



It's That Time Again

Please be sure to submit your June payroll filings by **July 15th**. This helps us in preparing our actuarial valuations, which are needed for your GASB reporting and will also be used in calculating FY 23 contribution rates.

If you anticipate a delay in reporting your June payroll data, please contact Employer Services as soon as possible. We can be reached by phone at 1-800-451-9800 or email employer@mainepers.org.

Reminder: Payroll Filing Dates



Payroll filings are due to MainePERS by the **fifteenth day of the month following the payroll filing period being reported**.

You can upload your payroll file as early as the next day after your last pay date for the payroll month being reported. We encourage you to complete this upload as soon as possible after that last pay date so that we have time to work with you to correct any issues that may arise before the legal deadline.

Please note that State law allows MainePERS to assess interest or late charges on delinquent payments.

Employer Contribution Rates

MainePERS publishes employer contribution rate information on our website as soon as it is available. Current employer and member contribution rates posted on the website are for the upcoming fiscal year, which begins July 1, 2021, and ends June 30, 2022.

To find your rate information, go to www.mainepers.org, click on the "Employer" tab at the top of the page and then select Employer Rates and Rate Setting.

Grant funded teacher rate information is included in the Teacher section. The grant funded teacher costs do not include the additional amount due for teacher retiree health. This is established by and paid directly to State Employee Health and Benefits. You will receive a separate notification from Employee Health and Benefits for the amount due to fund retiree health coverage.

Defined Contribution (DC) Naming Convention

We are asking that when you upload your DC Contribution file in ESS that you use this naming format: DC_(ERCODE)_(Pay Date)
example: DC_P0290_05-01-2021.

Employer Training Schedule Now Online

We are pleased to announce that our training schedule is on our website under the "Employer" section. All of our training sessions are currently being conducted virtually. 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.

Retired, Returned to Work (RRTW) Reminders for PLD

It is not permissible for an employer to allow a Retired, Returned To Work employee to carry leave accruals (vacation, sick and/or personal, etc.) from their pre-retirement position into their post-retirement position. By law, an employer must pay any unused, accrued vacation leave to an employee upon termination. While the same is not true for other types of accruals (e.g., sick leave), transferring such credit to the RRTW employee's position creates an inference that the termination was not bona fide. A bona fide termination is required under state and federal law in order for the individual to retire.

Many retirees receive MainePERS service credit for unused and unpaid leave days when they retire (up to 90 days or 720 hours). To make those same days available to the RRTW employee would be to allow them to benefit from the same accruals twice.

The Retired, Returned to Work (RRTW) definition from your Employer Self-Service Payroll Filing Manual under Personnel Status Codes reads:

"Retired, Returned to Work - An employee who continues to draw a MainePERS retirement benefit from an employer in 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.) (Questions regarding Retired PLD members returning to work should be directed to the MainePERS PLD Specialist.)"

Reporting Retroactive Payments

Employers have to make retroactive payments to their employees for a number of reasons. Perhaps an employee's position was reclassified or a merit increase was provided later than anticipated. You probably already knew that these retroactive payments are considered earnable compensation and must be reported to MainePERS. However, did you know that MainePERS needs to receive an explanation of the retroactive payment from you? A recent change in Rule requires MainePERS to break down retroactive payments and reallocate the earnings to the period in which they would have been earned had the payment been made at the time services were originally rendered.

For example, a member receives a \$5,000.00 payment in January of 2021 due to a wage increase resulting from a reclassification of their position. Their contract year is considered January-December. \$1,000.00 of this payment would have been earned by the member in January and \$4,000.00 would have been earned as a result of hours worked in 2020. When you report the \$5,000.00 payment in January, we also need to receive the details from you about how that payment should be broken down if it crosses contract years.

This information can be very important in the calculation of your employees' retirement benefits. To avoid having to recreate the details when they retire, we recommend you send them to us at the time of the payment. If you make a retroactive payment, please email the breakdown to retirement.services@mainepers.org with the subject Retroactive Breakdown. Please provide the employee's name, the date of the payment, the total amount of the payment and the amounts that are attributed to each contract year in your email. Please note, interest paid on retroactive payments should never be reported to MainePERS.



Don't Forget Us!

In the midst of a security event such as ransomware or another type of data breach, please remember to notify MainePERS. This includes compromised email accounts or other types of risk where your technology environment may put our environment at risk. We have a procedure in place that requires us to suspend account access to Employer Self-Service temporarily as well as blocking your emails from reaching us.

Our Employer Services team is here to help you. If you notify them, they will notify the appropriate security personnel at MainePERS and together we will keep your MainePERS information safe and work with you to restore your access when your security incident is resolved. Please contact Employer Services with any questions.

Stay safe, secure, and well during this time.