State of Alaska

Division of Retirement & Benefits

Employer On-Behalf
&
Trueup

Employer On-Behalf/ Legislative Funding

- Employer on-behalf is determined by applying the on-behalf amount to the employees gross salary.

- On-behalf is the difference between the Actuarially Determined Rate and the Employer Effective Rate.

Employer On-Behalf/ Legislative Funding

Fiscal Year 2011 Employer On-Behalf

- Applied to payroll end dates starting **July 1, 2010 through June 30, 2011**.
- Payrolls for this period must be received by our office no later than **July 15, 2011**.
- The on-behalf true-up will be completed the end of July to adjust for any over or under usage of the legislative relief funding. Once complete the end of the year relief reporting will be sent to employers.

Employer On-Behalf/ Legislative Funding

Fiscal year 2011 Public Employees' Retirement System Rates:

Actuarially Determined Rate:	27.96%	
Employer Effective Rate:	22.00%	
Employer On-Behalf:	5.96%	
On-Behalf Pension:		2.07%
On-Behalf Healthcare:		3.89%

The PERS fiscal year 2011 actuarially determined rate is found in the June 30, 2008 actuarial valuation report located at http://doa.alaska.gov/drb/pers/actuarial-valuation.html, page 3 of the report highlights.

Employer On-Behalf/ Legislative Funding

Fiscal year 2011 Teachers' Retirement System Rates:

Actuarially Determined Rate:	38.56%	
Employer Effective Rate:	12.56%	
Employer On-Behalf:	26.00%	
On-Behalf Pension:		11.23%
On-Behalf Healthcare:		14.77%

The TRS fiscal year 2011 actuarially determined rate is found in the June 30, 2008 actuarial valuation report located at http://doa.alaska.gov/drb/trs/actuarial-valuation.html, page 3 of the report highlights.

Employer On-Behalf/ Legislative Funding

Fiscal year 2012 Public Employees' Retirement System Rates:

Actuarially Determined Rate:	30.76%	
Employer Effective Rate:	22.00%	
Employer On-Behalf	8.76%	
On-Behalf Pension:		3.95%
On-Behalf Healthcare:		4.81%

The PERS fiscal year 2012 actuarially determined rate is found in the June 30, 2009 actuarial valuation report located at http://doa.alaska.gov/drb/pers/actuarial-valuation.html, page 3 of the report highlights.

Employer On-Behalf/ Legislative Funding

Fiscal year 2012 Teachers' Retirement System Rates:

Actuarially Determined Rate:	42.61%	
Employer Effective Rate:	12.56%	
Employer On-Behalf:	30.05%	
On-Behalf Pension:		15.41%
On-Behalf Healthcare:		14.64%

The TRS fiscal year 2012 actuarially determined rate is found in the June 30, 2009 actuarial valuation report located at http://doa.alaska.gov/drb/trs/actuarial-valuation.html, page 3 of the report highlights.

Contribution Rates

Employer contribution rates can be found on our Employer Services web page:

doa.alaska.gov/drb/employer/index.html

under the "Quick Links" heading on the right.

Trueup Tab

Control | New Employee | Personnel Change | Events | Payroll | Adjustments | Trueups | Additional Amounts | Group Update

Banking | Reports | User Maintenance | User Profile | Logout

Employer: 737-T-ALASKA DEPARTMENT OF EDUCATION **Payroll:** 61213: S: 03/15/2010

True-up records

Select Fiscal Year to Adjust: 2010

	Name	SSN	Service Credit	Variance
☐			0.90000	-6.78
☐			0.90000	0.00
☐			0.90000	0.00
☐			0.90000	0.00
☐			0.90000	41.25
☐			0.90000	0.00
☐			0.90000	0.00

Names & Social Security Numbers were removed for privacy

x of x selected.

