

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

ACT 205 ONLINE FILING USER GUIDE FOR ACTUARIES
FORM TYPE C

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 with defined benefits (Type C), 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)

[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 Actuary !

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) and has been approved by MPRP 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 C.

The screenshot displays the MPRP web interface with three numbered callouts (1, 2, 3) and red arrows pointing to specific elements:

- 1:** A red circle with the number '1' is positioned above the 'County:' dropdown menu. A red arrow points to the '-Select-' option in the dropdown list, which also includes ALLEGHENY, ARMSTRONG, BEDFORD, CLARION, NORTHAMPTON, and PHILADELPHIA.
- 2:** A red circle with the number '2' is positioned above the 'Entity:' dropdown menu. A red arrow points to the 'Submit' button below the dropdown. The dropdown menu is open, showing options: '-Select-', DUQUESNE CITY, and UPPER ST CLAIR TWP. A 'List of Entities' button is also visible next to the dropdown.
- 3:** A red circle with the number '3' is positioned above the 'Your Available Tasks' section. A red arrow points to the text 'Your 2019 Form Type C - Upper St Clair - Police - Defined Benefit Plan is due on 03/31/2020'.

The interface includes a top navigation bar with '1. Accept Form Declarations' and '2. Form Links'. The 'Assigned Entities' section shows 'Actuarial Firm, Inc.' and instructions to click on links to access forms. The 'Your Pending Tasks' section shows 'You have no pending tasks.'

NOTES ON THE E-FILING OF C FORMS

Demographic Detail (Steps 3 & 4)

For the online reporting form, MPRP has returned to the way demographic data was collected on the Actuarial Valuation Reports prior to 2011. Active members, retired members and vested members are grouped by Age and Years of Service.

Revenues & Expenses (Step 6)

State Aid contributions will now be included under Municipal Contributions. This will no longer be broken out separately.

UAAL & Amortization Contributions (Step 13)

This page will now show the full amortization of UAAL history, not just the current year. The Aggregated Amortization Contribution in Part B is looking for the total amortization contribution amount, which should match the amount on Step 9.

Actuarial Assumptions (Step 14)

'Average Future Service' is a newly required field. Since the form is no longer requesting detailed demographic data for individual members, we are requesting this calculation to be provided by the actuary.

Benefit Plan Provisions (Step 15)

For the normal retirement eligibility, we are looking for the current new hire eligibility provision. For example: a city's Fire plan has a normal retirement eligibility of age 50 & 20 years of service if hired before July 1, 1999. For those hired *after* that date, the requirement is age 50 & 25 years of service. You would list the **50 & 25** requirement.

In instances where there is no cutoff date for using one eligibility requirement versus another, enter the more *common* provision for the members.

Required Exhibits and Data

For the online reporting form, MPRP will no longer be requiring the exhibits to be attached. Instead, it will be expected that the municipalities will have the exhibits on file in the event that an auditor would need to review them.

Bond Exhibits

For the 2025 filing period, portions of the Bond Exhibit are included with the online reporting forms, but the full Bond Exhibits are still required to be sent to MPRP in electronic format.

(NOTE: THIS FORM IS SET UP DIFFERENTLY THAN THE PAPER VERSION THAT WAS FILED IN PAST REPORTING PERIODS (FORMS PC-201C, PC-202C, AND PC-203C). 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. General Information (This step is the same as Section III 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 "What is the Administrative Arrangement?" 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 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 type="radio"/> |
| C. Do any of the active members of this pension plan work on average less than 35 hours per week? | <input type="radio"/> | <input type="radio"/> |
| D. Does the pension plan include active members who are not employees of the municipality? | <input type="radio"/> | <input type="radio"/> |
| E. Do retired members of the pension plan receive any benefit, such as insurance coverage, that is provided wholly or partially by the municipality and not funded through the pension plan? | <input type="radio"/> | <input type="radio"/> |
| F. What is the Administrative Arrangement? | | |

--Select--
Split-Funded
PMRS
Other


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

2. Demographic Data Summary *(This step is the same as Section IV from page 2 of the paper form.)*

The demographic data is separated by active, vested, retired and benefit members. Greyed-out boxes are calculated fields. After filling in each section, click 'Next' at the bottom of the page.

