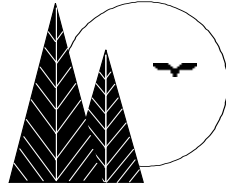


Maine State Retirement System

46 State House Station
Augusta, ME 04333-0046
1-800-451-9800



Payroll Processing Manual

For

Teacher Employers

and

**Participating Local District Units
(PLD)**

Rev. 10/18/04

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Purpose

The purpose of this document is to define the data elements necessary for the proper reporting of payroll information to the Maine State Retirement System (MSRS).

School Districts and Participating Local Districts (PLD) use the Monthly Payroll Detail Filing to pass information to the MSRS. This information allows the MSRS to track creditable service and earnable compensation for an active member as well as recognize payments made as regular contributions or for the purchase or repurchase of creditable service.

Additionally, this information allows for timely processing of member retirements and refunds to individuals that have left active service. It also documents the Group Life Insurance coverage and premiums that a member pays to the program.

Overview

The MSRS requires employers to report employee payroll information on a monthly basis. The information in this manual is meant to identify and explain the requirements for reporting of the general entries for School Districts and Participating Local Districts (PLDs). Specific questions on individual situations should be addressed to the MSRS for clarification.

A School District or PLD should submit only one monthly payroll detail filing, along with a Monthly Payroll Summary Report, to the MSRS each month. Employees would normally be only listed once in any month unless their employment status changes or they work in multiple job classifications and/or statuses. A member needs to be reported in accordance with the job(s) performed within the month being reported.

When to File

The due date for employer payroll filings is the **fifteenth day of the month following the payroll filing period being reported**. Chapter 201 of the MSRS Rules allows for interest to be assessed to delinquent reporters.

This due date applies to the Monthly Payroll Detail Filing, the Monthly Payroll Summary Report and the applicable remittance required.

Where to File

Checks should be made **payable to Maine State Retirement System**. The remittance and payroll reports should be mailed to:

Maine State Retirement System

46 State House Station

Augusta, Maine 04333-0046.

Rev. 10/04

MONTHLY PAYROLL DETAIL REPORT**Employee Payroll Information****1. Social Security Number**

For each employee appearing in your filing, the correct social security number for that employee must be shown.

The social security number field accepts numeric entries only and the size is nine (9) characters.

The social security number is a required field and therefore must be reported for each payroll detail record submitted to the MSRS.

Example:

000000000 (required reporting)

Field Num	Field Name	Req'd	Length	Data Type	Start Col	End Col	Field Description
1.	Employee Social Security Number	Req	9	N	18	26	This field must contain the employee's Social Security Number. The format of this field is 9(9)

MONTHLY PAYROLL DETAIL REPORT**Employee Payroll Information (continued)****2. Name: Last, First, Middle**

This is a required field that drives the presentation of data in the MSRS automated system. Employee names must be listed in the payroll detail file alphabetically by Last Name, First Name/Initial and Middle Name/Initial. The name field accepts alphanumeric entries up to (30) characters.

It is necessary to separate the last and first name with a comma and a space. No "period" is used when abbreviating "Jr," "Sr," etc. Name suffixes should appear immediately after the surname. Individuals with hyphenated or multiple surnames (Doe-Deer, Jane or DoeDeer, Jane) should be reported completely in order that the proper identification can be made. Names should be listed in the payroll detail file exactly as shown on the employee's Social Security Card.

In the event that an employee's name changes, please be sure to complete the appropriate MSRS form.

Examples:

John H. Smith, Jr.	is	SMITH JR, JOHN H
Sally Robbins-Clark	is	ROBBINS-CLARK, SALLY
Sally RobbinsClark	is	ROBBINSCLARK, SALLY
H. Everett Mack	is	MACK, H EVERETT
Wilton E. Jones, III	is	JONES III, WILTON E

NOTE: Please be consistent from month-to-month when reporting name suffixes. Please retain a hyphen in a surname if that is the correct or preferred listing.

Field Num	Field Name	Req'd	Length	Data Type	Start Col	End Col	Field Description
2.	Employee Name	Req	30	A	27	56	This field must contain the employee's name in the form last name first, first name and middle initial. The last and first names must be separated by a comma followed by a space. The middle initial may follow the first name with no comma. Any suffix must follow the last name with no comma or period (for example, SMITH JR, JOHN H)

MONTHLY PAYROLL DETAIL REPORT**Employee Payroll Information (continued)****3. Life Insurance Codes**

This is a required field for all School Districts and PLDs that participate in the MSRS Group Life Insurance Program. If your employer does not participate in the Program this field should be left blank.

The Life Insurance Code field accepts alphanumeric entries that vary from one (1) to three (3) characters.

The coverage selected by the employee should be reflected by the code entered. For employees having no group life insurance coverage, it's necessary to use one of the two codes that may apply. On occasion, an employee may appear more than once in the detail listing. When this happens, please report the appropriate code on only one of the detail records. The remaining detail records for that employee should reflect the code, "OC".

For a complete list of the Group Life Insurance Codes used to populate this field, refer to Table #6 in the Appendices section of this manual. To report properly, select the applicable code from the table for use with each employee.

Field Num	Field Name	Req'd	Length	Data Type	Start Col	End Col	Field Description
3.	Life Insurance Code	Opt	3	A	109	111	For detail records reporting life insurance premiums, this field must contain the employee's life insurance code. A list of valid life insurance codes is provided in the appendices.

MONTHLY PAYROLL DETAIL REPORT**Employee Payroll Information (continued)****4. Life Insurance Premium**

A life insurance premium payment applies to the pay periods reported on the monthly payroll filing. The amount is based on:

- life insurance level, rounded to the next highest thousand dollars of coverage;
- the coverage selected and indicated in the payroll detail file with a code found in the Appendices section of this manual;
- the number of payroll periods during which life insurance premiums are deducted throughout any given year.
- the number of payroll periods being reported in the payroll detail file.

The Life Insurance Premium field accepts numeric entries only and the maximum size is five (5) characters. Commas and/or dollar signs should not be used when reporting life insurance premium. The entry should be shown as **99999**.

It is important to note that the premium reflected in the payroll detail file is for the coverage selected by the member being reported and may or may not necessarily be paid for by the member. Some employers pay for a portion of their employee's GLI premium. In order to be credited properly to the member's account, the total premium must be reported in the GLI premium field.

Example:

John Smith's Life Insurance Level field is reported as \$28,000 and John's coverage is Supplemental 2, Dependent B, requiring a Life Insurance Code of F2B. If John is an employee of a PLD processing payrolls on a bi-weekly schedule, the premium amount corresponding to F2B at the \$28-thousand coverage level is \$19.21 per bi-weekly pay period. For a month where two pay periods are reported, the total premium would be \$38.42 and if three pay periods are reported in the month, the total premium would be \$57.63.

