

**INSTRUCTIONS TO COMPLETE THE
QUARTERLY REPORT OF COMPENSATION AND CONTRIBUTIONS FORM (PMRB-21)**

Municipalities use the Quarterly Report of Compensation and Contributions form to report plan members' compensation, contributions withheld from members' compensation, and in some plans, certain employer contributions to the pension plan. The information is then used to credit the contributions to the members' accounts. Please understand that the Pennsylvania Municipal Retirement System (PMRS) administers different types of pension plans and the types of contributions that are allowed or required by the individual plan will determine which columns must be completed. Each plan will not necessarily need to use all columns of this report. If you have any questions about completing the report, please contact the PMRS Accounting Division at 1-800-622-7968.

Section:	Plan Name, Municipal Code, and Reporting Period
Description:	These fields are required to ensure proper reporting.
Procedure:	Fill in the plan name, municipal code (example: 01-546-5 N), and select the appropriate reporting period.
Comments:	Please note that a separate PMRB-21 is required for each pension plan.

Section:	Name and Member Key or Last 4-digits of Social Security Number
Description:	These fields are preprinted on forms that are mailed to municipalities. If you are completing a blank template, you will need to fill them in manually. Prepopulated information for members is based on currently enrolled members in PMRS as of the date the report was generated.
Procedure:	If completing a blank template provide the full name and the member key. If you do not know the member key please enter the last four digits of the members social security number. Plan members who are not included on the preprinted report (usually new hires), must have their full name and last four digits of their social security number provided.
Comments:	Listing a new member on the quarterly report DOES NOT enroll a member in the pension plan. An Application for Membership form (PMRB-1) and Nomination of Beneficiaries form (PMRB-2) must be accompanied by a \$20 enrollment fee and submitted to PMRS to add a new member to the System. Forms are available at https://www.pmrspa.gov/forms/enrollment-in-plan-employee-personal-records/

Section:	Quarterly Compensation
Description:	Total covered compensation or salary paid during the quarter for each member of the pension plan.
Procedure:	DO NOT include the following: Compensation earned before membership in the pension plan. (Example: a newly hired employee who is serving a probationary period before enrollment in the pension plan. Do not report compensation earned before the date of enrollment.) Compensation earned for employment not covered by the pension plan. (Example: an enrolled member of the pension plan who is also an elected official. If membership for elected officials is prohibited by the plan contract, DO NOT report earnings paid to that individual in their capacity as an elected official.) Miscellaneous compensation such as payments in lieu of health insurance or lump-sum payments for unused leave, unless it is the documented policy of the municipality to include such payments in the compensation for the pension plan. (See comments below.) Compensation in excess of IRS limits as noted in the comments section below.
Comments:	Any required member contributions must be withheld on all reported compensation. If the plan does not require member contributions, the municipality must still report each member's compensation for the quarter. Only leave earned during the final average salary computation period (as defined in the municipality's pension agreement with PMRS) may be included for municipalities that include lump-sum leave payouts made at the end of an employee's career. Compensation should be reported based on the date paid, not the date earned. (Example: Compensation "earned" in the first quarter but "paid" in the second quarter should be reported on the second quarter report.) If a member terminated recently and does not have a full quarters worth of compensation, please provide a note in the comment field and enter the member's date of separation in the effective date field. Per IRS Regulations: In general, the annual benefit for a participant under a defined benefit plan cannot exceed the lesser of: 100% of the participant's average compensation for his or her highest 3 consecutive calendar years, or \$275,000 for 2024 (\$265,000 for 2023; \$245,000 for 2022; \$230,000 for 2021 and 2020; \$225,000 for 2019)" For further information please reference https://www.irs.gov/retirement-plans/plan-participant-employee/retirement-topics-defined-benefit-plan-benefit-limits

Section:	Required Contributions (by Member)
Description:	The required contributions that were withheld from the member's covered compensation during the quarter.

Procedure:	Ensure that the amount withheld equals the reported member contribution rate multiplied by the reported covered compensation that was paid during the quarter.
Comments:	<p>If the amount withheld is more or less than the required amount, report the required amount for the member. Make any necessary withholding adjustments in the next quarter.</p> <p>If a member is making voluntary contributions then report them in the Voluntary Contributions (by Member) column.</p> <p>If a member is paying for a service purchase through payroll deductions, the additional contributions should be reported separately under the "Service Purchase" column.</p> <p>If a member paid for a service purchase via personal check sent directly to PMRS during the quarter, this amount should NOT be reported on the Quarterly Report of Compensation and Contributions.</p>

Section:	Voluntary Contributions (by Member)
Description:	If the plan allows for voluntary contributions to be made, report any voluntary contributions that were withheld from the member's covered compensation during the quarter.
Procedure:	Ensure that the amount withheld does not exceed the amount allowed per the plan documents.
Comments:	<p>If a member is paying for a service purchase through payroll deductions, the additional contributions should be reported separately under the "Service Purchase" column.</p> <p>If a member paid for a service purchase via personal check sent directly to PMRS during the quarter, this amount should NOT be reported on the Quarterly Report of Compensation and Contributions.</p> <p>If voluntary contributions are started, stopped, or changed by a member, a Voluntary Contribution Change Form (PMRB-15) must be completed.</p>

Section:	Contributions (Mun for Mem)
Description:	The contributions are to be credited to a member's individual account from the municipality's funds. Typically, this column is only applicable to defined contribution plans. <i>(If you are not sure what type of plan your municipality has established, please contact our office.)</i>
Procedure:	<p>Municipal contributions for the member are normally expressed as a percentage of compensation. If so, be sure that the amount submitted equals the municipal contribution rate multiplied by the reported compensation for the quarter. The contribution rate may, however, be a dollar amount per hour worked or a flat dollar contribution per quarter. In these cases, extra care needs to be taken to ensure proper calculation of the municipality's contribution.</p> <p>If the contribution is based upon a flat dollar amount per quarter, and the employee was not an active member for the full quarter (either due to being enrolled or terminated during the quarter, or due to a period of leave without pay during the quarter), ensure that the contribution is prorated based on the days in the quarter.</p> <p>Click Here for an example</p>
Comments:	If the municipality has elected to waive the required member contributions, DO NOT report the waived contribution that would have been paid by the member on this report as Contributions (Mun for Mem). In defined benefit plans, waived member contributions are included in the annual Minimum Municipal Obligation (MMO – the municipal bill) and should not be submitted quarterly nor reported on the quarterly report.

