Michigan Public School Employees' Retirement System

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

Archived Reporting Instruction Manual

Chapter 7 – Payroll Reporting

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for historical reference by reporting units of the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

MICHIGAN OFFICE OF RETIREMENT SERVICES
Big Plans. Small Steps.

Prepared by
The Michigan Office of Retirement Services
P.O. Box 30171
Lansing, MI 48909-7671
800-381-5111

7: Payroll Reporting

7.00: Payroll Reporting

7.01.01: Overview of the Reporting Process
7.02.00: Report Due Dates
7.03.00: Payroll Calendars
7.03.01: Payroll Calendars with More than One Pay Schedule
7.04.00: The Reporting Process
7.04.01: Creating a Retirement Report Header/Report Begin and End Dates
7.04.02: Populating Your Report
7.04.03: Status/Confirmation Reports from ORS
7.04.04: View/Verify Report Totals
7.04.05: Using the Download Detail Link
7.05.00: Deleting a Report
7.06.00: Viewing Your Report/Finding Flagged, Suspended and Bad Format Records
7.06.01: Using the Edit Link
7.06.02: Using the Edit Report Link
7.06.03: Using the Error Download Detail Link
7.07.00: Editing a Retirement Detail Report After ORS Validation
7.07.01: Adding Records to a Report
7.07.02: Editing a Record
7.07.03: Deleting a Record
7.07.04: Common Error Messages on DTL2 Records
7.08.00: Accepting and Posting a Report
7.08.01: Reviewing Your Totals/Accepting the Report
7.09.00: Returning a Report to Added or Suspended Status
7.10.00: Saving the Download Detail Retirement Reports
7.11.00.00: Reporting Employees New to your Reporting Unit
7.11.00.01: Reporting Employees New to the MPSERS System
7.11.00.02: How to Report A New Employee at Your Reporting Unit
7.11.01: Detail One (DTL1) Demographics
7.11.02: Changing or Adding Demographic Data for an Existing Member
7.12.00: Using Employment Class Codes
7.13.00: How to Report Workers' Compensation on a DTL2 Record
7.14.00: How to Report Wages Without Hours on a DTL2 Record
7.15.00: How to Report Retroactive Wages on a DTL2
7.16.00: How to Report Coaches Wages on a DTL2
7.17.00: How to Report Summer Spread Wages on a DTL2
7.17.01: How to Report Professional Services Leave/Professional Services Released Time
7.18.00: Adjusting Wages and/or Hours on a DTL2 Record
7.18.01: How to Adjust Wages and/or Hours on a DTL2 Record
7.20.00: How to Report Retiree Wages
7.20.01: Reporting Retirees on a Detail 2 (DTL2) Record
7.20.02: Reporting Retirees on a Detail 4 (DTL4) Record
7.20.03: Obsolete - PA 464 Reporting Critical Shortage Retiree Wages 12/27/2012 - 07/01/2014
7.20.04: Obsolete - PA 464 Reporting Retiree Substitute Teachers

7.20.05: Obsolete - PA 464 Reporting Wages for School Improvement Facilitators and Instructional Coaches
7.21.00: DC Contributions
7.21.01: How to Report DC Contributions on a Detail 4 Record
7.21.02: Late Fees for Missing DTL4 Records
7.21.03: Obsolete - Adding Missing DTL4 Records
7.21.04: Common DTL4 Error Messages
7.21.05.00: How to Adjust DC Contributions on a DTL4 Record
7.21.05.01: Adjusting DC Contributions on a DTL4 Record
7.21.05.02: Obsolete - Adjusting Unposted DTL4 Records for Employees Who First Worked 9/4/12 or After Who Elected the DC Plan
7.21.05.03: Adjusting Posted DTL4 Records for Employees Who Elect or Default to the DC Plan
7.21.06: View DC Feedback File
7.21.07: DTL4 for Terminated DC/PHF Participant
7.22.00: Reporting Final Wages for a Deceased MPSERS Employee

7.00: Payroll Reporting

Members of the MPSERS retirement system must have wages and service hours reported and posted to their MPSERS member account to be able to collect a pension upon retirement.

Last updated: 04/13/2012

7.01.01: Overview of the Reporting Process

Payroll reporting consists of five basic steps. Some of these steps may have to be repeated to complete the process:

1. Upload, copy forward, or manually enter a payroll report on the Employer Reporting Web site.
2. After the report has run through the validations and edits (an overnight process), work the report to make all records valid. (The report may have to go through edits and validations more than once.)
3. Verify that the totals on the report for number of employees, gross wages, retiree wages, DB & DC employer contributions, DB & DC member contributions and Tax-Deferred payments are correct. Never perform step 4 until these totals are satisfactory.
4. Accept the payroll report to post the data to the member accounts.
5. Make payment to ORS for the contributions due.

Last updated: 04/13/2012

7.02.00: Report Due Dates

Retirement reports must be accepted by the fifth business day and payment to ORS must be submitted by the seventh business day after your pay cycle end date. Defined Benefit and Defined Contribution records, that can be accepted and posted by the employer, must be posted by the tenth business day after your pay cycle end date.

See the list of State of Michigan ORS non-business days.

Last updated: 04/01/2015

7.03.00: Payroll Calendars

ORS requires your retirement detail reports to be on a wage and service paid basis. In other words, you report the wages when they are paid, not when they are earned. We will use these pay period start dates and pay period end dates to create your payroll calendar. Much of ORS programming for wage reporting and granting service credit is based on consistency of payroll reporting frequency.

Before the start of each school fiscal year (July 1), ORS will automatically add payroll calendars for the new fiscal year to your Employer Reporting website based on the previous year's calendar. You will receive an email notification asking you to verify the added pay dates. The email will instruct you how to contact ORS if the added payroll calendar needs to be modified in any way.

All changes to a payroll calendar at any time of the year must be made by ORS. ORS policy allows calendar modifications due to a change of payroll frequency, such as changing from a biweekly to semi-monthly frequency, or in the event of a fiscal year with 27 pay periods.

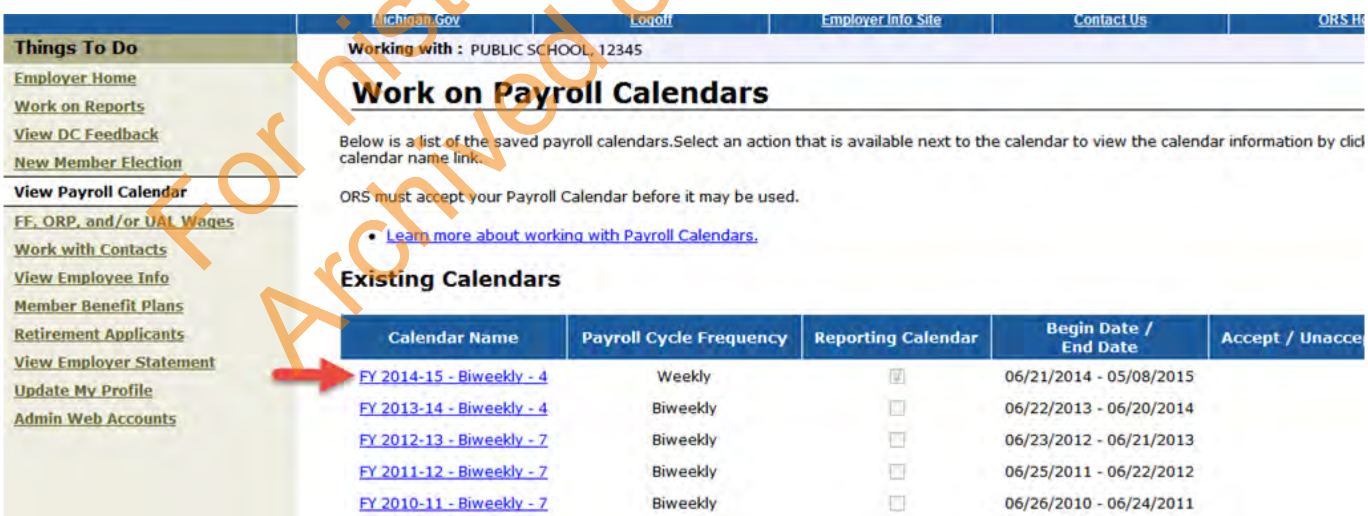
ORS cannot change payroll calendars after a pay period begin date has passed. Only future pay periods may be changed. ORS will not change calendar dates in the event that a pay period end date falls on a holiday or weekend. Employees may be paid ahead of the holiday or weekend date but you must use the holiday or weekend date for your detail report header when reporting to ORS.

If you pay employees on a day other than your pay period end date, adjust your record end date accordingly, while keeping the same report end date. For example: If your pay period end date falls on January 1, 20xx, but you pay your employees on December 30, 20xx, you would submit a report header with a pay period end date of January 1, 20xx and records within the report with a date of December 30, 20xx. This is especially important for retiree earnings limits on a DLT2 records and IRS limits associated with DC/PHF contributions on a DTL4 record. Be advised that records will flag because they do not match your payroll calendar, and if the record posts the employee may receive inaccurate service credit.

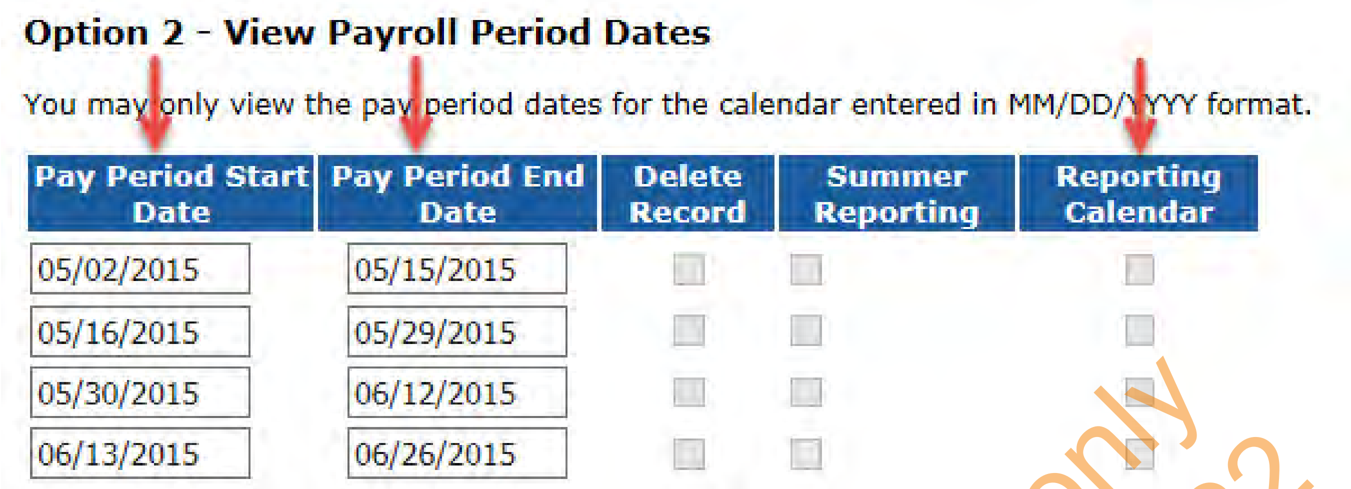
Important Note: Adjustments to your payroll calendar will result in changes to your report and payment due dates.

Your payroll calendar can contain biweekly, monthly, or semimonthly dates. Some employers use different pay periods for different types of employees and will need multiple calendars. For help with multiple calendars see section 7.03.01: Payroll Calendars with More than One Pay Schedule.

To view your payroll calendar, log in to your Employer Reporting website and click the View Payroll Calendar link in the Things To Do Menu. Select the fiscal year calendar you wish to view.



The report pay period start date is the first date of your pay period, or the day after payday. The report pay period end date is the pay date.



Option 2 - View Payroll Period Dates

You may only view the pay period dates for the calendar entered in MM/DD/YYYY format.

Pay Period Start Date	Pay Period End Date	Delete Record	Summer Reporting	Reporting Calendar
05/02/2015	05/15/2015			
05/16/2015	05/29/2015			
05/30/2015	06/12/2015			
06/13/2015	06/26/2015			

When you create your retirement report each pay period, you will enter your report start and end dates on the Create A New Report screen. If the dates entered do not match the dates on the payroll calendar you will receive an error message and must make a correction to the dates. Your retirement detail report and the individual records will be matched to the payroll calendar dates on your web site. If the detail record dates fall outside the report dates on your payroll calendar, your report will go through the upload process but each record will suspend and must be corrected in order to post the wages and service hours.

If you need to have a change made to your current payroll calendar, please submit the *Payroll Calendar Submission and Change Request (R1073C)*.

If you do not have any active or retired members to report for a pay period listed on your payroll calendar, please notify ORS at ORS_Web_Reporting@Michigan.gov before your report due date or you may be assessed fees.

Last updated: 03/07/2017

7.03.01: Payroll Calendars with More than One Pay Schedule

If you have multiple pay schedules, you will need separate payroll calendars for each schedule. You will create your retirement detail reports using report begin and end dates based on your longest pay period (usually monthly). For employees on shorter pay periods, you will enter the appropriate begin and end dates for their individual records within this report.

Here is an example. If you have employees on both a monthly and a biweekly pay schedule, you will submit your retirement detail reports on a monthly schedule. For your first report, you will enter a begin date of 6/16 and an end date of 7/15 on the Create Report screen. The report will include one record for each of the monthly employees (with those dates) and three records for each of the biweekly employees using pay dates 6/4 – 6/17, 6/18 – 7/1, and 7/2 – 7/15.

For your second report, you will enter a begin date of 7/16 and an end date of 8/15 on the Create Report screen. The report will include one record for each of the monthly employees (with those dates) and two records for each of the biweekly employees using pay dates 7/16 – 7/29 and 7/30 – 8/12.

Multiple Pay Schedules	
Monthly pay period dates	**Biweekly pay period dates**
6/16 – 7/15	6/04 – 6/17 6/18 – 7/1 7/02 – 7/15
7/16 – 8/15	7/16 – 7/29 7/30 – 8/12

In the above example, you will provide ORS with both sets of dates by submitting the *Payroll Calendar Submission and Change Request (R1073C)* form, and we will create both a monthly and a biweekly payroll calendar. Be sure to indicate on the form that you need this calendar **in addition to** the calendar that is already loaded for your reporting unit.

Last updated: 09/11/2015

7.04.00: The Reporting Process

Providing ORS with wage and service information for each member of the MPSERS system is done through the payroll reporting process. The process consists of four steps, some of which may have to be reported more than once, to post wages and service credit to individual MPSERS member accounts.

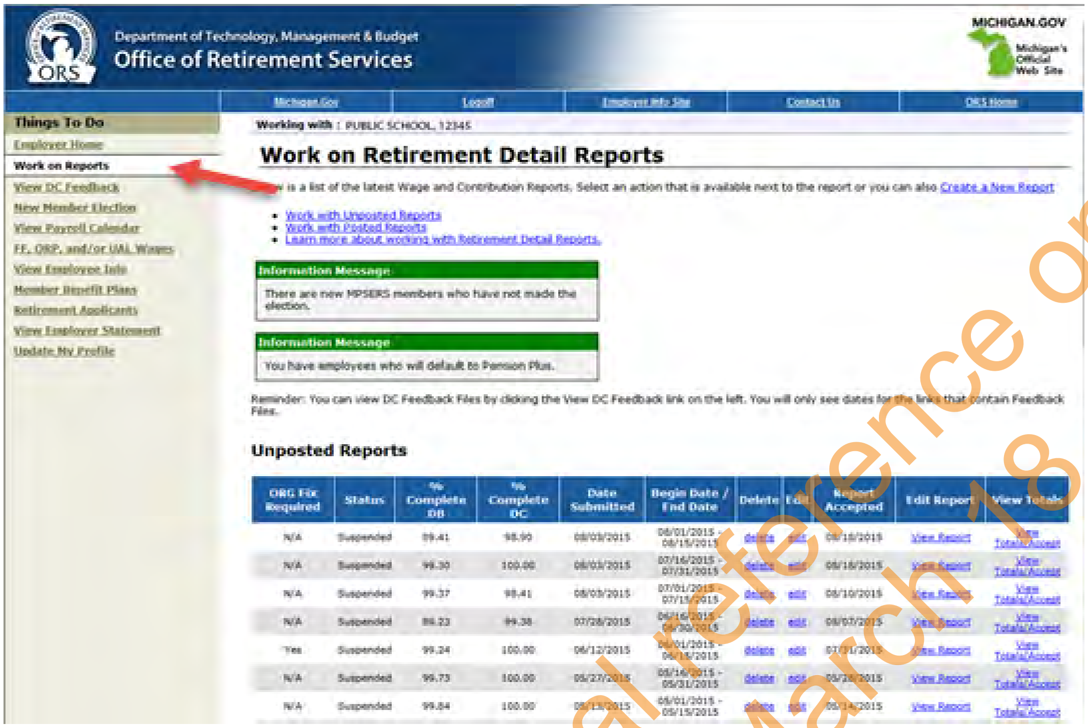
1. Submit a payroll report to ORS using one of the three submission methods—upload, copy forward or create a blank report and manually add detail records.
2. Review the report and/or edit records after ORS batch processing to make all of the records valid and eligible to post. (May need to repeat this step more than once.)
3. Review wage and contribution totals on each report.
4. Accept the report to post the wages and service to each member's account. (You may need to repeat this step more than once to post the report 100%.)

This chapter (7) provides detailed information about how to complete the reporting process.

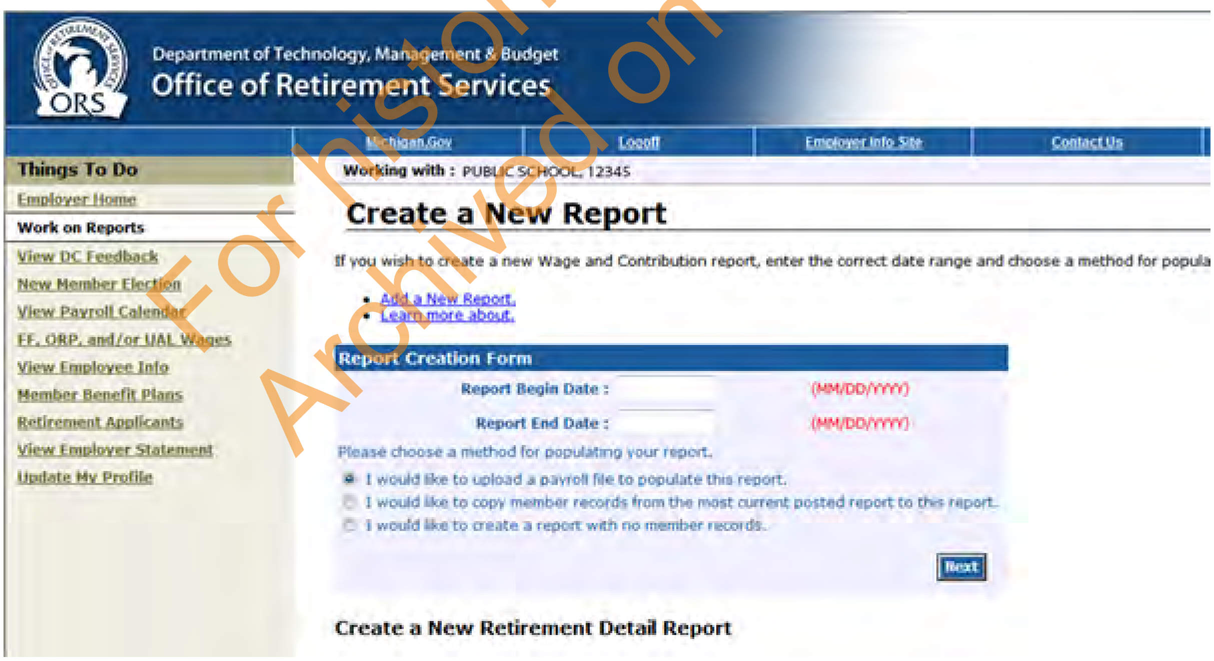
Last updated: 12/04/2012

7.04.01: Creating a Retirement Report Header/Report Begin and End Dates

After logging onto the Employer Reporting website, go to the left navigation bar and click Work on Reports. Then click the Create a New Report link.



This will open the Work On Retirement Detail Reports screen. Use this screen to create the header to begin the process of uploading or creating a new payroll report.



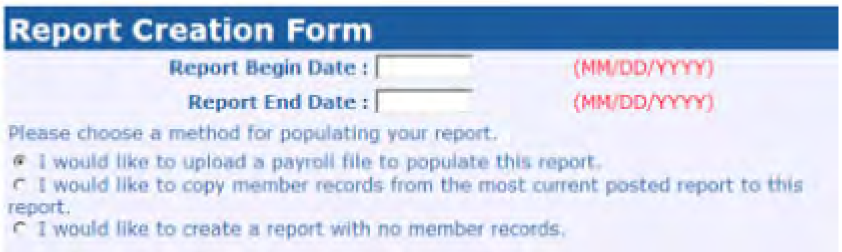
Enter the report begin and end dates. These are typically the first and last dates of a pay period and must match the dates on your payroll calendar. The begin date of your report must be the day after the end date of a prior report. If you need assistance in identifying your report dates, see section 7.03.00 Payroll Calendars.

Last updated: 09/11/2015

7.04.02: Populating Your Report

Populating a report means filling it with your reporting unit payroll data. There are three methods you can use:

- **Upload** – Using this method, you move a copy of a file containing your employee record data from your computer or network to the ORS system.
- **Copy forward** – Using this method, a copy of records from the last successfully posted report is automatically carried forward to the new pay period's report.
- **Create an empty report and enter data** – Using this method, you create an empty or shell report. You then manually enter your employee records into the system using the Edit Retirement Detail Report process.


Report Creation Form
Report Begin Date : (MM/DD/YYYY)
Report End Date : (MM/DD/YYYY)
Please choose a method for populating your report.
I would like to upload a payroll file to populate this report.
I would like to copy member records from the most current posted report to this report.
I would like to create a report with no member records.

Let's look at each method in more detail.

Uploading your report

This method requires a prepared file laid out in a specific manner. File layout instructions and examples are found in section 15: Programming. If you have questions or need assistance with the file layout, please contact your software vendor.

The uploaded file must also adhere to the following naming convention: "ReportingUnitNumber.Pay Period End Date.dat" For example, a file for a reporting period that started on 1/1/2002 and ended on 1/14/2002 for reporting unit number 12340 would be named: 12340.01142002.dat

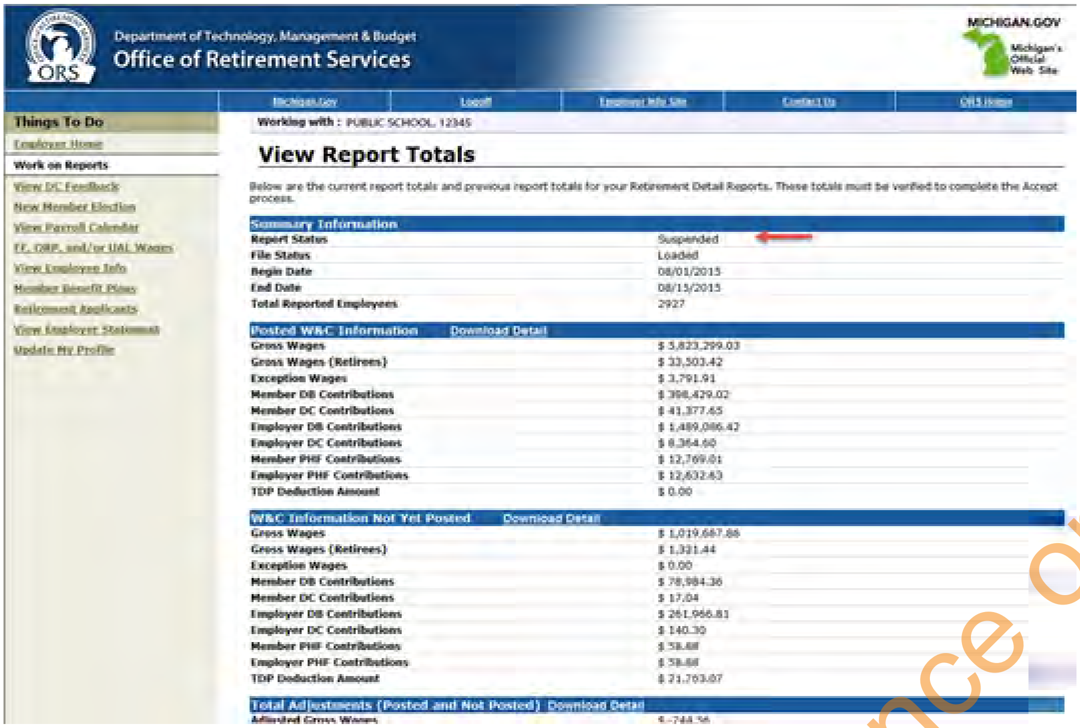
Each file contains a unique header and footer, and detail records for the employer. The file should include all the data that has been added or changed since the last file was created. Note that you must wait overnight before you may view or edit a report populated with this method.

1. Select the Upload your Report option, and click the Next button. The Upload File screen appears.
2. Click on the Browse button to open the Choose File window.
3. Browse your hard drive or network to locate the desired file.
4. Select the file you want to open and click on the Open button. Upon returning to the Upload File page the name of the file will populate the File Upload field. Click the Begin Upload button to continue.
5. A confirmation screen will open. Review the file information and if correct, click the I Agree button.
6. The Create Retirement Detail Report Confirmation screen opens. NOTE: You must wait until the following day to view or edit the records in the uploaded file. However, you may add new records to the report at this time if necessary. For more information see section 7.07.01: Adding Records to a Report.

Did your report load properly? After you have loaded your report, you will receive a confirmation screen. The View Report Totals screen will give you a file status. There are three types of file statuses:

- **In progress** means that you loaded your report today, and it has not run through the overnight batch process.
- **Loaded** means that your report ran through the overnight batch process and has loaded successfully
- **Not loaded** means that your report did not load properly.

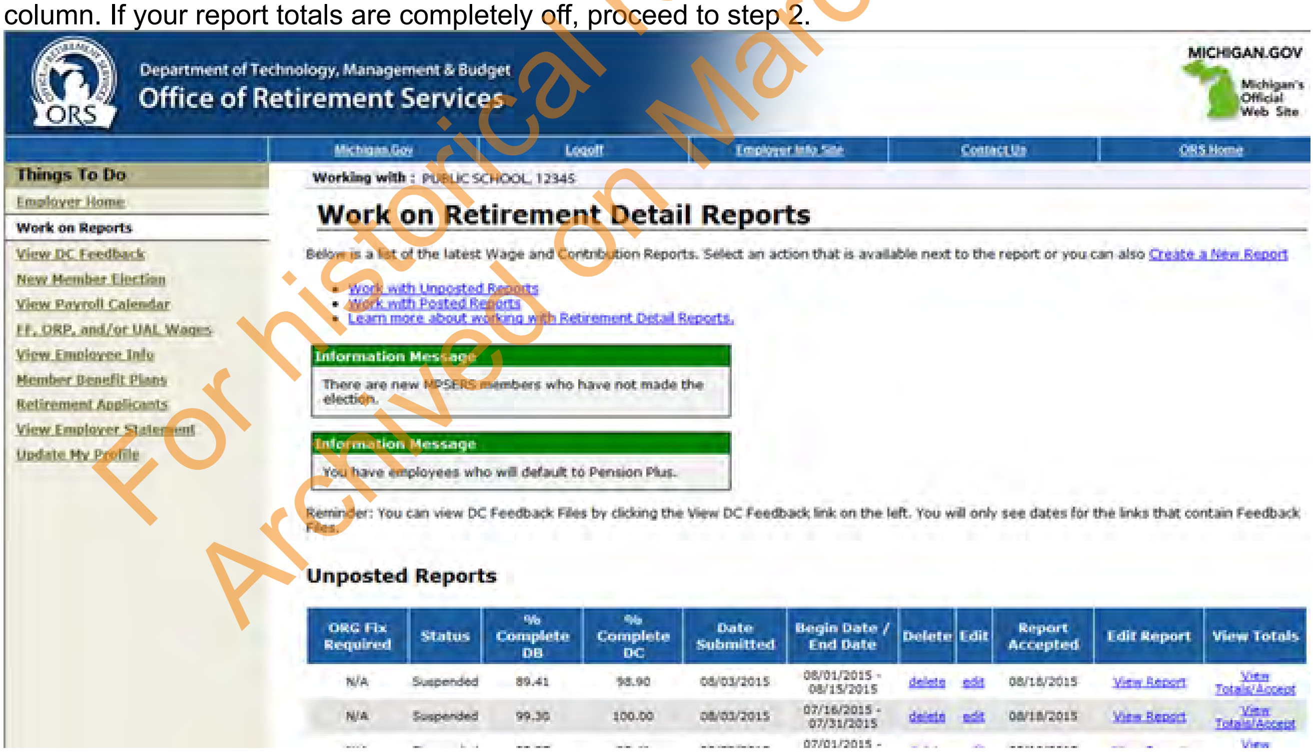
The report will process overnight and then the next day, the file status will change from In progress to Loaded. You will also receive an email confirmation telling you the status of your report.



If you can't get your report to load, please contact Employer Reporting at 800-381-5111 for assistance.

Deleting and resubmitting a report. Once your report has successfully loaded you will want to look at the View Report Totals screen and possibly the details of your report. If this review reveals that your report is inaccurate or incomplete, you may want to delete and resubmit your report.

1. On the Work on Retirement Detail Reports screen, click on View Totals/Accept link under the View Totals column. If your report totals are completely off, proceed to step 2.



2. Click on Edit Report link. If there are many suspended records, you may want to delete your report, correct your original file, and resubmit. See section 7.07.03 Deleting a Record in this chapter.

If you have submitted your report but have not accepted it yet and no records have posted, then you can delete the report and start over. However, if you have accepted your report and any records have posted, you will need to work with that report as it was submitted. You can edit or delete any records that have not posted, but you will need to submit adjustment records for any records that have already posted.

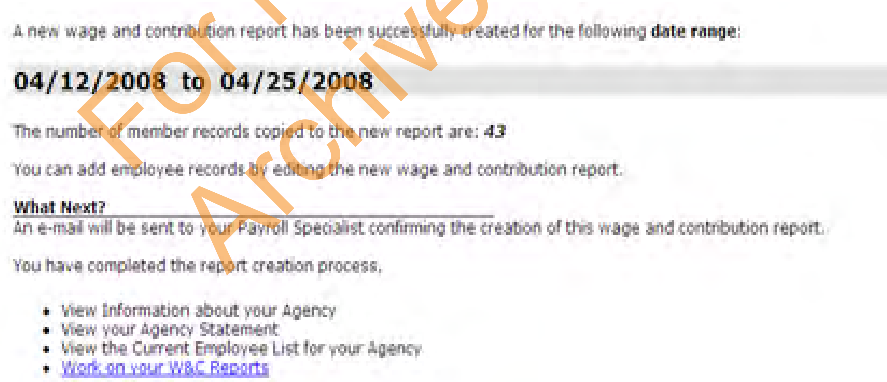
Copying your report forward

Using the copy forward method of populating your report, records from your last successfully posted report are automatically carried forward to the new pay period's report. Reports populated using this method are immediately available for review and editing.

The copy forward method is somewhat limited. This feature is only available if the last successfully posted report is no more than two reporting periods old and the number of employees does not exceed 150. You must check the report after copying forward as some records will not carry forward, such as retiree records and adjustments. You will need to add a record for any employees that are missing from your report.

1. Select Create a New Report from the Working on Retirement Detail Reports screen.
2. Enter your report begin and end dates.
3. Select the method by clicking on the radio button next to I would like to copy member records from the most current posted report to this report.
4. Click on the Next button.

5. You will receive a confirmation screen.



6. If you do not have any changes or additions to this report, you're finished! If you do have changes or additions, see section 7.07.01: Adding Records to a Report.

Using an empty report/data entry

This method allows you to manually enter each employee's records.

1. Select Create a New Report from the Working on Retirement Detail Reports screen.
2. Enter your report begin and end dates.
3. Select the method by clicking the radio button next to "I would like to create a report with no member records."
4. Click the Next button.
5. You will receive a confirmation screen. To enter the employee records, see section 7.07.01: Adding Records to a Report.

Last updated: 12/27/2018

7.04.03: Status/Confirmation Reports from ORS

Once a report has been submitted the records must run through the ORS edits and validations batch process to take the data from the report and enter it into the MPSERS system. This batch process is run overnight Monday through Friday. The ORS Employer Reporting system will send a confirmation email to the person at your reporting unit that is designated as the Employer Reporting 1 (or the Web Administrator if there is no Employer Reporting 1 user). Confirmation emails are sent when any of the following happen:

- Your retirement report was uploaded and has partially posted, or had no posted records. It will list the number and percentage of records that are flagged, suspended or posted. (No records will post until the report has been accepted.)
- Your retirement detail report did not load successfully.
- Your retirement detail report successfully posted.

This status email is generated every time a report goes through the batch process. Submitting a report, editing or opening and saving any DTL record or accepting a report will cause the report to run through the batch process again. The status report will list the report begin and end dates and tell you how many records are in suspended, flagged or posted status. Suspended and flagged records need to be viewed and/or corrected before the records will post. See section 7.07: Editing a Retirement Detail Report After ORS Validation for editing/adding/deleting DTL records.

Your wage and contribution report was processed last night.

- Please review these statistics and return to the website to take the appropriate action on this report.

- This report will remain in this validation/posting cycle until it is 100% posted.

Report Information

Reporting Period: 07/04/2015 through 07/17/2015

Report Submitted: 08/03/2015

Report Type: RGLR

Total Records: 10

	DTL1	DTL2	DTL3	DTL4	Total
Total Posted:	0	0	0	0	0
Percentage of Posted records:	0.00%	0.00%	0.00%	0.00%	0.00%
Total Suspended:	0	0	0	0	0
Percentage of Suspended records:	0.00%	0.00%	0.00%	0.00%	0.00%
Total Flagged:	0	0	0	0	0
Percentage of Flagged records:	0.00%	0.00%	0.00%	0.00%	0.00%
Total Bad Format:	0	0	0	0	0
Percentage of Bad Format records:	0.00%	0.00%	0.00%	0.00%	0.00%

Actions to be taken on the Employer Reporting website:

- CORRECT any records with errors.
Suspended and Bad Format records will not post until they have been corrected and pass validations.

-Accept the report.
Member records on the report will not be posted until you have accepted the report

- PRINT the report. You may print the details of the report, this is
useful after the report is 100% posted.

If the report is 100% posted, you have successfully completed the validation/posting cycle for this period.

Last updated: 09/11/2015

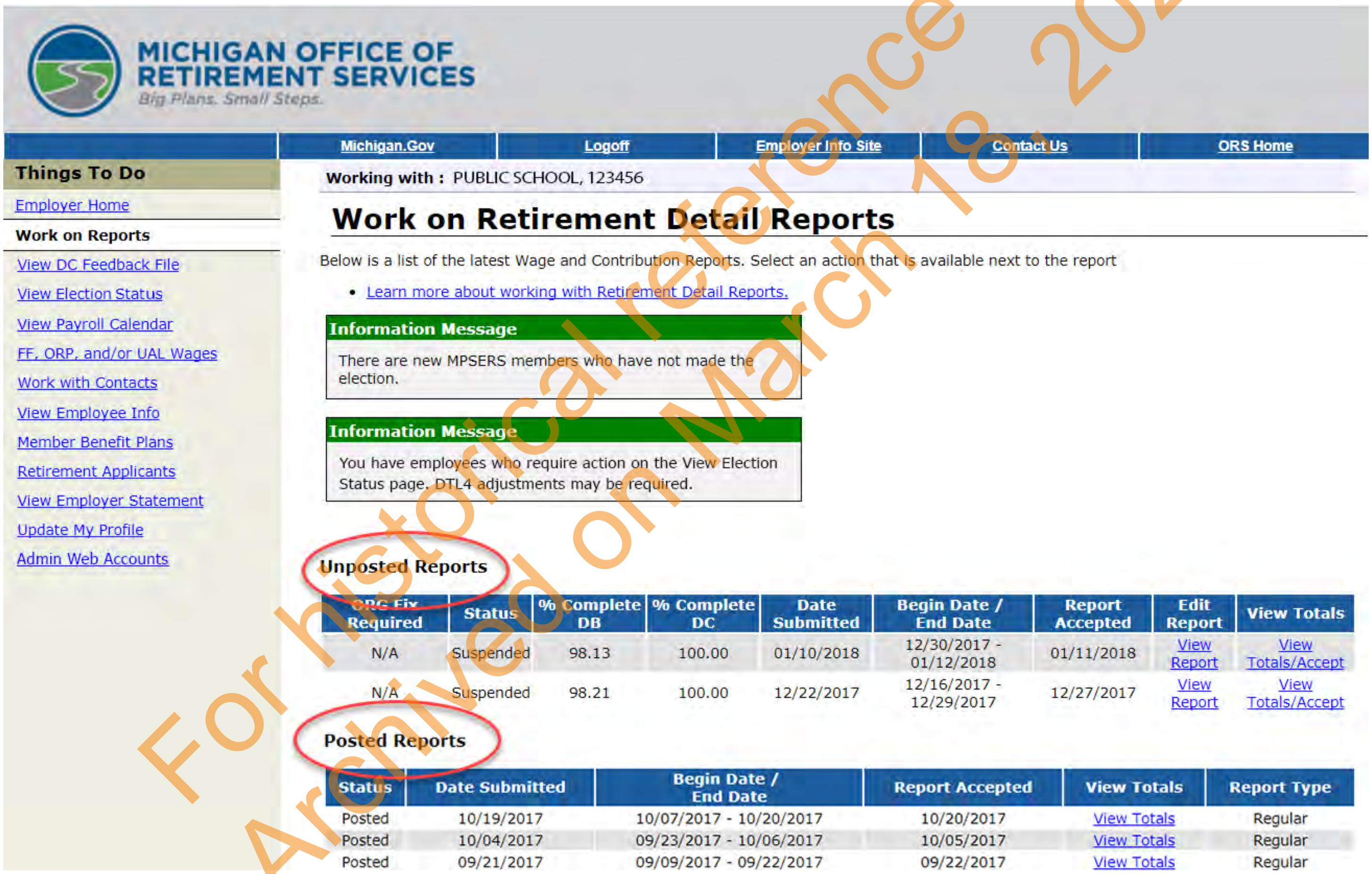
7.04.04: View/Verify Report Totals

It is important to always verify your retirement detail report totals before accepting a report to post wages and service to a member's account. Once a report has posted the final contribution totals are due to ORS even if they do not agree with your in-house accounting records. Making sure the totals are correct before you accept a report could save you shortfall and interest fees.

You can view your totals immediately after copying forward or using the empty report/data entry method. If you upload your report, you must wait to view your totals until the next day after the report has run through the overnight batch process. This gives you the option of deleting your report and starting over if your totals are grossly off.

You will want to view your report totals each time you edit and/or accept your report as well.

Report Totals can be found on the View Report Totals Page. To find this page log into the employer reporting website and click on Work On Reports. Locate the report for which you want to check totals. On an unposted report click on the View Totals/Accept link in the View Totals column. For a posted report, click on the View Totals link in the View Totals Column. Remember that the totals on a posted report cannot be changed, they are for viewing only at this stage.



When looking at the View Report Totals screen, keep the following in mind:

- Verify your employee count in the Summary Information section This number should match the number of employees for whom you are submitting wages. If it doesn't match, you should be able to account for the difference.

View Report Totals

Below are the current report totals and previous report totals for your Retirement Detail Reports. These totals must be verified to complete the Accept process.

Summary Information	
Report Status	Suspended
File Status	Loaded
Begin Date	04/11/2015
End Date	04/24/2015
Total Reported Employees	253

Posted W&C Information	Download Detail
Gross Wages	$ 553,988.21
Gross Wages (Retirees)	$ 1,353.51
Exception Wages	$ 1,537.68
Member DB Contributions	$ 41,409.60
Member DC Contributions	$ 812.79
Employer DB Contributions	$ 141,882.47
Employer DC Contributions	$ 544.95
Member PHF Contributions	$ 1,267.11
Employer PHF Contributions	$ 1,267.11
TDP Deduction Amount	$ 1,828.81

- In the lowermost section, verify that the grand totals match your in-house reports.

Total Adjustments (Posted and Not Posted) Download Detail	
Adjusted Gross Wages	$ 0.00
Adjusted Gross Wages (Retirees)	$ 0.00
Adjusted Exception Wages	$ 0.00
Adjusted Member DB Contributions	$ 0.00
Adjusted Member DC Contributions	$ 0.00
Adjusted Employer DB Contributions	$ 0.00
Adjusted Employer DC Contributions	$ 0.00
Adjusted Member PHF Contributions	$ 0.00
Adjusted Employer PHF Contributions	$ 0.00
Adjusted TDP Deduction Amount	$ 0.00

Report Totals for Regular and Adjustments Download Detail	
Total Gross Wages	$ 578,417.74
Total Gross Wages (Retirees)	$ 962.50
Total Member DB Contributions	$ 38,141.94
Total Member DC Contributions	$ 1,758.19
Total Employer DB Contributions	$ 147,855.19
Total Employer DC Contributions	$ 961.01
Total Member PHF Contributions	$ 945.13
Total Employer PHF Contributions	$ 945.13
Total TDP Deduction Amount	$ 1,961.20

Accept Unaccept **REMINDER : Once you have accepted a report and any records post, you cannot delete the report.**

- Your combined total posted and unposted wages should match the gross wages on your in-house payroll for wages and retiree wages, or you should be able to account for the difference.

- ORS calculates the correct DB member and employer contribution amounts. Make sure they agree with your figures as this is the amount due to ORS. It may not match the member contribution amounts you have calculated. Sometimes this is due to a rounding difference, sometimes the amount is calculated incorrectly on your side. ORS is calculating contributions for a new to MPSERS employee at the Pension Plus 2 until the new employee makes an election or defaults to the DC plan. Once ORS receives and processes the election, ORS will post the contribution amounts calculated by our system to each employee's account. If there are differences, these differences will need to be reconciled in your payroll program. The Download Detail link report provides a person-by-person accounting of any difference between the member and employer contribution amounts you have reported and the ORS calculation. See section 7.04.05 Using the Download Detail Link for more information.

- The DC member and employer calculations are provided by your reporting unit through the DTL4 records. Verify that the totals match exactly the amount needed for all of your employees who have DC benefit plan and/or Personal Healthcare Fund contributions. If the totals are off you could be missing a DTL4 record or maybe have over or under reported contribution amounts on the DTL4 record.

- The total TDP deduction amount should match your payroll TDP deductions exactly.

