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7 REPORTING

7.1 Introduction

As a plan employer, you report members' service, salary and contributions to us twice a year, 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 plan based on your members' pensionable salary. Members' retirement benefits are calculated based on their accrued pensionable service and highest average pensionable salary. The information you report is also used to calculate 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

The plan provides members and employers with self-serve information via the member and employer websites. The employer website is also the access point to the Employer Portal.

The secure employer website contains links to training information, the *Employer Instruction Manual*, employer news and newsletters, and forms. Employer reporting is done through the Employer Portal.

The Employer Portal provides access to reporting tools, reporting instructions, E-Remittance and User Management, and allows you to view salary and service for your plan member employees. Access to both the secure employer website and Employer Portal requires registration. See the Web Services section on the employer website sign-in page, accessed from from pensionsbc.ca.

7.2.1 Resources available on the Employer Portal

The Employer Portal 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 navigation menu at the top of the Employer Portal home page: Message Board, Plan Member Record Electronic Form, Data Submission, File Pick-up, Reporting Instructions, LTD Start/Stop, LTD Policy Validation and Employee information at Retirement (EITR).

7.2.1.1 Message Board

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. If you have existing employees that are not contributing, you can also use this tool to check if they are contributing.

7.2.1.2 Plan Member Record Electronic Form

In the Plan Member Record (PMR) Electronic Form tool, 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 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.

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

7.2.1.3 Data Submission

The Data Submission tool 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 File Pick-up for you to download. For example, your electronic Pension Adjustment file would be available in File Pick-up for you to download.

7.2.1.5 Reporting instructions

On the Reporting instructions page you will find detailed instructions on how to format your data files, including 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 tool 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

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

Pensionable salary is the portion of a member's salary used to calculate pension contributions and retirement benefits. It is made up of the base salary received by a plan member, plus plan-specified inclusions (listed below).

Do not report salary that is non-pensionable or was earned prior to the member commencing contributions to the plan.

The following lists may not cover all types of compensation paid to your employees. Contact the plan if you have a question about whether a type of salary paid is pensionable or non-pensionable.

Inclusions

- regular pay—regular hours worked/paid
- substitution pay/temporary assignment pay
- **vacation pay**
- retroactive pay
- salary while on rehabilitation from long-term disability
- salary protection pay as an amount paid to an employee where his/her position is re-classified to a lower classification or the employer moves the employee into another position with a lower maximum salary.
- for the period covered by the short term illness and injury plan (STIIP), pensionable salary is based on compensation the member would have received had the member been working, not on actual compensation during STIIP
- Workers' Compensation Board benefits that are paid through the employer to a member

- amounts (may be referred to as premiums by some employers) paid on an ongoing basis including, but not limited to, the following:
 - shift work and/or shift change premiums pay
 - dirty pay (working in dirty locations) and diving pay
 - amount paid for obtaining extra educational requirements of a specific job
 - amount paid for achieving and maintaining any certification required to perform specific tasks or functions (for example, first aid certification)
 - amount paid in addition to base pay and provided on a permanent basis to reflect fluctuating labour market discrepancies in certain work locations
 - unused lieu days paid at termination, not as a lump sum, but as additional days of pay
 - pay in lieu of statutory holidays (pensionable salary includes regular, straight time compensation only and does not include any overtime salary paid for working statutory holidays)
 - pay for time off in lieu of lump sum overtime pay
 - maternity and parental leave top-up pay
 - pre-placement adoption leave allowance

Exclusions

- overtime pay including, but not limited to, additional pay for working statutory holidays
- any non-taxable income associated with the work location, including, but not limited to, isolation pay and pay for work in remote locations
- stand-by pay as an amount paid for scheduled hours not included in the annual hours of work
- any performance-based pay that is not part of ongoing compensation including, but not limited to, incentive bonuses, incentive pay, and hold back pay
- any benefit or compensation paid for the provision of, or in lieu of, extended health, health benefit accounts, dental, or life insurance benefits

- any benefit, or compensation paid as an expense reimbursement, including, but not limited to, for the provision of a vehicle, whether or not it is required for work purposes
- honorariums
- lump sum payment(s) in lieu of a benefit including, but not limited to, the following:
 - lump sum vacation payments
 - lump sum severance payments
 - lump sum payment for unused sick days
 - achievement or other one-time awards or bonuses
 - long-service awards

A member can receive other lump-sum forms of compensation for various reasons. To determine whether these types of payments should be recognized as pensionable, please contact the plan for advice **in advance**.

7.3.2 Pensionable and contributory service

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

- pensionable service, and
- contributory service.

Pensionable service is based on the actual time worked while contributing to the plan. It is used when determining the amount of the retirement 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 plan does not define what constitutes full-time hours; this is normally 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 plan is 35 hours per week or 1,820 hours per year.

