

INTRODUCTION TO

# ORS REPORTING

An introductory guide to reporting Michigan Public School Employees' Retirement System information to the Michigan Office of Retirement Services.



Understanding ORS

ORS Websites and Resources

Understanding Reporting Roles

Understanding Benefit Plans

ORS Reporting

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# I. Understanding ORS

## Who are we?

The Michigan Office of Retirement Services (ORS) administers retirement programs for state of Michigan employees, Michigan public school employees, judges, state police, and Michigan National Guard. The Michigan Public School Employees' Retirement System (MPSERS) is a public school employee retirement plan currently operating under the provisions of Public Act (PA) 300 of 1980, as amended.

## What is our role with MPSERS?

ORS must collect and maintain wage, service, and contribution information for all employees who are members of this retirement system. ORS uses this information to calculate and fund accurate pensions for MPSERS members. ORS is responsible for processing retirement benefits for our members (you!) in retirement.

## What is your role?

In order to calculate a member's pension in retirement, ORS depends on Michigan public schools to report information on MPSERS members. Each school district is referred to as a "reporting unit," which reports member wage, service, and contribution information to ORS. Each employee's information is called a *Record*. Records are sent to ORS based upon the reporting unit's pay period cycle. It is very important that these records accurately represent the pay and service time for each MPSERS member employed by your reporting unit. This will ensure that your employees receive an accurate retirement benefit when they have completed their careers.

We strive to be your partner in retirement reporting. Great customer service is our goal! Do not hesitate to call or email [ORS](#) if you have reporting questions.

## Who regulates us?

ORS operates within the Michigan Department of Technology, Management and Budget governed by the state of Michigan. ORS operates and implements retirement accounts for MPSERS members as per PA 300 of 1980, as amended. The retirement act legislation provides the foundation for the implementation and maintenance of all member retirement accounts.

The Michigan Office of the Auditor General performs routine audits and reviews of ORS annually. The auditor general conducts audits of financial transactions and accounts of the state and of all branches, departments, offices, boards, commissions, agencies, and institutions of the state established by the Michigan Constitution or by law.

## II. ORS websites and resources

The goal of ORS is to provide the most current and accurate resources to benefit members and employers for their retirement-related needs. ORS maintains multiple websites to assist school employers with their reporting needs. Reporting units can use the following websites to share information with their employees as well as to submit required data to ORS. Each of these websites is explained in detail below.

URL	Site description
<a href="http://Michigan.gov/PSRU">Michigan.gov/PSRU</a>	ORS Employer Information website, a website with information to help you report.
<a href="http://SSPRD.State.MI.US/SelfService">SSPRD.State.MI.US/SelfService</a>	ORS Employer Reporting, the secure employer self-service website.

### Employer Information website

The Employer Information website provides resources that will help you understand and comply with ORS reporting requirements. The tabs across the top of the screen direct you to various reporting resources, employer communications, and legislation.

Reporting Unit Topic	Available Resources
<b>Administration and Compliance</b>	<ul style="list-style-type: none"><li>○ Contribution Rates</li><li>○ Charters and Public School Academies</li><li>○ Governmental Accounting Standards Board (GASB)</li><li>○ Archive: Legislative Updates</li></ul>
<b>Reporting Resources</b>	<ul style="list-style-type: none"><li>○ Reporting Instruction Manual</li><li>○ Reporting Website</li><li>○ Reporting Retirees</li><li>○ File Transfer Service</li><li>○ Contribution Rates</li><li>○ Education &amp; Training</li><li>○ New Reporting Units</li><li>○ Charters and Public School Academies</li><li>○ Forms</li><li>○ Scheduled System Maintenance</li><li>○ Publications Order Form</li><li>○ Archive: Legislative Updates</li><li>○ TDP Calculator (MPSERS site)</li></ul>
<b>Employer Communications</b>	<ul style="list-style-type: none"><li>○ MPSERS Employer News</li><li>○ Reporting</li><li>○ Payments</li><li>○ TDP Agreements</li><li>○ Education and Training</li><li>○ Retirees Returning to Work</li></ul>
<b>Retirement Act</b>	Retirement Act: Public Act 300 of 1980
<b>Stay Updated</b>	Sign up for Michigan Office of Retirement Services updates via email.

## Employer Reporting website

The Employer Reporting website is a web-based application for all your reporting tasks. Reporting units can submit payroll files for employees in the Defined Benefit (DB) and Defined Contribution (DC) plans, process member account changes, submit adjustment records, and complete payment transactions on this web-based application.

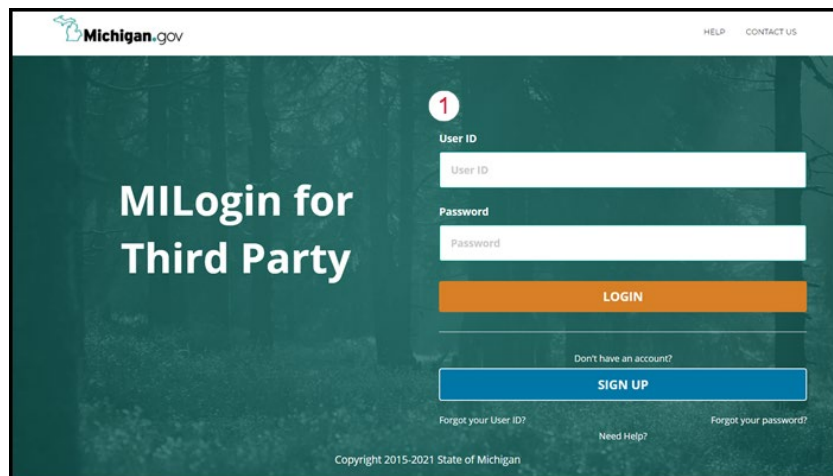
To access this application, click the Reporting Website link on the Employer Information website, under Reporting Resources. You may wish to add both the Employer Information and the Employer Reporting websites to your browser's favorites or bookmarks.