Field Num	Field Name	Req'd	Length	Data Type	Start Col	End Col	Field Description
4.	Life Insurance Premium	Opt	5	N	119	123	For any employee enrolled in the group life insurance program, this field must contain the premiums paid over the payroll cycles reported in the filing. This amount must contain both the employer and employee portion. The amount reported must be the total premium (i.e. the premium attributable to the combination of basic, supplemental and dependent coverage). The format of the field is 999v99.

MONTHLY PAYROLL DETAIL REPORT**Employee Payroll Information (continued)****5. Earnable Compensation**

An employee's gross earnings for pay periods reported in the payroll detail filing, subject to a deduction for retirement contributions, are required to be reported in this field.

This dollar amount should reflect a true, complete and net picture of the employee's Earnable Compensation for the one month being reported. If it is necessary to make corrections to a previously reported month, those corrections should be communicated to the MSRS separately by either making a notation on your Summary Report or by way of a memo accompanying your Summary Report.

Any earnings that are not subject to a retirement deduction should not be reported except in the case of a retired-returned to work employee. (Please see "Note", below.) If you are unsure of whether earnings are considered as Earnable Compensation please call the MSRS.

The Earnable Compensation field accepts numeric entries only and the field accepts a maximum of eight (8) characters. Commas and/or dollar signs should not be used when reporting Earnable Compensation. The entry should be shown as **99999999**.

Note: It is necessary to report Earnable Compensation for retired-returned to work members with a Personnel Status Code of 53. Please see **Table #1** in the Appendices section of this manual for the complete list of Personnel Status Codes.

Field Num	Field Name	Req'd	Length	Data Type	Start Col	End Col	Field Description
5.	Earnable Compensation	Opt	8	N	124	131	For detail records reporting pension contributions, this field must contain the Employee's Earnable Compensation for the reporting period. This amount is that portion of the employee's earnings subject to a deduction for retirement contributions. Any earnings that are not subject to a retirement deduction must not be included in this amount. The format of the field is 9(6)v99.

MONTHLY PAYROLL DETAIL REPORT**Employee Payroll Information (continued)****6. Employee Contribution**

Amounts contributed by employees as a percentage of their earnable compensation subject to retirement are reported to the MSRS from this field.

The Employee Contribution field accepts numeric entries only and the size is seven (7) characters. Commas and/or dollar signs should not be used when reporting Employee Contributions. The entry should be shown as **9999999**.

Employee Contributions are the result of multiplying the employee's earnable compensation subject to retirement by the applicable percentage rate for employees covered by a specific plan.

Note: Contributions made by the employer should not be reported in this field and must meet specific reporting guidelines. Please contact the MSRS Employer Unit for further instruction when the employer pays contributions on behalf of employees.

Example:

John Smith worked 80 and 84 hours respectively in two biweekly pay periods at a rate of \$8.00 per hour. Those two biweekly pay periods were reported in the payroll detail file as:

Wages subject to employee contribution were:

1st Pay Period		2nd Pay Period		Total
80 x \$8.00	and	80 x \$8.00 + 4 x \$12.00	=	\$1,328.00

If the employee contribution rate that applied to John's plan was 7.65 percent (7.65%), the amount that John contributed on those two payrolls would be:

$\$1328.00 \times 0.0765 = \101.59 or in the appropriate format, 10159

Field Num	Field Name	Req'd	Length	Data Type	Start Col	End Col	Field Description
6.	Employee Retirement Contributions	Opt	7	N	139	145	For detail records reporting compensation subject to pension contributions, this field must contain the pension contributions withheld from the employee but should not include the amount reported in the "Additional Employee Retirement Contributions" field listed below. The format of the field is 9(5)v99.

MONTHLY PAYROLL DETAIL REPORT**Employee Payroll Information (continued)****7. Monthly Hours or Days (Time Paid)**

Depending on the plan provisions and status of the employee, it is necessary for an employer to report the actual time paid to the employee for the pay periods being reported.

The Monthly Hours or Days (Time Paid) field accepts numeric entries only and the size is five (5) characters. Commas and/or dollar signs should not be used when reporting Monthly Hours or Days (Time Paid). The entry should be shown as **99999**.

The time reported in this field will be used by the MSRS to calculate the amount of creditable service granted to that employee for the reporting period.

For employees where time reporting is in "hours" the entry will be the actual number of hours paid. For employees where time reporting is in "days", the entry will be the actual number of days paid. For salaried employees, the entry will be scheduled hours or days. This field should remain blank for employees reported by "contract"*.

It's not necessary to report time worked information for:

- Regular & Special PST contract teacher members, and
- Insurance Only-Retired and Insurance only personnel.

* Please refer to page 23 of this manual for more information regarding 'contract' Teacher reporting.

Note: It is necessary to report Monthly Hours or Days for retired-retained to work members with a Personnel Status Code 53, if hours or days applies to the member. Please see Table #1 in the Appendices section of this manual for the complete list of Personnel Status Codes.

Field Num	Field Name	Req'd	Length	Data Type	Start Col	End Col	Field Description
7.	Time Paid	Opt	5	N	153	157	For detail records reporting pension contributions for hourly or daily employees, this field must contain the actual time paid to the employee for the reporting period covered by the filing. This field represents actual hours or days paid for hourly or daily employees respectively, scheduled hours or days paid for salaried employees and may be left blank for contract employees. The format of the field is 999v99.

MONTHLY PAYROLL DETAIL REPORT**Employee Payroll Information (continued)****8. Pay Rate Code (Time Unit Code)**

This field contains the code that identifies the time unit corresponding to the employee's actual time worked.

The **Pay Rate Code** field accepts alphabetic entries only and the size is one (1) character.

The code identifies the time unit as "D" for days, "H" for hours and "C" for contract*. **No other entry is acceptable** and the code must be consistent with all time reporting for the employee pertaining to the position classification code appearing on the payroll report detail record / line.

Note: It is necessary to report a **Pay Rate Code** for retired-returned to work members with a Personnel Status Code 53. Please see **Table #1** in the Appendices section of this manual for the completed list of Personnel Status Codes.

Field Num	Field Name	Req'd	Length	Data Type	Start Col	End Col	Field Description
8.	Time Unit Code	Opt	1	A	158	158	For detail records reporting pension contributions, this field must contain either an H, C or D, for hours, contract and days respectively, qualifying the value provided in the "Time Worked" field described above or, as in the case of "contract", qualifying the value provided in the "FTE Annual Contracted Amount or Stipend" field.