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

7.3.2.2 Calculating pensionable service

Calculate pensionable service in months for the reporting period using one of the following methods:

Method 1 Actual number of days or hours worked in a year
/ maximum (full-time) days or hours available to work in
a year $\times 12 = \#$ months

EXAMPLE

During segment 2 the member works 1,138 hours out of a possible 1,820 hours for the year.

Pensionable service credited for the segment:

$$1,138 \div 1,820 \times 12 = 7.50 \text{ months}$$

Employers who pay full-time staff bi-weekly and report 11.9600 months per fiscal year will report 12.4200 months for fiscal years in which they pay 27 times.

Employers who pay full-time staff bi-weekly and report 12.0000 months per fiscal year will have service reset to 12.000 months for fiscal years in which they pay 27 times.

Part-time employees will continue to be reported to 4 decimal points based on hours worked.

Method 2 You can also calculate pensionable service by pay period. The following breakdown shows the amount of service to credit for each potential pay period.

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) $12 / 26 = 0.4600$ months of service per pay period

Occasionally there will be 27 pay periods in a calendar year using this method—regardless of this, each pay period should be calculated as having a potential 0.4600 months of service.

EXAMPLE

A member works full time during the 27 pay period year.

Pensionable service credited:

First segment: 0.4600×6 pay periods = 2.76 months

Second segment: 0.4600×21 pay periods = 9.66 months

TOTAL = 12.42 months

52 (every week) $12 / 52 = 0.2300$

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

EXAMPLE

In segment 2, the member works 50 per cent of full time for 15 of 20 pay periods. Pensionable service credited for the segment:

$0.50 \times 0.4600 \times 15 = 3.45$ months

7.3.3 Specific salary and service reporting requirements

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, or the calendar/fiscal year includes 27 pay periods).

7.3.3.2 35-year members

When a plan member has accumulated 35 years of pensionable service, both you and the member stop making 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) for the retirement benefit formula.

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. For more information on how the 35-year date is determined, see section 7.7.2

7.3.3.3 Retroactive salary

A member may receive salary retroactively (e.g., a 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, 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.

If you pay a plan member in the current year for time earned in a prior calendar year that has not yet been reported, contributions **must not** be deducted and remitted through the normal process. The service, salary and contributions for the prior year **must not** be included on your payroll report. Any adjustment to what was reported for a prior calendar year must be done through the arrears (see section 2) or ineligible process (see 7.3.4.2).

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 benefit. See section 7.4.2 Service Event for further information on Service Event types.

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 segment ending December 20xx, but \$5,000.00 of the pay was retroactive salary for 20yy.

111111111	Name1	RG	01GENERL	40000.00	9.00	9	2796.00		20xx-04-01	20xx-12-31
111111111	Name1	RT	01GENERL	5000.00			349.50		20yy-01-01	20yy-12-31

If you are unable to report using method 1, you can report using methods 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 segment ending December 20xx, but \$5,000.00 of the pay was retroactive salary for 20yy.

Payroll report (retroactive salary is included)

111111111	Name1	RG	01GENERL	45000.00	9.00	9	3145.50		20xx-04-01	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	01GENERL	-5000.00			-349.50		20xx-04-01	20xx-12-31
111111111	Name1	RT	01GENERL	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 segment ending December 20xx, but \$5,000.00 of the pay was retroactive salary for 20yy.

Payroll report

111111111	Name1	RG	01GENERL	40000.00	9.00	9	2796.00		20xx-04-01	20xx-12-31
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Second Service Event Record

111111111	Name1	RT	01GENERL	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 (See section 7.3.3.7 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.

Terminated and retired

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 Client Services at the Public Service Pension Plan. We will advise you whether or not contributions should be deducted and remitted.

7.3.3.4 *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 = \$3,000 per month
(1 month of pensionable service credited)

Top-up = \$900 per month

Pensionable service:

$\$900 \div \$3,000 = 0.3$ 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.

7.3.3.5 *Severance pay*

When a member receives severance pay, it is generally not pensionable; however, it may be considered pensionable if certain criteria are met.

- Under the *Income Tax Act*, the member must still be an employee for severance pay to be pensionable.
- To be considered an employee, the member must have employment insurance premiums and Canada Pension Plan contributions taken from their severance pay.
- If the member does not meet the definition of employee as described above, contributions to the pension plan alone are not allowed.

If you require further information on the above, please contact CRA.

Pensionable and contributory service must be reported along with the salary and contributions on your payroll report. Prior year adjustments cannot be reported through the payroll reporting process; they must be dealt with as an arrears purchase.

If the above criteria are met, you must submit Employee Information at Termination/Retirement online at the end of the severance period, not at the beginning. If you have already submitted this data, you will need to provide us with an *Amended Employee Information at Termination/Retirement* form showing the new termination date.

