

## ORS Reporting Instruction Manual Chapter 11: Final Payroll Details

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## 11.00: Final payroll details

This chapter explains final payroll details (FPDs) and how to submit the FPD for a retiring employee.

### ~~Final Payroll Detail module~~ (Moved to section 11.05)

### ~~11.01: What are Final Payroll Details?~~

A final payroll detail (FPD) is the final step in reporting for an employee who is retiring. The information provided in an FPD is critical for the accurate calculation of each member's pension. Reporting units provide this information electronically using the links found in the **Retirement Applicants** section on the Employer Reporting website.

Once a retiring member's application has been set up in the ORS system, the member's name and the last four digits of his or her Social Security number will appear on the **Retirement Applicants** section. The member's name will become an active hyperlink to the final payroll detail 45 days before their retirement effective date.

Sections 11.01 – 11.04.02 provide step-by-step instructions for completing FPDs. For more help, see:

- [Section 11.05 Additional resources for completing FPDs](#)
- [Section 11.06 Frequently asked questions about FPDs](#)

## 11.01: Regular Retirement and Initial Pension applicants

Follow these steps to complete and submit your retiring employees' final payroll details.

Before you begin processing final payroll details (FPDs), you must determine the order to process applicants when there are more than one. Following this procedure carefully ensures that retiring members' applications are completed in a timely and fair manner.

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**Things To Do**

- Employer Home
- Work on Reports
- View DC Feedback File
- New Member Election
- View Payroll Calendar
- FF, ORP, and/or UAL Wages
- Work with Contacts
- View Employee Info
- Member Benefit Plans
- Retirement Applicants**
- Payments
- View Employer Statement
- Update My Profile

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### 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:


#### Employer Selection

Selected	Employer Number	Employer Name	Status
<a href="#">select</a>	12345	PUBLIC SCHOOLS	Active

#### Messages From ORS

- Excess Retirement Contribution on Account for report ending 06/24/2016
- You Must Report: Your reporting unit is required to notify Voya, via a DTL4 record, of the termination status and date of any

1. From the Employer Reporting website, go to the **Retirement Applicants** section. This will to open the **List Of Retirement Applicants** page. Check this section regularly for new applicants; the reporting system does not prompt you for each new applicant.



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**Things To Do**

**Employer Home**

[Work on Reports](#)  
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[View Election Status](#)  
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[Member Benefit Plans](#)  
[Retirement Applicants](#)  
[Payments](#)  
[View Employer Statement](#)  
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## Employer Home Page

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- [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**

2.The **List Of Retirement Applicants** screen shows two separate columns of retirement applicants: **Regular Retirement** and **Initial Pension**.

- The **Regular Retirement** column on the left shows applicants whose FPDs must be submitted as soon as possible. Their applications will not be processed and the member will not receive a pension check until the information is submitted to ORS.
- The **Initial Pension** column on the right shows applicants who are immediately eligible to retire. For these members, the retirement system will do an initial calculation using the wages, hours, and tax-deferred payments (TDP) already reported. You do not have to certify applicant wages prior to a member receiving an estimated pension; however, ~~the final payroll details you~~ must ~~be submitted~~submit the FPD after all wages and hours have been submitted and posted.

Each list is presented chronologically by retirement effective date and includes all your employees who have submitted a retirement application. A member's name will become an active hyperlink to the FPD 45 days before their retirement effective date.

Complete the FPDs in the **Regular Retirement** column as soon as the hyperlink becomes active.

Do not complete the FPDs in the **Initial Pension** column until all the applicant's final wages, hours, and TDPs have been posted. The next step provides more detail regarding order within each column.

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## 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](#)

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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
<a href="#">Dustin Daniels</a>	XXX-XX-XXXX
<a href="#">Ryan Stafford</a>	XXX-XX-XXXX

August 20XX

Applicant Name	SSN
<a href="#">Pattv Hicks</a>	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
<a href="#">Carol Kane</a>	XXX-XX-XXXX
<a href="#">Steve Monroe</a>	XXX-XX-XXXX
<a href="#">Kay Williams</a>	XXX-XX-XXXX

August 20XX

Applicant Name	SSN
<a href="#">Jacob Nicols</a>	XXX-XX-XXXX

November 20XX

Applicant Name	SSN
Leannah Jones	XXX-XX-XXXX

3. Complete FPDs in this order:

1. Always start in the **Regular Retirement** column and the **current month**. For example, if today is Aug. 9, complete the available FPDs under August in the **Regular Retirement** column.
2. Next, complete any available FPDs under **Regular Retirement** in the previous months, moving in backward order (complete July, then June, etc.).
3. Move to the **Initial Pension** column and complete the available FPDs under the **current month**. Again, for our example, complete anything available under the month of August in the **Initial Pension** column.
4. Next, complete any available FPDs in previous months, moving in backward order under the **Initial Pension** column (complete July, then June, etc.).
5. Finally, once all FPDs for current and past months in both columns are complete, return to the **Regular Retirement** column and complete any FPDs for retirement effective dates in future months. In the example above, this means you would complete the applicant in October next.

Note: the **Final payroll detail e-learning module** found in section [11.05 Additional resources for completing FPDs](#) provides examples and practice with this step.

4. Verify the member's retirement plan before completing the FPD. ~~To confirm the retirement plan~~ To verify, go to **Member Benefit Plans** and search for the applicant.

