

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

**ACT 205 ONLINE FILING USER GUIDE FOR FORM TYPE A-  
ACTUARIES & 3<sup>RD</sup> PARTY ADMINISTRATORS**

If a municipality's **Plan Declaration** has been Submitted & Approved by MPRP *and* the municipality has assigned your firm to complete its Actuarial Valuation Report for a pension plan without defined benefits (Type A), you may now proceed to **Step 2. Form Links** to complete the report(s). For the 2025 filing period, the actuarial valuation reporting forms are required to be submitted to the Municipal Pension Reporting Program (MPRP) by March 31, 2026.

**Logging In**

Begin by logging in to DCED's Municipal Statistics website at <https://apps.dced.pa.gov/Munstats-forms/login.aspx>.



**Log in to Municipal Statistics**

User Name:\*

Password:

[Forgot your user name or password?](#)

\* If you have registered with PA PowerPort, you should use the same user name and password to access Municipal Statistics.

After logging in you will come to the Start Page, which lists your Act 205 Form Tasks. You can go to the Act 205 forms by clicking on “Click here to file Act 205” on the page.

**PA** pennsylvania  
DEPARTMENT OF COMMUNITY & ECONOMIC DEVELOPMENT

# Municipal Statistics

Start Page

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Welcome, 3rd Party Admin

**General News**

You may obtain a blank copy of the 2015 Annual Audit and Financial Report (DCED-CLGS-30) by clicking the link below:  
<http://dced.pa.gov/download/dced-clgs-30-2015-municipal-annual-audit-and-financial-report/>

**Note that this is a working copy only- All municipalities are required to e-file their Report with DCED.**

**Your Act 205 Form Tasks**  
(Direct all questions to PA Auditor General’s Municipal Pensions & Fire Relief Programs Unit at 1-800-882-5073 or email to [Comptroller@PaAuditor.gov](mailto:Comptroller@PaAuditor.gov))

[Click here to file Act 205](#)

**History**

## 2. Form Links

Once on the Act 205 Home Page, click on **Step 2. Form Links** to be able to enter your clients’ Actuarial Valuation Reports.

Home Act 205 Home General Instructions for E-filing Plan Declaration User Guide Log Out

1. Accept Form Declarations 2. Form Links

Hello 3rd Party Admin !

**Act 205 of 1984.**

Act 205, known as the Municipal Pension Plan Funding Standard and Recovery Act (53 P.S. governments.

Any pension plan(s) for which your firm has been assigned as the **Responsible Party** (as selected under the Plan Declaration) will be listed here to be completed. Begin by 1) selecting a County from the drop-down box as shown below. You can then 2) click an Entity from the selected county and 3) hit 'Submit.' Click on the **highlighted portion** under Your Available Tasks to open the Form Type A.

The screenshot displays the Act 205 E-Filing interface with three numbered steps:

- Step 1:** Under the "Assigned Entities" section, a box contains "3rd Party Administrators, Inc.". To the right, a "County:" dropdown menu is open, showing options: "--Select--", ALLEGHENY, ARMSTRONG, BEDFORD, CLARION, NORTHAMPTON, and PHILADELPHIA. A red arrow points to the "--Select--" option. Above the dropdown, the text "\*\*\* STAGING \*\*\*" is displayed in red. A "Submit" button is located below the dropdown.
- Step 2:** The "County:" dropdown is now set to "ALLEGHENY". The "Entity:" dropdown is open, showing options: "--Select--", DUQUESNE CITY, and UPPER ST CLAIR TWP. A "List of Entities" link is visible next to the dropdown. A red arrow points to the "Submit" button below the entity dropdown.
- Step 3:** The "Your Pending Tasks" section shows "You have no pending tasks." The "Your Available Tasks" section lists three tasks, all due on 03/31/2020. A red arrow points to the text "Your 2019 Form Type A - Upper St Clair - Non Uniform - Defined Contribution Plan is due on 03/31/2020".