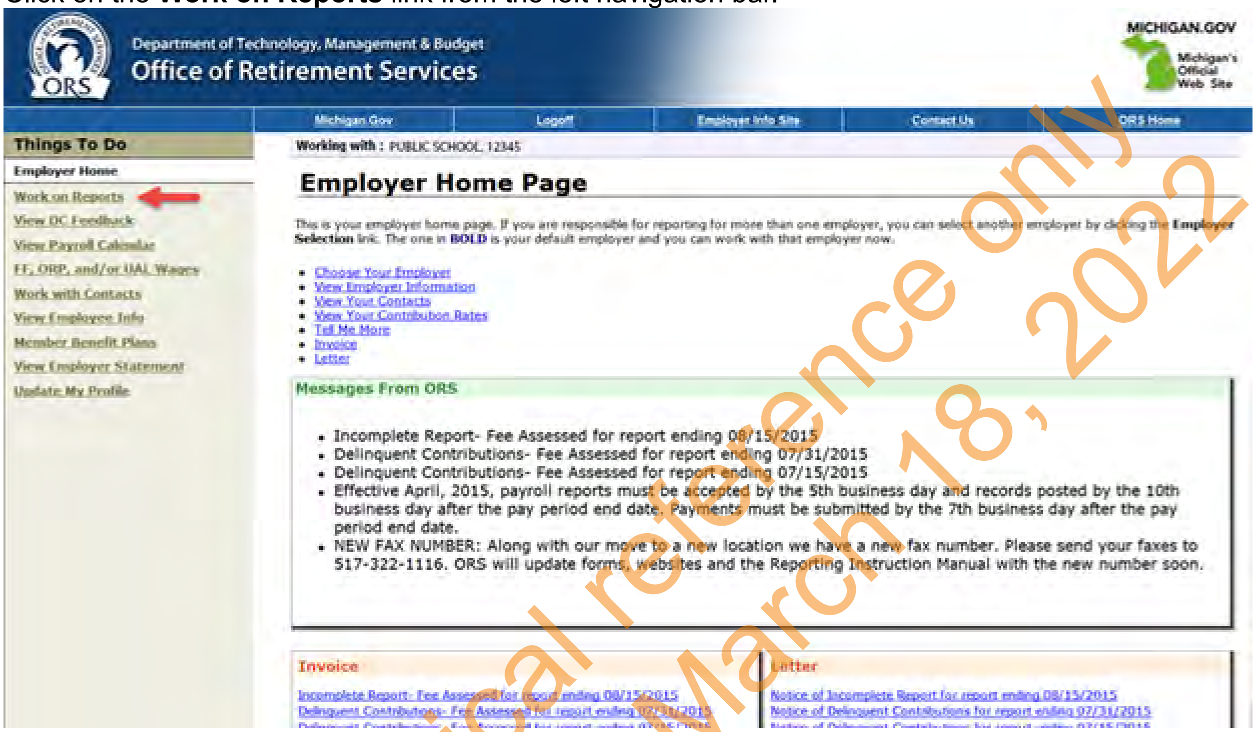
Last updated: 02/01/2018

7.04.05: Using the Download Detail Link

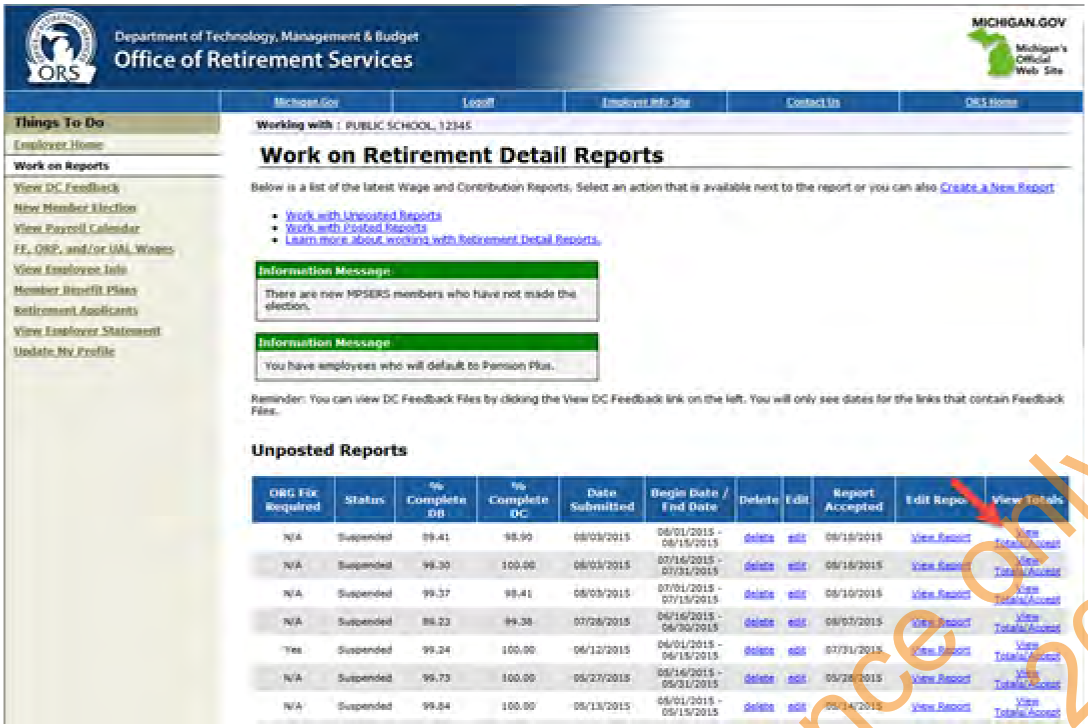
The **Download Detail** link on your **View Report Totals** screen opens your submitted retirement detail report in a spreadsheet format. It can be viewed from both posted and unposted payroll reports. This tool helps to find discrepancies in Defined Benefit (DB and Defined Contribution (DC)) member and employer contribution amounts, which allows you to reconcile your records.

Note: The totals on a 100% posted report can never be changed.

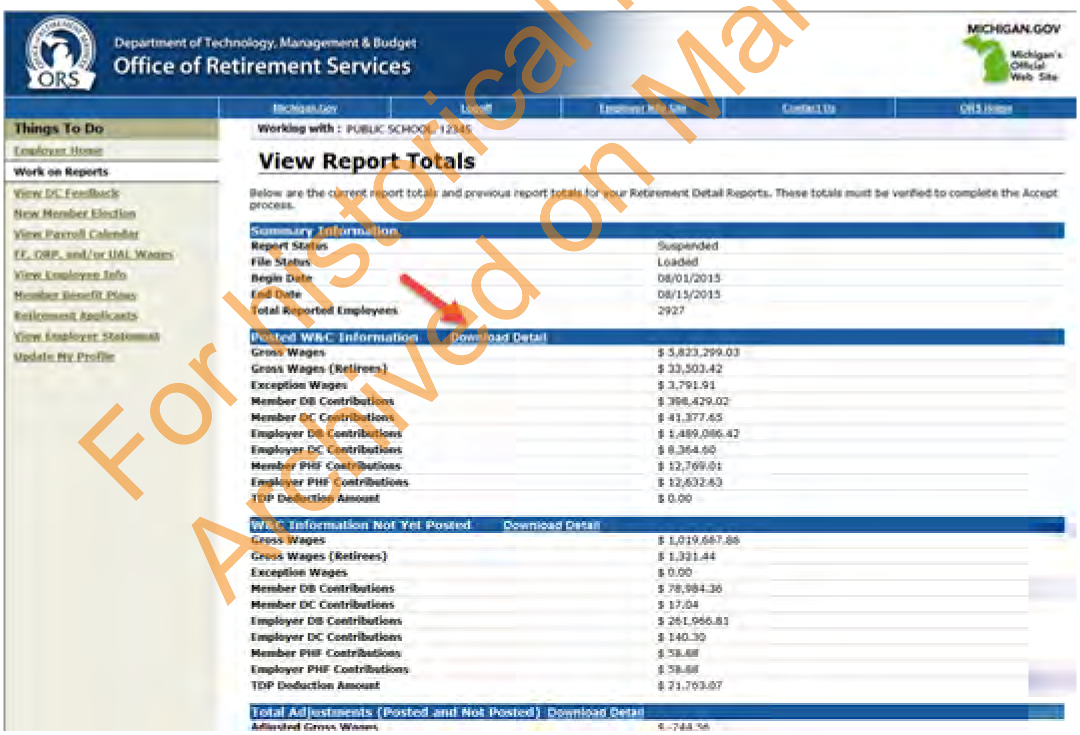
1. Click on the **Work on Reports** link from the left navigation bar.



2. For an unposted report click on the **View Totals/Accept** link under the **View Totals** column. For a posted report click on the **View Totals** link in the **View Totals** column.



3. There are download detail links for each of four sections on the **View Report Totals** page. The download detail will display only data based on the section title: **Posted W&C** (Wage and Contribution) Information, **W&C Not Yet Posted**, **Total Adjustments** (Posted and Not Posted), and **Report Totals for Regular** and **Adjustments**. Click on the **Download Detail** link for the section for which you require data to open the spreadsheet.



4. The spreadsheet has columns for each of the fields on the DTL2 and DTL4 records submitted.

Columns A through E:

A	B	C	D	E
SSN	Name	Benefit Plan as of 03/01/2019	Healthcare Contribution %	Health Choice
xxx-xx-	A	Pension Plus	3	
xxx-xx-	B	Pension Plus	3	
xxx-xx-	C	Defined Contributions (DC)	0	PHF
xxx-xx-	D	MIP Graded		
xxx-xx-	E	Basic	3	
xxx-xx-	F	MIP 7%	3	
xxx-xx-	G	Pension Plus 2	0	PHF
xxx-xx-	H	Retiree	0	

A – **SSN**

B – **Name**

C – **Benefit Plan** – lists the member retirement benefit plan or displays Retiree if the employee has retired from MPSERS and is returned to work. (See chapter 6: Member Benefit Plans and Contributions for specific plan information)

D – **Healthcare Contribution %** – this is displayed for DTL2 records only. 3 indicates the employee has the Premium Subsidy health care, 3% of their reported wages will be applied to that fund. 0 indicates that the employee has a different healthcare option, see column E.

E – **Health Choice** – this is displayed for DTL2 records only. The field is blank for those who have Premium Subsidy (see column D), the field shows PHF if the employee has the Personal Healthcare Fund.

Columns F through M:

A	B	F	G	H	I	J	K	L	M
SSN	Name	Record Begin Date	Record End Date	Section Code	Wage Code	Class Code	Employer Reported Wages	Employer Reported Wages (Retirees)	Exception Wages
xxx-xx-	A	2092019	2222019	DTL2	1	1240	1677.77	0	0
xxx-xx-	B	2092019	2222019	DTL2	1	1240	1924.47	0	0
xxx-xx-	C	2092019	2222019	DTL2	1	9510	136.64	0	0
xxx-xx-	D	2092019	2222019	DTL4			0	0	0
xxx-xx-	E	2092019	2222019	DTL2	1	1240	3160.12	0	0
xxx-xx-	F	2092019	2222019	DTL2	1	1150	3417.04	0	0
xxx-xx-	G	2092019	2222019	DTL2	1	1860	170.61	0	0
xxx-xx-	H	2092019	2222019	DTL2	7	9005	0	370	0

F – **Record Begin Date** – the pay period begin date on the DTL2.

G – **Record End Date** – the pay period end date on the DTL2.

H – **Section Code** – indicated the record type – DTL1-Demographics, DTL2-Wage and Service, DTL3-TDP Deductions, DTL4-DC Contributions.

I – **Wage Code** – wage code on DTL2 record. (See chapter 13.03: Detail 2 Wage Codes for specific codes.)

J – **Class Code** – class code used to report wages on the DTL2. (See chapter 13.03: Detail 2 Wage Codes for specific codes.)

K – **Employer Reported Wages** – dollar amount of wages reported on the DTL2 for employees reported with an active class code.

L – **Employer Reported Wages (Retirees) –** dollar amount of wages reported on the DTL2 for employees reported with a retiree class code.

M – **Exception Wages** – wages as they appear in the Exception Wages field on the DTL2. Exception wages are reported only for Professional Services Leave or Released Time and with class code 9001. (See chapter 7.17.01: How to Report Professional Services Leave/Professional Services Released Time for more information.)

Columns N through Q:

A	B	N	O	P	Q
SSN	Name	Member Contributions Reported	Member Contributions Calculated	Member Contributions Discrepancy	Member UAAL Contribution
xxx-xx-	A	157.71	157.71	0	0
xxx-xx-	B	180.9	180.9	0	0
xxx-xx-	C	94.8	94.8	0	0
xxx-xx-	D	341.7	341.7	0	0
xxx-xx-	E	10.58	10.58	0	0
xxx-xx-	F	0	-70.09	-70.09	0
xxx-xx-	G	0	-82.26	-82.26	0
xxx-xx-	H	0	-23.5	-23.5	0

N – **Member Contributions Reported** – DB contribution dollar amount reported on the DTL2 record.

O – **Member Contributions Calculated** – DB contribution dollar amount calculated by ORS.

P – **Member Contribution Discrepancy** – Dollar amount difference between contributions reported and contributions calculated by ORS.

Q – **Member UAAL Contribution** – For future use, per Public Act (PA) 92 of 2017, as the need arises.

Columns R-V:

A	B	R	S	T	U	V
SSN	Name	Employer Contributions Reported	Employer Contributions Calculated	Employer Contributions Discrepancy	Hours	Pay Rate
xxx-xx-	A	409.21	409.21	0	63.18	43622
xxx-xx-	B	469.38	469.38	0	63.18	50036
xxx-xx-	C	827.32	827.32	0	63.18	82163
xxx-xx-	D	894.58	894.58	0	80	88843
xxx-xx-	E	46.34	46.34	0	11	15.51
xxx-xx-	F	0	-562.81	-562.81	88.23	0
xxx-xx-	G	0	-658.91	-658.91	109.68	0
xxx-xx-	H	0	-188.26	-188.26	31.34	0
xxx-xx-	BELLIEL	0	562.81	562.81	88.23	2336.28

R – **Employer Contributions Reported** – DB contribution dollar amount reported on the DTL2 record.

S – **Employer Contributions Calculated** – DB contribution dollar amount calculated by ORS.

T – **Employer Contributions Discrepancy** – the difference between the reported and calculated employer DB contribution.

U – **Hours** – number of service hours reported on the DTL2 record.

V – **Pay Rate** – pay rate reported on the DTL2 record.

Columns W-Z:

B	W	X	Y	Z
Name	Agreement #	Invoice #	TDP Period End Date	TDP Deduction Amount
A	1091807	62526	2222019	50
B	1059998	74603	2222019	50
C	1070923	86235	2222019	50
D	114374	114374	2222019	100

W – **Agreement #** – Tax-Deferred Payment (TDP) Agreement number.

X – **Invoice #** – Tax-Deferred Payment (TDP) Agreement invoice number.

Y – **TDP Period End Date** – Effective pay period end date of TDP payment on the DTL3 record.

Z – **TDP Deduction Amount** – dollar amount of employee TDP payment on the DTL3 record.

Columns AA-AG:

A	B	AA	AB	AC	AD	AE	AF	AG
SSN	Name	DC Record Type	Gross Wages	Reported Member DC Contributions	Calculated Member DC Contributions	Member DC Contribution Discrepancy	Reported Member DC %	Calculated Member DC %
xxx-xx-	A	1	1777.77	88.89	88.89	0	5	5
xxx-xx-	B	1	1924.47	96.22	96.22	0	5	5
xxx-xx-	C	1	0	0	0	0	0	0
xxx-xx-	D	1	545.65	27.28	27.28	0	5	5
xxx-xx-	E	1	170.61	3.41	3.41	0	2	2

AA – **DC Record Type** – DTL4 record type: 1-Regular, 5-Positive Adjustment, 6-Negative Adjustment

AB – **Gross Wages** – amount of wages reported on the DTL4 record.

AC – **Reported Member DC Contributions** – dollar amount of member DC contributions reported on the DTL4 record.

AD – **Calculated Member DC Contributions** – dollar amount of member DC contributions calculated by ORS.

AE – **Member DC Contribution Discrepancy** – the difference between the member DC contributions reported and calculated.

AF – **Reported Member DC % –** percentage of member DC contributions reported on the DTL4 record.

AG – **Calculated Member DC % –** percentage of member DC contributions calculated by ORS.

Columns AH-AL:

A	B	AH	AI	AJ	AK	AL
SSN	Name	Reported Employer DC Contributions	Calculated Employer DC Contributions	Employer DC Contribution Discrepancy	Reported Employer DC Match %	Calculated Employer DC Match %
xxx-xx-00	A	25.12	25.12	0	1	1
xxx-xx-36	B	18.56	18.56	0	1	1
xxx-xx-58	C	0.47	3.32	2.85	1	7
xxx-xx-22	D	0.56	3.91	3.35	1	7

AH – **Reported Employer DC Contributions** – dollar amount of employer DC mandatory/DC match contributions reported on the DTL4 record.

AI – **Calculated Employer DC Contributions** – dollar amount of employer DC contributions calculated by ORS.

AJ – **Employer DC Contribution Discrepancy** – the difference between the employer DC contributions reported and calculated.

AK – **Reported Employer DC Match % –** percentage of employer DC contributions reported on the DTL4 record.

AL – **Calculated Employer DC Match %** – percentage of employer DC contributions calculated by ORS.

Columns AM-AN:

A	B	AM	AN
SSN	Name	Status Change Date	Status Change Reason Code
xxx-xx-	A	1212019	2
xxx-xx-	B	1212019	2
xxx-xx-	C	0	0

AM – **Status Change Date** – for use only if employee is terminating service with the employer. (**Must** also populate Status Change Reason Code field. DTL4 will suspend if only one of the two fields are populated.)

AN – **Status Change Reason Code** – for use only if employee is terminating service with employer. (**Must** also populate Status Change Date field. DTL4 will suspend if only one of the two fields are populated.)

Columns AO-AS:

A	B	AO	AP	AQ	AR	AS
SSN	Name	Reported Member PHF Contributions	Calculated Member PHF Contributions	Member PHF Contribution Discrepancy	Reported Member PHF %	Calculated Member PHF %
xxx-xx-	A	5.33	5.33	0	2	2
xxx-xx-	B	39.18	39.18	0	2	2
xxx-xx-	C	20.45	20.45	0	2	2
xxx-xx-	D	10.19	10.19	0	2	2

AO – **Reported Member PHF Contributions** – dollar amount of member PHF contributions reported on the DTL4 record.

AP – **Calculated Member PHF Contributions** – dollar amount of member PHF contributions calculated by ORS.

AQ – **Member PHF Contribution Discrepancy** – the difference between the member PHF contributions reported and calculated.

AR – **Reported Member PHF %** – percentage of member PHF contributions reported on the DTL4 record.

AS – **Calculated Member PHF %** – percentage of member PHF contributions calculated by ORS.

Columns AT-AX:

A	B	AT	AU	AV	AW	AX
SSN	Name	Reported Employer PHF Contributions	Calculated Employer PHF Contributions	Employer PHF Contribution Discrepancy	Reported Employer PHF %	Calculated Employer PHF %
xxx-xx-	A	5.33	5.33	0	2	2
xxx-xx-	B	39.18	39.18	0	2	2
xxx-xx-	C	20.45	20.45	0	2	2
xxx-xx-	D	10.19	10.19	0	2	2

AT – **Reported Employer PHF Contributions** – dollar amount of employer PHF contributions reported on the DTL4 record.

AU – **Calculated Employer PHF Contributions** – dollar amount of employer PHF contributions calculated by ORS

AV – **Employer PHF Contribution Discrepancy** – the difference between the employer PHF contributions reported and calculated.

AW – **Reported Employer PHF %** – percentage of employer PHF contributions reported on the DTL4 record.

AX – **Calculated Employer PHF %** – percentage of member PHF contributions calculated by ORS.

Columns AY-AZ:

A	B	AY	AZ
SSN	Name	Transfer Status	IRS Limit Reach
xxx-xx-	A	Transferred	Yes
xxx-xx-	B	Not Transferred	No
xxx-xx-	C	Transferred	No
xxx-xx-	D	Transferred	No

AY – **Transfer Status** – If the DTL4 record has been transferred to Third Party Administer (TPA) the column will display Transferred. If the DTL4 record has not been transferred to TPA the column will display Not Transferred.

AZ – **IRS Limit Reach** – If the employee has reached the calendar year contribution limit at TPA the column will display Yes. If the employee has not reached the calendar year contribution limit at TPA it will display No.

Last updated: 06/19/2019

7.05.00: Deleting a Report

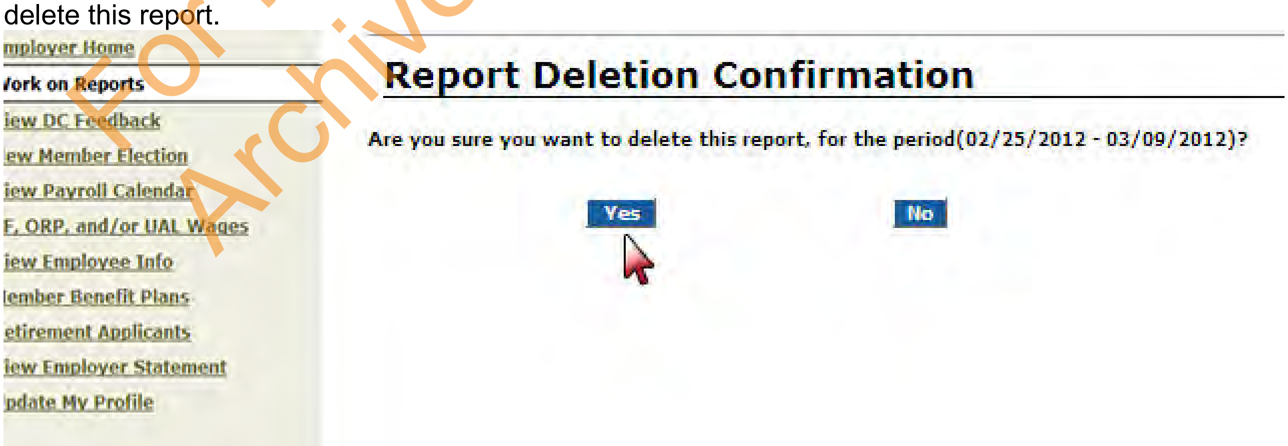
You may delete a retirement detail report as long as none of the records on the report have posted. (Posted reports may never be deleted.)

1. Log into the employer reporting web site. From the left navigation bar, click on the Work on Reports link.

2. Verify that % Complete column shows 0.00. If the number is more than 0.00 you cannot delete the report.

3. Click on the Delete link next to the report you wish to delete.

4. You will see the Report Deletion confirmation page. Click on the Yes button to confirm that you wish to delete this report.



5. If you click on Yes the Report Deleted screen will display to finalize the deletion process.

IMPORTANT: If you must delete a report that was originally submitted before or by the submission deadline in order to re-upload a corrected version of the same report, you may be charged to a late fee of $50. To avoid the late fee, contact Employer Reporting by phone at 800-381-5111 **BEFORE** deleting the report. You must talk to a representative directly. The ER representative must be able to see that the original report was submitted on time before the new report is uploaded and overwrites the original submission date. Only then can the ER staff person request that a late fee be removed for the second submission.

Last updated: 12/27/2018

7.06.00: Viewing Your Report/Finding Flagged, Suspended and Bad Format Records

Whether you upload, copy forward or use the empty report/data entry method to populate your retirement detail report, ORS runs it through an overnight edits and validations program. This program identifies records that do not pass the ORS basic edits and validations.

After it runs through the overnight process, your retirement detail report has one of two statuses.

- **Added** – Your report is newly created; or the report has been created and processed and at least 95 percent of the records on the report passed the ORS basic edits and validations.
- **Suspended** – More than 25 percent of the records on your report did not pass the ORS basic edits and validations.

Records that do not pass the edits and validations process are also labeled.

- **F (flagged record)** – The record doesn't necessarily contain an error, but it merits further review. Please look at all flagged records to verify that the information is correct.
- **S (suspended record)** – The record contains one or more errors. You must correct/edit this record before it will post.
- **B (bad format record)** – The record is badly formatted. You must correct/edit the formatting before the record will post.

These records are further labeled to help you determine which ones you are able to edit.

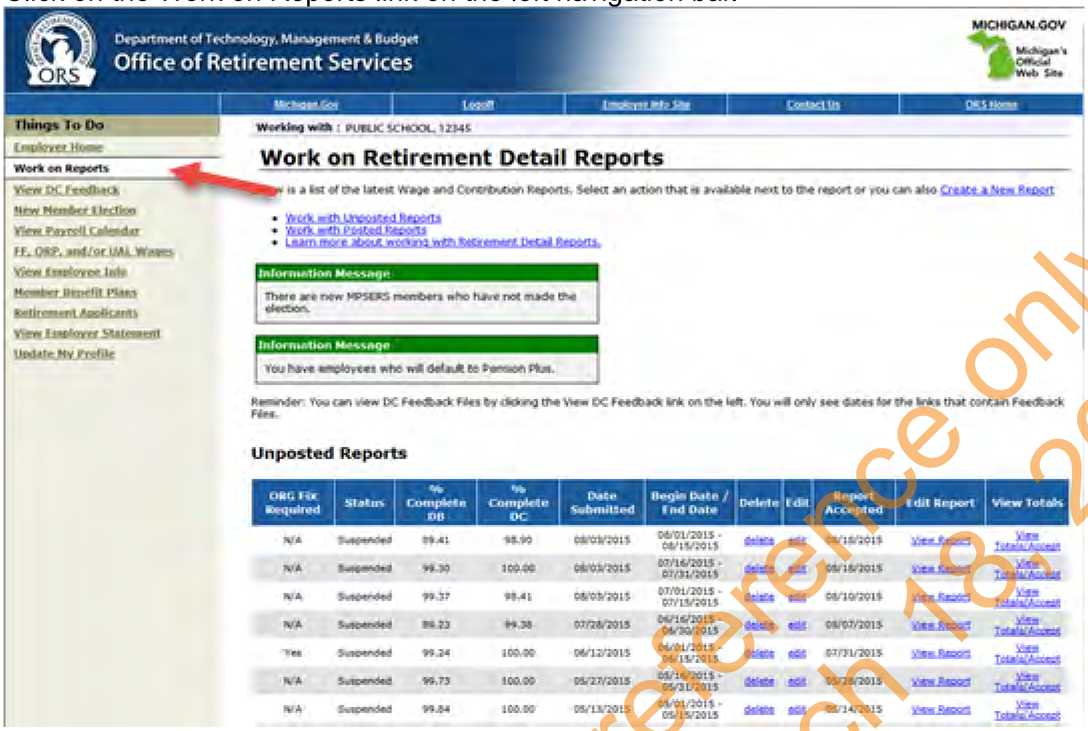
- **ORG Fix** – You can correct the error preventing this record from posting.
- **In Queue** – This record is waiting for a previous pay period's record to post and does not require any action at this time
- **On Hold** – This suspended record cannot currently be resolved by the reporting unit.

There are several ways to see which records have errors. For more information see sections 7.06.01: Using the Edit Link, 7.06.02: Using the Edit Report Link and 7.06.03: Using the Error Download Detail Link.

Last updated: 11/28/2012

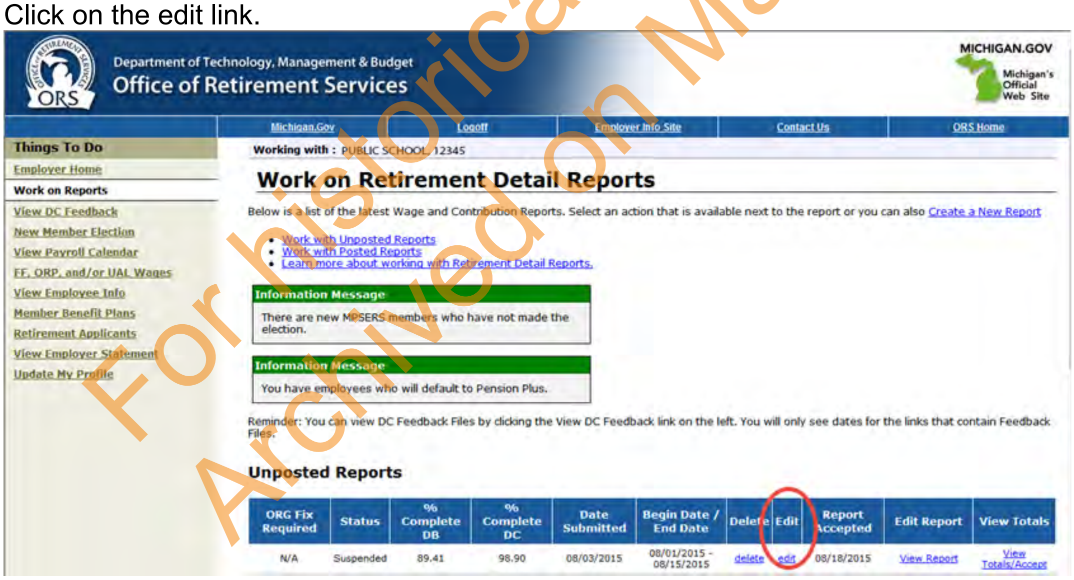
7.06.01: Using the Edit Link

1. Click on the Work on Reports link on the left navigation bar.



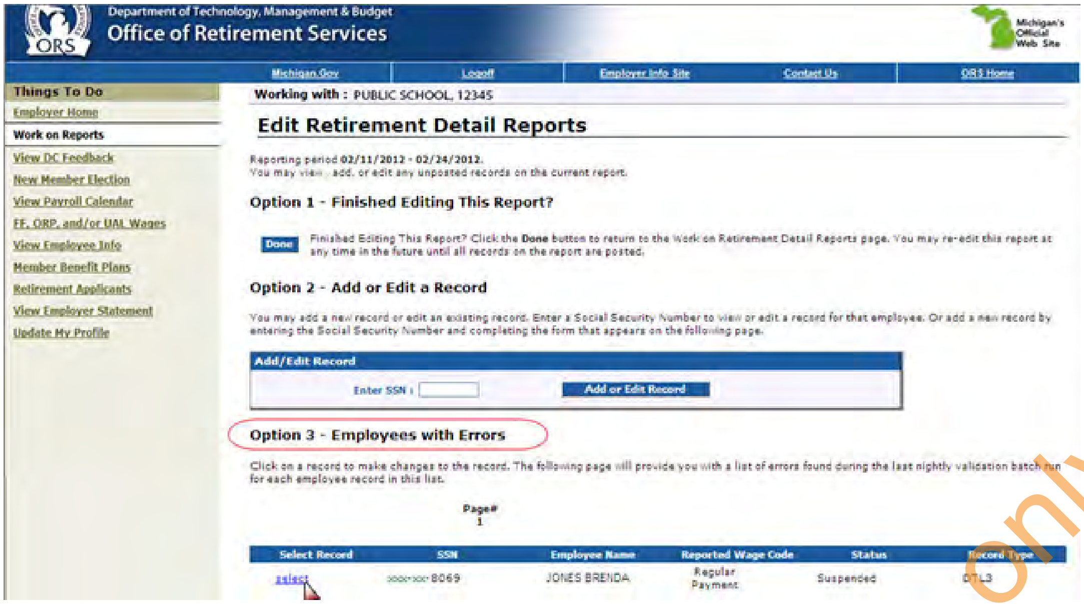
2. Locate report under the Unposted Reports Header

3. Click on the edit link.



4. Scroll down to Option 3 – Employees with Errors

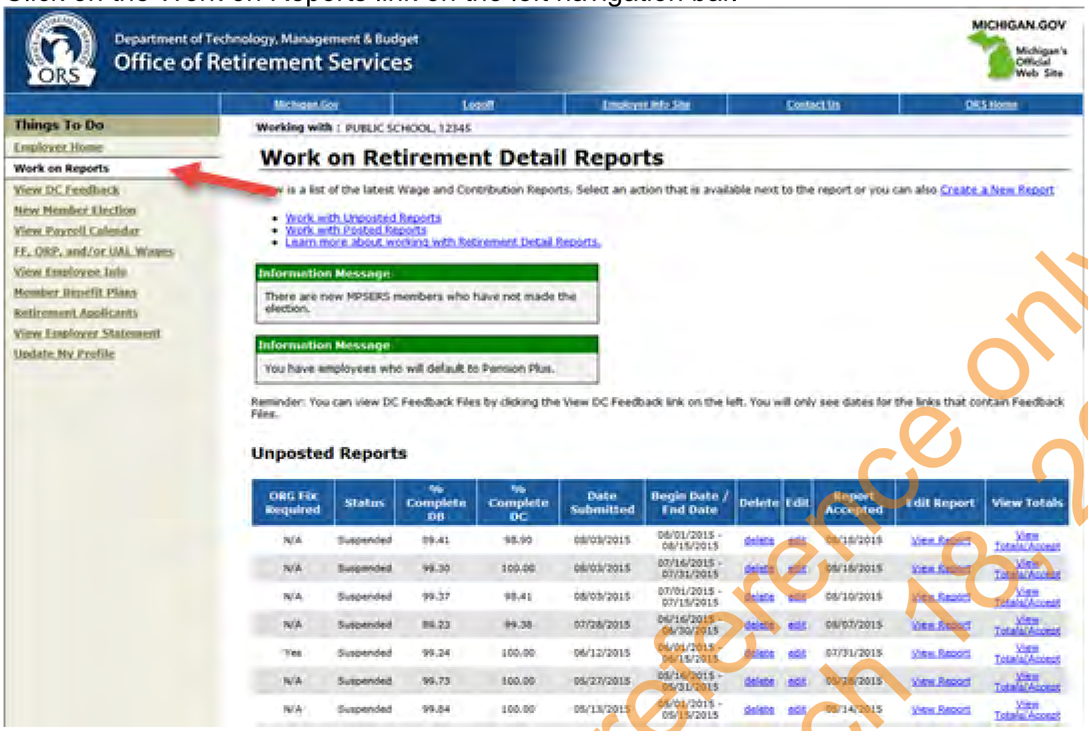
5. Select record to see error messages and to edit the record.



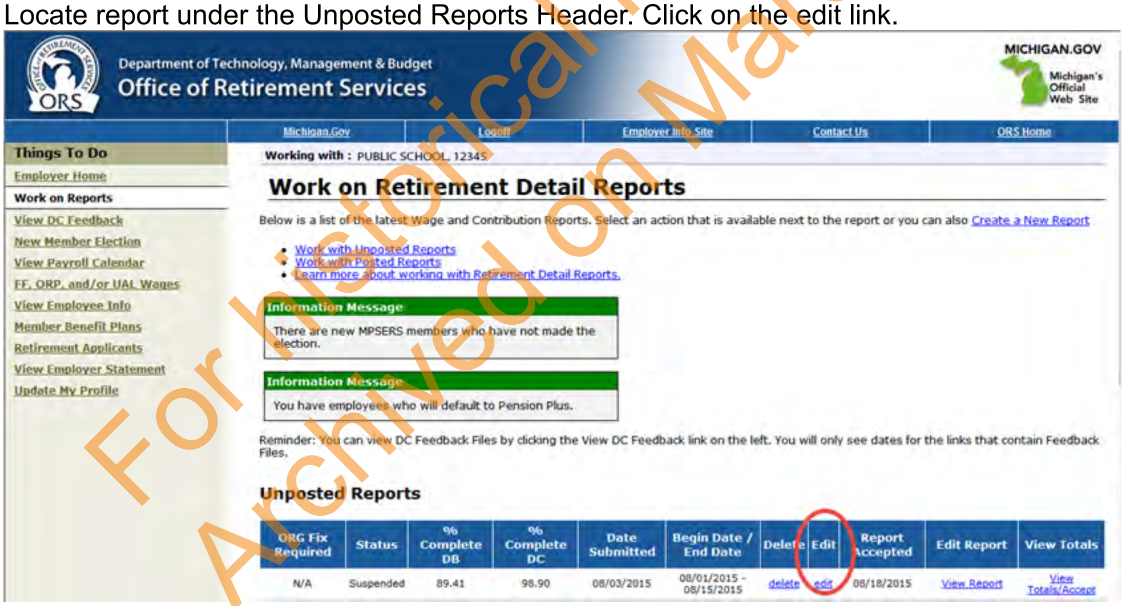
Last updated: 09/13/2015

7.06.02: Using the Edit Report Link

1. Click on the Work on Reports link on the left navigation bar.



2. Locate report under the Unposted Reports Header. Click on the edit link.



3. View the list of flagged/suspended errors. Select the record you want to fix.

Option 3 - Employees with Errors

Click on a record to make changes to the record. The following page will provide you with a list of errors found during the last nightly validation batch run for each employee record in this list.

Page#
1

Select Record	SSN	Employee Name	Reported Wage Code	Status	Record Type
select	xxx-xx-3438	WONDERFUL BETTY	Regular wages	Suspended	DTL2
select	xxx-xx-3438	WONDERFUL BETTY	Regular Wages	Suspended	DTL4
select	xxx-xx-9982	MARVELOUS MAURICE	Regular Wages Negative Adj	Suspended	DTL2
select	xxx-xx-9982	MARVELOUS MAURICE	Regular Wages Negative Adj	Suspended	DTL2
			Regular		

4. The record will open and you can make corrections.

Add/Edit a Member Record

For reporting period: **02/18/2012 - 03/02/2012**

The status of this member record is: **Suspended**

ORG Fix - You can resolve this record.
In Queue - This record is waiting for a previous pay period's record to post and does not need any action.
On Hold - This suspended record cannot currently be resolved by the reporting unit.

Error Messages For Member

- ORG FIX - S - Record reported with a Negative adjustment and the amount is greater than the original amount posted for the period, or the employment class code does not match the original class code submitted for this period.

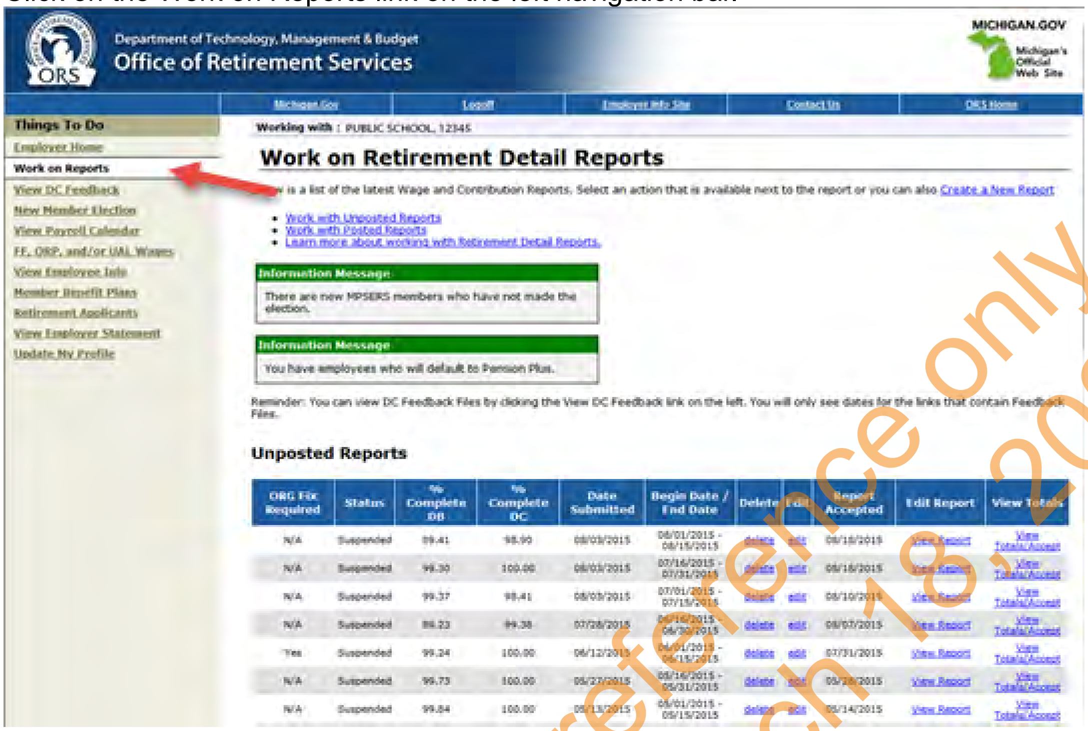
Detail 2 - Wage and Service:

SSN:	xxx-xx-9982
First Name:	MAURICE
Last Name:	MARVELOUS
Middle Name:	
Begin Date: (MM/DD/YYYY)	12/12/2011
End Date: (MM/DD/YYYY)	12/23/2011

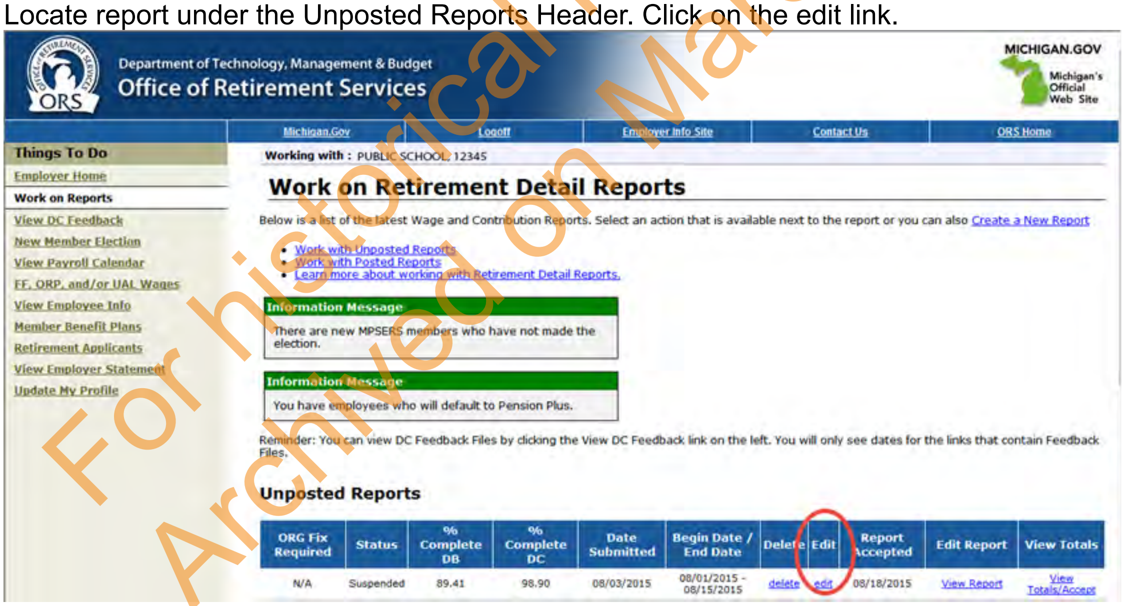
Last updated: 09/13/2015

7.06.03: Using the Error Download Detail Link

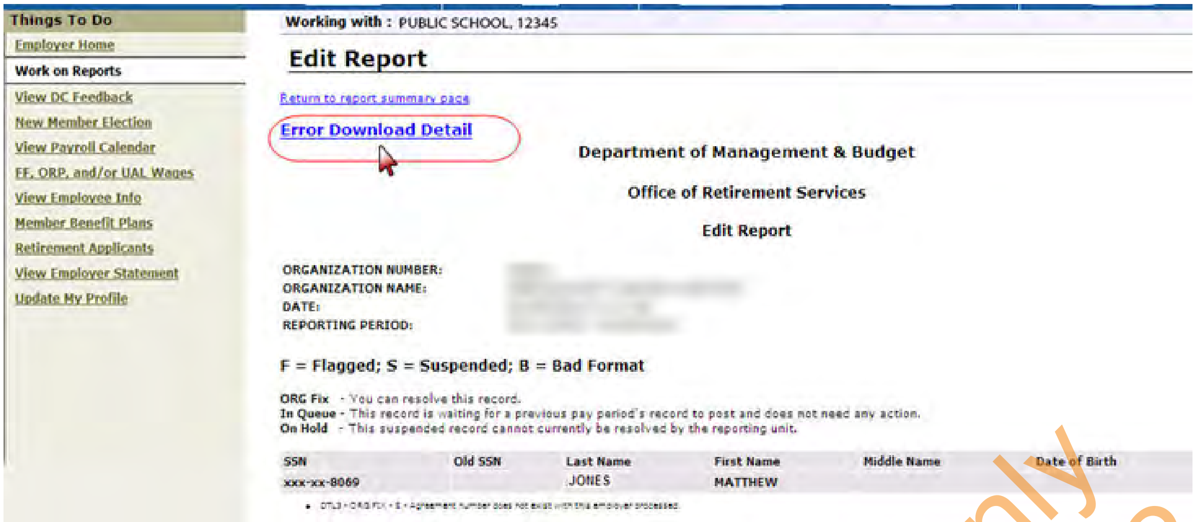
1. Click on the Work on Reports link on the left navigation bar.