Note: If the applicant is a member of the Basic DC Converted or MIP DC Converted retirement plan. ~~The FPD for a DC Converted applicant is processed with some differences, and those differences are noted in this RIM section. For applicants in a DC Converted retirement plan, a pension can only be calculated using wages reported prior to your first full pay period with a begin date on or after February 2013, the~~

effective start date of the DC Converted retirement plan, see section 11.04: How to submit final payroll details for DC Converted members.

## 11.02: How to submit final payroll details (excluding DC Converted members)

Once you know the order of the final payroll details (FPDs) you will complete, begin by clicking on an active hyperlink to open the **Final Payroll Details** screen for the applicant you are working on.

The process of completing the FPD can be broken down into five sections. Instructions for completing each section are below:

Applicant Detail

Pending TDP and wages

Reportable and nonreportable wages

Hours and days

Save and submit

### Applicant Detail

1. The first section is called **Applicant Detail**. The employee's name, last four digits of their Social Security number, and retirement effective date will automatically be pre-populated based on the employee's application.

Enter the employee's **Termination Date**, **Last Day Worked**, and **Last Day Paid** using the mm/dd/yyyy format.

- The **Termination Date** is used to determine the employee's retirement effective date, which is usually the first day of the month following the Termination Date on the FPD. If the employee has not provided a termination date, use the last day paid. **Note:** The date entered here may change the retirement effective date that was pre-populated.
- The **Last Day Worked** is the last day the employee earned service hours.
- The **Last Day Paid** is the pay period end date of the last pay cycle.

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## 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: Ryan Stafford

SSN: XXX-XX-XXXX

Retirement Date (MM/DD/YYYY): 07/01/20XX

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.

2. Review the **Full Contract Rate/Hourly Rate For Last Year Worked** field.

This field will reflect the contract or hourly rate you most recently reported to ORS on behalf of this employee.

If the amount is not correct, please enter the correct hourly rate or full contract rate for this employee.

To avoid common errors, please note the following:

- If the employee earns an hourly rate, be sure to check the box next to the hourly rate.
- If the employee has more than one hourly rate, calculate and enter the average hourly rate.
- If the employee did not work the full ~~contract amount~~-school fiscal year, check the last reported Detail 2 (DTL2) record for a prorated contract amount. If no amount is reported, enter the full contract amount.

Note: For bus drivers, you may enter the full contract rate from last year. If there is more than one rate, enter the average hourly rate.

## Pending TDP and wages

3. The **Pending TDP** section appears only if the applicant has an open, active tax-deferred payment (TDP) agreement. For each pay period listed, 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. If the employee is not paying off the TDP agreement, enter 0 (zero) in the **TDP Amount** field.

**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
000XXXXX	\$ 100.00

Report Period Start Date	Report Period End Date	TDP Amount
04/09/20XX	04/22/20XX	\$ <input type="text"/>
04/26/20XX	05/06/20XX	\$ <input type="text"/>
05/07/20XX	05/20/20XX	\$ <input type="text"/>
05/21/20XX	06/03/20XX	\$ <input type="text"/>
06/04/20XX	06/17/20XX	\$ <input type="text"/>
06/18/20XX	07/01/20XX	\$ <input type="text"/>

4. The **Pending Wages** section appears only if the applicant is listed under the **Regular Retirement** column.

In this section, enter the amount of reportable wages and hours that you **intend** to report to the retirement system on your regular payroll reports for this employee, for each of the pay periods listed.

Include payments after July 1 for the last fiscal year (summer spread wages). **Note:** Summer spread wages should be put in only one place, either the carryover section or in the pending wage section, depending on the timing of when you submit the FPD. If the wages have already been reported then they should go in the carryover section. If the wages have not been reported yet, they should go into the pending wage section.

**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
02/10/2021	02/23/2021	\$ <input type="text"/>	<input type="text"/>
02/24/2021	03/09/2021	\$ <input type="text"/>	<input type="text"/>
03/10/2021	03/23/2021	\$ <input type="text"/>	<input type="text"/>
03/24/2021	04/06/2021	\$ <input type="text"/>	<input type="text"/>
04/07/2021	04/20/2021	\$ <input type="text"/>	<input type="text"/>
04/21/2021	05/04/2021	\$ <input type="text"/>	<input type="text"/>
05/05/2021	05/18/2021	\$ <input type="text"/>	<input type="text"/>
05/19/2021	06/01/2021	\$ <input type="text"/>	<input type="text"/>
06/02/2021	06/15/2021	\$ <input type="text"/>	<input type="text"/>

## Reportable and nonreportable wages

5. The next section is called **Reportable Wages Above the Base Rate**. Enter the amount of any reportable wages paid in the most recent fiscal year that are above the employee's base pay rate (excess wages). Typically, this includes any wages reported with Wage Code 09 (Wages Without Hours). This amount is used in balancing the FPD. If the total excess wage amount above the base rate is from more than one



type of payment, please list the individual payment amounts and the explanation for each one in the comment box provided.

~~\*Note: For DC Converted applicants, enter the amount of any type of wages, including DC wages, that were paid above the base pay rate after your first full pay period with a begin date on or after February 2013, the effective start date of the DC Converted retirement plan.~~

### 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.)

6. The next part is called **Unreportable Wages**, which is another term for nonreportable compensation. Enter any of the listed types of nonreportable compensation that were reported to ORS on a DTL2 record during the wage review period shown. See section [4.06.00 Nonreportable Compensation](#). If none of the listed types were reported on a DTL2 record, check the box at the bottom of the section. (The FPD cannot be successfully submitted if nothing in this section is entered.)

