

**CHAPTER 211. REPORTS ON ACTUARIAL INVESTIGATIONS
UNDER ACT 293 OF 1972**

(Editor's Note: Under the act of July 20, 2016 (P.L. 849, No. 100), the Public Employee Retirement Commission was dissolved transferring certain powers and duties relating to municipal pension reporting and analysis to the Department of the Auditor General. Therefore, Chapter 211 is abrogated. Further information may be found at www.PaAuditor.gov.)

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Authority

The provisions of this Chapter 211 issued under section 6(a)(15) of the Public Employee Retirement Commission Act (43 P. S. § 1406(a)(15)), unless otherwise noted.

Source

The provisions of this Chapter 211 adopted October 7, 1994, effective October 8, 1994, 24 Pa.B. 5099, unless otherwise noted.

§ 211.1. Definitions.

The following words and terms, when used in this chapter, have the following meanings, unless the context clearly indicates otherwise:

Act—The act of December 6, 1972 (P. L. 1383, No. 293) (53 P. S. §§ 730.1—730.5).

Actuarial investigation—An evaluative study by an actuary of the status of current assets and pension funds of a pension system, in relationship to the sufficiency of the assets to meet current and future liabilities. The results of the evaluative study shall be reported on forms supplied by the Commission.

Commission—The Public Employee Retirement Commission of the Commonwealth.

Complete report—The collection of the applicable reporting forms determined to be in compliance with Commission instructions for each type of pension system—that is, municipal employes, police and firemen—of a municipality and copies of actuarial investigations where required by Commission instructions. Requirements for a complete report and the identification of reporting forms are set forth in § 211.6 (relating to complete report).

Fireman—A person who holds a position or office in the fire department of a municipality, is paid a regular salary or on a per diem basis, and has pension benefits provided for under a firemen's pension system.

Member—A person who represents past, present or future liability or future potential liability to the pension system, including active members with or without vesting, retired members, eligible beneficiaries and terminated members with vesting.

Municipal employe—A person holding a position or office, other than that of a fireman or policeman, under a municipality, and paid a regular salary or on a per diem basis. The term also includes a person who holds a position or office in a police or fire department of a municipality and has pension benefits provided for under a municipal employes' pension system.

Municipality—A city, borough, town, township, county, jointure, Council of Government; a newly created governmental unit, or an authority created by a city, borough, town, township, or county or jointly by any of the political subdivisions.

Pension fund—The combined assets of a pension system maintained to provide benefits to pension system members, which include, cash accounts, invested funds, life insurance and annuity contracts. The term, for purposes of the act, does not include a separate deferred compensation plan in which the employe voluntarily agrees to the withholding of a portion of his income by the employer until some future date, usually retirement, at which time the moneys withheld are paid under section 2 of the act of July 18, 1974 (P. L. 472, No. 168) (72 P. S. § 4521.1).

Pension reimbursements—Commonwealth contributions to pension systems, from the tax paid upon premiums by foreign fire insurance companies under section 2 of the act of June 28, 1895 (P. L. 408, No. 289) (72 P. S. § 2262) (Repealed), from the tax paid upon premiums by foreign casualty insurance companies under sections 1 and 2 of the act of May 12, 1943 (P. L. 259, No. 120) (72 P. S. §§ 2263.1 and 2263.1a), and from other sources of funds which are or may become available to the Commonwealth for contributions to pension systems.

Pension system—A plan, fund or program which was heretofore or is hereafter established or maintained by a municipality to the extent that by its express terms or as a result of surrounding circumstances, the plan, fund or program provides retirement income or benefits to municipal employes, police or firemen or to their eligible beneficiaries, regardless of the method of calculating the contributions made to the plan, the method of calculating the benefits under the plan or the method of distributing benefits from the plan.

Police—Persons who hold positions or offices in the police department of a municipality, are paid on a regular salary or per diem basis, and have their pension benefits provided for under a police pension system.

Regional pension system—A plan, fund or program which was heretofore or is hereafter established or maintained by two or more cooperating municipalities to the extent that by its express terms or as a result of surrounding circumstances, the plan, fund or program provides retirement income or benefits to

municipal employes, police and firemen or to their eligible survivors, regardless of the method of calculating the contributions made to the plan, the method of calculating the benefits under the plan or the method of distributing benefits from the plan.

Reporting forms—Individual forms for the various types of pension systems. Section 211.6 sets forth a list of the forms which are designed by the Commission and are distributed to the municipalities.

Valuation date—The date within the required reporting year on which the valuation of the assets and the liabilities of the system is determined or, in the case of a system having no defined benefits, the date within the required reporting year on which valuation of the assets of the system is determined.

§ 211.2. Municipalities required to file a complete report with the Commission.