DEMOGRAPHIC DATA SUMMARY

ACTIVE MEMBERS	
Total Number of Active Members	<input type="text" value="17"/>
Total Payroll for Active Members	<input type="text" value="\$1,044,259"/>
Average Payroll for Active Members	<input type="text" value="\$61,427"/>

VESTED MEMBERS	
Number of Vested Members 	<input type="text" value="0"/>

RETIRED MEMBERS	
Number of Normal Retired members	<input type="text" value="8"/>
Number of DROP Members	<input type="text"/>
Total Number of Retired Members	<input type="text" value="8"/>
Benefits for Normal Retired Members	<input type="text" value="\$252,849"/>
Benefits for DROP Members	<input type="text"/>
Total Benefits for Retired Members	<input type="text" value="\$252,849"/>

BENEFIT MEMBERS	
Number of Disability Benefit Members	<input type="text" value="0"/>
Number of Surviving Spouse Benefit Members	<input type="text" value="3"/>
Number of Surviving Child Benefit Members	<input type="text" value="0"/>
Total Number of Benefit Members	<input type="text" value="3"/>
Benefits for Disability Benefit Members	<input type="text" value="0"/>
Benefits for Surviving Spouse Benefit Members	<input type="text" value="\$63,718"/>
Benefits for Surviving Child Benefit Members	<input type="text"/>
Total Benefits for Benefit Members	<input type="text" value="\$63,718"/>

RETIRED AND BENEFIT MEMBERS TOTALS	
Total Count of Retired and Benefit Members	<input type="text" value="11"/>
Total Benefits for Retired and Benefit Members	<input type="text" value="\$316,567"/>

3. Demographic Detail – Active (This step replaces Schedule A Part III on page 9 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 2. (Note that the payroll amounts are to be entered in thousands (\$000)). Once completed, click 'Next' at the bottom of the page.

DEMOGRAPHIC DETAIL - ACTIVE

DISTRIBUTION OF ACTIVE MEMBERS BY AGE AND SERVICE								
Age	1	2	3	4 - 5	6 - 10	11 - 15	16 - 20	21 - 25
30 - 34								
# of Members	1		1		1			
Payroll (\$000)	\$10		\$65		\$67			
35 - 39								
# of Members					2	3		
Payroll (\$000)					\$125	\$208		
40 - 44								
# of Members	1	1				2		
Payroll (\$000)	\$10	\$65				\$134		
45 - 49								
Payroll (\$000)							\$75	
Total Members	2	1	1	0	3	7	2	1
Total Annual Payroll	\$20	\$65	\$65	\$0	\$192	\$471	\$151	\$81

GRAND TOTAL	
Members	17
Annual Payroll	\$1,045,000

4. Demographic Detail – Retired & Vested *(This step replaces Schedule A Parts I & II on page 8 of the paper form.)*

Enter the distribution of all retired members and members terminated with vesting by age. The total # of members and total annual pension should match the totals that were entered on Step 2. Once completed, click 'Next' at the bottom of the page.

DEMOGRAPHIC DATA FOR RETIRED MEMBERS		
Age	Number	Annual Pension Payable
Under 30		
30 - 34		
35 - 39		
40 - 44		
45 - 49		
50 - 54	1	\$50,856
55 - 59	2	\$79,956
60 - 64	1	\$25,368
65 - 69	2	\$51,744
70 - 74	2	\$47,220
75 - 79	1	\$17,316
80 - 84	2	\$44,100
Over 84		
Totals	11	\$316,560

DEMOGRAPHIC DATA FOR MEMBERS TERMINATED WITH VESTING		
Age	Number	Annual Projected Pension
Under 25		
25 - 29		
30 - 34		
35 - 39		
40 - 44		
45 - 49		
50 - 54		
55 - 59		
60 - 64		
65 - 69		
Over 69		
Totals	0	\$0

5. Assets and Liabilities *(This step is the same as Schedule B Section I on page 10 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 "Other Receivables" or "Other Assets" is selected. Enter the *Amount as of Valuation Date* and *Amount as of Previous Year* then hit 'Add.' Repeat for all Asset Types.

STATEMENT OF ASSETS AVAILABLE FOR BENEFITS AS OF THE VALUATION DATE

Assets



Type	Description	Amount as of Valuation Date
Total Assets		

Add New Asset

<p>Type *</p> <p>Description *</p> <p>Amount as of Valuation Date *</p> <p>Amount as of Previous Year *</p>	<div style="border: 1px solid black; background-color: #ADD8E6; padding: 5px; margin-bottom: 5px;">--Select--</div> <ul style="list-style-type: none"> Cash Accrued Interest and Dividends Receivable Receivables - Employee Contributions Receivables - Employer Contributions Receivables - State Aid Other Receivables Investments at Market Value - Money Markets and other Cash Investments Investments at Market Value - Mutual Funds Investments at Market Value - Stocks and other Equities Investments at Market Value - Bonds and other Fixed Income Insurance/Annuity Cash Surrender Value (Individual Policies) Other Assets
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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 Liabilities" is selected. Enter the *Amount as of Valuation Date* and *Amount as of Previous Year* then hit 'Add.' Repeat for all Liability Types.