If you enter an amount for any of the nonreportable compensation types, you will get a message from ORS application processors advising you to process negative adjustments for any pay period(s) that included nonreportable compensation.

~~Note 1: Although longevity pay is reported on your regular payroll report and is reportable compensation, super longevity pay is not reportable compensation.~~

~~Note 2: For DC Converted applicants, enter unreportable wages that were paid prior to your first full pay period with a begin date on or after February 2013, the effective start date of the DC Converted retirement plan.~~



## Unreportable Wages

During the wage review period 07/01/2016 - 12/31/2020, 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.

7. The next part is called **Carryover (Usually Summer Spread)**. Enter wages paid after June 30 for service performed before July 1 for each listed fiscal year-end date listed.

Carryover wages can be either summer spread wages (reported using Wage Code 08) or trailing wages, which refers to regular wages and hours reported with a begin date before July 1 and paid in July, using Wage Codes 01, 05, 11, or 25. Report both types of carryover wages here.

Please note:

- ~~Carryover wages that were originally reported with the correct wage code of 08 will not be requested.~~ Summer spread wages that were already correctly reported with Wage Code 08 will be pre-populated. For more information on summer spread wages, see section [4.04.20: Summer spread wages \(Wage Code 08\)](#) or [7.17.00 How to report summer spread wages on a DTL2](#).
- ~~Carryover (Summer Spread) wages (wage code 08) should only be reported in the summer months of July, August and sometimes September for members who continue to receive pay from the previous fiscal year contract, after their full amount of hours has already been reported.~~
- ~~Trailing wages are often misreported. Make sure you report trailing wages in the carryover section. Members who have trailing wages, which are regular wages and hours reported with a begin date in June but paid in July, must have wage codes 01, 05, 11, or 25.~~
- ~~If the FPD you are submitting is listed under the Regular Retirement column (pending wage section will be available for these FPDs), only report carryover (usually summer spread) for wages that have already been reported. The other summer spread wages left to be reported should be listed under the pending wage section.~~

- If the FPD is listed under the Regular Retirement column, include **only** the summer spread wages that were not already reported in the **Pending Wages** section (see step 4 above). Any summer spread wages that have not yet been reported should be included in the **Pending Wages** section, not in this section.
- [The Final payroll detail e-learning module found in section 11.05 Additional resources for completing FPDs provides examples and practice with this step.](#)

## Carryover (Usually Summer Spread)


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

Date	Amount
06/30/2018	\$ 0.00
06/30/2017	\$ 0.00
06/30/2016	\$ 0.00
06/30/2015	\$ 0.00
06/30/2014	\$ 0.00
06/30/2013	\$ 0.00

## Hours and days


8. [The next section is for reporting hours and days.](#) Enter the standard number of hours the employee is normally scheduled to work per year in the **Standard Hours Worked Per Fiscal Year** field. If the member was an hourly employee, enter the total amount of hours reported for the last fiscal year worked (July 1 – June 30). For example: 2,080 hours or 1,020 hours.

~~Note: For DC Converted applicants, enter the standard number of hours the employee was normally scheduled to work prior to your first full pay period with a begin date on or after February 2013, the effective start date of the DC Converted retirement plan.~~

Standard Hours Worked Per Fiscal Year (eg: 2080, 1020, etc.):	<input type="text"/>	
Average Hours Worked Per Day:	<input type="text"/>	
Number Of Days Worked Since July 1, 2020 or last fiscal year worked:	<input type="text"/>	
<p><b>Note:</b> 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.</p>		<a href="#">Count Days</a>
<p>Comments: (You would be able to enter only 250 characters in this field)</p>		<div></div>

9. Enter the number of hours the employee is normally scheduled to work per day in the **Average Hours Worked Per Day** field.

~~Note: For DC Converted applicants, enter the number of hours the employee is normally scheduled to work per day in the Average Hours Worked Per Day field prior to your first full pay period with a begin date on or after February 2013, the effective start date of the DC Converted retirement plan.~~


Standard Hours Worked Per Fiscal Year (eg: 2080, 1020, etc.):	<input type="text"/>	
Average Hours Worked Per Day:	<input type="text"/>	
Number Of Days Worked Since July 1, 2020 or last fiscal year worked:	<input type="text"/>	
<p><b>Note:</b> 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.</p>		<a href="#">Count Days</a>
<p>Comments: (You would be able to enter only 250 characters in this field)</p>		<div></div>

10. Enter the actual number of days the employee worked since the end of the last school fiscal year in the **Number of Days Worked Since July 1, 20xx** field.

You may enter this number manually or you may use the **Count Days** tool if the employee worked in the current fiscal year (see the next step). **Note:** The number of days worked can never be zero (0) and the field cannot be empty. If the employee did not work in the fiscal year shown, enter the number of days the employee worked in the last fiscal year they actually worked.

In the **Comments** field, state the actual fiscal year you are providing hours for, or explain any issues with hours or number of days worked.