2. Locate report under the Unposted Reports Header. Click on the edit link.

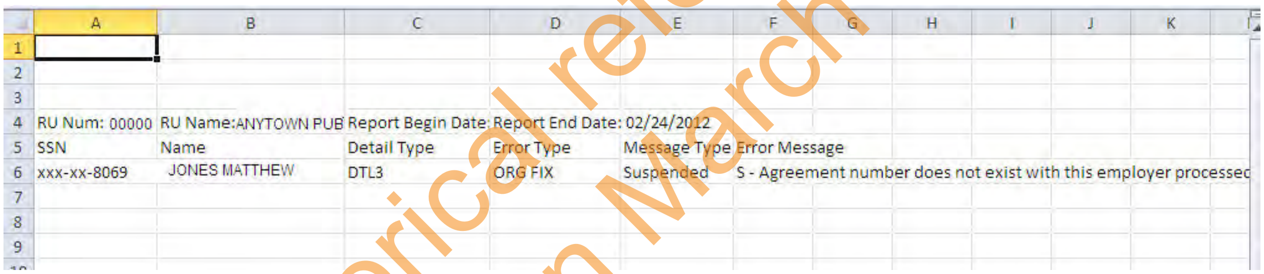


3. Click on the Error Download Detail link near the top of the page.



4. When you click on the Error Download Detail link, all of your error messages for that individual report will be shown. ORS suggests that you copy this data into a Microsoft Excel spreadsheet as it is easier to sort or filter, and will also allow you to save the report.

5. You may want to use this report to:
   - Sort by Error Type to find all of your ORG Fixes, then by Message Type to find your flagged error messages.
   - Sort by the Error Messages which will group like error messages together.



Last updated: 09/13/2015

7.07.00: Editing a Retirement Detail Report After ORS Validation

Editing a retirement detail report includes adding DTL records, deleting DTL records and editing DTL records. The next three sections in this chapter provide instructions for each of these tasks:

- 7.07.01 Adding Records to a Report
- 7.07.02 Editing a Record
- 7.07.03 Deleting a Record

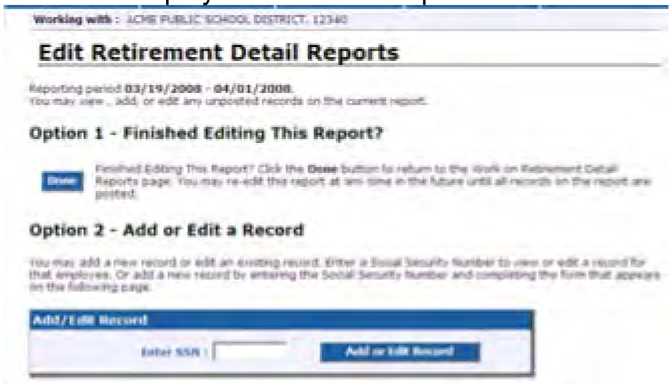
Last updated: 04/13/2012

7.07.01: Adding Records to a Report

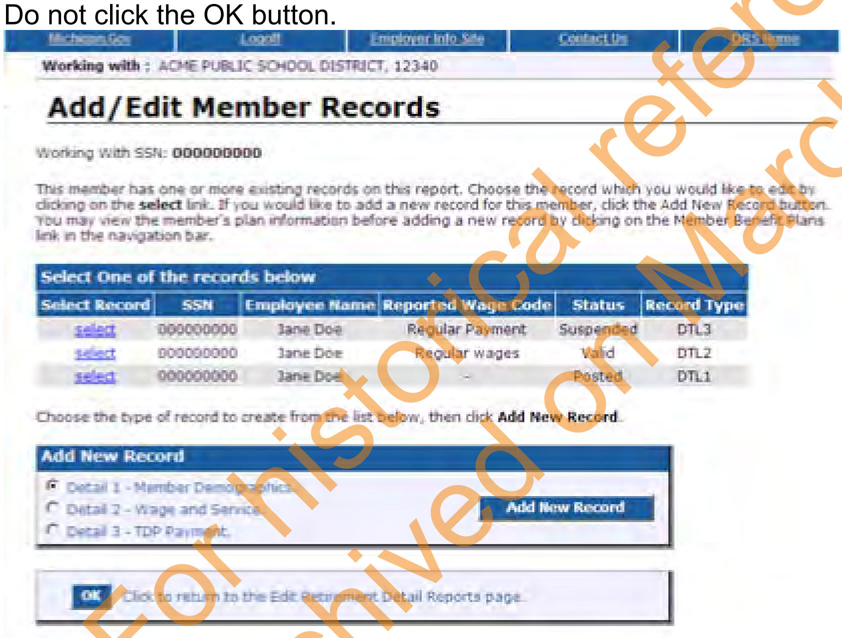
1. Click on the Work on Reports link. This will open the Work on Retirement Detail Reports screen.

2. Under Unposted Reports, select the report that you want to add records to and click the Edit link.

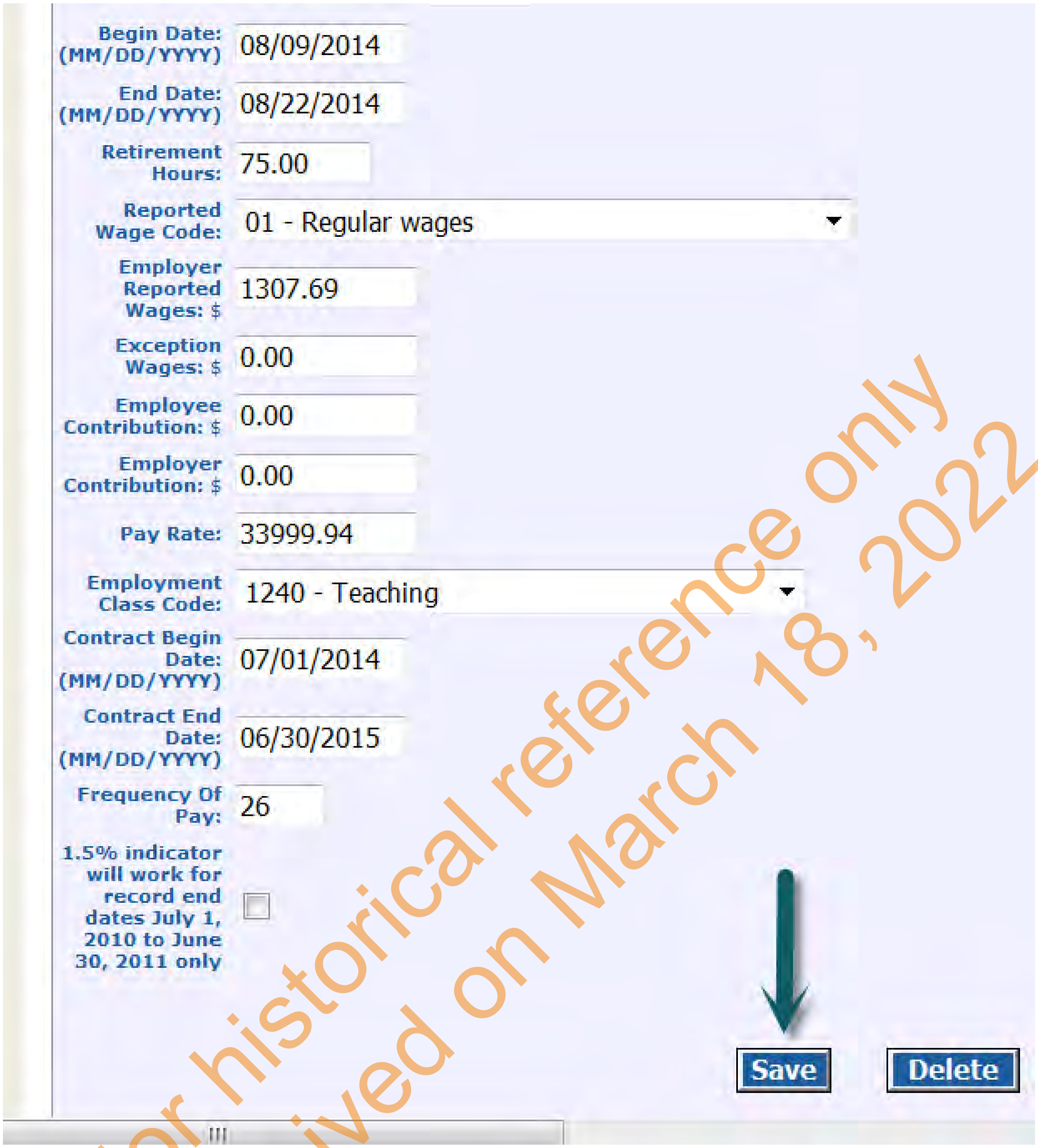
3. Enter the employee SSN under Option 2 and click the Add or Edit Record box.



4. In the Add New Record box select the detail record you want to add. Click on the box Add New Record. Do not click the OK button.



5. Complete the detail record and click on SAVE.



Last updated: 09/13/2015

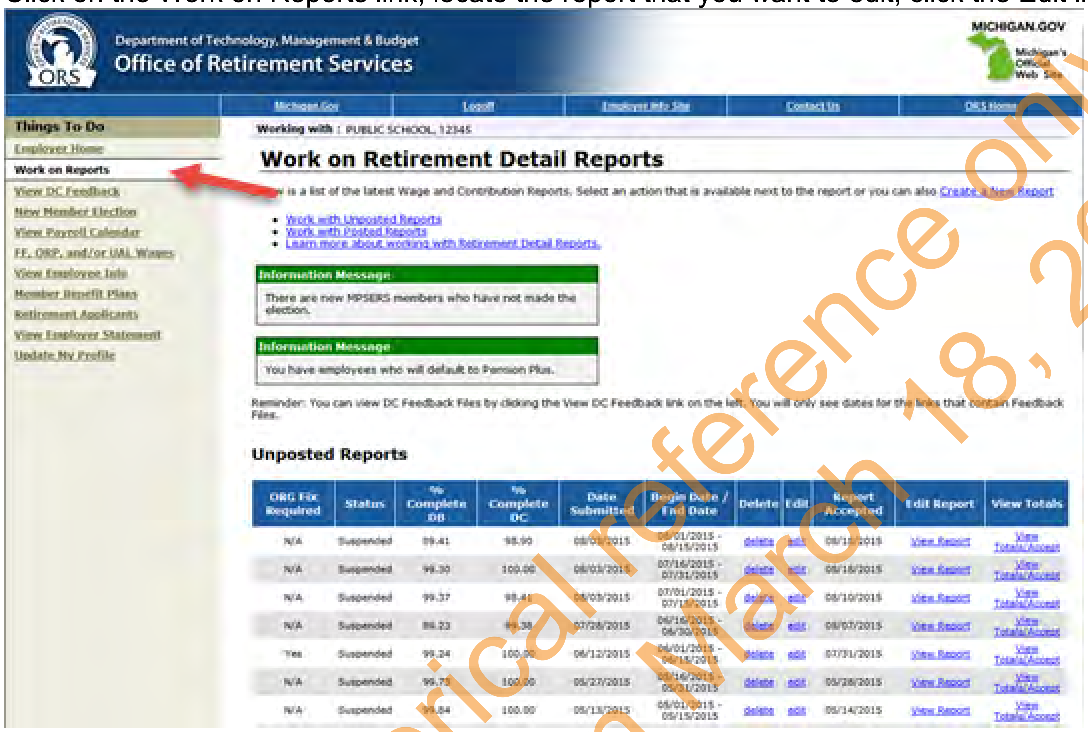
7.07.02: Editing a Record

If you are using the upload method of populating your retirement detail report, then you are not able to view or edit records until after your report has run through the ORS overnight edits and validation batch process.

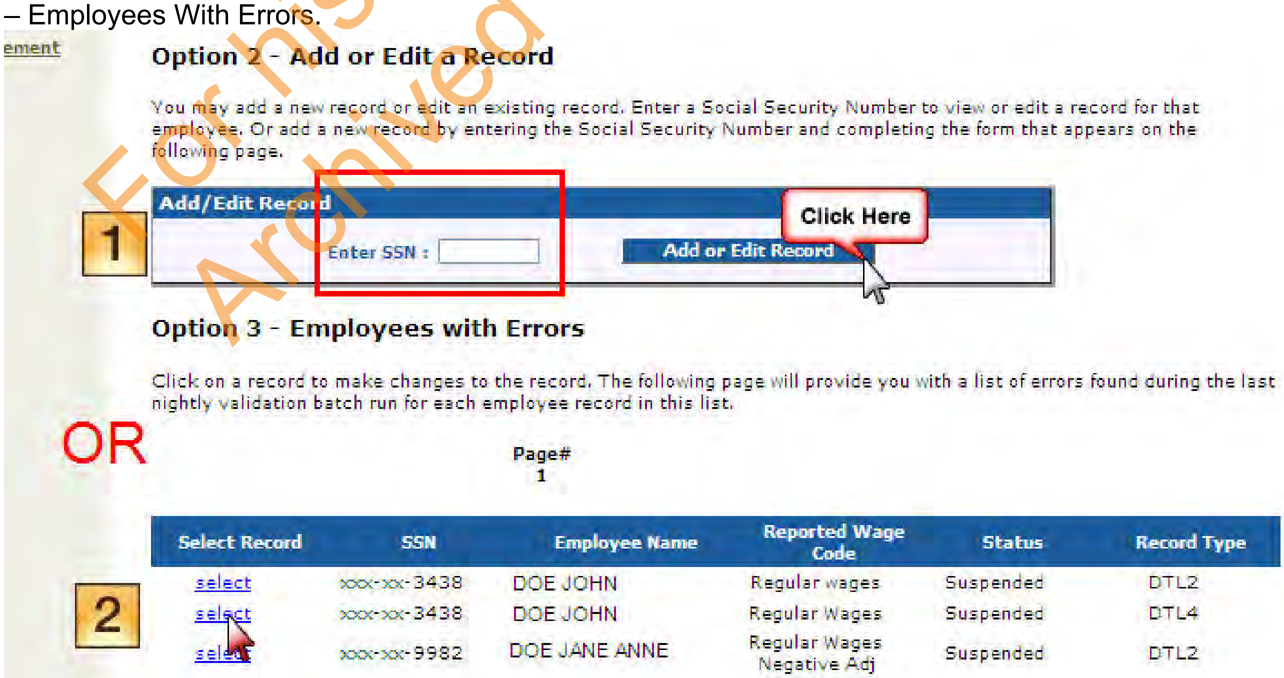
If you used the copy forward or empty report method of populating your retirement detail report, you can edit records as long as they have not posted.

To edit a record:

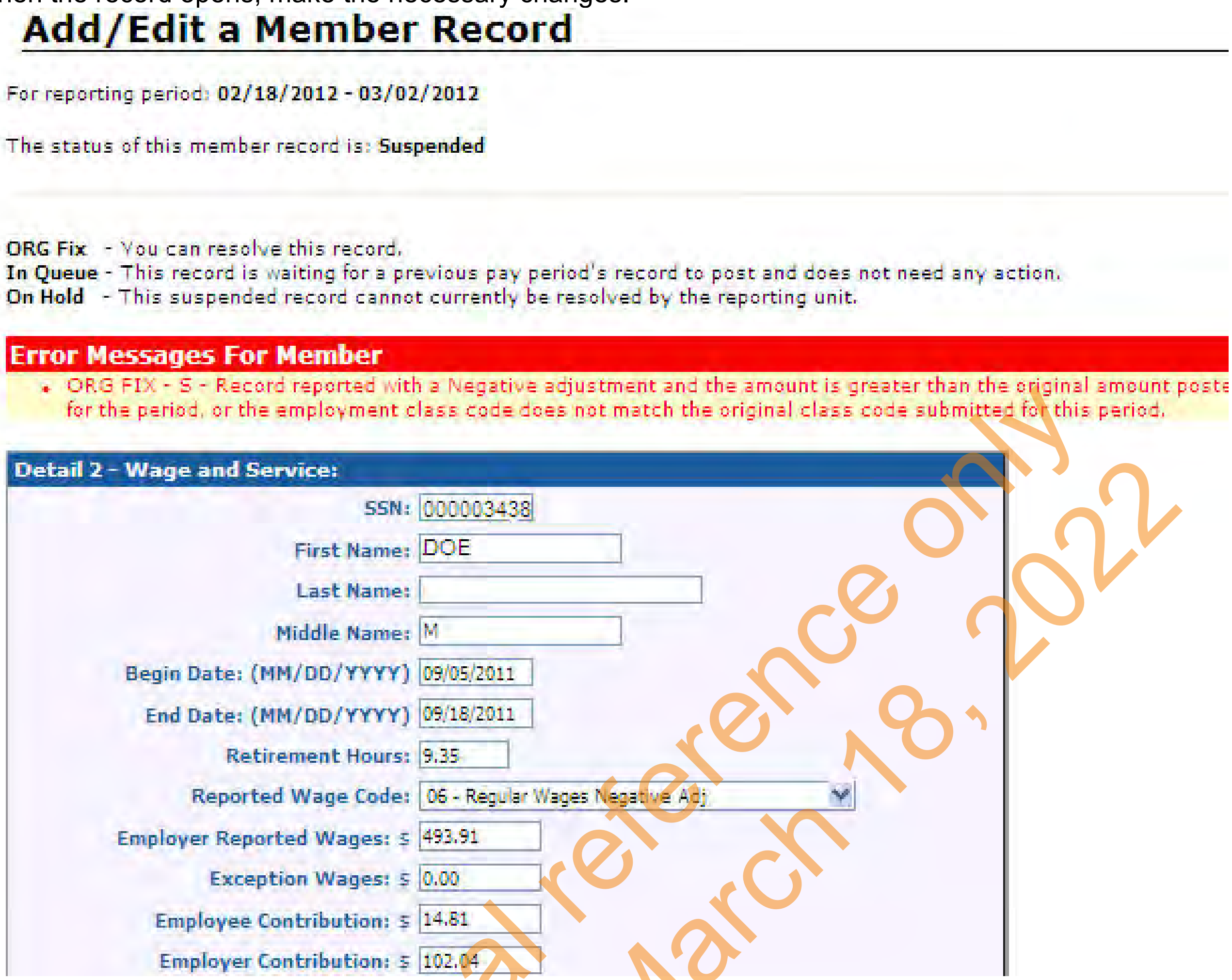
1. Click on the Work on Reports link, locate the report that you want to edit, click the Edit link.



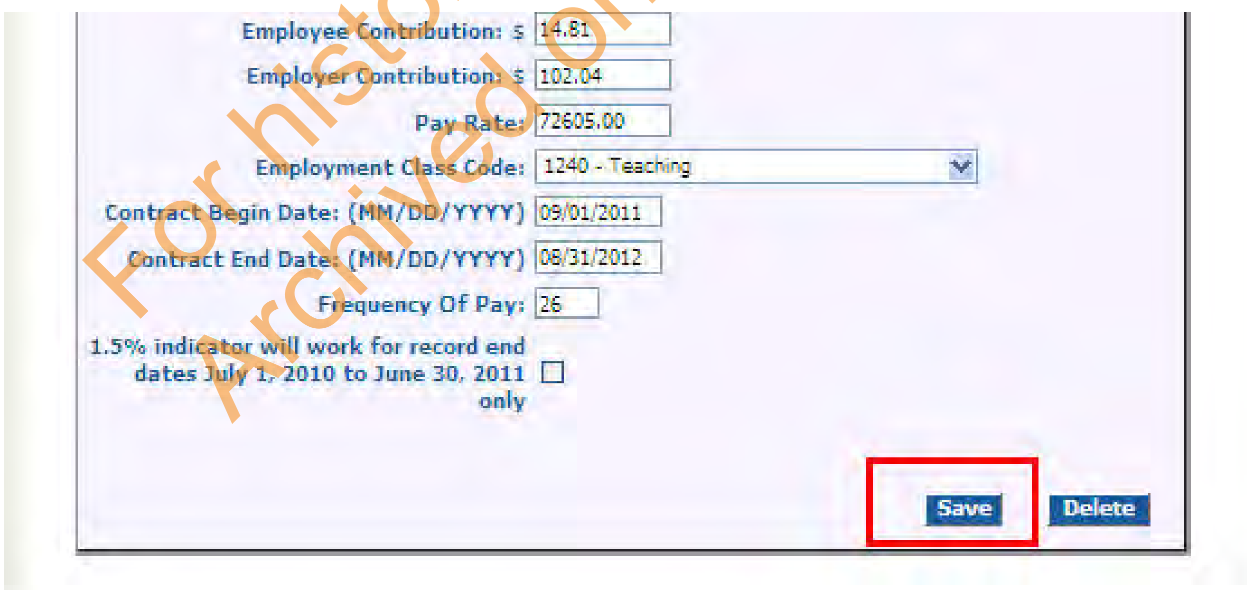
2. To find the record to be edited either Enter the SSN for the record you want in Option 2 – Add or Edit a Record and click on the Add or Edit record button or click on the select link for the record under Option 3 – Employees With Errors.



3. When the record opens, make the necessary changes.



4. After making changes, scroll down to the bottom of the screen and click on the SAVE button to save your changes.

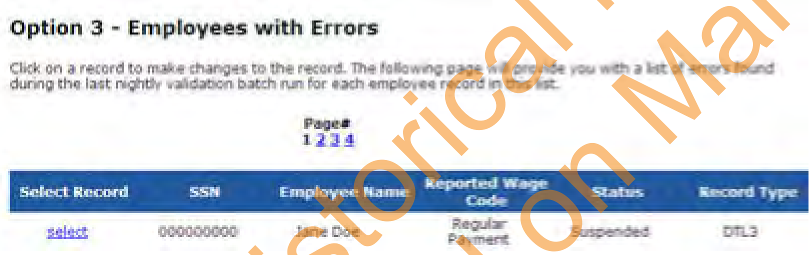


Last updated: 09/13/2015

7.07.03: Deleting a Record

1. Click on the Work on Reports link, locate the report that you want to edit, click the Edit link.

2. Click on the select link next to the employee record you wish to delete or enter the employee SSN in the box under Option 2 and select the record on the next screen.



3. This will open up the employee's individual record.

4. Scroll down to the bottom of the screen and click the DELETE button.

Last updated: 09/13/2015

7.07.04: Common Error Messages on DTL2 Records

Error Message	How To Fix
S-The member is reported more than once, each of record's class code and wage code are not unique, begin, end dates overlap.	Our system does not allow more than one DTL2 record using the same wage code/class code combination for the same begin and end dates. **Example:** Two DTL2 records using class code 1240 and wage code 01 for the current pay period. If you need to use two records to report wages and hours for one person for the same pay period on the same report you must select a different class code for the second record. For retirees that need two DTL2 records you must use a different retiree class code on each record. Change the class code on one record to post them both. If you have entered multiple records for adjustments, you may have not entered the correct begin and end dates. Check the download detail screen, where you can see all the records at once, and see if the begin and end dates are correct. Change the dates on any DTL2 records that are incorrect.
S-The hours are zero and the wage code is 01 or 11 and the employment class code is not 8000.	Wage codes 01 and 11 are for regular wages and our system requires that hours be reported on a record coded as regular wages. Add hours to this record to get it posted. (Class code 8000 is for Workers Comp wages and our system will post a WWC record without hours.)
S-This ORS account is missing at least one of these data elements: First/Last Name, Date of Birth, Address or Gender. If a DTL1 record is on this report with all these elements, no action is required. If no DTL1 record exists, please submit one. The DTL2 record will post after the DTL1 record posts.	The ORS database does not have all the demographics required for this member. We may be missing all of the data or just pieces of the data included on a DTL1 record. Maybe we once had an address and mail was returned as undeliverable so we end dated the bad address and are depending upon you for the most current address. If there is no DTL1 record on your report you must add one to update our system. You must complete the entire record, including the country code and zip code (skip the postal code field unless the member lives outside of the USA), date of birth and gender. Failure to provide any of that data will suspend the record again.

S-The wage code is 04, 08, 09, 15, 45 or 85 and the retirement hours are greater than zero.	The wage codes listed are all for reporting wages without hours, either original records or positive adjustments. These records cannot contain data in the Retirement Hours field. Delete the hours to post the record.
S-Record reported with wage code 08 and hours are greater than zero.	Wage code 08 is for summer spread wages and by definition there are no hours reported with summer spread wages. Delete the hours from the record.
S-The begin and/or end dates of this record do not match a payroll cycle or fall within a payroll cycle detailed in your calendar. Please verify and update the record.	The payroll calendar for your reporting unit can be seen by clicking on the Work On Payroll Calendar link on your Things To Do Menu. Click on the calendar year for your records, locate the specific pay period and verify that the begin and end dates on your DTL2 record either match or fall between the begin and end dates on the calendar. If not, change the dates as needed.
S-Pay rate < 100 and the hourly rate computed by dividing the Employer rptd Wages by hours < rptd Pay Rate	One of the edits in our validations batch is to calculate a rate of pay for reported wages by dividing the reported wages by the reported hours on a DTL2 record. If the rated calculated by ORS is too much higher or lower than the pay rate on the DTL2 record the record will suspend. Sometimes the DTL2 record is a combination of wages earned at different rates of pay. If necessary, you can enter more than one DTL2 record to report the wages and hours earned at different rates of pay as long as you select different class codes for each record. Sometimes the DTL2 record is an adjustment to previously reported wages. Our system will go back and use the original posted wages in the calculation. It will find the original wages and hours; add or subtract the amounts on the DTL2 adjustment record, divide the new amount of wages by the new amount of hours and reach a pay rate. Verify that the amount of wages and amount of hours on the DTL2 record are correct. You can find prior posted wages and hours on the View Employee Info screens to help you determine what was posted to ORS on the original record. Do the math as needed and adjust either wages, hours or pay rate to make the record valid.

S-The end date is not between the report begin and end date and the wage code is 09 or 11 or wage code is 01, 07 or 08 and job class code is not equal to 8000.	The end date of the DTL2 record is not between the report begin and end date and the wage and class codes on the DTL2 record are not codes that allow an exception to the end date rule. If you are using wage code 01, 07, 08, 09 or 11 the end date must either match the end date of the report or fall between the begin and end dates of the report. Change the end date as needed.
S-The end date is not between the report begin and end date and the wage code is 09 or 11 or wage code is 01, 07 or 08 and job class code is not equal to 8000.	The end date of the DTL2 record is not between the report begin and end date and the wage and class codes on the DTL2 record are not codes that allow an exception to the end date rule. If you are using wage code 01, 07, 08, 09 or 11 the end date must either match the end date of the report or fall between the begin and end dates of the report. Change the end date as needed.
S-Pay rate should be greater than zero. OR S-The Pay Rate is NOT greater than zero and the wage code is 01, 07, 08, 09 or 11	These DTL2 records require a pay rate. Enter the rate on the record.
S-The pay rate is greater than 100 but the contract begin and end dates are not reported.	When a pay rate is $100.00 or more we assume that the employee is salaried and require contract begin and end dates on the DTL2 record. Enter contract begin and end dates on the record. If there is no contract you may use the begin and end dates of the fiscal year: 7/1/20xx - 6/30/20xx.
S - Temporarily suspend records for new hire MPSERS members.	This record will remain suspended until the Plan Election form has been received and processed by ORS or until the member defaults into a benefit plan per the law.

Last updated: 11/29/2012

7.08.00: Accepting and Posting a Report

A retirement detail report must be accepted in order to post any wages and service to a member’s account. Changes that need to be made to any DTL records should be made before accepting the report. Once a DTL record has posted it cannot be changed on that report. Once a report is 100% posted it can never be reopened.

After you load a report, you have the opportunity to review your totals and make certain everything is correct before we post information to individual member accounts. When you accept a report, records go through the basic validations and edits batch program and also through the posting edits batch program. Records that do not need further review will post to the members’ accounts if the report’s number of suspended records totals 25% or less. Any records that still need review and editing will stay on your edit report. You may have to accept a report more than once to post 100% of your DTL records.

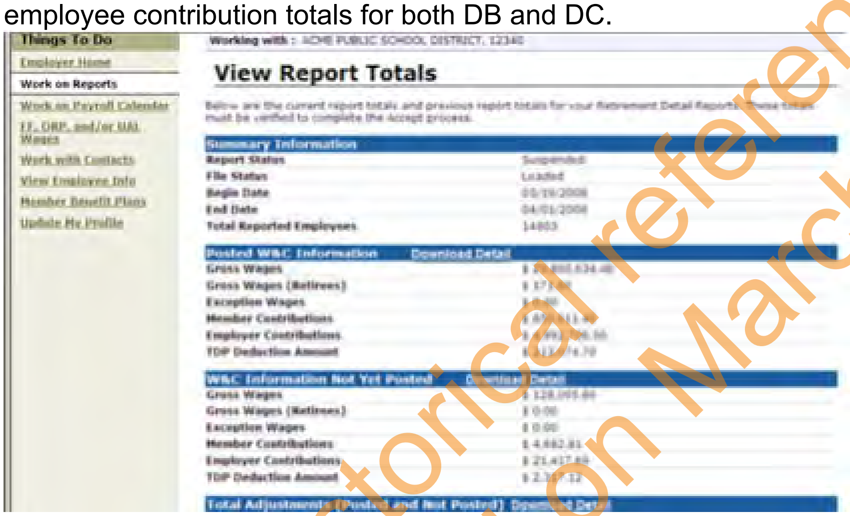
A report can be accepted prior to the end date of the report. However, the records on that report will not post until at least the end date of the report. See section 7.08.01: Reviewing Your Totals/Accepting the Report before accepting your report for posting.

Last updated: 12/30/2015

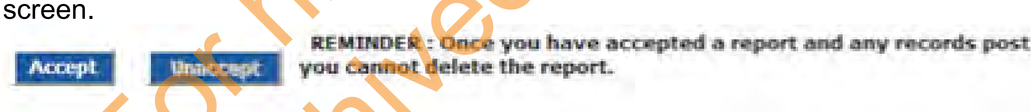
7.08.01: Reviewing Your Totals/Accepting the Report

1. Log into the Employer Reporting website and click on the View Totals/Accept link under the View Totals column.

2. On the View Report Totals screen, verify the report totals match your payroll totals. Verify your employee count. Verify the total TDP deduction amount. Verify regular and retiree wages and verify employer and employee contribution totals for both DB and DC.



3. If you are ready to accept your retirement detail report, click on the ACCEPT button at the bottom of your screen.



4. You will get a validation screen that looks like this. This validation page will make it easy to compare the totals for your current report to the report totals for your preceding report. You can see at a glance if there are large differences or reporting gaps between the two reports, and you'll be able to fix your report before any records are allowed to post.

Previous Report Totals and Current Report Totals

Below are the previous report totals and current report totals for your Retirement Detail Reports. The previous report total is displayed for you as a comparison to assist in verifying your current report totals before accepting.

The current report totals must be verified by clicking the 'I Agree' button in order to complete the accept process.

Previous Report Totals for Regular and Adjustment
For reporting period: 02/06/2008 - 02/19/2008

Total Reported Employees	14853
Total Gross Wages	$ 30,023,288.69
Total Gross Wages (Retirees)	$ 171.60
Total Member Contributions	$ 852,546.63
Total Employer Contributions	$ 5,020,064.22
Total Deduction Amount	$ 217,335.06

Current Report Totals for Regular and Adjustment
For reporting period: 02/20/2008 - 03/04/2008

Total Reported Employees	14809
Total Gross Wages	$ 28,120,643.86
Total Gross Wages (Retirees)	$ 85.80
Total Member Contributions	$ 797,470.05
Total Employer Contributions	$ 4,701,781.80
Total Deduction Amount	$ 216,637.16

By clicking the "I Agree" button you certify that you have validated your current report totals and they are correct.

I Agree   I Disagree

5. Once you are satisfied that your current report totals are correct, click on the I Agree button. The report will be accepted, and you will receive a report acceptance confirmation. If you are not satisfied that the current report totals are correct, click on the I Disagree button. You will be taken back to the View Reports Total page, and the report will remain unaccepted.

Reports can only be accepted using the Accept button on the View Report Totals screen. Clicking the Done button on an individual record does not accept a report. When you accept a report, the Status column on the Work on Reports screen will change from Added or Suspended to Accepted.

When the Work on Reports screen indicates Yes in the Accepted Report column it means that you have accepted this report at least once, though not necessarily today. If the word Accepted appears in the Status column, then the report was accepted today.

You may need to accept a report more than once. If you are editing records and you are ready to have the record post to the members' accounts, you will need to accept the report to allow the records to post. You may still have records on that report that need editing.

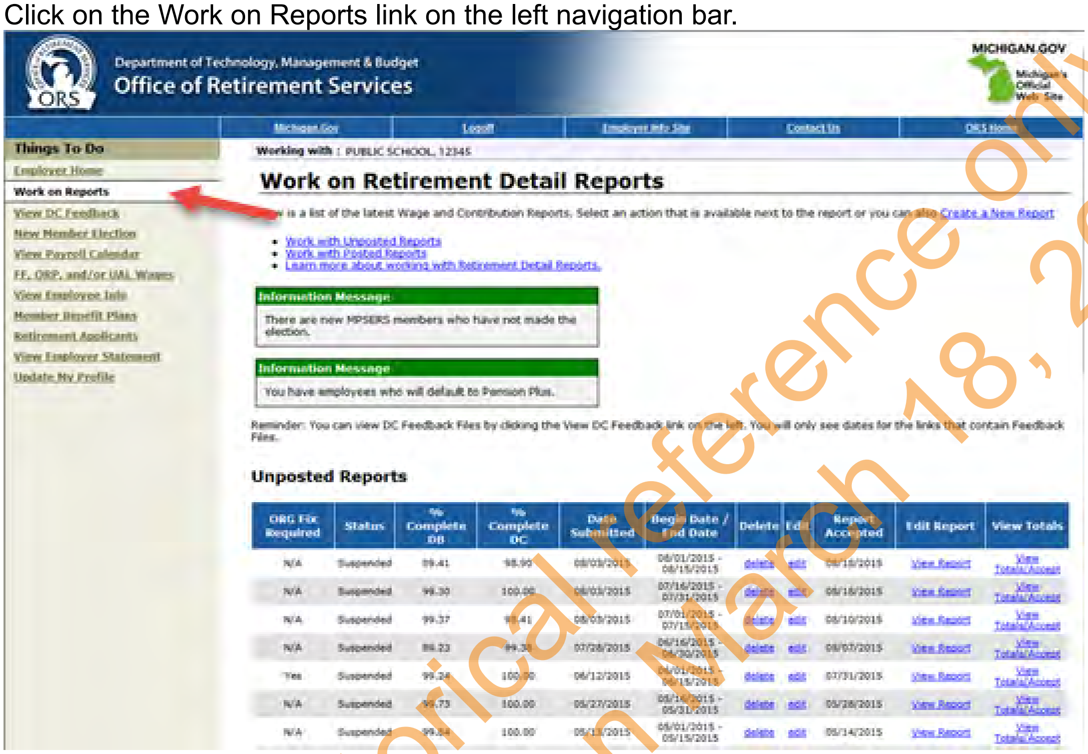
IMPORTANT NOTE: Once you have accepted your retirement detail report and any records have posted, you will not be able to delete the entire report for correction or resubmission.

Last updated: 04/13/2012

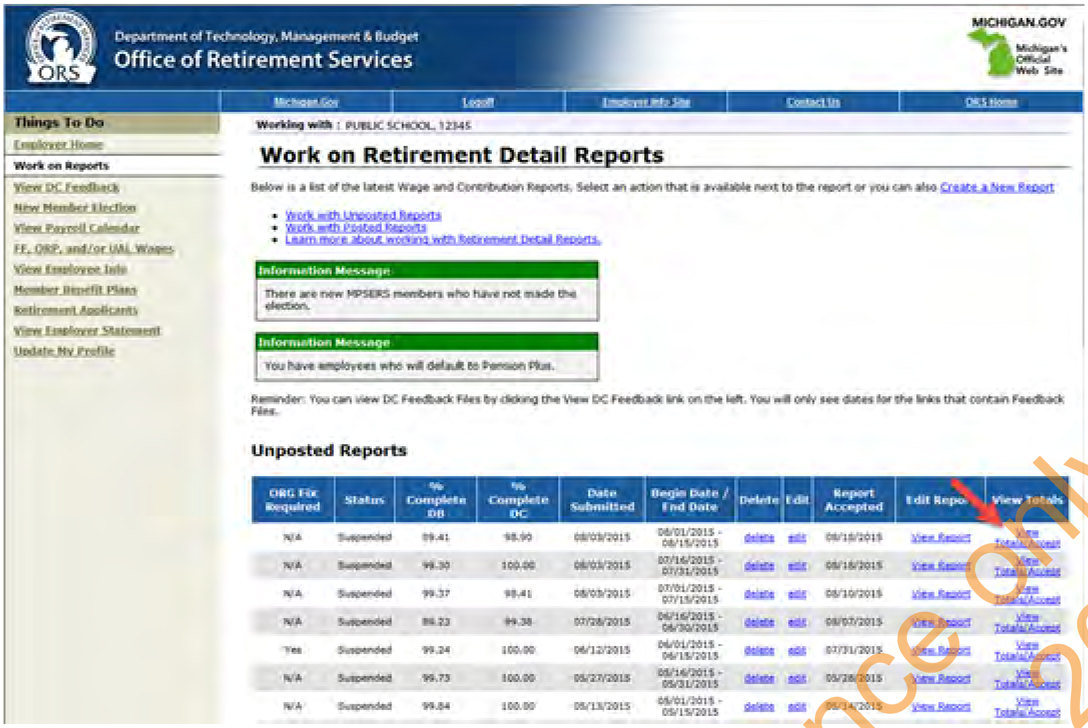
7.09.00: Returning a Report to Added or Suspended Status

There may be times when you decide your report may not be ready to go through the posting edits after you have already accepted the report. As long as your retirement detail report has not posted, you may return a previously accepted report to an Added or Suspended status by unaccepting the report. Please note that you do not have to unaccept a report to continue editing records. Any edits made after the report has been accepted will be processed in the nightly batch program. The following steps show how to unaccept a report:

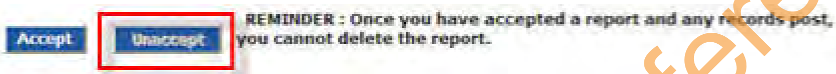
1. Click on the Work on Reports link on the left navigation bar.



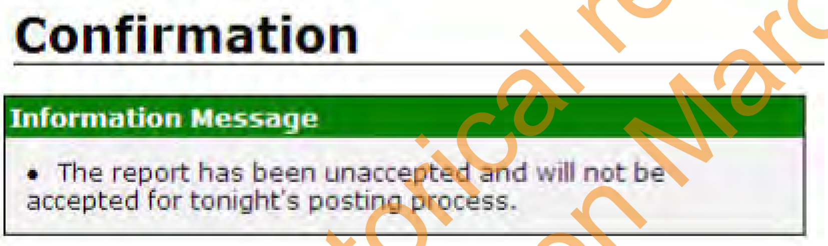
2. Locate the report and click on the View Totals/Accept link in the View Totals column.



3. Scroll down to the bottom of the screen and click the UNACCEPT button.



4. You will receive a confirmation screen.



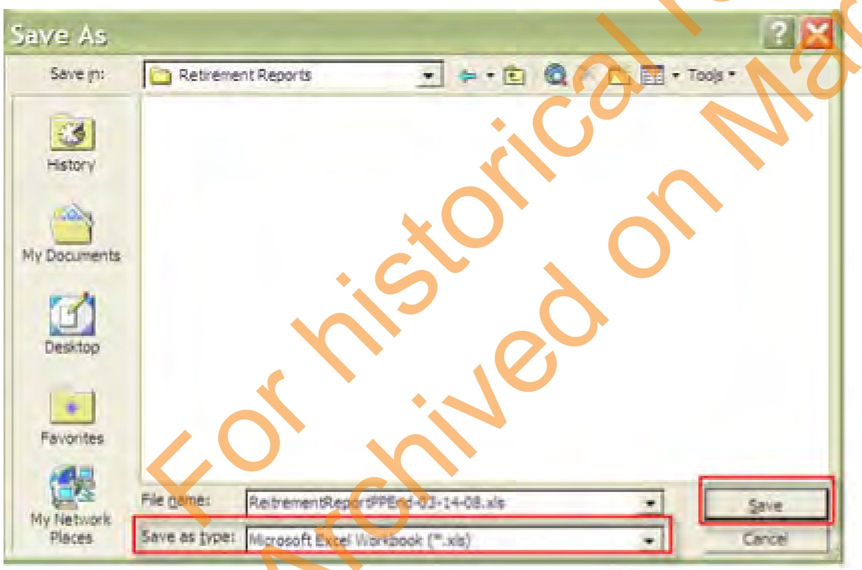
Last updated: 09/13/2015

7.10.00: Saving the Download Detail Retirement Reports

ORS strongly recommends that you retain a copy of the Download Detail retirement report after a payroll report is 100% posted. This report is a spread sheet version of the payroll report wages and service that posted to each member's account at ORS. This data may be different from your in-house records but it shows exactly what ORS has on their system. Posted download detail reports are available online for you only for 12 months from the date of the report. We advise you to save a copy of the download detail for each report before the 12 month period is up. You can save the report on paper or electronically, it's your choice.

Here is one way you can save a copy.

1. Log in to the retirement reporting web site.
2. Click on the Work on Reports link.
3. Scroll down the page to the section titled Posted Reports.
4. Click on the View Totals link for the report you wish to save.
5. You are now on the View Report Totals page. Scroll down to section titled Report Totals for Regular and Adjustment Download Detail.
6. Click on the Download Detail link to open the report. This opens your report in a spreadsheet format similar to Microsoft Excel.
7. Click on File at the top of your screen and then select Save As.
8. Navigate to the location you want to save your report. Type in the report file name. In the Save as type box change the file type to Microsoft Excel Workbook (*.xls). (See example below.)
9. Click on the Save button. You have now successfully saved your report



7.11.00.00: Reporting Employees New to your Reporting Unit

Before reporting wages and service for the first time for an employee new to your reporting unit you must check the Member Benefit Plan link on the employer reporting web site to find out if the new employee is already a MPSERS member or is new to the MPSERS system. See section 6.02 Determining Member Benefit Plan.

