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7 REPORTING

7.1 Introduction

As a plan employer, you report members' service, salary and contributions to us annually, and this information is used to determine members' benefit entitlements. When payroll reporting does not match previously submitted payroll information (e.g., in the event of a termination or retirement), we will contact you. See the applicable sections of this manual for reporting details on enrolment, purchases, termination or retirement.

You and your plan member employees make contributions to the Municipal Pension Plan based on your members' pensionable salary. Members' pension benefits are calculated based on their accrued pensionable service and highest average pensionable salary. The information you report is also used to calculate your annual contribution rate, annual member pension adjustments (PAs), and to generate annual member's benefit statements. See section 9 for more information on PAs.

This section will answer questions you have about how to report Plan Member Record information, service events (service, salary and contributions), along with variances, types of service and methods for submitting your reports. In addition, we will explain how to report for 35-year members. See section 6 for what to do when members are on LTD, and how to correct previously-posted data.

7.2 Web services (mpp.pensionsbc.ca)

The Municipal Pension Plan provides members and employers with self-serve information via the website. The employer section of the Municipal Pension Plan's home page offers you two points of access: the Employer section and Employer Login section.

The Employer section contains links to online learning modules, in-person training schedules, the *Employer Instruction Manual* manual and general web services information. Employer Reporting is done through the Employer Login section.

The Employer Login section provides access to secure information, tools and forms (like the Employer Reporting home page), and allows you to view salary and service for your plan member employees. Access to this area of the website requires registration. When you are logged in, you can easily access both secure and public information. See the Web Services section on the Employer page at mpp.pensionsbc.ca.

7.2.1 Resources available on the Employer Reporting home page

The Employer Reporting home page is where you will find detailed instructions about employer reporting. You will also be able to access the tools used to report plan member information to Employer Operations. These tools can be accessed via the five portlets on this home page: Your Message Board, Plan Member Record Electronic Form, Data Submission, File Pick-up, Employer Reporting Format, LTD Start/Stop, LTD Policy Validation and Employee information at Retirement (EITR).

7.2.1.1 Your Message Board

Your message board allows you to communicate securely with Employer Operations. The message board is used exclusively by employers and Employer Operations staff for the purposes of employer reporting. The message board is a secure, central location to access your correspondence regarding confidential data about employer reporting. You can also submit election forms and/or waiver forms via the message board.

7.2.1.2 Plan Member Record Electronic Form

Service, salary, and contributions cannot be allocated to a member who has not been enrolled via a PMR.

In the Plan Member Record (PMR) Electronic Form portlet, you can complete and submit your PMRs and view the history of the PMRs you have submitted. If you have existing employees that are not contributing, you can also use the Plan Member Record/Member Validation tool to check if they are contributing. You can also use this tool to check if existing employees are or should be enrolled.

7.2.1.3 Data Submission

The Data Submission portlet is a secure environment where employers submit plan members' personal, address, spousal, employment and service event (contribution, service and salary) data. Data files are accepted in Excel or standard format, and instant feedback is provided on any formatting errors. You can also view the history of the files you've submitted in the submission history section.

7.2.1.4 File Pick-up

Employer Operations places files in this portlet for you to download. For example, your electronic Pension Adjustment file would be available in the File Pick-up portlet for you to download.

7.2.1.5 Employer Reporting Format

This portlet contains detailed instructions on how to format your data files. In the Employer Reporting Format portlet, you can access written instructions about both Excel and standard format reporting.

7.2.1.6 LTD Start Stop

Use this tool to report an employee's LTD Start/Stop information once you receive confirmation from an approved LTD carrier or administrator.

7.2.1.7 LTD Policy Validation

This service allows employers to access their list of open, approved LTD policies and validate each policy.

7.2.1.8 Employee Information at Termination/Retirement (EITR)

Use the Employee Information at Termination/Retirement tool to enter the termination date and final service, salary, and contributions for members who are terminating employment or retiring.

The EITR Submitted Report allows you to track your submitted EITRs and reconcile data on your payroll report.

7.3 Payroll reporting

Report pensionable salary to two decimal places.

Your payroll report is due 10 calendar days after the end of your pay period. This gives us time to process the data and contact you regarding any errors. The information in your report is used to calculate and produce your members' Pension Adjustments (PA) by the end of February.

7.3.1 Pensionable salary inclusions and exclusions

In addition to the types of pay listed here, a member can receive other forms of compensation, which may be pensionable. To determine whether these types of payments should be recognized as pensionable, please contact mpp@pensionsbc.ca before deducting and remitting contributions.

Salary for pension purposes includes all earnings that are part of an employee's ongoing compensation for hours of work paid at straight-time rates of pay and paid on a periodic basis. Periodic payments may include payments made on a weekly, bi-weekly, monthly, semi-monthly, seasonal and annual basis. This applies to full-time, part-time, on-call and casual employees.

Overtime pay is not pensionable, unless taken as time off or an employer resolution or collective agreement specifies that overtime pay is pensionable.

For greater clarity, the following lists provide details about inclusions and exclusions:

Inclusions—a member's salary includes the following:

A) Salaries associated with regular pay:

- ongoing compensation relating to scheduled or unscheduled hours of work paid at straight-time rates of pay;
- retroactive pay—paid to compensate for a period of service while the employee was a contributing member of the plan;
- common adds to pay including but not limited to:
 - service/long service/retention pay¹—paid on a periodic basis to employees after a set number of years of service or when the employee becomes eligible for an unreduced pension or when they have reached pensionable age;
 - acting or substitution pay—paid to employees when working temporarily in a higher paying position;
 - shift differential pay—a premium paid for working certain shifts (e.g., weekends and nights);

¹ Qualifying criteria for service/long service/retention pay are determined by the employer.

- first aid pay—paid to employees who perform first aid in addition to their regular job;
 - allowances for housing/room and board—a continuous allowance added to salary associated with isolated locations and deemed taxable income by the Canada Revenue Agency;
 - wage premiums paid for doing ‘danger work’ or ‘dirty work’ as defined by union contract—a shift premium paid to employees who work with or in hazardous situations; and
 - trade, qualification or specialty pay—paid on a periodic basis to employees who have additional certification or qualifications.
- insufficient notice pay—only the straight-time rate of pay for the shift worked, not the additional salary premium paid;
 - salary paid to a member on a rehabilitation program;
 - leave top-up—paid by the employer for pregnancy/maternity, parental, compassionate care and other forms of leave of absence provided for under the *British Columbia Employment Standards Act*;
 - training pay—paid to employees (mostly firefighters or police officers) prior to being hired as either probationary or regular member;
 - WorkSafeBC payments made through the employer;
 - WorkSafeBC or LTD top-up payments made through the employer—paid to employees to top-up their salaries when receiving WorkSafeBC or LTD benefits; and
 - cost-of-living payments—an automatic wage increase tied in some way to increases in the cost of living—usually tied to the Consumer Price Index. Must be a continuous add-to pay, not a one-time payment.

B)Salaries associated with vacation pay:

- full-time employees—when vacation time is taken; and
- part-time/casual employees—when vacation time is taken or when paid on a periodic basis.

See section 7.3.3.6 for more information about vacation and statutory/paid holiday pay reporting.

See section 6 for more information about reporting sick pay.

C) Salaries associated with statutory/paid holiday pay:

- full-time employees—when leave is taken for the statutory/paid holiday; and
- part-time/casual employees—when leave is taken for the statutory/paid holiday or when paid on a periodic basis.

