

## Employer Payroll Report and Payment Due Dates

Employer payroll reports and payments are due no later than 15 days after the end of each month. The due date is advanced to the next business day in instances when the 15th of the month falls on a weekend or holiday. Timely reporting and payment of contributions is required under the terms of the plan, and is critical to ensure that member benefits are calculated accurately and paid in a timely manner. The following are the payroll report and payment due dates for 2022:

2022	
Covered Month	File and Payment Due
January	February 15, 2022
February	March 15, 2022
March	April 15, 2022
April	May 16, 2022
May	June 15, 2022
June	July 15, 2022
July	August 15, 2022
August	September 15, 2022
September	October 17, 2022
October	November 15, 2022
November	December 15, 2022
December	January 17, 2023

## When is Administrative Leave Considered Earnable Compensation?

Administrative leave comes in a variety of types, and not every employer uses the term in the same way. For purposes of MainePERS earnable compensation, the reason behind the administrative leave determines whether payments received while a person is on leave is reportable to MainePERS as earnable compensation and thus are subject to retirement contributions.

For example, you may close the office during a snowstorm or send staff home because of facility concerns like lack of heat or a contagious outbreak. If you send the staff home with pay for this reason, the administrative leave payments are earnable compensation and subject to retirement contributions.

Another common type of administrative leave happens when you pay an employee who is not working or using his or her own leave accruals while an investigation is undertaken. For example, public safety employees who discharge their service weapons may be placed on paid leave while the circumstances surrounding the event are under review. In these cases, paid administrative leave is considered earnable compensation for the period of the investigation or review, for at least the first 30 days. If an investigation or review is not complete and you need to extend it beyond 30 days, you should consult with us to determine if the additional paid leave is considered earnable.

There are also situations where administrative leave payments you make to an individual employee are not related to actual services rendered. When that is the case, the payment is not earnable compensation. One example of this is when you continue to pay an employee who is not working and has exhausted all of their accumulated leave. Another is entering into a separation agreement with an employee that calls for payment of salary or wages through a specific date, even though the employee is no longer rendering services for you. Again, because these payments are not compensation for actual services rendered, they are not earnable compensation and should have no MainePERS contributions withheld.

If you have paid, are making, or are considering making administrative leave payments to your employees and are unsure if they qualify as earnable compensation, please contact our Retirement Services staff at 1-800-451-9800 for a determination.



### GASB 68 & GASB 75 Audits

The GASB 68 (defined benefit plans) and GASB 75 (group life insurance) audit reports and schedules should be available on our website on or around January 31, 2022.

## Virtual Employer Trainings

We are pleased to announce our 2022 training schedule. All of our training sessions are currently being conducted virtually via Zoom videoconference. If you would like to register for a training session, please contact Employer Services at 1-800-451-9800 or by email at [employer@mainepers.org](mailto:employer@mainepers.org).

Training Date	Employer Type	Training Time	Sign-up Deadline
Wednesday, January 5, 2022	Teacher and School Support (PLD) Employers	8:30 a.m. to 1:00 p.m.	Monday, December 27, 2021
Wednesday, January 19, 2022	Teacher Employers	8:30 a.m. to 1:00 p.m.	Tuesday, January 11, 2022
Wednesday, January 26, 2022	Participating Local District (PLD) Employers	8:30 a.m. to 1:00 p.m.	Tuesday, January 18, 2022
Thursday, February 3, 2022	Teacher Employers	8:30 a.m. to 1:00 p.m.	Wednesday, January 26, 2022
Thursday, February 10, 2022	Participating Local District (PLD) Employers	8:30 a.m. to 1:00 p.m.	Wednesday, February 2, 2022
Thursday, February 24, 2022	Teacher and School Support (PLD) Employers	8:30 a.m. to 1:00 p.m.	Wednesday, February 16, 2022
Tuesday, March 1, 2022	Participating Local District (PLD) Employers	8:30 a.m. to 1:00 p.m.	Friday, February 18, 2022
Tuesday, March 8, 2022	Teacher and School Support (PLD) Employers	8:30 a.m. to 1:00 p.m.	Monday, February 28, 2022
Tuesday, March 29, 2022	Teacher Employers	8:30 a.m. to 1:00 p.m.	Monday, March 21, 2022

### The Risks of Public Wi-Fi

As technology progresses, we feel more secure that there are controls in place that will keep us safe when using technology in public spaces. However, public Wi-Fi remains a persistent threat. It is important to keep in mind that there are bad actors that can and will take advantage of an unsecured public Wi-Fi hotspot. A password that is posted publicly is a good indication that the Wi-Fi network is not secure.

Some vulnerabilities are:

- No or weak passwords
- Misconfigured hardware
- Outdated software
- Fake hotspots
- Other users on the network

These vulnerabilities create an environment where identity theft, data breaches, malware infections and traffic interception are possible. If you must use public Wi-Fi, consider using a virtual private network (or VPN), turn off Bluetooth and file sharing, do not open or send sensitive data, use an antivirus program, and enable a firewall. Using these tools will help to keep you safer. The best defense is not using public Wi-Fi, which places you and your organization at risk.

### Do Not Forget Your Declined Membership Applications

If you are an employer who has optional membership for some or all of your employees, you are required to submit membership applications for those employees who decline to join MainePERS upon hire. MainePERS needs a record of that decision not to join, as that decision affects future elections to join MainePERS if the employee terminates employment with you and is later re-employed. We ask that you submit membership applications with all new hires who decline membership, just as you do for those opting to participate.

With recent law and rule changes regarding optional membership in the Participating Local District (PLD) Plan, some employees who previously declined membership may be eligible to join now. For more information about these changes, please contact Deanna Doyle, PLD Plan Administrator at 207-512-3100 or [pld@mainepers.org](mailto:pld@mainepers.org).