(a) Under the act, municipalities, through the actuaries employed or retained to make the actuarial investigations, shall file complete reports with the Commission.

(b) If a municipality has not established a pension system or any one or two of the three types of pension systems, the municipality shall still file the applicable reporting form for each possible type of system, indicating that the municipality has not established the particular type of pension system.

(c) Municipalities, as defined by the act, participating in the Pennsylvania Municipal Retirement System under the Pennsylvania Municipal Retirement Law (53 P. S. §§ 881.101—881.501), are required to file separate complete reports for their individual pension systems and may not rely on a single complete report filed by the Pennsylvania Municipal Retirement System with the Commission to fulfill their obligations under the act.

(d) A municipality participating in a regional pension system shall individually file a reporting form on that pension system.

(e) If a municipality receives Commonwealth contributions from the tax paid upon premiums by foreign fire insurance companies under section 2 of the act of June 28, 1895 (P. L. 408, No. 289) (72 P. S. § 2262) (Repealed) into a paid firemen's pension fund as determined and identified by the Auditor General, the municipality shall file a reporting form on that pension system regardless of the internal administration of the pension system.

§ 211.3. Reporting year.

(a) The date of December 31, 1974, shall be the base date in determining the reporting year according to the number of members in a pension system.

(b) The reporting year for municipalities which have less than 50 members in each of its pension systems shall be once every 4 years beginning from the base date.

(c) The reporting year for municipalities which have 50 or more members in any of its pension systems shall be once every 2 years beginning from the base date.

§ 211.4. Filing year and filing deadline.

Complete reports shall be filed with the Commission 90 days after December 31 of the year determined to be the reporting year. The Commission will accept as timely filed, every complete report bearing a United States Postal Service postmark dated 90 days after December 31 of the reporting year. The filing year is the year immediately following the reporting year and is the year within which the 90-day deadline falls.

§ 211.5. Place of filing.

The Commission will receive reporting forms mailed to the following address or other locations as may be designated:

Commonwealth of Pennsylvania
Public Employee Retirement Commission
Post Office Box 1429
Harrisburg, Pennsylvania 17105-1429

§ 211.6. Complete report.

A complete report shall consist of the following:

(1) An applicable reporting form determined to be in compliance with Commission instructions for each type of pension system for municipal employees, police and firemen. Commission reporting forms shall include Form PC-293C Actuarial Valuation Report.

(2) A copy of the actuarial investigations, when required by the Commission instructions, at the valuation date.

Cross References

This section cited in 16 Pa. Code § 211.1 (relating to definitions).

§ 211.7. Receipt of reporting forms.

(a) If the Commission receives a reporting form which is not in compliance with Commission instructions, the Commission will notify the municipality of the non-compliance within 60 days after the date of the receipt of the reporting form by the Commission.

(b) If a municipality has not received a notice from the Commission within 60 days after the receipt of a reporting form by the Commission, the municipality may assume that the reporting form is in compliance with Commission instructions.

(c) If a municipality has not filed a complete report within the filing deadline, the Commission will notify the municipality of the incompleteness within 60 days after the filing deadline.

§ 211.8. Delinquent reports and consequences.

(a) *Delinquent report.* A municipality shall be considered delinquent in complying with the act if a complete report is not filed within the filing deadline.

(b) *Consequences.* Consequences of delinquent reports shall be as follows:

(1) *Withholding of pension reimbursements.* If a municipality is delinquent in complying with the act, the Commission will cause the Auditor General's Office to withhold certification for pension reimbursements for the municipality.

(2) *Assignment of actuaries.* If a municipality has not filed a complete report by October 15 of the filing year and has not notified the Commission that the actuarial investigations or reporting forms, or both, are being prepared, the Commission will retain an actuary who shall perform the actuarial investigations and shall prepare the reporting forms for the municipality. The municipality shall be obligated to reimburse the Commission for the actual expenses incurred.

§ 211.9. Recertification of municipalities to receive pension reimbursements.

If the Commission determines that a delinquent municipality has submitted a complete report, the Commission will cause the Auditor General's Office to recertify that municipality to receive pension reimbursements previously withheld for noncompliance with the act. The Auditor General's Office will be notified of the delinquent municipalities' compliance in the following manner:

(1) If a delinquent municipality files a complete report bearing a United States Postal Service postmark dated on or before September 1 of the filing year, the Commission will cause the municipality to be recertified for pension reimbursements on September 15 of the filing year.

(2) If a delinquent municipality files a complete report bearing a United States Postal Service postmark dated after September 1 of the filing year, the Commission will cause the municipality to be recertified for pension reimbursements within 30 days after the receipt of the complete report by the Commission.