D) Salaries associated with paid sick leave:

- paid sick leave paid directly to a member by the employer is pensionable. The employer must report service and salary and remit contributions on paid sick leave;
- paid sick leave paid by a third party (such as an insurance company or benefits trust) to a member can be deemed pensionable by the employer. If paid sick leave paid by a third party is deemed pensionable by the employer, the employer must report service and salary and remit contributions on the paid sick leave;
- paid sick leave paid by a third party (such as an insurance company or benefits trust) that are not deemed pensionable by an employer may be eligible for purchase by a member under the leave of absence provisions of the Municipal Pension Plan Rules; and
- for pensionable paid sick leave, the member will continue to accrue contributory service and employers must report pensionable service and salary based on the member's work schedule before the short-term disability leave. Part-time members will accrue service and salary based on their work schedule immediately before the short-term disability leave.

Exclusions—a member's salary does not include the following:

- lump sum vacation pay—if paid in lieu of vacation entitlement accumulated in a prior year by a full-time employee and not taken as leave;
- overtime pay—unless taken as time off or an employer resolution or collective agreement specifies that overtime pay is pensionable;
- premium or additional pay for statutory/paid holidays worked;

² Employers already reporting and remitting on STDBs when this policy change came into effect on March 27, 2008, must continue to do so for all employees.

- WorkSafeBC payments when the employee is on approved LTD;
- car, meal, travel and clothing allowances;
- pay for on-call or stand-by hours;
- a lump sum payment(s) (including accrued vacation entitlement(s)) made at the time of termination or retirement—unless it is used to extend the termination date;
- severance pay—unless it is used to extend the termination date;
- grievance pay—unless a period of service is associated with the payment;
- performance or signing bonuses;
- additional pay in lieu of group benefits or payment of premiums for group benefits; and
- Employment Insurance rebate payments.

7.3.2 Pensionable and contributory service

There are two types of pension plan service used in the Municipal Pension Plan:

- pensionable service, and
- contributory service.

Pensionable service is the actual time worked while contributing to the plan. It is used when determining the amount of the pension benefit.

Contributory service is the period of a member's service for which contributions were made by the member or employer. Contributory service is reported as whole months only. If a contribution is made in a month, a whole month of contributory service is reported. It is used to determine the member's eligibility for a pension, and any early retirement reduction. See section 4 for more information on pensions.

There are some circumstances where the member may not be working but still accrues pensionable and contributory service (for example, a paid leave of absence).

7.3.2.1 Defining “full-time”

The Municipal Plan does not define what constitutes full-time hours; this is determined through terms and conditions of employment, including individual collective bargaining agreements for specific classes of employees. For pension reporting, the minimum number of hours that can be considered full-time in the Municipal Plan is **35 hours per week or 1,820 hours per year**.

When full-time hours are defined by an employer for a particular class of employees, that definition must apply to **all** the employees in that class.

7.3.2.2 Calculating pensionable service

When calculating pensionable service, use one of the following methods:

METHOD 1	Use this method for full-time hourly employees, part-time and casual staff or other employees who work less than 35 hours per week.
METHOD 2	Use this method for full-time salaried employees. If you have part-time salaried employees who work the same schedule all year, you can use this method too.
METHOD 3	Use this method for full-time employees who work shifts.

Below you will find an example of method 1, 2 and 3.

METHOD 1

$$\frac{\text{Actual number of days or hours worked}}{\text{Maximum (full-time) days or hours available to work in the year}} \times 12 = \# \text{ months}$$

METHOD 1—EXAMPLE 1

During the year, the member works 1,500 hours out of a possible 1,820 hours.

Pensionable service credited for the year: $1,500 \div 1,820 \times 12 = 9.8901$ months

METHOD 1—EXAMPLE 2

During the year, the member works an additional 50 hours (at straight time) beyond the normal 1,900 full-time hours for the position.

Pensionable service credited for the year: $1,950 \div 1,900 \times 12 = 12.3158$ months

METHOD 2

Calculate pensionable service by pay period. The following breakdown shows the amount of service to credit for a number of pay period types.

12 (monthly) $12/12 = 1.0000$ month of service per pay period

24 (twice monthly) $12/24 = 0.5000$ months of service per pay period

26 (every two weeks) $12/26 = 0.4615$ months of service per pay period

Occasionally there will be 27 pay periods in a calendar year if you use this method. Regardless of this, each pay period should be calculated as having a potential 0.4615 months of service.

For example, a member works full time during the 27-pay period year.

Pensionable service credited for the year: $0.4615 \times 27 = 12.4605$ months; report 12.46 months.

To pro-rate service for part-time members, multiply the result above by the percentage worked during the pay period.

METHOD 2—EXAMPLE 1

Member works 50 per cent of full-time for 20 of 26 pay periods.

Pensionable service credited for the year: $0.50 \times 0.4615 \times 20 = 4.6150$ months; report 4.62 months.

METHOD 2—EXAMPLE 2

Member works 75 per cent of full time for all pay periods in a 27-pay period year.

Pensionable service credited for the year: $0.75 \times 0.4615 \times 27 = 9.3454$ months; report 9.35 months

METHOD 3

Credit 12 months of service for all full-time employees who work all scheduled shifts in a calendar year. (See Example 1.)

If an employee takes leave(s) without pay and does not use banked time to cover the leave, subtract the time taken from the full-time equivalent annual hours. This is called the “subtractive method.” This method is very useful for full-time employees whose shift schedules rotate.

Under the subtractive method, start with 12 months of service, and then subtract any leave(s) without pay from 12 months. Pro-rate service for members who are enrolled or terminated during the year.

Calculate pensionable service to four decimals; only report two decimals.

METHOD 3—EXAMPLE 1

A member’s annual full-time hours are 1,879. The member works full time and worked all their shifts; however, because of their shift schedule they are one 11-hour shift short of 1,879 hours for the year.

Pensionable service credited for the year: $1,868 \div 1,879 \times 12 = 11.93$ months; report 12 months (as missing hours are only because of their shift schedule).

METHOD 3—EXAMPLE 2

A full-time member normally works annual hours of 1,879. The member works full-time but had two periods of leave without pay totalling 66 hours.

Pensionable service credited for the year: $(1,879 - 66) = 1,813$; $1,813 \div 1,879 \times 12 = 11.58$ months; report 11.58 months of service.

7.3.2.3 Reporting 10-month school term employees

Members who work only the 10 months of the school calendar are sometimes paid for July and August statutory holidays. If so, they receive both pensionable and contributory service for those days, which means they earn contributory service for those months.

Plan members who are employed only during the 10-month school term will be credited with 10/12 pensionable service on the basis of a 12-month year.

7.3.3 Specific salary and service issues

See section 6 for instructions on reporting LTD.

7.3.3.1 *Service and related salary in excess of 12 months*

Report all service accrued, and related salary, even if the member's service exceeds 12 months in a calendar year (e.g., member is employed concurrently at two separate sites within the same organization). We will cap the member's service at 12 months to comply with the *Income Tax Act* but the member will be credited with all of the pensionable salary that was originally reported.

7.3.3.2 *Retroactive salary*

A member may receive salary retroactively (e.g., contract settlement) for a period that you have already reported. In this event, report salary and contributions only. The corresponding pensionable service will already have been reported with the original salary and service data.

The retroactive salary that applies to the period the employee was a plan member is pensionable and you must report it.