MONTHLY PAYROLL DETAIL REPORT

Employee Payroll Information (continued)

9. Rate Of Pay

A Rate of Pay may be associated with each employee appearing on the payroll report detail line. In some cases, it's not necessary to make an entry in this field. For detail records reporting 'hourly' or 'daily' Pay Rate Codes (Time Unit Codes), this field must contain the hourly or daily rate as indicated by the Pay Rate Code (Time Unit Code). For employees reported as 'Contract', this field may remain blank.

The Rate of Pay field accepts numeric entries only and the size is six (6) characters. Commas and/or dollar signs should not be used when reporting Rate of Pay. The entry should be shown as **999999**.

The Rate of Pay should correspond to the Pay Rate Code (Time Unit Code) reported for the employee. If time is reported in hours, the Rate of Pay is the hourly rate for the employee. If the time is reported in days, the Rate of Pay is the daily rate for the employee. **Contract* amounts do not get reported in this field.**

Rate of pay should be shown for all daily or hourly employees on each payroll detail record, except for the following:

- Regular & Special PST contract teacher members, and
- Insurance Only-Retired and Insurance Only

* Please refer to page 24 of this manual for more information regarding 'contract' Teacher reporting.

Field Num	Field Name	Req'd	Length	Data Type	Start Col	End Col	Field Description
9.	Rate of Pay	Opt	6	N	178	183	For detail records reporting 'hourly' or 'daily' Time Unit Codes, this field must contain the hourly rate or daily rate of pay as indicated by the Time Unit Code. The format of the field is 9(4)v99.

MONTHLY PAYROLL DETAIL REPORT

Employee Payroll Information (continued)

10. Blank Field

Formerly “Date of Hire”, it is no longer necessary to report this data element.

Field Num	Field Name	Req'd	Length	Data Type	Start Col	End Col	Field Description
10.	Filler	-	8	-	184	191	Blank Fill. (Formerly Date of Hire - no longer required.)

MONTHLY PAYROLL DETAIL REPORT**Employee Payroll Information (continued)****11. Personnel Status Code (PSC)**

A Personnel Status Code identifies the employment status of the individual for the payroll period being reported. The codes are used to designate "Regular" and "Special" members, insurance-only members, and members previously retired who returned to service within the same retirement plan.

The Personnel Status Code field accepts alphanumeric entries and the size is two (2) characters. **Entries for Personnel Status Code are selected from Table #1 in the Appendices Section of this manual. Please see the Appendices Section, referring to Table #1.**

Note: For Teacher employers, the Personnel Status Code (PSC) "23" may be used for the reporting of all Teacher member Stipends. For more information on reporting Teacher member Stipends, please refer to pages 14 and 23.

Examples:

Harold Jones works full-time for the Water District and is in an approved payroll status for 52 weeks a year. He would be a permanent, regular member and be reported with an "11."

James Fox is a full time student but works full-time during the summer months. His employer expects him to return to the job each summer while in school. He would be a seasonal, special PST member because there is no expectation of return after college graduation and thus be reported with a "24."

Field Num	Field Name	Req'd	Length	Data Type	Start Col	End Col	Field Description
11.	Personnel Status Code	Req	2	A	85	86	This field must contain a valid Personnel Status Code for the employee. A table containing valid codes and instructions for selecting the appropriate code is provided in the appendix.

MONTHLY PAYROLL DETAIL REPORT

Employee Payroll Information (continued)

12. Position Classification Code

Position Classification Codes identify the job or position that the employee holds. In some instances the codes identify very specific jobs (Police Officer, Principal) while many positions are more generally designated.

The Position Classification Code field accepts alphanumeric entries and the size is five (5) characters.

Entries for Position Classification Code are selected from a table provided in the Appendices section. Refer to the Appendices Section of this manual, **Tables #2 (PLD), #3 (School Support), and #4 (Teacher)**.

For PLD employees, all **Position Classification Codes** are five numeric characters, the leading character being the number zero "0". For Teacher plan employees, all **Position Classification Codes** are five alphanumeric characters, the leading character being the letter "Y". For PLD School Support employees, all **Position Classification Codes** are five alphanumeric characters, the leading character being the letter "N".

Note: While an employee would generally be listed on the Monthly Payroll Detail Report only once in any month, if that employee works in multiple job classifications and/or statuses, the employee must be reported by each job classification and/or status. A member must be reported in accordance with the job(s) performed within the month being reported.

Stipends paid to Teacher members must be coded separately from the employee's regular position and should be identified by using the **Position Classification Codes**: YEX01, YEX02, YEX03, YEX04, etc. (as described in **Table #4**, page 37). The **Position Classification (position) Codes** for stipends are used to identify the number of stipend positions during the year for which an individual may be granted additional service credit and are no longer specific to the additional duty/position being performed. For the definition of "Stipend", please refer to page 23.

Example of Stipend Position Classification Code: If an individual is paid 3 stipends during the 2004/2005 school year to coach football in the fall, basketball in the winter and baseball in the spring: the stipend for football should be reported with a job class (position) code of YEX01, for basketball with a job class (position) code of YEX02 and for baseball with a job class (position) code of YEX03. If the same individual is paid 4 stipends in the following school year (2005/2006) to coach cross-country in the fall, to coach hockey in the winter, to direct the drama club and for advising the Freshman class, the stipend for cross-country should be reported with a job class (position) code of YEX01, for hockey with a job class (position) code of YEX02, for directing the drama club with a job class (position) code of YEX03, and for advising the Freshman class with a job class (position) code of YEX04.

Field Num	Field Name	Req'd	Length	Data Type	Start Col	End Col	Field Description
12.	Position Classification Code	Req	10	A	89	98	This field must contain a valid position code for the employee. For coding of Teacher Stipends, please see Table 2 in the appendices section.

MONTHLY PAYROLL DETAIL REPORT**Employee Payroll Information (continued)****13. Plan Code**

The Plan Code identifies the Retirement Plan under which each member is participating. For PLDs, the correct Plan Code for each employee is based on the election made by the employer when the employer joined the Consolidated Plan and may be subject to certain eligibility requirements. For Teachers, the correct Plan Code is based on the number of years of creditable service the member had accumulated in the Retirement System on June 30, 1993. For Teachers filing electronically (EPF), the Plan Code is required to be reported as part of the electronic file.

The Plan Code field accepts alphanumeric entries and the size is five (5) characters. A table of valid Plan Codes is provided in the Appendices Section of this manual. Refer to **Table #8**. Select the appropriate code from the table for use with each employee when reporting information.

Examples:

When the PLD joined the Consolidated Plan on 7/1/96, the PLD elected Special Plan 1 for Firefighters and Police Officers and Regular Plan 1 for all other MSRS covered employees.

Employee 1 is a Police Officer. Based on the election made by the PLD upon joining the Consolidated Plan, the Plan Code would be **1C**.

