



End of School Year Checklist

Use this checklist as a reminder of retirement reporting tasks associated with the end of the school year and summer.

Reporting and payments:

- ☐ Begin using the summer spread wage code (08). See [RIM 4.02](#) and [RIM 7.03.03](#).
- ☐ For any employee who is terminating with your reporting unit, submit a termination date on a Detail 4 (DTL4) record. See [RIM 7.04.02](#).
- ☐ Complete Final Payroll Details (FPDs) for members who are retiring. See [RIM 11.00](#). Other resources available on the Employer Information website:
 - E-learning module: [Final Payroll Details](#)
 - Job aids:
 - [Balancing Final Payroll Details Instructions](#)
 - [FPD Balancing Worksheet](#)
 - [Avoid FPD Errors](#)
- ☐ To avoid late fees and interest, be aware of payments due for UAAL Rate Stabilization and MPSERS One-Time Deposit that appear on the Pay Cycle Statements in July and August.
- ☐ For retiring employees in job classifications with less than three members, a salary schedule is now on the list of required documents. Review our [Salary Schedules and Allowable Salary Increase FAQs page](#) for answers to frequently asked questions about salary schedules to ensure your reporting unit is in compliance with this new requirement.

Tax-Deferred Payment (TDP) agreement addendums:

- ☐ Advise employees preparing for retirement or terminating employees with a TDP agreement of the 90-day window to transfer their agreement from you to the new employer using the [Tax-Deferred Payment \(TDP\) Agreement Addendum \(R0625C\)](#). See [RIM 10.09](#).
- ☐ Ask new employees whether they had a TDP agreement with their previous employer, and if so, process the [TDP Agreement Addendum \(R0625C\)](#) for those employees. See [RIM 10.09](#).

Preparing for new employees and education for you and your employees:

- ☐ Voya Financial provides education to participants in the Pension Plus 2, Pension Plus, and Defined Contribution plans including those in the 75-day election window. Call Voya at 517-284-4422 to set up in-person or virtual one-on-one appointments and/or presentations for your school or district. Participants can also register for education convenient for them at [StateOfMiPlansEducation.com](#) or by calling 517-284-4422.
- ☐ Review the Member Benefit Plan link on the Employer Reporting website ([RIM 7.06.01](#)) to capture any DC Contribution deductions, including those who are new to the State of Michigan 457 Plan ([RIM 6.03.05](#)).

Reporting new employees:

- ☐ Verify Social Security numbers (SSNs) are correct before reporting by requesting proof from the new employee or from your human resource department. **IMPORTANT: Always contact ORS with any SSN issues or corrections before taking any action.**
- ☐ Use the Member Benefit Plan link on the Employer Reporting website (see [RIM 7.06.01](#)) to determine whether the new employee is:
 - new to the retirement system,
 - a current MPSERS member who is new to your reporting unit, or
 - a MPSERS retiree (if a retirement effective date is displayed).