~~\*Note: For DC Converted applicants, this day will be July 1, 2012.~~

Standard Hours Worked Per Fiscal Year (eg: 2080, 1020, etc.):	<input type="text"/>
Average Hours Worked Per Day:	<input type="text"/>
Number Of Days Worked Since July 1, 2020 or last fiscal year worked:	<input type="text"/>
<b>Note:</b> 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.	
Comments: (You would be able to enter only 250 characters in this field)	<div> <input type="text"/></div>

11. ~~You can use a tool called **Count Days** if the employee worked in the current fiscal year. Click **Count Days** to open a calendar to help you count the correct number of days any employee has worked. Clicking on the Count Days button opens a calendar to help you count the correct number of days any employee has worked.~~ The calendar preselects all the business days between the beginning of the fiscal year and the employee's termination date. Remove the check box from any dates that the employee did not work or was not paid regular wages, sick leave, vacation, or holiday pay. When you are finished, click the **Count Days** button at the bottom of the screen, and the system will count the days for you.

~~The Count Days calculator can only be used for the current fiscal year.~~

~~Note: For DC Converted applicants, the Count Days calculator feature is unavailable.~~

JANUARY 2016							Deselect
Sun	Mon	Tue	Wed	Thu	Fri	Sat	
					<input checked="" type="checkbox"/>	1	2
3	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	8	9
10	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	15	16
17	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	22	23
24	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	29	30
31							

FEBRUARY 2016							Deselect
Sun	Mon	Tue	Wed	Thu	Fri	Sat	
	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	5	6
7	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	12	13
14	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	19	20
21	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	26	27
28	<input checked="" type="checkbox"/>						

MARCH 2016							Deselect
Sun	Mon	Tue	Wed	Thu	Fri	Sat	
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	4	5
6	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	11	12
13	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	18	19
20	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	25	26
27	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>			

APRIL 2016							Deselect
Sun	Mon	Tue	Wed	Thu	Fri	Sat	
					<input checked="" type="checkbox"/>	1	2
3	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	8	9
10	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	15	16
17	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	22	23
24	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	29	30

MAY 2016							Deselect
Sun	Mon	Tue	Wed	Thu	Fri	Sat	
1	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	6	7
8	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	13	14
15	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	20	21
22	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	27	28
29	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>					

JUNE 2016							Deselect
Sun	Mon	Tue	Wed	Thu	Fri	Sat	
			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	3	4
5	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	10	11
12	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	17	18
19	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	24	25
26	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>			

## Save and submit

12. The last fields of the FPD include your name, phone number, and email address. These will be automatically pre-populated.

You can submit a completed FPD or save it and come back at a later time. The Save button saves everything except for the information entered in the Wage Review Period section. Information in that section must be entered immediately before submitting the completed FPD.

The last section of the FPD includes fields for your name, phone number, and email address. Your name will automatically be pre-populated.

The **Save** button saves everything except for your phone number and email address. Information in that section must be entered immediately before submitting the completed FPD. Saving the FPD will allow you to come back and submit at a later time.

Entered By: Amy Vargo

Employer Phone Number:

Employer Email Address:

[Save](#) [Submit](#) [Cancel](#)

13. When you have completed all fields, click **Submit**.  
An automatic calculation will now run that compares the **Certified Reportable Wages** entered on the FPD to the **Wages Based on Contract** stored in the ORS database. If the amounts match, the retirement system accepts the FPD and you will receive a confirmation message. If the amounts do not match, you will receive an error message. In this case, see section 11.04 How to balance a final payroll detail (FPD).

## 11.03: How to submit final payroll details for DC Converted members

Employees with a DC Converted benefit plan may need two somewhat different final payroll details (FPDs) because the reporting unit from which they are retiring may not be the reporting unit where they worked when their benefit plan converted to the Defined Contribution (DC) plan on Feb. 1, 2013.

If the employee is retiring from the reporting unit where they worked when their Basic or MIP plan ended on Feb. 1, 2013, then that reporting unit can complete the FPD to report both the correct termination date and the reportable compensation through Feb. 1, 2013.

If the employee is retiring from a different reporting unit than the one where they worked on Feb. 1, 2013, then (at least) two reporting units will complete an FPD. The reporting unit where the employee retired from must complete an FPD to show the termination date, last day worked, and last day paid, but will not have any data regarding reportable compensation (DB wages). The reporting unit(s) where the employee worked when their plan was converted to DC in 2013 must complete an FPD to report those reportable DB wages. They will also report a termination date, etc., but it will not affect the employee's retirement date. Follow the steps below when completing FPDs for members with DC Converted benefit plans.

Before beginning the FPD for a DC Converted member, determine whether the employee worked for you on Feb. 1, 2013. Then follow one of these two sets of instructions.



11.03.01 DC Converted **employee worked for your reporting unit on Feb. 1, 2013**

11.03.02 DC Converted **employee *did not* work for your reporting unit on Feb. 1, 2013**

## 11.03.01 DC Converted employee worked for your reporting unit on Feb. 1, 2013

From the **List Of Retirement Applicants** screen, click the active hyperlink of the DC Converted member to open the **Final Payroll Details** screen. You will enter the information necessary for the retirement system to calculate your retiring employee's pension. The process of completing the FPD can be broken down into five sections. Instructions for completing each section are below:

Applicant Detail

Pending TDPs

Reportable and nonreportable wages

Hours and days

Save and submit

### Applicant Detail

1. The first section is called **Applicant Detail**. The employee's name, last four digits of their Social Security number, and retirement effective date will automatically be pre-populated based on the employee's application.

Enter the employee's **Termination Date**, **Last Day Worked**, and **Last Day Paid** using the mm/dd/yyyy format.