Employee 2 is a general government employee. The **Plan Code** would be **AC**.

Field Num	Field Name	Req'd	Length	Data Type	Start Col	End Col	Field Description
13.	Benefit Plan Code	Req	5	A	226	230	For detail records reporting pension contributions, this field must contain the five character benefit plan code. For Employees with only Group Life Insurance, a plan code is not required. A list of valid plan codes is provided in the appendix.

MONTHLY PAYROLL DETAIL REPORT**Employee Payroll Information (continued)****14. Remark Codes**

Remark Codes:

- Indicate if an employee is making prearranged additional contributions to the MSRS, and
- Inform the MSRS of how many payroll deductions are to be expected for Life Insurance program coverage.

The Remark Codes field accepts alphabetic entries and the size is two (2) characters.

The first position of Remark Codes alerts the MSRS of any additional contributions that the employee is making.

Field Num	Field Name	Req'd	Length	Data Type	Start Col	End Col	Field Description
14.	Excess/Payback Status	Opt	1	A	101	101	When filled in, this field indicates the type of deduction provided in the field "Employee Retirement Contributions - Additional." When a code exists in this field a value must exist in the "Employee Retirement Contributions - Additional" field. A list of valid Excess/Payback Status codes is provided in the appendix. Eligibility for excess or payback contributions through payroll deductions must first be approved by the MSRS.

The second position of Remark Codes informs the MSRS of the number of payroll periods, in any given year, during which life insurance premiums are deducted, thus, allowing the correct premium to be selected.

Field Num	Field Name	Req'd	Length	Data Type	Start Col	End Col	Field Description
14.	Life Insurance Schedule Code	Opt	1	A	102	102	For detail records reporting life insurance premiums, this field must contain the code for the schedule used to withhold the premiums. A list of valid Life Insurance Schedule codes is provided in the appendices.

A table of valid Remark Codes is provided in the Appendices Section of this manual. Refer to Table #5. Select the appropriate code from the table.

MONTHLY PAYROLL DETAIL REPORT**Employee Payroll Information (continued)****15. Life Insurance Level (Basis)**

Life insurance coverage is based on the employee's total gross compensation in the previous calendar year, rounded up to the nearest thousand dollars. For new employees without a full year of earnings, an estimate of total annual compensation should be used, rounded up to the nearest thousand dollars.

The Life Insurance Level field accepts numeric entries only and the size is six (6) characters, **not** separated by a decimal point. Commas and/or dollar signs should not be used when reporting Life Insurance Level. The entry should be shown as **999999**.

The total gross compensation for an employee would typically include income from:

- Salary and Wages Paid, Taxable,
- Salary and Wages Deferred, Nontaxable,
- Contributions to "Cafeteria Plans", and
- Contributions to Tax Deferred Plans

Compute and show the exact amount of the total gross compensation, rounded up to the next highest thousand dollars.

Note: It's only necessary to adjust this amount once a year, in April, when a full year of compensation can be determined.

Field Num	Field Name	Req'd	Length	Data Type	Start Col	End Col	Field Description
15.	Life Insurance Basis	Opt	6	N	113	118	For all detail records reporting life insurance premium payments, this field must contain the employee's annual gross compensation as reported on the previous year's Federal Wage and Tax Statement, rounded up to the nearest thousand dollars. The format of the field is 9(6).

MONTHLY PAYROLL DETAIL REPORT**Employee Payroll Information (continued)****16. Date Of Birth**

It is necessary to show the employee's Date of Birth as an additional data element for positive identification.

The Date of Birth field accepts numeric entries only and the size is eight (8) characters, conforming to the format of a 2 digit month, 2 digit day, and a 4 digit year.

Example:

For an employee whose date of birth is April 6, 1942, the reporting would be:

04061942 – required format

Field Num	Field Name	Req'd	Length	Data Type	Start Col	End Col	Field Description
16.	Date of Birth	Req	8	N	77	84	This field must contain the employee's date of birth and must be reported in MMDDYYYY format (2-digit month, 2-digit day, 4-digit year).

MONTHLY PAYROLL DETAIL REPORT

Employee Payroll Information (continued)

17. Blank Field

(Formerly known as Grant Funded Compensation)

Field Num	Field Name	Req'd	Length	Data Type	Start Col	End Col	Field Description
17.	Filler	-	7	-	132	138	Blank fill. (Formerly Grant Funded Compensation)

MONTHLY PAYROLL DETAIL REPORT**Employee Payroll Information (continued)****18. Payback Or Excess Contribution (Additional Employee Retirement Contributions)**

In certain circumstances, arrangements may have been made for an employee to use payroll deductions to purchase or repurchase creditable service. As these funds are deducted from the employee's paycheck, the amount of the extra contribution in the payroll period is reported as part of the monthly payroll filing.

The Payback or Excess Contribution (Additional Employee Retirement Contributions) field accepts numeric entries only and the size is seven (7) characters. Commas and/or dollar signs should not be used when reporting this field. The entry should be shown as **9999999**.

Note: No amounts should be reported in this field unless specifically authorized by the MSRS. Additionally, a corresponding Remark Code must be reported in the Remark Codes field.

Field Num	Field Name	Req'd	Length	Data Type	Start Col	End Col	Field Description
18.	Additional Employee Retirement Contributions	Opt	7	N	146	152	For detail records where the "Excess/Payback Status" field indicates an additional contribution, this field must contain employee deductions for the purchase, or repurchase, of creditable service. The format of the field is 9(5)v99.

MONTHLY PAYROLL DETAIL REPORT

Employee Payroll Information (continued)

19. Full-Time Work Week Hours/Days (Expected)

In this field, indicate the expected full-time hours or days (full-time equivalent) for the position being filled by employees reporting “hourly” or “daily” time Unit Codes, depending on the hours/days designation for the position, without regard for the employee's work schedule. This value corresponds to the employer's policy of work time expected of full-time employees and can be a value from 35 hours per week to 40 hours per week.

The Full-Time Work Week Hours/Days (Expected) field accepts numeric entries only and the size is four (4) characters. The entry should be shown as **9999**.

This field may remain blank for employees reported as “Contract”.

Field Num	Field Name	Req'd	Length	Data Type	Start Col	End Col	Field Description
19.	Expected Full-time for One Week	Opt	4	N	159	162	For detail records reporting ‘hourly’ or ‘daily’ Time Unit Codes, this field must contain the expected full-time hours or days per week for the classification (for further definition of “Full-Time” see attached Personnel Status Code instructions). This value must correspond to the Time Unit Code reported above. The format of the field is 99v99.

MONTHLY PAYROLL DETAIL REPORT**Employee Payroll Information (continued)****20. Work Weeks Per Year (Expected)**

Full-time employment for positions reported as “hourly” or “daily” require an individual to work a certain number of weeks per year. That number should be entered in this field.

