

# Michigan Public School Employees' Retirement System

A Pension and Other Postemployment Benefit Trust Fund of the State of Michigan

## Archived Reporting Instruction Manual

### Chapter 11 – Final Payroll Details

Archived on March 18, 2022  
for historical reference by reporting units of the  
Michigan Public School Employees' Retirement System



**MICHIGAN OFFICE OF  
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*Big Plans. Small Steps.*

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# 11: Final Payroll Details

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# 11.00: Final Payroll Details

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

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.

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# 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.

The screenshot shows the 'Final Payroll Details' form for 'Applicant Detail'. The form is titled 'Working with : PUBLIC SCHOOLS 12345' and includes a navigation bar with 'Michigan.Gov', 'Logoff', 'Employer Info Site', and 'Contact Us'. The form contains the following fields and instructions:

- Applicant Name:** Ryan Stafford
- SSN:** XXX-XX-XXXX
- Retirement Date (MM/DD/YYYY):** 07/01/20XX
- Termination Date:** [Empty text box]
- Last Day Worked:** [Empty text box]
- Last Day Paid:** [Empty text box]
- Full Contract Rate/Hourly Rate For Last Year Worked:** 59,000.00  check this box if hourly rate entered

Instructions at the bottom of the form: "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 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
0000000	\$ 0.00

Report Period Start Date	Report Period End Date	TDP Amount
04/01/2000	04/22/2000	
04/26/2000	05/06/2000	\$
05/07/2000	05/26/2000	\$
05/27/2000	06/03/2000	\$
06/04/2000	06/17/2000	\$
06/18/2000	07/01/2000	\$

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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	\$	
02/24/2021	03/09/2021	\$	
03/10/2021	03/23/2021	\$	
03/24/2021	04/06/2021	\$	
04/07/2021	04/20/2021	\$	
04/21/2021	05/04/2021	\$	
05/05/2021	05/18/2021	\$	
05/19/2021	06/01/2021	\$	
06/02/2021	06/15/2021	\$	

### 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.

**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.

### 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:

- 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.
- 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.

Standard Hours Worked Per Fiscal Year (eg: 2080, 1020, etc.):

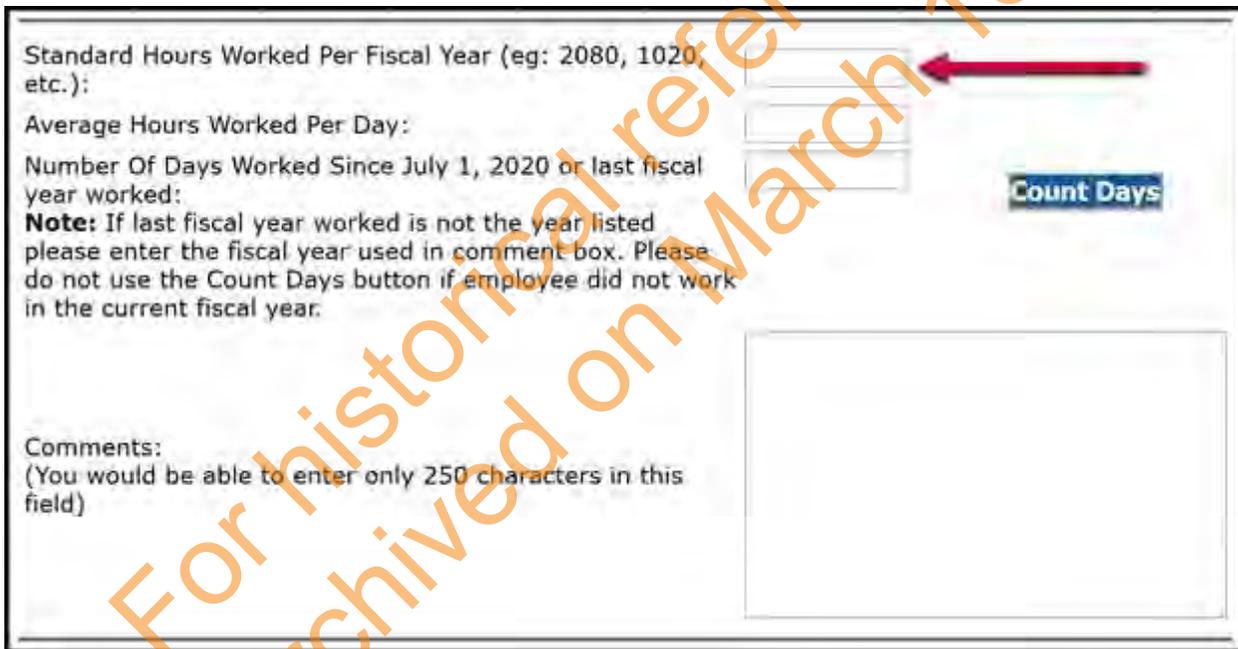
Average Hours Worked Per Day:

Number Of Days Worked Since July 1, 2020 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.