Include a DTL1 (demographic) record on the payroll report where wages for this employee are reported for the first time. See section 7.11.01 Detail One (DTL1) Demographics. Follow the information displayed on the Member Benefit Plan screen and report wages and contributions on DTL2 and/or DTL4 records as dictated by the benefit plan displayed for this employee. To view a table of all benefit plan and healthcare rates see section 6.03.06 Contribution Rates.

The New Employee Reporting Process e-learning module takes you through the retirement plan election process, and shows you how to report your new employees.

New Hire Process module

Last updated: 02/01/2018

7.11.00.01: Reporting Employees New to the MPSERS System

Before reporting wages and service for the first time for an employee new to your reporting unit you must check the Member Benefit Plans link on the Employer Reporting website to find out if the new employee is already a MPSERS member or is new to the MPSERS system. See section 6.02 Determining Benefit Plan and section 7.11.00.02: How to Report New to MPSERS Employees. If the employee is already a MPSERS member, see section 7.11.00.00: Reporting Employees New to Your Reporting Unit earlier in this chapter.

New to MPSERS Retirement Plan Election

Employees who first work for a Michigan public school reporting unit on or after February 1, 2018, have 75 calendar days from their first payroll end date to make a retirement plan election. They can choose between Pension Plus 2 or the Defined Contribution (DC) plan. If they do not make a retirement plan election, and the deadline passes, they will default into the DC plan and their retirement plan election can't be changed. The retirement plan election is made by the new employee using miAccount. Regardless of their election, all new members are participants in the Personal Healthcare Fund (PHF), an investment account for covering healthcare expenses in retirement.

Reporting New to MPSERS Employees

1. Follow the reporting instructions in the Member Benefit Plans link.

   For new to MPSERS employees, where result show **No record on file**, you are instructed to report them as Pension Plus 2 with PHF.

Working with : PUBLIC SCHOOL, 123456

Member Information Display

This page displays the basic information about the SSN entered and about the associated contributions.

Member Information

SSN	First Name	Last Name	Birth date	Gender	Retirement Effective Date	Beneficiary Nomination date
xxx-xx-xxxx						

Messages: **No record on file.**

The member's retirement plan is **PENSION PLUS 2.** This member's healthcare plan is **PERSONAL HEALTHCARE FUND(PHF)** - collect contributions at the following rates:

DB Contributions:

- 6.2% employee contribution
- 0.0% employee UAAL contribution

DC Contributions:

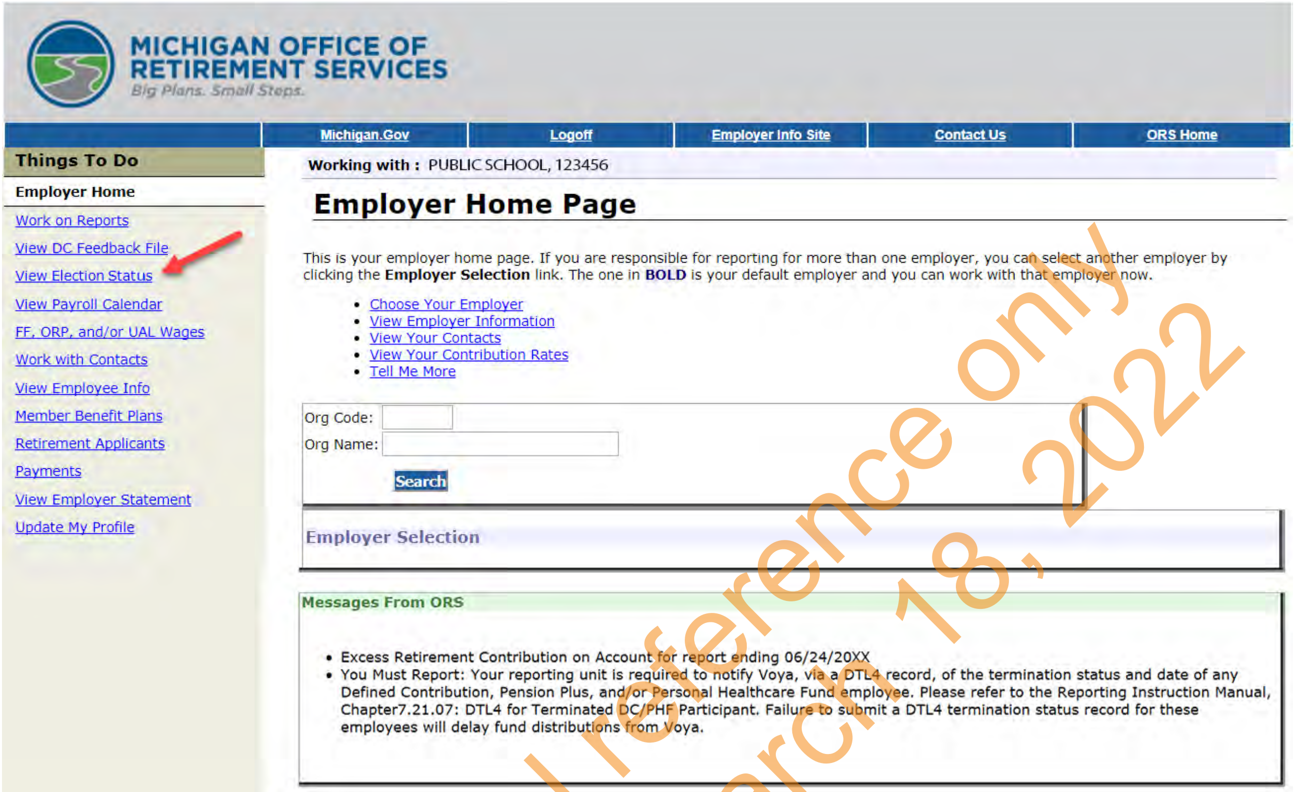
- 2.0% member DC Contribution
- 1.0% employer DC Contribution
- 2.0% member PHF Contribution
- 2.0% employer PHF Contribution

The DC Contributions shown are the default rates. Members may change their DC contributions by visiting the third party administrator's website.

For more information on contribution rates please see the Reporting Instruction Manual(RIM) at http://www.michigan.gov/orsrim.

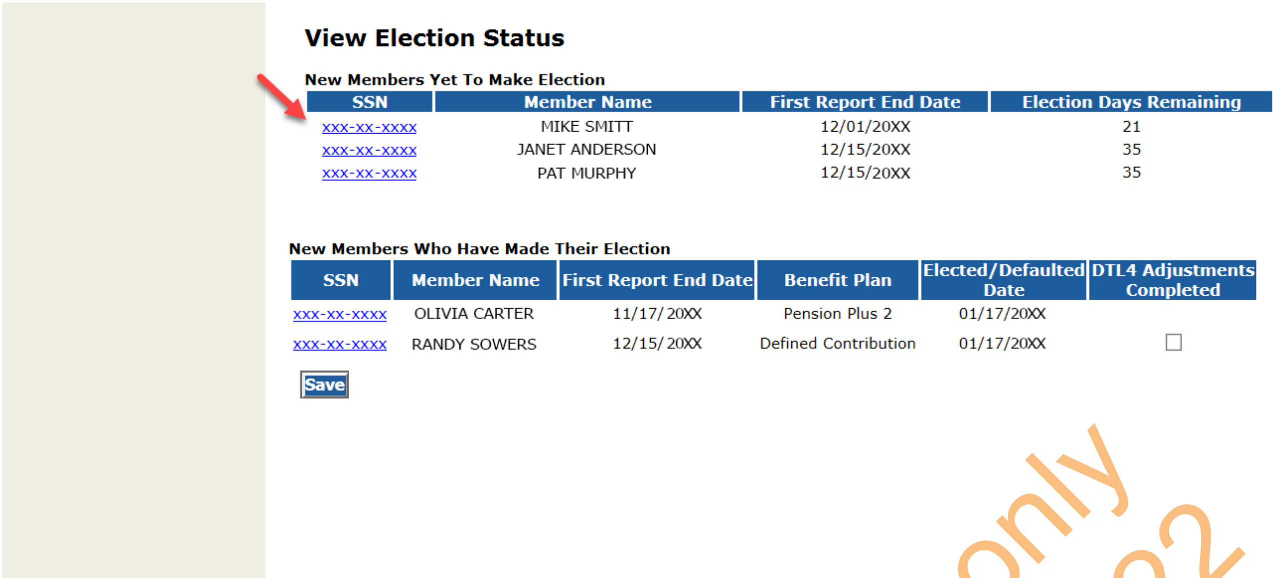
2. **View Election Status**

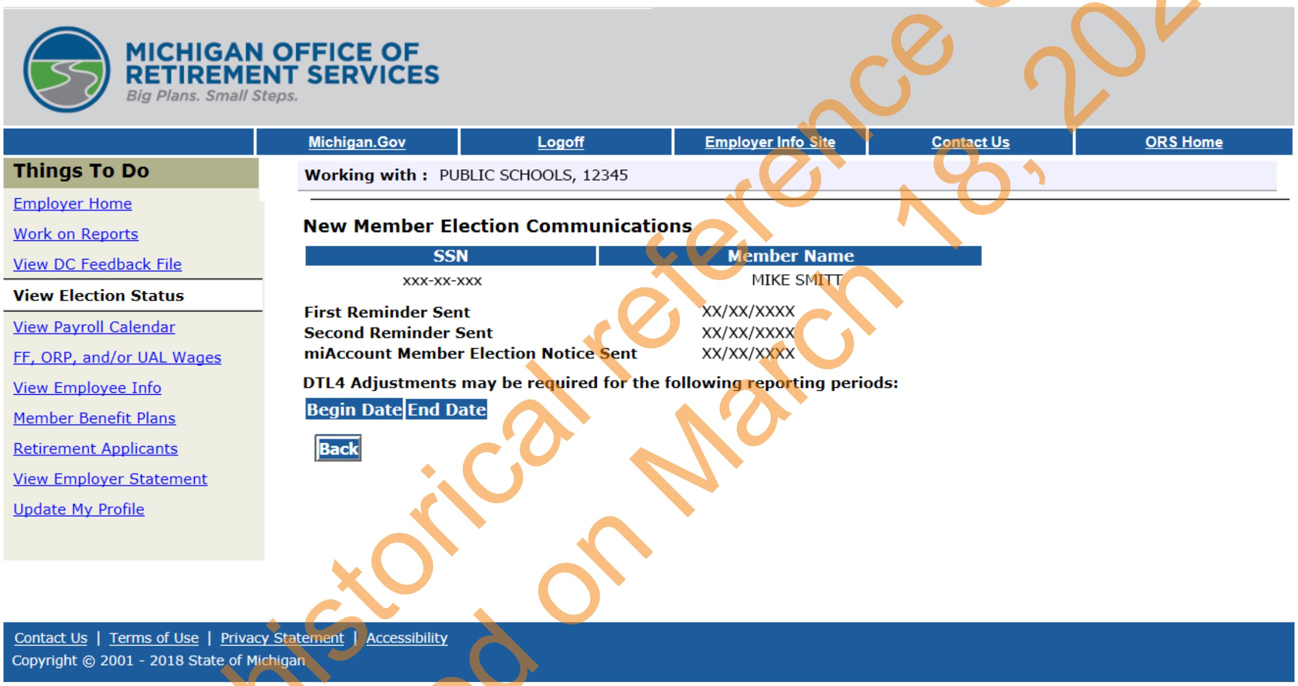
Use the View Election Status link to find out if the new employee's has made a retirement plan election, how many days are left in their election window, the dates that ORS sent them letters, and if they defaulted into the DC plan. If they elected or defaulted into the DC plan, this link will tell you if adjustments to the DTL4 record are required.



3. **New Members Yet to Make Election** section

In this section, you can view see the number of days left in a new employee's election window and the dates that ORS sent them election communications.

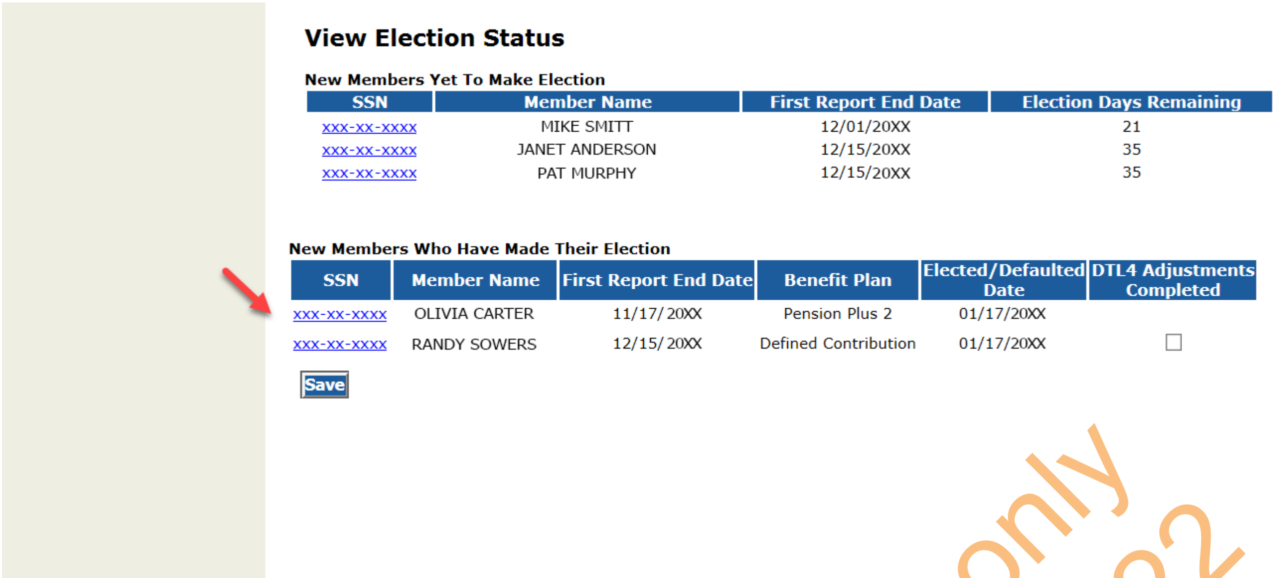




4. **New Members Who Have Made Their Election** section.

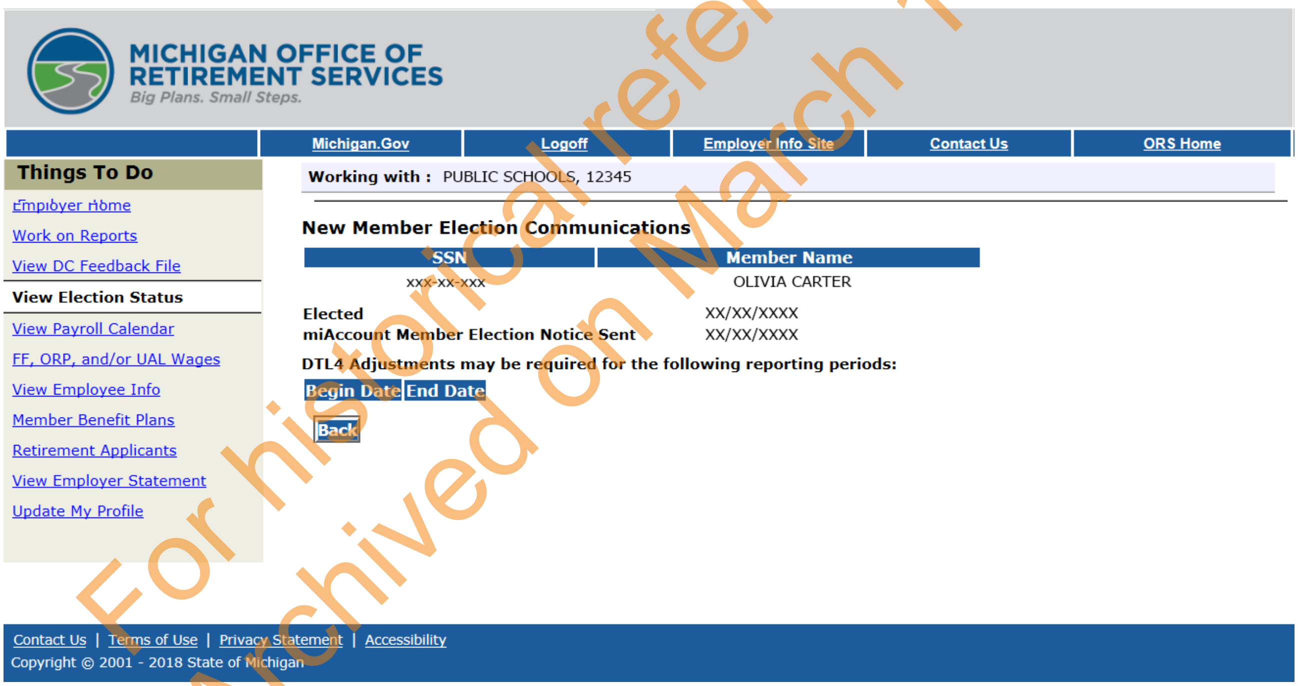
In this section you can see when a new employee has made their retirement plan election or defaulted into the DC plan.

By clicking on their link, you can see the details of their retirement plan.



5. **New employees who elect Pension Plus 2 retirement plan.**

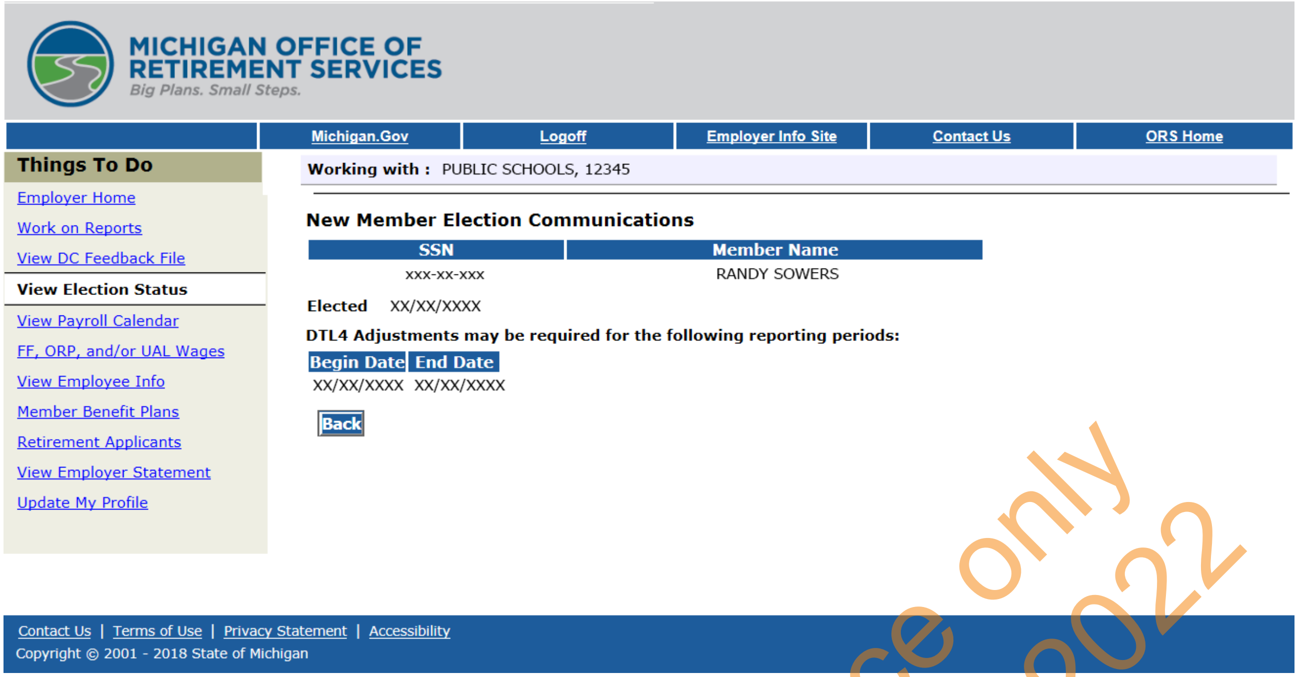
The New Member Election Communication will show you the date they made their election in miAccount. Since they were reported under Pension Plus 2 from the beginning, there is nothing else to do to their account.



6. **New employees who elected or defaulted into the DC retirement plan.**

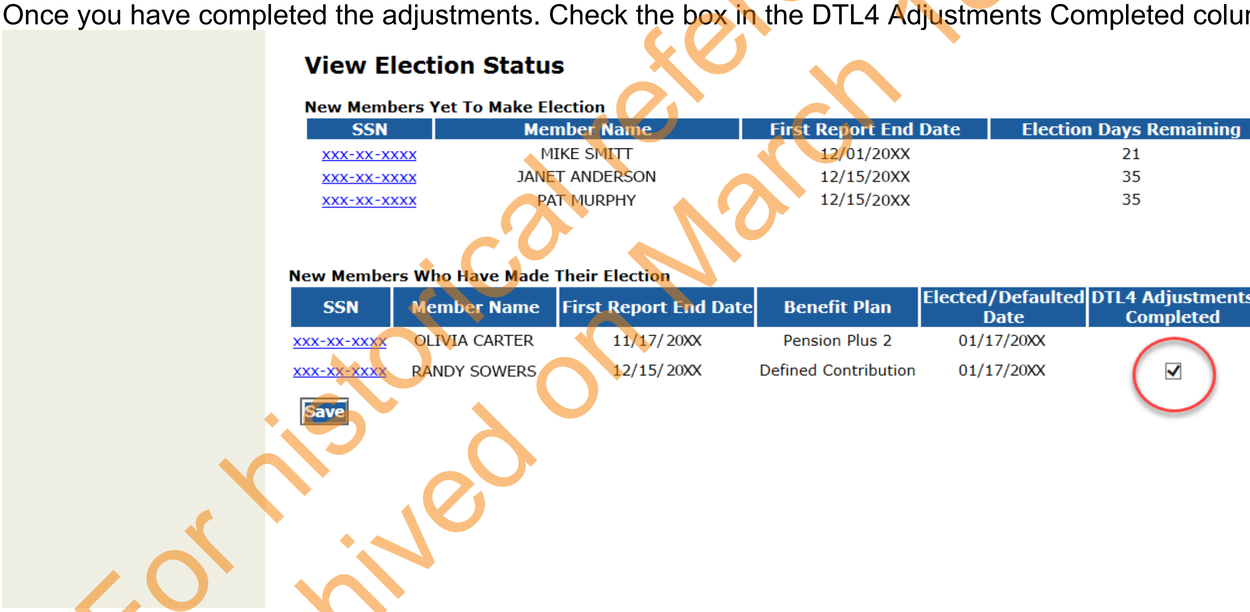
The New Member Election Communication will show you the date they made their election in miAccount or the date they defaulted into the DC plan.

Since they were reported under Pension Plus 2 DTL4 adjustment will be required. See section 7.21.05.00: How to Adjust DC Contributions on a DTL4 Record.



7. **New employees who elected or defaulted into the DC retirement plan. – Action required**

Once you have completed the adjustments. Check the box in the DTL4 Adjustments Completed column.



Prior to your new employee making a retirement plan election, you should report your employee to ORS as Pension Plus 2 with PHF and remit the ORS calculated contribution amounts. Refer to section 6.01.12: Pension Plus 2 Plan contribution rates. Valid DTL1 and DTL4 records will post; DTL2 records will remain suspended until the election option has been processed or until the window for the employee has expired and no election was processed.

See section 7.11.00.02 for a decision tree to help you navigate through the new employee process.

Last updated: 02/01/2018

7.11.00.02: How to Report A New Employee at Your Reporting Unit

Follow the instructions below to ensure you report your new employee accurately.

Step 1: Always search for the new employee in the Member Benefits Plan link on the Employer Reporting Website.

See RIM Section 7.11.00.00 Reporting Employees New to Your Reporting Unit for more information.

The results will be one of the following:

- The new employee has a retirement plan on file.
- The new employee is retired from MPSERS.
- There is no record on file.

Hint: Minimize the risk of starting a second account for this new employee by making sure you have an accurate social security number on file.

Last updated: 02/01/2018

7.11.01: Detail One (DTL1) Demographics

The first time you report a new employee, or need to change existing demographic information for a current employee, you will include a Detail 1 (DTL1) demographic record on your report. Never submit a DTL1 demographic record for a new hire for the first time without also submitting a DTL2 – Wage and Contribution record on the same payroll report.

In many cases, your reporting software may automatically add the DTL1 record through your regular retirement detail report. If you copy forward or data-enter your payroll report, you may need to add the DTL1 record manually. Either way it is important to remember that when submitting a DTL1 record, all of the demographic data fields must be completed. This includes social security number, name, complete street address, state, zip code, country, date of birth, and gender. The fields for Postal Code and Province should only be populated if the address is outside of the USA. Data in either of these fields for a USA address will cause the record to be invalid. An incomplete DTL1 record will suspend, causing the DTL2 record to also suspend.

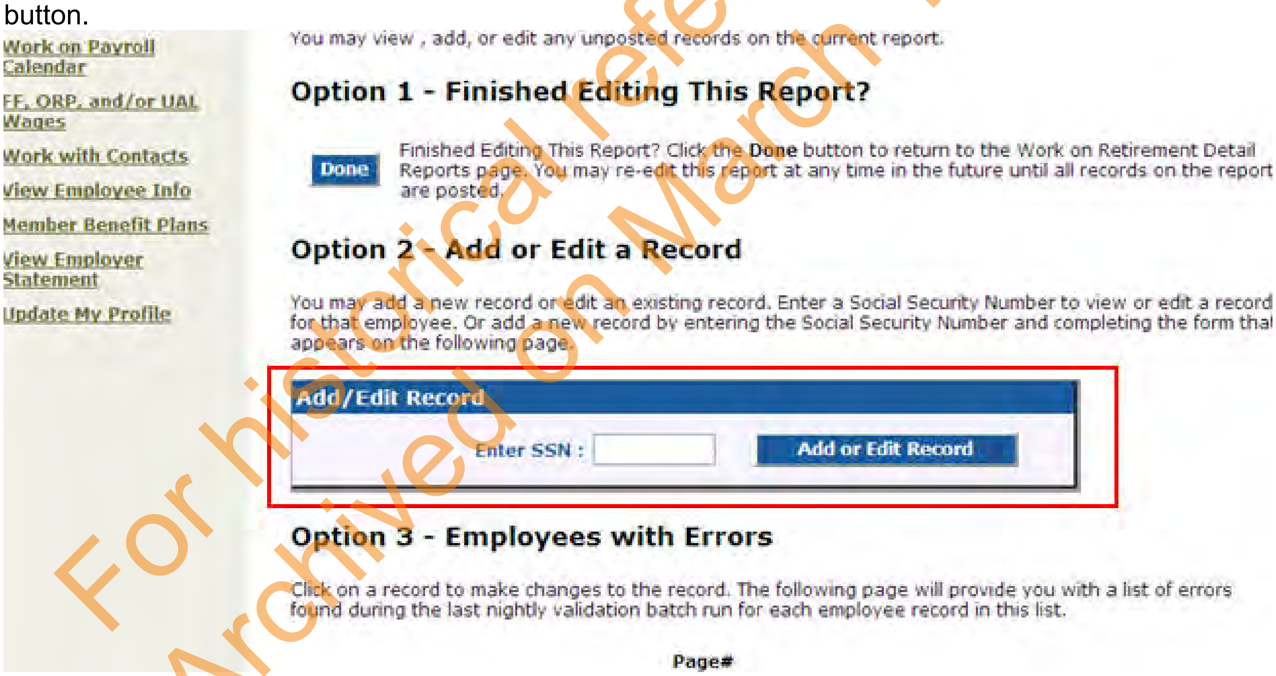
NOTE: The DTL1 record must post before a DTL2 record related to the DTL1 record will post. The first time you accept your report the DTL1 record will post if the record is valid. You will need to accept the report a second time to post the DTL2 (wage) record.

The following steps show you how to add a DTL1 record to your report after it has been submitted:

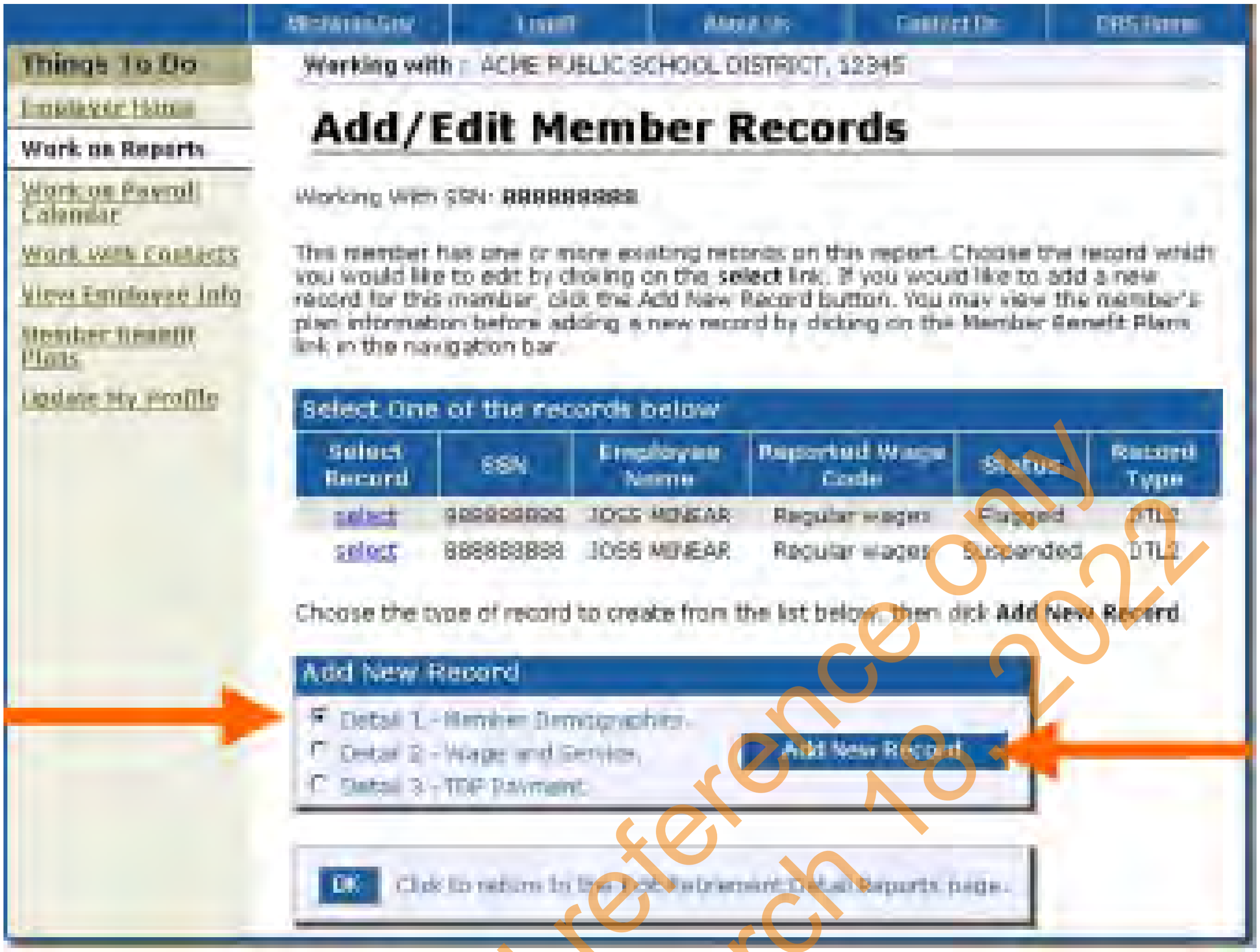
1. Click on the Work on Reports link on the left navigation bar.

2. Click on the edit link next to the report to which you wish to add a DTL1 record.

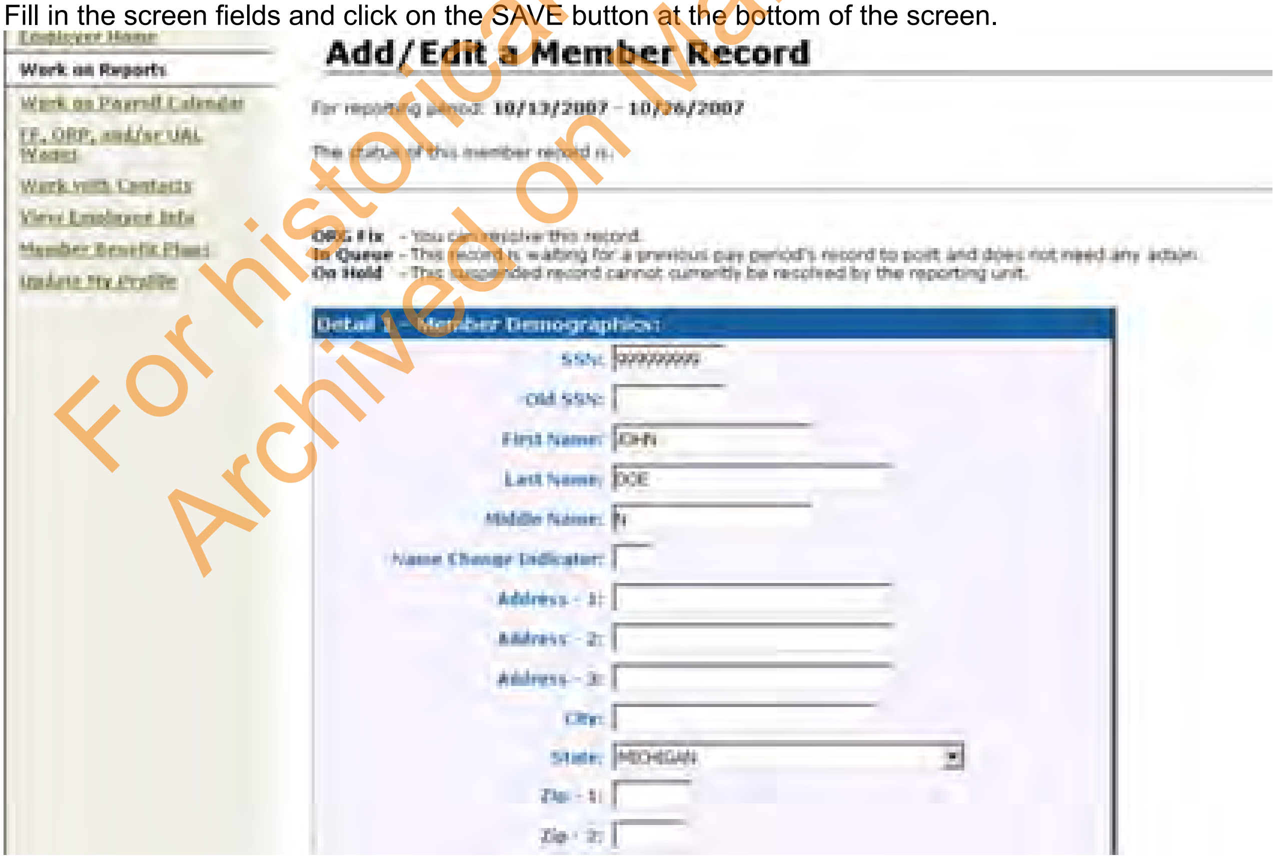
3. Enter the social security number of the member you wish to add and click the Add or Edit Record button.



4. In the box titled Add New Record, click on radio button for Detail 1 – Member Demographics. Then click the Add New Record button.



5. Fill in the screen fields and click on the SAVE button at the bottom of the screen.



After you have initially submitted name and address information for a member, you only need to send a DTL1 record when a name or address changes.

7.11.02: Changing or Adding Demographic Data for an Existing Member

ORS depends on your reporting unit for accurate and complete demographic information for your active employees. This includes social security number, name, address, date of birth, and gender. Every time we receive a DTL1 record, we check to see if it matches the member's existing account information for the Social Security number used on the DTL1 record. If the name on the DTL1 record does not match the member's account, you will receive a flagged error message on the DTL1 record. (The same flagged error message will appear on the DTL2 record for the same member.)

It is imperative that these flag error messages be reviewed. It is possible to be reporting an employee with a social security number that has already been used for another employee and the information on your records will overwrite our database and the wage and service data could be lost for one employee and incorrectly added to the account for another.

If the name on the DTL2 record is correct, but not the same as the name on the member's account and you are certain the SSN is correct, you should manually add a DTL1 record to change the name on the ORS database. If a DTL1 record is not submitted to change the name on the member's account, all future DTL2 records using the name will flag.

Sometimes employees work in multiple reporting units. Occasionally, the reporting units will use different versions of the employee's name on DTL1 records. This will cause the ORS database to change with every posted DTL1 record. If you find DTL1 or DTL2 records are repeatedly receiving the flag error messages you may want to encourage your employees to make sure each of their prospective employers has their correct name to avoid this problem.

For instructions on how to manually add a DTL record, see section 7.07.01: Adding Records to a Report.

Last updated: 04/13/2012

7.12.00: Using Employment Class Codes

Employment class codes define your employees' positions within your reporting unit. You must include these codes in the Detail 2 (DTL2) records on your retirement detail report.

Quite often, you will have employees that work in more than one position. When a member works in two or more different positions, you will need to create separate DTL2 records for the pay period using the correct employment class code and pay rate for each position.

For example, an employee works primarily as a bus driver and also as an aide. Because these are two different employment class codes, you submit two separate DTL2 records. You submit a DTL2 record for the bus driver wages and hours using class code 1610. Then you create a separate DTL2 record for the aide wages and hours using employment class code 1630.

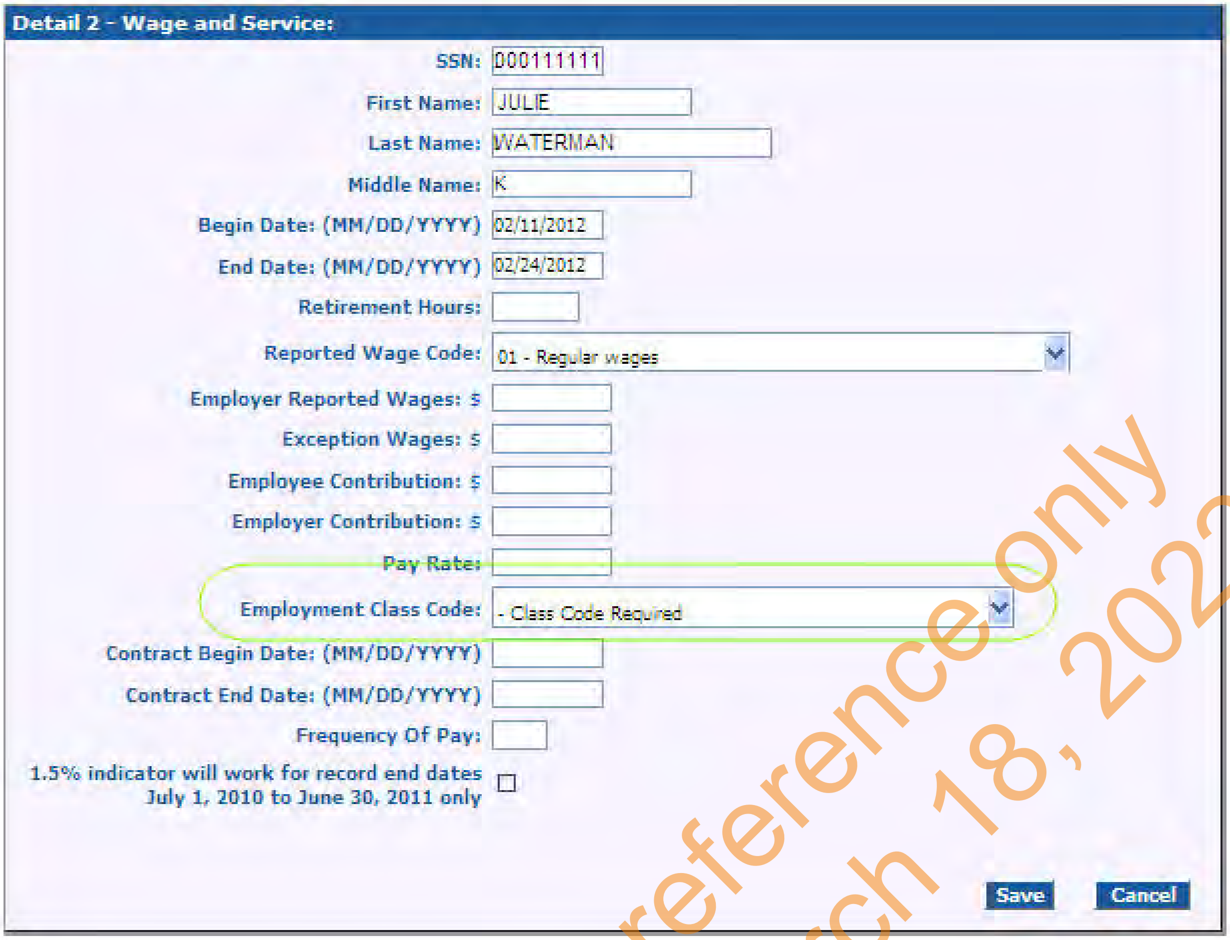
There are also three supplemental class codes (9510, 9520, and 9530) that were created so you can report different rates of pay for the same or similar positions without having to combine hours and wages into one record.

For example, you report a bus driver driving normal bus runs using employment class code 1610 with the wages and hours earned in that position. That same bus driver may drive sub routes during the same pay period at a different hourly rate. Report the hours and wages for driving the sub route using employment class code 9510. This creates two separate records reported for the same pay period.

If you prefer, you can combine the wages and hours from both jobs (regular wages and reasonable sub wages) into one record and report it using employment class code 1610 and a suitable adjusted rate of pay. You need to review the rates of pay and average them into one overall pay rate so the record will post.

NOTE: If you submit more than one record with the same dates and class codes, the records will suspend. In this case you are required to change the class code on one of the records or combine the records.

For more information see section 13.01: Employment Class Codes and Definitions.


Detail 2 - Wage and Service:

SSN: 000111111
First Name: JULIE
Last Name: WATERMAN
Middle Name: K
Begin Date: (MM/DD/YYYY) 02/11/2012
End Date: (MM/DD/YYYY) 02/24/2012
Retirement Hours:
Reported Wage Code: 01 - Regular wages
Employer Reported Wages: $
Exception Wages: $
Employee Contribution: $
Employer Contribution: $
Pay Rate:
Employment Class Code: - Class Code Required
Contract Begin Date: (MM/DD/YYYY)
Contract End Date: (MM/DD/YYYY)
Frequency Of Pay:
1.5% indicator will work for record end dates July 1, 2010 to June 30, 2011 only

Save Cancel

Last updated: 04/13/2012

7.13.00: How to Report Workers' Compensation on a DTL2 Record

The wage codes for reporting workers' compensation wages are:

- Wage code 01 – Regular Wages
- Wage code 05 – Regular Wages Positive Adjustment
- Wage code 06 – Regular Wages Negative Adjustment

How to report workers' compensation wages:

1. Create a DTL2 record for the employee for each applicable pay period, or create a DTL2 record and enter the begin and end dates that represent the entire period of weekly workers' compensation allowing the wages to spread beyond a single pay period. The begin and end dates do not need to match your payroll calendar. The record dates cannot cross over fiscal years (July 1 – June 30.) ORS will determine the appropriate amount of service based on current capping rules.