If an employee was reported under a previous employee group for a portion of the time covered by the retroactive salary, that portion of the retroactive salary must be reported under the previous employee group. If you have an employee in this situation (for example, a former Group 2 employee who is now in Group 5), please advise Employer Operations.

Contribution rates on retroactive salary are calculated using the date the salary is paid and not the date the salary was earned.

Reporting retroactive salary

It is important that we are able to differentiate regular salary from salary that is retroactive to prior years, because it can affect a member's future pension benefit. See section 7.4.2 Service event, for further information on service event types.

Retroactive salary is salary received in the current year that needs to be applied to a previous year or previous years.

Do not report retroactive salary in regular pay.

Method 1 Report retroactive salary using a service event type RT on a separate line on your payroll report and do not include the retroactive salary amount in regular salary. If you report using this method, the pay will automatically be apportioned to the correct period for highest average salary purposes.

EXAMPLE (EXCEL FORMAT)

The member worked full time and was paid \$45,000.00 in 20xx, but \$5,000.00 of the pay was retroactive salary for 20yy.

111111111	Name1	RG	04GENE	40000.00	12.00	12	2796.00		20xx-01-01	20xx-12-31
111111111	Name1	RT	04GENE	5000.00			349.50		20yy-01-01	20yy-12-31

If you are unable to report using method 1, you can report using method 2 or 3. If you use methods 2 or 3, you will be reporting the retroactive salary information on a second Service Event Record.

Method 2 If your payroll system is unable to split out the retroactive pay from the current salary when the payroll report is created, include the retroactive pay in your regular payroll report and submit a second Service Event Record, separate from your regular payroll report. On this report, you must use a service event type AD to remove the retroactive salary from the regular earnings and a service event type RT to apply it to the correct period.

EXAMPLE (EXCEL FORMAT)

The member worked full time and was paid \$45,000.00 in 20xx, but \$5,000.00 of the pay was retroactive salary for 20yy.

Service Event Record (retroactive salary is included)

111111111	Name1	RG	04GENE	45000.00	12.00	12	3145.50		20xx-01-01	20xx-12-31
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Second Service Event Record (adjusts the payroll report amount and shows the retroactive salary as RT)

111111111	Name1	AD	04GENE	-5000.00			-349.50		20xx-01-01	20xx-12-31
111111111	Name1	RT	04GENE	5000.00			349.50		20yy-01-01	20yy-12-31

Method 3 Report retroactive salary on a second Service Event Record, using a service event type RT, and do not include the retroactive salary amount in the regular pay on your regular payroll report.

EXAMPLE (EXCEL FORMAT)

The member worked full time and was paid \$45,000.00 in 20xx, but \$5,000.00 of the pay was retroactive salary for 20yy.

Service Event Record

111111111	Name1	RG	04GENE	RL	40000.00	12.00	12	2796.00		20xx-01-01	20xx-12-31
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Second Service Event Record

111111111	Name1	RT	04GENE	RL	5000.00			349.50		20yy-01-01	20yy-12-31
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35-year members

If an **active** member has already accrued 35 years of pensionable service (35-year members) and receives retroactive salary for a period of time when they were still contributing to the plan, report the additional salary, and deduct contributions. If the retroactive salary is for a period after reaching 35 years, report the salary, but do not deduct contributions.

Special agreements (SA)

Deduct and report SA contributions for active members who receive retroactive pay increases.

Report the retroactive salary payment and the SA contributions on the member’s current year T4. The data will be used to generate the current year’s pension adjustment (PA). See Terminated and retired—special agreements (below) for more information.

Terminated and retired—basic pension

If a member has terminated employment or retired, and subsequently receives retroactive pay for a period of time when they were still an active plan member, contact Member Services at mpp@pensionsbc.ca. We will advise you whether or not contributions should be deducted and remitted.

Terminated and retired—special agreements

If the member has terminated or retired, and already converted an SA into an annuity, or received a lump sum payout of their SA account when the retroactive salary payment is made, do not deduct contributions. The SA account has been closed.

7.3.3.3 *Pregnancy/maternity or parental/adoption leave top-up*

Employment Insurance (EI) pays a portion of pre-leave salary to a prescribed maximum. If you ‘top up’ pregnancy/maternity or parental/adoption leave, to a maximum percentage of salary, the top-up is pensionable salary. The pensionable service on the top-up is calculated as a percentage of the full-time equivalent of pre-leave salary.

EXAMPLE

Pre-pregnancy/maternity leave full-time salary = \$5,000 per month
(1 month of pensionable service credited)

Top-up = \$1,500 per month (\$18,000 for the year)

Pensionable service:

$\$1,500 \div \$5,000 = 0.3$ months (3.6 months for the year)

If you pay the top-up as a lump sum at the end of the leave, this is considered payroll arrears. See section 2 and section 8 for information on reporting and paying for arrears.

Note: Members may be able to purchase leaves. See section 2.

7.3.3.4 *Statutory holiday and vacation pay*

When vacation and/or statutory holiday pay is paid on a regular basis and there is a period of time off associated with those payments, then it is pensionable.

Full-time employees:

When there is a payout of banked vacation time for full-time employees at termination or retirement, then the payout is pensionable if it is used to extend the employee’s termination or retirement date.

Part-time and casual employees:

If a plan member works less than full time, any in-lieu or accrued/ banked/current year vacation may be pensionable to the extent that the member’s total pensionable service does not exceed 12 months in a calendar year, regardless of whether it is paid on a weekly, bi-weekly, monthly, quarterly, semi-annual, seasonal or annual basis.

You must monitor part-time and casual employees’ pensionable service on an annual basis to ensure the member’s total service (including vacation and statutory holiday pay) does not exceed 12 months in a calendar year. To ensure a maximum of 12 months of pensionable service in a year is reported, if necessary, adjust the salary, service and contributions associated with vacation entitlement you report to the Pension Corporation.

EMPLOYEE STATUS	WHILE ACTIVE			AT TERMINATION OR RETIREMENT			
	VACATION OR STATUTORY HOLIDAY PAY—TIME TAKEN	VACATION OR STATUTORY HOLIDAY PAY—IN LIEU OF TIME OFF	LUMP-SUM PAYMENTS OF ACCRUED VACATION ENTITLEMENT—NO TIME OFF	VACATION OR STATUTORY HOLIDAY PAY—TIME TAKEN	VACATION OR STATUTORY HOLIDAY PAY—IN LIEU OF TIME OFF	LUMP-SUM PAYMENTS OF ACCRUED VACATION ENTITLEMENT—NO TIME OFF	LUMP-SUM PAYMENTS OF ACCRUED VACATION ENTITLEMENT—TIME OFF
FULL TIME 12 MONTHS	Pensionable	n/a	Not pensionable*	Pensionable	n/a	Not pensionable	Pensionable
REGULAR PART TIME OR 10-MONTH SCHOOL DISTRICT EMPLOYEES	Pensionable (up to 12 months)	Pensionable (up to 12 months)	Pensionable (up to 12 months)	Pensionable (up to date of termination)	Pensionable (up to date of termination)	Not pensionable	Pensionable (up to date of termination)
CASUAL	n/a	Pensionable (up to 12 months)	n/a	n/a	Pensionable (up to 12 months)	n/a	n/a

* A member in the health sector, for example, can cover lost or missing shifts with extra shifts, banked or sick time. The member would then be credited for full pensionable service, which is up to 12 months.