The Work Weeks Per Year (Expected) field accepts numeric entries only and the size is two (2) characters. If this field is not filled, a value of 52 will be assigned unless the employee is reported as “Contract”. An entry in this field is not necessary for “Contract” employees.

Full-time employment for most positions 52 weeks. Depending on provisions in collective bargaining agreements, full-time employment for some Teacher member positions may, most typically, be 36, 37, or 38 weeks.

Field Num	Field Name	Req'd	Length	Data Type	Start Col	End Col	Field Description
20.	Expected Weeks Per Year	Opt	2	N	163	164	For detail records reporting ‘hourly’ or ‘daily’ Time Unit Codes, this field must contain the number of work weeks per year expected of a full-time employee in this classification. The format of the field is 99.

MONTHLY PAYROLL DETAIL REPORT**Employee Payroll Information (continued)****21. Full Time Equivalent (FTE) Annual Contract Amount or Stipend**

For Teacher employees, it is necessary to report the “Full Time Equivalent (FTE) Annual Contracted Amount” or activity stipend in the payroll detail filing for employees meeting the criteria below.

Teachers are:

- Any employee who holds a position requiring appropriate certification or license by the Department of Education, and holds that certification/license.
- “Teacher” is defined in MSRS statute Title 5, Chapter 421, § 17001 (copy attached) and in MSRS Rules Chapters 401 and 404.

If the rate of pay for an individual, whose position fits the criteria listed above, is based upon an annual rather than an hourly rate, that annual rate is considered to be the individual’s “Contract”.

For teachers whose contracts are for less than full time, you will need to report the Full Time Equivalent (FTE) Annual Contract amounts to us, rather than their actual annual contract amounts, in your payroll detail filing. This must be done in order for the member to be granted the appropriate service credit.

Example: When a teacher whose work year consists of less than 260 days is paid in 26 bi-weekly installments, those bi-weekly payments do not represent the actual work performed during the pay period. For instance, take a teacher whose work year (Sept - Aug) consists of 180 days for which she will earn \$40,000.00. Once that teacher has worked the 180 days (by June), he/she has met the requirement to earn the \$40,000.00, but he/she will not actually receive the entire \$40,000.00 until the last bi-weekly installment for the school year (in Aug).

Stipend is: Payment for an additional duty/position, other than longevity pay* or tax sheltered annuities (TSA)*, that is considered earnable compensation under MSRS Rules, where the payment is based on a set rate (not hourly or daily). Stipends must be broken down by each separate activity/duty/position, within one contract year, reporting the total amount to be paid for each activity/duty/position in the FTE Annual Contract Amount or Stipend field.

** A TSA is considered a stipend only if it is paid separate from contractual earnings and it is only earnable when it is not paid in lieu of another benefit. Stipends paid for longevity and/or earnable TSA should be reported on the same line, with the same position (job class) code and personnel status code, as the individual’s primary teaching position. The amount of the stipend(s) that is being disbursed in the pay period being reported should be added to the individual’s regular earnings for that pay period and the total stipend amount(s) for longevity and/or TSA should be added to the FTE Annual Contract amount. This is because, although longevity and TSA (except when paid in lieu of another benefit) pays are considered earnable compensation, they are not payments for additional duties or positions for which the individual will be granted service credit.*

Stipend Example: In addition to his/her teaching salary, 1) the football coach will be paid \$5,000.00 to coach one season of football and 2) he/she will be paid \$3,500.00 annually for assuming the role of Department Head. Two stipended activities/duties/positions will be reported.

MONTHLY PAYROLL DETAIL REPORT**Employee Payroll Information (continued)****21. Full Time Equivalent (FTE) Annual Contract Amount or Stipend - continued**

Field Num	Field Name	Req'd	Length	Data Type	Start Col	End Col	Field Description
21.	*FTE Annual Contracted Amount or Stipend	Opt	9	N	57	65	<p>For Teacher and Teacher like member use only. This field must contain the *Full-Time Equivalent of the member's annual contract amount or activity stipend. This amount should not be pro-rated for part-time teachers or partial year teachers.</p> <p>The format of this field is 9(7)v99.</p>

MONTHLY PAYROLL SUMMARY REPORT**Instructions for all reporting Teacher employers****Employer Data**

1. EmployER Code – enter the employer code assigned to you by the MSRS.
Date Form Completed – enter the MM/DD/YYYY this report was completed.
2. EmployER Name – enter the name of the entity for which the report is being submitted.
Telephone No. – enter the telephone number of the person responsible for completing the report.
3. Pay Dates – enter each of your pay dates (maximum of five), MM/DD/YYYY, for the month being reported.
Person Preparing Report – enter the name of the person preparing the report.

Retirement Financial Data

4. Earnable Compensation – Total For All Covered EmployEES – enter the **grand total** of covered employees' earnable compensation from the Monthly Payroll Detail Filing. *Do not include Personnel Status Codes 53 (Retiree Returned to Work), 65 (Insurance Only, full time) and 67 (Insurance Only, part time).*
5. Grant Funded Compensation Only – enter the net total of covered employees' earnable compensation that is funded from grants (Grant Funded), for the month being reported. *Only the amount for the current month should be recorded here. Corrections to data previously reported to the MSRS should be recorded on line #14 only.*
6. EmployER Contributions on Grant Funded Compensation – enter the amount of Teacher Employer contributions due on Grant Funded Compensation (line #5, above) for the month currently being reported. This is calculated by applying the annual employer contribution rate for Grant Funded teacher wages, *as assigned by the MSRS*, to the total of Grant Funded Compensation as reported in line #5, above. *For the school year 2004/2005, the rate is 17.77%. This rate is subject to change with each school year, beginning each July.*
7. Total EmployEE Retirement Contributions – enter the grand total for employee retirement contributions. *Do not include amounts collected for payment of pre-authorized Purchase Agreements.*
8. Total of EmployER and EmployEE Contributions – add the amounts on lines #6 & #7, entering the total on this line.

Instructions for the Monthly Payroll Summary Report continue on page 26

MONTHLY PAYROLL SUMMARY REPORT**Instructions for all reporting Teacher employers continued****Group Life Insurance Financial Data**

9. Basic Premiums – Active: enter the total Basic premiums deducted from employee paychecks or paid for by the employer for all active participants listed in your Monthly Payroll Detail Filing.
10. Supplemental Premiums: enter the total Supplemental premiums deducted from employee paychecks or paid by the employer for all active participants listed in your Monthly Payroll Detail Filing.
11. Dependent Premiums: enter the total Dependent premiums deducted from employee paychecks or paid by the employer for all active participants listed in your Payroll Detail Report.
12. Insurance Premiums Total: add amounts on lines 9 through 11 and enter the total on this line.

