

Coming  
Soon!

## Employer Auditing Program

Sound financial management is at the heart of the services MainePERS provides to employers and their employees. Maintaining confidence in the accuracy and completeness of information reported to us is part of how we provide these services. As part of our annual audit, MainePERS engages an external auditor to examine sample payroll data and test it against employers' payroll records. This is the standard approach used by auditors to document that the data received by MainePERS from employers completely and accurately reflects the payroll information maintained by each employer. The implementation of new accounting standards that require employers to individually report their share of the Plan's net pension liability further raises the importance of payroll data accuracy since it is the foundation for calculating this liability.

As many employers will remember, this type of auditing had historically been performed by a MainePERS business unit, not exclusively by an external auditor. MainePERS is redeveloping its capacity to perform payroll auditing. While the program won't replace the important role external auditors play when verifying a sample of the payroll data MainePERS receives, we expect all employers will benefit from an increased focus on payroll reporting. It will help make any external audit experience smoother, and information learned in the process will help us to improve training and information resources that we make available to you. Expect to see more information on this in the coming months.

## Changes to MainePERS Group Life Insurance Carrier

In case you hadn't heard, MainePERS' group life insurance carrier, Aetna Life Insurance, was acquired in November 2017 by The Hartford. MainePERS has been working with our contacts as Aetna's business is integrated into The Hartford in order to ensure there is no change to the benefit and support we receive. Know that you and your employees should expect the same level of service through MainePERS group life insurance staff. Please contact us at [survivorservices@mainepers.org](mailto:survivorservices@mainepers.org) with questions.

### MAINE START

#### DC Reporting Obligations

The US Internal Revenue Service and MainePERS' plan document each require that employee contributions into a MaineSTART account must be deposited as soon as administratively feasible. As a result, and given the electronic filing capabilities of all participating employers, MaineSTART contribution files and employer payments should coincide with each payroll for which MaineSTART contributions are due.

These obligations are part of your MaineSTART agreement, and mean that you must report and remit MaineSTART contributions weekly for employees paid at that frequency, biweekly for employees paid on that schedule, or monthly if that is your payroll frequency.

#### School Districts

*Don't forget to report your  
Grant Funded Compensation!*

School districts with MainePERS covered positions that are funded with federal (or other) grants must have normal employer cost contributions, employee contributions, unfunded actuarial liability (UAL) contributions, and teacher retirement program administrative expense payments remitted for each pay-cycle. For fiscal year 2018, the UAL rate is 11.08% and .60% for administrative costs. Making a routine of reviewing the funding source for all positions on your payroll will avoid errors regarding the contributions that must be associated with the grant funded compensation paid to MainePERS covered positions. If you have questions about how to report these positions, please contact employer services at 1-800-451-9800 or at [employer@mainepers.org](mailto:employer@mainepers.org).



## Employer Self Service (ESS) Security Administration Updates

MainePERS employers must designate an authorized Security Administrator (“SA”) to oversee their use of the Employer Self Service portal (“ESS”). In association with the new version of ESS that we activated on October 1, 2017, MainePERS is undertaking a renewal of the credentials of our SAs and users. In the coming weeks, we will be sending information to you that describes the current role of an SA and provides the opportunity to affirm the role that your currently assigned individual has or identify which of your employees is the appropriate one for that role.

### ESS Security



The security of information that MainePERS must maintain regarding employers and their employees is of the utmost importance to us. We use multiple security protocols to protect that data. News outlets are now reporting on cyberattacks seem to be relentless. In relation to the electronic interactions you have with MainePERS through the ESS portal, here are a few simple steps you can take to help maintain the security of our data.

1. Immediately set up your user profile. Having a unique and complete profile ensures that customized personal security questions are set up should you need them to reset your password. To do this click on the Person Picture in the upper right corner beside your name, click User Profile, and follow all the steps required.
2. Don’t share credentials. One of the quickest ways to weaken cyber security is by allowing multiple people to use the same user name and password. A culture of sharing that information diminishes the seriousness of the role each of us has in protecting the very sensitive information with which we are entrusted.
3. Delete Unneeded Users. In the regular course of business when one of your employees changes roles or leaves your employment, you must terminate their ESS user credentials. Every user must have unique credentials.



### ESS Multi-Factor Authentication

As part of MainePERS’ commitment to protect our members’ information, over the next few months we will increase the layers of protection with the introduction of Multi-Factor Authentication (MFA) for ESS users.

This technology requires that users provide an additional unique piece of information in order to prove their identity before being logged into ESS. Look for more information about MFA in the coming months.

### Updating Employer Contacts

Communicating with the key personnel at each employer is an important part of what MainePERS does. To make the correct contact, we need to know not only who your payroll clerk is but also who other people are – like the Town, City, or County Manager; Executive Director; School, Water, Sewer or Utility District Superintendent; and Library or Finance Director. Our partnership partly depends on complete and up-to-date information, so please take a minute to check your contacts and make all updates and additions that are needed.

