



Report Retirees Who Return to Work – PA 219

For Public School Employers

PA 219 of 2015, a law changing some rules for public school retirees who return to work at a Michigan public school reporting unit after beginning their pension, was signed into law by the governor on December 16, 2015 with immediate effect.

Begin reporting retirees under the new rules

Effective March 9, 2016, you are asked to report retirees under the new working after retirement rules. To help you report your retirees accurately, the Office of Retirement Service offers the online guide, **Working after Retirement - Employer Guide**. This guide will ask you a series of questions about each retiree to guide you to the full reporting instructions for that retiree.

How will this affect your reports? Some records will suspend until the new technology is implemented. For now, employment class codes 9013, 9014, 9015, 9023, 9024 and 9025 are not yet reactivated, which means that records reported with these codes will suspend. Once the technology changes are implemented, you'll be asked to re-accept these suspended reports. Re-accepting the reports will post the records that were suspended for this reason.

Make adjustments, if needed, on records submitted on or after Dec. 16, 2015.

Complete the following steps to make adjustments on previously submitted records.

Step 1: Find DTL2 and DTL4 retiree records

Review the reports from the first pay period with a begin date on or after December 16, 2015 (the effective date of PA 219 of 2015) to the present date. Identify retirees that were reported during this time frame.

Step 2: Gather information on retirees

Use the Member Benefit Plan link to determine the retiree's retirement effective date, benefit plan, and healthcare option. If a retiree is in a critical shortage position, you will need to know how much Critical Shortage time they have accumulated. Their accumulated Critical Shortage time can also be found on the Member Benefit Plan screen.

Step 3: Determine what records need to be adjusted

To determine if you're required to make an adjustment, follow the online guide, **Working after Retirement - Employer Guide**, for each of your retirees. When using this tool you will answer a series of questions before receiving the full reporting instructions. The guide will help you determine the following:

- Employment class codes.
- Whether or not you're obligated to pay UAAL for the retiree who returns to public school employment.
- Whether a Detail 4 record is required.

Please note: In some cases, depending on the retiree's retirement effective date, the employment class codes may still apply and changes will not be necessary.

Step 4: Making adjustments

- **DTL2 Adjustments.** If wages were reported but you determine you must change the employment class codes, submit negative adjustment DTL2 records for the originally posted wages using wage code 76. Once the negative adjustments post, submit positive adjustment DTL2 records using wage code 75 with the newly identified class code. Use the **Working after Retirement - Employer Guide** to determine the employment class codes. For complete instructions on making adjustments, see the **Reporting Instruction Manual**, section **7.18.00: Adjusting Wages and/or Hours on a DTL2 Record** and **7.18.01: How to Adjust Wages and/or Hours on a DTL2**.



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- **DTL4 Adjustments.** If Defined Contribution or Personal Healthcare Fund (PHF) contributions were reported for a qualified participant, no DTL4 adjustments will be required.

Step 5: Submit required reports and payments

- For complete instructions on how to report to ORS, please refer to the **Reporting Instruction Manual**.
- Refer to the **Working after Retirement - Employer Guide** for further details on reporting retirees who return to work under PA 219 of 2015.
- See a list of **critical shortage positions**.
- See a list of **employer contribution rates**.

Employment Class Codes for Retirees and Qualified Participants

Employment Class Codes	UAAL	DTL2 Record	DTL4 Record
9003 9004 9005	No	Do not use for Qualified Participants.	No
9013 9014 9015	Yes	Record begin dates <ul style="list-style-type: none"> • 12-27-2012 to 07/01/2014 • 12-16-2015 to 07/01/2018 	Use for Qualified Participants only
9033 9034 9035	Yes	Record begin dates from 12/27/2012 to present.	Use for Qualified Participants only
9023 9024 9025	Yes	Record begin dates <ul style="list-style-type: none"> • 12-27-2012 to 07/01/2014 • 12-16-2015 to 07/01/2018 	No
9043 9044 9045	No	Record begin dates from 12/27/2012 to present.	No