First, you need to establish a web user account on the Employer Reporting site. If you will be a Web Administrator or a Payment Processor, begin by completing a form to request access ([Web Administrator Authorization](#) or [Payment Processor Authorization](#)). Otherwise, begin by creating a MILogin account, if you don't already have one, and request access to the Employer Reporting website. See *RIM* section [12.01: Creating a MILogin account and requesting reporting website access](#) for detailed help. Once your MILogin account has been created and you have requested access to the reporting website, follow the steps below to create your web user account.

**1** — Go to the [Employer Reporting](#) website and click Open Account.



You will be redirected to the MILogin for Third Party page. Log in with your username and password to be directed back to the Employer Reporting home page.

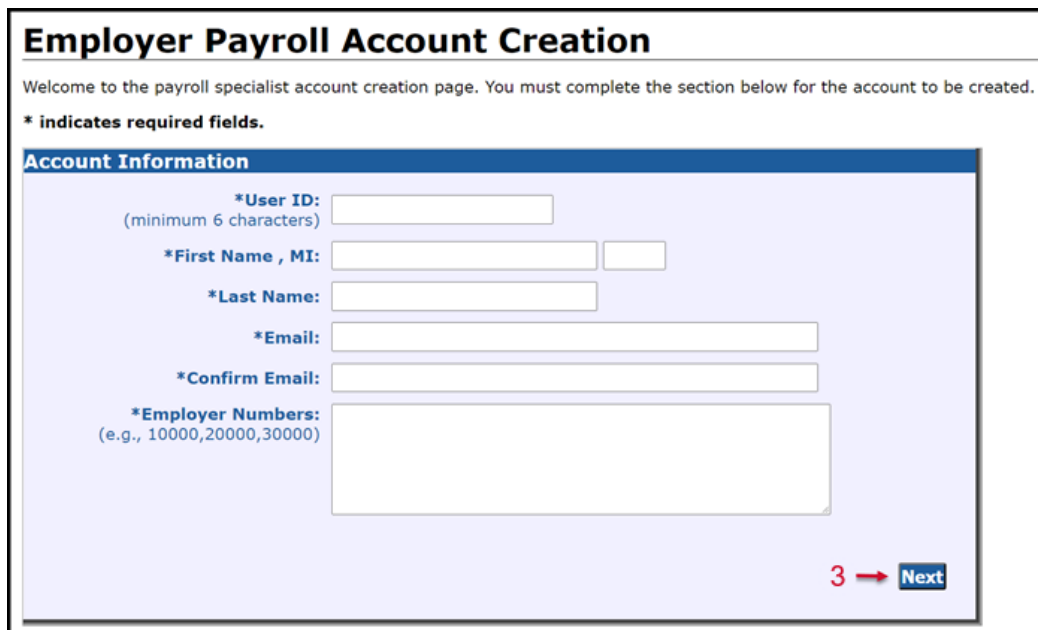


2 — Click the Open a Payroll Specialist Account link as shown below.



The screenshot shows the "MICHIGAN OFFICE OF RETIREMENT SERVICES" header with the tagline "Big Plans. Small Steps." Below the header is a navigation bar with links: Michigan.Gov, Login, Open Account, Employer Info Site, Contact Us, and ORS Home. The main heading is "ORS Employer Reporting Page". On the left, there is a login section with the text "Enter your User ID below." and a "User ID:" label above a text input field. Below the input field is a "Login" button. On the right, there are three sections: "Are you a Payroll Specialist?" with a description and a link "Open a Payroll Specialist Account" (highlighted with a red arrow and the number 2); "Are you a Web Administrator?" with a description; and "Not Sure?" with a link "Contact ORS". At the bottom right, there is a "Non Business Days" section with a link "view the Non-Business Days List".

3 — Fill out the requested information and click Next.



The screenshot shows the "Employer Payroll Account Creation" page. The heading is "Employer Payroll Account Creation". Below the heading is a welcome message: "Welcome to the payroll specialist account creation page. You must complete the section below for the account to be created." Below the message is a note: "\* indicates required fields." The main section is titled "Account Information" and contains several required fields: "\*User ID:" (minimum 6 characters), "\*First Name, MI:", "\*Last Name:", "\*Email:", "\*Confirm Email:", and "\*Employer Numbers:" (e.g., 10000,20000,30000). At the bottom right, there is a "Next" button (highlighted with a red arrow and the number 3).

4 — Review the information on the next screen. If any information is not correct, click Cancel to return to the Employer Payroll Account Creation screen and start over. If it is correct, click Save Account at the bottom of the screen.

**Employer Payroll Account Validation**

Please validate the personal information you typed.

**Personal Information Summary**

User ID: DoeJane

First Name, MI: Jane

Last Name: DoeAd

Email: janedoe@reportingunitname.org

**Employer Numbers & Employer Names**

Employer Number	Employer Name	Select/Unselect
12340	ACME PUBLIC SCHOOLS	<input checked="" type="checkbox"/>

4 →

Save Account

Cancel

5 — When you have clicked Save Account and received a confirmation screen, contact your reporting unit's Web Administrator, who will give you authorization and activate your account. You will receive an email confirming activation of your account. Keep your user ID, password, MILogin user ID, employer number, and Web Administrator contact information in a safe place for future reference.

A list of the current contacts for your reporting unit can be found at the bottom of the Employer Reporting website homepage once a user logs in. If you are responsible for reporting multiple reporting units, you will need to select the reporting unit number.