2. Enter the number of hours the employee would have worked had he or she not been receiving workers' compensation.

3. Use wage code 01 for regular workers' compensation. (See below for wage codes in adjustments to previously reported workers' compensation.)

4. Enter the workers' compensation reported wages. Note: If the employee is a Defined Contribution (DC) plan, Pension Plus plan, or Pension Plus 2 plan member workers' compensation wage totals should not be used when calculating member and employer contribution withholding for the Defined Contribution portion of the retirement plan. No part of WWC wages should be entered in the Employer Reported Wages field on a DTL4 record.

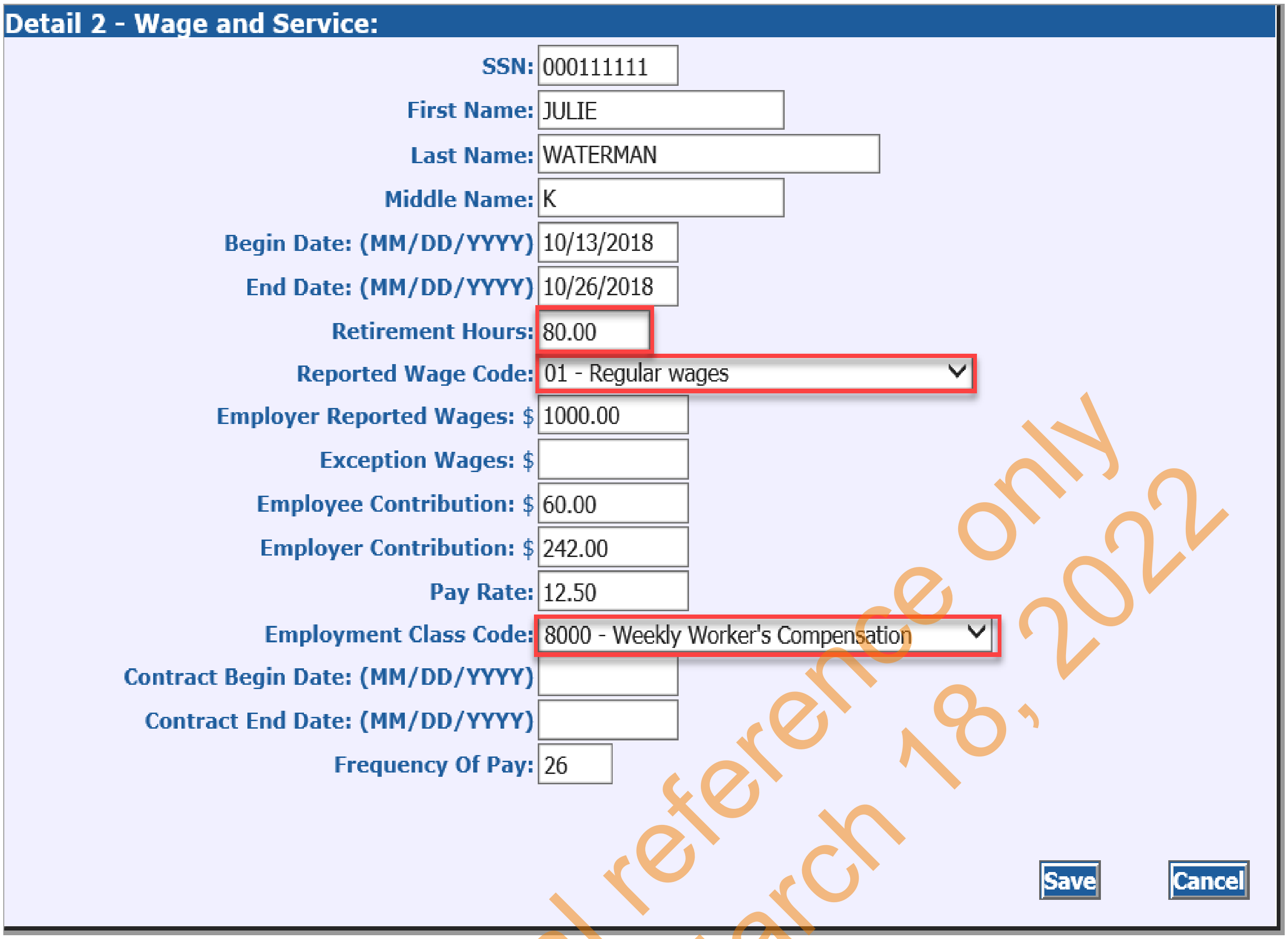
5. Enter employee and employer contribution amounts. All workers' compensation wages reported on a DTL2 record on or after July 1, 2010, regardless of the date the wages were earned, are subject to employer and member contributions and retiree health care for the Defined Benefit portion of a member's benefit plan.

6. Enter the pay rate you would enter for the position the employee would normally be working if he or she was not receiving workers' compensation.

7. Use employment class code 8000.

8. If the pay rate entered is equal to or greater than $100.00 enter both a contract begin date and contract end date. (Use the contract dates of the employee's normal position.)

9. Enter the pay frequency of the employee's normal position.

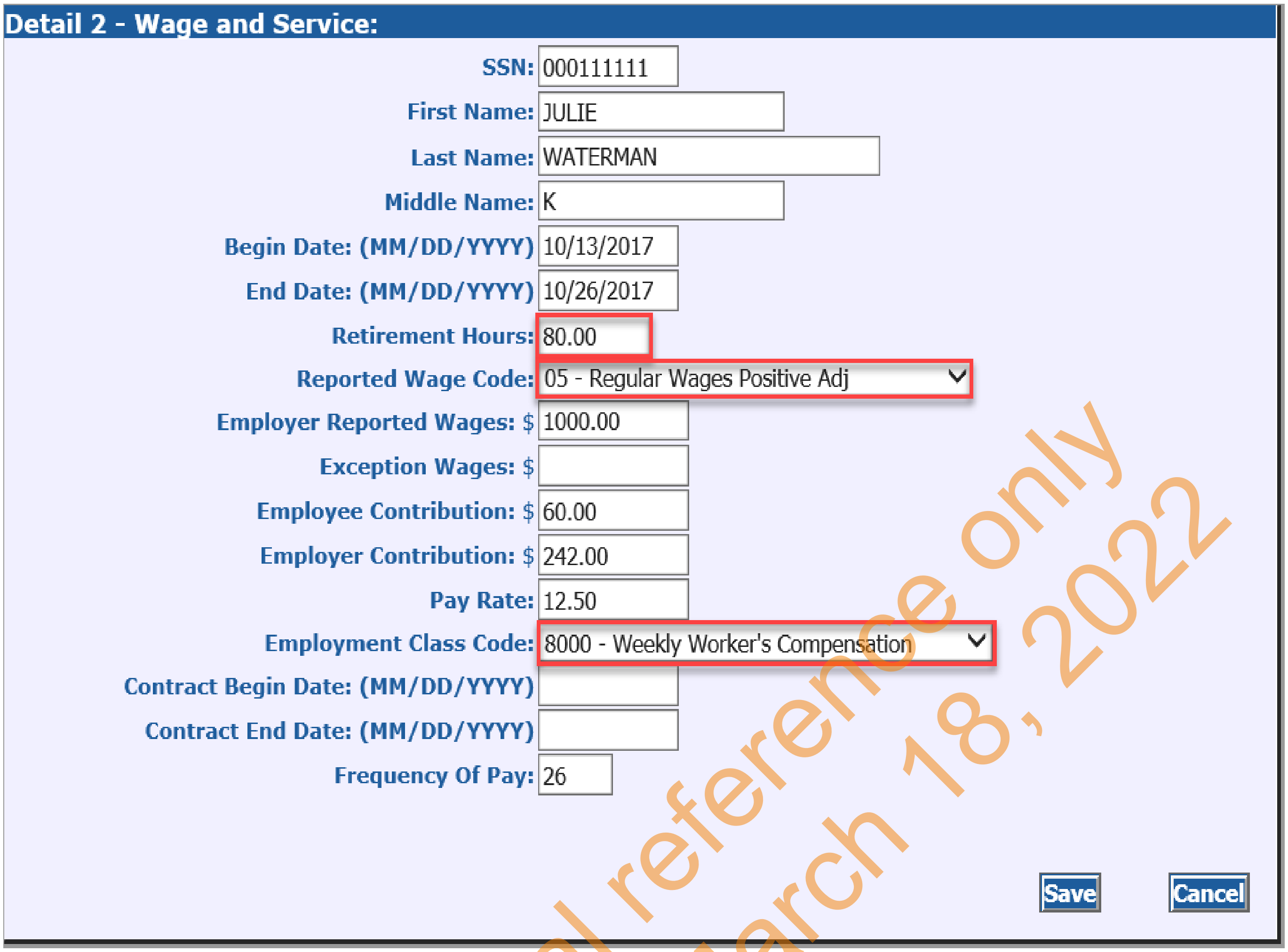

Detail 2 - Wage and Service:

SSN: 000111111
First Name: JULIE
Last Name: WATERMAN
Middle Name: K
Begin Date: (MM/DD/YYYY) 10/13/2018
End Date: (MM/DD/YYYY) 10/26/2018
Retirement Hours: 80.00
Reported Wage Code: 01 - Regular wages
Employer Reported Wages: $ 1000.00
Exception Wages: $
Employee Contribution: $ 60.00
Employer Contribution: $ 242.00
Pay Rate: 12.50
Employment Class Code: 8000 - Weekly Worker's Compensation
Contract Begin Date: (MM/DD/YYYY)
Contract End Date: (MM/DD/YYYY)
Frequency Of Pay: 26

Save Cancel

How to make adjustments to a previously reported WWC DTL2 record:

If an adjustment is needed to a prior pay period for workers' compensation wages or hours that were previously reported, submit a DTL2 record using the begin and end dates of the prior pay period, class code 8000 and wage code 05 (positive adjustment) or wage code 06 (negative adjustment.)


Detail 2 - Wage and Service:

SSN: 000111111
First Name: JULIE
Last Name: WATERMAN
Middle Name: K
Begin Date: (MM/DD/YYYY) 10/13/2017
End Date: (MM/DD/YYYY) 10/26/2017
Retirement Hours: 80.00
Reported Wage Code: 05 - Regular Wages Positive Adj
Employer Reported Wages: $ 1000.00
Exception Wages: $
Employee Contribution: $ 60.00
Employer Contribution: $ 242.00
Pay Rate: 12.50
Employment Class Code: 8000 - Weekly Worker's Compensation
Contract Begin Date: (MM/DD/YYYY)
Contract End Date: (MM/DD/YYYY)
Frequency Of Pay: 26
Save
Cancel

Weekly Workers' Compensation, Special Circumstances

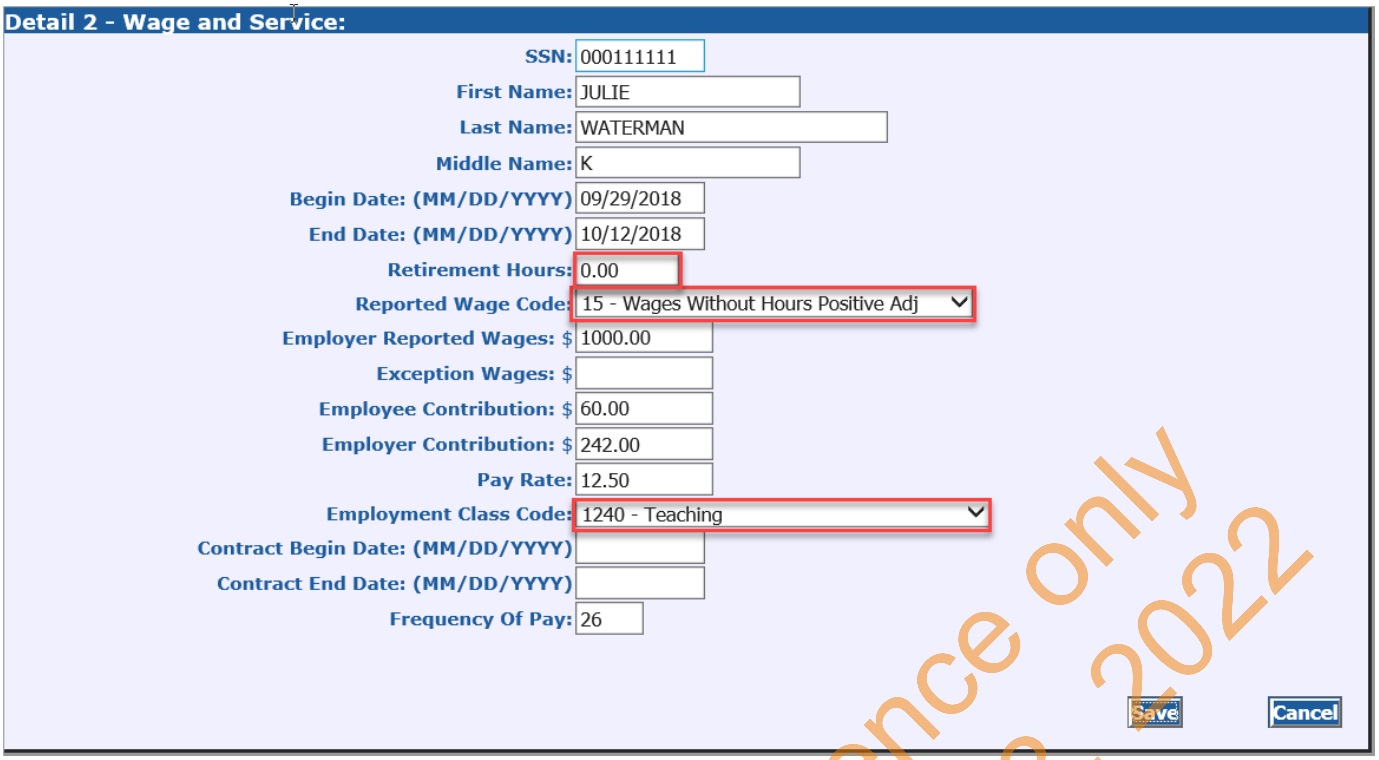
How to report compensation verifiably tied to a specific WWC claim:

If a member is receiving workers' compensation (while not present at work) and one of the following as an additional wage:

- sick leave pay
- payment meant to bridge the differential between WWC and gross wages that is verifiably tied directly to a WWC claim

then report additional wages that are verifiably tied to an existing WWC payment by submitting a positive adjustment DTL2 record for each pay period during the affected time frame.

1. Enter the begin and end dates reflecting each of the affected pay periods.
2. ***Do not** include hours.* All the reportable hours belong on the DTL2 record that reports the workers' compensation wages (class code 8000; wage code 01).
3. Use wage code 15.
4. Enter the total wages for the period.
5. Use the regular, active employment class code.


Detail 2 - Wage and Service:

SSN:	000111111
First Name:	JULIE
Last Name:	WATERMAN
Middle Name:	K
Begin Date: (MM/DD/YYYY)	09/29/2018
End Date: (MM/DD/YYYY)	10/12/2018
Retirement Hours:	0.00
Reported Wage Code:	15 - Wages Without Hours Positive Adj
Employer Reported Wages: $	1000.00
Exception Wages: $	
Employee Contribution: $	60.00
Employer Contribution: $	242.00
Pay Rate:	12.50
Employment Class Code:	1240 - Teaching
Contract Begin Date: (MM/DD/YYYY)	
Contract End Date: (MM/DD/YYYY)	
Frequency Of Pay:	26

Save Cancel

In the circumstance above, all hours were previously reported under the WWC class code of 8000:

Type of compensation	Class code	Amount	Hours
WWC	8000	$743 (set by law)	60 (contracted hours)
Sick Leave (or Bridge pay)	1240	$1,000	0

How to report compensation when employee works while receiving WWC:

Occasionally, a reporting unit will have employees on workers' compensation who also work at temporary jobs. Examples of how to report this circumstance:

Example 1: employee who works 80 hours per pay period (full time)

Type of compensation	Class code	Amount	Hours
For work performed at a temporary job	Regular class code	$300 (actual amount earned)	24* (actual hours worked)
WWC	8000	$743 (set by law)	80*

*Note: due to service credit caps, this employee will be credited with 60 hours of service per bi-weekly pay period.

Example 2: employee who works 20 hours per pay period (part time)

Type of compensation	Class code	Amount	Hours

Type of compensation	Class code	Amount	Hours
For work performed at a temporary job	Regular class code	$50 (actual amount earned)	5 (actual hours worked)
WWC	8000	$160 (set by law)	20

Please report the actual wages and hours for the work performed at a temporary job. The actual wage paid for WWC should be reported in full under class code 8000 regardless of who makes the payment (third party, reporting unit, check signed over to reporting unit by employee, etc.). Also, the hours reported with the WWC class code of 8000 should reflect the total hours the employee would have worked if the injury had not occurred (full time or part time).

Last updated: 03/20/2019

7.14.00: How to Report Wages Without Hours on a DTL2 Record

Wages without hours payments, such as longevity pay that is paid regularly to all employees, and other reportable wages without hours, are considered reportable wages. The wage codes for reporting wages without hours are:

- Wage code 09 – Wages Without Hours
- Wage code 15 – Wages Without Hours Positive Adjustment
- Wage code 16 – Wages Without Hours Negative Adjustment

Some reporting units include wages without hours payments in their employee's regular pay and report them under wage code 01. Other reporting units pay wages without hours in a separate lump sum payment. When wages without hours is paid in this way, use wage code 09 – Wages Without Hours.

When entering a separate Wages Without Hours record, note the following:

1. Use the same class code as the employee's regular pay. For example, the teacher class code 1240 should be used for a teacher's regular wages as well as for a teacher's wages without hours payment.
2. The end date of the record must match the pay period end date of the report.
3. The pay rate and frequency of pay must match those for regular wages. Note that the pay rate is the current rate of pay for the class code used on the DTL2 record.

To adjust a previously reported Wages Without Hours payment, use wage code 15 for a positive adjustment to a wages without hours payment, or wage code 16 for a negative adjustment to previously reported wages without hours.

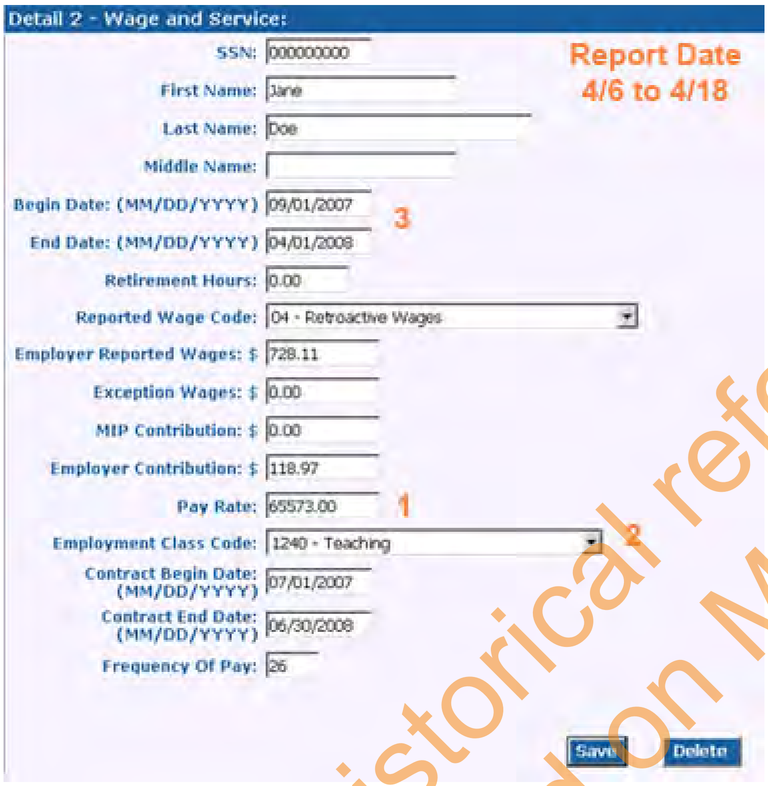
Last updated: 04/13/2012

7.15.00: How to Report Retroactive Wages on a DTL2

Retroactive wage records allow you to correct existing wage records for a contract settlement for an entire group of employees. The wage codes for reporting retroactive wages are:

- Wage code 04 – Retroactive Wages
- Wage code 45 – Retroactive Wages Positive Adjustment
- Wage code 46 – Retroactive Wages Negative Adjustment

Please note, PA 54 of 2011 prohibits the payments of retroactive wages for labor contracts that have expired. Consequently, ORS no longer expects retroactive pay adjustments for settled contracts after June 8, 2011.



This DTL2 record allows you to adjust and entire fiscal year at a time. Several things are important to know when reporting a retroactive payment:

1. Include the employee’s current rate of pay (hourly, contractual, or annual; not daily or weekly).
2. Include the same employment class code under which the original wags were reported.
3. The end date of the record must fall in a previous pay period.
4. Retroactive records cannot cross fiscal years or a change in employment class code. If you need to report retroactive wages for a time period that crosses fiscal years or class codes, you will need to break it up into multiple records, one for each fiscal year or class code.
5. The begin and end dates of a retroactive Detail 2 wage record (wage code 04 or 45) can match the contract negotiation dates (i.e. 7/1 to 6/30), as long as wages with the same class code were reported any time during that period.

When you submit your original retroactive records, we evaluate them for these key elements:

- Are there hours in the record? (There shouldn’t be.)
- Do the dates of the record overlap the dates of the current report? (They shouldn’t.)
- Do the dates on the record span two fiscal years? (They shouldn’t.)
- Does the employee have wages reported under this class code during the retroactive period? (He/she should.)
- If any of these conditions are not met, the record will suspend, and you will receive a suspend error message.

If you do receive suspend errors on retroactive wage records, you can resolve many of them easily. Below is a chart showing some of the most common edit messages you will see for retroactive wage records. These edits are labeled as ORG Fix, and you can correct them. However, you could get more than one message for the same record and another message might be On Hold. For more information on edit labels see section 7.07: Editing a Retirement Detail Report After ORS Validation earlier in this chapter.

Common Edit Messages for Retroactive Wage Records

Message	Solution
No wage record found for this class code during the retro period. The class code and the record begin date combination is not correct. Create separate retro records for each fiscal year.	The employee was not reported with this class code during the retro period. Edit the record by entering the correct class code using the drop down menu. You may also get this message if the record crosses fiscal years. If this is the case, create separate retroactive wage records for each affected fiscal year.
No wage record found for this class code during the retro period. The class code and the record begin date combination is not correct.	The employee was not reported with this class code during the retro period. Edit the record by entering the correct class code using the drop-down menu.
The wage code is 04 and the retirement hours are greater than zero.	You have included hours on the retroactive wage record. Delete the hours from the Detail 2 record.
Record End date cannot be greater than the Pay Period End Date. ***or*** Retroactive wages can only be reported for prior pay periods.	Records with either of these edit messages have an end date that falls in or after the current report period. Retroactive wages can only be reported for prior pay periods. To resolve these errors and preserve your totals, take the following actions: 1. Change the end date on the retroactive record to the end date of the previous report period. 2. Add the retroactive wages for the current pay period into regular wages. You may also choose to delete the record from this report and enter it on your next report, but this will not preserve your totals. If you have not yet accepted your report (no wages posted), you can delete the file, correct your dates and resubmit.

The member is reported more than once; each of record's class code and wage codes are not unique; begin, end dates overlap.	You have two (or more) retroactive wage records for the same person, for the same report period, using the same class code. If they are both really for the same class code, combine them into one. If you are trying to submit two separate records for this person for two different class codes, make sure you have the class codes entered correctly.

When making an adjustment or a retroactive payment, you will also need to calculate the correct member contribution amounts to be withheld from the employee's pay. If the wages are being paid in the same fiscal year (July 1-June 30) in which they were earned, use the same member contribution rate that you used for the last set of posted wages for that school fiscal year.

For example, you have an employee who has posted earnings of over $15,000 at the time you make the adjustment or issue retroactive pay. Even if you are adjusting pay periods earlier in the year when the MIP graded percentage was lower, because this employee is already at 4.3 percent, that is the MIP rate you use.

If the wages are being paid for a previous fiscal year, use the same member contribution rate that you used for the last set of posted wages for that fiscal year. If you are reporting current wages along with the retroactive pay or adjustment, these may require separate calculations.

The employer contribution rate for **any** adjustment or retroactive payment is the rate in effect for the record's pay period end date. So, retroactive wages paid in the fall for the previous school fiscal year (July 1 – June 30) are calculated using the previous fiscal year's contribution rate.

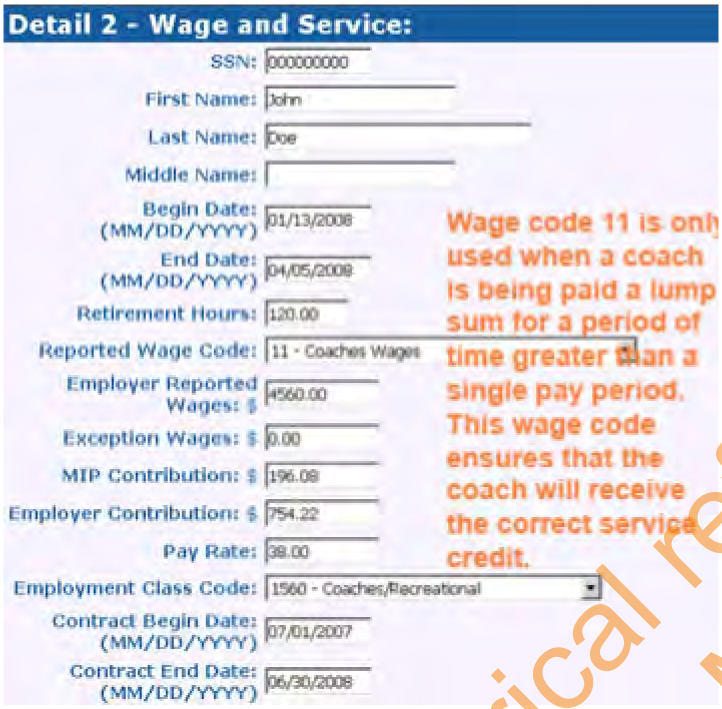
Last updated: 04/13/2012

7.16.00: How to Report Coaches Wages on a DTL2

The wage codes for reporting coaches wages are:

- Wage code 11 – Coaches Wages
- Wage code 25 – Coaches Wages Positive Adjustment
- Wage code 26 – Coaches Wages Negative Adjustment

When an employee works as a coach, how you report the wages will depend on the employee's coaching position.



If the employee works regularly as a coach and you pay the employee coaches wages every pay period, then you report the wages and hours with the wage code 01 for regular wages.

If the position is seasonal and you pay the employee coaches wages in a either a lump sum or over a longer period of time than the normal pay schedule, report the wages and hours with the wage code 11 for coaches wages.

For example: If the employee works as a coach only during football season and is paid at the end of the season in one lump sum, use the wage code 11 and the 1560 employment class code. Enter the begin and end dates for the period the wages represent (the football season), even if this is longer than your regular pay period. This will ensure that the employee receives the proper service credit. The end date must be in your current pay period. Enter the total wages paid and the total hours worked (as a coach) for the period. It is important to remember that you cannot spread any type of wages over more than one school fiscal year.

With the exception of some coaches wages reported for Fiscal Year 2012/2013, for wages reported with wage code 11, 25 or 26 that are spread over multiple pay periods, member and employer contribution amounts are calculated based on the end date of the DTL2 record. In accordance with the 2012 retirement reform law changes, if your reporting unit's transitional pay period* falls between the begin date and end date on a DTL2 record for wages reported with wage code 11, 25 or 26, member contributions will be calculated based on the begin date of the DTL2 record and employer contributions will be calculated based on the end date of the DTL2 record.

*The first pay period on your FY 2012/2013 Payroll Calendar (located on the employer reporting web site) with a begin date on or after February 1, 2013.

ORS applies an hours cap to the service hours you report. These caps are itemized in section 5.01: How Service Credit is Earned/Gained. Please report the actual hours worked, and ORS will credit the member with the amount permitted under the retirement law. The most accurate crediting of retirement hours for coaches will occur if you have agreed to the number of hours to be worked and the hourly rate for the assignment.

When you have coaches paid by assignment who do not have an hourly pay rate you will need to assign a pay rate for reporting purposes. ORS requires that wages and hours be assigned to the appropriate pay period so we can calculate a correct final average compensation at retirement. When you pay employees a lump sum for a reportable activity, you will need to logically assign pay and hours to the period of work.

One way to do this is to apply an hourly rate currently being used for similar work. For example, coaching is similar to teaching. If the average hourly rate for teaching is $25 per hour, you can assign this rate of pay for coaches and calculate reportable hours as follows:

Reportable hours = lump sum ÷ equated hourly rate

In this example, if you paid a coach a lump sum of $2,100 and applied the hourly rate of $25, you would report 84 hours for the period of work.

Last updated: 03/27/2013

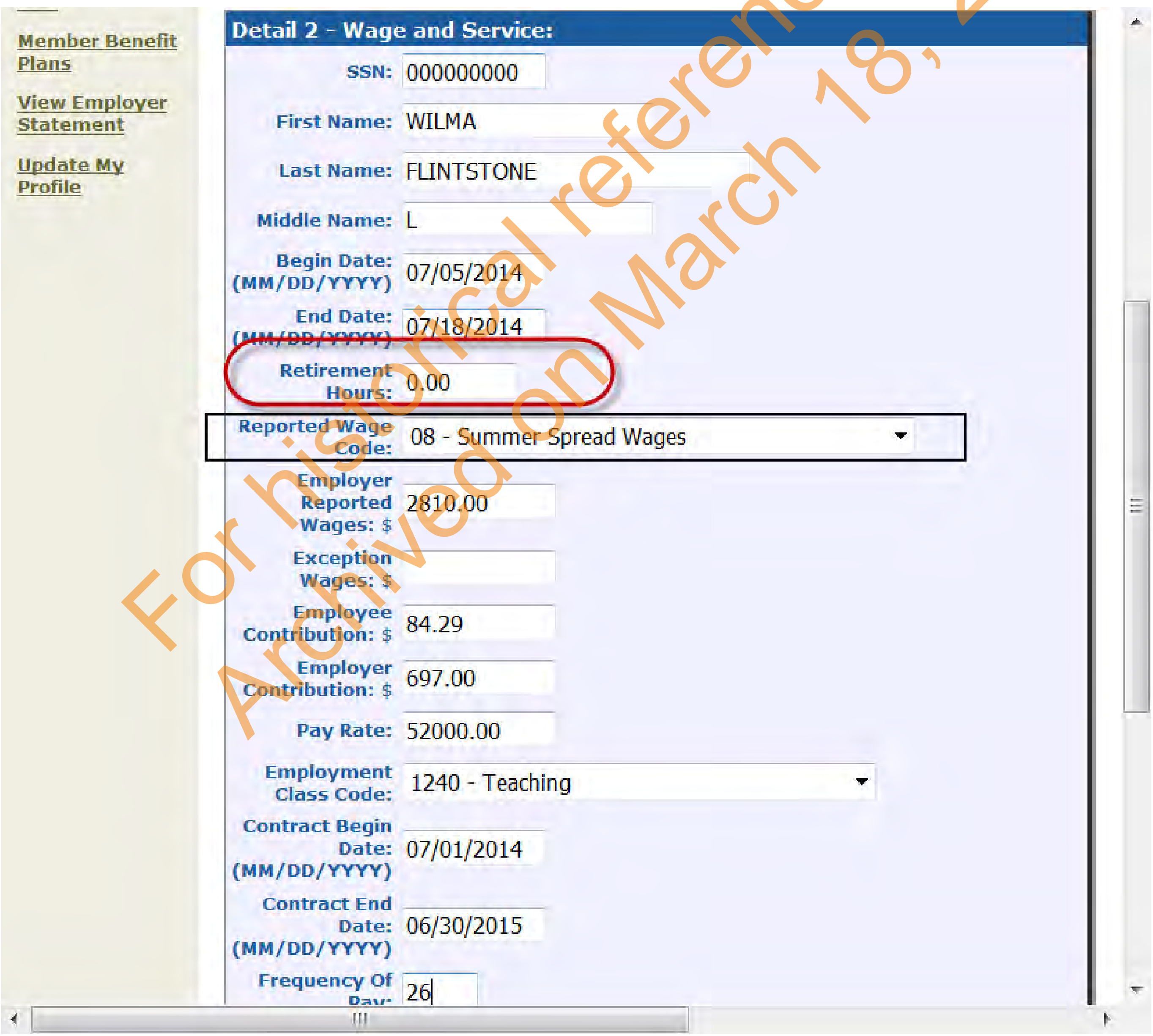
7.17.00: How to Report Summer Spread Wages on a DTL2

The wage codes for reporting summer spread wages are:

- Wage code 08 – Summer Spread Wages
- Wage code 85 – Summer Spread Positive Adjustment
- Wage code 86 – Summer Spread Negative Adjustment

Some full time employees who normally work ten months out of the year opt to spread out their pay so they continue to receive paychecks over the summer. Summer Spread wages must have a report begin date range of June 1 through September 30; otherwise the record will suspend. There are two steps to reporting these summer spread wages:

1. When you report these employee wages and hours throughout the school year, report wages using wage code 01, and report actual hours.
2. Once you start to report the wages that are being paid out over the summer, use wage code 08, the normal class code, and do not report any hours. See the image below.



If you have a teacher who is being paid through the summer and is also working as a summer school teacher, you will need to report the pay using two separate DTL2 records.

1. Create a record for the regular wages (wage code 01 and class code 1240 – Teacher) and report the summer school hours.
2. Create a second record for the summer spread wages (08), without any hours. Use class code 1240.

Because these are different wage codes, you can't combine the records.

Last updated: 05/30/2017

7.17.01: How to Report Professional Services Leave/Professional Services Released Time

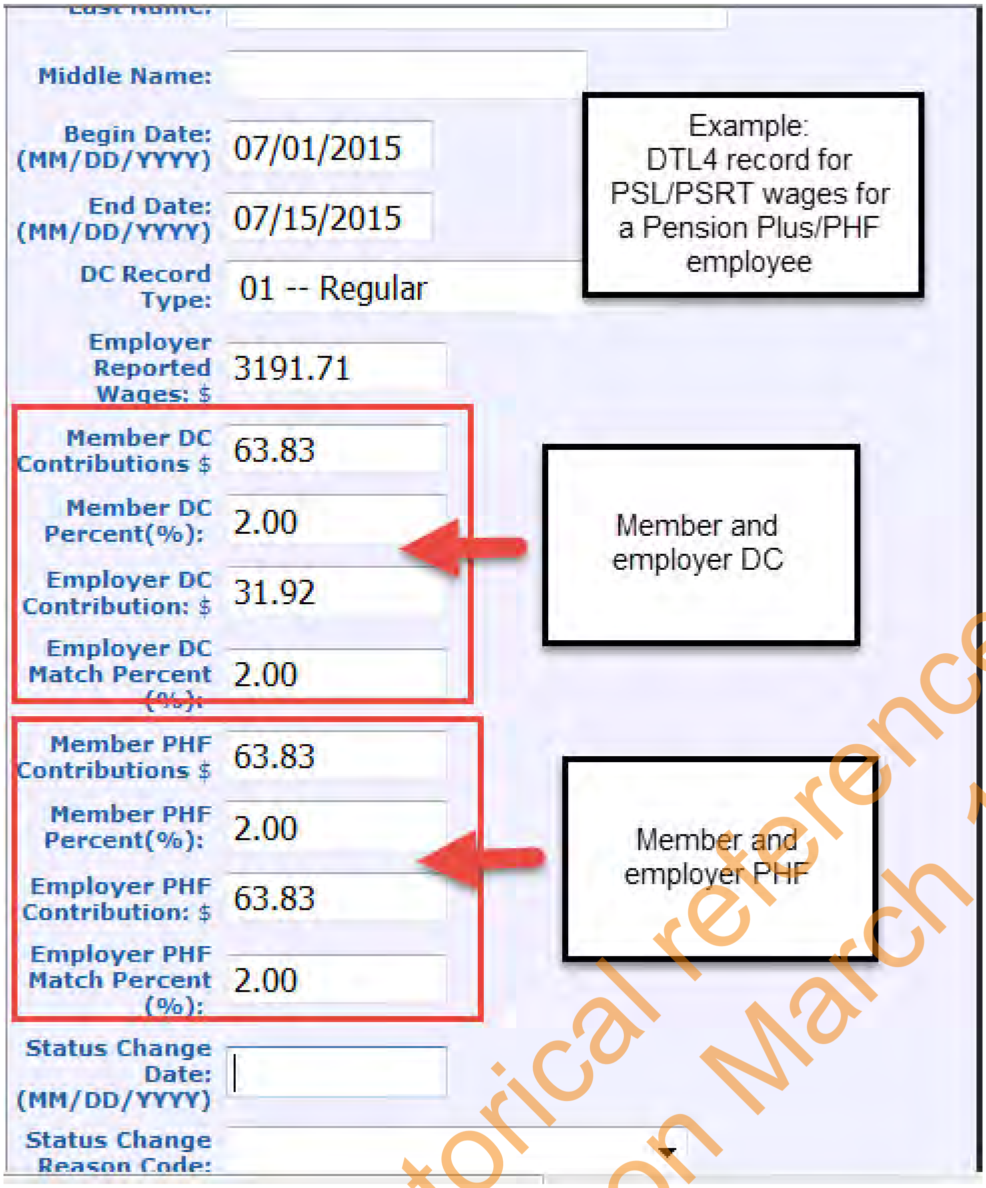
Professional Services Leave (PSL) and Professional Services Released Time (PSRT) wages and hours are reported on a DTL2 – Wage and Contribution record. See section 3.02.05: Professional Services Leave and Professional Services Released Time for more information.

For qualified participants (employees contributing to Defined Contribution (DC), Personal Healthcare Fund (PHF) or Deferred Compensation), a DTL4 – DC Contribution record must also be included to report DC member and/or employer contributions as required based on the employee's benefit plan.

If the employee has both regular wages and PSL/PSRT wages in the same pay period, report the regular wages on a DTL2 record separately from the PSL/PSRT wages. Qualified participants requiring more than one DTL2 record would require only one DTL4 record to report DC/PHF for the total of both regular and PSL/PSRT wages.

On the DTL2 record enter the total PSL/PSRT wages in both the Employer Reported Wages field and in the Exception Wages field. Use class code 9001 when reporting professional services leave or professional services released time.

On the DTL4 record (if needed) enter the total PSL/PSRT wages in the Employer Reported Wages field and enter any Member and Employer DC and/or PHF contribution dollar amounts and percent amounts in the fields appropriate to the qualified participant's benefit plan.



Last updated: 07/06/2016

7.18.00: Adjusting Wages and/or Hours on a DTL2 Record

First you must determine if you need to report an adjustment or a retroactive payment. What is the difference?

An **adjustment** is made to correct an individual employee's record that has already been submitted and posted to ORS, or to report a record that should have been submitted but was not (i.e. an employee that was left off your pay period report).

A **retroactive record** reports contract settlement payments made to a group of employees working under a contract (hourly or annual.) Public Act 54 of 2011 prohibits the payments of retroactive wages for labor contracts that have expired. As a result, ORS no longer expects retroactive pay adjustments for settled contracts after June 8, 2011.

A DTL2 adjustment record will not post until it has passed the edits and validations in the batch process. When adding to or subtracting from previously posted wages (as opposed to adding wages that were never previously posted) our system will take into account wage codes, class codes, pay period begin and end dates and pay rates on the adjustment record as compared to the original posted wages.

We strongly suggest that you use the View Employee Info link on your web reporting site to verify what was posted to the member account for the specific pay period to be adjusted. The View Employee link shows exactly what is posted at ORS and it may not match your in-house records. You can see wage codes, class codes, begin and end dates, wages and hours. This data may help you determine the correct codes to use on your adjustment records to successfully post the adjustment. Data on the adjustment records that do not match or correspond with posted data could lead to suspended DTL2 records.

Note: Make adjustments to prior pay periods on your most current unposted payroll report with an end date later than the end date of the records to be adjusted. Any employer and employee contribution payment required as a result of a positive adjustment record is due on the same date as payment for the report on which the adjustment appears.

Information and tips for adjusting wages and/or hours:

- You can adjust only wages, only hours, or both for a specific pay period on an adjustment DTL2 record.
- Adjustments can only be made for prior pay periods. In other words, an adjustment DTL2 record cannot have the same payroll begin and end dates as the payroll report on which the adjustment record appears.
- You must add one adjustment DTL2 record for each pay period that needs an adjustment. Adjustments cannot be made on one record as a lump sum for wages and /or hours if the wages and hours in question were originally reported on separate records each pay period.
- Pay rates are not required on negative adjustment records.
- Pay rates **are required** on positive adjustment records.
- To add hours to wages posted incorrectly without hours using wage code 08 – Summer Spread or wage code 09 – Wages Without Hours, is a two-step process. The posted wages must first be subtracted out using wage code 86 – Summer Spread Negative Adjustment or wage code16 – Wages Without Hours Negative Adjustment. Next, a positive adjustment record must be added using wage code 05 – Regular Wages Positive Adjustment to add both wages and hours. A rate of pay will be required on the positive adjustment record.
- ORS will calculate the pay rate for each adjustment record. We look at the originally posted wages, add or subtract the wage and/or hour amounts on the adjustment record, divide the new total amount of wages by the new total amount of hours and use the result as the rate of pay. If your adjustment record includes a pay rate not equal to or within the allotted tolerance the record will suspend. If a negative adjustment record does not include a pay rate and the newly calculated pay rate does not match the rate of pay on file at ORS the record will suspend.
- For negative adjustments you must use the negative adjustment wage code that corresponds to the wage code used to post the original record. See the table below.
- Never add an adjustment DTL2 record to make adjustments to defined benefit employee or employer contributions. ORS calculates the correct amount of contributions for each DTL2 record and will always post that amount to the member or employer account. Any under- or over- withholding issues must be dealt with at your reporting unit.

- If you need to adjust wages or hours prior to October 1, 2002 the adjustment cannot be done on a payroll report. Send a wage and service adjustment letter to ORS and we will make the adjustments for you.

The table below lists the wage codes available and gives a description of each. The corresponding negative and positive adjustment codes are listed directly below the regular wage code.

Code	Name	Description
01	Regular Wages	This code is used to report active members who have received regular wages.
05	Regular Wages Positive Adjustment	This code is used to report a positive adjustment (hours and/or wages) to one previously posted pay period. This adjustment record begin and end dates must match a payroll calendar. You are required to submit one adjustment record for each pay period you are adjusting. Only wage and service fields requiring adjustments should be populated. The wages and/or hours will be added to the previously reported amounts.
06	Regular Wages Negative Adjustment	This code is used to report a negative adjustment (hours and/or wages) to one previously posted pay period for regular wages (wage code 01 or wage code 05). Only wage and service fields requiring adjustment should be reported. This record must also contain the same employment class code and begin and end dates that were used to report regular wages. The fields that are reported will be subtracted from the previously reported amounts. (Note: do not use a minus sign in any field.) You are required to submit one adjustment record for each pay period you are adjusting. The wages and/or hours will be subtracted to the previously reported amount.
04	Retroactive Wages	This code is used to report a member who has received a retroactive payment prior to June 8, 2011. Retroactive payments can be reported as lump sums for a period that spans up to, but not exceeding a fiscal year (July 1 – June 30). ORS will evenly distribute the amount reported with a wage code 04 between each pay period within the begin and end dates designated. When reporting retroactive payments as a lump sum, the record's begin and end dates should be the beginning and ending dates of the period for which the payments may be evenly distributed. This record must also contain the same employment class code that was used to report regular wages during the retroactive adjustment period.

