

# GENERAL INFORMATION

The report and contributions are due within five working days after each regularly occurring payday.

Agencies must report all employees even if they are not a member of a retirement system.

Retirement statutes require your agency to send a payroll report and retirement contributions to us within **five working days** after each regularly occurring payday. If a payroll is late, § 19-2-506, MCA provides for a penalty of 9% or \$10.00 a day, whichever is greater.

Reporting agencies use the MPERA's Web Reporting system and remit payment via automated clearing house (ACH). The two ways of reporting using the MPERA's Web Reporting system are: (1) the Create Report method; or (2) the Transfer Report method.

Detailed descriptions of each reporting method are provided in this chapter.

## ALL REPORTS REQUIRE THE SAME INFORMATION.

The report should list every employee in your agency.

Retirement statutes exclude certain employees from membership and membership may be optional for others. If a new employee is already receiving a monthly retirement benefit from MPERA, they are considered to be a working retiree and must be reported as a non-contributing employee.

## Payroll Report Information

The payroll report should contain the following information for each employee, even if not a member of a retirement system.

- ◆ **SSN** – Employee's social security number.
- ◆ **Last Name** – Employee's last name. Should be the same as the membership card.
- ◆ **First Name** – Employee's first name. Should be the same as the membership card.
- ◆ **MI** – Employee's middle initial.
- ◆ **Term Box** – Must be checked if this is the employee's last reported earnings.
- ◆ **Earnings** – Gross salary, wages, or compensation paid to the employee for the pay period. Depending on the specific retirement system, you might have to include pay for regular, overtime, sick leave and annual leave used.

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- ◆ **Contrib.** – Contributions are deducted pre-tax from the employee's salary. Use the employee's gross salary to calculate contributions. Depending on the specific retirement system, contributions **should not** be withheld on payouts of sick, annual or compensatory leave unless the employee is terminating. Withhold contributions before federal and state taxes. The contribution rate is dependent upon the employee's retirement system.
  - ◆ **Hours** – All hours for which the employee received pay, salary, or compensation. Include all regular, overtime, sick leave and annual leave hours. You must report hours for all paid compensation so that service can be credited properly.
  - ◆ **Zero Earn Box** – Must be checked if you are reporting an employee with zero earnings during the pay period.
  - ◆ **Hourly Rate** – Hourly rate of pay the employee receives.
  - ◆ **Service Purchases** – Type and amount of service purchase. If you pay your employees more than once a month, the withholding can be reported in a full payment once a month or half of a payment (+/- \$.01) twice a month. If you have three paydays in a month, do not withhold service purchase contributions on the third payday.
  - ◆ **Full/Part Time** – Indicate whether the employee is (Y) part time or (N) full time.
  - ◆ **NCE Status** - Indicate whether the employee is Excluded (PERS only), Optional (PERS only), or a Working Retiree (PERS, SRS, JRS and FURS only).
  - ◆ **Position Type** – Indicate whether the contributing employee is (P) permanent, (S) seasonal or (T) temporary. If an employee has a gap of three or more months between pay checks list them as 'seasonal'. Use the appropriate value for all of your non-contributing employees (employees who are not retirement system members). The non-contributing value chart is available on our website at <http://mpera.mt.gov/docs/NCNTRBValues.pdf>.
  - ◆ **Date of Hire** – The first day the employee reports to work with your agency.

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## PAYROLL SUMMARY INFORMATION

The payroll summary must reflect the following on your contributing employees only.

- ◆ **Count** – Number of contributing members listed on report.
- ◆ **Hours** – Total hours of all contributing members reported.
- ◆ **Earnings** – Total earnings of all contributing members reported.
- ◆ **Employee Contributions** – Total contributions withheld from all employees reported.
- ◆ **Service Purchase Contrib** – Total service purchase contributions withheld from all employees reported.
- ◆ **Employer Contributions** – The total earnings for contributing members multiplied by the current contribution rate for the employer. The contribution rate is dependent upon the retirement system.
- ◆ **Penalty Paid** – Amount of any penalty paid. (Currently not an active field for web reporting)
- ◆ **Total Due This Report** – Total Employee, Service Purchase and Employer Contributions due this report. For Paper Reporters this would also include any penalties being paid.
- ◆ **Over/Under Balance (Web Only)** – Indicates any amounts owed MPERA or credits due your agency outside of this report.
- ◆ **Remitted This Report (Web Only)** – Amount paid this report. This may be different from your total due if other amounts owed MPERA are being paid or credits issued are being used.
- ◆ **Over (+)/Short (-) (Web Only)** – Any remaining balance after completing the payroll report.