

8.04.03: The Defined Benefit (DB) Employer Statement

A Defined Benefit (DB) employer statement is available to your reporting unit on the Employer Reporting website after the end of each month, by the tenth business day of following month. The statement is designed to show you what has been submitted for employer contributions, member contributions, and tax-deferred payments. Similar to a bank account statement, you will need to reconcile it to your own records. The employer statement has four sections.

Log on to the Employer Reporting website and from the Things to Do menu click on View Employer Statement. From the Employer Statement Home Page click on the Current Employer Statement link. This displays the Current Employer Statement or Summary page.

The Current Employer Statement or Summary Page

Current Employer Statement

Statement Period: 02/01/2012 - 02/29/2012

Payment Due Date: 03/09/2012

Employer: 00000 - ANYTOWN PUBLIC SCHOOL
123 MAIN ST
ANYTOWN, MI 12345

For Payment Questions: DMB-MPSERS-Account-Payment-Questions@michigan.gov or (517) 636-0166

For Report Questions: ORS_Web_Reporting@michigan.gov or (517) 636-0166

| | |
|--|-----------------------|
| Beginning Balance excluding unposted records as of: 01/31/2012 | \$1,363,523.50 |
| Contributions | |
| Posted | 314,754.90 |
| Unposted | 16,369.65 |
| Late Fee and Interest | 0.00 |
| Payments Received | (163,129.16) |
| Total Due | \$1,531,518.89 |

NOTE: The amount due on the employer statement is subject to change when unposted records are present for the time period of the statement. Refer to the recent activity page for more information on records that may have changed.

The first section, the Current Employer Statement or Summary Page, summarizes your reporting unit's standing at the end of the statement period. This section lists the balance prior to the statement period, as well as the total amount of contributions posted within the statement period and up to the point the online statement is generated. Any unposted records that still exist at the point the statements are generated are also included. No reports (posted or unposted) with end dates in the "new month" (after the statement timeframe) will appear on the statement. The summary page also includes late fees, interest and payments posted during the statement period and the new payment due. Any amount due in parentheses reflects a credit balance. Otherwise, payment for the outstanding balance should be received by the 7th business day of the month following the end of the statement period.

On the summary page, the Beginning Balance lists the amount unpaid as of the last statement. This amount should be the contributions due for the reports of the month previous to the statement month, as long as the records were posted.

The Beginning Balance is composed of posted records only—this is because the unposted records are accounted for in one of two lines below that shows:

- Records posting during the period
- Records still not posted at the end of the period.

If a reporting unit's records are all posted at the end of the pay period, then the Beginning Balance of the next statement would be the ending balance of the current statement.

Contributions

The second section, Contributions, lists the posting status for each of the retirement detail reports associated with the statement timeframe. From the Current Employer Statement page or Summary Page, click on the Contributions link.

