

Michigan Public School Retirement System

**Preparing for Summer and Beyond:
Reporting through the Employer Reporting Website**

Final Payroll Details (FPDs)

- This presentation will cover:
 - The importance of the FPD's.
 - Most important factors of reporting.
 - How to report carryover/summer spread.
 - How to balance the FPD.

What is the Final Payroll Detail?

- FPDs reflect the reported wages and service of your employee that is retiring.
- ORS uses the FPD to calculate the greatest retirement benefit allowed to our members.

Importance of an Accurate FPD

- Submitting the FPD accurately is imperative to ensure that members receive the correct pension and insurance options.
- Incorrect reporting can cause members to lose their insurance subsidies, and sometimes decrease their pensions significantly.

Important Factors To Consider

- When you submit the FPD there are numerous details that are vital to pension accuracy.
 - **Retirement Date:** First day of month following termination.
 - **Termination Date:** Last day member was employed.
 - **Last Day Worked:** Last day member reported for work.
 - **Last Day Paid:** Last day member had wages reported.
 - **Full Contract/Hourly Rate:** Wages stated on member's contract.

Contract Rate

- The contract rate is based on a full year of wages, regardless of the number of hours actually worked.
- If hourly rate is used, be sure to check the box.



Department of Technology, Management & Budget
Office of Retirement Services

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Working with : Reporting Unit, 00000

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:	Jane Doe
SSN:	XXX-XX-0344
Retirement Date (MM/DD/YYYY):	07/01/2012
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="27.53"/> <input checked="" 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.

08-Summer Spread Wages

- Summer Spread wages, often referred to as carryover or trailing wages, is defined as wages reported on or after July 1 which were earned in the previous fiscal year.

How to Report Summer Spread Wages

- For wages **without** hours paid over the summer, use wage code 08 and do not report any hours.
- For wages **with** regular hours over the summer, use wage code 01 and report hours. Two separate DTL2 records will be required for someone receiving summer spread and working during the summer.



Donna is a teacher who is paid through the summer and is also working as a summer school teacher. The reporting unit will need to report the pay using two separate DTL2 records. These records cannot be combined because there are different wage codes, 08 wage code for summer spread and 01 for regular wages. The reporting unit will need to create a record for the regular wages (01 wage code) using class code 1240 (teacher) and report the summer school hours.

Excess Earnings

- Excess earnings are wages paid above base contract rate.
- Include notes in the comments box describing the reason for payment, i.e. date and type of pay.

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:

\$ **325.00**

Excess Amount Comments:
(Please explain wages entered for excess amount.)

\$250.00 – Longevity
Pay Period:
6/28/13

\$75.00 – Merit Pay
Pay Period:
6/28/13: 5/17/13

Hours Worked

- **Hours Normally Worked:** this would be what is listed in the members base contract.
- **Average Hours Worked Per Day:** is the average of the hours member actually worked per day. This may not always be the exact hours stated in the base contract.

Non-Reportable Wages

- If the following wages were **not** reported to ORS on payroll reports, do **not** list in this section. Check box to verify.

Unreportable Wages

During the wage review period 07/01/2009 - 06/30/2013, 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.

Non-Reportable Wages

- If non-reportable wages were reported to ORS in error:
 1. Negatively adjust wages on current payroll report.
 2. Request FPD reset if the FPD has already been requested by ORS. Contact Web Reporting at:
ORS_Web_Reporting@michigan.gov
- For help making adjustments to records, see the Reporting Instruction Manual Chapter 7.18

Balancing the Final Payroll Details

- If the FPD is not balancing, please go to the “View Employee Info” screen and verify the member’s records were reported correctly.
- FPD and member’s payroll records **must** reflect the same information. Make adjustments to records if necessary.

The screenshot shows the website for the Office of Retirement Services (ORS), part of the Department of Technology, Management & Budget. The header includes the ORS logo and navigation links: Michigan.Gov, Logoff, Employer Info Site, Contact Us, and ORS Home. A sidebar on the left lists various services such as Things To Do, Employer Home, Work on Reports, View ING Feedback File, View Payroll Calendar, FF, ORP, and/or UAL Wages, Work with Contacts, View Employee Info, Member Benefit Plans, Retirement Applicants, Payments, View Employer Statement, and Update My Profile. The main content area displays 'Working with : Reporting Unit, 00000' and a section titled 'View Employee Information'. This section explains that the page allows searching for specific employees or viewing a list of employees with records reported by the organization, with records available from 10/01/2002 onwards. It also provides links to 'Download TDP Agreement Details' and 'Learn more about this page'. At the bottom, there is a search form for an employee, with fields for 'Enter Last Name' and 'or SSN No', a 'Find' button, and a list of letters for filtering results.