Type	Description	Amount as of Valuation Date
Total Liabilities		

Amounts will be displayed as a negative

Add New Liability

Type *

Description *

Amount as of Valuation Date *

Amount as of Previous Year *

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 as of Valuation Date and Previous Year. Once completed, click 'Next' at the bottom of the page.

STATEMENT OF ASSETS AVAILABLE FOR BENEFITS AS OF THE VALUATION DATE

Assets

Type	Description	Amount as of Valuation Date	Amount as of Previous Year		
Cash		\$2,903.00	\$955.00	Edit	Delete
Accrued Interest and Dividends Receivable		\$8,829.00	\$7,272.00	Edit	Delete
Investments at Market Value - Money Markets and other Cash Investments		\$457,015.00	\$350,603.00	Edit	Delete
Investments at Market Value - Stocks and other Equities		\$1,161,628.00	\$1,194,269.00	Edit	Delete
Investments at Market Value - Bonds and other Fixed Income		\$972,453.00	\$846,754.00	Edit	Delete
Investments at Market Value - Mutual Funds		\$896,666.00	\$914,356.00	Edit	Delete
Total Assets		\$3,499,494.00	\$3,314,209.00		

Current Liabilities

Type	Description	Amount as of Valuation Date	Amount as of Previous Year		
Accounts Payable and Accrued Administrative Expenses		\$0.00	(\$6,293.00)	Edit	Delete
Total Liabilities		\$0.00	(\$6,293.00)		

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

As of Valuation Date	\$3,499,494	
Previous Year	\$3,307,916	

Calculated

6. Revenues and Expenses *(This step is the same as Schedule B Section II on page 11 of the paper form.)*

Be sure to enter the 1) Net Assets at Beginning of Year, 2) Revenues and 3) Expenses (if applicable). Enter the Type of Revenue or Expenses by clicking on 'Add New.'

Net Assets at Beginning of Year (Market Value)	
As of Valuation Date	\$3,312,084
Previous Year	\$3,063,699

2 Add New

Revenues

Type	Description *	Amount as of Valuation Date *	Amount as of Previous Year
Member Contributions			\$30,537.00
Municipal Contributions			\$158,279.00
Interest Earnings/Dividend Income			\$70,909.00
Realized/Unrealized Capital Gains/Losses			\$340,033.00
Other Revenue or Credits			(\$28,678.00)
Other Revenue or Credits	Byback	\$9,731.00	\$0.00
Total Revenues		\$528,441.00	\$571,080.00

Add New Revenue

Type *
Description *
Amount as of Valuation Date *
Amount as of Previous Year *

--Select--
Member Contributions
Municipal Contributions
Interest Earnings/Dividend Income
Realized/Unrealized Capital Gains/Losses
Other Revenue or Credits

Cancel Add

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.

Current Expenses

3

Add New

Add New Expense

Type	Description *	Amount as of Previous Year
Total Benefit Payments (Monthly)		\$291,139.00
Actuarial Costs		\$0.00
Investment Costs		\$0.00
Other Expenses or Debits		\$31,556.00
		\$322,695.00

Type *

Description *

Amount as of Valuation Date *

Amount as of Previous Year *

–Select–

Total Benefit Payments (Lump Sum)

Total Benefit Payments (Monthly)

Annuity Purchases (Lump Sum)

Insurance Premiums

Refund of Member Contributions

Lump Sum DROP Account Payments

Actuarial Costs

Investment Costs

Other Expenses or Debits

Cancel Add

Net Assets at End of Year (Market Value)	
As of Valuation Date	\$3,499,494
Previous Year	\$3,312,084

Calculated


7. Additional Financial Data *(This step includes three lines from page 3 of the paper form.)*

If the plan had any Contributions Receivable at the beginning or the end of the year, that information can be entered here. Administrative Expenses paid from the assets of the pension plan can also be entered.

If the plan had Bonded Debt, the lower portion on Step 7 will need to be completed. The Summary of Modified Actuarial Data comes directly from page 1 of Exhibit 1- Bonded Debt.