7.3.3.6 Vacation pay

- Scheduled work time taken off as paid vacation is pensionable; report both service and salary.
- Vacation pay made on an on-going regular basis in lieu of vacation is considered pensionable for salary only; do not report pensionable service.
- Lump sum payments in lieu of vacation time are not considered pensionable salary.

7.3.3.7 Deferred salary

If you offer a deferred salary program, then for pension purposes the employee's contributions and service during the period of deferred salary are considered full salary and service (i.e., all service, payments and reporting will be for full salary and service). When the employee takes the leave, for pension purposes that period is considered unpaid leave eligible for purchase of service and all applicable deadlines will apply. No service or salary should be reported during the period of unpaid leave.

7.3.4 Contributions

For the current employer and member contribution rates, click on *E-Remittance* in the Employer Portal, select the plan, then click on *View Contribution Rates*.

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 on the plan website. Click *About us* › *Reports*.

For more information, see the plan rules, which are available at pspp.pensionsbc.ca.

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. See section 7.3.3.2 for more information on the reporting process for 35-year employees and section 7.8.2 for more information on how the 35-year date is determined.

7.3.4.2 Ineligible contributions

Ineligible contributions can occur if contributions are taken on salary that is not pensionable. If ineligible contributions are discovered before you submit your Payroll Report, you can refund these contributions to the plan member and adjust your next remittance for the employer portion. If ineligible contributions are discovered after you have submitted your Payroll Report, you must contact us as we will refund those contributions plus interest to you and to the plan member.

7.3.4.3 ITA limits on T4s

The Public Service Pension Plan is registered under the *Income Tax Act* and must report tax-deductible contributions to the plan, within certain maximums, 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 post a bulletin to the web 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

At the end of each segment submit your *Payroll Report* (Service Event Record) containing member service, salary and contributions data for payrolls paid in that segment. The first payroll report will include the first pay period with a January pay date up to and including the last pay period with a March pay date.

The second payroll report will include the period of time from the first pay period with an April pay date up to and including the last pay period with a December pay date.

Depending on an employer's pay schedule, it is possible for a pay period to start and end in December with the regular "pay" date for the period falling in January of the next year. In this situation it is normal for the service, salary and contributions earned for the pay period to be remitted and reported in the first segment of the next year. For example, service, salary and contributions earned from December 13, 20yy to December 27, 20yy, but paid on January 4, 20xx, will be included on the January to March first payroll report for 20xx.

Service, salary and contributions earned in March 20xx but paid in April 20xx will be included on the second payroll report of 20xx.

Detailed information on reporting formats is available on our Employer Reporting home page.

Prior year adjustments are not permitted

If you pay a plan member in the current year for time earned in a prior calendar year that has not yet been reported, contributions **must not** be deducted and remitted through the normal process. The service, salary and contributions for the prior year **must not** be included on your payroll report. Any adjustment to what was reported for a prior calendar year must be done through the arrears (see section 2) or ineligible process (see 7.3.4.2).

7.4.1 Employee group (for reporting purposes)

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

The employee group is always an eight-character field starting with “01” to indicate it is a Public Service Pension Plan employee group.

01GENERL—used for most plan members with a *normal retirement age of 65* (most plan members).

01FCGENR—used for members with an appointment under section 2(1) of the *Correction Act* or 24(1) of the *Youth Justice Act* and who are employed as correctional officers, managers, supervisors, administrative staff and chaplains in a correctional or youth custody centre. The normal retirement age is 60 for this group.

01GEAMBW—used for members employed as a full-time or regular part-time ambulance paramedic. The normal retirement age may be 60 with early retirement age at 50. Please refer to pspp.pensionsbc.ca/plan-changes for details.

01GEJUDG—used for Provincial Court Judges. The normal retirement age is 65 and the latest retirement age is 75 for this group. Continue to deduct and report contributions until their latest retirement age (75), terminate or retire.

01GEMSSC—used for Masters of the Supreme Court. The normal retirement age is 65 and the latest retirement age is 75 for this group. Continue to deduct and report contributions until their latest retirement age (75), terminate or retire.

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 <i>MUST ONLY</i> INCLUDE
RG	Regular pensionable earnings	Pensionable service Contributory service Pensionable salary Employee contributions
AD	Pensionable earnings from additional positions with same employer. Report only on secondary payroll reports.	Pensionable service Contributory service Pensionable salary Employee contributions
RT	Retroactive earnings	Pensionable salary Employee contributions
RH	Rehabilitation earnings	Pensionable service Contributory service Pensionable salary Employee contributions

7.4.3 Service Event Record

To create a Service Event Record follow the formatting requirements outlined on the Reporting Instructions page under Employer Reporting in the Employer Portal. then submit this file through Data Submission. You will find instructions for submitting both standard format files and Excel files on the Employer Reporting page.