Contributions

| Report Postings | Posted in Current Period | | Previously Posted | | Unposted | | Totals for Report | |
|---|--------------------------|------------|-------------------|-------------|-------------|------------|-------------------|------------|
| | Regular | Adjustment | Regular | Adjustment | Regular | Adjustment | Regular | Adjustment |
| Regular report 02/04/2012 - 02/17/2012 | | | | | | | | |
| Gross Wages: | \$21,241.54 | | | | \$15,492.42 | | \$24,732.02 | |
| Gross Wages (Retreat): | | | | | \$,871.88 | | \$,871.88 | |
| Director Wages: | | | | | | | | |
| Employer Contributions: | 75,855.88 | | | | 4,721.97 | | \$2,877.65 | |
| Member Contributions: | 20,226.29 | | | | 1,446.85 | | 21,672.14 | |
| TSP Contributions: | \$25.00 | | | | \$50.00 | | 1,175.00 | |
| Regular report 01/21/2012 - 02/03/2012 | | | | | | | | |
| Gross Wages: | \$44,178.87 | \$59.77 | | | 10,761.28 | (\$455.20) | \$24,929.92 | \$54.47 |
| Gross Wages (Retreat): | 7,210.88 | | | | | | 7,210.88 | |
| Director Wages: | | | | | | | | |
| Employer Contributions: | \$2,959.80 | 122.02 | | | 2,822.22 | (111.27) | \$2,891.83 | 22.88 |
| Member Contributions: | 21,826.18 | 22.29 | | | 781.75 | (\$2.02) | 22,229.91 | 2.26 |
| TSP Contributions: | \$75.00 | | | | \$200.00 | | 1,175.00 | |
| Regular report 01/07/2012 - 01/20/2012 | | | | | | | | |
| Gross Wages: | \$22,719.89 | (\$57.82) | \$11,226.92 | \$10,029.22 | 7,598.21 | (\$25.84) | \$22,844.92 | \$,744.88 |
| Gross Wages (Retreat): | \$,877.14 | 1,148.47 | | | | | \$,877.14 | 1,148.47 |
| Director Wages: | | | | | | | | |
| Employer Contributions: | \$1,426.58 | (126.91) | | | 1,855.81 | (177.79) | \$2,282.19 | (\$18.82) |
| Member Contributions: | 21,818.01 | (27.98) | | | \$52.78 | | 22,189.79 | (27.98) |
| TSP Contributions: | \$25.00 | | | | \$200.00 | | 1,125.00 | |
| Regular report 12/24/2011 - 01/06/2012 | | | | | | | | |
| Gross Wages: | \$2,950.94 | | \$12,127.76 | | \$,882.94 | | \$21,122.44 | |
| Gross Wages (Retreat): | 160.00 | | | | | | 160.00 | |
| Director Wages: | | | | | | | | |
| Employer Contributions: | 2,150.88 | | 74,882.88 | | 1,228.81 | | 79,272.41 | |
| Member Contributions: | \$27.08 | | 19,929.42 | | 269.84 | | 21,226.12 | |
| TSP Contributions: | \$200.00 | | \$25.00 | \$0.00 | 100.00 | (\$0.00) | 1,125.00 | |
| Regular report 12/10/2011 - 12/23/2011 | | | | | | | | |
| Gross Wages: | \$,492.47 | | \$22,251.28 | | 2,921.15 | | \$21,702.88 | |
| Gross Wages (Retreat): | | | \$,827.55 | | | | \$,827.55 | |
| Director Wages: | | | | | | | | |
| Employer Contributions: | 1,222.54 | | \$2,227.81 | | 714.81 | | \$2,282.68 | |
| Member Contributions: | \$75.90 | | \$2,922.51 | | 122.02 | | \$2,419.43 | |
| TSP Contributions: | \$200.00 | | \$75.00 | \$0.00 | 100.00 | (\$0.00) | 1,175.00 | |
| Regular report 11/26/2011 - 12/09/2011 | | | | | | | | |
| Gross Wages: | \$,575.72 | \$1.84 | \$25,824.02 | \$1,929.49 | 1,871.44 | | \$12,081.19 | \$1,921.22 |
| Gross Wages (Retreat): | | | \$,127.20 | | | | \$,127.20 | |
| Director Wages: | | | | | | | | |
| Employer Contributions: | 1,252.28 | \$2.24 | \$2,818.22 | | 428.82 | | \$2,279.42 | \$2.24 |
| Member Contributions: | \$22.74 | 1.44 | \$2,170.14 | | 121.89 | | \$2,878.77 | 1.44 |
| TSP Contributions: | \$200.00 | | \$75.00 | \$0.00 | 100.00 | (\$0.00) | 1,175.00 | |
| Regular report 11/13/2011 - 11/25/2011 | | | | | | | | |
| Gross Wages: | \$,470.49 | \$87.80 | \$22,812.78 | \$4,425.22 | 1,871.44 | | \$27,954.71 | \$4,812.02 |
| Gross Wages (Retreat): | | | \$,821.08 | | | | \$,821.08 | |
| Director Wages: | | | | | | | | |
| Employer Contributions: | \$27.22 | \$4.88 | \$2,922.08 | \$9.29 | 428.82 | | \$4,178.72 | \$4.18 |
| Member Contributions: | \$48.71 | 22.59 | \$4,299.22 | \$2.00 | 112.22 | | \$4,782.28 | \$2.59 |
| TSP Contributions: | \$200.00 | | \$75.00 | \$0.00 | 100.00 | | 1,175.00 | \$0.00 |
| Regular report 09/11/2011 - 09/24/2011 | | | | | | | | |
| Gross Wages: | \$,878.08 | 1,750.00 | \$29,702.08 | \$2,022.89 | | | \$22,281.14 | \$4,782.89 |
| Gross Wages (Retreat): | | | \$,879.21 | 1,284.91 | | | \$,879.21 | 1,284.91 |