- Enter the **Termination Date**. If the employee has not provided a termination date, use the last day paid. **Note:** This date may or may not be well before the retirement effective date if the employee left your reporting unit but didn't retire at that time.
- The **Last Day Worked** is the last day the employee earned service hours as a Defined Benefit employee in the pay cycle before or within Feb. 1, 2013.
- The **Last Day Paid** is the pay period end date of the last pay cycle before Feb. 1, 2013.



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Working with : PUBLIC SCHOOLS, 12345

## 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: Ryan Stafford

SSN: XXX-XX-XXXX

Retirement Date (MM/DD/YYYY): 07/01/20XX

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.

2. Review the Full Contract Rate/Hourly Rate For Last Year Worked field.

For DC Converted applicants, the contract rate must reflect the rate in place before after the conversion to DC on Feb. 1, 2013.

If the amount is not correct, enter the correct hourly rate or full contract rate for this employee.

To avoid common errors, please note the following:

- If the employee earned an hourly rate, be sure to check the box next to the hourly rate.
- If the employee had more than one hourly rate, calculate and enter the average hourly rate.
- If the employee did not work the full school fiscal year, check the last reported Detail 2 (DTL2) record before Feb. 1, 2013, for a prorated contract amount. If no amount is reported, enter the full contract amount.

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**Working with :** PUBLIC SCHOOLS, 12345

## 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:	Ryan Stafford
SSN:	XXX-XX-XXXX
Retirement Date (MM/DD/YYYY):	07/01/20XX
Termination Date:	<input type="text"/>
Last Day Worked:	<input type="text"/>
Last Day Paid:	<input type="text"/>
Full Contract Rate/Hourly Rate For Last Year Worked:	<div style="display: flex; align-items: center;"> <input style="width: 150px; border: 1px solid black;" type="text" value="59,000.00"/> <input style="margin: 0 10px;" type="checkbox"/> <span>check this box if hourly rate entered</span> </div>

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

## Pending TDP

3. The **Pending TDP** section appears only if the applicant has an open, active tax-deferred payment (TDP) agreement. For each pay period listed, 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. If the employee is not paying off the TDP agreement, enter 0 (zero) in the **TDP Amount** field.

**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
000XXXXX	\$ 100.00

Report Period Start Date	Report Period End Date	TDP Amount
04/09/20XX	04/22/20XX	\$ <input style="width: 80px;" type="text"/>
04/26/20XX	05/06/20XX	\$ <input style="width: 80px;" type="text"/>
05/07/20XX	05/20/20XX	\$ <input style="width: 80px;" type="text"/>
05/21/20XX	06/03/20XX	\$ <input style="width: 80px;" type="text"/>
06/04/20XX	06/17/20XX	\$ <input style="width: 80px;" type="text"/>
06/18/20XX	07/01/20XX	\$ <input style="width: 80px;" type="text"/>

## Reportable and nonreportable wages

4. The next section is called **Reportable Wages Above the Base Rate**. Enter the amount of any reportable wages that were paid above the base pay rate in fiscal year 2013 (July 1, 2012, through Feb. 1, 2013, the effective start date of the DC Converted retirement plan). In addition, enter the wage amount paid for

the remainder of the 2013 fiscal year (Feb. 1, 2013, through June 30, 2013, the wages earned after converting to the Defined Contribution plan). Add all amounts together for one total amount for the **Excess Amount** field. If the total reportable wages above the base rate is of more than one type, list the individual payment amounts and the explanation for each one in the **Comments** text box provided.

For example: A member received \$500 in merit pay, earned \$344.50 in overtime pay, and the remainder of their DC wages totaled \$2,450.00. In the comment box enter:

Merit Pay: \$500.00

Overtime Pay: \$344.50

DC Wages: \$2,450.00

### 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.)

5. In the **Unreportable Wages** section, enter any of the listed types of unreportable (nonreportable) wages that were reported on a DTL2 record before the first full pay period with a begin date on or after Feb. 1, 2013. See section [4.06.00 Nonreportable Compensation](#).

If you enter an amount for any of the nonreportable compensation types, you will receive a message after you submit the FPD advising you to create a negative adjustment for any pay period that included unreportable compensation.

If you enter no amounts on any line, check the box at the bottom of the section. (The FPD cannot be successfully submitted without something in this section.)

## Unreportable Wages

During the wage review period 07/01/2016 - 12/31/2020, 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.

6. The next section is called **Carryover (Usually Summer Spread)**. Enter wages paid after June 30 for service performed before July 1 for each listed fiscal year-end date listed.

Carryover wages can be either summer spread wages (Wage Code 08) or trailing wages, which refers to regular wages and hours reported with a begin date before July 1 and paid in July, using Wage Codes 01, 05, 11, or 25. Report both types of carryover wages here.

Please note:

- Summer spread wages that were originally reported correctly with Wage Code 08 will be pre-populated. For more information on summer spread wages, see section 4.04.20: Summer spread wages (Wage Code 08) or 7.17.00 How to report summer spread wages on a DTL2 record.
- The **Final payroll detail e-learning module** found in section 11.05 Additional resources for completing FPDs provides examples and practice with this step.

## Carryover (Usually Summer Spread)


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

Date	Amount
06/30/2013	\$ <input type="text" value="0.00"/>
06/30/2012	\$ <input type="text" value="0.00"/>
06/30/2011	\$ <input type="text" value="0.00"/>
06/30/2010	\$ <input type="text" value="0.00"/>

### Hours and days

7. The next section is for reporting hours and days. In the field **Standard Hours Worked Per Fiscal Year**, enter the standard number of hours the employee was normally scheduled to work before your first full pay period with a begin date on or after Feb. 1, 2013, the effective start date of the DC Converted retirement plan. For example: 2,080 hours or 1,020 hours.