# Reporting Instruction Manual

The *Reporting Instruction Manual (RIM)* is the authoritative guide to ORS reporting. It is a searchable web document that explains what you are reporting and how to report it accurately and timely. The *RIM* provides a summary of basic plan provisions under Michigan's retirement act (PA 300 of 1980, as amended) and the legal requirements for reporting, established by the retirement act or by ORS as allowed by law. Current laws, rates, and factors are subject to change and are updated in the *RIM* as quickly as possible.

Chapters 1-6 cover information regarding membership, compensation, hours, and benefit plans, as well as information about the websites used in reporting. Chapters 7-14 focus on providing instructions for reporting using the Employer Reporting website. Information about whether a type of payment is considered reportable will be found in Chapter 4: Reporting Compensation. Information about how to actually submit or adjust a record on a report that includes that payment can be found in Chapter 7: Payroll Reporting.

The main page of the *RIM* shows a list of RIM chapter links, along with links to the appendices and glossary. Recently updated sections are also listed here, and a search bar is at the top right (not shown below).

1: Introduction

2: Websites

3: Membership

4: Reporting Compensation

5: Reporting Hours for Service Credit

6: Member Benefit Plans and Contributions

7: Payroll Reporting

8: Employer Payment and Statements

9: Retirees Who Return to Work

10: Tax-Deferred Payment Plan

11: Final Payroll Details

12: Managing Employer Contacts

13: Codes And Definitions

14: Programming

Appendix A: Obsolete Reporting Information

Appendix B: Previous Versions of Revised Reporting Information

Glossary

Chapter links

## Reporting Instruction Manual

The *Reporting Instruction Manual (RIM)* provides information and instructions to help you comply with the reporting and payment requirements of the retirement law. The information contained in the manual is adapted from statute, board decisions, and retirement system policy. If there are any discrepancies between the *Reporting Instruction Manual* and the actual law, the provisions of the law govern.

The chapters of this manual are listed on the left. You may need to scroll down to see all fourteen chapter names, as well as [Appendix A](#), [Appendix B](#) and the [Glossary](#). Click on the chapter name to see the sections of the chapter.

View [Get to Know the New Reporting Instruction Manual \(RIM\)](#) for tips on navigating the manual. You may search the manual by using the Search box at the top right of the screen.

**Search tips:**

- Search results will include pages in the *Reporting Instruction Manual* as well as other pages on the Employer Information website.
- To find an exact phrase, put the phrase in quotes. The results will only include pages with the same words in the same order as the ones inside the quotes.
- For example, searching on "defined contribution" will show only the results with that phrase, leaving out results with the word *defined* alone or *contribution* alone.

**Additional Sources of Information**

The [Public School Employee's Retirement System member website](#), the [Pension Plus Retirement Plan member website](#), and the [Public School Employees' Retirement Act](#) are valuable resources for you and your employees.

**Recent Updates (past 12 months)**

For updates made after March 18, 2022, the previous version is available in [Appendix B](#). All links below go to the current version.

- 4.02.00: IRS Reportable Compensation (updated 01/07/22)
- 3.03.08: Independent contractors and third-party employees (updated 11/16/21)



### III. Understanding reporting roles

A *reporting unit* is an employer participating in the Michigan Public School Employees' Retirement System. Reporting units include all K-12 schools, intermediate school districts, some participating public school academies and charter schools, tax-supported community colleges, seven Michigan universities, and some participating district libraries.

As an employee of a reporting unit who submits wages, hours, and contributions on each MPSERS member to the retirement system, the accuracy and reliability of members' pensions depend on the information you provide to ORS. Your role is essential to maintaining the Defined Benefit (DB) and Defined Contribution (DC) plans.

ORS has designated several user types to categorize the type of tasks and responsibilities a reporting unit's staff may have. Each user type has its own roles and responsibilities, and each has a different level of access to ORS' reporting system. The following chart explains the user types and their roles and levels of access.

User type	User role/responsibility/access
Web Administrator	<ul style="list-style-type: none"><li>• The lead payroll reporter for each reporting unit.</li><li>• Access to all reporting functions in the employer reporting system.</li><li>• Maintains ORS contact information for the reporting unit.</li><li>• Activates/deactivates other reporting user accounts within their designated reporting unit.</li><li>• Manages and controls access for all web users within their designated reporting unit.</li><li>• Adds, edits, and deletes contact types.</li><li>• Account must be created by ORS and certified by superintendent.</li></ul>
Employer Reporting (1-5)	<ul style="list-style-type: none"><li>• The primary submitter of payroll reports to the retirement system.</li><li>• Access to all reporting processing functions, such as submitting reports and making adjustments.</li><li>• Receives and responds to ORS requests for additional information regarding member accounts including final salary information.</li><li>• Cannot submit payments; can view employer statements.</li></ul>
Payment Processor (1-3)	<ul style="list-style-type: none"><li>• Submits payments for employer and member contributions.</li><li>• Access to online payment processing.</li><li>• Access to employer statements and financial records.</li><li>• Receives communications regarding financial information or changes related to financial reporting.</li><li>• No access to reporting functions.</li></ul>

User type	User role/responsibility/access
Member Inquiry (1-2)	<ul style="list-style-type: none"> <li>• Access to the Member Benefit Inquiry screen only which allows the user to look up a member's benefit structure.</li> <li>• No access to reporting functionality.</li> <li>• Cannot submit payments.</li> </ul>

At some reporting units, one person may perform tasks in more than one user type, but only one user ID will be associated with a specific role. If a reporting unit has more than one person performing the role of a specific user type, each is designated by a different number. For example, if a reporting unit has three people assigned to Employer Reporting, they will be designated as Employer Reporting 1 (ER1), ER2, and ER3. If a reporting unit has only one person doing both employer reporting tasks and payroll processor tasks, that person may be designated as both ER1 and Payment Processor 1, with a unique user ID and password for each role. But two people will never share a designation such as ER1.