Adjustments (Enter Detail Explanation Below)

13. Debit (DM) or Credit (CM)# - On the lines marked with the '#' symbol, enter the Debit or Credit voucher number, entering the net charge or credit on the "TOTAL AMOUNT" line.
14. Adjustments to **Prior Period** Grant Funded Compensation – enter the net of any adjustments to Grant Funded Compensation already been reported to the MSRS.
15. Adjustments to **Prior Period** Grant Funded EmployER Contributions – enter the net of any money due or credit being taken on adjustments to Grant Funded Compensation (line 14, above), using the current year's percentage rate as indicated on line #6, above.
16. Total of Purchase Agreements (Authorized by MSRS) – enter the total of all monies collected from employees, for the period being reported, for pre-authorized purchase agreements.
17. Adjustments – use this field to report any miscellaneous information needing correction from a prior reporting.

Total Remittance: add amounts on lines #8, #12, #13, #15, #16 and #17, entering the total on this line.

Signature: authorizing signature certifies that he/she is the person responsible for the content of the report and that the report is complete and accurate.

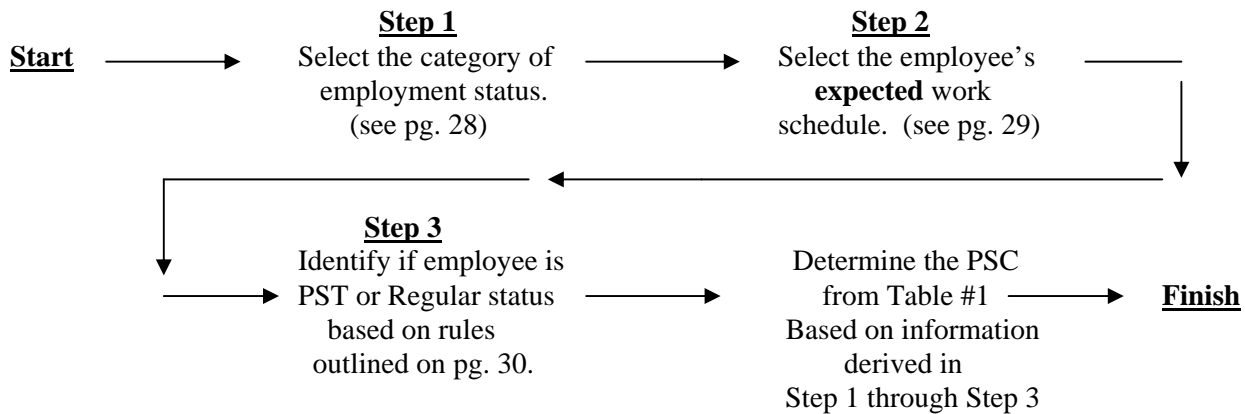
Title: this is the title of the person signing as the 'authorized signature'.

Date: this is the date the report is prepared.

APPENDICES

Instructions/Steps For Choosing Personnel Status Code:

To select the appropriate Personnel Status Code for an employee follow these three steps:



Steps for determining PSC continue on pages 28 through 30

APPENDICES**Instructions/Steps For Choosing Personnel Status Code (continued):**

Step 1. Based on the definitions outlined below, determine the category which best describes the employment status of the employee being reported.

Permanent An ongoing position not of a temporary nature and established for a period of one full year or more, including contracted teachers expected to return the following year.

Seasonal An ongoing position not of a temporary nature which is established for less than a full year period and on a regularly occurring basis.

Project A temporary position that is restricted to a planned work program to be completed within a specified limited period and is not seasonal or of a regularly recurring nature and can be extended.

Insurance only-retired* A Retired Returned to Work employee as defined below, who has opted to drop the life insurance coverage carried into retirement and take coverage through employer-paid State Group Life Insurance because of the current position.

Retired returned to work* An employee who continues to draw a MSRS retirement benefit from an employer under the system and returns to work for the same employer without accruing additional benefits. The State and all teacher units are considered the same employer.

Insurance only* Active participants in the State Group Life Insurance program only. These employees do not contribute and are not members of the Maine State Retirement System.

Substitute A teacher hired in a position which calls for no scheduled workdays, may have no contract and be on call only or be under short-term contract as a temporary replacement. Must be reported on the first day of employment.

***NOTE: “Expected full time hours for 1 week” and “Expected work weeks per year” need not be reported for these categories.**

APPENDICES

Instructions/Steps For Choosing Personnel Status Code (continued):

Step 2. Based on the definitions outlined below, determine the employee's expected work schedule.

- Full time** An employee who, in the pay periods covered by the payroll report, is expected to work the full time regularly scheduled standard hours prescribed by the employer.
- For teachers, not less than 180 days, 25 hours per week, at 5 classroom hours per day, for 36 weeks, can be prescribed as full time.
 - For all other employees, not less than 35 hours per week can be prescribed as full time.
- Part time** An employee who, in the pay periods covered by the payroll report, is scheduled to work less than the employer's prescribed standard work week, but more than 20 hours per week.
- Intermittent** Any employee in an ongoing position, not of a temporary nature, working from time to time irregular hours or weeks, not more than 500 hours in 12 consecutive months.

APPENDICES**Instructions/Steps For Choosing Personnel Status Code (continued):**

Step 3. Based on the descriptions outlined below, determine if the employee is a Special “PST” Member or a Regular Member.

Special PST Members Not all employees who work in part-time, seasonal or temporary positions are part-time, seasonal or temporary employees within the scope of “PST”. “Part-time, seasonal or temporary employee” means an employee whose employment position is part-time, seasonal or temporary defined as follows:

a) **Part time** - employees whose normal scheduled work week is 20 hours or less, except teachers employed by a post secondary educational institution that normally have classroom hours of at least one-half of the number of classroom hours designated by that institution as full time.

b) **Seasonal or Limited Period** - employees who normally work on a full time basis, but for less than 5 months (21 weeks) during the normal work year.

c) **Temporary** - employees performing services under contractual arrangement with the employer for 2 years or less, with no significant likelihood of contract extension.

Federal legislation requires that part-time, seasonal or temporary employees be covered by a retirement plan. Additional information and examples of employee situations for PST determination can be found in 26 CFR Part 31.

Regular Members All members who do not meet one of the above criteria for Special PST Members, or:

- a) Retirees returned to work, full or part time,
- b) Insurance only, full or part time,
- c) Elected officials and election workers paid in excess of \$100 annually.

Finish Determine PSC by applying the results of Steps 1 through 3, above, to **Table #1 (page 31)**.

APPENDICES**Table #1 - Personnel Status Codes Table**

All valid Personnel Status combinations can be found in the following table, along with the appropriate associated codes. Employment categories are defined in the attached instructions.

