

Acronyms used in ORS Employer Reporting

TERM	DEFINITION
ACH	Automated Clearing House (a type of electronic funds transfer)
ACFR	annual comprehensive financial report
CS	critical shortage OR core services (in context of retirees who return to work)
DB	defined benefit (may refer to the Basic plan or a MIP plan; or to the pension component of Pension Plus or Pension Plus 2)
DC	defined contribution (may refer to the Defined Contribution plan, the savings component of Pension Plus or Pension Plus 2, or the Personal Healthcare Fund)
DTL1	Detail 1 – Member Demographics
DTL2	Detail 2 – Wages and Contributions
DTL3	Detail 3 – TDP Deductions
DTL4	Detail 4 – DC Contributions
ER	Employer Reporting, the section of ORS that supports reporting units and ensures compliance with reporting statutes and guidelines.
FAC	final average compensation
FICA	Federal Insurance Contributions Act – employers and employees pay a FICA tax to fund Social Security and Medicare.
FPD	final payroll details
FT	full time
FY	fiscal year
GASB	Governmental Accounting Standards Board (refers to GASB Statements No. 67/68 and Statements No. 74/75, with which reporting units must comply)
HCC	health care contribution, a contribution for members with Premium Subsidy.
ISD	intermediate school district
LTD	long-term disability
MIP	Member Investment Plan
MPSERS	Michigan Public School Employees' Retirement System
NOL	net OPEB liability
NPL	net pension liability
OPEB	other postemployment benefits
ORG number	organization number (same as reporting unit number, RU number, or RU#)
ORP	Optional Retirement Plan
PA	Public Act
PHF	Personal Healthcare Fund
PSA	public school academy
PSRU	public school reporting unit – used in the URL for the Employer Information website
PT	part time
RIM	<i>Reporting Instruction Manual</i>
RU, RU#	reporting unit, reporting unit number
SC	service credit
SSN	Social Security number
STD	short-term disability
TDP	tax-deferred payment
TOL	total OPEB liability
TPL	total pension liability
UAAL or UAL	unfunded actuarial accrued liability
WWC	weekly workers' compensation
YOS	years of service