Once completed, click 'Next' at the bottom of the page.

ADDITIONAL FINANCIAL DATA

Description	Amount
Actual Municipal Deposit	
a. Contributions Receivable at beginning of year	
b. Contributions Receivable at end of year 	
Administrative Expenses	

BONDED DEBT	
Description	Amount
Summary of Modified Actuarial Data	
1. Actuarial Value of Assets reported	
2. UNFUNDED ACTUARIAL ACCRUED LIABILITY as of valuation date	
3. Total Amortization Requirement	

8. Presentation of Actuarial Present Value of Future Benefits *(This step is the same as Schedule C Section I on page 15 of the paper form).*

Complete all items using the entry age normal actuarial cost method. The Totals for Active Members, Non-Active Members and Benefit Recipients and Total Actuarial Present Value of Future Benefits are calculated fields. Once completed, click 'Next' at the bottom of the page.

ACTUARIAL PRESENT VALUES FOR ACTIVE MEMBERS		
Type	Description	Amount
Retirement Benefits		<input type="text"/>
Disability Benefits		
Survivor Benefits		
Liability for the Refund of Member Contributions		
Vested Withdrawal Benefits		
Other Active Benefits		
Total Active Benefits		

ACTUARIAL PRESENT VALUES FOR NON- ACTIVE MEMBERS AND BENEFIT RECIPIENTS		
Type	Description	Amount
Deferred Vested Benefits		<input type="text"/>
Retirement Benefits		<input type="text"/>
Disability Benefits		<input type="text"/>
Survivor Benefits		<input type="text"/>
Total Monies Accumulated in DROP Participation Accounts		<input type="text"/>
Other Non-Active Benefits	<input type="text"/>	<input type="text"/>
Total Non-Active Benefits	Calculated	\$0

Type	Amount
Total Actuarial Present Value of Future Benefits (Without Adjustments)	\$0
Total Adjustments for Ancillary Benefits Valued Through Approximation Techniques	<input type="text"/>
Total Actuarial Present Value of Future Benefits	Calculated \$0

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

Enter the data requested. Note: The asset values provided below must include all the assets of the pension plan regardless of custodial arrangements involving administrative agencies. Once completed, click 'Next' at the bottom of the page.

SUMMARY OF ACTUARIAL DATA

Description	Amount
1. Actuarial Present Value of Future Benefits	Calculated \$0
2. Actuarial Present Value of Future Normal Costs	<input type="text"/>
3. Actuarial Accrued Liability	<input type="text"/>
4. Actuarial Value of Assets	<input type="text"/>
5. Unfunded Actuarial Accrued Liability	Calculated \$0
6. Normal Cost	
a. As a dollar amount	
b. As a percentage of total annual payroll	
7. Average Administrative Expenses	
8. Annual Covered Payroll	
9. Amortization Contributions	
a. For amortization of initial unfunded actuarial accrued liability established 1/1/85	
1. Amortization period remaining (years)	<input type="text"/>
2. Amortization contribution calculated as a level dollar amount for the plan year beginning on valuation date	<input type="text"/>
3. Amortization contribution calculated as a level percentage of payroll for the plan year beginning on valuation date	<input type="text"/>
b. For amortization of all increases or decreases in unfunded actuarial accrued liability occurring after 1/1/85 or the initial UAL's establishment	
1. Aggregated Amortization period (years)	<input type="text"/>
2. Aggregated Amortization contribution calculated as a level dollar amount for the plan year beginning on valuation date	<input type="text"/>
c. Modified Total Amortization Requirement	<input type="text"/>
d. Total Amortization Requirement	<input type="text"/>
10. Actual or Estimated Member Contributions	<input type="text"/>

10. Actuarial Data Summary *(This step is the same as Section VI A. on page 5 of the paper form).*

If insurance/annuity contracts are maintained pre-retirement to fund a portion of the benefits provided by the pension plan at retirement AND the Administrative Arrangement selected was “Split-Funded,” the information on this step must be completed. Otherwise, the page will not be displayed. Click ‘Next’ at the bottom of the page to continue.

SUMMARY OF ACTUARIAL DATA

Attention
This page is displayed only if Administrative Arrangement is Split Funded – taken from Question F on 1.General information page.