Personnel Status	Regular Member - Full time	Regular Member - Part time	Special PST Member - Full time	Special PST Member – Part time	Special PST Member - Intermittent
Permanent	11	12	21	22	23 (also, for use with “YEXnn” Position Codes)
Seasonal	14	15	24	25	26
Project	17	18	27	28	29
Insurance Only Retired **	52	52	N/A	N/A	N/A
Retired Returned To Work	53	53	N/A	N/A	N/A
Insurance Only**	65	67	N/A	N/A	N/A
Substitute Teacher*	N/A	N/A	61	61	61
Adult Educ.* > 9/1/78	N/A	N/A	N/A	64	64

* Applies to Teacher Retirement Plan employees only

** Applies to PLDs only

N/A Non Applicable

APPENDICES**Table #2 – Position Classification Codes - Participating Local Districts**

Use one of the following codes for any member under a Participating Local District (PLD), except School Support employees. Persons reported with these codes must have properly completed and submitted a signed Application for Membership.

<u>Position Code</u>	<u>Position Classification</u>	
00000	Retired Insured	Use only with PSC 52
09901	Member With or Without Insurance	Use this code for “all other classes”. No other code listed in this section applies.
09902	Member, Insurance Only	Use only with PSCs 65 & 67
09903	Firefighter	Full-time or part-time. Do Not use for Firefighter Dispatcher.
09904	Police Officer	Full-time or part-time. Do Not use for Police Dispatcher.
09905	County Law Enforcement Employee	Full-time or part-time.
09906	Elected or Appointed Official	Full-time or part-time. Ant person who is elected to a position or any person appointed for a fixed term. Not to be used for an employee’s per diem pay.
09908	Police Dispatcher	Full-time or part-time.
09909	Firefighter Dispatcher	Full-time or part-time.

APPENDICES**Table #3 – Position Classification Codes – Participating Local Districts, School Support**

Use one of the following codes for any staff support group member under the Participating Local District of a public school system. Persons reported with these codes must have properly completed and submitted a signed Application for Membership.

<u>Position Code</u>	<u>Position Classification</u>	
N0199	Assistant to the Superintendent	
N0200	Assistant to the Principal	
N0201	Educational Technician I	Teacher Aide
N0203	Bi-Lingual Facilitator	Use only if not qualified under Y0203, Teacher
N0208	Food Services Assistant	
N0350	Educational Technician I	Library Aide
N0408	Dietitian	For new employees hired after 6/30/89
N0409	Director/Supervisor of Food Services	
N0411	Food Services Manager I	
N0412	Food Services Manager II	
N0413	Food Services Specialist	
N0453	Volunteer Coordinator	
N0454	Director of Bi-Lingual Education Projects	
N0458	Employment Coordinator	
N0459	Director of Data Services	
N0701	Director/Supervisor of Transportation	
N0704	Superintendent of Buildings & Grounds	
N0906	Business Administration Manager	
N0907	Bookkeeper	
N0908	Study Hall Monitor	
N0909	Clerk	
N1001	Secretary	new employee hired after 6/30/89
N1102	Bus Driver	
N1103	Bus Mechanic	
N1104	Director of Maintenance	
N1105	Maintenance Worker I	
N1106	Maintenance Worker II	
N1107	Director of Janitorial Services	
N1108	Janitor I	
N1109	Janitor II	
N2106	Building Custodian I	
N2107	Building Custodian II	
N2108	Building Custodian III	

APPENDICES**Table #3 – Position Classification Codes– Participating Local Districts, School Support (continued)**

N2109	Building Custodian IV
N2201	Laborer
N2202	Maintenance Mechanic
N2203	Painter I
N2204	Painter II
N2301	Equipment Operator I
N2302	Equipment Operator II
N2401	Carpenter
N2402	Carpenter/Locksmith
N2403	Carpenter/Welder
N2501	Plumber I
N2502	Plumber II
N2601	Electrician I
N2602	Electrician II
N2603	Electrician III
N2701	Cafeteria Worker I
N2702	Cafeteria Worker II
N2703	Cook
N2704	Manager I
N2705	Manager II
N2706	Storekeeper
N2707	Driver Assistant
N2708	Utility Clerk
N2709	AV Technician I
N2710	AV Technician II
N2711	Printer Assistant
N2712	Printer
N2715	Substitute Caller
N2718	EXPO Director
N2719	Assistant EXPO Building Manager
N2720	Concession Manager
N2721	Station Manager-Channel 7
N2722	Channel 7-Staff
N2723	Coordinator of Evaluation & Data Management
N2724	School Board Member - elected or appointed
N2725	Substance Abuse Counselor
N2726	Transportation Routeman & Driver Trainer
N2727	Food Service Baker
N2728	Food Service Server
N2729	Boiler Repairman-Maintenance

APPENDICES**Table #3 – Position Classification Codes– Participating Local Districts, School Support (continued)**

N2730	Electrician-Maintenance
N2731	Groundskeeper-Maintenance
N2732	Custodial Foreman
N2733	Maintenance Foreman
N2734	Grounds Foreman
N2735	Gifted and Talented Coordinator
N2736	Crossing Guide
N9902	Member, Insurance Only (use only with PSCs 65 & 67)
NNNNN	Retired Insurance Only – PLD, School Support (use only with PSC 52)

APPENDICES**Table #4 – Position Classification Codes – Teachers**

Use one of the following codes for any teacher member. Persons reported with these codes must have properly completed and submitted a signed Application for Membership. They cannot be PLD or school support members of the MSRS.

The following classifications are normally reported in days or as “Contract” but can also be reported in hours.

<u>Position Code</u>	<u>Position Classification</u>	
Y0101	Classroom Teacher	
Y0104	Athletic Coach	Must be eligible under 5 M.R.S.A. §17001 (42) or a position on this list.
Y0105	Special Education Teacher	
Y0108	Special Teacher of Reading	
Y0109	College Associate in Education	Use only for teacher, instructor and/or advisor at a college.
Y0152	Itinerant Classroom Teacher	
Y0155	Co-curricular Non Athletic	Must be eligible under 5 M.R.S.A. §17001 (42) or a position on this list.
Y0209	Substitute Teacher	Effective 7/1/91 membership is required from the first day of employment.
Y0212	Director of Adult and Community Education	
Y0213	Assistant Director of Adult and Community Education	
Y0301	Librarian/Media Specialist	
Y0401	Supervisor of Instruction	
Y0403	Curriculum Coordinator	
Y0455	Department Head	
Y0456	Director of Services for Exceptional Children	
Y0457	Co-op Director	
Y0460	Special Education Consultant	
Y0501	Superintendent of Schools	
Y0552	Director of Secondary Vocational Education	
Y0603	Assistant Superintendent of Schools	
Y0652	Assistant Director of Secondary Vocational Education	
Y0707	Director of Health Services	
Y0801	Principal	
Y0802	Dean	

