

SECTION CONTENTS

7 REPORTING

7.1	Introduction	3
7.2	Web services	3
7.2.1	Resources available on the Employer Portal	4
7.3	Payroll reporting	6
7.3.1	Pensionable salary inclusions and exclusions	6
7.3.2	Pensionable and contributory service	8
7.3.3	Specific salary and service reporting requirements	10
7.3.4	Contributions	13
7.4	Preparing your payroll report	15
7.4.1	Employee group (for reporting purposes)	16
7.4.2	Service event	16
7.4.3	Service Event Record	17
7.4.4	Avoiding common errors	17
7.4.5	Finalizing your payroll report	18
7.5	Non-payroll reports	19
7.5.1	Reporting plan member record information	19
7.6	Submitting your report(s)	22
7.6.1	Submitting through the web	22
7.7	Payroll Report verification	23
7.8	Data validation reports sent to you	24
7.8.1	Variance Summary Report	24
7.8.2	35 year employees	24
7.8.3	One year, no contributions	25
7.9	Key employer reporting dates	26

7 REPORTING

7.1 Introduction

As the employer, you report members' service, salary and contributions to us twice a year, and this information is used to determine members' benefit entitlements. When reporting period data submitted 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 (section 1), purchases (section 2), termination (section 3) or retirement (section 4).

You and your enrolled 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 worksafe-employer.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

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 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 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 tool is a secure environment where you can 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 pension 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
- Substitution pay/temporary assignment pay
- Vacation pay
- Rehabilitation pay
- Shift premium
- Salary premium
- Pay in lieu of time worked
- Cash incentive hours
- Frozen sick leave hours/taken
- Language premium
- Maternity sick leave
- Northern living allowance (part of collective agreement)
- Personal business (paid time for legal appointments, etc.)
- Physician's time off
- Sick leave
- Standby pay

- Surplus hours
- SDL Manager premiums
- Your Choice Days/dollars
- Gratuity pay (16 weeks maximum)
- WorkSafeBC Claim (i.e., paid through the employer)
- Retroactive pay (see table below)
- Bonus payments (see table below)

EARNING CODE	EXPLANATION	PAID	PERIOD APPLIED TO
RTE	Retroactive pay	Current year	Prior pay periods in current and previous years
JEP	Job Evaluation Previous Year	Current year	Previous year(s)
JEC	Job Evaluation Current Year	Current year	Prior pay periods in current year
EBP	Executive Benefit Payout	Current year	Previous year
EBR	Management Retention Bonus	Current year	Current year
MBO	Management Bonus	Current year	Previous year
XBO	Exempt Bonus	Current year	Previous year
PQS	Pay Equity	Current year	Prior pay periods in current and previous years
PRC	Salary Premium—Claims Management Solutions (CMS)	2012	2005–2009 (see file for breakdown)
GOL	Goal Sharing	Current year	Previous year
GSH	Gain Sharing	Current year	Previous year
BON	Signing Bonus	Current year	Current year

Exclusions

- Overtime pay
- Expense reimbursements
- Lump-sum payments in lieu of vacation or severance
- 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 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 36.25 hours per week or 1,885 hours per year for union employees, and 37.5 hours per week or 1,950 hours per year for management, exempt, and medical officer employees.

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 the following methods for regular employees:

$$\frac{\text{Actual number of days or hours worked}}{\text{Maximum/full-time days (260) or hours (1,885) available to work in year}} \times 12 = \# \text{ months of pensionable service}$$

OR

$$\text{Number of days worked} \times 0.04615 = \# \text{ months of pensionable service}$$

EXAMPLE

A full-time member works 435 hours in segment 1 and 1,450 hours in segment 2.

Pensionable service credited for segment

$$1: 435 \div 1,885 \times 12 = 2.7692 \text{ months}$$

Pensionable service credited for segment 2:

$$1,450 \div 1,885 \times 12 = 9.2308 \text{ months}$$

For a total of 12.00 months of pensionable service in the year.

A part-time member works 347 hours in segment 1 and 1,043 hours in segment 2.

Pensionable service credited for segment 1:

$$347 \div 1,885 \times 12 = 2.2090 \text{ months}$$

Pensionable service credited for segment 2:

$$1,043 \div 1,885 \times 12 = 6.6398 \text{ months}$$

For a total of 8.8488 months of pensionable service in the year.