If the member was an hourly employee, enter the total amount of hours reported in fiscal year 2013.

Standard Hours Worked Per Fiscal Year (eg: 2080, 1020, etc.):	<input type="text"/>	
Average Hours Worked Per Day:	<input type="text"/>	
Number Of Days Worked Since July 1, 2012 or last fiscal year worked:	<input type="text"/>	

**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)

8. In the **Average Hours Worked Per Day** field, enter the number of hours the employee was normally scheduled to work per day before your first full pay period with a begin date on or after Feb. 1, 2013.

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.

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

9. In the **Number of Days Worked Since July 1, 2012** field, enter the actual number of days the employee worked between July 1, 2012, and Feb. 1, 2013.

In the **Comments** field, enter the actual fiscal year you are providing hours for, or explain any issues with hours or number of days worked.

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:

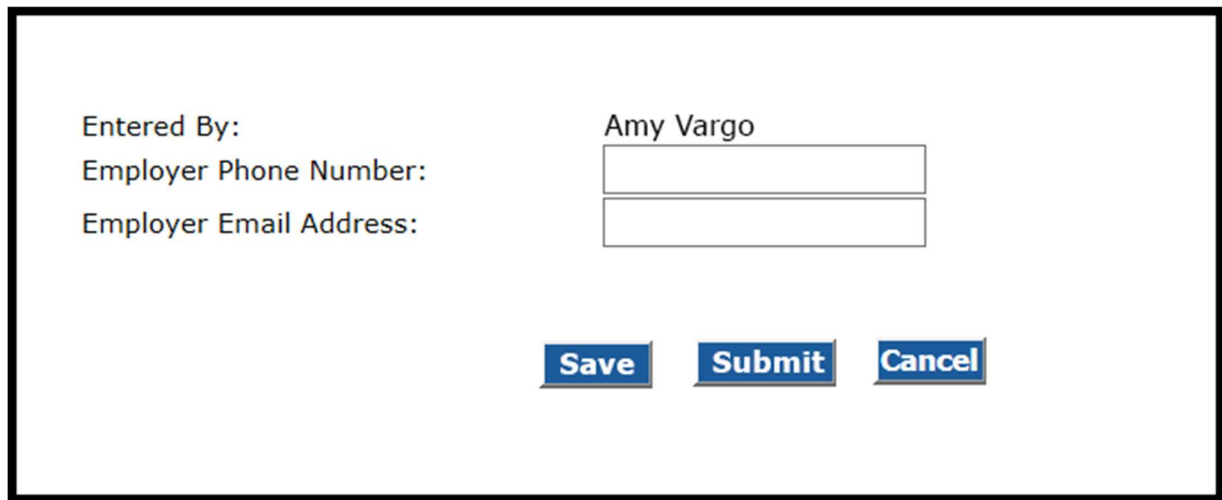
**Note:** If last fiscal year worked is not the year listed please enter the fiscal year used in comment box. Please do not use the Count Days button if employee did not work in the current fiscal year.

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

## Save and submit

10. The last section of the FPD includes fields for your name, phone number, and email address. Your name will be automatically pre-populated.

You can submit a completed FPD or save it and come back at a later time. The **Save** button saves everything except for the information on this final screen.



The screenshot shows a form titled "Entered By:" with the name "Amy Vargo" pre-populated. Below this are two empty input fields for "Employer Phone Number:" and "Employer Email Address:". At the bottom of the form are three buttons: "Save", "Submit", and "Cancel".

11. When you have completed all fields, click **Submit**.

When you submit the FPD, a calculation will automatically run that will compare the **Certified Reportable Wages** entered on the FPD to the **Wages Based on Contract** housed on the ORS database. If the amounts match, the retirement system accepts the FPD and sends a confirmation message. If the amounts do not match, you will receive an error message. See the next section, 11.04 How to balance an FPD.

## 11.03.02 DC Converted employee *did not* work for your reporting unit on Feb. 1, 2013

From the **List Of Retirement Applicants** screen, click the active hyperlink to open the **Final Payroll Details** screen for the member with a DC Converted plan. The process of completing the FPD can be broken down into four sections. The instructions for completing each section are below:

Applicant Detail

Reportable wages

Hours and days

Save and submit



## Applicant Detail

1. The first section is called **Applicant Detail**. The employee's name, last four digits of their Social Security number, and retirement effective date will automatically be pre-populated based on the employee's application.

Enter the employee's **Termination Date**, **Last Day Worked**, and **Last Day Paid** using the mm/dd/yyyy format.

- If the employee has not provided a termination date, use the last day paid.
- The **Last Day Worked** is the last day the employee earned service hours.
- The **Last Day Paid** is the pay period end date of the last pay cycle.

2. Review the **Full Contract Rate/Hourly Rate For Last Year Worked** field.

For DC Converted applicants, the contract rate must reflect the rate in place before the first full pay period with a begin date on or after Feb. 1, 2013, the effective start date of the DC Converted retirement plan. Since you do not have wage data for that period, contact ORS Employer Reporting at [ORS\\_Web\\_Reporting@michigan.gov](mailto:ORS_Web_Reporting@michigan.gov) to confirm this amount and whether the amount is an hourly rate (if hourly, check the box).