This section also includes any posting activity for previous, not fully posted retirement detail reports. The posting status for each report is listed in four main columns as follows:

1. The first main column describes the amount on each report that posted during the statement period;
2. The second main column describes the amount on each report that posted in the previous statement period;
3. The third main column lists the amount on each report that remained unposted at the end of the statement period
4. The last main column lists the total amount reported for each report, regardless of its posting status.

Within each main column, there are two sub-columns, one listing regular wages and contributions reported and the other listing any adjustments made.

Late Fee and Interest

This section describes any late fees or interest activity for your reporting unit. From the Current Employer Statement page or Summary Page, click on the Late Fee and Interest link. (**Note:** Currently the Late Fee and Interest Assessments are not shown this section. They appear in the Payment Section as Manual Adjustments. This section will be made functional in the near future.)

PA 300, the Michigan Public School Employees Retirement Act, determines any late fees or interest assessed.

Payments Received

The final section, Payments Received, outlines all payments ORS received from your reporting unit with effective dates within the statement period. This section also lists any cash corrections and manual adjustments made. Currently, late fees an interest as well as missing/late report fees appear as manual adjustments. Fee reversals will also appear here as manual adjustments. From the Current Employer Statement page or Summary Page, click on the Payments Received link.

Payments Received

| Payment Transaction Type | Period End Date | Transaction Number | Payment Date | Status | Amount |
|--------------------------|-----------------|--------------------|--------------|---------|-----------------------|
| ACH Contributions & TDP | 01/31/2012 | 12020628537900 | 02/07/2012 | Receipt | \$588,718.21 |
| ACH Contributions & TDP | 02/29/2012 | 12021630331058 | 02/21/2012 | Receipt | 578,660.90 |
| Payment Total | | | | | \$1,167,379.11 |

[Back To Current Employer Statement](#)

The payment date column shows the payment date selected by the school when the payment was created, or in the case of a paper check, the date on which the mailroom received the paper check.

Some tips about the Defined Benefit employer statement that you may find helpful:

- The statement contains a Total Due summary area. You may find it helpful to begin with this summary and work through the statement.
- Retirement detail reports are subject to a validation process that determines the date the records post. Some records do not pass the validation process initially, which may cause a delay in posting. This means that retirement detail reports, employer contributions, member contributions, and TDP payment transactions may not all post in the same statement period.
- Any transactions for wage and service adjustments are included in the Contributions section of the statement.
- The Payments Received section contains all payments with effective dates within the statement time frame. ORS posts deposits by check/confirmation number, payment amount, and date received (for paper checks) or effective date (for ACH). This allows your reporting unit to match the payments received with your records.

If your employer statement does not agree with your reporting unit's balance on the end date of your statement, you should review your total submitted retirement detail reports and payments for possible discrepancies. If you cannot reconcile the difference, contact ORS_Web_Reporting@michigan.gov or at 800-381-5111.

Note: Previous employer statements are also available in the Employer Statement History link on the Employer Statement home page.

Last updated: 12/27/2018

[Michigan.gov Home](#) | [Notice of Privacy Practices](#)

[Policies](#) | [Michigan News](#) | [ADA](#)