Note: Any lump-sum payments of prior year accrued vacation entitlements are not pensionable unless the employee takes time off.

See section 7.3.2.2 for information about calculating pensionable service for shift workers.

This is an exception to the requirement in section 7.3.3.1 requiring you to report all service and salary. Vacation pay and statutory holiday pay causing members to exceed 12 months of service is not pensionable.

PART-TIME AND CASUAL EMPLOYEES EXAMPLE

Here is an example of when you would need to adjust salary, service and contributions for part-time or casual employees:

During the year, the member works 1750 hours of a possible 1820 hours and earns \$35 per hour

Pensionable salary credited for the year: $1750 \times \$35 = \$61,250$

Pensionable service credited for the year: $1750/1820 \times 12 = 11.5384$

Vacation pay is 8% of salary and is paid at the end of the year. A portion of the salary is pensionable because the member accrued less than 12 months of service on their regular salary. The member is still eligible to receive the service credits for that time period. If you were to report all of the regular salary and vacation pay, you would report 12.4615 months of pensionable service (11.5384×1.08) and \$66,150 as pensionable salary ($\$61,250 \times 1.08$). However, the maximum service that can be reported in a calendar year is 12 months. To maximize the service to 12, only some of the vacation pay is pensionable. You should report 12 months pensionable service and \$63,700 pensionable salary ($\$66,150 \times 12/12.4615$).

For information about calculating pensionable service, see section 7.3.3.1. Note that, in some instances, a member can accrue more than 12 months of pensionable service, which you will report if it is the result of vacation and/or statutory pay. For information about holiday and vacation pay, see section 7.3.1.

EXAMPLE

Part time and casual with payments in lieu of vacation and statutory holidays

A casual employee accrues 7 months of pensionable service and earns \$25,000. The employee also receives a supplement each pay period equal to 8.20% of his earnings in lieu of vacation and statutory holidays. The payment is pensionable because there is a period of service associated with it. You should report 7.574 months of pensionable service ($7 \text{ months} \times 1.082$) and \$27,050 as pensionable salary ($\$25,000 \times 1.082$).

EXAMPLE**Part time with vacation payment**

A member works part time (50%) and earns \$20,000 per year.

She receives regular vacation as time off, but has unused vacation at the end of the year. She receives a payout of her accumulated vacation bank equal to \$1,000 worth of time (or .30 months of service).

The payment is pensionable because she is part time and her total service will not exceed 12 months in the calendar year. You should report an additional .30 months of service ($50\% \times (\$1,000 \div \$20,000) \times 12 = .30$) for the vacation pay.

EXAMPLE**School district member terminating on June 30**

A plan member works for a school district for 10 months of the school year. The member accrues 10 months of pensionable service and earns \$37,000. In addition, the member receives a supplement at the end of December and at the end of June equal to 8.2% of her earnings in lieu of vacation and statutory holidays. The member resigns on June 30.

The in-lieu payments received at the end of December and at the end of June are both pensionable because they would have been paid even if the member had not terminated. The earnings up to the end of December were reported at the end of the calendar year. To report the January to June earnings, report 6.492 months as pensionable service ($6 \text{ months} \times 1.082$) and \$24,020.40 as pensionable salary ($\$22,200 \times 1.082$). The termination date when submitting Employee Information at Termination /Retirement online would be June 30, YYYY.

Note: This member also receives pay for the July 1 statutory holiday. Because the stat day is after the date of termination it is not pensionable and should not be reported.

EXAMPLE**Full time and terminating (termination date extended)**

A member works full time (12 months) in the year, earns \$50,000 and retires at the end of the year. He receives regular vacation as time off, but has unused vacation of two weeks at the end of the year. The member extends his retirement date by two weeks and stays on a regular payment schedule. The payment during this two-week vacation is pensionable because the member is full time and there is a corresponding period of vacation.

Regular periodic payments don't have to be every pay period. (Regular seasonal or annual payments would qualify.)

Not pensionable examples:

EXAMPLE

Part time and terminating with a vacation payment

A member works part time and resigns on September 17. She receives regular vacation as time off, but has unused vacation when she terminates employment. She receives a payout of her accumulated vacation bank equal to \$1,000 worth of time on her final pay. A lump-sum payment of a vacation bank at termination or retirement is not pensionable (unless it is used to extend her termination date).

EXAMPLE

Full time and terminating (termination date not extended)

A plan member works full time and retires November 30. He receives regular vacation as time off, but has unused vacation when he retires. The member receives a lump-sum payout of his accumulated vacation bank of \$2,000. The payment is not pensionable because the member works full time and there is no corresponding period of vacation prior to his retirement date.

For information about termination of employment, see section 3.

7.3.4 Contributions

Please ensure your payroll system is updated annually to reflect the YMPE.

Both employer and member contribution rates are subject to change.

See section 8 for information about how to remit contributions.

For the current employer and member contribution rates, logon to the secured website, select E-Remittance within the Resources section, then click on View Contribution Rates.

Employers contribute at various rates. We calculate a new rate annually (effective January 1 of each year). If you are an approved Group 5 employer, you will have a separate rate for this group. For more information, see section 8.3.

Both employer and member contribution rates are subject to change, based on an independent actuarial valuation that is performed at least every three years. The last valuation is available within the *Annual Report* under Plan Governance on the secured website.

Every year we calculate and provide you with your contribution rates. The rates are based on the employee data contained in the payroll reports that you submit. The accuracy of the contribution rate(s) depends on your timely submission of accurate data.

Pay dates on or after January 1 are calculated at the new rate provided by us. For example: pay period ending December 29 but paid on January 1 would be based on the January 1 rate for the entire pay period. The actual day you pay your employees determines the contribution rate used for the entire pay period. For more information, see the plan rules.

7.3.4.1 35-year members

When a plan member has accumulated 35 years of pensionable service, both you and the member stop making contributions (with the exception of applicable special agreement "SA" contributions).

You must continue to report service and salary after the 35-year date because this information is used to calculate the member's highest average salary (HAS).

In the year the member reaches 35 years of pensionable service, you report one regular service event line on your payroll report that includes all pensionable service, contributory service, and pensionable salary, for the entire period but only report the contributions deducted up to the 35-year date. See section 7.8.2 for more information on how the 35-year date is determined and section 7.9.2 for more information on the reporting process for 35-year employees that have SA.

7.3.4.2 Incorrect contributions or salary reported

Variances occur when the contributions you report for a plan member are different from the contributions required for the pensionable salary you report for the member. Variances are identified as a result of the data correction process during payroll reporting. See the *Variance Summary Report* for details about the variance process.

We will contact you if there are differences between the information you have reported for members who have terminated or retired, and your payroll reporting data.

7.3.4.3 ITA limits on T4s

The Municipal Plan is registered under the *Income Tax Act*, and contributions to the plan are tax-deductible within certain maximums for reporting on members' T4 statements.

The Income Tax Regulation 8503(4) sets maximums on the amount of tax-deductible registered pension plan contributions (these limits affect high wage earners). We will send—and post to the web—a bulletin each year to advise you of the maximum contribution amounts to be shown on the T4. This applies to tax deductibility of the contributions only; you must still make contributions on all earnings.

7.4 Preparing your payroll report

Include payroll data on your report for pay periods that are paid within the current year only.

At the end of each year, submit your annual *Payroll Report* (Service Event Record) containing member service, salary and contributions data for payrolls paid in that year. For example, a pay period that begins December 21, 20yy, but is paid in January 20xx, would be included in your 20xx payroll report.