**(NOTE: THIS FORM IS SET UP DIFFERENTLY THAN THE PAPER VERSION THAT WAS FILED IN PAST REPORTING PERIODS (FORMS PC-201A, PC-202A, AND PC-203A). THROUGHOUT THIS USER GUIDE THERE WILL BE PAGES AND SECTIONS MENTIONED FROM THE PAPER FORM TO HELP YOU CROSS-REFERENCE WHERE THE DATA SHOULD NOW BE REPORTED.)**

**1. Pension Plan Situation** *(This step is the same as Section III A. from page 2 of the paper form.)*

Determine which one of the situation descriptions provided below applies to the pension plan. Click the applicable button and then click 'Next' at the bottom of the page. At any point during the online filing process, you can hit 'Save' to save your progress if you cannot complete it all at one time.

**PENSION PLAN SITUATION**

- Situation No. 1: Municipality maintains a pension fund to provide pension or retirement benefits for municipal employees of the type indicated, where there is NO FIXED or defined contribution amount or percentage specified in an ordinance, resolution or plan document and the benefit is usually provided through discretionary purchases of insurance or annuity contracts. (Not IRA's, SEP-IRA's or deferred compensation plans.)
  
- Situation No. 2: Municipality maintains a pension fund to provide pension or retirement benefits for municipal employees of the type indicated, but NO ACTIVE, VESTED OR RETIRED employees exist at the present time.
  
- Situation No. 3: Municipality provides pension or retirement benefits for municipal employees of the type indicated through participation in a multi-employer, jointly trustee, Taft-Hartley Act collectively bargained (UNION ADMINISTERED) pension plan.
  
- Situation No. 4: Municipality provides pension or retirement benefits for municipal employees of the type indicated through a FIXED, defined contribution amount or percentage specified in an ordinance, resolution or plan document, where the amount of pension or retirement benefits is determined by the monies accumulated in the individual employee accounts at retirement. (Not IRA's, SEP-IRA's or deferred compensation plans.)

**2. General Information** *(This step is the same as Section IV from page 2 of the paper form.)*

Respond to each question by clicking 'Yes' or 'No'. A new question that has been added for this reporting period is "Is this a PMRS plan?" After answering each question, click 'Next' at the bottom of the page.

GENERAL INFORMATION

	Yes	No
A. Is Social Security coverage provided for the active members of the pension plan?	<input checked="" type="radio"/>	<input type="radio"/>
B. Do any active members of this pension plan participate in any other pension plan or plans that receive funding from the municipality?	<input type="radio"/>	<input checked="" type="radio"/>
C. Do any of the active members of this pension plan work on average less than 35 hours per week?	<input checked="" type="radio"/>	<input type="radio"/>
D. Does the pension plan include active members who are not employees of the municipality?	<input type="radio"/>	<input checked="" type="radio"/>
E. Do retired members of the municipality and not funded by the municipality have health insurance coverage, that is provided wholly or partially by the municipality?	<input type="radio"/>	<input checked="" type="radio"/>
F. Is this a PMRS Plan?	<input type="radio"/>	<input checked="" type="radio"/>


The Pennsylvania Municipal Retirement System (PMRS) is a 3rd-party Administrator for many plans in Pennsylvania

### 3. Contributions *(This step is the same as Section V B. from page 3 of the paper form.)*

If Situation No. 4 was checked for Step 1, check the appropriate button (contributions as % of payroll or as a flat \$ amount) and enter the requested information. Unless Situation No. 4 was checked for Step 1, this section cannot be completed. It is important to enter the percentages as shown in the example below. Once completed, click 'Next' at the bottom of the page.

**CONTRIBUTIONS**

Contributions are specified as a percentage of payroll.


Municipal Rate  (Example enter 1.25% as 01.25)

Member Rate (Example enter 1.25% as 01.25)

Contributions are specified as a flat dollar amount.

Annual Municipal Contribution (per member)

Annual Member Contribution

 If rate is single digit %, you must first type a zero (0) before entering the number

**4. Demographic Data Summary** (This step is the same as Section VI A. from page 4 of the paper form.)

Active members are now broken out between 1) full-time and 2) part-time members. *Part-time members* are defined as having worked on **average less than 35 hours per week**. If you answered 'Yes' to question C. on Step 2. General Information, you will list those part-time members separately on this step. Payroll is broken out between full-time and part-time members as well. Once you have entered all of the data, click 'Next' at the bottom of the page.