If the employee listed as ER1 terminates employment, the web administrator should replace that user type with another employee assuming their responsibilities. ORS will continue to send communications and important information to the person listed as ER1 for your reporting unit. If this contact information is not current or accurate, your reporting unit's web administrator will receive the communications until another person is designated as ER1.

## Additional contacts: Nonreporting roles

Additional contacts may be created for staff who do not require access to reporting or financial records but may need to be contacted for other purposes, such as a superintendent. The reporting unit decides which of its staff should be added as contacts and which type of contact they are. Below is a list of ORS contact types who do not have access to the Employer Reporting website:

- Superintendent.
- Administrator 2.
- Administrator 3.
- Business Official.
- HR Director.
- Human Resources.
- Other 1.
- Other 2.
- Technical 1.
- Technical 2.
- Escalation 1.
- Escalation 2.

Whenever possible, the escalation contact(s) should be someone who oversees the reporting and payment processes — someone other than those with web reporting or payment processor access. This may be the supervisor or director for the payroll office.

## IV. Understanding benefit plans

ORS administers multiple plans held within MPSERS, including Defined Benefit (DB) pension plans, Defined Contribution (DC) plans, and the Pension Plus and Pension Plus 2 plans, which are hybrids of the two, so that the member has a traditional pension as well as a DC component when they retire. Understanding the basics of a DB plan and a DC plan and the differences between them is essential to reporting your employees.

A *DB plan* is a retirement plan that provides a guaranteed lifetime pension payment in retirement based on a set formula. A DB plan is a traditional pension in which a member receives a predetermined monthly payment in retirement for their lifetime. To qualify for a pension in retirement, members must meet certain age and service (employment) requirements.

A *DC plan* is a retirement plan in which a percentage of earnings are set aside each pay period by the employer and the employee for the benefit of the employee. DC contributions made by the employer and the employee are invested in the State of Michigan 401(k) and 457 Plans. This type of retirement plan is strictly an investment account to be used in retirement. No predetermined monthly payment is guaranteed. Some employees choose to defer some compensation to a State of Michigan 457 Plan account, and this type of account is like a DC plan, but without the employer contribution. The employer defers a percentage of the employee's compensation to this plan on the employee's behalf.

Employees hired by Michigan public schools are placed in a benefit structure based on when they first became members of MPSERS. The benefit structure categorizes a member's retirement plan type, which varies based on available benefits, eligibility requirements, contribution rates, and pension factors. For public school employees there are multiple benefit structures:

Defined Benefit (DB)		Defined Contribution (DC)	Hybrid of DB and DC
MIP Fixed	MIP 7%	DC	Pension Plus
MIP Graded	Basic	MIP DC Converted	Pension Plus 2
MIP Plus	Basic 4%	Basic DC Converted	

In addition, each member has a retiree healthcare plan:

- Premium subsidy benefit — a portion of the monthly insurance premiums are paid by the retirement system after retirement.
- Personal Healthcare Fund (PHF) — a fund established to provide for medical expenses in retirement. Members with PHF are considered to have a DC component to their benefit structure.

To determine what plan a member or retiree is in, use the Member Benefit Plans link on the Employer Reporting website. This process allows you to review basic information about an employee to determine the amount of employee contributions that should be withheld.

## V. ORS reporting

### **MPERS membership — Who must be reported?**

Almost all employees of a reporting unit are members of the retirement system (MPERS) — but not all. Who is a MPERS member and how do you know who to report? According to the retirement act, a MPERS member is any public school employee not excluded from membership. A rule of thumb is if a member is hired and paid directly as an employee of the school district, they most likely are considered a MPERS member. Once an employee is identified as a MPERS member they are placed into the appropriate benefit structure based on their hire date. Any new employee new to MPERS will be placed in the Pension Plus 2 plan with the Personal Healthcare Fund (PHF) as their retiree healthcare plan. New employees have 75 days to elect to stay in the Pension Plus 2 plan or retroactively switch to the Defined Contribution (DC) plan with the PHF. If they make no election within the 75-day window, they will default to the DC plan, retroactively. The new employee will need to log in to their miAccount to make their retirement plan election.

In addition to reporting MPERS members, you must report MPERS retirees who return to work. These employees were members until they retired; now they collect a pension. ORS collects information about their wages to ensure they are in compliance with wage limits for retirees. New employees who receive a MPERS pension are required to inform their employer of this fact when they are hired.

### **What must be reported?**

As a payroll officer, you report several types of information that determine the pension and other benefits that MPERS members receive upon retirement. The three main types of information you must report include:

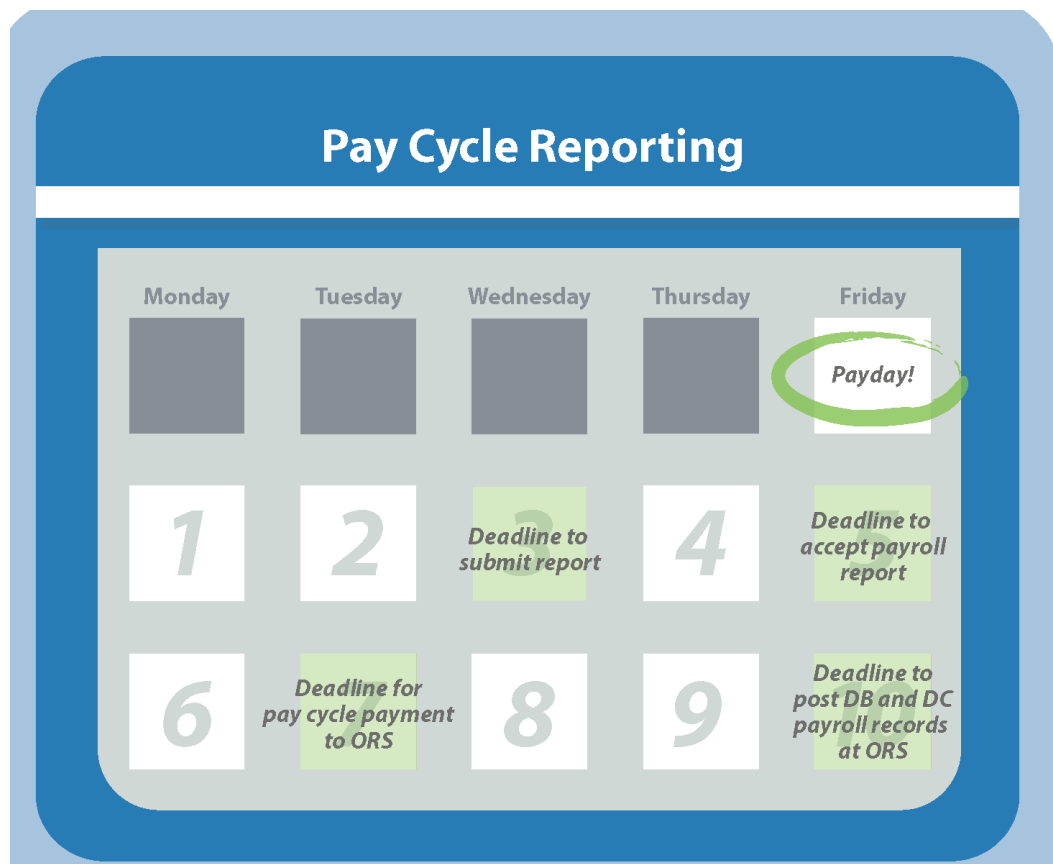
- Wages and other types of compensation — Reportable compensation must be accurately reported using the correct code indicating the type of compensation. Required contributions and pensions are based on compensation.
- Hours — Accurate reporting of employee hours, or service, allows ORS to calculate the retirement eligibility of an employee in the Defined Benefit (DB) plan, which is based on their years of service. For employees in the DC plan, hours must be accurate to determine whether they are fully vested in their state of Michigan 401(k). All the information above applies to employees in the Pension Plus or Pension Plus 2 plans, which have both a DB component and a DC component.
- Contributions — Depending on the member's benefit plan, various member and employer contributions are paid into the MPERS system or into the member's 401(k) and 457 accounts, where it is invested. Accurate and timely reporting and payments of contributions ensure that members are building their retirement accounts as they directed and ensure the fiscal health of the retirement system.

## Compensation

Understanding what information to submit to ORS can be complex. A reporting unit has the right to compensate its employee any amount negotiated; however, not all the compensation may be reportable to ORS. Only certain types of compensation are recognized as reportable for the purposes of determining a member's pension as defined in PA 300 of 1980, as amended.

## Pay cycle reporting

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. DB and DC records that can be accepted and posted by the employer must be posted by the tenth business day after your pay cycle end date.



## Detail records

The employer reporting system organizes member data into four different types of records containing different details. Payroll reports are made up of a set of detail records. Each record contains specific information related to that member for that specific pay period. ORS names these detail records:

- Detail 1 (DTL1) record — Demographic information.
- Detail 2 (DTL2) record — Wage (compensation) and hours information.
- Detail 3 (DTL3) record — Tax-deferred payment information.
- Detail 4 (DTL4) record — Gross wages and employer and member 401(k) and 457 contribution information.

*Detail 1 (DTL1) records* contain the member's demographic information including Social Security number (SSN), name, and address. These records are submitted when a member is new to the system or makes some change to their demographic information. Please note that the Detail 1 record must also include date of birth and gender.

**Detail 1 - Member Demographics:**

SSN:

Old SSN:

First Name:

Last Name:

Middle Name:

Name Change Indicator: ☐

Address - 1:

Address - 2:

Address - 3:

City:

State:

Zip - 1:

Zip - 2:

Province:

Country Code:

Postal Code:

Status Code:

Status Date: (MM/DD/YYYY)

Date Of Birth: (MM/DD/YYYY)

Gender:

*Detail 2 (DTL2) records* contain reportable DB plan wages, hours, and contributions.

When determining wages to report to ORS, what is reported on the Detail 2 record may be different from what is reported on the Detail 4. Employer Reported Wages on the Detail 2 should include all reportable compensation as defined by statute. Employer Reported

Wages on the Detail 4 should include gross wages as found in Box 1: Earnings of the member's *W-2* form.

## Detail 2

Employer reported wages = Reportable compensation  
(as defined by statute)

## Detail 4

Employer reported wages = Gross wages  
(Exceptions include nontaxable exclusions per IRS rules and regulations.)  
Gross wages are found on a member's *W-2* form (Box 1: Earnings).

Detail 2 - Wage and Service:

SSN:

First Name:

Last Name:

Middle Name:

Begin Date: (MM/DD/YYYY)

End Date: (MM/DD/YYYY)

Retirement Hours:

Reported Wage Code:

Employer Reported Wages: \$  ← Enter reportable compensation here.

