

# 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. Beginning in 2019, the reports are now required to be submitted online through the **Department of Community & Economic Development's Municipal Statistics** website (<https://munstats.pa.gov/forms/login.aspx>). For the 2023 filing period, the actuarial reporting form(s) must be submitted by March 31, 2024.

**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 updated, you may go to step 2. Plan Declaration.

### 2. Plan Declaration (must be submitted no later than October 15, 2023)

Review any Current Active Plans that your municipality maintains for its employees. Deactivate any plans only if they have been dissolved. Add any plans that were newly created on or before January 1, 2023.

>>IF YOUR MUNICIPALITY HAS NO PENSION PLANS TO REPORT, YOU MUST STILL SUBMIT CONFIRMING THERE ARE NO PLANS. THIS FULFILLS YOUR REQUIREMENTS UNDER ACT 205.<<

**NOTE:** If the **Prior Year's Responsible Party** and **Prior Year's Actuary 3<sup>rd</sup>/Party Admin** for each plan have not changed, you can submit the Plan Declaration directly to MPRP and bypass the assignment approval step. The Plan Declaration will be automatically approved.

***IF YOU NEED TO MAKE CHANGES TO THE PLAN INFORMATION, select 'Edit' to make the changes.***

***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 3<sup>rd</sup> Party Administrator, select the appropriate Actuary/3<sup>rd</sup> 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.

**3. Form Links** (must be submitted no later than March 31, 2024)

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/3<sup>rd</sup> Party Administrator. If an Actuary/3<sup>rd</sup> 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:**

Phone: (717) 787-3637 or 1-833-852-4335

E-mail: [MPRP@PAAuditor.gov](mailto:MPRP@PAAuditor.gov)

Mail: Department of the Auditor General  
Municipal Pension Reporting Program  
321 Finance Building  
Harrisburg, PA 17120