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Working with : PUBLIC SCHOOLS, 12345			
<b>Final Payroll Details</b>			
<b>Applicant Detail</b>			
Please complete all the blank entry areas and verify any fields already populated.			
<b>Note:</b> By completing this form you are comparing this employee's contractual rate to what was actually reported to ORS.			
Applicant Name:	Ryan Stafford		
SSN:	XXX-XX-XXXX		
Retirement Date (MM/DD/YYYY):	07/01/20XX		
Termination Date:	<input type="text"/>		
Last Day Worked:	<input type="text"/>		
Last Day Paid:	<input type="text"/>		
Full Contract Rate/Hourly Rate For Last Year Worked:	<input type="text" value="59,000.00"/> <input type="checkbox"/> 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.			


## Reportable and unreportable wages

3. You may skip the part called **Reportable Wages Above the Base Rate**. The next part is **Unreportable Wages**. Since you have no DB wage data for the period shown, check the box at the bottom of the section. (The FPD cannot be successfully submitted if nothing in this section is entered.)

## Hours and days

6. You may skip the next section, called **Carryover (Usually Summer Spread)**. The following section is for reporting hours and days. You may skip the fields called **Standard Hours Worked Per Fiscal Year** and **Average Hours Worked Per Day**.

In the field called **Number of Days Worked Since July 1, 2012**, enter 1. You do not have this information, but the FPD will not be accepted without a number other than zero in this field.

Standard Hours Worked Per Fiscal Year (eg: 2080, 1020, etc.):	<input type="text"/>
Average Hours Worked Per Day:	<input type="text"/>
Number Of Days Worked Since July 1, 2012 or last fiscal year worked:	<input type="text" value="1"/>
<b>Note:</b> 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.	
Comments: (You would be able to enter only 250 characters in this field)	<div><div></div></div>

## Save and submit

10. The last section of the FPD includes fields for your name, phone number, and email address. Your name will be automatically pre-populated.

You can submit a completed FPD or save it and come back at a later time. The **Save** button saves everything except for the information on this final screen.

Entered By:

Amy Vargo

Employer Phone Number:

Employer Email Address:

Save

Submit

Cancel

11. When you have completed all fields, click **Submit**.

When you submit the FPD, a calculation will automatically run that will compare the **Certified Reportable Wages** entered on the FPD to the **Wages Based on Contract** housed on the ORS database. If the amounts match, the retirement system accepts the FPD and sends a confirmation message. If the amounts do not match, you will receive an error message. See the next section, 11.05 How to balance a final payroll detail (FPD).

## 11.04: How to balance a final payroll detail (FPD)

If your FPD is not balanced you will receive an error message. In order to make adjustments so that it will balance, it helps to understand how ORS determines whether it balances. Many of the terms below may appear within the error message.

ORS requires that the certified reportable wages from the FPD match the wages based on the contract (from the ORS database). It determines whether they match by running a balancing calculation. First, it calculates a daily rate, as follows:

- The full year's base contract amount divided by hours normally worked per fiscal year = hourly rate.
- The hourly rate multiplied by the hours normally worked per day = daily rate.

Next, the system uses those numbers to calculate the number of days of earnings difference (the tolerated variation), as follows:

- The number of days entered on the FPD minus the number of days in the ORS database, divided by the daily rate = number of days of earnings difference.

If this number is below a certain threshold, the FPD is considered balanced. If it is above the threshold, the FPD needs to be balanced and you will receive an error message like the one below:

## 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

1. The certified reportable wages may be greater or lesser than the wages based on contract. Check all sections of the FPD and correct any errors, using these guidelines:

- The wages reported for the current fiscal year on the FPD may be too high or too low. See step 2 in section 11.03 How to submit final payroll details (excluding DC Converted members) or step 2 in section 11.04 How to submit final payroll details for DC Converted members.
- The amount listed for excess payment (**excess amount** on the FPD screen) may be too high or too low. You may have missed some reportable wages or included some incorrectly. See step 5 in section 11.03 or step 4 in section 11.04 for a DC Converted member.
- The carryover wages for current FY may be too high or too low. See step 7 in section 11.03 or step 6 in section 11.04 for a DC Converted member.
- The standard hours worked per fiscal year may be too high or low. See step 8 in section 11.03 or step 7 in section 11.04 for a DC Converted member.
- The number of days worked since July 1 may be too low. See step 10 in section 11.03 or step 9 in section 11.04 for a DC Converted member.

2. Resubmit the FPD so that the balancing calculation will run again.

3. When the final payroll detail balances, you will be directed to **Print This Page Summary for Your Records**.

### **Print This Page Summary for Your Records**

Click on the print image to print the summary of the final payroll details.



[Print Summary](#)

---

**[Return to Retirement Applicant List](#)**

Click **Print Summary** to receive an FPD summary like the example here:



Department of Technology, Management & Budget  
**Office of Retirement Services**

## Final Payroll Details

Applicant Name: Jane Smith  
SSN: XXX-XX-XXXX  
Retirement Date (MM/DD/YYYY): 03/01/2021  
Termination Date: 02/26/2021  
Last Day Worked: 02/26/2021  
Last Day Paid: 03/15/2021  
Full Contract Rate/Hourly Rate For Last Year Worked: \$ 20.10

### Pending Wages

Report Period Start Date	Report Period End Date	Wages	Hours
03/01/2021	03/15/2021	\$ 1045.20	52.00