Exception Wages: \$

Employee Contribution: \$

Employer Contribution: \$

Pay Rate:

Employment Class Code:

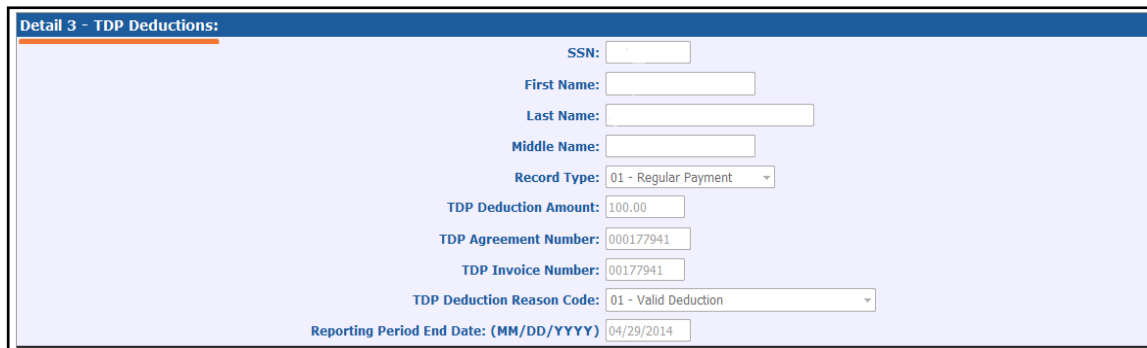
Contract Begin Date: (MM/DD/YYYY)

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 ☐

*Detail 3 (DTL3) records* contain information about a member's tax-deferred payments (TDP) for service credit purchases. Only members with *TDP Agreements* require records of this type. For more information on TDPs see the [RIM Chapter 10: Tax-Deferred Payment Plan](#).



**Detail 3 - TDP Deductions:**

SSN:

First Name:

Last Name:

Middle Name:

Record Type: 01 - Regular Payment

TDP Deduction Amount: 100.00

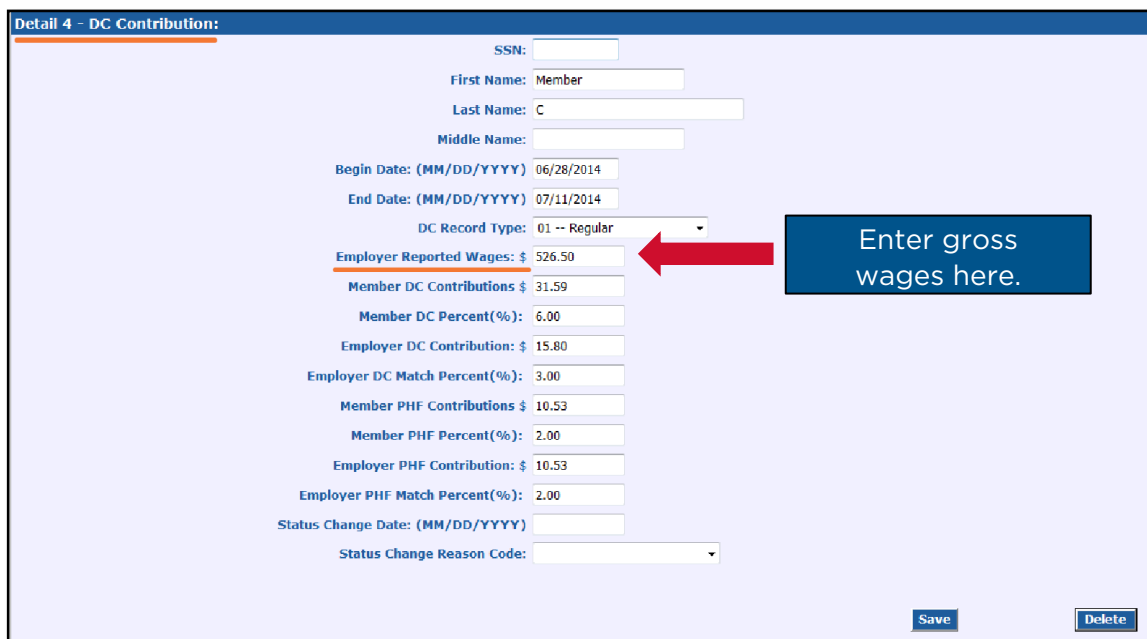
TDP Agreement Number: 000177941

TDP Invoice Number: 00177941

TDP Deduction Reason Code: 01 - Valid Deduction

Reporting Period End Date: (MM/DD/YYYY) 04/29/2014

*Detail 4 (DTL4) records* contain wages and contribution amounts based on an employee's gross wages rather than reportable compensation. An employee's gross wages — found in Box 1: Earnings of the employee's *W-2* form — should be entered in Employer Reported Wages. This may be different from the member's reportable compensation entered in their Detail 2 record. Please note that weekly workers' compensation, long-term disability, and short-term disability are not reported on a Detail 4 record.



**Detail 4 - DC Contribution:**

SSN:

First Name: Member

Last Name: C

Middle Name:

Begin Date: (MM/DD/YYYY) 06/28/2014

End Date: (MM/DD/YYYY) 07/11/2014

DC Record Type: 01 -- Regular

Employer Reported Wages: \$ 526.50

Member DC Contributions \$ 31.59

Member DC Percent(%) 6.00

Employer DC Contribution: \$ 15.80

Employer DC Match Percent(%) 3.00

Member PHF Contributions \$ 10.53

Member PHF Percent(%) 2.00

Employer PHF Contribution: \$ 10.53

Employer PHF Match Percent(%) 2.00

Status Change Date: (MM/DD/YYYY)

Status Change Reason Code:

Enter gross wages here.

Save Delete



## Employment class and wage codes

Member wages are reported using a combination of class codes and wage codes. The class codes define your employees' positions within your reporting unit. Quite often, employees will work in more than one position. When a member works in two or more different positions, you will need to submit separate Detail 2 records using the correct employment class code, wage code, and pay rate for each position.

For example: Member B is a teacher who also coaches basketball and is paid for their coaching. During this pay period, Member B also received a lump-sum longevity payment for \$800 and \$1,000 in merit pay — both are types of reportable compensation without hours. Member B earns \$78,000 in teaching wages over the year. For this pay period, Member B's records would use the following class and wage codes:

### Example 1

Wage type	Amount	Wage code description	Employment class code
Teaching wages	\$3,000	01 — Regular Wages	1240 — Teaching
Coaching wages	\$1,500	11 — Coaching Wages	1560 — Coaches — Recreational
Longevity pay, merit pay*	\$1,800	09 — Wages Without Hours	1240 — Teaching

\*Longevity and merit pay can be combined and reported with wage code 09.