DEMOGRAPHIC DATA SUMMARY

ACTIVE MEMBERS	
Number of Full Time Active Members	<input type="text" value="2"/>
Number of Part Time Active Members	<input type="text" value="1"/>
Total Number of Active Members	<input type="text" value="3"/>
Payroll for Full Time Active Members	<input type="text" value="\$72,000"/>
Payroll for Part Time Active Members	<input type="text" value="\$30,000"/>
Total Payroll for Active Members	Calculated <input type="text" value="\$102,000"/>

VESTED MEMBERS	
Number of Vested Members	<input type="text"/>

The diagram illustrates the calculation of total payroll for active members. Red arrows show the flow of data: from the 'Number of Full Time Active Members' field (value 2) and 'Payroll for Full Time Active Members' field (value \$72,000) to the 'Total Payroll for Active Members' field. Another red arrow shows the flow from the 'Number of Part Time Active Members' field (value 1) and 'Payroll for Part Time Active Members' field (value \$30,000) to the same 'Total Payroll for Active Members' field. The 'Total Payroll for Active Members' field is highlighted with a red box and labeled 'Calculated', with the final value of \$102,000 displayed.

**5. Demographic Detail – Active** *(This step is the same as Schedule A Part I on page 6 of the paper form.)*

Enter the distribution of all active members by age and service (including part-time members). The total # of members and total annual payroll should match the totals that were entered on Step 4. However, the payroll may be slightly different due to rounding. ***(Note that the payroll amounts are to be entered in thousands (\$000)).*** Once completed, click 'Next' at the bottom of the page.

DISTRIBUTION OF ACTIVE MEMBERS BY AGE AND SERVICE										
Age	1	2	3	4 - 5	6 - 10	11 - 15	16 - 20	21 - 25	26 - 30	30+
Under 20										
# of Members		1								
Payroll (\$000)		30								
# of Members				2						
Payroll (\$000)				72						
Total Members	0	1	0	2	0	0	0	0	0	0
Total Annual Payroll	\$0	\$30	\$0	\$70	\$0	\$0	\$0	\$0	\$0	\$0

**6. Assets and Liabilities** *(This step is the same as Schedule B Section I on page 7 of the paper form.)*

Click 'Add New' to add a type of Asset. Click on the Type and select the appropriate type of asset to report. You can only enter a Description if "Investments at Market Value" or "Other Assets" is selected. Enter the Amount as of Valuation Date then hit 'Add.' Repeat for all Asset Types.

STATEMENT OF ASSETS AVAILABLE FOR BENEFITS AS OF THE VALUATION DATE


**Assets**

Add New 

Type	Description	Amount as of Valuation Date
<b>Total Assets</b>		

**Add New Asset**

Type \*  
Description \*  
Amount as of Valuation Date \*

 --Select--  
Cash  
Accrued Interest and Dividends Receivable  
Other Receivables  
Investments at Market Value  
Insurance/Annuity Cash Surrender Value (Individual Policies)  
Other Assets

Cancel Add

Click 'Add New' to add a type of Liability. Click on the Type and select the appropriate type of liability to report. You can only enter a Description if "Other Current Liabilities" is selected. Enter the Amount as of Valuation Date then hit 'Add.' Repeat for all Liability Types.



Type	Description	Amount as of Valuation Date
<b>Total Liabilities</b>		

**Add New Liability**

**Type \***

**Description \***

**Amount as of Valuation Date \***

After entering the assets and liabilities (if applicable), the Net Assets Available for Benefits will be calculated based on the Total Assets and Total Liabilities entered. If the pension plan has a **Balance in Forfeited Non-Vested Employer Contribution Account** (previously line 22 on page 7 of the paper form), enter it in the last box. Once completed, click 'Next' at the bottom of the page.


**Assets**

Type	Description	Amount as of Valuation Date		
Investments at Market Value	Mutual Funds	\$1,500,000.00	<a href="#">Edit</a>	<a href="#">Delete</a>
<b>Total Assets</b>		\$1,500,000.00		

**Current Liabilities**

Type	Description	Amount as of Valuation Date		
Accounts Payable		\$250,000.00	<a href="#">Edit</a>	<a href="#">Delete</a>
<b>Total Liabilities</b>		\$250,000.00		

Net Assets Available for Benefits (Market Value) as of Valuation Date  Calculated

Balance in Forfeited Non-Vested Employer Contribution Account  

**7. Revenues and Expenses** *(This step is the same as Schedule B Section II on page 8 of the paper form.)*

Be sure to enter the 1) Net Assets at Beginning of Year, 2) Revenues, 3) Expenses and 4) Net Change in Market Value of Assets (if applicable). Enter the Type of Revenue or Expenses by clicking on 'Add New.' The Net Assets at End of Year is a calculated field based on the Net Assets at Beginning of Year, the Total Revenues and Total Expenses entered. Once completed, click 'Next' at the bottom of the page.