A part-time member works 40 days in segment 1 and 123 days in segment 2.

Pensionable service credited for segment 1:

$$40 \div 260 \times 12 = 1.8461 \text{ months}$$

Pensionable service credited for segment 2:

$$123 \div 260 \times 12 = 5.6769 \text{ months}$$

For a total of 7.523 months of pensionable service in the year.

A part-time member works 10 days in segment 1 and 50 days in segment 2.

Pensionable service credited for segment 1:

$$10 \times 0.04615 = 0.4615 \text{ months}$$

Pensionable service credited for segment 2:

$$50 \times 0.04615 = 2.3075 \text{ months}$$

For a total of 2.769 months of pensionable service in the year.

Use the following method for management, exempt and medical officers:

$$\frac{\text{Actual number of days or hours worked}}{\text{Maximum/full-time days (260) or hours (1,950) available to work in year}} \times 12 = \# \text{ months of pensionable service}$$

EXAMPLE

A full-time member works 450 hours in segment 1 and 1,500 hours in segment 2.

Pensionable service credited for segment 1:

$$450 \div 1,950 \times 12 = 2.7692 \text{ months}$$

Pensionable service credited for segment 2:

$$1,500 \div 1,950 \times 12 = 9.2308 \text{ months}$$

For a total of 12.00 months of pensionable service in the year.

A part-time member works 347 hours in segment 1 and 1,043 hours in segment 2.

Pensionable service credited for segment 1:

$$347 \div 1,950 \times 12 = 2.1353 \text{ months}$$

Pensionable service credited for segment 2:

$$1,043 \div 1,950 \times 12 = 6.4184 \text{ months}$$

For a total of 8.5537 months of pensionable service in the year.

7.3.3 Specific salary and service reporting requirements

7.3.3.1 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 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 will report two separate lines of data on your payroll report. One line will include salary, service and contributions up to and including the 35-year date; the second line will include only salary and service reported after the 35-year date.

EXAMPLE

How WorkSafeBC Determines 35-year Date

An employee had 34.6138 years of pensionable service as of December 20, 20yy. The member would accrue 0.3862 of a year (4.6344 months) pensionable service effective May 11, 20xx.

$4.6344 \div 0.46 = 10.07$ pay periods (to May 9, 20xx)

$0.46 \times .07 = 0.0322 \div 0.046 = 0.70$ (1 day = May 10, 20xx)

7.3.3.2 Retroactive salary

A member may receive salary retroactively (e.g., a contract settlement, bonus payment, or goal sharing) 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.

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, and that service and salary was not 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 as an arrears (see section 2.2) or ineligible contributions (see section 7.3.4.2).

Reporting retroactive salary

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

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 (STANDARD FORMAT)

The member worked full time and was paid \$15,000 in segment up to and including the last pay period with a March pay date, but \$3,000 of the pay was a bonus payment received as retroactive salary for 20yy.

50	111111111	Name1	RG	08GENE	12000.00	2.7692	3	780.00	20xx-01-01	20xx-03-20
50	111111111	Name1	RT	08GENE	3000.00			195.00	20yy-01-01	20yy-12-31

35 year members

If an active member has already accrued 35 years of pensionable service (see sections 7.3.3.5, 7.3.4.1, and 7.8.2 for more details about 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, report the retroactive salary and contributions. Client Services will determine if the member's benefit has been paid out and whether or not an amendment is required.

7.3.3.3 Severance pay

When a member receives severance pay, 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, please contact CRA.

If the member does meet the definition of employee as described above, 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.

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.

7.3.3.4 Vacation pay

In general, vacation paid for time off is pensionable and pay in lieu of vacation time is not. There must be pensionable service associated with vacation pay for it to be pensionable.

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*.

The last valuation is available within the Annual Report under Plan Governance on the secured website. Click *About us > Reports*.

Both employer and member contribution rates are subject to change, based on an independent actuarial valuation that is performed at least every three years. For more information, see the plan rules, which are available at worksafe.pensionsbc.ca.