Detailed information on reporting formats is available on our Employer Reporting home page. Also, see section 7.6, Preparing and submitting your reports, for further details on how to submit your report.

7.4.1 Employee group (for reporting purposes)

You may have several groups of employees whose pension rules vary. These separate employee groups are identified by a specific employee group code.

The employee group is always an eight-character field starting with “04” to indicate it is a Municipal Pension Plan employee group.

04GENERL—used for most Municipal Pension Plan members with a *normal retirement age of 65* (most Plan members). This group is made up of group 1 members.

04GESA## (last two digits unique to each special agreement)—used for non-public safety occupations with a special agreement (see section 7.10 for information on special agreements) and with a *normal retirement age of 65*. This group is made up of group 1 members.

04FPGENR—used for firefighters and police officers with a *normal retirement age of 60*.

Firefighters and police officers belong in this employee group if you are not a Group 5 employer or if you do not have special agreements. This group is made up of Group 2 members. Only enrol those employees who meet the definition of firefighter or police officer as defined in the plan rules. This group designation is based on the employee's function, and not by the organizational unit in which they work. Group 2 employees are those who are trained for, and operate directly in a public safety function. Group 2 employees also have separate group contribution rates.

Support workers who work in a public safety work unit who are not police officers or firefighters do not qualify for inclusion in Group 2.

04FPGRP5—used for firefighters and police officers with a *normal retirement age of 60*, when the employer is an approved Group 5 employer. Public safety occupations belong in this employee group if you are an approved Group 5 employer. This group is made up of Group 5 members. Only enrol those employees who meet the definition of firefighter or police officer as defined in the plan rules. This group designation is based on the employee's function, and not by the organizational unit in which they work. Group 5 employees are those who are trained for, and operate directly in a public safety function. Group 5 employees also have separate group contribution rates.

Support workers who work in a public safety work unit who are not police officers or firefighters do not qualify for inclusion in Group 5.

04FPSA## (last two digits unique to each special agreement)—used for firefighters and police officers with a special agreement (see section 7.10 for information on special agreements) and with a *normal retirement age of 60*. Only enrol those employees who meet the definition of firefighter or police officer as defined in the plan rules. This group is made up of Group 2 members who have a special agreement. This group designation is based on the employee's function, and not by the organizational unit in which they work. Group 2 employees are those who are trained for, and operate directly

in a public safety function. Group 2 employees also have separate group contribution rates.

Support workers who work in a public safety work unit who are not police officers or firefighters do not qualify for inclusion in Group 2.

Police officer—means a person appointed under the *Police Act* as a provincial constable, special provincial constable, designated constable, municipal constable, special municipal constable, auxiliary constable or enforcement officer, but does not include a person who is a member of the Royal Canadian Mounted Police.

Firefighter—The Municipal Pension Plan Rules define firefighter as “*persons who are employed in the fire sector*

1. *as firefighters,*
2. *as a fire chief, and*
3. *any other person employed in, or appointed to, a fire department and assigned to undertake fire protection services which includes:*
 - a) *fire suppression,*
 - b) *fire prevention,*
 - c) *fire safety education,*
 - d) *communication,*
 - e) *training of persons involved in the provision of fire protection services,*
 - f) *rescue and emergency services, and*
 - g) *the delivery of all those services.”*

[Bullets and paragraphing are editorial in nature and have been added for increased readability. See Section 96.1 of the Municipal Pension Plan Rules for the legal definition. In case of any discrepancy between the information provided here and the Municipal Pension Plan Rules, the latter will apply.]

For greater clarity, the definition of firefighter does not include clerical, secretarial or administrative staff.

The following examples illustrate how an employer may apply the definition:

ELIGIBLE

Dispatcher employed in a fire department and assigned to fire protection services (receives fire and emergency calls, and dispatches staff and equipment)

Mechanic employed in a fire department and assigned to fire protection services (fleet and equipment maintenance in the garage and field)

NOT ELIGIBLE

Receptionist employed in a fire department who is not assigned to fire protection activities

Dispatcher employed in a centralized facility, but not a fire department, even if they take fire and emergency calls

Each member's employee group must be included on all reports to the corporation. Please contact Employer Operations if you have any questions.

Changing employee groups

You must create a new Plan Member Record (PMR) for the new employee group. You must complete and submit PMR information electronically within 30 days of the change. When completing a PMR, remember:

- A 'hire date' is required on the new record. In order for the PMR to be accepted into our system, you need to report the date the member joined this employee group. This should be the same date you enter as the 'contribution start date.'
- The 'contribution start date' on the new record must be the contribution start date under the new employee group.
- In cases where the previous employment group is definitely ending, you must advise us of this through the message board. We need to know a change of employee group has occurred, the PMR has been submitted and the previous employment end date.

See section 7.5.1, Reporting Plan Member Record information, for more information about submitting PMRs.

7.4.2 Service event

Any service, salary and contributions you report are called 'service events.' Enter service event types as shown below.

SERVICE EVENT TYPE VALUES	DESCRIPTION (LINK TO SECTIONS)	SERVICE EVENT MUST ONLY INCLUDE
RG	Regular pensionable earnings	Pensionable service Contributory service Pensionable salary Employee contributions If applicable—employee and employer SA.
RT	Retroactive earnings	Pensionable salary Employee contributions If applicable—employee and employer SA.
RH	Rehabilitation earnings	Pensionable service Contributory service Pensionable salary Employee contributions If applicable—employee and employer SA.

7.4.3 Service Event Record

To create a Service Event Record follow the formatting requirements outlined in the Reporting Format section, then submit this file through Submit File. You will find instructions for submitting both standard format files and Excel files in the Employer Reporting section of the Employer Login website.

The dates must reflect the actual time that the member is working or deemed to be at work.

The effective **start date** for each member on your payroll report is:

- your payroll start date for the segment,
- January 1, or
- the date the member started contributing (if in current segment).

The effective **end date** for each member on your payroll report is:

- your payroll end date for the segment,
- December 31 (if you report based on the calendar year), or
- the last day the member contributed in the segment.

7.4.4 Avoiding common errors

Refer to the reporting instructions for preparing and submitting your reports on the secure employer site.

Annual Report

- Only include members for whom you have paid pensionable salary or service the year or those on an approved LTD claim. If there aren't any service events for an employee, remove them from the report. Do not report service with only a zero.
- Ensure you have submitted new members whose contribution start date is in the current year
- Only report current adjustments
- Use natural numbers (i.e., no zeros) in the report columns. Zeros will be rejected and the line will be deleted or you will have to resubmit the report.
- Ensure your payroll start dates for the current year do not overlap with your previous report
- Report each service event type [regular (RG), rehabilitation (RH), retroactive (RT)] as a separate entry
 - When an employee starts or ends long-term disability, the RH and RG must be reported based on the long-term disability dates
- Report pensionable and contributory service and salary for employees with over 35 years of pensionable service
- For employees who are no longer working, report the service event end date as the last day they contributed

LTD Start/Stop

Report the correct end date for your member's RG service event. If an incorrect date is reported, future LTD start dates that overlap a posted RG will cause an error and the LTD start date will not be accepted.

7.4.5 Finalizing your payroll report

After the payroll report is posted to your members' accounts, we make sure the total amounts posted are equal to the total amounts you have remitted throughout the year (see section 8).