45	Retroactive Wages Positive Adjustment	This code is used to report a positive adjustment to a previously posted retroactive wage (wage code 04) payment. Retroactive payments can be reported as lump sums for a period that spans up to, but not exceeding a fiscal year (July 1 – June 30). In order to use wage code 45, there must be a previously posted retroactive wage (wage code 04) record. The begin and end dates, and the class code of the adjustment record must match the codes used on the original 04 record. The wages will be added to the previously reported amount.
46	Retroactive Wages Negative Adjustment	This code is used to report a negative adjustment to a previously posted retroactive wage (wage code 04) payment. In order to use wage code 46, there must be a previously posted retroactive wage (wage code 04 or wage code 45) record. The begin and end dates, and the class code of the adjustment record must match the codes used on the original 04 or 45 record. The wages will be subtracted from the previously reported amount.
07	Wages Without Contributions	This code is used to report a member that is retired and is returning to work with employment class codes 9003, 9004, and 9005. Records with wage code 07 must contain wages and hours, and must use retiree class codes.
75	Wages Without Contributions Positive Adjustment	This code is used to report a positive adjustment to previously posted wages without contributions (wage code 07) or to add wages without contributions to a previously posted report. These are post-retirement wages. You are required to submit one adjustment record for each pay period you are adjusting. The wages and /or hours will be added to the previously reported amount.
76	Wages Without Contributions Negative Adjustment	This code is used to report a negative adjustment to a previously posted wages without contributions (wage code 07). These are post-retirement wages. The begin and end dates, and the class code of the adjustment record must match the codes used on the original 07 record. The wages and/or hours will be subtracted from the previously reported amount.
08	Summer Spread Wages	This code is used to report active members who are not working, but who continue to receive their wages over the summer months. Records with wage code 08 cannot contain hours. Do not use this wage code with retiree class codes. The report begin dates must be in the date range of June 1 through September 30.

85	Summer Spread Wages Positive Adjustment	This wage code is used to report a positive adjustment to previously posted summer spread wages (wage code 08) or to add summer spread wages to a previously posted report. This DTL2 record must not include any hours. The report begin and end dates must be in the date range of June 1 through September 30. The begin and end dates of the adjustment record must match a payroll calendar date. You are required to submit one adjustment record for each pay period you are adjusting.
86	Summer Spread Wages Negative Adjustment	This wage code is used to report a negative adjustment to a previously posted summer spread wages (wage code 08) payment. This DTL2 record must not include any hours. The begin and end dates, and the class code of the adjustment record must match the codes used on the original 08 record. The wages will be subtracted from the previously reported amount.
09	Wages Without Hours	This code is used to submit reportable wages without hours. For example: Longevity payments. The end date of this record must be between the begin and end dates of the current report.
15	Wages Without Hours Positive Adjustment	This code is used to report a positive adjustment to a previously posted wages without hours (wage code 09) or to add wages without hours to a previously posted report. You are required to submit one adjustment record for each pay period you are adjusting. The end date of this record must be between the begin and end dates of a prior report. The wages will be added to the previously reported amount.
16	Wages Without Hours Negative Adjustment	This code is used to report a negative adjustment to a wages without hours (wage code 09) payment made in a previous pay period. This record must also contain the same employment class code and the same begin and end dates that were used to report the previously posted wages without hours. The negative adjustment that is reported will be subtracted from the previously reported amounts. (Note: do not include a negative sign.) You are required to submit one adjustment record for each pay period you are adjusting. The wages will be subtracted from the previously reported amount.
11	Coaches Wages	This code allows you to spread reported lump sum wages and hours over multiple pay periods for seasonal or part-time coaches. The end date of a record using wage code 11 must match the end date of the pay period. If a coach is full-time and paid every pay period for coaches, use wage code 01 for regular wages.
25	Coaches Wages Positive Adjustment	This code is used to report a positive adjustment to previously posted coaches wages (wage code 11) or to add coaches wages to a previously posted report. The wages and/or hours will be added to the previously reported amount.

26	Coaches Wages Negative Adjustment	This code is used to report a negative adjustment (hours and/or wages) to one previously posted pay period for coaches wages(wage code 11). Only wage and service fields requiring adjustment should be populated. This record must also contain the same employment class code and the same begin and end dates that were used to report the original wages. The fields that are reported will be subtracted from the previously reported amounts. (Note: do not use a minus sign.) You are required to submit one adjustment record for each pay period you are adjusting. The wages and/or hours will be subtracted from the previously reported amount.

For instructions on how to adjust wages and/or hours on a DTL2 record see the next section, 7.18.01: How to Adjust Wages and/or Hours on a DTL2 Record.

Last updated: 5/30/2017

7.18.01: How to Adjust Wages and/or Hours on a DTL2 Record

1. On a DTL2 record, enter the begin and end dates of the pay period you are adjusting.
   - For negative adjustments use the View Employee Info screen to verify the begin and end dates used on the original record. The dates on the adjustment record must match the dates on the original record.
   - If you are adjusting wages or hours for a pay period before October 1, 2002, the adjustment cannot be done on a payroll report. Complete the *Request for Adjusting Records Prior to October 1, 2002 (R3489C)*.
2. Populate the Retirement Hours field if needed. Always use a positive number.
3. Select the appropriate adjustment Reported Wage Code from the drop-down box. For a negative adjustment the negative wage code must correspond to the wage code used to post the original wages. Use the View Employee Info link to verify the wage code used on the original wages and see the table in section 7.08.00 for the correct corresponding wage code.
4. Populate the Employer Reported Wages field if needed. Always use a positive number.
5. You may populate the Employee and Employer contribution fields if you wish. ORS will calculate the amount for both fields when the adjustment record runs through batch processing. The calculated amount can be seen on the Download Detail after batch processing.
6. If you are making a positive adjustment record, enter a Pay Rate (required for positive adjustments.)
7. Select the appropriate Employment Class Code from the drop-down box. For a negative adjustment the class code must be identical to the class code used to post the original wages. Use the View Employee Info link to verify the class code used on the original record.
8. If the Pay Rate is or was $100.00 or more, you must populate the Contract Begin Date and Contract End Date fields.
9. Populate the Frequency of Pay field if needed.

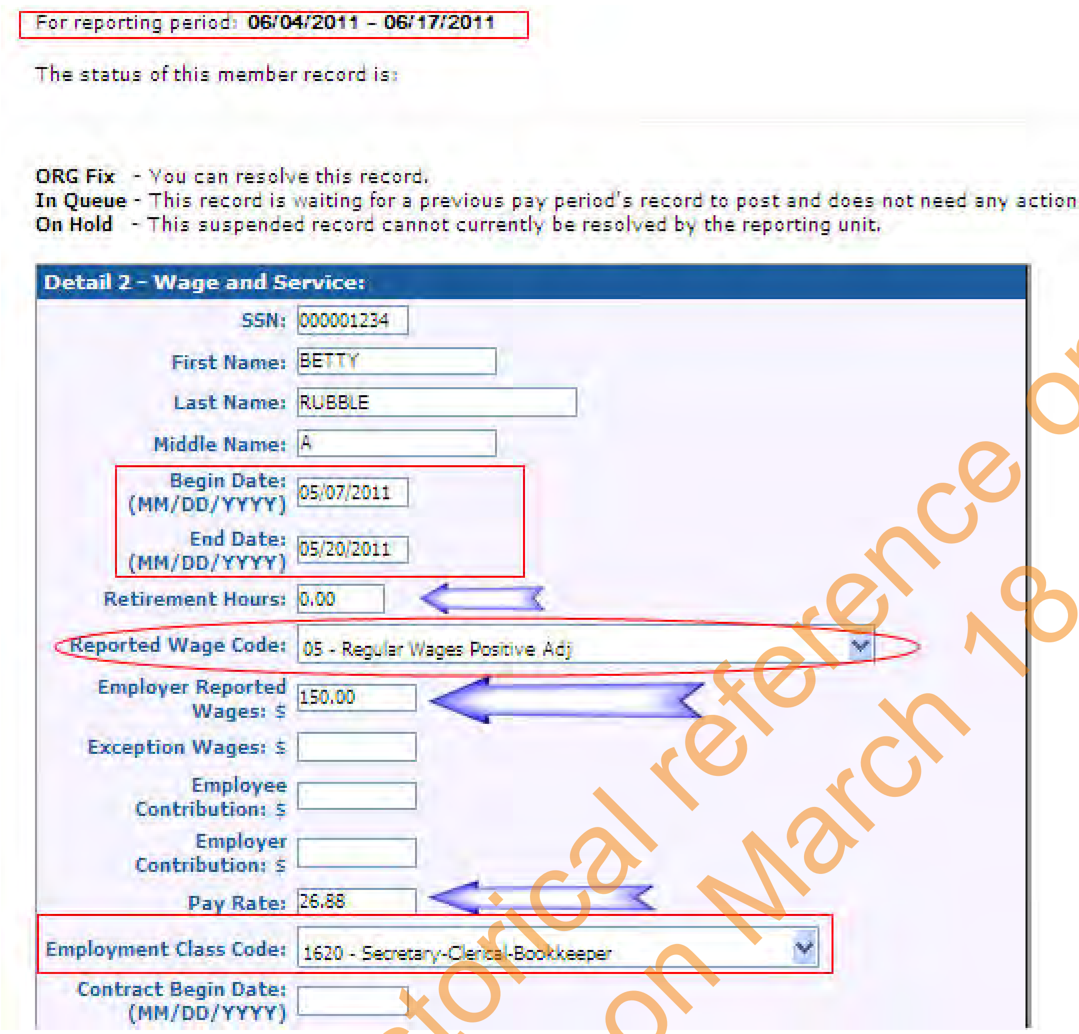
Example 1: Positive adjustment to regular wages
You underreported an employee's wages in a pay period ending 05-20-2011 by $150. You are making this adjustment in the pay period ending 6/17/2011.
The original record, for the pay period ending 5/20/2011, contained the following data:

Wage Code:	01
Begin Date:	05/07/2011
End Date:	05/20/2011
Wages:	$2,000
Hours:	80.00
Class Code:	1620
Pay Rate:	26.88

In the 06/17/2011 report, you will report two DTL2 records: one for the current pay period regular wages and a second for the adjustment, as follows:

DTL2 for current pay period		**DTL2 for adjustment**	
Wage Code:	01	Wage Code:	05 (positive adjustment to regular wages)
Begin Date:	06/07/2011	Begin Date:	05/07/2011
End Date:	06/20/2011	End Date:	05/20/2011
Wages:	$2,500.00	Wages:	$150.00

Hours: 0.00
Class Code: 1620
Pay Rate: 26.88


For reporting period: **06/04/2011 – 06/17/2011**

The status of this member record is:

ORG Fix - You can resolve this record.
In Queue - This record is waiting for a previous pay period's record to post and does not need any action.
On Hold - This suspended record cannot currently be resolved by the reporting unit.

Detail 2 - Wage and Service:

SSN:	000001234
First Name:	BETTY
Last Name:	RUBBLE
Middle Name:	A
Begin Date: (MM/DD/YYYY)	05/07/2011
End Date: (MM/DD/YYYY)	05/20/2011
Retirement Hours:	0.00
Reported Wage Code:	05 - Regular Wages Positive Adj
Employer Reported Wages: $	150.00
Exception Wages: $	
Employee Contribution: $	
Employer Contribution: $	
Pay Rate:	26.88
Employment Class Code:	1620 - Secretary-Clerical-Bookkeeper
Contract Begin Date: (MM/DD/YYYY)	

Example 2: Negative adjustment to coaches wages
You overreported coaches wages (wage code 11) for an employee in the pay period ending 11/18/2011 by $450. You are making this adjustment in the pay period ending 12/02/2011.

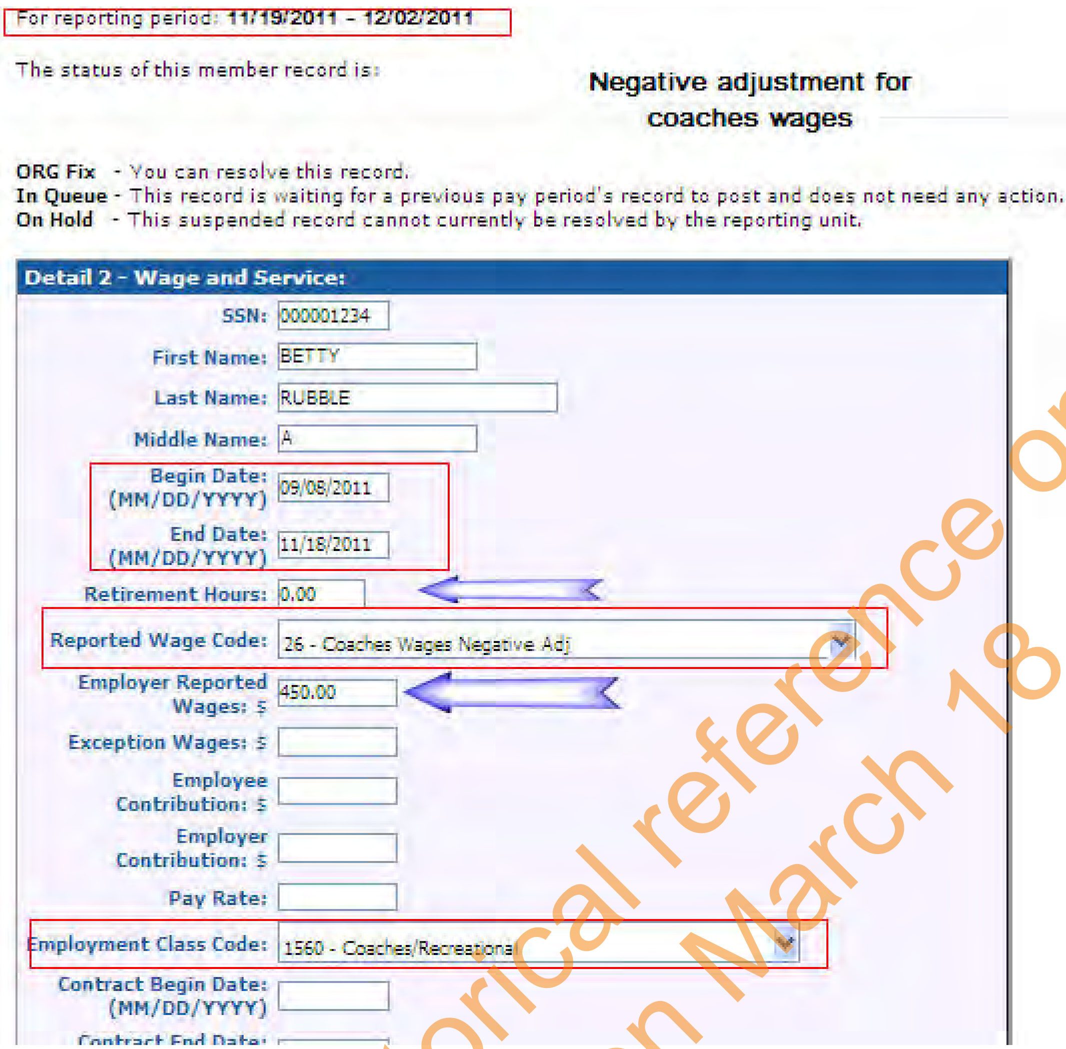
The original pay period record ending 11-18-2011 contained the following data:

Wage Code: 11
Begin Date: 09/08/2011
End Date: 11/18/2011
Wages: $2,900.00
Hours: 245.00
Class Code: 1560
Pay Rate: %10.00

In the 12-2-2011 report, you enter a DTL2 record as follows:

Wage Code: 26 (negative adjustment to coaches wages)
Begin Date: 09/08/2011
End Date: 11/18/2011
Wages: $450.00
Hours: 0

Class Code: 1560
Pay Rate: NA or 0.00


For reporting period: 11/19/2011 - 12/02/2011

The status of this member record is:

Negative adjustment for coaches wages

ORG Fix - You can resolve this record.
In Queue - This record is waiting for a previous pay period's record to post and does not need any action.
On Hold - This suspended record cannot currently be resolved by the reporting unit.

Detail 2 - Wage and Service:

SSN: 000001234
First Name: BETTY
Last Name: RUBBLE
Middle Name: A
Begin Date: (MM/DD/YYYY) 09/08/2011
End Date: (MM/DD/YYYY) 11/18/2011
Retirement Hours: 0.00
Reported Wage Code: 26 - Coaches Wages Negative Adj
Employer Reported Wages: $ 450.00
Exception Wages: $
Employee Contribution: $
Employer Contribution: $
Pay Rate:
Employment Class Code: 1560 - Coaches/Recreational
Contract Begin Date: (MM/DD/YYYY)
Contract End Date:

Employer and Member Contributions

When making an adjustment or a retroactive payment, you will also need to calculate the correct member contribution amounts to be withheld from the employee's pay. If the wages are being paid in the same fiscal year (July 1-June 30) in which they were earned, use the same member contribution rate that you used for the last set of posted wages for that school fiscal year.

For example, you have an employee who has posted earnings of over $15,000 at the time you make the adjustment or issue retroactive pay. Even if you are adjusting pay periods earlier in the year when the member contribution percentage was lower, you will use the current member contribution rate.

If the wages are being paid for a previous fiscal year, use the same member contribution rate that you used for the last set of posted wages for that fiscal year. If you are reporting current wages along with the retroactive pay or adjustment, these may require separate calculations.

The employer contribution rate for any adjustment or retroactive payment is the rate in effect for the adjustment record's pay period end date. So, employer contributions for retroactive wages paid in the fall for the previous school fiscal year (July 1 – June 30) are calculated using the previous fiscal year's contribution rate.

Make adjustments to prior pay periods on your most current unposted payroll report. Any employer and employee contribution payment required as a result of a positive adjustment record is due on the same date as payment for the report on which the adjustment appears.

Last updated: 05/30/2017

7.20.00: How to Report Retiree Wages

Report retirees using a Detail 2 (DTL2) record and/or a Detail 4 (DTL4) record.

Detail 2 – Wage and Contribution Record

Retiree wages, hours, and employer Unfunded Actuarial Accrued Liability (UAAL) contributions (if required) are reported on a DTL2 record. See section 7.20.01: How to Report Retirees on a Detail 2 (DTL2).

Detail 4 – DC Contribution Record

Employee and/or employer contributions to the Defined Contribution plan for Pension Plus, Pension Plus 2, Defined Contribution (DC) plan, Personal Healthcare Fund (PHF) and Deferred Compensation Option are reported to ORS on a DTL4 – DC Contribution record. For more information, see section 7.20.02: How to Report Retirees on a Detail 4 (DTL4) and section 7.21.01: How to Report DC Contributions on a Detail 4 Record.

Accurate reporting

To ensure accuracy in reporting retirees, ORS offers tools to help you report retirees employed by your reporting unit. For accurate reporting, you must review both tools for each retiree.

- The Member Benefit Plans section of the Reporting Website will verify that your new employee is a MPSERS retiree. In addition, the Member Benefit Plans link gives you a retirement effective date, benefit and health care plan prior to retirement, availability of critical shortage service credit hours and information on employer and employee contribution rates when appropriate. This information will be specific to each employee and is needed when using the Working After Retirement – Employer Guide (see below).
- The Working After Retirement - Employer Guide verifies the ORS Employment Class Code, if UAAL is due, and if a Detail 4 (DTL4) record is required.

Reporting retiree's hourly wages

For retirees who return to work on an hourly basis, report the hours and gross earnings on your retirement detail report according to your payroll calendar on which it was paid, not earned. See section 9.01 Earnings of Retirees Who Return to Work for the rules on reporting retiree earnings.

Reporting retiree's with a contract

You must always pay according to your payroll calendar, even if your reporting unit arranges a contract with a retiree and chooses to pay that person a predetermined amount for the year. Your reporting unit can pay retirees over 26 pay periods if it chooses, but you must **report** the wages in the actual pay periods they are paid.

For example:

A reporting unit negotiates a contract with a retiree for $13,000 in total compensation for working 2 hours a day at $25/hour.

- $25/hourly rate
- 2 Hours a day ($50/a day rate)
- 10 Business days a pay period
- 26 pay periods.

50 x 10 = 500 x 26 pay periods = $13,000

On your Detail 2 (DTL2) record report 20 hours and $500 gross earnings for each pay period throughout the payroll calendar. You must not change the hours or wages into pay periods inconsistent with payroll calendar reporting.

If a retiree works in more than one position, you may combine all wages and hours onto one DTL2 record under one employment class code as long as the class code is valid for the wages being reported. If the positions have different pay rates you should use additional DTL2 records using a different, valid retiree class code on each record.

Wage Codes

Wage codes 07, 75 and 76 are the only wage codes that can be used to report wages with a retiree class code. You must always:

- Use wage code 07 – Retiree Wages to report regular retiree wages and hours.
- Use wage code 75 – Retiree Wages Positive Adjustment for positive adjustments.
- Use wage code 76 – Retiree Wages Negative Adjustments for negative adjustments.

For more information on wage codes, see section 13.03: Detail 2 Wage Codes.

Employment Class Codes and UAAL requirements

To determine the appropriate Employment Class Code or if UAAL is due, follow instructions on the Working After Retirement - Employer Guide. For more information on class codes, see section 13.01: Detail 2 Employment Class Codes and Definitions for the full list.

Last updated:07/01/2018

7.20.01: Reporting Retirees on a Detail 2 (DTL2) Record

Retiree wages, hours, and employer Unfunded Actuarial Accrued Liability (UAAL) contributions (if required) are reported on a DTL2 record.

To ensure accuracy in reporting retirees, ORS offers tools to help you report retirees who are employed by your reporting unit. For accurate reporting, you must review the following tools for each retiree that is employed by your reporting unit.

- The Member Benefit Plans section of the Reporting Website will verify that your new employee is a MPSERS retiree. In addition, the Member Benefit Plans link gives you a retirement effective date, benefit and health care plan prior to retirement, availability of critical shortage service credit hours and information on employer and employee contribution rates when appropriate. This information will be specific to each employee and is needed when using the Working After Retirement – Employer Guide (see below).
- The Working After Retirement - Employer Guide verifies the ORS Employment Class Code, if UAAL is due, and if a Detail 4 (DTL4) record is required.

DTL2 record fields

- **SSN** – Enter the employee's social security number. Hint: avoid future adjustments by double checking the number before submitting the report.
- **First Name** – Enter the employee's first name.
- **Last Name** – Enter the employee's last name.
- **Middle Name** – Enter the employee's middle name or initial.
- **Begin Date: (MM/DD/YYYY)** – Enter the pay period begin date based on your pay cycle calendar.
- **End Date: (MM/DD/YYYY)** – Enter the pay period end date based on your pay cycle calendar.
- **Retirement Hours** – Enter retirement hours. See section 7.20.00: How to Report Retiree Wages for instructions.
- **Reported Wage Codes** – Wage codes 07, 75 and 76 are the only wage codes that can be used to report wages with a retiree class code. See section 13.03: Detail 2 Wage Codes.
- **Employer Reported Wages** – Enter wages paid. See section 9.01: Earnings of Retirees Who Return to Work
- **Exception Wages** – This section does not apply for retirees
- **Employee Contributions** – Enter as required based on retiree
- **Employer Contributions** – Enter as required based on retiree
- **Pay Rate** – Enter hourly rate or contract rate
- **Employment Class Code** – Enter as determined by the Working After Retirement-Employer Guide **Contract**
- **Begin Date: (MM/DD/YYYY)** – Enter only if Pay Rate is equal to or greater than $100.00 **Contract End Date:**
- **(MM/DD/YYYY)** – Enter only if Pay Rate is equal to or greater than $100.00 **Frequency Of Pays** – Enter any
- number from 1 to 26, per position worked
- **1.5% indicator will work for record end dates July 1, 2010 to June 30, 2011 only** – This section does not apply for retirees

Last updated:07/01/2018

7.20.02: Reporting Retirees on a Detail 4 (DTL4) Record

Retiree contributions to the Defined Contribution (DC) and/or Personal Healthcare Fund (PHF) plans are reported to ORS on a DTL4-DC Contribution record on your payroll report each pay period.

The Member Benefit Plans section of the Reporting Website will list what DC and PHF contributions, if any, must be reported.

DTL4 record fields

- **SSN** – Enter the employee's social security number. Hint: avoid future adjustments by double checking the number before submitting the report.
- **First Name** – Enter the employee's first name.
- **Last Name** – Enter the employee's last name.
- **Middle Name** – Enter the employee's middle name or initial.
- **Begin Date: (MM/DD/YYYY)** – Enter the pay period begin date based on your pay cycle calendar.
- **End Date: (MM/DD/YYYY)** – Enter the pay period end date based on your pay cycle calendar.
- **DC Record Type**: 01-Regular, 05-Positive Adjustment, 06-Negative Adjustment
- **Member DC Contributions $:** Per the Member Benefit Plans screen.
- **Member DC Percent (%):** Per the Member Benefit Plans screen.
- **Employer DC Contribution:** Per the Member Benefit Plans screen.
- **Employer DC Match Percent (%):** Per the Member Benefit Plans screen.
- **Member PHF Contributions $** Per the Member Benefit Plans screen.
- **Member PHF Percent (%):** Per the Member Benefit Plans screen.
- **Employer PHF Contribution: $** Per the Member Benefit Plans screen.
- **Employer PHF Match Percent (%)** Per the Member Benefit Plans screen.
- **Status Change Date: (MM/DD/YYYY)** Enter data only if employee is terminating, if not leave blank. If employee is terminating, must also populate the Status Change Reason Code field.
- **Status Change Reason Code:** Populate only if employee is terminating. If not, leave blank. If employee is terminating, must also complete Status Change Date field.

Last updated:07/01/2018

7.20.03: Obsolete - PA 464 Reporting Critical Shortage Retiree Wages 12/27/2012 - 07/01/2014

OBSOLETE section – ORS offers tools to help you report retirees employed by your reporting unit. For accurate reporting, you must review both tools for each retiree.

- The Member Benefit Plans section of the Reporting Website will verify that your new employee is a MPSERS retiree. In addition, the Member Benefit Plans link gives you the retirement effective date, years available in a critical shortage position, and information on employer and employee contribution rates when appropriate. This information will be specific to each employee.
- The Working After Retirement - Employer Guide verifies the ORS Employment Class Code, if UAAL is due, and if a Detail 4 record is required.

For that reason, this section no longer applies.

Critical Shortage Wages for Retirees Who Are Not Qualified Participants

- *For wages earned between December 27, 2012 and July 1, 2014*
- *Does not apply to Community Colleges, Universities, or District Libraries*

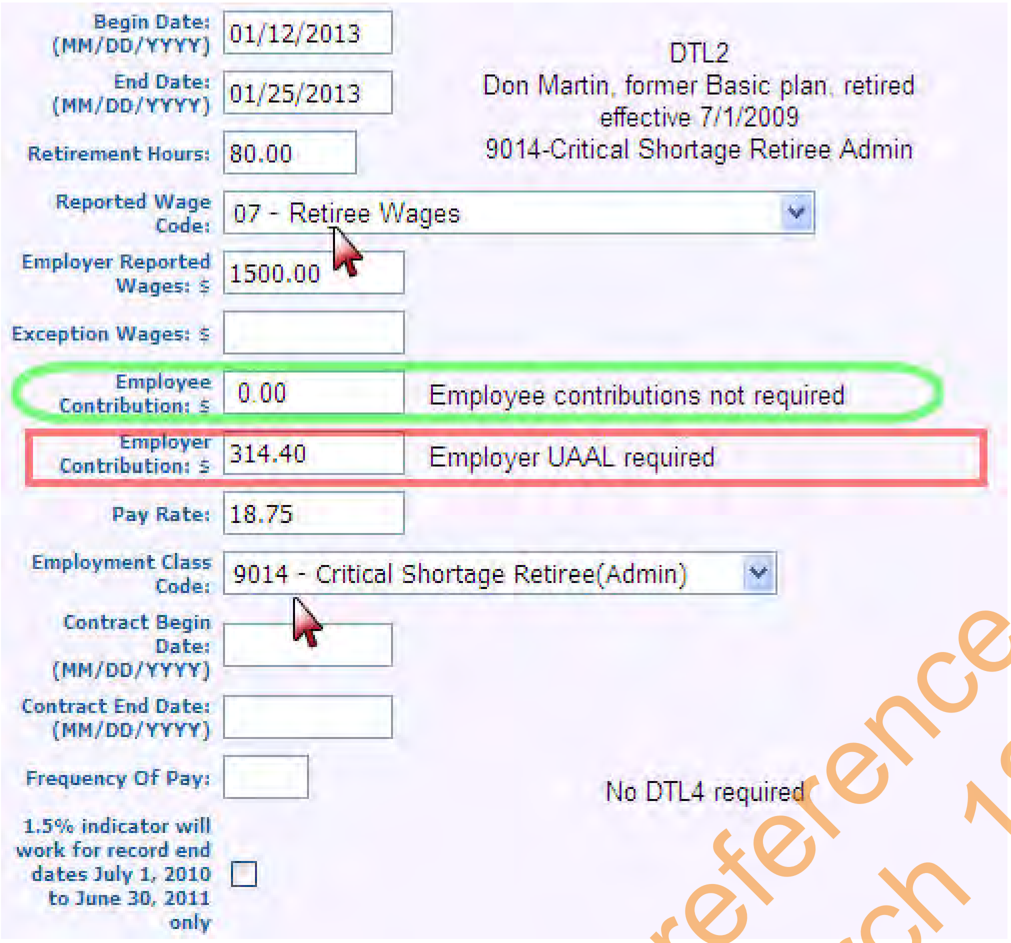
Wages for positions that appear on the Critical Shortage list (provided by the State Superintendent of the Michigan Department of Education) for non-qualified participant retirees (MIP or Basic members prior to retirement) who retired on any effective date, who have been retired for 12 months or more and are hired directly by the reporting unit, are reported using class codes 9013, 9014 or 9015 for the period of December 27, 2012 through July 1, 2014 or until the employee is no longer eligible to be reported in a critical shortage position. See the Employer Action Guide for the appropriate class code.

The employer is required to report Unfunded Actuarial Accrued Liability (UAAL) contributions on the gross wages; there are no employee contributions. Report wages, hours and UAAL contributions on a DTL2 record, using the Contributions & TDP receipt type. No DTL4 record is required. See example of DTL2 record below.

Example: Don Martin

- Former Basic employee
- Retired 07/01/2009
- Hired directly by the reporting unit in an administrative position on the Critical Shortage list

On the DTL2 record use wage code 07 – Retiree wages and class code 9014 – Critical Shortage Retiree Admin.



Critical Shortage Wages for Qualified Participant Retirees

- *For wages earned between December 27, 2012 and July 1, 2014*
- *Does not apply to Community Colleges, Universities, or District Libraries*

Wages for positions that appear on the Critical Shortage list (provided by the State Superintendent of the Michigan Department of Education) for Qualified participant retirees (retirees who converted to Defined Contribution (DC) and /or elected Personal Healthcare Fund (PHF) prior to retirement or retired employees who first worked for a reporting unit on or after July 1, 2010) who retired on any effective date, who have been retired for 12 months or more and are hired directly by the reporting unit, are reported using class codes 9013, 9014 or 9015 for the period of December 27, 2012 through July 1, 2014 or until the employee is no longer eligible to be reported in a critical shortage position. See the Employer Action Guide for the appropriate class code.

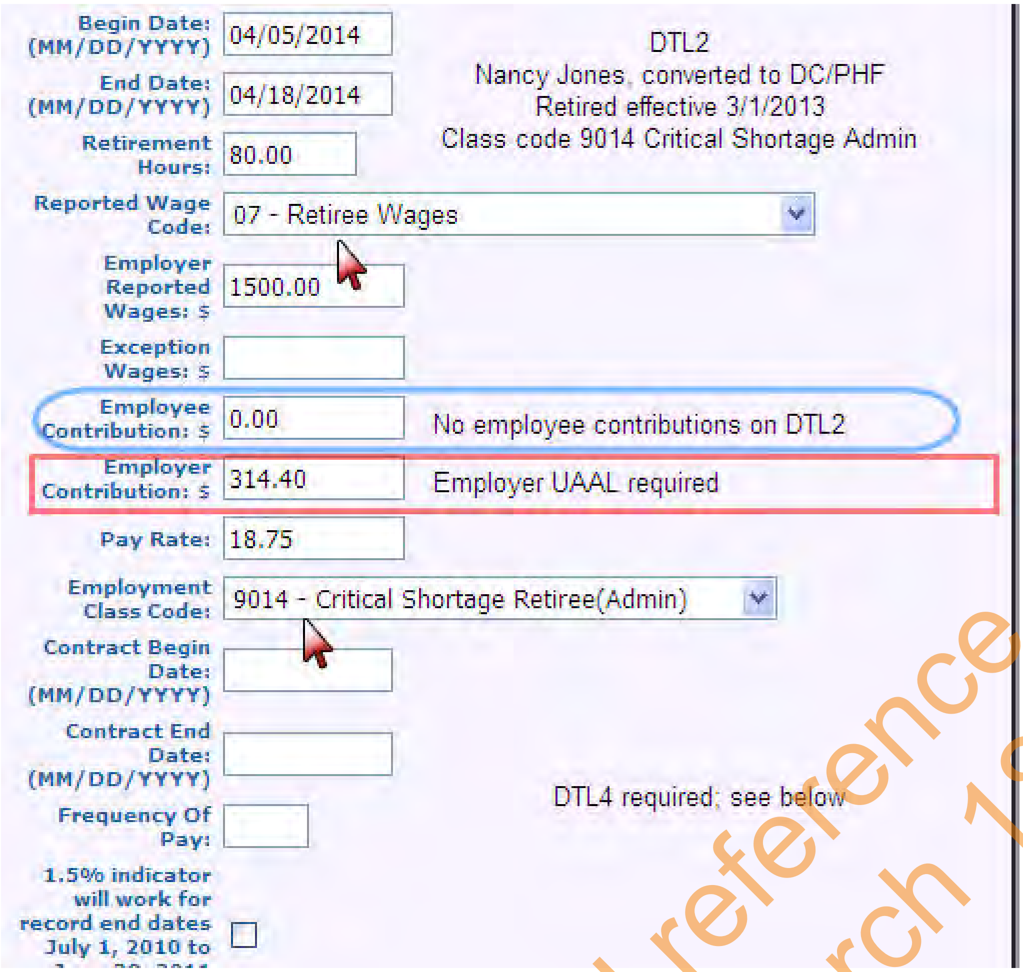
The employer is required to report employer Unfunded Actuarial Accrued Liability (UAAL) contributions and any employer and/or employee DC/PHF contributions* on the gross earnings. Report wages, hours and UAAL contributions on a DTL2 record. Online payment of UAAL contributions is made to the Contributions & TDP receipt type. Report employer and/or employee DC/PHF contributions on a DTL4 record. Online payment of DC/PHF contributions is made to the DC Contributions receipt type. See examples of the DTL2 and DTL4 records below.

*Begin withholding member contributions at the default rate. DC/PHF member rate can be changed by the employee through the third party administrator; the reporting unit will be notified of any changes through the DC Feedback File link on the Employer Reporting website.

Example: Nancy Jones

- Converted from Basic to DC with PHF prior to retirement
- Retired effective 03/01/2013
- Hired directly by the reporting unit in an administrative position on the Critical Shortage list

Both a DTL2 record and a DTL4 record are required. On the DTL2 record use wage code 07 – Retiree wages and class code 9014 – Critical Shortage Retiree Admin.



Begin Date: (MM/DD/YYYY) 04/05/2014

End Date: (MM/DD/YYYY) 04/18/2014

Retirement Hours: 80.00

Reported Wage Code: 07 - Retiree Wages

Employer Reported Wages: $ 1500.00

Exception Wages: $

Employee Contribution: $ 0.00

Employer Contribution: $ 314.40

Pay Rate: 18.75

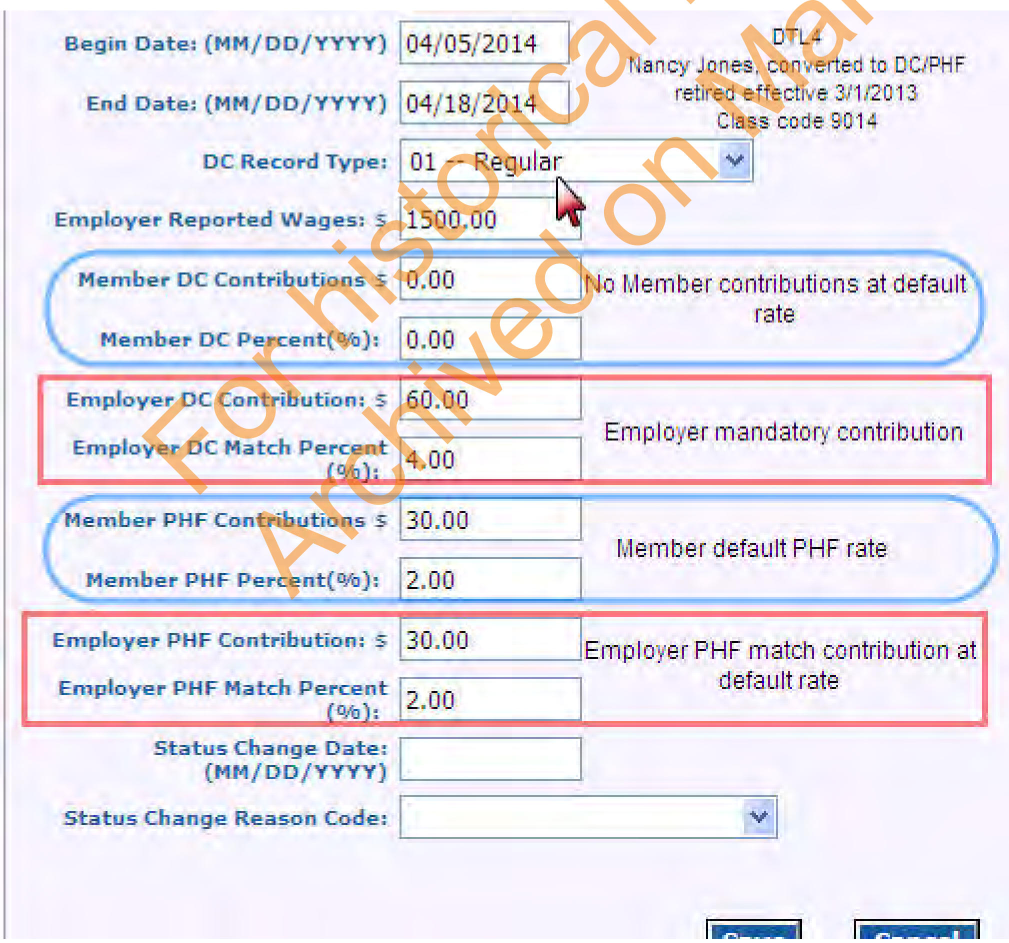
Employment Class Code: 9014 - Critical Shortage Retiree(Admin)

Contract Begin Date: (MM/DD/YYYY)

Contract End Date: (MM/DD/YYYY)

Frequency Of Pay:

1.5% indicator will work for record end dates July 1, 2010 to



Begin Date: (MM/DD/YYYY) 04/05/2014

End Date: (MM/DD/YYYY) 04/18/2014

DC Record Type: 01 -- Regular

Employer Reported Wages: $ 1500.00

Member DC Contributions $ 0.00

Member DC Percent(%): 0.00

Employer DC Contribution: $ 60.00

Employer DC Match Percent (%): 4.00

Member PHF Contributions $ 30.00

Member PHF Percent(%): 2.00

Employer PHF Contribution: $ 30.00

Employer PHF Match Percent (%): 2.00

Status Change Date: (MM/DD/YYYY)

Status Change Reason Code:

Last updated: 07/01/2018

7.20.04: Obsolete - PA 464 Reporting Retiree Substitute Teachers

OBSOLETE section – ORS offers tools to help you report retirees employed by your reporting unit. For accurate reporting, you must review both tools for each retiree.

- The Member Benefit Plans section of the Reporting Website will verify that your new employee is a MPSERS retiree. In addition, the Member Benefit Plans link gives you the retirement effective date, years available in a critical shortage position, and information on employer and employee contribution rates when appropriate. This information will be specific to each employee.
- The Working After Retirement - Employer Guide verifies the ORS Employment Class Code, if UAAL is due, and if a Detail 4 record is required.

For that reason, this section no longer applies.

Substitute Teachers – Basic or MIP Plan Retirees – Direct Hire

- *For wages earned during the period of December 27, 2012 – July 1, 2014*
- *Does not apply to Community Colleges or Universities*

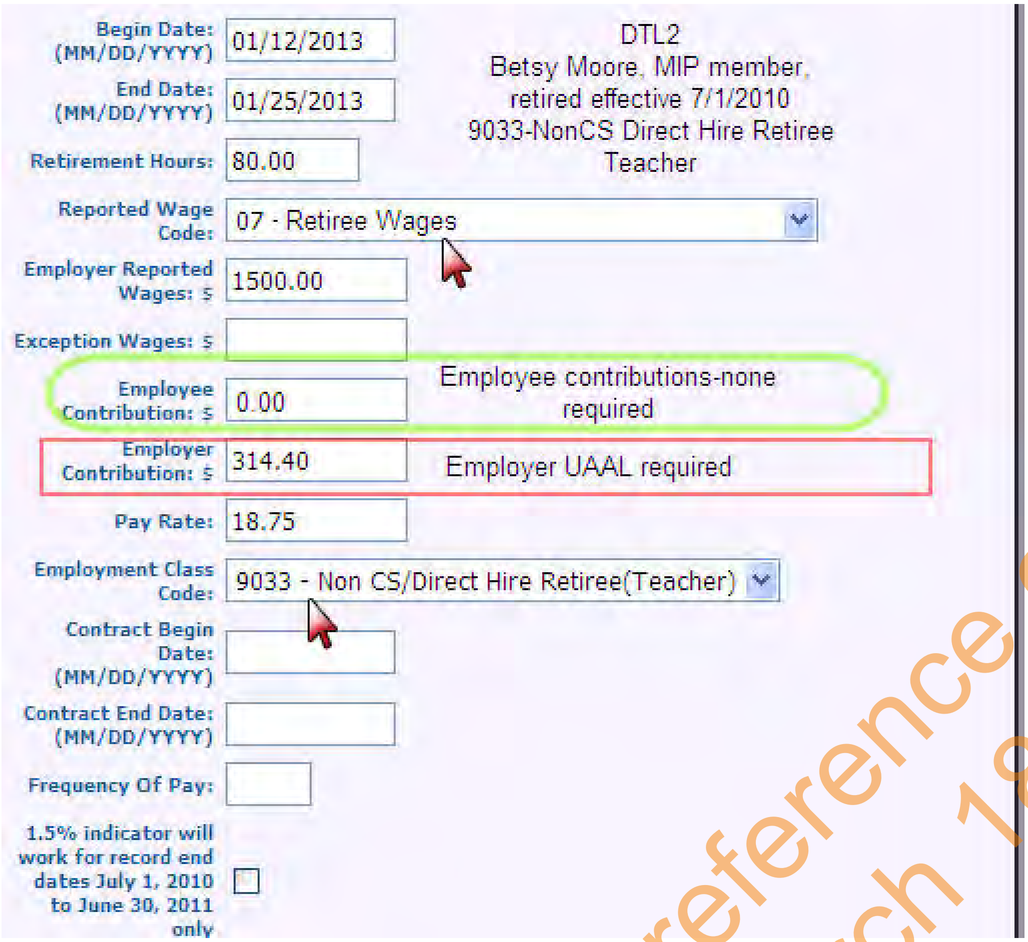
Wages for non-qualified participant retirees (MIP or Basic members prior to retirement) who retired on or after July 1, 2010, who have been retired for 1 month or more and are hired directly by the reporting unit as substitute teachers are reported using class code 9033, 9034 or 9035 for the period of December 27, 2012 through July 1, 2014. See the Employer Action Guide for the appropriate class code.