Department of Technology, Management & Budget
Office of Retirement Services

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Things To Do

- [Employer Home](#)
- [Work on Reports](#)
- [View ING Feedback File](#)
- [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](#)

Working with : Reporting Unit, 00000

View Employee Information

This page allows an organization representative to search for a specific employee or view a list of employees who have posted records in our system that were reported by your organization. Only records with an end date equal to or greater than 10/01/2002 are available. An organization representative can view a list of open TDP Agreements with the current balance by clicking on the 'Download TDP Agreement Details' link.

- [Download TDP Agreement Details](#)
- [Learn more about this page](#)

Search for an Employee

Enter Last Name : or SSN No :

all [a](#)[b](#)[c](#)[d](#)[e](#)[f](#)[g](#)[h](#)[i](#)[j](#)[k](#)[l](#)[m](#)[n](#)[o](#)[p](#)[q](#)[r](#)[s](#)[t](#)[u](#)[v](#)[w](#)[x](#)[y](#)[z](#)

Common Oversights

Termination date

[View Employee Info](#)

[Member Benefit Plans](#)

Retirement Applicants

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Final Payroll Details

Applicant Name:

SSN:

XXX-XX-

Retirement Date (MM/DD/YYYY):

06/01/2013

Termination Date:

06/01/2013

Last Day Worked:

05/10/2013

Last Day Paid:

05/24/2013

Full Contract Rate For Last Year Worked:

\$ 84840.00

Common Oversights

Regular wages vs. Summer spread

Details For:

Fiscal Year	Total Posted Wages	Total Posted Employee Contributions
(-) 07/01/2012 - 06/30/2013	131773.08	3953.19

Wage Record Details

Begin Date	End Date	Wages	Retirement Hours	Wage Code-Description	Posted Employee Contributions	Employment Class Code
09/29/2012	10/12/2012	1853.58	18.28	01 - Regular wages	55.61	9510 - Supplemental Employment 1
09/15/2012	09/28/2012	3263.08	52.00	01 - Regular wages	97.89	1240 - Teaching
09/01/2012	09/14/2012	3263.08	52.00	01 - Regular wages	97.89	1240 - Teaching
08/18/2012	08/31/2012	3263.08	52.00	01 - Regular wages	97.89	1240 - Teaching
08/04/2012	08/17/2012	3116.50	52.00	01 - Regular wages	93.50	1240 - Teaching
07/21/2012	08/03/2012	3116.50	52.00	01 - Regular wages	93.50	1240 - Teaching
07/07/2012	07/20/2012	3116.50	52.00	01 - Regular wages	93.50	1240 - Teaching
06/23/2012	07/06/2012	3116.50	52.00	01 - Regular wages	93.50	1240 - Teaching

Common Oversights

Trailing Wages

Details For:

Fiscal Year	Total Posted Wages	Total Posted Employee Cont
(-) 07/01/2012 - 06/30/2013	4500.72	310.55

Wage Record Details

Begin Date	End Date	Wages	Retirement Hours	Wage Code-Description	Posted Employee Contributions	Emp Cla
07/28/2012	08/10/2012	1801.98	106.50	01 - Regular wages	124.34	1640
07/14/2012	07/27/2012	1353.60	80.00	01 - Regular wages	93.40	1640
06/30/2012	07/13/2012	1345.14	79.50	01 - Regular wages	92.81	1640

DC Contribution Record Details

Begin Date	End Date	Wages	Wage Code-Description	Posted Member DC Contributions	Posted Membr Contribut
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There are no details in this year.

TDP Details

Reporting Period End Date	Agreement Number	Invoice Number	Adjustment Type Code-Description	De A
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There are no details in this year.

(-) 07/01/2011 - 06/30/2012	37145.27	2563.05
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Wage Record Details

Begin Date	End Date	Wages	Retirement Hours	Wage Code-Description	Posted Employee Contributions	Emp Clas
06/16/2012	06/29/2012	1369.00	80.00	01 - Regular wages	94.46	1640 -
06/02/2012	06/15/2012	1378.80	80.00	01 - Regular wages	95.14	1640 -

Common Oversights

Trailing Wages

Reportable Wages Above Base Rate

Excess Amount: \$ 0.00

Excess Amount Comments:

Carryover (Usually Summer Spread)



Date	Amount
06/30/2012	\$ 1345.14
06/30/2011	\$ 1381.60
06/30/2010	\$ 1353.26
06/30/2009	\$ 1638.82
06/30/2008	\$ 0.00
06/30/2007	\$ 0.00

Common Oversights

- **Excess Wages:**
 - We often see instances where Excess earnings are reported on the FPD but there is no excess earnings in the wages that were reported on the members payroll records.
 - It is important that the information that is on the FPD matches what is on the payroll records that were submitted.

Questions?

Contact Information

- Employer Reporting
 - Website: www.michigan.gov/psru
 - Email: ORS_Web_Reporting@michigan.gov
 - Call Center: 517-636-0166

Office of Retirement Services

Contact Information

- Member Website
 - www.michigan.gov/orsschools
- Member Customer Service
 - 800-381-5111
- Member Self Service
 - www.michigan.gov/orsmiaccount



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