Select All - Select None

Generate Adjustments for Selected | Refresh

Adjustment Records

Control | New Employee | Personnel Change | Events | Payroll | Adjustments | Trueups | Additional Amounts | Group Update

Banking | Reports | User Maintenance | User Profile | Logout

Employer: 737-T-ALASKA DEPARTMENT OF EDUCATION Payroll: 61213: S: 03/15/2010 Records: 7

SSN: Search Records per Page: 20 Filter by Plan: --ALL--

#	SSN / Name	OCC / PreTax	Status / PostTax	Plan / Vol/Sup	Gross / RMP	PT Hrs / PPE	Pay Type / HRA	EE Contrib / ODD	ER Match / DBUL	
1		T - TEACI	FULL TIM	DC	0.00	0.00	ADJUSTI	0.00	0.00	Delete
		0.00	0.00	0.00	0.00	01/31/2010	368.29	0.00	-368.29	☑ trueu
2		T - TEACI	FULL TIM	DC	0.00	0.00	ADJUSTI	0.00	0.00	Delete
		0.00	0.00	0.00	0.00	01/31/2010	368.29	0.00	-368.29	☑ trueu
3		T - TEACI	FULL TIM	DC	0.00	0.00	ADJUSTI	0.00	0.00	Delete
		0.00	0.00	0.00	0.00	01/31/2010	439.11	0.00	-439.11	☑ trueu

Names & Social Security Numbers were removed for privacy

Mark all as True Up Adjustments - Unmark all

Page: 1

Save Add [ ] Rows Add 1 Row

Control Tab After Trueup

Control | New Employee | Personnel Change | Events | Payroll | Adjustments | Trueups | Additional Amounts | Group Update

Banking | Reports | User Maintenance | User Profile | Logout

Employer: 737-T-ALASKA DEPARTMENT OF EDUCATION

Payroll: 61213: S: 03/15/2010

Status: IN PROCESS

Payroll Totals

Defined Contribution		*Defined Benefit*	
Employer:	0.00	Employer:	20595.63
Employee:	0.00	Employee:	14184.05
HRA Amount:	2581.48	Indebt. (Post-Tax):	0.00
Retiree Plan:	0.00	Indebt. (Pre-Tax):	0.00
ODD Amount:	-7.75	Vol/Sup Contribution:	117.94
DBUL Amount:	-2532.48	Additional Amounts:	0.00
Additional Amounts:	0.00		

Grand Total: 34938.87

Populate Payroll

Clone From Payroll:

--none--

Clone

Import Payroll File:

Browse...

Import

Override Errors

Summary Sheet

STATE OF ALASKA
COMBINED RETIREMENT SYSTEM
3/2/2010 12:45:01 PM

EMPLOYER (ER) SUMMARY OF CONTRIBUTIONS
FINAL SUBMITTAL REPORT - 03/02/2010

Division of Retirement and Benefits
(907) 465-1444 FAX (907) 465-3364
doa.drb.ersadmin@alaska.gov

EMPLOYER # 737	EMPLOYER NAME: TRS - ALASKA DEPARTMENT OF EDUCATION	PPE: 03/05/2010	Issue Date: 03/15/2010	Paycycle: SEMI-MONTHLY (B = Bi-weekly M = Monthly S = Semi-

DB 1. Defined Benefits NORMAL PAYROLL

Gross Membership $ 163,977.85

	Count	Amount
Employee Mandatory Contributions	65	14,184.05
Employee VOL/SUPP Contributions	4	117.94
Employee Indebtness Pre-Tax	0	0.00
Employee Indebtness Post-Tax	0	0.00
ER Matching Contributions	65	20,595.63

Total DB Payroll Records: 65 Total Normal Payroll $ 34,897.62

DC 1. Defined Contributions NORMAL PAYROLL

Gross Membership $ 0.00

	Count	Amount
Employee Mandatory Contributions	0	0.00
ER Matching Contributions	0	0.00
ER Retiree Medical Plan	0	0.00
ER Health Reimbursement Arrangement	0	0.00
ER Occupational Death/Disability	0	0.00

Total DC Payroll Records: 0 Total Normal Payroll $ 0.00

DB 2. Defined Benefits ADJUSTMENT PAYROLL

Gross Membership Payroll $ 0.00

Employee Mandatory Contributions	0	0.00
Employee VOL/SUPP Contributions	0	0.00
Employee Indebtness Pre-Tax	0	0.00
Employee Indebtness Post-Tax	0	0.00
ER Matching Contributions	0	0.00

Total DB Adjustment 0 Total Adjustment Dollars $ 0.00

DC 2. Defined Contributions ADJUSTMENT

Gross Membership $ 0.00

Employee Mandatory Contributions	0	0.00
ER Matching Contributions	0	0.00
ER Retiree M[illegible]	0	0.00
ER Health Reimbursement A[illegible]	7	2,561.48
ER Occupational Dea[illegible]	1	-7.75

Total DC Adjustment 7 [illegible]al Adjustment Dollars $ 2,573.73

The Trueup & DBUL off set each other here

DB 3.