The employer is required to report Unfunded Actuarial Accrued Liability (UAAL) contributions on the gross wages; there are no employee contributions. Report wages, hours and UAAL contributions on a DTL2 record. Online payment of UAAL contributions is made to the Contributions & TDP receipt type. No DTL4 record is required. See example of DTL2 record below.

Example: Betsy Moore

- Former MIP member
- Retired effective 07/01/2010
- Hired directly by the reporting unit, working after retirement as a substitute teacher

A DTL2 record is required using wage code 07 – Retiree Wages and class code 9033 – Non-CS/Direct Hire Retiree (Teacher).



Begin Date: (MM/DD/YYYY) 01/12/2013

End Date: (MM/DD/YYYY) 01/25/2013

Retirement Hours: 80.00

Reported Wage Code: 07 - Retiree Wages

Employer Reported Wages: $ 1500.00

Exception Wages: $

Employee Contribution: $ 0.00

Employer Contribution: $ 314.40

Pay Rate: 18.75

Employment Class Code: 9033 - Non CS/Direct Hire Retiree(Teacher)

Contract Begin Date: (MM/DD/YYYY)

Contract End Date: (MM/DD/YYYY)

Frequency Of Pay:

1.5% indicator will work for record end dates July 1, 2010 to June 30, 2011 only

DTL2
Betsy Moore, MIP member,
retired effective 7/1/2010
9033-NonCS Direct Hire Retiree
Teacher

Employee contributions-none required

Employer UAAL required

Substitute Teachers – Qualified Participant Retiree – Direct Hire

- *Effective December 27, 2012*
- *Does not apply to Community Colleges or Universities*

Wages for qualified participant retirees (retirees who converted to Defined Contribution (DC) and /or elected Personal Healthcare Fund (PHF) prior to retirement or retired employees who first worked for a reporting unit on or after July 1, 2010) who retired on or after July 1, 2010, who have been retired for 1 month or more and are hired directly by the reporting unit as substitute teachers, are reported using class code 9033, 9034 or 9035 beginning December 27, 2012. See the Employer Action Guide for the appropriate class code.

The employer is required to report employer Unfunded Actuarial Accrued Liability (UAAL) contributions and any employer and/or employee DC/PHF contributions* on the gross wages. Report wages, hours and UAAL contributions on a DTL2 record. Online payment of UAAL contributions is made to the Contributions & TDP receipt type. Report employer and/or employee DC/PHF contributions on a DTL4 record. Online payment of DC/PHF contributions is made to the DC Contributions receipt type. See examples of the DTL2 and DTL4 records below.

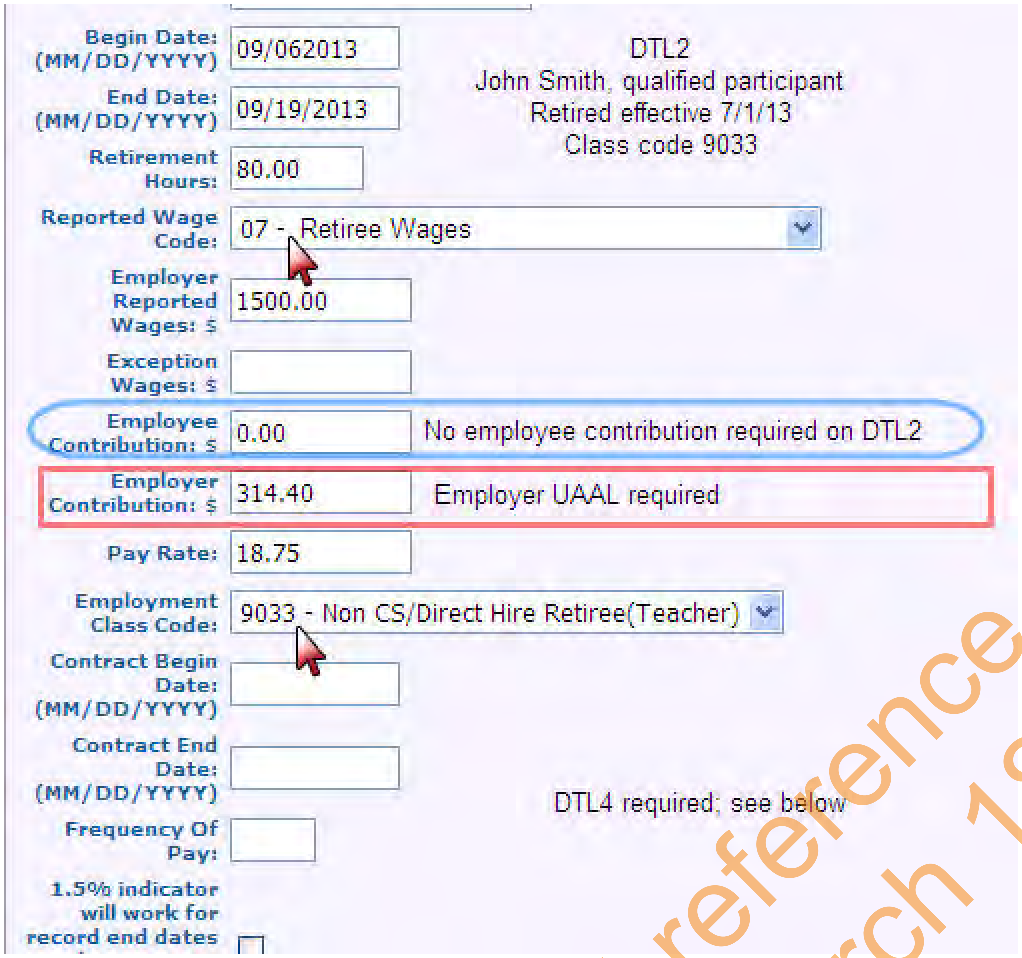
*Begin withholding member contributions at the default rate. DC/PHF member rate can be changed by the employee through the third party administrator; the reporting unit will be notified of any changes through the DC Feedback File link on the Employer Reporting website.

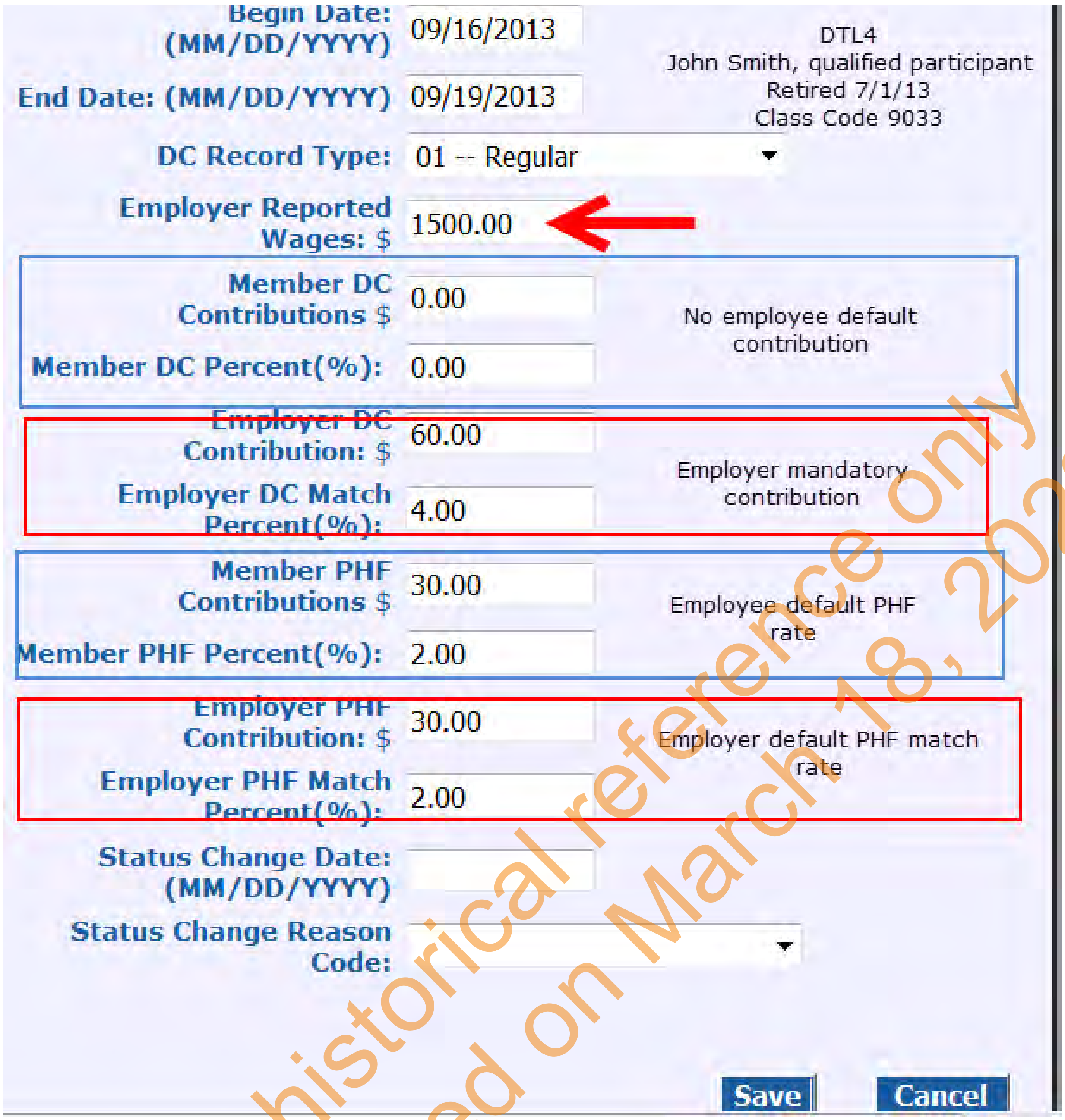
Example: John Smith

- Elected to convert to DC and PHF prior to retirement
- Retired effective 07/01/2013
- Hired directly by the reporting unit as non-Critical Shortage substitute teacher.

Both a DTL2 record and a DTL4 record are required.

The DTL2 record uses wage code 07 – Retiree Wages and class code 9033 – Non CS/Direct Hire Retiree (Teacher)


Begin Date: (MM/DD/YYYY)
09/062013
End Date: (MM/DD/YYYY)
09/19/2013
Retirement Hours:
80.00
Reported Wage Code:
07 - Retiree Wages
Employer Reported Wages: $
1500.00
Exception Wages: $
Employee Contribution: $
0.00
No employee contribution required on DTL2
Employer Contribution: $
314.40
Employer UAAL required
Pay Rate:
18.75
Employment Class Code:
9033 - Non CS/Direct Hire Retiree(Teacher)
Contract Begin Date: (MM/DD/YYYY)
Contract End Date: (MM/DD/YYYY)
Frequency Of Pay:
1.5% indicator will work for record end dates
DTL2
John Smith, qualified participant
Retired effective 7/1/13
Class code 9033
DTL4 required; see below



Substitute Teachers – Qualified Participant or non-Qualified Participant Retirees – Hired through Third Party or as Independent Contractors

- *For wages earned during the period of December 27, 2012 – July 1, 2014*
- *Does not apply to Community Colleges or Universities*

Wages reported for non-qualified participant and qualified participant retirees hired as substitute teachers through a third party or as independent contractors who retired on or after July 1, 2010, and who have been retired for one month or more are reported using class codes 9023, 0924 and 9025 for the period of December 27, 2010 through July 1, 2014. See the Employer Action Guide for the appropriate code.

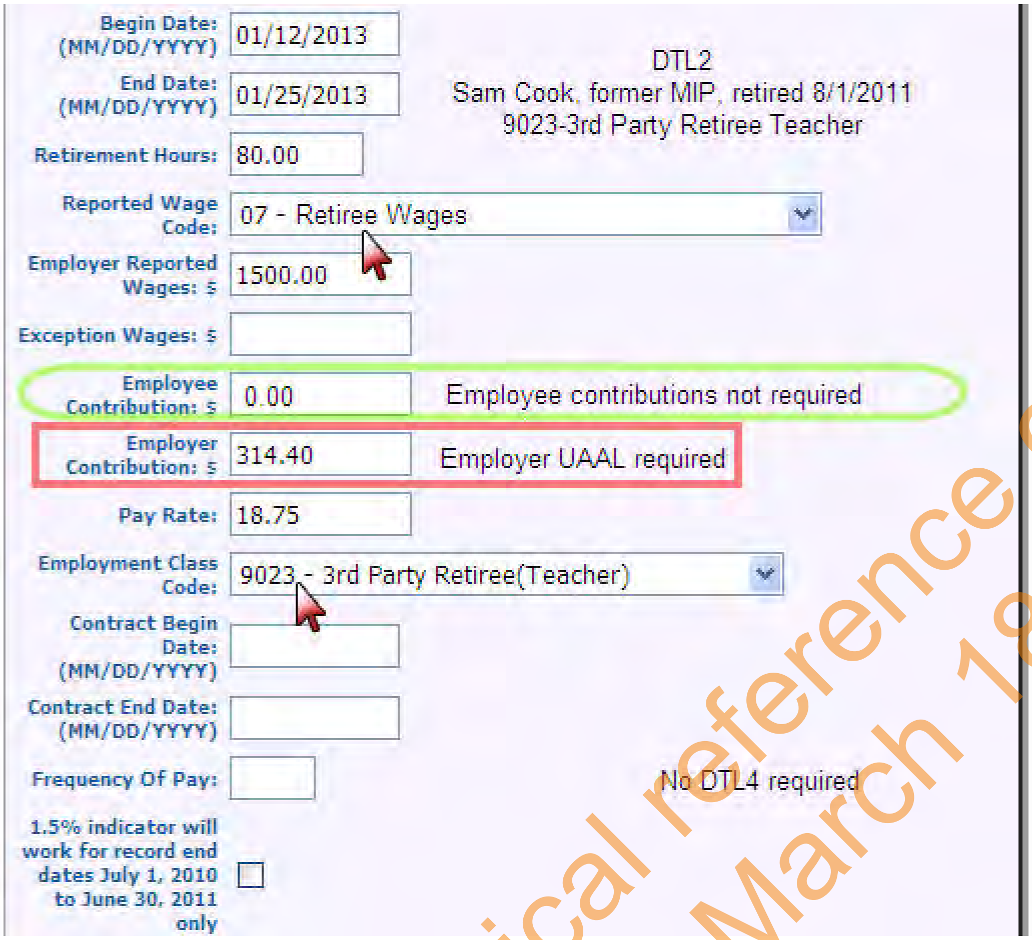
The employer is required to report employer Unfunded Actuarial Accrued Liability (UAAL) contributions on the gross wages; there are no member contributions required. Wages, hours and UAAL contributions are reported on a DTL2 record, using the Contributions & TDP receipt type. There is no DTL4 record required. See the example of the DTL2 record below.

Example: Sam Cook

- Former MIP member

- Retired effective 8/1/2011
- Hired through a third party contractor as a substitute teacher

The DTL2 record uses wage code 07 – Retiree wages and class code 9023 – 3rd Party Retiree (Teacher).



Last updated: 07/01/2018

7.20.05: Obsolete - PA 464 Reporting Wages for School Improvement Facilitators and Instructional Coaches

OBSOLETE section – ORS offers tools to help you report retirees employed by your reporting unit. For accurate reporting, you must review both tools for each retiree.

- The Member Benefit Plans section of the Reporting Website will verify that your new employee is a MPSERS retiree. In addition, the Member Benefit Plans link gives you the retirement effective date, years available in a critical shortage position, and information on employer and employee contribution rates when appropriate. This information will be specific to each employee.
- The Working After Retirement - Employer Guide verifies the ORS Employment Class Code, if UAAL is due, and if a Detail 4 record is required.

For that reason, this section no longer applies.

School Improvement Facilitators and Instructional Coaches – Basic or MIP retiree – Direct Hire

- *For wages earned during the period of December 27, 2012 – July 1, 2014*
- *Does not apply to Community Colleges, Universities or District Libraries*

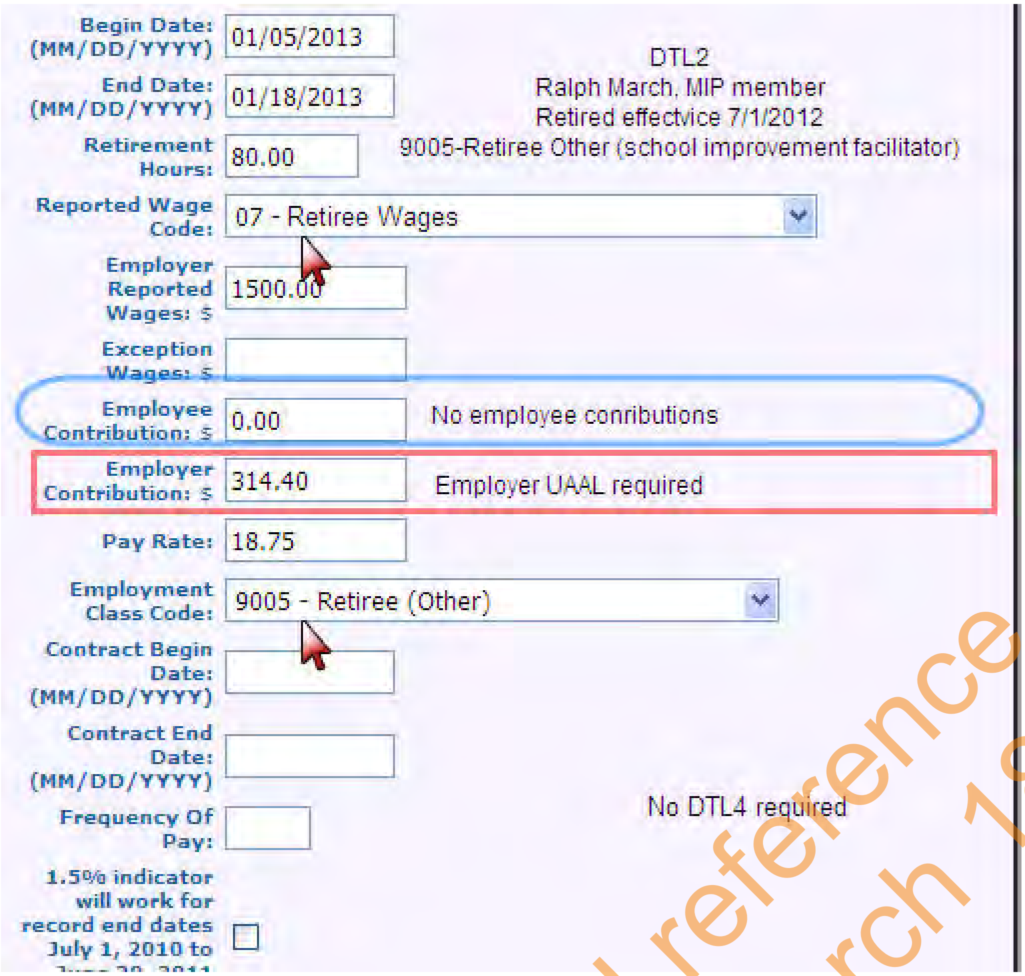
Wages for non-qualified participant retirees (MIP or Basic members prior to retirement) who retired on or after July 1, 2010, who have been retired for 1 month but less than 12 months (if retired more than 12 months see section 7.20.03: PA 464 Reporting Retiree Critical Shortage Wages) and are hired directly by the reporting unit as school improvement facilitators or instructional coaches are reported using class codes 9003, 9004 or 9055 for the period of December 27, 2012 through July 1, 2014. See the Employer Action Guide for the appropriate class code.

The employer is required to report Unfunded Actuarial Accrued Liability (UAAL) contributions on the gross wages; there are no employee contributions. Report wages, hours and UAAL contributions on a DTL2 record. Online payment of UAAL contributions is made to the Contributions & TDP receipt type. No DTL4 record is required. See example of DTL2 record below.

Example: Ralph March

- MIP member prior to retirement
- Retirement effective date 07/01/2012
- Hired directly as a School Improvement Facilitator

The DTL2 record uses wage code 07 – Retiree Wages and class code 9003 – Retiree (Other)



School Improvement Facilitators and Instructional Coaches – Qualified Participant Retiree – Direct Hire

- *For wages earned during the period of December 27, 2012 – July 1, 2014*
- *Does not apply to Community Colleges, Universities or District Libraries*

Wages for qualified participant retirees (retirees who converted to Defined Contribution (DC) and /or elected Personal Healthcare Fund (PHF) prior to retirement, *or* retired employees who first worked for a reporting unit on or after September 4, 2012) who retired on or after July 1, 2010, who have been retired for 1 month but less than 12 months (if retired more than 12 months see section 7.20.03: PA 464 Reporting Retiree Critical Shortage Wages) and are hired directly by the reporting unit as school improvement facilitators or instructional coaches, are reported using class code 9033, 9034 or 9035 beginning December 27, 2012 through July 1, 2014. See the Employer Action Guide for the appropriate class code.

The employer is required to report employer Unfunded Actuarial Accrued Liability (UAAL) contributions and any employer and/or employee DC/PHF contributions* on the gross wages. Report wages, hours and UAAL contributions on a DTL2 record. Online payment of UAAL contributions is made to the Contributions & TDP receipt type. Report employer and/or employee DC/PHF contributions on a DTL4 record. Online payment of DC/PHF contributions is made to the DC Contributions receipt type. See examples of the DTL2 and DTL4 records below.

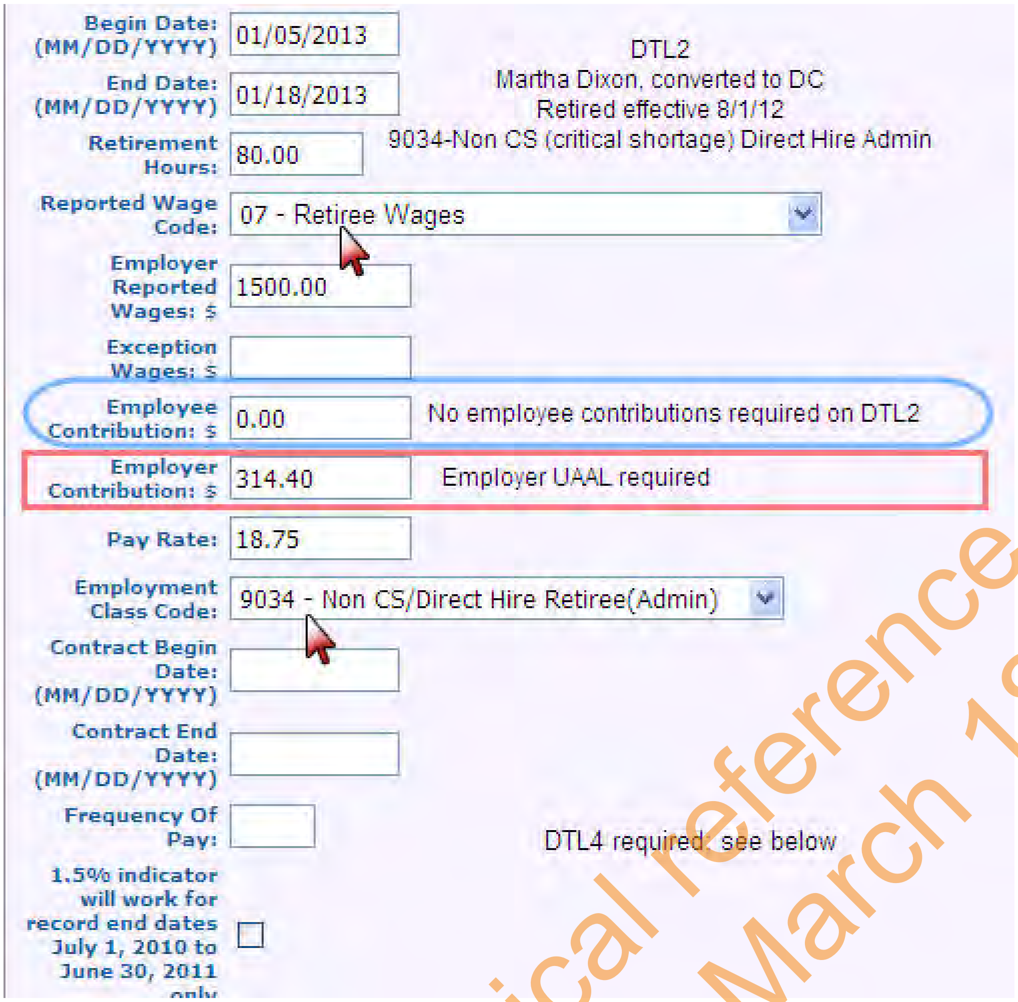
*Begin withholding member contributions at the default rate. DC/PHF member rate can be changed by the employee through the third party administrator; the reporting unit will be notified of any changes through the DC Feedback File link on the Employer Reporting website.

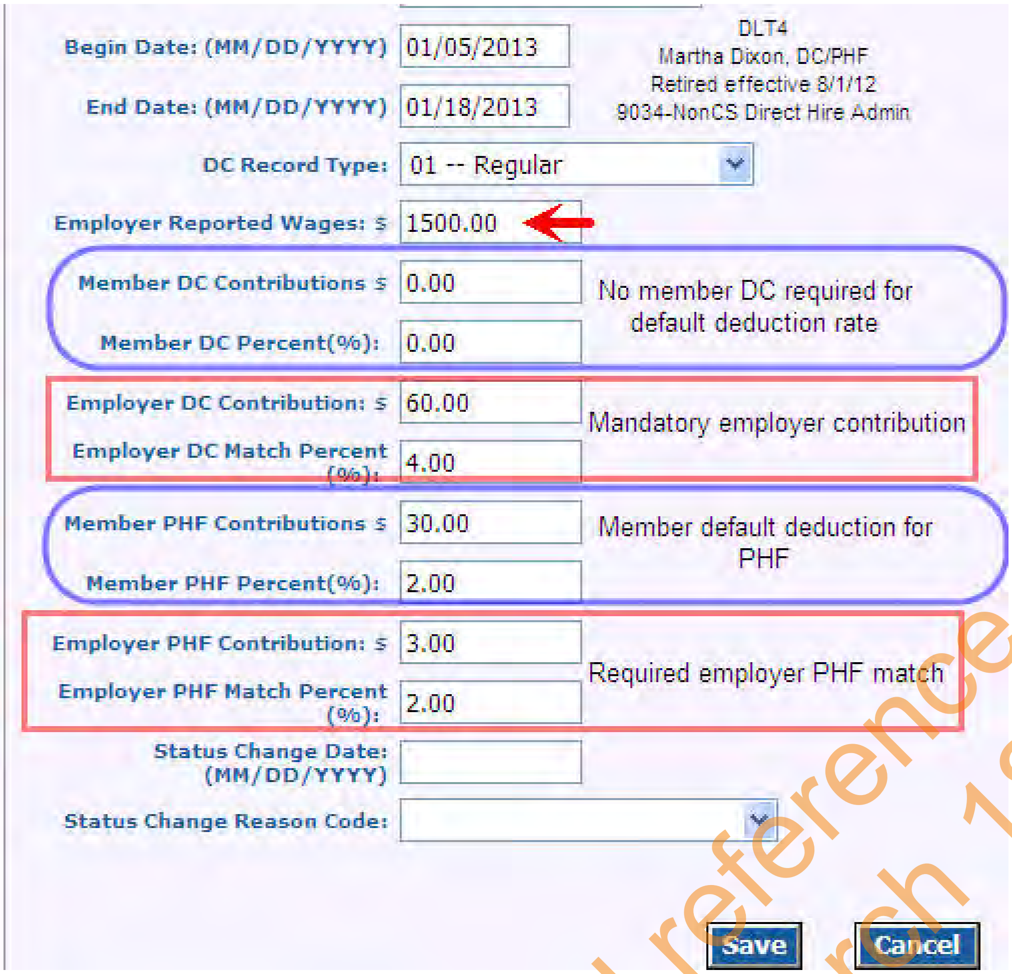
Example: Martha Dixon

- Converted from MIP to DC prior to retirement
- Retirement effective date 08/01/2012
- Hired directly by the reporting unit as an instructional coach (an administrator position)

Both a DTL2 record and a DTL4 record are required.

For the DTL2 record, use a wage code of 07 – Retiree Wages and a class code of 9034 – Non CS/Direct Hire Retiree (Admin)


Begin Date: (MM/DD/YYYY) 01/05/2013
DTL2
Martha Dixon, converted to DC
Retired effective 8/1/12
9034-Non CS (critical shortage) Direct Hire Admin
End Date: (MM/DD/YYYY) 01/18/2013
Retirement Hours: 80.00
Reported Wage Code: 07 - Retiree Wages
Employer Reported Wages: $ 1500.00
Exception Wages: $
Employee Contribution: $ 0.00
No employee contributions required on DTL2
Employer Contribution: $ 314.40
Employer UAAL required
Pay Rate: 18.75
Employment Class Code: 9034 - Non CS/Direct Hire Retiree(Admin)
Contract Begin Date: (MM/DD/YYYY)
Contract End Date: (MM/DD/YYYY)
Frequency Of Pay:
DTL4 required: see below
1.5% indicator will work for record end dates July 1, 2010 to June 30, 2011 only



School Improvement Facilitators and Instructional Coaches – Qualified Participant or Non-Qualified Participant Retiree – Hired through a Third Party or as an Independent Contractor

- *For wages earned during the period of December 27, 2012 – July 1, 2014*
- *Does not apply to Community Colleges, Universities or District Libraries*

Wages reported for both non-qualified participant and qualified participant retirees hired as school improvement facilitators or instructional coaches through a third party or as independent contractors, who retired on or after July 1, 2010, and who have been retired for one month or more are reported using class codes 9023, 0924 and 9025 for the period of December 27, 2010 through July 1, 2014. See the Employer Action Guide for the appropriate code.

The employer is required to report employer Unfunded Actuarial Accrued Liability (UAAL) contributions on the gross wages; there are no member contributions required. Wages, hours and UAAL contributions are reported on a DTL2 record using the Contributions & TDP receipt type. There is no DTL4 record required. See the example of the DTL2 record below.

Example: Tim Perry

- Qualified participant (converted to DC/PHF prior to retirement)
- Retired effective 06/01/2013
- Working as as an independent contractor in the position of instructional coach

On the DTL2 record use wage code 07 – Retiree Wages and class code 9024 – 3rd Party Retiree (Admin)

Last updated: 07/01/2018

7.21.00: DC Contributions

With legislative changes to the Michigan Public School Employees Retirement System in 2010, 2012 and 2017, Defined Contribution (DC) retirement plan elements have been added to what was previously a Defined Benefit retirement program. See section 6.01.00 History of the Benefit Plans for more detail.

DC Contributions are made as follows:

- Members who first worked for MPSERS between July 1, 2010 and January 31, 2018 are members of the Pension Plus* benefit plan. See Section 6.01.05.
- Members who first work on or after February 1, 2018, may elect the Pension Plus 2* plan (see Section 6.01.12) or default to the DC plan.
- Members who first worked September 4, 2012 or after also receive a DC based Personal Healthcare Fund (PHF).
- Pension Plus members who first worked September 4, 2012 or later were also given an option to elect a 100%Defined Contribution plan in place of the Pension Plus plan.
- In 2012, Basic and MIP members were offered a one-time election to participate in the Defined Contribution plan and/or a Personal Healthcare Fund.

*Both the Pension Plus and Pension Plus 2 plans combine a Defined Benefit (DB) component and a Defined Contribution (DC) component.

For the DB portion of the Pension Plus plan and Pension Plus 2 plan, the employer must withhold a percentage of each member's compensation from each paycheck after deducting social security tax (FICA) and Medicare tax, but before deducting federal, state, and local income taxes.

The DC portion of the Pension Plus plan, Pension Plus 2 plan, any 100% DC plan, and the Personal Healthcare Fund (PHF) require the employer to withhold mandatory member contribution rates upon first being reported or after first electing the DC option or PHF. Contribution percentages are determined by the type of member benefit plan and health care plan and calculated based on gross earnings. Gross earnings include any compensation reported on the member's W-2 or 1099R form as earnings for services performed for the employer, including but not limited to amounts deferred or contributed to an annuity at the election of the employee. Wages for workers' compensation, short-term disability and long-term disability are not considered gross earnings for DC purposes.

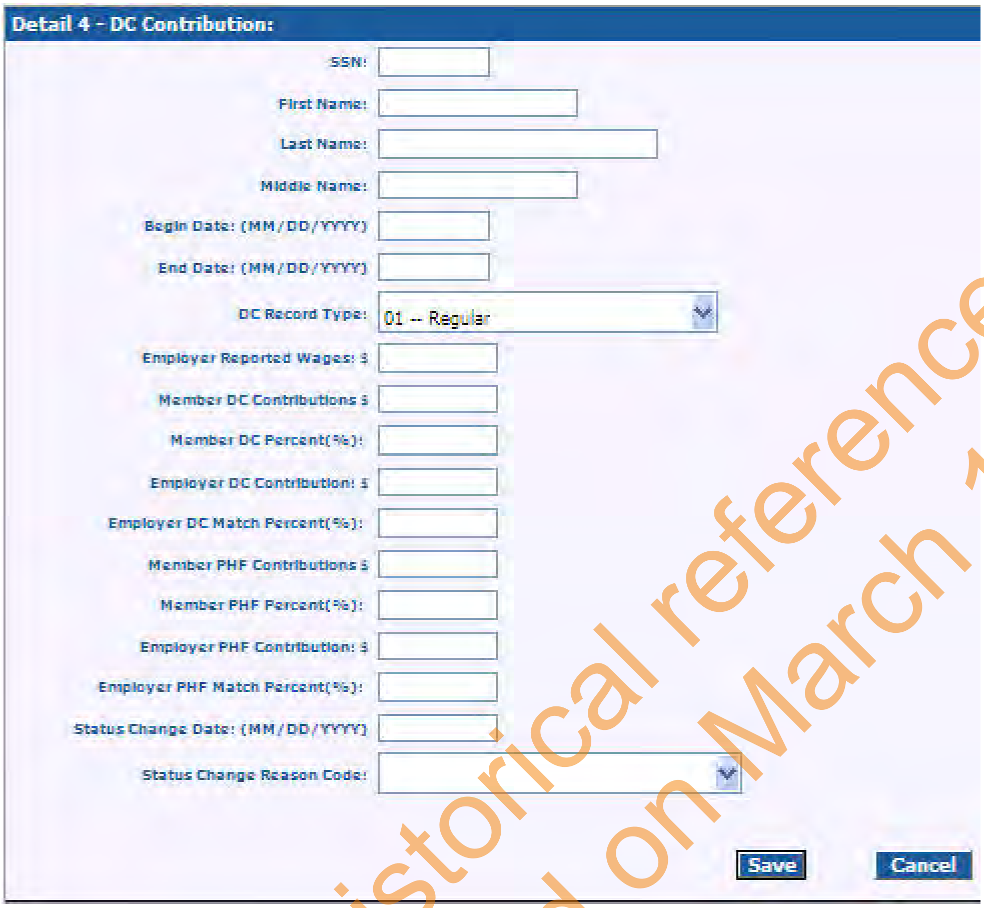
Once an account has been established at the third-party administrator (Voya, formerly known as ING) for a member in the Pension Plus, Pension Plus 2, or Defined Contribution benefit plan, and for those who have the PHF, the member may increase or decrease his or her mandatory DC contribution or may opt out of the plans by changing his deduction to 0%. A change in the member contribution amount may result in a change to the employer contribution percentage as well. For all members with a PHF the first 2% of DC contributions must go into the PHF and must be matched 100% by the employer. The percentage and dollar amounts must be reported on a DTL4 record in the Member and Employer PHF Contributions $ and % fields. Any member contributions over 2% are reported in the Member and Employer DC fields on the DTL4 record and matched at 50% up to 1% for Pension Plus plan members and up to 3% for DC members. It is only after a member opts out of the DC plan entirely that a reporting unit can stop withholding and reporting DC employer and employee deductions; however, DTL4 records are still required to be submitted with every payroll to report gross wages.

The DC Feedback File link on the Employer Reporting website provides the reporting unit with updates on member deduction changes or opt outs. See section 7.21.06: DC Feedback File for information. See section 7.21.01: How to Report DC Contributions on a Detail 4 Record, for instructions.

Last updated: 03/09/2021

7.21.01: How to Report DC Contributions on a Detail 4 Record

Member and/or employer contributions to the Defined Contribution plan for Pension Plus, Pension Plus 2, Defined Contribution (DC) plan, Personal Healthcare Fund (PHF) and State of Michigan 457 Plan are reported to ORS on a DTL4 - DC Contribution record on your payroll reports each pay period. The fields on the DTL4 record are as follows:



- SSN
- First Name
- Last Name
- Middle Name
- Begin Date: (MM/DD/YYYY): This is the begin date of the reporting period for contributions being withheld.
- End Date: (MM/DD/YYYY): This is the end date of the reporting period for contributions being withheld.
- DC Record Type:
- 01 - Regular: for contributions withheld for the current pay period
- 05 - Positive Adjustment: for contributions not reported previously or in addition to contributions reported in a prior pay period
- 06 - Negative Adjustment: for contributions over reported in a prior pay period
- Employer Reported Wages: This is for gross earnings for the pay period that include compensation reported on the member's W-2 or 1099R form as earnings for services performed for the reporting unit, including but not limited to amounts deferred or contributed to an annuity at the election of the member. Wages for workers' compensation, short term disability and long term disability are not considered gross earnings for a DC plan or a plan with PHF and should not be included in this field. (This amount may be different from the amount used as reportable compensation on the DTL2 record for the same employee.)

- Member DC Contributions $: The dollar amount of the DC or Deferred Compensation percentage deduction for the member. It must be formatted as 0.00.
- Member DC Percent (%): The percentage amount of the member DC or Deferred Compensation contribution. It must be formatted as 0.00
- Employer DC Contributions $: The dollar amount of the DC employer percentage deduction. It must be formatted as 0.00 (There is no employer DC contribution dollar amount for Deferred Compensation contributions.)
- Employer DC Match Percent (%): The percentage amount of the DC employer match contribution. It must be formatted as 0.00 (There is no employer DC match percent amount for Deferred Compensation contributions.)
- Member PHF Contributions $: The dollar amount of the member Personal Healthcare Fund contribution. It must be formatted as 0.00. If there is no PHF contribution, enter 0.00 in the field.
- Member PHF Percent (%): The percentage amount of the member PHF contribution. It must be formatted as 0.00. If there is no PHF contribution, enter 0.00 in the field.
- Employer PHF Contributions $: The dollar amount of the employer PHF match contribution. It must be formatted as 0.00. If there is no PHF contribution, enter 0.00 in the field.
- Employer PHF Match Percent (%): This is the percentage amount of the PHF employer match. It must be formatted as 0.00. If there is no PHF match, enter 0.00 in the field.
- Status Change Date: (MM/DD/YYYY):* This field should be populated only if the member is temporarily or permanently terminating from the reporting unit. If the member is terminating you must also populate the Status Change Reason Code field. If there is no termination leave the field blank.
- Status Change Reason Code:* This field should be populated only if the member is temporarily or permanently terminating from the reporting unit. If the member is terminating you must also populate the Status Change Date field. If there is no termination leave the field blank.

*These two fields must either both be blank or both be populated. The record will suspend if one field is populated and the other is not.

For all members with a Personal Healthcare Fund (PHF), the first 2% of DC contributions must go into the PHF and must be matched 100% by the employer. The percentage and dollar amounts must be reported on a DTL4 record in the Member and Employer PHF Contribution $ and % fields. Any member contributions over 2% are reported in the Member and Employer DC fields on the DTL4 record, and any employer match deduction applies based on the benefit plan of the employee.

One DTL4 record must be included for all wages reported on a DTL2 record(s) for each pay period begin and end date unless the Pension Plus, Pension Plus 2, Defined Contribution, Personal Healthcare Fund, or Deferred Compensation participant has opted out of the plan by contacting Voya Financial. Examples of DTL4 records for each benefit plan can be found in Chapter 6: Member Benefit Plans and Contributions.

Last updated: 10/19/2021

7.21.02: Late Fees for Missing DTL4 Records

The retirement statute, Public Act 300 of 1980, specifically MCL 38.1342(7), requires ORS to charge a late fee on missing/late reports. Any employer with retirement reports that are missing or are not submitted by the due date are assessed a fee. (For more information on the report due dates or details on the missing report fee, see section 8.02.00 Payment Due Dates and Late Fees.) Please note that each report that has a missing/late DTL4 record is charged $50 for each reporting due date that the DTL4 record is missing/late.

For example, for a biweekly reporting unit, a report dated March 17, with a missing DTL4 record on March 31st, $50 will be charged. If that March 17, report still had that missing DTL4 record on April 7th, an additional $50 will be charged.

Last updated: 04/13/2012

7.21.03: Obsolete - Adding Missing DTL4 Records

OBSOLETE section – For reports before October 2015, an ORS audit found and addressed problems due to missing DTL4 records. For reports after that date, a missing DTL4 record causes the member's DTL2 record on that report to suspend, and the missing DTL4 record must be added before the report can be posted. **For that reason, this section no longer applies.**

After logging into the Employer Reporting website, locate the unposted payroll report to which you are going to add the record(s). The report must have an end date equal to or later than the end date of the missing DTL4 record.

1. Click on Edit.
2. Under the Option 2 – Add or Edit Record section, enter the SSN of the member and click the Add or Edit Record button.
3. In the Add New Record box, check Detail 4 – DC Contributions.
4. Click on Add New Record.
5. Complete the DTL4 record fields as needed. Do not leave any fields for member or employer $ or % blank. Enter 0.00 in any field where data is not applicable.
6. Save the record by clicking on the SAVE button.

Always make sure the begin and end dates on the DTL4 record match the begin and end dates used on the DTL2 record. Use the correct Record Type: 05 – Positive Adjustment or 06 – Negative Adjustment for the pay period begin and end dates prior to the report on which the adjustment records appear, or 01 – Regular Wages if the DTL4 record is for the pay period upon which the record appears.

The Status Change Date and Status Change Reason Code fields are only populated when you need to let the third party administrator (TPA) know that the Pension Plus, Defined Contribution or PHF member is leaving your employment permanently (retirement, death or termination) or temporarily (such as leave or layoff). Never enter data in just one of the fields or the record will suspend. Populating both fields will notify the TPA that the employee is terminating and they can refund any contributions or make distributions to the employee upon the request of the member. Failure to include a DTL4 record with this information will prevent the third party administrator from processing a refund request made by the member.