-

SUMMARY OF ACTUARIAL DATA

Description	Amount
11. Actuarial Present Value of Insurance/Annuity Contract Cash Values at Retirement	<input type="text"/>
12. Adjusted Actuarial Present Value of Future Benefits	\$7,295,357
13. Adjusted Actuarial Present Value of Future Normal Costs	<input type="text"/>
14. Adjusted Actuarial Accrued Liability	<input type="text"/>
15. Actuarial Value of Assets	<input type="text"/>
16. Adjusted Unfunded Actuarial Accrued Liability	\$0
17. Adjusted Normal Costs	<input type="text"/>
18. Annual Insurance/Annuity Premium Payments	<input type="text"/>
19. Gross Adjusted Normal Cost	<input type="text"/>
a. As a dollar amount	<input type="text"/>
b. As a percentage of payroll (Example enter 1.25% as 01.25)	<input type="text"/>
20. Adjusted Amortization Contributions	<input type="text"/>

11. MMO EVEN *(This step is the same as Schedule B Section III on page 12 of the paper form).*

Enter data reflecting the minimum municipal obligation developed in the fall of 2017 for the plan year beginning in 2018. [Section 302(c) of Act 205 of 1984.] Once completed, click 'Next' at the bottom of the page.

A. Identification of the Actuarial Valuation Report

01/01/2017







DEVELOPMENT OF MINIMUM MUNICIPAL OBLIGATION	
Description	Amount
B. Development of Minimum Municipal Obligation	<input type="checkbox"/>
1. Total Annual Payroll	\$916,480
2. Total Normal Cost (Example enter 1.25% as 01.25)	11.02580
3. Total Projected Normal Cost	\$101,049
4. Total Amortization Requirement	\$84,661
5. Total Administrative Expenses	\$21,934
6. Total Financial Requirements	\$207,644
7. Member Contributions	\$28,594
8. Funding Adjustment	
9. Minimum Municipal Obligation (MMO)	\$179,050
10. Delinquent MMO Plus Interest	
11. Total MMO	\$179,050
AMORTIZATION CONTRIBUTION REDUCTION	
Description	Amount
C. Amortization Contribution Reduction	
1. Reduction of Amortization Contribution	
2. Re-Calculated MMO	\$179,050

12. MMO ODD *(This step is the same as Schedule B Section IV on page 13 of the paper form).*

Enter data reflecting the minimum municipal obligation developed in the fall of 2016 for the plan year beginning in 2017. [Section 302(c) of Act 205 of 1984.] Once completed, click 'Next' at the bottom of the page.

A. Identification of the Actuarial Valuation Report

01/01/2015

DEVELOPMENT OF MINIMUM MUNICIPAL OBLIGATION	
Description	Amount
B. Development of Minimum Municipal Obligation 	<input type="checkbox"/>
1. Total Annual Payroll	\$895,693
2. Total Normal Cost  (Example enter 1.25% as 01.25)	11.02580
3. Total Projected Normal Cost	\$98,757
4. Total Amortization Requirement 	\$84,661
5. Total Administrative Expenses 	\$21,437
6. Total Financial Requirements	\$204,855
7. Member Contributions	\$46,576
8. Funding Adjustment 	
9. Minimum Municipal Obligation (MMO)	\$158,279
10. Delinquent MMO Plus Interest	
11. Total MMO	\$158,279
AMORTIZATION CONTRIBUTION REDUCTION	
Description	Amount
C. Amortization Contribution Reduction 	
1. Reduction of Amortization Contribution	
2. Re-Calculated MMO	\$158,279

13. UAAL & Amortization Contributions *(This step replaces Schedule C Section II on page 16 of the paper form).*

This page has been updated to simply show the full amortization of UAAL history. To add a new liability 1) select 'Add New' and choose the appropriate source. After you have entered all of the amortization bases, 2) enter the Aggregated Target Date and 3) the Aggregated Amortization Period. Once completed, click 'Next' at the bottom of the page.

AMORTIZATION OF UNFUNDED ACTUARIAL ACCRUED LIABILITY

Part A - Changes in Unfunded Actuarial Accrued Liability

1

Add New

Source	Amount of Liability	Date Established	Amortization Period	Remaining Balance	Amortization Contributions		
Experience	\$1,950,888.00	1/1/2003	16	\$820,374.00	\$83,481.00	Edit	Delete
Experience	Add New	1/1/2005	1	(\$58,343.00)	(\$58,343.00)	Edit	Delete
Assumption	Description *	1/1/2007	3	(\$37,453.00)	(\$13,397.00)	Edit	Delete
Experience	Amount of Liability *	1/1/2007		(\$115,918.00)		Edit	Delete
Experience	Date Established *						
Experience	Amortization Period *	1/1/2015	10	\$299,744.00	\$40,622.00	Edit	Delete
Assumption	Remaining Balance *	1/1/2017	12	\$546,269.00	\$65,693.00	Edit	Delete
Experience	Amortization Contributions *	1/1/2017	12	\$1,368,754.00	\$164,604.00	Edit	Delete
Total				\$4,621,800.00	\$586,715.00		

