PA Department of the Auditor General Municipal Pension Reporting Program (MPRP)

ACT 205 E-FILING USER GUIDE – GENERAL INSTRUCTIONS

Under Act 205 of 1984, all municipalities (*including authorities, regionals and council of governments*) must submit standardized reports on all municipal pension plans to the Municipal Pension Reporting Program (MPRP) every two years. Starting in 2019, the reports will be required to be submitted online through the **Department of Community & Economic Development's Municipal Statistics** website (<u>https://munstats.pa.gov/forms/login.aspx</u>). For the 2019 filing period, the actuarial reporting form(s) must be submitted by March 31, 2020.

EVERY MUNICIPALITY AND AUTHORITY MUST COMPLETE STEPS 1 AND 2. If your municipality does not maintain a pension plan for any employee type (Police, Fire, Nonuniformed), then you are not required to complete Step 3. If your municipality provides a pension or retirement benefits for any employee type, then Step 3 must be completed.

1. Municipality Contacts

Review the Primary Contact Information at the top of the page and the Officials information below for accuracy. Please make the appropriate corrections and additions. If a change is made to the Primary Contact Information, please click 'Update.' Once the Municipality Contacts have been reviewed and/or updated, you may go to step 2, Plan Declaration.

2. Plan Declaration (must be submitted no later than October 15, 2019)

(Plan Declaration replaces the Act 205 Questionnaire and Reporting Form Request that was previously mailed to municipalities and authorities in April of every odd year.)

Review any Current Active Plans that your municipality maintains for its employees. Deactivate any plans <u>only</u> if they have been dissolved. Add any plans that were newly created on or before January 1, 2019. Assign the responsible party for each active plan (Municipality, Actuary, or 3rd Party Administrator).

The Responsible Party handles the completion of the Act 205 Actuarial Valuation Report(s), which are to be filed with the Municipal Pension Reporting Program. If the responsible party selected is an Actuary or 3rd Party Administrator, select the appropriate Actuary/3rd Party Admin from the drop-down list. Click 'Notify' to generate an e-mail to the responsible party to accept the assignment. Once all the assignments are accepted, you will receive an e-mail instructing you to log back in and Submit the page.

If the responsible party selected is Municipality, the assignment is automatically accepted. When the Notification Status for all the active plans have been accepted, click 'Submit' at the bottom of the page for MPRP to review and approve.

[If your municipality has no active plans for its employees, you must still 'Submit' the page confirming that there are no pension plans. This fulfills your municipality's filing requirements under Act 205.]

3. Form Links (Forms must be submitted no later than March 31, 2020)

Once the Plan Declaration has been submitted and approved by MPRP, you will receive an e-mail instructing you to log back in and go to the Form Links page to complete the Actuarial Valuation Report(s) if the responsible party selected for a plan is the Municipality. Otherwise, step 3 will be completed by the Actuary/3rd Party Administrator. If an Actuary/3rd Party Admin is responsible for completing the forms, you will receive an e-mail instructing you to log back in to review the forms once they have been submitted.

Direct all questions to the Municipal Pension Reporting Program at:

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E-mail:	MPRP@PAAuditor.gov
Mail:	Department of the Auditor General
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