Last updated: 02/01/2018

7.21.04: Common DTL4 Error Messages

The table below lists the most common error messages received on DTL4 record suspended or flagged records. Also included are instruction on how to fix the errors to put the record in valid status so the record will post to the member's account.

Error Message	How to Fix
B – Employer DC Contribution Percent is not numeric.	Enter the percent as a decimal. Example: 2% = 2.00
S – Status change reason code must be given for the given status change date.	The Status Change Reason code and Status Change Date fields should only be populated if the employee is leaving your reporting unit. If there is data in the Status Change Date field there must also be data in the Status Change Reason code field. Either enter data in the Status Change Reason code field or delete the data in the Status Change Date field.
S – Status change reason code is not valid.	The Status Change Reason code is blank. Use the drop down box to populate field.
S – This member's ORS account is missing one or more of the following data elements: First Name, Last Name, Date of Birth, Address and/or Gender.	If this is a new employee to your reporting unit or to the MPSERS system a DTL1 – Demographic record must be posted before the DTL4 record will post. After the DTL1 record is posted, save this record and after the batch process runs the error message will be removed. OR verify that the SSN is correct for the employee being reported.
S – Employee contribution percentage should be a whole integer.	An employee contribution amount must be in whole integers such as 3% or 4% but not 3.5%. Enter percent correctly as 3.00 or 4.00.
S – Record has reported gross wages or DC contributions, but the contribution percentage is not present.	Both the Member DC % and Employer DC Match Percent % fields must be populated on both regular and adjustment DTL4 records. Populate both % fields but enter a dollar amount only in the field(s) that needs adjustment.

S – The member has been reported DTL4 record more than once with overlapping begin and end dates.	ORS needs only one DTL4 record per report begin and end date. If you reported an employee with two DTL2 records but for the same begin and end date you only need one DTL4 record for the total wages reported. Example: Two DTL2 records for the begin and end dates of 9/3/2011 – 9/16/2011 with different class codes for a total of $1500.00 in reportable wages. Use one DTL4 record for the total wages. Combine the amounts onto one record and delete the others. If you have multiple DTL4 records for multiple pay periods, the begin and end dates overlap. Check each record to see where the begin/end dates overlap and correct the dates on the records with overlapping time frames.
S – DC Record Type is invalid for DTL4 record.	If the data on your report upload for the DC record type was anything other than 01, 05 or 06 our system defaulted the record type on your DTL2 record to 01 – Regular. That data is visible but the data on the upload was invalid. Use the drop-down box to select a valid record type, even if you have to reselect 01 – Regular.
S – The original reported wages record is not posted.	This error message appears on a negative adjustment DTL4 record when it cannot find an original DTL4 record posted OR when you have already posted a regular DTL4 record or positive adjustment DTL4 record for the same date on the same report on which your negative adjustment appears. Delete the record from the report if the wages were never reported. Delete the record from the current report and add it to a later report if you already posted an adjustment DTL4 record for this time period on the same report.
S – Negative Adjustment reported wages is greater than previously posted wages.	Make sure the begin and end date of the adjustment DTL4 record match the begin and end dates of the original DTL4 record. (Use the View Employee Info Screen.) If not matching, make corrections on the suspended adjustment record. Make sure there is a posted original DTL4 record and that the amount being subtracted is not more than what was reported.
S – Negative Adjust contribution is greater than previously posted contribution.	Using the View Employee Info screen, verify that the amount begin subtracted on the suspended negative adjustment record is equal to or less than the original amount posted.

S – DTL4 record submitted for a Non-Pension Plus plan or Non-Pension Plus 2 member.	The account for this SSN on the ORS database is not coded as Pension Plus or Pension Plus 2. Verify that the SSN on the suspended record is correct. If it is correct, delete the DTL4 record and refund any money taken in error back to the employee. If the SSN is incorrect, change it on the suspended record and check the status after batch has run again.

Last updated: 02/01/2018

7.21.05.00: How to Adjust DC Contributions on a DTL4 Record

There will be instances when you will need to make adjustments to posted DTL4 records for one of the following scenarios below. Make adjustments to prior pay periods on your most current unposted payroll report with an end date later than the end date of the records to be adjusted. Any employer and employee contribution payment required as a result of a positive adjustment record is due on the same date as payment for the report on which the adjustment appears.

Normal DTL4 Adjustments

You either underreported or overreported wages for an employee in a Defined Contribution (DC) benefit plan and need to adjust not only the DTL2 record for wages but also the DTL4 record for contribution amounts based on a new wage total. Or, you entered an incorrect dollar amount for a DC member or employer contribution amount on a DTL4 record and must correct that oversight. For instructions on how to make a positive or negative adjustment in these instances see section 7.21.05.01: Adjusting DC Contributions on a DTL4 Record.

Adjustments for MPSERS members after February 1, 2018

Employees who first work on or after February 1, 2018 must be reported initially as members of the Pension Plus 2 plan with Personal Healthcare Fund (PHF). They have 75 days to elect either Pension Plus 2 with PHF or the Defined Contribution plan with PHF. If no election is made within the allotted 75 days, the employee becomes a participant in the DC plan with PHF. Enter adjustment DTL4 records for employees who become participants in the DC plan.

Correcting Unposted DTL4 records for new-to-MPSERS employees

Because DC plan contribution rates are higher than the Pension Plus 2 rates, if the employee elects the Defined Contribution plan, DTL4 records must show the correct contribution amounts back to the first reported wages for the employee. Any DTL4 records that have not yet posted can be corrected prior to posting to show employee and employer contributions at the DC plan rates.

Adjusting Posted DTL4 records for new-to-MPSERS employees

DTL4 records that have already posted to the employee's DC and or PHF account with the rates for the Pension Plus 2 with Personal Healthcare Fund plan will need to be adjusted. Positive adjustments must be made to all prior posted DTL4 records to make the contributions whole towards the DC savings plan. For instructions on how to make positive adjustments for these employees see section 7.21.05.03: Adjusting Posted DTL4 Records for Employees Who Elect the DC Plan.

Adjustments for MPSERS members between September 4, 2012 and January 31, 2018

An employee who first worked between September 4, 2012 and January 31, 2018 may elect to opt out of the Pension Plus benefit plan and become a participant in the Defined Contribution plan instead. ORS requires that an employee who first works between September 4, 2012 and January 31, 2017 be initially reported to ORS as a member of the Pension Plus plan with Personal Healthcare Fund (PHF), reporting the lower contribution rates in place for Pension Plus (a total of 4% member and 3% employer). The mandatory member contributions for the DC plan must be a total of 8% of gross wages for the member defined contribution savings portion (6% DC contribution and 2% PHF) with a 5% employer match (3% DC contribution and 2% PHF). DTL1 records (demographics) and DTL4 records (DC contributions) at the Pension Plus rates will post soon after the employee is reported. The employee has 75 days to opt out of the Pension Plus plan and elect the DC plan instead.

Do not adjust DTL2 records for employees who are new to MPSERS

There is no need to adjust DTL2 records for a new-to-MPSERS employee who first works on or after February 1, 2018 and who becomes a participant in the DC plan. DTL2 records remain suspended until the employee's ORS account information has been updated to reflect the DC plan election. The DTL2 records will go through the batch edit/validation process after the account has been updated, and the employee and employer contributions will be recalculated by ORS at the correct DC rates. The correct amounts will be posted to the employee's account at ORS when the DTL2 record posts. You may have to make some internal corrections at your reporting unit to make your employee's account whole, but no corrections are needed for the employee and employer contribution amounts on a DTL2 record for ORS.

7.21.05.01: Adjusting DC Contributions on a DTL4 Record

Before September 12, 2015, ORS accepted and posted Defined Contribution (DC) and Personal Healthcare Fund (PHF) contribution amounts exactly as stated by the reporting unit on a DTL4 – DC Contribution record. For DTL4 records with a begin date on or before that date, you may need to make adjustments for one or more of the following reasons*:

- Gross earnings were underreported for a prior pay period.
- Deduction dollar amount(s) were underreported for a prior pay period.
- Gross earnings were overreported for a prior pay period.
- Deduction dollar amount(s) were overreported for a prior pay period.

Effective for all DTL4 records with a begin date on or after 09/12/2015, ORS calculates and posts the DC and/or Personal Healthcare Fund (PHF) contributions amount based on the employer reported gross earnings and employee's benefit plan. For these DTL4 records adjustments may be necessary only for one of the following two reasons*:

- Gross earnings were underreported for a prior pay period.
- Gross earnings were overreported for a prior pay period.

To make DTL4 – DC Contribution adjustments:

1. Log in to the Employer Reporting website and locate your most recent unposted payroll report with an end date later than the end date of the pay period to be adjusted. (Any employer and employee contribution payment required as a result of a positive adjustment record is due on the same date as payment for the report on which the adjustment appears.)
2. Click on Edit.
3. Under Option 2 – Add or Edit Record, enter the SSN of the member in the field provided and click the Add or Edit Record button.
4. In the Add New Record box, check Detail 4 – DC Contributions.
5. Click on Add New Record.
6. Complete the DTL4 record fields as needed:
    - Always make sure the begin and end dates entered on the DTL4 adjustment record match the begin and end dates for the pay period being adjusted.
    - Use the correct Record Type:
        - 05 – Positive adjustment
        - 06 – Negative adjustment
    - If adding or subtracting gross earnings, enter an amount in the Employer Reported Wages field equal to the dollar amount being added or subtracted. Enter 0.00 for Employer Reported Wages if you are only adjusting incorrectly reported contribution amounts (only applies to DTL4 records with a begin date on or before 9/11/2015).
    - Enter dollar and percent amounts in corresponding fields for member and employer DC and/or member and employer PHF as needed.
    - **Remember:** The only time you should enter data in both the Status Change Date and Status Change Reason Code fields on a DTL4 record is if the employee is leaving your reporting unit. If you populate one field and leave the other blank, the record will suspend.
7. Save the record by clicking on the SAVE button.

***NOTE:** For employees who were reported initially as Pension Plus or Pension Plus 2 and then elected or defaulted to the Defined Contribution plan, how you make adjustments to DC contributions depends on the record date and the reason for the adjustment.

For all DTL4 records before October 2015, do not make adjustments through the Employer Reporting Website. Please submit a *Request for Adjusting DTL4 Records Prior to October 2015 (R3490C)* form to ORS.

For DTL4 records after October 2015:

- If you are making positive adjustments to make the account whole for an employee who was initially reported with Pension Plus or Pension Plus 2, then elected or defaulted to the DC plan, see Section 7.21.05.03.
- If you are adjusting the record to correct underreported or overreported wages for a prior pay period, use the instructions above.

Last updated: 2/05/2018

7.21.05.02: Obsolete - Adjusting Unposted DTL4 Records for Employees Who First Worked 9/4/12 or After Who Elected the DC Plan

OBSOLETE section – this information no longer applies.

DTL4 records for employees who first worked on or after 9/4/2012 and who elected the Defined Contribution (DC) retirement plan that are still unposted on a payroll report with a begin date prior to 9/12/2015 may be manually adjusted before posting. Unposted DTL4 records for these employees appearing on a payroll report with a begin date on or after 9/12/2015 do not require an adjustment, as ORS will calculate the contributions correctly prior to posting, but they may be adjusted if the reporting unit wishes to do so.

To adjust unposted DTL4 records for employees who first worked 9/4/12 or after and opted for the Defined Contribution plan:

1. Go to Work on Reports and locate the unposted payroll report that contains unposted DTL4 records for the employee.

2. Click on Edit, enter the employee's SSN in the box under Option 2, and click on the Add or Edit Record button.

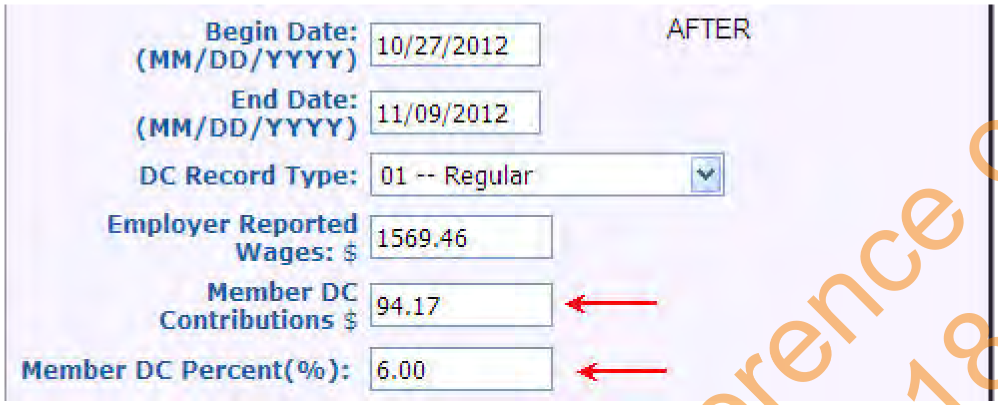
3. Select the DTL4 record to open it.

Select One of the records below

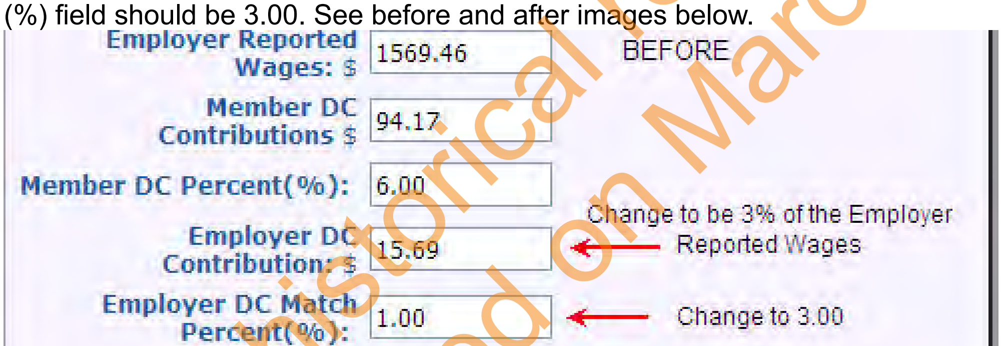
Select Record	SSN	Employee Name	Reported Wage Code	Status	Record Type
select	xxx-xx-6121	MIRANDA HOLY	Regular wages	Valid	DTL2
select	xxx-xx-6121	MIRANDA HOLY	-	Valid	DTL1
select	xxx-xx-6121	MIRANDA HOLY	Regular Wages	Valid	DTL4

4. In the fields that need a different dollar amount or a different contribution percentage, highlight or delete the current data and type in the correct data.

5. The dollar amount in the Member DC Contributions $ field should equal 6% of the gross earnings reported in the Employer Reported Wages field. The percent amount in the Member DC Percent (%) field should be changed from 2.00 to 6.00. See before and after images below.



6. The dollar amount in the Employer DC Contribution: $ field should equal 3% of the gross earnings reported in the Employer Reported Wages field. The percent amount in the Employer DC Match Percent (%) field should be 3.00. See before and after images below.



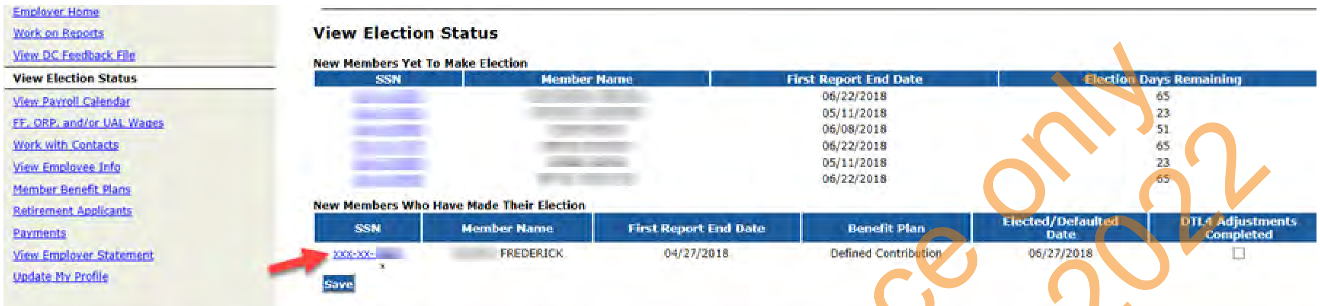
7. The dollar amount in the Member and Employer PHF Contributions $ fields should already be populated with amounts equal to 2% of the gross earnings reported in the Employer Reported Wages field. The percent amount in the Member and Employer PHF Percent (%) fields should be 2.00.

8. When all fields have the correct data, click the Save button.

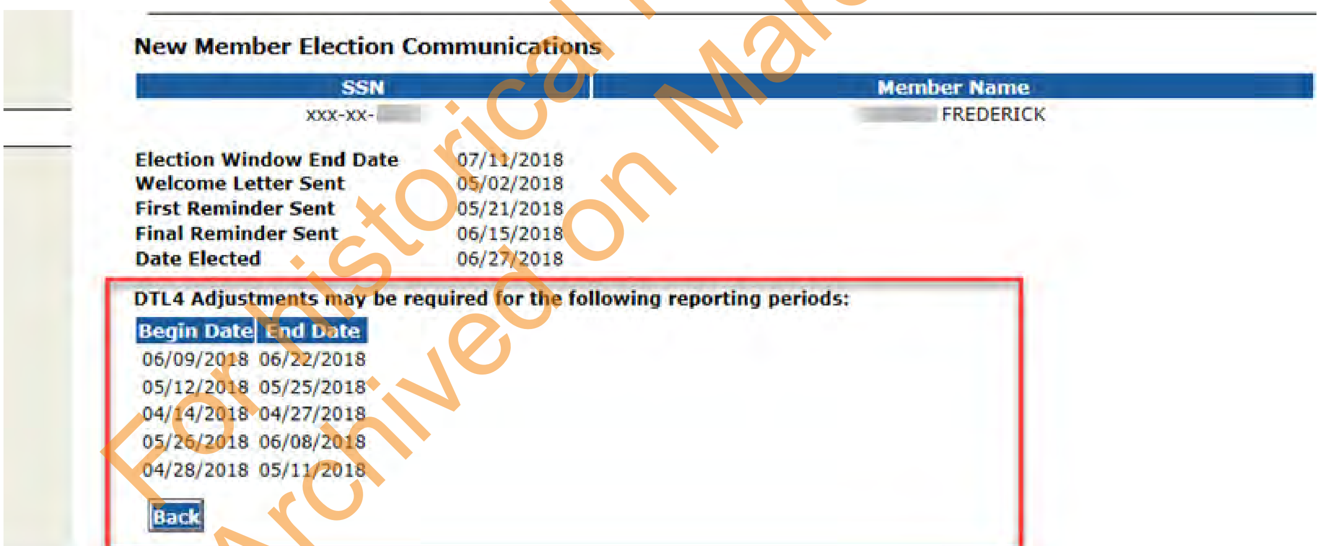
Last updated: 02/01/2018

7.21.05.03: Adjusting Posted DTL4 Records for Employees Who Elect or Default to the DC Plan

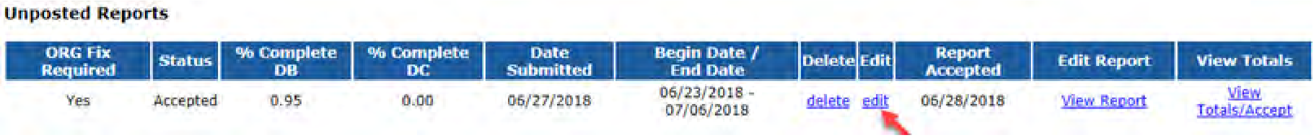
1. After an employee has elected DC, or after no election has been made and an employee defaults into the DC plan, use the **View Election Status** screen to determine which pay periods need to be adjusted. Click on the **View Election Status** link, go to the **New Members Who Have Made Their Election** section and click the SSN.



2. Under the section called **DTL4 Adjustments may be required for the following reporting periods** is a list of pay periods posted for the new employee. These are the pay periods that may require an adjustment DTL4 record be entered on a current payroll report to update member and employer contribution amounts to the DC plan rate levels. (The pay period with the most recent date may not need an adjustment). Check the download detail or View Employee Info screen to see which percentage rate was used for DC contributions. An adjustment is not needed if the DC default rate was used to calculate the dollar amount due; do enter an adjustment if the Pension Plus or Pension Plus 2 rate was used.)

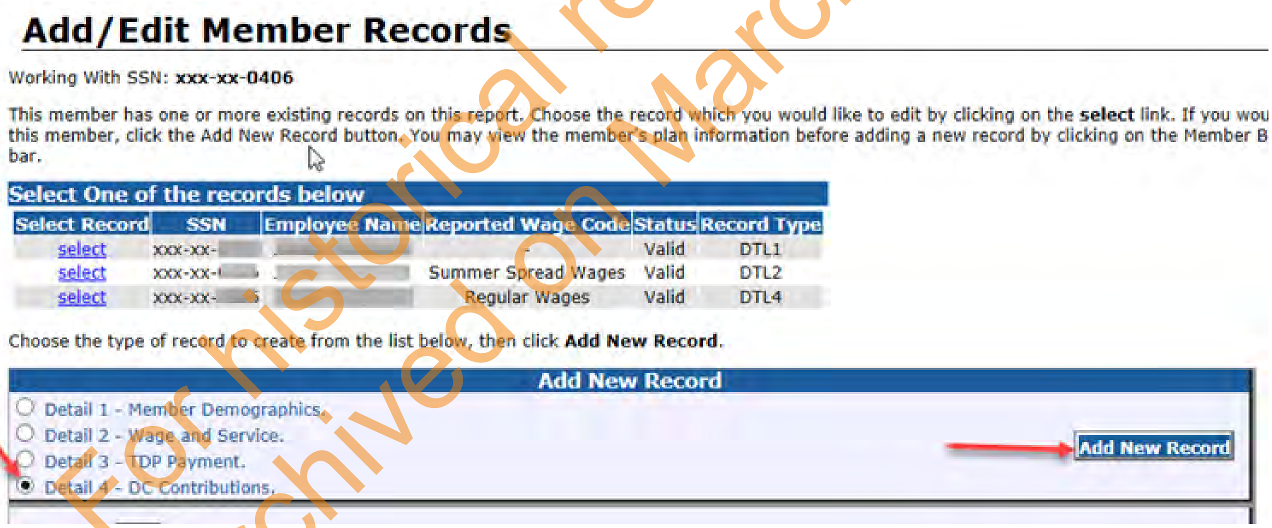


3. To manually add a positive adjustment DTL4 record, go to the **Work On Reports** link and find a current pay period that has not yet posted. Remember that adjustment records will suspend if they are added to a payroll report with begin and dates the same as the pay period being adjusted. (NOTE: Payment will be due for the additional member and employer contributions at the time the records are added to a payroll report. By adding these records to a current pay period there will be a lesser risk for payment shortfall fees and interest.) Click the **Edit** link.

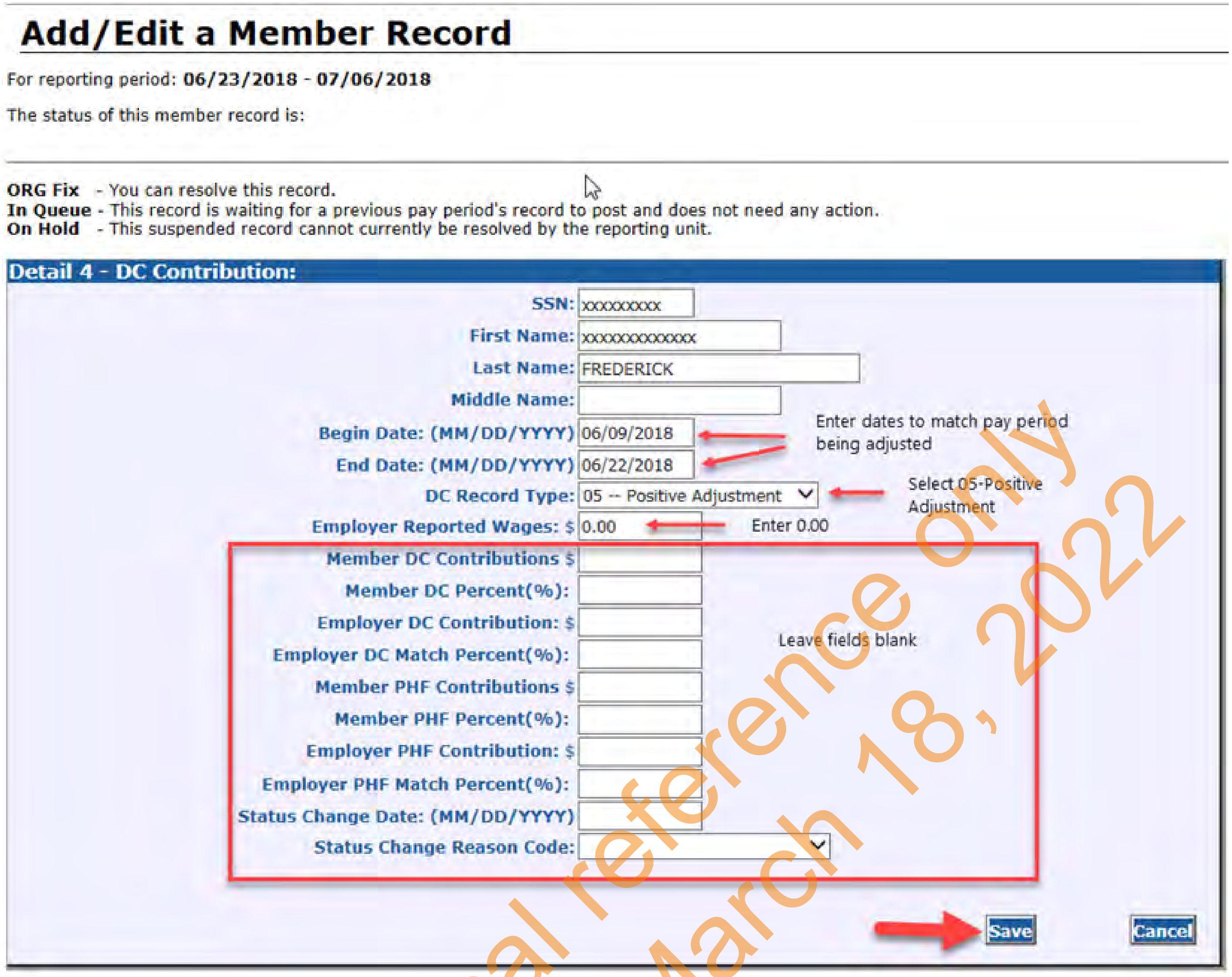


4. Enter the employee's SSN in the box under **Option 2 –Add or Edit Record**. Click the **Add or Edit Record** button.

5. On the **Add/Edit Member Records** page, in the **Add New Record** box, select **Detail 4 – DC Contributions** and click **Add New Record**. (If the employee has no records on the report you chose, you will not see any records displayed.)



6. When the DTL4 record displays, it should contain the employee's SSN and name and current payroll begin and end dates.
    1. Change the begin date and end date to match the begin and end dates of the pay period being adjusted.
    2. Select **Record Type 05 - Positive Adjustment**.
    3. Enter 0.00 for **Employer Reported Wages.**
    4. Leave all other fields blank. ORS will calculate amounts when record goes through the overnight batch processing. (See step 8.)
    5. Click the **Save** button.



7. The DTL4 record will show up on the **Add/Edit Member Detail Reports** page under existing records. Continue to enter adjustment DTL4 records until all pay periods listed are added.

8. To view the amounts that ORS has calculated for the additional employee and employer contributions due, go to the report's download detail spreadsheet the day after the overnight processing batch has run. Column AD - **Calculated Member DC Contributions** and column AI - **Calculated Employer DC Contributions** will display the dollar amount calculated by ORS for the additional contributions due. The amounts due will be reflected on the current payroll statement totals.

Last updated: 07/12/2018

7.21.06: View DC Feedback File

1. Employees with a benefit plan of Basic or MIP and with the Premium Subsidy healthcare, including retirees who return to work and participants in the Pension Plus, PHF (Personal Healthcare Fund), Pension Plus 2, Defined Contribution (DC) and State of Michigan 457 plans can increase or decrease a DC and/or a PHF deferral percentage amount by contacting Voya Financial.

2. Voya provides ORS with the deferral percentage changes and ORS relays that data to the reporting unit using the View DC Feedback screen. Voya feeds over:
   - Changes to any deferral percentage initiated by the employee[BA(1] [HR(2] .
   - The mandatory deferral percentages for new hires after an account has been established with ORS and Voya.
   - The deferral percentages elected by Basic or MIP members with the Premium Subsidy benefit who enrolled in the 457 Plan. Note: For these employees, the View DC Feedback File screen serves as the only method of notification to the reporting unit that a member has enrolled.

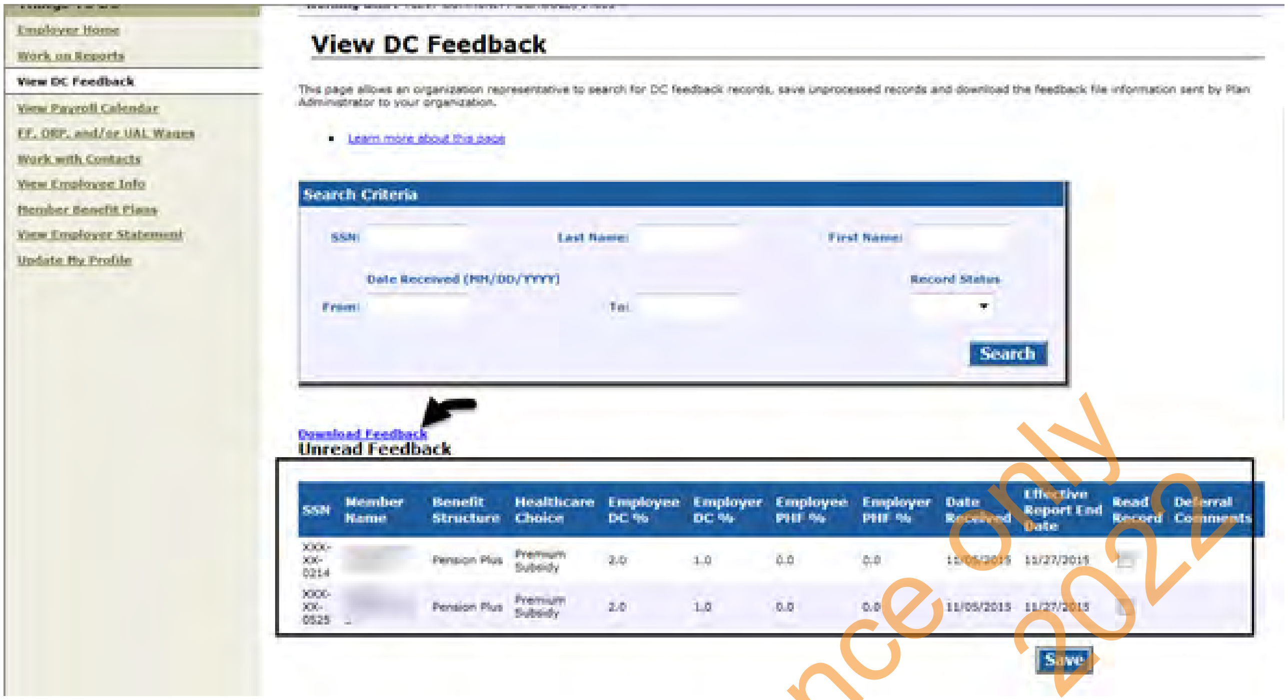
3. If any of your employees has made a change to their deferral in the past four days you will see a green information message box on the Work on Reports page alerting you that DC Feedback information has been added. These changes are found on the View DC Feedback link on the Things To Do menu on the Employer Reporting website. You should check this link every pay cycle for the latest information and make changes to withholding based on the Effective Report End Date displayed on the screen.

4. To view deduction changes: Log in to the Employer Reporting website and click on the View DC Feedback File link.

   The View DC Feedback File screen has three sections:
   - Unread Feedback
   - Read Feedback
   - Search Criteria

   Data in the Unread Feedback section are either new deduction changes or deduction changes that you have not marked as read by clicking on the Read Record box. The new deduction percentages are listed for both Employee and Employer DC and PHF, and should be reported on a DTL4 DC Contribution record on your pay period report with the same end date as listed on the screen in the Effective Report End Date column. The data will remain in the Unread Feedback section unless the Read Record box has been checked. Clicking the Read Record box will move the data to the Read Feedback section and remain there until you exit the link. (The information can be recalled at any time by using the Search Criteria section as explained below.)

   There is also a Download Feedback File link that will open a spreadsheet that displays the deduction information, but the spreadsheet version does not show the Effective Report End Date column. We suggest you print the entire View DC Feedback File screen rather than the spreadsheet so that you have the Effective Report End Date information.



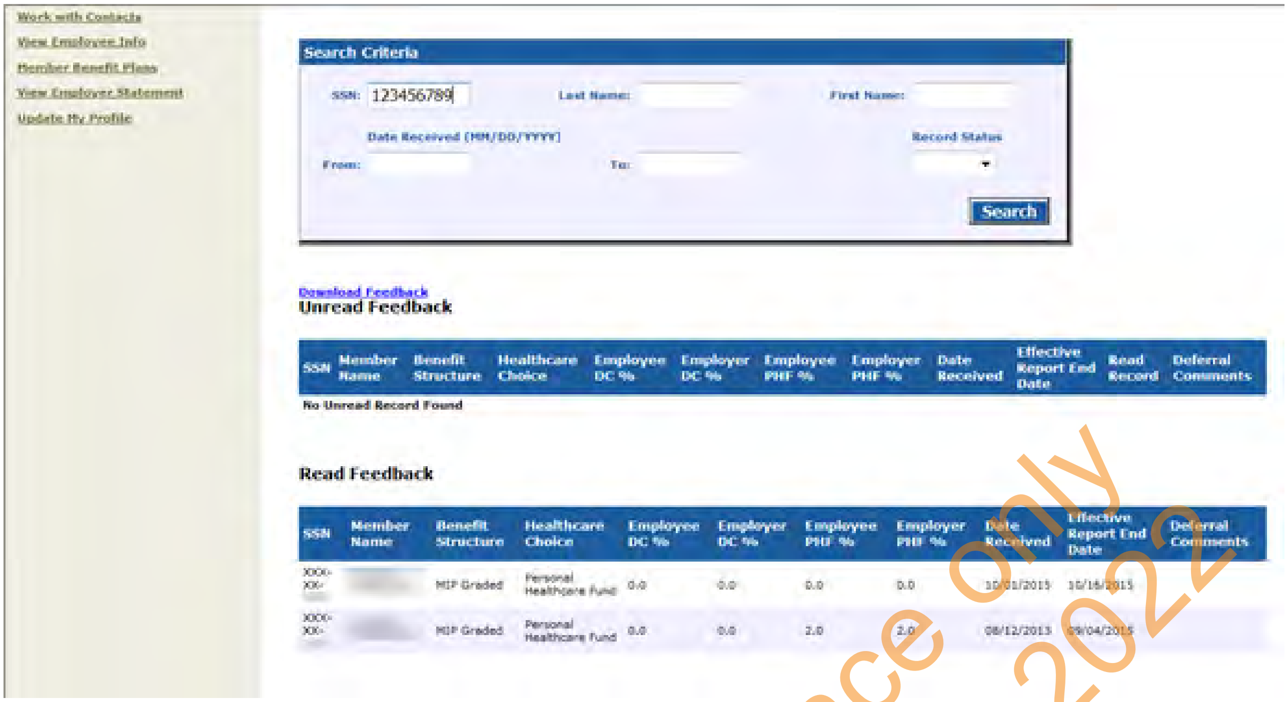
5. Data in the Read Feedback section consists of:

- Any records marked as Read Record in the same viewing-once the screen is closed the records will no longer appear in this section.
- Any records found for an employee entered in the Search Criteria box.

The Search Criteria section will assist you in finding deduction change records for any employee at your reporting unit by any of the following criteria:

- SSN
- Name
- A specific date range
- Record status (read or unread)

Enter your search criteria (SSN or name or date range) in the appropriate field, then click on the Search button. The records will appear in either the Unread Feedback or Read Feedback section, depending on their status. You can then see all of the changes made by the listed employee(s) while employed by your reporting unit. Changes made at other reporting units will not display. See the search by SSN below:

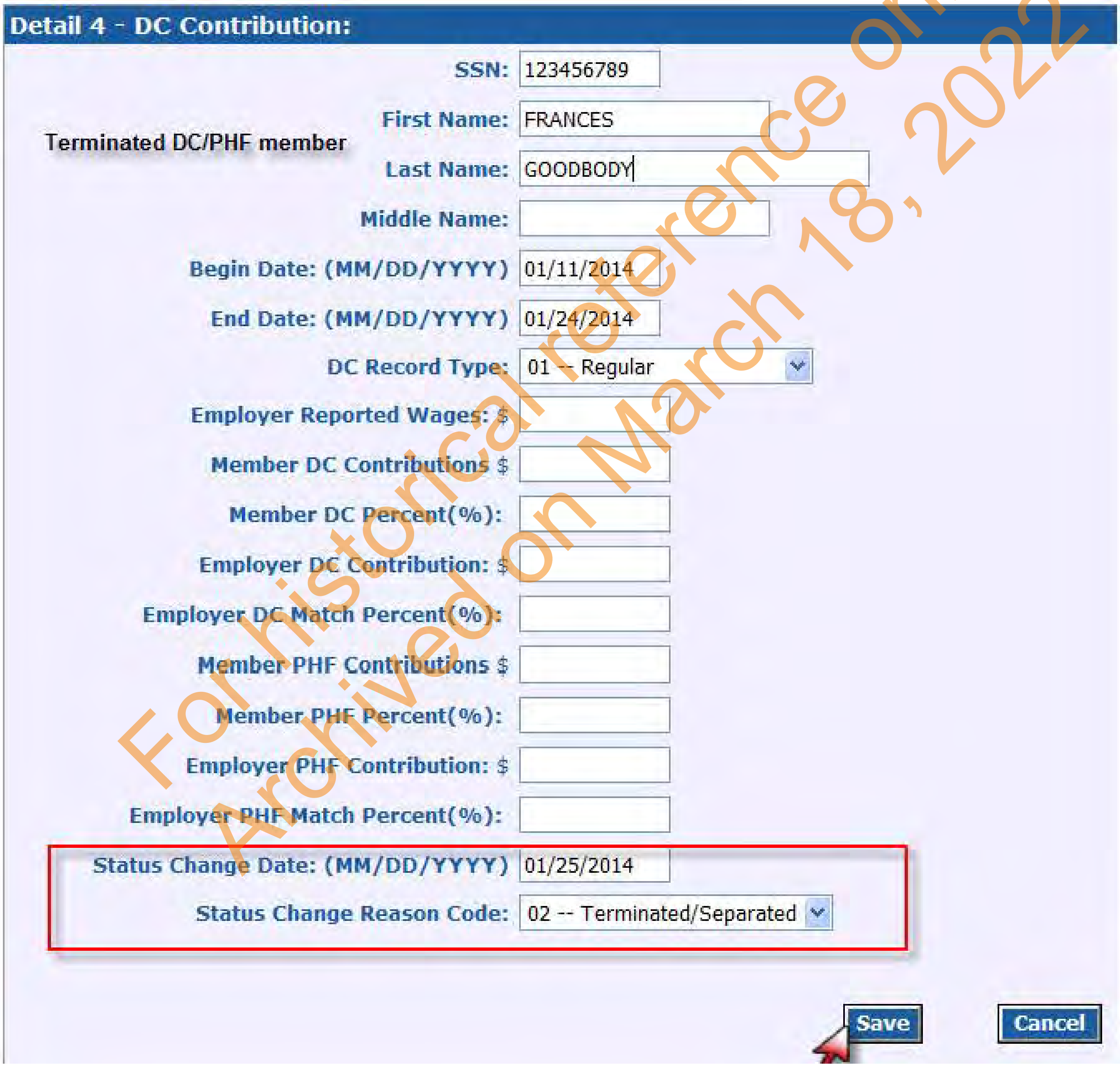


Last updated: 10/19/2021

7.21.07: DTL4 for Terminated DC/PHF Participant

In order for a terminated DC/PHF participant to receive any refund or distribution of DC/PHF contributions, the third party administrator (TPA) for the DC/PHF plans must be notified of the participant's termination date and status. Notification is made to the TPA via a DTL4 record. Please do not report a termination date and status prior to the employee's final reported DC/PHF contributions, or on a DTL4 record that also includes contributions. Report termination date and status on a DTL4 record that contains no contribution information. **Note**: DTL4 records with contributions received by the TPA after the termination date has been reported will change the employee status back to active with the TPA. The reporting unit would be required to send another DTL4 record on a later payroll report to change the status back to terminated.

Populate both the Status Change Date and Status Change Reason Code field. Enter the participant's termination date and use the drop down box to select the Status Change Reason Code. (See example below.)



Detail 4 - DC Contribution:

Terminated DC/PHF member

SSN: 123456789
First Name: FRANCES
Last Name: GOODBODY
Middle Name:
Begin Date: (MM/DD/YYYY) 01/11/2014
End Date: (MM/DD/YYYY) 01/24/2014
DC Record Type: 01 -- Regular
Employer Reported Wages: $
Member DC Contributions $
Member DC Percent(%):
Employer DC Contribution: $
Employer DC Match Percent(%):
Member PHF Contributions $
Member PHF Percent(%):
Employer PHF Contribution: $
Employer PHF Match Percent(%):
Status Change Date: (MM/DD/YYYY) 01/25/2014
Status Change Reason Code: 02 -- Terminated/Separated

Save Cancel

Save the DTL4 record and accept the payroll report. When the record is posted the information will be relayed with the next ORS feed to the TPA.

Last updated: 03/22/2019

7.22.00: Reporting Final Wages for a Deceased MPSERS Employee

Final wages and service credit for a deceased employee should be reported to ORS as if the member were still working. This applies to active members and retirees who returned to work. Required member and employer contributions must be withheld as usual and payment is due to ORS.

Deceased Active Member

Report final wages and hours for the active member on a DTL2 record with the same wage code and class code used prior to the employee's death. If the active member will receive regular wages and hours plus a balance of contract, use two separate DTL2 records – one to report the regular wages and hours, the other to report the balance of contract without hours (use wage code 09).

If the employee has an active TDP agreement you must also report a TDP deduction on a DTL3 record. The record type must be 01 – Regular Payment; the TDP Deduction Reason Code must be 01 – Valid.

If the employee is in the Defined Contribution, Pension Plus, or Pension Plus 2 benefit plan, has Personal Healthcare Fund, or the Deferred Compensation Option a DTL4 record must also be included for the final wages. In addition to member and/or employer contributions, enter the date of death in the Status Change Date field and select Status Change Reason Code 04 – Death.

Deceased Retiree Who Returned to Work

Report final wages for a retiree who returned to work on a DTL2 record with the same class code and wage code used prior to death. Retiree wages must always be reported with hours. If the retiree is in the Defined Contribution, Pension Plus, or Pension Plus 2 benefit plan, has Personal Healthcare Fund or the Deferred Compensation Option, a DTL4 record must also be included for the final wages. In addition to member and/or employer contributions, enter the date of death in the Status Change Date field and select Status Change Reason Code 04 – Death.

Last updated: 02/01/2018