EXAMPLE

Member contributions on a pensionable salary of \$60,000 for the year are calculated as:

Contributions on portion of salary up to and including the YMPE:

(20x YMPE, for example, is \$55,300)

$\$55,300 \times 6.50\% = \$3,594.50$

Plus contributions on portion of salary over the YMPE:

$\$4,700 \times 8.00\% = \376.00

Total member-paid contributions = $\$3,594.50 + \$376.00 = \$3,970.50$

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.

You must continue to report service and salary because this information is used to calculate the member's highest average salary (HAS) for the retirement benefit formula. Be advised that in the year the member reaches 35 years, you are to report two separate Service Event Records on your payroll report. One Service Event Record will include salary, service and contributions up to and including the 35-year date; the second Service Event Record will include only salary and service reported after the 35-year date. See section 7.3.3.5 for more information on the reporting process for 35-year employees and section 7.8.2 for more information on the process and your role in determining the 35 year date.

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 for the prior year, you must contact Client Services at the WorkSafeBC Pension Plan as we will refund those contributions plus interest to you and to the plan member. For current year ineligible contributions, see section 8.4.2.

7.3.4.3 ITA limits on T4s

The WorkSafeBC 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.

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 1 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, and that service and salary 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 as an arrears (see section 2.2) or ineligible contributions (see section 7.3.4.2).

7.4.1 Employee group (for reporting purposes)

Separate employee groups are identified by a specific employee group code.

The employee group is always an eight-character field starting with “08” to indicate it is a plan employee group.

08GENERL—used for all plan members (normal retirement age 65) with the exception of President (see below).

08GEPRES—used for President (normal retirement age 65).

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

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
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.

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 same date you uploaded on the Employee Information at Termination/Retirement tool

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 Reporting multiple employees' plan member record information through an ad-hoc report

You have the option of submitting multiple employees' information using an ad-hoc report, which provides us with non-payroll report information. To do this, you will need to access our detailed instructions on preparing and submitting reports, available in the Employer Reporting page in the Employer Portal.

To create a report that includes all of the required information, updates members' employment and address information, and reports long-term disability start and stop dates, the following records need to be completed and submitted to us through the Data Submission portlet:

- Person Record
- Address Record
- Employment Record including long-term disability start and stop dates
- Spouse Record (available if reporting using Standard Format only)

Please use the address formatting instructions in the Canadian Addressing Guide, available on the Canada Post website, when reporting addresses for members.

7.5.1.2 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. Given there are no errors in the PMR submission, the PMR for the employee will upload to their account instantly. The PMR can be dated up to four months into the future as it will be stored electronically until the indicated contribution start date. Please note—for future dated PMRs, these PMRs are not accessible in this state until the Contribution start date has passed. Please refrain from submitting any updates until this time, or contact Employer Operations if you have any questions.

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
 - address, city, province, postal code
 - email address
4. Complete the applicable optional fields.

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 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 that 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, 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.

This tool is located under the Employer Reporting > Data Submission > Submission History section.

PMRs submitted with pending errors will appear under the main File Type: Plan Member Record area on the Data Submission History page. PMRs with pending errors will display with a *Processing* status. Employer Operations will contact the organization if there is any further information required for PMRs in *Processing* status. All PMRs submitted by the organization can be viewed by clicking on the *Rolled Up PMR History* link located underneath the Plan Member Record file. The fully posted PMRs will appear under this report with a *Posted* status.

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.

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 Variance Summary Report

The *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 *Variance Summary Report*, correct each individual account, following the instructions, and return it to Employer Operations.

We will make corrections to individual accounts based on the information you provide on the *Variance Summary Report*.

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 employees

When a member is nearing 35 years of pensionable service, we will send you a letter indicating how much service the member has accumulated and a *Maximum 35-Year Limit Record*. It will be up to you to calculate the pensionable service, salary and contributions up to and including the 35-year date.

Once the contribution stop date has been determined, you will complete and return the form. If the member's employment situation has changed, please let us know so we can update our records. Changes can include 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 Payroll Report, you can refund the excess contributions to the member and adjust your next remittance (see section 8).

If you identify an over-contribution after submitting the April to December Payroll Report, do not refund member contributions as ineligible. Notify the plan of the overpayment, providing the member information and the amount of overpaid contributions. We will also need the service, salary and dates for which the overpayment applies. We will refund both the member and employer over-contribution with interest (income tax will be withheld from the member portion).

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 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/Member's Benefit Statements 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.