Part B - Aggregation of Changes in Unfunded Actuarial Accrued Liability

Remaining Balance of Aggregated Liability	Date of Aggregation	2	Aggregated Target Date	3	Aggregated Amortization Period	Aggregated Amortization Contribution
\$4,621,800	01/01/2019	Calculated	01/01/2028	Calculated	12	\$586,715

14. Actuarial Assumptions *(This step is the same as Schedule C Section III on page 17 of the paper form).*

Enter the actuarial assumptions of the plan. Once entered, this information will be saved so you will not need to re-type it for the following filing period. A new required field for this filing period is “Average Future Service.” Once completed, click ‘Next’ at the bottom of the page.

ACTUARIAL ASSUMPTIONS	
Actuarial Assumptions	
1. Interest Rate	<input type="text" value="7.50%"/>
2. Salary Projections	<input type="text" value="5.00%"/>
3. Disability Rate	None Assumed
4. Termination Rate	None
5. Mortality	RP2000 Mortality Table with built-in project and Blue Collar Adjustment
6. Retirement Age	100% at age 65 or 22 years of service
7. Asset Smoothing	The greater of: actuarial value of assets from the prior valuation increased by contributions and other deposits except investment income; decreased by benefit payments and other administrative expenses or other payments; and credited with interest at 1% less than the plan's assumed rate to the current valuate date, or the market value of assets. Subject to a maximum of 120% of the ^ v
8. Other (Specify)	87% of active are married with females 4 years younger than males
9. Other (Specify)	
Actuarial Cost Method	Entry Age Normal
ACTUARIAL CALCULATIONS	
1. Average Future Service	<input type="text" value="12"/>

15. Benefit Plan Provisions *(This step is the same as Schedule C Section IV on page 18 of the paper form).*

Enter the benefit provisions of the plan. Once entered, this information will be saved so you will not need to re-type it for the following filing period. Once completed, click 'Next' at the bottom of the page.

PRESENTATION OF BENEFIT PLAN PROVISIONS	
A. Eligibility Requirement	
Normal Retirement (Enter your most current new hire requirement)	Retirement Age: 50 Years of Service: 25 Relational Selection: And ▼
Early Retirement	None.
Vesting	10 years of service.
B. Retirement Benefit	50% of final 36 months average compensation at retirement. Percentage is 65% for retirees between January 1, 1998 and January 2, 2000.
C. Survivor Benefit	50% of pension participant was receiving had he been retired at death, payable to widow until death or remarriage. Any benefits to children will be paid for a maximum of 96 months.
D. Disability Benefits	
Service Related	Total and permanent: 50% of final 36 months average.
Non-Service Related	None.
E. Post Retirement Adjustments	None.
F. DROP Benefit	None.
G. Other Benefit	
H. Member Contributions	
Amount or Rate	5.00%
Interest Rate Credited to Member Contributions	6.00%

16. Certification *(This step replaces Section VI. C on page 6 and Section VII on page 7 of the paper form).*

Once you have reviewed the form for accuracy, you can complete the Certification section. Begin by 1) checking the box to certify and 2) filling out your name and 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 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, 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:

1 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.

2 Name: Firm Name:

3

[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 will be able to print out a copy of the form for your records.

The screenshot shows the top navigation bar with links for "Form (Type A) User Guide" and "Log Out". Below this is a form with two dropdown menus: "County:" set to "CLARION" and "Entity:" set to "HIGHLAND TWP". A blue "Submit" button is positioned below the entity dropdown. To the left of the task summary section is a red star icon. The task summary section consists of three colored boxes: a blue box for "Your Pending Tasks" containing the text "Your 2019 Form Type C · Nonuniform was submitted on 06/05/2019 and is in PENDING Status"; a green box for "Your Available Tasks" containing the text "You have no available tasks."; and an orange box for "Your Sent Back Tasks" containing the text "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.

Direct all questions to the Municipal Pension Reporting Program at:

Phone: 1-833-852-4335
E-mail: MPRP@PAAuditor.gov
Mail: Department of the Auditor General
Municipal Pension Reporting Program
321 Finance Building
Harrisburg, PA 17120