### Carryover (Usually Summer Spread)

Date	Amount
06/30/2020	\$ 0.00
06/30/2019	\$ 0.00
06/30/2018	\$ 0.00
06/30/2017	\$ 0.00
06/30/2016	\$ 0.00
06/30/2015	\$ 0.00
06/30/2014	\$ 0.00

Standard Hours Worked Per Fiscal Year (eg: 2080, 1020, etc.): 1020.00  
Average Hours Worked Per Day: 6.00  
Number Of Days Worked Since July 1, 2020: 68

### Balancing

Current Fiscal Year Posted Wages: \$ 7,069.11  
Wages Reported for Current FY from FPD: \$ 1,045.20  
Carryover Amount for Current FY: \$ 0.00  
Excess Payment: \$ 0.00  
Carryover Amount for Previous FY: \$ 0.00  
The Certified Reportable wages: \$ 8,114.31  
Wages based on contract: \$ 8,200.80  
Difference in Amount: \$ 86.49  
Difference in No. of days: 0.72  
Comments:

Entered by: JANE DOE  
Employer Phone Number: (517) 555-5555  
Employer Email Address: doej@email.edu

4. Click **Return to Retirement Applicant List**.

## 11.05 Additional resources for completing FPDs

### Final payroll details e-learning module

The Final payroll details e-learning module below is an interactive online tutorial tool designed to walk you through the process of completing FPDs. Click the image to view.



## **Avoid FPD Errors Job Aid**

[View and print this two-page job aid for help with FPDs.](#)

**Avoid *FPD* Errors**

**Final Payroll Details**  
Check the box or don't check the box?

The box will pre-populate with the most recent amount reported to DSS.

Is the calculated rate correct?

Yes	No
Press the "Calculate" button.	Press the "Calculate" button.
Go to the "Effective Date" field.	Go to the "Effective Date" field.
Check the box.	Check the box.
Continue to the next section.	Continue to the next section.

**Pending Wages**  
Do I add summer spread here?

Report all wages you intend to pay the employee for each of the pay periods listed.

Did a summer spread apply for pay in the last four years?

Yes	No
Report a summer spread wage with wage code 00 and the appropriate date.	Go to the next section.

\* The employer will report a summer spread wage with wage code 00 and the appropriate date.

## 11.06: ~~FPD~~ Frequently asked questions about final payroll details



1. **What is the difference between Regular Retirement and Initial Pension?**

The retirement applicants listed under the **Regular Retirement** section require that the final payroll details (FPDs) be completed before the retirement application can be processed. It is important that the FPDs for these applicants be done as soon as possible so that ORS has all the information (wages, service credit, any remaining tax-deferred payments, etc.) to determine the applicants' eligibility for retirement. Regular Retirement applicants' pensions will be processed only after the FPDs are submitted. The retirement applicants listed under the **Initial Pension** section currently meet all of the eligibility requirements; no additional information is required to prove eligibility. An estimated pension will be processed before the receipt of the FPD based on wages, hours, and tax-deferred payments already posted. For these applicants, wait until all the final wages, hours, and tax-deferred payments have posted before completing the FPDs.

3. **What do I do with a final payroll detail (FPD) report requesting current year information for an applicant who did not work for our reporting unit during this year?**

Complete the FPD for the last year the applicant worked for your reporting unit. You will manually enter the **Number of Days Worked**.

4. **Why did I receive an error message stating the final payroll detail (FPD) did not balance when I tried to submit the applicant's FPD?**

Once you click **Submit**, the system runs a balancing calculation using the data you have entered. This balancing calculation compares the Certified Reportable Wages on the FPD to the Wages Based on Contract in the ORS database. If the calculation does not balance, you get the error message that shows the various components used in the balancing process. Use the information in [11.04: How to balance a final payroll detail \(FPD\)](#) to determine what areas of the FPD may contain errors.

5. **What do I enter for hourly rate if the applicant had more than one for the last fiscal year?**

Enter the average of all rates.

6. **What if the amount listed for the full contract rate is incorrect?**

The amount listed in the **Full Contract Rate/Hour Rate** field is the amount most recently reported to ORS. If the amount is incorrect, enter the correct full contract amount.

7. **What if I changed my payroll calendar and the new dates do not match those listed under Pending Wages?**

Enter the wages and hours that most closely represent the pre-populated dates. A slight variance in dates will not affect the applicant's pension calculation.

8. **What if the applicant has more than one reportable wage above the base rate?**

Add up all the reportable wages above the base rate and enter the total into the **Excess Amount**

field. In the **Excess Amount Comments** field please provide a breakdown of the amount listed.

9. **What if I am not able to finish the final payroll detail (FPD) screen once I start?**

Scroll down to the bottom of the screen and click **Save**. The data you have entered will be saved, allowing you to come back at a later time and complete the FPD.

10. **What is the difference between termination date, last day worked, and last day paid?**

The termination date is the day the employer/employee relationship ends, or the date two years past the last date the employee earned service hours in the case of an employee on an approved leave of absence (see section [3.01.02: Extended Leave of Absence \(More Than Two Years\)](#)). The last day worked is the last day the member physically stopped working for your reporting unit. The last day paid is the last day your reporting unit paid the employee.

11. **When should I complete the final payroll detail (FPD) if the employee is no longer working but is still being paid on 26 pays?**

The number of pay periods does not affect the timing for completing the FPD. Complete the FPD for retirement applicants listed under the **Regular Retirement** section as soon as possible after the link becomes active. Complete the FPD for retirement applicants listed under the **Initial Pension** section after all wages, hours, and tax-deferred payments have posted.