In most cases, if a difference is identified, we will contact you. You will need to review your submitted report and notify us about any corrections or additions. If the difference cannot be explained, the segment will be completed and our finance department will be in contact with you to arrange payment adjustments.

7.5 Non-payroll reports

7.5.1 Reporting Plan Member Record information

7.5.1.1 Plan Member Record (PMR) Electronic Form

Access the PMR Electronic Form tool

1. Logon to the secure employer website.
2. Under Employer Reporting, click Plan Member Record Electronic Form.

Create a new PMR

The PMR Electronic Form tool is used to create an employee record in our system. The PMR can be dated up to four months into the future as it will be stored electronically until the indicated contribution start date.

New PMRs must be completed and submitted within 30 days of the employee's contribution start date for a new employee group, and if a plan member changes employee groups or moves from one plan employer to another.

1. Access the PMR Electronic Form tool.
2. Select Create New Plan Member Record.
3. Complete the required fields marked with an * asterisk:
 - SIN
 - last and given names
 - gender
 - birth, hire, and contribution start dates

In cases where all employees move to a new group (e.g., firefighters move from Group 2 to Group 5), you must advise us of this through the message board. Once new PMR information has been submitted for all employees, provide Employer Operations with a list of those employees who transferred. The list must include their SIN, last name, employee group code and end date of the previous employment.

- employee group
 - union affiliation
 - address, city, province, postal code
4. Complete the applicable optional fields.
 5. Click Submit.

You must create a new PMR when you have an employee who moves into a different employee group (e.g., from Group 2 to Group 5). The hire and contribution start date must be entered as the date the employee moved to the new group.

Update a PMR

Use the Update Existing PMR tool when a plan member's information changes, including when a member with an immigration SIN (begins with 9) obtains a Canadian SIN. Updates to existing PMRs must be completed and submitted within 30 days of the change.

1. Access the PMR Electronic Form tool.
2. Select Update Existing Plan Member Record.
3. Complete the required fields marked with an * asterisk:
 - SIN (if updating from an immigration SIN, enter the Canadian SIN)
 - last name
4. Complete changes to other applicable fields. If updating from an immigration SIN, enter it in the previous SIN field.
5. Click Submit.

Note: When updating a member's Union Affiliation, Bargaining Association, Primary or Secondary Location information, you must also provide the Employee Group.

View PMR Submission History

Use the Submission History tool to view and print the history of the PMRs your organization has submitted.

7.5.1.2 Creating a report to enrol multiple employees

You have the option of enrolling employees using a report instead of completing the Plan Member Record Electronic Form for each individual. To do this, you will also need to access our detailed instructions on preparing and submitting reports, available in the Employer Reporting Format portlet (on the Employer Reporting home page).

To create a report that would include all of the required Plan Member Record information, the following records need to be completed and submitted to us through the Data Submission portlet:

- Person Record
- Address Record
- Employment Record
- Spouse Record (available if reporting using 'standard format' only)

If using Excel format:

- You will not be able to report the spousal information; this information can be provided to us directly by the plan member once you have enrolled them.
- All records—Person, Employment and Address—must be sent to us on the same day.

7.5.2 Address information

Report new address information for employees who are plan members on an ongoing basis via the plan member Record Electronic Update form. Please refer to the Canadian Addressing Guide (available on the Canada Post website) for formatting instructions.

We require up-to-date address information to ensure that plan members receive our correspondence e.g., pension estimate, pension adjustment statement, *Member's Benefit Statement*.

7.5.3 Plan Member Union Affiliation & Employee Bargaining (Association/Sub-Sector/Component/Local) Information

Employers must report up-to-date union affiliation and employee bargaining information for all their Municipal Pension Plan member employees. You can report annually or submit changes on an ongoing basis using the Plan Member Record. Please include this information on the Plan Member Record when you enrol new employees.

If reporting annually, see section 7.6 (Submitting your reports) for information on the data submission format.

On an annual basis, we will audit the union affiliation and employee bargaining information we have on file and provide employers with a listing of member accounts that contain data that is inaccurate or formatted incorrectly. We will request that you provide us with corrected information for these members.

Regardless of how you report this information, please follow these rules:

1. The first five characters (or information provided in column D if using the spreadsheet reporting method) will represent the union affiliation. This is mandatory information and must be reported.

For correct abbreviations to use when reporting, refer to [Appendix A—Union Affiliation Reporting Abbreviations](#). Health sector employers will notice that we have provided the option of reporting the codes that you use in the Health Sector Compensation Information System (HSCIS).

2. The next five characters (or information provided in column E if using the spreadsheet reporting method) are for either the union local, employee bargaining association, sub-sector or component which represents the bargained benefits. If none of these apply, you will report nothing here and leave the field blank.

For correct abbreviations to use when reporting, refer to [Appendix B—Employee Bargaining \(Association/Sub-Sector/Component\) Reporting Abbreviations](#). Union locals are not listed here as they are numerous and in most cases specific to a particular employer or group of employers. If one exists, you must report the number of the local (i.e., 2345, 882H, etc.). Health sector employers will notice that we have provided the option of reporting the codes you use in the Health Sector Compensation Information System (HSCIS).

3. Use only the codes provided in the appendices A and B. Other than providing the union local number, do not create your own codes. See number 5 below.
4. If you have an employee who works in more than one position within your organization and they have more than one union affiliation, report the union affiliation information for the position that the plan member is working the most hours in.
5. If we have not listed a code for a particular union affiliation or for employee bargaining (association/sub-sector / component) information, we will provide you with one. Please contact us at employer.services@pensionsbc.ca.

The following are some examples of how this information should be reported:

An employee working for a health authority is a member of the British Columbia Nurses Union and the Nurses Bargaining Association.

Union	Bargaining Association
BCNU	NURSE

or, using HSCIS codes,

Union	Bargaining Association
B2	N

An employee working for a group home is a member of the BC Government and Service Employees’ Union and the Health Services and Support—Community Subsector Bargaining Association.

Union	Bargaining Association
BCGEU	COMMU

or, using HSCIS codes,

Union	Bargaining Association
B1	C

An employee working for the City of Surrey is a firefighter and is a member of the International Association of Fire Fighters, local 1271.

Union	Bargaining Association
IAFF	1271

An employee working for a city is a member of the Canadian Union of Public Employees, local 2145.

Union	Bargaining Association
CUPE	2145

An employee working for a regional district is a member of the United Associates of Journeymen and Apprentices of the Plumbing and Pipefitting Industry. The union local is 456.

Union	Bargaining Association
UAJAP	456

An employee working for the Greater Vancouver Regional District is a member of Greater Vancouver Regional District Employees' Union. There is no bargaining association/sub-sector/component or union local.

Union	Bargaining Association
GVRDE	

The employee has **no union affiliation** or does not belong to an employee association or society.

Union	Bargaining Association
NONU	

Any employee who is exempt, excluded or in a management role.

Union	Bargaining Association
NONU	

7.6 Submitting your report(s)

It is your responsibility to ensure the security and confidentiality of information you submit to us.

7.6.1 Submitting through the Web

You are required to submit your files through our Data Submission web service, which is designed to make employer reporting easy, secure, efficient and accurate. The Data Submission web service is accessed under the Employer Reporting home page through the Employer Login section of your plan's website.

If you have not already done so, you will need to set up a profile before you can submit a file to the corporation. Your profile specifies the file types and formats of the data that you submit for employer reporting. Once you access the Data Submission web service, you will be asked to set up a profile.

