

Biennial Calendar for Local Gov't Pension Plans

Reporting deadlines for the Actuarial Valuation Report to the Municipal Pension Reporting Program

➤ MUNICIPAL (ACT 205) AND COUNTY (ACT 293) REQUIREMENTS FOR ODD YEARS

MARCH

County Act 293 Reports due by the last business day (most years, March, 31ST)

APRIL

Plan Declaration – Available for completion on DCED's Municipal Statistics website (<https://munstats.pa.gov/forms/login.aspx>)

JULY

Acceptance of revised actuarial valuation reports, must be filed by July 14th or last business day before July 15th, whichever is first.

AUGUST

Cost certification of General Municipal Pension State Aid

SEPTEMBER

Notice of the required experience study mailed to municipalities with 1,000 or more employees every four years (i.e., 2013, 2017, 2021, 2025)

OCTOBER

Plan Declaration – Must be filed by October 15th

➤ MUNICIPAL (ACT 205) AND COUNTY (ACT 293) REQUIREMENTS FOR EVEN YEARS

MARCH

Municipal Act 205 Actuarial Valuation Reports must be filed on the Municipal Statistics website by the last business day (most years, March 31)

JULY

Delinquent Act 205 Actuarial Valuation Reports and reports sent back for corrections must be filed by July 14th or last business day before July 15th, whichever is first, will be certified in the August certification

AUGUST

Cost certification of General Municipal Pension State Aid
Distress Scores sent out

OCTOBER

County Act 293 Reports mailed by October 15th