Section:	Service Purchase
Description:	Contributions withheld from the member's pay at a specified dollar amount and for a specific number of pay periods to purchase prior service.
Procedure:	Report service purchase contributions on this report if the member is paying for the service purchase through payroll deductions due to an agreement between the member and PMRS. The municipality would have been given a copy of the agreement to initiate the withholding.
Comments:	If a member paid for a service purchase via personal check sent directly to PMRS during the quarter, this amount should NOT be reported by the municipality on the Quarterly Report of Compensation and Contributions.

Section:	List Comments and/or Breaks in Service
Description:	Used to identify any change in a member's plan status or other unusual activity associated with the member's contributions or compensation.
Procedure:	Note any new enrollments, terminations, start of any leave without pay, or return from leave without pay during the quarter. In addition, include other comments, (i.e. to indicate when the amount withheld does not equal the required amount), in this column.
Comments:	If a member has terminated employment, noting this fact on the quarterly report IS NOT sufficient to terminate the member from the plan. Please contact our office regarding the forms associated with terminating a member from the pension plan.

Section:	Effective Date:
Description:	The effective date of any status changes indicated in the Comments column.
Procedure:	Enter the date in the field.

Section:	Total of All Pages
Description:	Totals for all of the numeric amounts reported in the form.
	When using the excel template, these fields are calculations and amounts should be verified for expected results.

Procedure:	If completing the PMRB-21 form manually, calculate the total of reported compensation and contributions for all members. Total each contribution type and the compensation separately: Compensation, Contributions (by Member), Contributions (Mun for Mem), Service Purchases, and the Total of All Reported Contributions.
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Section:	Total Remitted Payments
Description:	A report of all contributions sent to PMRS for the quarter.
Procedure:	When sending more than one payment for contributions due during the quarter, report all payments made by each month. If accurate withholdings have been remitted, this amount will equal the total reported contributions. (cells are highlighted in yellow for ease of reference.)
Comments:	All payments to PMRS should be accompanied by a Revenue Transmittal Form (PMRB-20) to ensure that the payments are properly credited to the correct quarter of contributions and the appropriate account.

Section:	Certification
Description:	PMRS will not process the quarterly report without the signature of the certifying officer. Forms submitted electronically to RA-RSCOMPLETEDFORMS@pa.gov will be considered certified when set by the certifying officer.
Procedure:	An individual who is legally authorized to represent and attest to the information on behalf of the municipality must complete the certification.
Comments:	PMRS makes no recommendation or determination as to who the appropriate individual is to approve the form but will hold the municipality and the individual responsible for the information represented in the document.

Plan Name: ABC Municipality Municipal Code: 12-345-6 N Reporting Period: 2nd Quarter 2024

Last Name	First Name	Middle Initial	Member Key or Last 4-digits of Social Security Number if reporting new member:	Quarterly Compensation:	Required Contributions: (by Member)	Voluntary Contributions: (by Member)	Contributions: (Municipal for Member)	Purchase of Service: (by Member)	List Comments and/ or Breaks in Service:	Effective Date: (if applicable)
Smith	John	M	1068349	12,500.00	1,250.00	1,000.00	1,250.00			
Jones	Betty	L	1096848	8,500.00	850.00	-	850.00	50.00		
Doe	Jane	I	6895	18,000.00	1,800.00	-	1,800.00		New employee just hired (NEED TO SUBMIT ENROLLMENT PAPERWORK TO PMRS)	4/1/2024
Smith	Mary	J	1067893	2,000.00	200.00		200.00		returned from leave	6/8/2024
Matthews	David	S	1034589	6,350.00	635.00		635.00		terminated (NEED TO SUBMIT TERMINATION PAPERWORK TO PMRS)	5/13/2024

SAMPLE

TOTAL OF ALL PAGES	Compensation	Req. Cont. by Mem.	Vol. Cont. by Mem.	Mun. for Mem.	Serv. Pur.	Total Reported Contributions
	\$ 47,350.00	\$ 4,735.00	\$ 1,000.00	\$ 4,735.00	\$ 50.00	\$ 10,520.00

CERTIFICATION: BY SUBMITTING THIS FORM ELECTRONICALLY I CERTIFY THAT THE INFORMATION ON THIS REPORT IS TRUE AND ACCURATE. I ALSO CERTIFY THAT ALL EMPLOYEES HAVE BEEN ENROLLED AS REQUIRED BY PLAN DOCUMENTS.

THIS REPORT IS USED TO RECONCILE DEPOSITS AND CONTRIBUTIONS TO INDIVIDUAL MEMBER ACCOUNTS

If accurate withholdings have been remitted, these two amounts will equal.

Total Remitted Payments	
Apr	3,506.66
May	3,506.67
Jun	3,506.67
2nd Quarter Total:	\$ 10,520.00

Please submit the completed excel file to RA-RSCOMPLETEDFORMS@pa.gov or by clicking the button below. Please use the municipal code as the file name.

Click to send email

If faxing or mailing hard copy a signature of Certifying Officer is required.

Signature of Certifying Officer

Date