APPENDICES

Table #4 – Position Classification Codes – Teachers (continued)

Y0804	Athletic Director	
Y0805	Director of Student Activities	
Y0806	Assistant Headmaster	
Y0807	Headmaster	
Y0901	Assistant Principal	
Y0904	Assistant Dean	
Y1501	Guidance Counselor	
Y1502	Director of Guidance	
Y1503	Vocational Education Evaluator	
Y1601	School Psychologist	
Y1701	Psychometrist/Psychological Examiner	
Y1801	School Social Worker	
Y2001	School Nurse	
Y2103	Speech and Hearing Clinician	
Y2104	Physical Therapist	
Y2105	Occupational Therapist	
YEX01	Stipend activity #1	(for use with “Contract” only)
YEX02	Stipend activity #2	(for use with “Contract” only)
YEX03	Stipend activity #3	(for use with “Contract” only)
YEX04	Stipend activity #4	(for use with “Contract” only)
YEX05	Stipend activity #5	(for use with “Contract” only)
YEX06	Stipend activity #6	(for use with “Contract” only)
YEX07	Stipend activity #7	(for use with “Contract” only)
YEX08	Stipend activity #8	(for use with “Contract” only)
YEX09	Stipend activity #9	(for use with “Contract” only)

The following classifications are normally reported in hours but can also be reported in days or as “Contract”.

Y0203	Bi-lingual Facilitator	
Y0206	Educational Technician III-teacher associate	
Y0207	Educational Technician II-teacher assistant	
Y0210	Adult and Community Education Teacher	Must be eligible under 5 M.R.S.A. §17001 (42) or a position on this list. Effective 7/1/91 membership is required from the first day of employment.
Y0211	Tutor	
Y0306	Librarian Associate - Ed Tech III	
Y0307	Librarian Assistant - Ed Tech II	
Y0452	Teacher Support Team Member	
Y0408	Dietitian	Must be eligible under 5 M.R.S.A. §17001 (42) or a position on this list.
Y1001	Secretary	Must be eligible under 5 M.R.S.A. §17001 (42) or a position on this list.

APPENDICES

Table #5 – Remark Codes**1st Position Code: Alpha Codes for Additional Contributions**

E = Excess Contributions

R = Repurchase of Creditable Service Time

P = Purchase of Eligible Creditable Service Time

2nd Position Code: Number of Payroll Deductions per Year (expected for Group Life Program)**For Bi-Weekly Payrolls**

Valid State Codes	Valid Teacher Codes	Valid PLD Codes	Description
A	B	K	26 Biweekly
	C	L	24 Biweekly
	D	M	23 Biweekly
	E	N	22 Biweekly
	F	O	21 Biweekly
	G	P	20 Biweekly
	H	Q	18 Biweekly
	I		Monthly, 12 months

For Weekly Payrolls

Valid Teacher and PLD Code	Description
R	48 Weekly
S	46 Weekly
T	44 Weekly
U	43 Weekly
V	42 Weekly
W	38 Weekly
X	36 Weekly
Y	52 Weekly
Z	Monthly

If there is no entry for Additional Contributions, the manual report should show a “dash” (-) to be followed by the appropriate insurance code.

APPENDICES**Table #6 – Group Life Insurance Codes****Group Life Insurance Codes (All Employers)**

B	Basic coverage for the employee only.
HA	Basic and Dependent Plan A.
HB	Basic and Dependent Plan B.
S1	Basic and Supplemental 1.
S2	Basic and Supplemental 2.
S3	Basic and Supplemental 3.
F1A	Basic, Supplemental 1 and Dependent Plan A.
F2A	Basic, Supplemental 2 and Dependent Plan A.
F3A	Basic, Supplemental 3 and Dependent Plan A.
F1B	Basic, Supplemental 1 and Dependent Plan B.
F2B	Basic, Supplemental 2 and Dependent Plan B.
F3B	Basic, Supplemental 3 and Dependent Plan B.
I	Ineligible. The member is ineligible for insurance coverage.
R	Refused. The member has Refused insurance coverage.
OC	Other Coverage. The member is covered by another employer unit or has multiple detail records and only one record can have an insurance code.

Basic coverage is coverage for the employee only. The coverage is the amount of the employee's annual salary rounded up to the next \$1000. The premium for this coverage is a fixed cost for State, Teacher and PLD employers, per thousand dollars of coverage, and differs among employers.

Dependent plans A and B are optional and not available for all employers. Plan B has a higher coverage amount than A.

Supplemental coverage is additional employee coverage equal to the Basic coverage in effect. S3 coverage would be coverage for a total of 4 times the basic coverage.

APPENDICES

Table #7 – Basic Life Insurance Rates

The current rates for Group Life Insurance are:

Basic:

- .14 per thousand for State members biweekly.
- .10 per thousand for Teacher members biweekly.
- .11 per thousand for PLD members weekly.
- .21 per thousand for PLD members biweekly.

Dependent A:

- .89 for State members biweekly.
- .89 for Teacher members biweekly.
- .45 for PLD members weekly
- .89 for PLD members biweekly.

Dependent B:

- 1.57 for State members biweekly.
- 1.57 for Teacher members biweekly.
- .79 for PLD members weekly
- 1.57 for PLD members biweekly.

APPENDICES**Table #8 – Plan Codes*****Plan Code Determination Chart for Participating Local Districts***

<u>Two Character Plan Code</u>	<u>Employee Position Classification</u>	<u>Electronic Payroll File Plan Code</u>
AC	All	110AC
AN	All	110AN
BC	All	110BC
1C	Firefighter	3101C
1C	Law Enforcement	6201C
1C	General Government	7301C
1N	Firefighter	3101N
1N	Law Enforcement	6201N
2C	Firefighter	3102C
2C	Law Enforcement	6202C
2C	General Government	7302C
2N	Firefighter	3102N
2N	Law Enforcement	6202N
2N	General Government	7302N
3C	Firefighter	3103C
3C	Law Enforcement	6203C
3N	Firefighter	3103N
3N	Law Enforcement	6203N
4C	Firefighter	3104C
4C	Law Enforcement	6204C
4N	Firefighter	3104N
4N	Law Enforcement	6204N

If you are a Non-Consolidated employer, or if you are unsure of which plan code to use, please contact MSRS for assistance.

Plan Code Determination for Teacher Members Only

	<u>Electronic Payroll File Plan Code</u>
If the Teacher was hired on or before 6/30/93	11000
If the Teacher was hired on or after 7/1/93	11001