Count Days

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



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

Standard Hours Worked Per Fiscal Year (eg: 2080, 1020, etc.):

Average Hours Worked Per Day:

Number Of Days Worked Since July 1, 2020 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)

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.

Standard Hours Worked Per Fiscal Year (eg: 2080, 1020, etc.):

Average Hours Worked Per Day:

Number Of Days Worked Since July 1, 2020 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)

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. 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.

JANUARY 2016							FEBRUARY 2016							MARCH 2016						
Deselect							Deselect							Deselect						
Sun	Mon	Tue	Wed	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Thu	Fri	Sat
					<input checked="" type="checkbox"/>	2		<input checked="" type="checkbox"/>	6			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	5				
					1			1	2	3	4	5				1	2	3	4	
3	<input checked="" type="checkbox"/>	9	7	<input checked="" type="checkbox"/>	13	6	<input checked="" type="checkbox"/>	12												
	4	5	6	7	8			8	9	10	11	12			7	8	9	10	11	
10	<input checked="" type="checkbox"/>	16	14	<input checked="" type="checkbox"/>	20	13	<input checked="" type="checkbox"/>	19												
	11	12	13	14	15			15	16	17	18	19			14	15	16	17	18	
17	<input checked="" type="checkbox"/>	23	21	<input checked="" type="checkbox"/>	27	20	<input checked="" type="checkbox"/>	26												
	18	19	20	21	22			22	23	24	25	26			21	22	23	24	25	
24	<input checked="" type="checkbox"/>	30	28	<input checked="" type="checkbox"/>						27	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
	25	26	27	28	29			29							28	29	30	31		
31																				

APRIL 2016							MAY 2016							JUNE 2016						
Deselect							Deselect							Deselect						
Sun	Mon	Tue	Wed	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Thu	Fri	Sat
					<input checked="" type="checkbox"/>	2	1	<input checked="" type="checkbox"/>	7			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	4				
					1			2	3	4	5	6				1	2	3		
3	<input checked="" type="checkbox"/>	9	8	<input checked="" type="checkbox"/>	14	5	<input checked="" type="checkbox"/>	11												
	4	5	6	7	8			9	10	11	12	13			6	7	8	9	10	
10	<input checked="" type="checkbox"/>	16	15	<input checked="" type="checkbox"/>	21	12	<input checked="" type="checkbox"/>	18												
	11	12	13	14	15			16	17	18	19	20			13	14	15	16	17	
17	<input checked="" type="checkbox"/>	23	22	<input checked="" type="checkbox"/>	28	19	<input checked="" type="checkbox"/>	25												
	18	19	20	21	22			23	24	25	26	27			20	21	22	23	24	
24	<input checked="" type="checkbox"/>	30	29	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>					26	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
	25	26	27	28	29			30	31						27	28	29	30		

### Save and submit

12. 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:

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).

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

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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**

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Archived on March 10, 2021

## 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](#)

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[Return to Retirement Applicant List](#)

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

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### 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**.

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# 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.



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# 11.06: Frequently asked questions about final payroll details

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## 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.

## 2. Why are there different instructions for DC Converted members?

ORS uses your final payroll details (FPDs) to complete the pension process for retiring employees, which is based only on reportable compensation (defined benefit or DB wages). Employees with a DC Converted benefit plan stopped earning DB wages when their plan was converted to DC on Feb. 1, 2013. To simplify the instructions for these two types of members (those with a current DB plan and those whose DB plan ended several years ago), we provide two sets of instructions.

In addition, a DC Converted employee may be retiring from a reporting unit other than where they worked when their DB plan ended on Feb. 1, 2013. In this case, 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 where the employee worked when their plan was converted to DC in 2013 must complete an FPD to report DB wages. This reporting unit will also report a termination date, etc., but it will not affect the employee's retirement date. These different requirements are included only in the instructions for DC Converted members.

## 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.

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For historical reference only  
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