Data files are accepted in Excel or standard format, and instant feedback will be provided on any formatting issues. Once you have addressed any formatting issues, your data will load directly into our system on the evening of the day you submit it. You can also view the history of the files you've submitted and their current status up to 18 months after the submission.

1. Standard format file

Our standard format is fixed width. It requires a header record to provide details on the submission, and a trailer record to provide the totals of the records on the file. You can access further details on preparing and submitting reports in this format under the Employer Reporting Format portlet (on the Employer Reporting home page).

To find out more about submitting to us in this format, please have your systems expert contact us at employer.services@pensionsbc.ca.

2. Excel format file

If you do not report using our standard format, you must use an Excel formatted spreadsheet. Excel formatted files must provide the correct data elements in a prescribed column order. Detailed information about how to set up and submit your Excel formatted files is available under the Employer Reporting Format portlet (on the Employer Reporting home page).

If you have questions, please contact employer.services@pensionsbc.ca.

7.6.2 Submitting without web access

If you don't have access to our website or have questions about other ways to submit files, please contact us immediately by phone at 250-356-9701 (in Victoria) or 1-855-356-9701 (Canada/U.S.) or by email at employer.services@pensionsbc.ca.

7.7 Payroll Report verification

Once your payroll report has been submitted, it will move through a series of further checks to ensure it meets our requirements. If there are errors, we will contact you for clarification or ask you to submit a corrected report.

The checks occur in two stages: the report is scanned, then individual records are reviewed.

Report

Scanning for the following:

- report is a duplicate
- a report is missing (e.g., last year's report)
- mandatory fields are missing (including fields for individual records)
- the column totals do not balance

Individual record

Reviewing for the following:

- person does not exist in the database (Plan Member Record information was not submitted)
- no record of an active employment with your organization (Plan Member Record information was not submitted)
- pensionable service exceeds contributory service
- reported contributions do not correspond with reported salary (see *Contribution Variance Summary Report*)

7.8 Data validation reports sent to you

7.8.1 Contribution Variance Summary Report

The *Contribution Variance Summary Report* lists plan members whose reported salaries do not match reported contributions. A variance can occur for any of the following reasons:

- insufficient contributions deducted on pensionable salary
- excess contributions deducted on pensionable salary
- payroll report was not reconciled to actual contributions deducted and remitted, and salary and contributions were reported incorrectly (see section 8).

If you receive a *Contribution Variance Summary Report*, correct each individual account following the instructions and return it to Employer Operations.

You must not reflect any of these adjustments on the next year's annual payroll report. If a variance correction results in you having to collect additional contributions or return excess contributions to an employee, the correction must not be reported to us again. It must not be included in future regular remittances or payroll reports. The next year's payroll report must only include pensionable salary paid to the employee in that year and the contributions that were made or deemed to be made on that salary.

7.8.2 35-year employees

When a member is nearing 35 years of pensionable service, we will contact you with information about how much service the member has accumulated as of the last date you reported. We will request that you:

- identify the exact date when the employee will reach the 35-year maximum,
- stop their contributions on that date and,
- confirm with us when contributions have stopped.

For more information on how to calculate pensionable service, see section 7.3.2.2.

EXAMPLE

We advise you in March 20XY that an employee had 34.75 years (417.00 months) of pensionable service as of their last contribution date of 20XX-12-31 and that they will reach 35-years of pensionable service once 3.00 months of pensionable service is earned in 20XY. You determine that on 20XY-03-25, the employee will have earned the required 3.00 months pensionable service to reach the maximum 35-years. You stop contributions on this date and respond to our request confirming contributions have stopped.

If the member's employment situation has changed, please inform us (e.g. a change of status from full-time to part-time, or taking a leave of absence). If you identify an over-contribution prior to submitting your annual Payroll Report, you can refund the excess contributions to the member and adjust your next remittance. For more information, see Section 8 Remitting Contributions.

If a 35-year member receives retroactive pay for a period of time when they were still contributing to the plan, report the additional salary, and deduct contributions. If the retroactive pay is for a period after reaching 35 years, report the salary, but do not deduct contributions.

7.8.3 One year, no contributions

Each year, we may send you a report called *Active Members With No Service Events in Over One Year*. This report lists employees for whom you have not reported any data for the preceding calendar year.

Plan members' names may appear on the report for the following reasons:

- member has terminated employment and Employee Information at Termination/Retirement data has not been submitted
- member is on an extended leave of absence
- member is casual and has not worked for one year
- member is on LTD and long term disability information has not been submitted online
- member is on a seniority or recall list and has not made a contribution for one year.

The report will be accompanied by an email notification outlining what action you will need to take for plan members listed on the report. See section 3 for more information on termination.

IMPORTANT: The termination date for pension plan purposes will be when the member stops contributing to the plan (last day worked) or at the end of the approved leave, whichever is later.

7.9 Special agreements

Some employers have entered into special agreements (SA) with the Municipal Plan to provide supplementary benefits. Typically, these agreements cover firefighters and police officers, but employers can negotiate to have other members covered.

The agreements require additional employer (and often additional member) contributions. The SA contributions are made over and above the required regular contributions to the plan. The contributions are a percentage of the member's salary, and the percentage varies from one agreement to another.

SA agreements approved **prior to December 31, 2006:**

At retirement or termination, the special agreement contributions are used to provide an additional pension benefit, or can be paid as a locked-in lump sum.

SA agreements approved **January 1, 2007, or later:**

At retirement or termination, the special agreement contributions can only be paid as a lump-sum, and must be transferred to a locked-in retirement vehicle unless the member qualifies for a small benefit refund on their entire pension benefit. Contact us for more information.

New or amended agreements are subject to administration fees. Authority to approve special agreements belongs with the Municipal Pension Board of Trustees. If you are considering establishing or amending a special agreement with any or all of your employees, contact our Policy Branch for more information.

7.9.1 Reporting with special agreements

Each special agreement provision is different. The employer and the union negotiate the terms of the agreement and submit the agreement to the Municipal Pension Board of Trustees for approval as part of the pension plan. The contribution rates required from both plan members and employers are outlined in the agreement.

The *Income Tax Act* (ITA) limits the amount of contributions a member can pay into a registered pension plan each year for tax deduction purposes. For members with a special agreement, this includes both their defined benefit plan and SA contributions. One of the conditions of the special agreement is you are required to make every reasonable effort to ensure the maximum ITA limits are not exceeded.

A Special Agreement calculator is available to help you determine when to stop remitting special agreement contributions for a member in a calendar year. The calculator will reduce the possibility of over-remitting special agreement contributions because it calculates the maximum SA contributions based on the maximum Pension Adjustment amount. The calculator is available in the Resources section of the secured employer section of your plan's website.

Remit member and employer contributions to us at the same time you remit regular contributions (see section 8). Enter the contributions on the *Payroll Report—SA*.

7.9.2 Over 35 years of pensionable service with SA

Members continue to make SA contributions even after they have accrued 35 years of pensionable service.

Employers continue to remit and report these contributions as they did prior to the member reaching their 35 years of service date.

7.10 Key employer reporting dates

The continued success of payroll reporting relies on timely submission of accurate information. You are responsible for reconciling the total monies remitted to the detailed payroll reports filed. This ensures the accuracy of member records for PAs and member's benefit statements. Any delays in submitting information may delay production of your PAs.

