



## End of School Year Checklist – 2021

Use this checklist as a reminder of retirement reporting tasks associated with the end of the school year and summer.

### Reporting and payments:

- Begin using the summer spread wage code (08). See [RIM 4.04.20](#) and [RIM 7.17.00](#).
- Complete Final Payroll Details (FPDs) for members who are retiring. See [RIM 11.02](#) and [RIM 11.03](#). Other resources available on the Employer Information website:
  - o E-learning module: [Final Payroll Details](#)
  - o Job aids:
    - [Balancing Final Payroll Details Instructions](#)
    - [FPD Balancing Worksheet](#)
    - [Avoid FPD Errors](#)
- For employees who are terminating with your reporting unit, submit termination dates for those with a DC component (DC, Pension Plus, Pension Plus 2, or PHF) on a Detail 4 (DTL4) record. See [RIM 7.21.07](#).
- To avoid late fees and interest, be aware of payments due for UAAL Rate Stabilization that appear on the Pay Cycle Statements in July and August.

### Tax-Deferred Payment (TDP) agreement addendums:

- Advise terminating employees with a TDP agreement of the 90-day window to transfer their agreement from you to the new employer using the [Tax-Deferred Payment \(TDP\) Agreement Addendum \(R0625C\)](#). See [RIM 10.09.00](#).
- Ask new employees whether they had a TDP agreement with their previous employer, and if so, process the [TDP Agreement Addendum \(R0625C\)](#) for those employees. See [RIM 10.09.01](#).

### Preparing for new employees:

- Voya Financial® provides education to participants in the Pension Plus, Pension Plus 2 and Defined Contribution plans. Call Voya at 517-284-4422 to set up 1-on-1 appointments and/or live webinar(s) for your school or district. Participants can also register for options scheduled quarterly at [stateofmiplannededucation.com](http://stateofmiplannededucation.com) or by call 517-284-4422.

### Reporting new employees:

- Verify Social Security numbers (SSNs) are correct before reporting by requesting proof from the new employee or from your human resource department. **IMPORTANT: Always contact ORS with any SSN issues or corrections before taking any action.**
- Use the Member Benefit Plan link on the Employer Reporting website (see [RIM 6.02.00](#)) to determine whether the new employee is:
  - o new to the retirement system,
  - o a current MPSERS member who is new to your reporting unit, or
  - o a MPSERS retiree (if a retirement effective date is displayed).
- To ensure you report new employees correctly, review the [e-learning module: New Employee Reporting Process](#)