During the summer months you will need to change Member B's wage code to reflect their summer spread wages. During the summer Member B would be reported with Class Code 1240 — Teaching and Wage Code 08 — Summer Spread Wages. You reported hours for the actual time worked throughout the school year; therefore, the summer spread wage code does not allow for hours.

### Example 2

Wage type	Amount	Wage code description	Employment class code
Teaching wages	\$3,000	08 — Summer Spread Wages	1240 — Teaching
Coaching wages	\$1,500	11 — Coaching Wages	1560 — Coaches — Recreational

Example 2 shows compensation for a pay period during the summer. In this pay period, Member B did not receive longevity or merit pay, which are lump-sum payments. The summer spread wage code (08) is used in place of a regular wage code. Also note the coaching wages shown above. This member receives \$3,000 in regular wages (spread over the summer months) but in addition has a summer coaching position. Wages for the two class codes are reported separately as shown above, with hours reported only for the coaching wages.

## Reporting process

Creating and submitting payroll reports is the primary task of the Employer Reporting role. Reports must be submitted according to a schedule that corresponds to the pay periods at your reporting unit. Late reports incur fees, so it is important to understand your reporting unit's payroll calendar for reports. See the *RIM* section [7.00.01 Payroll calendars and due dates](#) for more information.

Reports are made up of basic information, such as the reporting unit number, pay period begin and end dates, and a set of detail records containing the data you are reporting.

Payroll reporting has five basic steps:

1. Submit a report by uploading, copying forward, or manually entering data into a payroll report on the Employer Reporting website. The employer reporting system will verify the data submitted overnight through a process known as Edits and Validations. Records in the report that do not pass this verification process will be flagged or suspended. These records must be reviewed and corrected. ORS will send a payroll status report email indicating the number of flagged, suspended, and posted records. At this point the report is considered unposted.
2. Work on the report to make all records valid. Using tools on the Employer Reporting website, such as the Download Detail (described below) verify report totals and check that the number of employees, gross wages, retiree wages, DB and DC employer contributions, DB and DC member contributions, and tax-deferred payments are correct. The report may need to run through the overnight verification process more than once before all the records are in valid status.
3. Accept the payroll report after you have verified your information and are confident it is accurate. Valid data will now post to the member accounts, and the report is considered posted. Once you accept a report, *it cannot be deleted* if even one record has posted. In addition, posted records cannot be deleted. Corrections to posted records must be made by using adjustment codes in detail records included in a later report.
4. Reconcile your employer statements, payments, and financial records to ensure accurate reporting.

## The Download Detail screen

The Download Detail link on the View Report Totals page on the Employer Reporting website allows you to view the details on submitted reports in spreadsheet form. You can view a download detail for your entire report, posted records only, unposted records only, or adjustment records only. Use the download detail to help you identify unposted records with errors to be corrected or posted records that require adjustments.

The download detail spreadsheet can be especially helpful when looking for discrepancies in DB member and employer contribution amounts. The information on this spreadsheet can be used to reconcile your reports with your payroll system output.

## The View DC Feedback File screen

The information on the link, provided by both Voya Financial and ORS, relays to you any recent DC and PHF contribution changes. The link should be checked on a regular basis, or at least each time you process payroll. Each record on the file contains the employee's name, their benefit structure, the last four digits of the SSN, the new contribution percentages, the date the change was received, and the report end date when the changes will be effective.

To keep the Feedback File screen up to date and easier to use, once you have updated your employee records with the deduction changes, place a check mark in the Read Record box and click Save. The record will drop down to the Read Feedback section of the page leaving only the unchanged records in the Unread section. These Read Records will remain on the screen only until the page is closed when they will be removed. If you need to recall any records at a later time, simply use the Search Criteria section provided on the Feedback File screen.

## The View Election Status screen

New to MPSERS employees make their election through miAccount. The View Election Status screen will inform you of the status of their election process. It is divided into two sections: those who have not made their election and those who have made their election.

Under the New Members Yet to Make Election section you can see how many days are left in each member's election window. Click on the blue link in the SSN column to see when and which election communications were sent from ORS.

Under the New Members Who Have Made Their Election section you can see if they elected Pension Plus 2 or DC or if they defaulted into the DC plan. If they elected or defaulted into the DC plan, this link will tell you if adjustments to Detail 4 records are required. After adjustments have been made to the Detail 4 records, check the box in the DTL4 Adjustments Completed column to remove that member's information from that screen.

*Note:* New member's election information will be displayed on the View Election Status screen for 100 days from the first report end date.

## The View Employee Information screen

A history of reported wages and hours and posted member and employer contributions for employees of your reporting unit can be found on the View Employee Information screen on the Employer Reporting website. Data is available from October 2002 through present day for data reported by your reporting unit.

Not only can you see exactly what posted to the employee account, the information is invaluable when you need to make adjustments to prior posted information.

Edits and validations for adjustment records require that record begin and end dates, wage codes, and class codes on an adjustment record be compatible with the originally posted data or the adjustment record could suspend.

The View Employee Info screen displays data by fiscal year, and each fiscal year is divided into three sections:

- Wage Record Details: Information reported on a Detail 2 (DTL2) – Wage and Service record.
- DC Contribution Record Details: Wage information reported, and contribution amounts posted from a Detail 4 (DTL4) – DC Contribution record.
- TDP Details: Information reported and posted from a Detail 3 (DTL3) – TDP Deductions record.