Net Assets at Beginning of Year (Market Value) as of MM/DD/YYYY:  **1**

**Revenues**

Add New **2**

Type	Description	Amount as of Valuation Date		
Member Contributions		\$2,500.00	Edit	Delete
Total Municipal Contributions		\$15,000.00	Edit	Delete
<b>Total Revenues</b>		\$17,500.00		

**Expenses**

Add New **3**

Type	Description	Amount as of Valuation Date		
Total Benefit Payments (Lump Sum)		\$25,000.00	Edit	Delete
Administrative Expenses		\$150.00	Edit	Delete
<b>Total Expenses</b>		\$25,150.00		

Net Change in Market Value of Assets (Unrealized Capital Gains or Losses)  **4**

Net Assets at End of Year (Market Value)  **Calculated**

**8. Additional Financial Data** *(This step is the same as 9. Transfers made In Lieu of Municipal Contributions on page 3 of the paper form.)*

If the pension plan did not have any transfers made in lieu of municipal contributions, click 'Next.'

ADDITIONAL FINANCIAL DATA

Description	Amount
Transfers made in Lieu of Municipal Contributions for the year ended on the above Valuation Date (Enter the total amount of any unallocated monies in forfeiture or other accounts that was allocated to the individual participant accounts and reduced the municipality's contribution requirement.)	<input data-bbox="1289 797 1549 854" type="text"/>

[Back](#) [Next](#) [Save](#) [Save & Exit](#) [Add/View Efiler Notes - 0 Note\(s\)](#)

### 9. Certification *(This step is the same as Section VII on page 5 of the paper form).*

Once the form has been reviewed for accuracy, the Certification section can be completed. Begin by 1) checking the box to certify and 2) filling out your name and the firm name. You can then 3) click 'Notify' to send the form to the municipality for review. An email will be sent to the municipality informing them that the actuary/3<sup>rd</sup> party administrator has completed the form and it is ready for review.

#### CERTIFICATION

Please review the information you have provided for UPPER ST CLAIR TWP below. If necessary, you may need to go back to a previous step by clicking the appropriate step above. When you are satisfied with the information provided, enter your name, title, and firm name in the text boxes to the right, check the certification box to the left, and then click the "Submit" button below. Your filing is complete when you see your Submission Details.

Actuary/3rd Party Admin Signature:

By checking this box and typing my name in the text box, I hereby certify that I have prepared and reviewed the actuarial data and information entered on this form and that the data and information provided is to the best of my knowledge true and accurate.

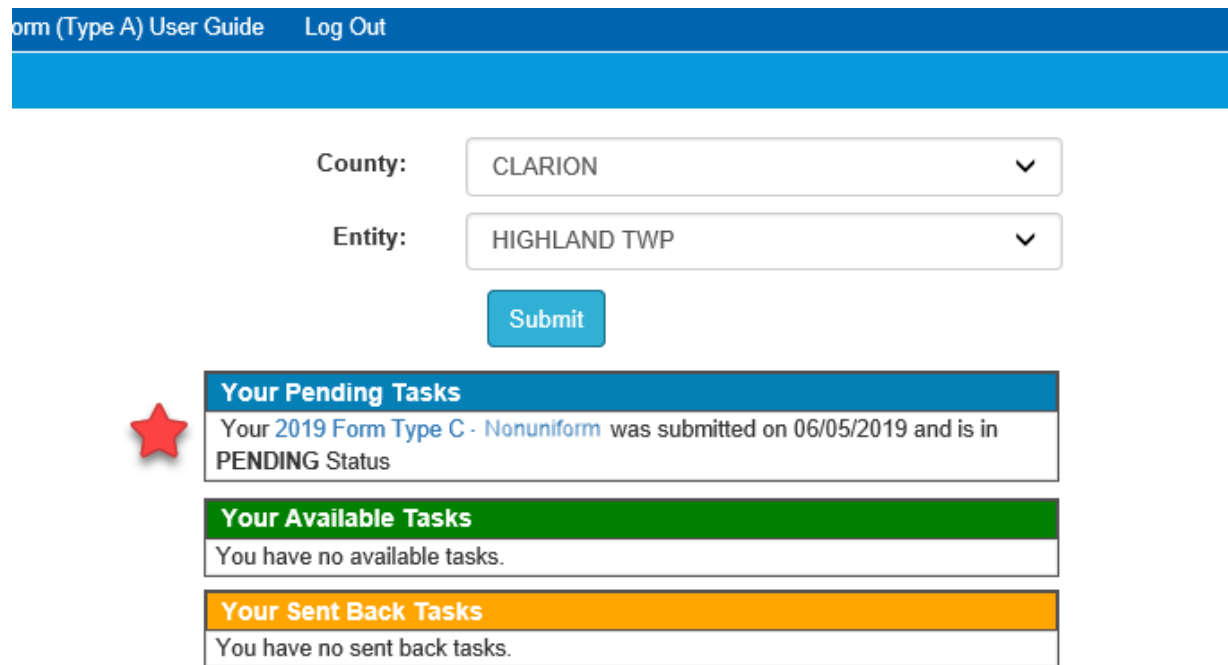
Name:  Firm Name:

[Back](#) [Save](#) [Save & Exit](#) [Notify UPPER ST CLAIR TWP](#) [Add/View Efiler Notes - 0 Note\(s\)](#)

A box will appear after clicking Notify stating that the **“Form was submitted successfully and the municipality has been notified via email.”**

After the municipality has reviewed the form, certified it and submitted it to MPRP, the status will show up as “PENDING” until MPRP has reviewed and approved the form. You can review the status of the submitted forms under **2. Form Links**.

Once MPRP has reviewed and approved a form, it will show up under **History**. You can now print out a copy of the form for your records.



Form (Type A) User Guide Log Out

County: CLARION

Entity: HIGHLAND TWP

Submit

**Your Pending Tasks**

Your 2019 Form Type C - Nonuniform was submitted on 06/05/2019 and is in PENDING Status

**Your Available Tasks**

You have no available tasks.

**Your Sent Back Tasks**

You have no sent back tasks.

If MPRP finds an issue when reviewing a Submission, an email notice will be sent with the discrepancies found and the form will appear under Your Sent Back Tasks. You will have to go back in and correct any issues that MPRP has found. You must submit the form again through the same process once the corrections have been made.

(Be sure to review page 16 of this user guide for Common Errors Found On Submitted Forms.)

### **COMMON ERRORS FOUND ON SUBMITTED FORMS**

**Please review the list below before submitting the Act 205 reporting form to MPRP.**

- Use the correct year's data – the report requests information *as of* January 1<sup>st</sup>. The financial data is based on the pension plan activity from January 1 to December 31 of the prior year. (i.e., the 2025 Act 205 valuation is the activity from January 1 to December 31, 2024).
- Situation 3, or union-administered pension plans, are only required to complete Steps 1, 2, 4, 5, 7 and the Certification Screen.
- Municipal Contributions as a Percentage on Step 3 must be entered as- *Example: enter 1.25% as 01.25*.
- If the plan has multiple contribution rates applicable to different employee groups in the plan or other conditions, you must calculate the percentage in order to enter a single rate for Step 3. To calculate the rate, take the *Total Municipal Contributions (line 33 on page 3 of the paper form)* divided by the *Total Annual Payroll (line 14 on page 4 of the paper form)* to determine the Contribution Rate. EXAMPLE: \$30,000 in Municipal Contributions with a Total Payroll of \$450,000.  $(\$30,000 / \$450,000) \times 100 = \mathbf{06.67\%}$  Municipal Contribution Rate
- Number of Active Members on Steps 4 & 5 must match. Total Payroll of Active Members on Steps 4 & 5 must match.
- Listing contributions as receivables on Step 6 – Only list if a receivable is the contribution amount required to be deposited, but was not deposited during the valuation year.
- Net Change in Market Value of Assets on Step 7 (for the MPRP's purpose) is the change between the beginning assets, plus the revenues earned, minus the expenses and minus the ending balance reported on the end-of-year statement.

### **Direct all questions to the Municipal Pension Reporting Program at:**

Phone: 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