REPORTS/FILES REQUIRED	FINAL DATE FOR SUBMISSION
Any changes to your income tax numbers, sort option for Pension Adjustment/ <i>Member's Benefit Statements</i> or listed contacts	Mid-November
Member address changes	December 1
Location, sub-location sort file (if you are provided with one)	December 1
Payment for direct mailing of PA statements to members (if applicable)	Last week in December
*Plan Member Record data (must be reported within 30 days of enrolment)	December 31
LTD confirmation reports	January 10
Annual payroll report(s)	The earlier of January 10, or 10 business days after the last pay period of the reported year

* Submit Plan Member Record information electronically within 30 days of enrolment throughout the year as you enrol employees

Appendix A—Union Affiliation Reporting Abbreviations

A code has been assigned to each union, or organized employee association/society. In most cases this is the same as the union's acronym, but where this exceeds 5 characters, the acronym has been shortened.

Note: Plan members not represented by a union (includes employees that are exempt, excluded or management) have a unique code that must be reported—NONU.

Employers who are members of the Health Employers Association of BC (HEABC) already have a coding system that they use for reporting the union information through the Health Sector Compensation Information System (HSCIS). These codes are shown below and may be used by these employers.

If we have not listed a particular union affiliation, please contact us at employer.services@pensionsbc.ca.

UNION OR ORGANIZED EMPLOYEE ASSOCIATION/SOCIETY NAME	MPP CODES	HSCIS CODES
Plan members who are not represented by a union (includes employees that are exempt, excluded, or management)	NONU	N1
Abbotsford Police Association	APA	
Alberni District Teachers Union	ADTU	
Amalgamated Transit Union (ATU)	ATU	
Association of Local Government Employees Union	ALGEU	
BC Government and Service Employees Union (BCGEU)	BCGEU	B1
BC Teachers' Federation	BCTF	
BCIT Faculty and Staff Association	FSA	
British Columbia Nurses Union (BCNU)	BCNU	B2
Canadian Auto Workers (CAW)	CAW	C1
Canadian Merchant Service Guild	CMSG	
Canadian Office and Professional Employees Union (COPE)	COPE	
Canadian Union of Public Employees (CUPE)	CUPE	C4
Central Coast Non Teaching Staff Association	CCNTS	
Central Saanich Police Association	CSPA	
Christian Labour Association of Canada (CLAC)	CLAC	C2
Communication, Energy & Paperworkers Union of Canada (CEP)	CEP	
Construction and Specialized Workers Union (CSWU)	CSWU	C3
Construction, Maintenance, & Allied Workers (CMAW)	CMAW	
Delta Firefighters Association	DFA	
Delta Police Association	DPA	
Francophone program teachers' union (Syndicat des enseignantes et enseignants du programme francophone de la Colombie-Britannique)	SEPF	
Greater Vancouver Regional District Employees' Union (GVRDEU)	GVRDE	
Health Sciences Association of BC (HSA)	HSA	H2

UNION OR ORGANIZED EMPLOYEE ASSOCIATION/SOCIETY NAME	MPP CODES	HSCIS CODES
Hospital Employees' Union (HEU)	HEU	H1
Industrial Wood and Allied Workers of Canada (IWA)	IWA	I4
International Alliance of Theatrical Stage Employees (IATSE)	IATSE	
International Association of Fire Fighters (IAFF)	IAFF	
International Association of Heat and Frost Insulators and Allied Workers	IAHFI	
International Association of Machinists and Aerospace Workers (IAMAW)	IAMAW	
International Brotherhood of Electrical Workers (IBEW)	IBEW	I1
International Brotherhood of Painters and Allied Trades	IBPAT	
International Brotherhood of Teamsters (IBT)	IBT	T1
International Longshore & Warehouse Union (ILWU)	ILWU	
International Union of Bricklayers and Allied Craftworks (BAC)	IUB	
International Union of Painters and Allied Trades (IUPAT)	IUPAT	
International Union of Operating Engineers (IUOE)	IUOE	I3
Kitimat Firefighters Association	KFA	
Nelson Police Association	NPA	
New Westminster Police Officer's Association	NWPOA	
New Westminster Public Library Staff Association	NWPLS	
Nicola Valley Institute of Technology Employee Association	NVITE	
Oak Bay Police Association	OPA	
Operative Plasterers' and Cement Masons' International Association (CPCMIA)	CMIA	
Port Moody Police Services Union	PMPSU	
Professional Association of Residents of British Columbia (PAR-BC)	PAR	P1
Professional Employees Association (PEA)	PEA	P2
Professional Institute of Public Service of Canada	PIPSC	
Public Service Alliance of Canada	PSAC	
Pulp, Paper and Woodworkers of Canada (PPWC)	PPWC	
Saanich Police Association	SPA	
Service Employees' International Union	SEIU	
Sheet Metal Workers International Association	SMWIA	
Teachers Federation Employees Union	TFEU	
Unifor	UNIFO	
Union of British Columbia Municipalities	UBCM	
Union of Psychiatric Nurses (UPN)	UPN	U4
United Associates of Journeymen and Apprentices of the Plumbing and Pipefitting Industry (UAJAP&P)	UAJAP	U1
United Brotherhood of Carpenters and Joiners of America (UBCJA)	UBCJA	U2
United Food and Commercial Workers (UFCW)	UFCW	U3
United Steelworkers (USW)	USW	
United Steelworkers of America (USWA)	USWA	U5
University of the Fraser Valley Faculty and Staff Association	UFVSA	
Vancouver Police Officer Association	VPOA	
Vancouver Police Union (VPU)	VPU	
Vancouver Teachers Federation (VESTA Adult Educators' Sub Local)	VESTA	
Victoria City Police Union	VCPU	
West Vancouver Municipal Employees' Association (WVMEA)	WVMEA	
West Vancouver Police Association	WVPA	

Appendix B—Employee Bargaining (Association/Sub-sector/Component) Reporting Abbreviations

Below is the list of employee bargaining associations, sub-sectors and components that we are aware of.

Union locals are not listed here as they are numerous and in most cases specific to a particular employer or group of employers.

If one exists, you must report the number of the union local (i.e., 2345, 882H, etc.) or report the appropriate code for the employee bargaining association, sub-sector or component which represents the bargained benefits.

Employers who are members of the Health Employers Association of BC (HEABC) already have a coding system for reporting the employee bargaining association information through the Health Sector Compensation Information System (HSCIS). These codes are shown below and may be used by these employers.

If we have not listed a code for a particular union affiliation or for employee bargaining (association/sub-sector/component) information, we will provide you with one. Please contact us at employer.services@pensionsbc.ca.

EMPLOYEE BARGAINING ASSOCIATION, SUB-SECTOR OR COMPONENT	MPP CODES	HSCIS CODES
The number of the union local (i.e., 2345, 882H, etc...)	Number only	
Bargaining Unit Equivalent (health sub-sector)	BUE	B
Colleges and Institutes Support Staff Bargaining Association (CISSBA)	CISSB	
Community Social Services Bargaining Association	CSSBA	
Doctors (health sub-sector)	DOCTO	D
Executive/Excluded (health sub-sector)	EXCLU	E
Health Sciences Professional Bargaining Association	PARAM	P
Health Services and Support—Community Subsector Bargaining Association	COMMU	C
Health Services and Support—Facilities Subsector Bargaining Association	FACIL	F
Nurses Bargaining Association	NURSE	N
Residents (health sub-sector)	RESID	R
Single Agreement (health sub-sector)	SINGL	S