## The View Payroll Calendar screen

This page displays past and current payroll calendars for your reporting unit. Much of ORS programming for employer statements and granting service credit is based on your payroll reporting frequency. Changes to current payroll calendars can only be made by ORS. Policy allows calendar modifications due to a change of payroll frequency, such as changing from a biweekly to a semimonthly frequency, or in the event of a fiscal year with 27 pay periods. It is important to note that adjustments made to your payroll calendar will result in changes to your report and payment due dates as well.

Your payroll calendar can contain biweekly, monthly, or semimonthly dates. Some employers use different pay periods for different types of employees, and as a result, will need multiple calendars.

To change your payroll calendar, contact ORS at [ORS\\_Web\\_Reporting@michigan.gov](mailto:ORS_Web_Reporting@michigan.gov). View *RIM* section [7.00.01 Payroll calendars and due dates](#) for more information.

## The Retirement Applicants screen

This link will provide a list of members who have filed a retirement application. This list is sorted into two columns, regular retirement, and initial pension. For each member listed, ORS records show that this member works or has worked at your reporting unit, and you are required to complete the final payroll details (FPD) for each retiring employee. You can do this by clicking on the applicant's name to open the FPD screen and submitting the required information.

Please note that this should be checked regularly as the system does not prompt you for each new applicant. For step-by-step instructions on how to use this link, view *RIM* [Chapter 11: Final Payroll Details](#).

## The View Employer Statement screen

This link allows you to view your organization's Pay Cycle Statement, Recent Activity, Employer Statement History, Verify Amount Due, Shortfall and Late Fee, and Shortfall Interest. The Employer Statement contains information for both DB and DC.

Use Recent Activity, which updates in real time, on days one through six of the pay cycle to find the balance due. On the seventh business day after your pay period end date, the balance displayed on the Pay Cycle Statement is due to ORS. If you would like to go back to look at a previous statement, you can visit the Employer Statement History link.

## The Payments screen

This link is available only to those with Payment Processor access. Payment processors can click this link to go to the Payments page to make both DB and DC payments to ORS online. Payment Processors can also see transaction statuses of pending payments, previous payments, and the accounts used to make the previous payments.

For instructions on how to make a payment or for more information, view *RIM* section [8.03.02: How to make a payment](#).

## Employer newsletter

ORS sends a monthly newsletter, *MPERS Employer News*, to all MPERS reporting units. The newsletter features important dates and reminders, helpful tips, and articles on relative topics.

Visit the Employer Information website ([Michigan.gov/PSRU](http://Michigan.gov/PSRU)) to see an archive of previous newsletters. If you are listed as a contact on the Employer Self Service website, you will be automatically subscribed to the Employer newsletter.

## VI. ORS contact information

As you are becoming familiar with the tasks and responsibilities of reporting to ORS, we welcome calls and emails to clarify the information in this guide. ORS Employer Reporting is available for assistance during normal ORS business hours Monday through Friday except for state of Michigan holidays.

Contact	Phone	Email	Purpose
ORS Employer Reporting	800-381-5111	<a href="mailto:ORS_Web_Reporting@Michigan.gov">ORS_Web_Reporting@Michigan.gov</a>	Answer any of your retirement reporting questions or needs.
ORS Member Customer Service	800-381-5111	N/A	Answer any of your personal member retirement account needs.

## VII. Appendix: ORS Acronyms

<b>ACH</b>	Automated Clearing House (a type of electronic funds transfer)
<b>ACFR</b>	annual comprehensive financial report
<b>CS</b>	critical shortage OR core services (in context of retirees who return to work)
<b>DB</b>	defined benefit (may refer to the Basic plan or a MIP plan; or to the pension component of Pension Plus or Pension Plus 2)
<b>DC</b>	defined contribution (may refer to the Defined Contribution plan, the savings component of Pension Plus or Pension Plus 2, or the Personal Healthcare Fund). ORS does not use the acronym DC to mean deferred compensation.
<b>DTL1</b>	Detail 1 – Member Demographics
<b>DTL2</b>	Detail 2 – Wages and Contributions
<b>DTL3</b>	Detail 3 – TDP Deductions
<b>DTL4</b>	Detail 4 – DC Contributions
<b>ER</b>	Employer Reporting, the section of ORS that supports reporting units and ensures compliance with reporting statutes and guidelines.
<b>FAC</b>	final average compensation
<b>FICA</b>	Federal Insurance Contributions Act – employers and employees pay a FICA tax to fund Social Security and Medicare.
<b>FPD</b>	final payroll details
<b>FT</b>	full time
<b>FY</b>	fiscal year
<b>GASB</b>	Governmental Accounting Standards Board
<b>HCC</b>	health care contribution, a contribution for members with Premium Subsidy.
<b>ISD</b>	intermediate school district
<b>LTD</b>	long-term disability
<b>MIP</b>	Member Investment Plan
<b>MPERS</b>	Michigan Public School Employees' Retirement System
<b>NOL</b>	net OPEB liability
<b>NPL</b>	net pension liability
<b>OPEB</b>	other postemployment benefits
<b>ORG number</b>	organization number (same as reporting unit number, RU number, or RU#)
<b>ORP</b>	Optional Retirement Plan
<b>PA</b>	Public Act
<b>PHF</b>	Personal Healthcare Fund
<b>PSA</b>	public school academy
<b>PSRU</b>	public school reporting unit – used in the URL for the Employer Information website
<b>PT</b>	part time
<b>RIM</b>	<i>Reporting Instruction Manual</i>
<b>RU, RU#</b>	reporting unit, reporting unit number
<b>SC</b>	service credit
<b>SSN</b>	Social Security number
<b>STD</b>	short-term disability
<b>TDP</b>	tax-deferred payment
<b>TOL</b>	total OPEB liability
<b>TPL</b>	total pension liability
<b>UAAL or UAL</b>	unfunded actuarial accrued liability
<b>WWC</b>	weekly workers' compensation
<b>YOS</b>	years of service