Late Fee	0.00
DB Suspense	0.00
Additional ER Asset Contributions	0.00

Total DB Records: 65 Total Other Dollars $ 0.00

DC 3.

Late Fee	0.00
ER Forfeiture	0.00
HRA ER Forfeiture	0.00
RMP ER Forfeiture	0.00
ODD Other ER Forfeiture	0.00
ODD Police/Fire ER Forfeiture	0.00

Total DC Records: 7 Total Other Dollars $ 0.00

DB 4.

Defined Benefits Grand Total for this Pay Period $ 34,897.62

DC 4.

Defined Benefit Unfunded Liability (DBUL) Contribution for -$ 2,532.48
Defined Contributions Grand Total for this Pay $ 41.25

5. TOTAL Defined Benefit and Defined Contribution Dollars Due for this Pay Period $ 34,938.87

AKSAS Deposit ID (For R&B use only):

6. S73703050	7. 61213	8. Check	Check #: 123456	9.
Payroll File Name:	Payroll ID:	Payment Option:		eReporting Settlement

By signing below I certify the information provided on this file is true and complete to the best of my knowledge. I understand if I deliberately conceal or provide false information, I, as the signer, may be held accountable. I also understand the payroll data may be released in an authorized legal investigation; and that for the purpose of this certification, a photocopy or facsimile of my original signature shall have the

Title _____ Signature _____ Today's Date March 02, 2010

Trueup Report

STATE OF ALASKA

Employer eReporting

True Up Report

101 - STATE OF ALASKA Fiscal Year: 2010

	HRA	EE Mand	ER Match	Vol SUP EES	RMED	ODD	DBUL	Total
SSN:		Name:			Plan: DC	Service: 0.55		$ 0.00
Expected	$ 941.13	$ 0.00	$ 0.00	0.00	0.00	0.00	5315.65	
Actual	$ 1,042.73	$ 0.00	$ 0.00	0.00	0.00	0.00	5214.05	
Variance	-$ 101.60	$ 0.00	$ 0.00	0.00	0.00	0.00	101.60	
SSN:		Name:			Plan: DC	Service: 0.28		$ 0.00
Expected	$ 476.48	$ 0.00	$ 0.00	0.00	0.00	0.00	3151.42	
Actual	$ 588.33	$ 0.00	$ 0.00	0.00	0.00	0.00	3039.57	
Variance	-$ 111.85	$ 0.00	$ 0.00	0.00	0.00	0.00	111.85	
SSN:		Name:			Plan: DC	Service: 0.34		$ 0.00
Expected	$ 582.10	$ 0.00	$ 0.00	0.00	0.00	0.00	2272.73	
Actual	$ 637.38	$ 0.00	$ 0.00	0.00	0.00	0.00	2217.45	
Variance	-$ 55.28	$ 0.00	$ 0.00	0.00	0.00	0.00	55.28	
SSN:		Name:			Plan: DC	Service: 0.51		$ 0.00
Expected	$ 969.33	$ 0.00	$ 0.00	0.00	0.00	0.00	1553.06	
Actual	$ 920.66	$ 0.00	$ 0.00	0.00	0.00	0.00	1501.73	
Variance	-$ 51.33	$ 0.00	$ 0.00	0.00	0.00	0.00	51.33	

FY 2011 DBUL Example

*** The Defined Benefit Unfunded Liability (DBUL) amount levied against the DCR Plan payroll is equal to the employer effective rate **minus** the DCR Plan total employer contributions. For example:

DBUL Amount Example		
PERS Example - Semi-monthly Payroll		
Gross Payroll		$1,000.00
	Rates	Employer $
Employee contribution	8.00%	Not included in employer cost
Employer contribution	5.00%	$50.00
Retiree Medical Plan	.55%	5.50
Occupational Death & Disability	.31%	3.10
Health Reimbursement Arrangement (HRA)		71.70
Subtotal Employer contribution		130.30
Employer Effective Rate (as required by SB 125)	22.00%	220.00
Subtotal from above (subtract from Effective Rate)		-130.30
Amount posted to DBUL		89.70