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 April 1 (if you report based on the calendar year), 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,
- March 31 or December 31 (if you report based on the calendar year), or
- the last day the member contributed in the segment.

Please refer to section 1.1.5 for more information regarding concurrent employment and your reporting requirements.

7.4.4 Avoiding common errors

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

Payroll Report

- Only include members for whom you have paid pensionable salary or service during a segment 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

- 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. Sign in to the secure employer website and access the Employer Portal.
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
 - employee group
 - union affiliation
 - address, city, province, postal code
4. Complete the applicable optional fields.
5. Click Submit.

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.'

- 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.

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, 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 electronic Plan Member Record for each individual. To do this, you will also need to access our detailed instructions on preparing and submitting reports, available in the Employer Portal. Click *Employer Reporting > Reporting Instructions*.

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 tool:

- Person Record
- Address Record
- Employment Record
- Spouse Record (available if reporting using ‘Standard Format’ only)

If using Excel format:

- You will not be able 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 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

Employers must report up-to-date union affiliation information for all their plan member employees. You can report annually or submit changes any time using the individual Plan Member Record (PMR) update tool or by submitting an employment record report. Please include this information on the Plan Member Record when you enroll new employees. If reporting annually, see section [7.6 Submitting your report\(s\)](#) for information on the data submission format.

We will annually audit the union affiliation information we have on file and provide employers with a list of member accounts that contain inaccurate, or incorrectly formatted, data. We will request that you provide us with the corrected information for these members.

Before you begin:

1. Refer to your collective agreements to identify the correct unions. Collective agreements usually list the employer(s) and union on the title page (i.e. the agreement between the employer and the union).
2. Find the union in [Appendix A—Union affiliation reporting abbreviations](#) to obtain the correct union affiliation code.

If you are not able to identify the correct union, the department who negotiates your collective agreements may be able to help.

If the union you need is not listed in Appendix A, please contact the Employer Operations via message board for assistance.

Regardless of how you report union affiliation information, please remember:

1. It is mandatory to report this information.
2. If an employee has more than one position and union affiliation, report the affiliation information for the most worked position.
3. The first five characters (or information provided in column D if using the spreadsheet reporting method) represents union affiliation.
4. Union affiliation codes are case sensitive and can be no more than five characters.
5. If your employee does not belong to a union, report them as NONU (non-union).
6. Input the code exactly as it is shown in the table provided in [Appendix A—Union affiliation reporting abbreviations](#).
7. Do not make up your own codes.

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 tool, which is designed to make employer reporting easy, secure, efficient and accurate. The Data Submission tool is in the Employer Portal. Click *Employer Reporting > Data Submission*.

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 the Employer Portal. Click *Employer Reporting > Reporting Instructions*.

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 in the Employer Portal. Click *Employer Reporting > Reporting Instructions*.

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 toll-free (Canada/U.S.) 1-855-356-9701 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 (a Plan Member Record was not submitted)
- no record of an active employment with your organization (a Plan Member Record was not submitted)
- pensionable service exceeds contributory service
- reported contributions do not correspond with reported salary (see *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 on the back of the report and return it to Employer Operations.

We will make corrections to individual accounts based on the information you provide. You must not reflect any of these adjustments on the next 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 payroll report must only include pensionable salary paid to the employee in that segment and indicate contributions that were made or deemed to be made on that salary.

7.8.2 35-year members

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 you identify an over-contribution prior to submitting your *Payroll Report*, you can refund the excess contributions to the member and adjust your next remittance (see section 8).

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 335 days.

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 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 (should be reported upon enrolment)	*Last week in December
LTD confirmation reports	January 10
Payroll report(s)	The earlier of April 10 (first segment) or January 10 (second segment), or 10 business days after the last pay period of the reported segment

* You must complete and submit Plan Member Record information electronically within 30 days of enrolment.

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.

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

See [Section 7.5.3 Plan member union affiliation](#) for more information.

UNION NAME (LEGAL)	UNION CODE
BC Ferry & Marine Workers' Union	BCFMW
B.C. General Employees' Union	BCGEU
British Columbia Nurses Union	BCNU
British Columbia Union Workers union	BCUWU
Canadian Office and Professional Employees Union	COPE
Canadian Union of Public Employees	CUPE
Canadian Union of Public Employees Local 873	CU873
Hospital Employees' Union	HEU
Health Sciences Association of British Columbia	HSA
International Longshore and Warehouse Union	ILWU
Plan members who are not represented by a union	NONU
Professional Employees Association	PEA
UNIFOR	UNIFO
United Steel Workers	USW