nshepp
NOVA SCOTIA HEALTH EMPLOYEES' PENSION PLAN

PENSION ADMINISTRATION BULLETIN

Reference No. 2014-08 **Date:** December 10, 2014

Time Sensitive
Action Required

To: All Pension Administration Contact Persons at Contributing Member Organizations

RE: 2014 Year-End Data Collection Process & Time Line

Once again, another year is coming to a close and the year-end reporting season begins. In this regard, we are pleased to enclose details of the 2014 year-end reporting process to the Nova Scotia Health Employees' Pension Plan (NSHEPP). ***Please note that the deadline for the submission of your 2014 year-end pension data is March 31, 2015.*** This provides you with a three (3) month window to prepare the *2014 Contribution Report* and complete the data validation and approval processes on the Data Processor.

This reporting time line is critical to ensure all members receive their annual pension statements as required by Nova Scotia pension law. The Nova Scotia Pension Benefits Act requires that pension statements be provided to plan members within 6 months of the end of the Plan year – **the deadline for the Nova Scotia Health Employees' Pension Plan is June 30th of each year**.

The Year-End Package for your facility(ies) will be forwarded shortly through the Secure Communications Email system. Please be sure to download the Year-End Package and save it to your computer before the expiry date. This package will include updated material provided during the Pension 101 training sessions held in November 2014, along with all the year-end reports applicable to your facility(ies). Please refer to the attached Appendices for additional information.

- Appendix A –*2014 YEAR-END PACKAGE* - Table of Contents
- Appendix B – *YEAR-END REPORTS* - Table of Contents
- Appendix C – *ADMIN RESOURCE CENTRE* (2014) - Table of Contents
- Appendix D – Summary of 2014 Data Collection Process
- Appendix E – Summary of 2014 Year-End Pension Reports
- Appendix F – Highlights of Changes
- Appendix G – Important Reminders
- Appendix H – Usernames & Passwords
- Appendix I – 2014 Year-End Time Line

The ***2014 Contribution Report*** and Data Processor are the key components to the year-end reporting process. As per the *2014 Year-end Time Line*, the 2014 "validated" data, for all members, must be forwarded to NSHEPP via the Data Processor by March 31, 2015. The summary of steps is as follows:

- Report all pension related data on the *2014 Contribution Report*;
- Import the completed *2014 Contribution Report* to the Data Processor;
- Resolve all Import Errors identified by the Data Processor;
- Validate or fix all Data Errors and Warnings identified by the Data Processor;
- Approve the data on the Data Processor.

If you have any questions on the 2014 year-end reporting process, please contact us.

We, at the Nova Scotia Health Employees' Pension Plan, would like to extend best wishes to you and your family for a happy holiday and a prosperous new year.

Nova Scotia Health Employees' Pension Plan (NSHEPP)

APPENDIX A

2014 YEAR-END PACKAGE – TABLE OF CONTENTS

APPENDIX B

2014 YEAR-END REPORTS – TABLE OF CONTENTS

YEAR-END REPORTING GUIDES - 2014

2014 YEAR-END REPORTS

APPENDIX C

ADMIN RESOURCE CENTRE (2014) – TABLE OF CONTENTS

APPENDIX D

Summary of 2014 Data Collection Process

COMPLETE BY DECEMBER 1/14

- Ensure all outstanding Enrollment Forms, Notices of Termination, Retirement and Death have been forwarded to NSHEPP. The member status as is on file with NSHEPP at Dec 1st will be captured on the Data Processor (DP).
- *NOTE: Enrollment forms received after December 1 will not be reflected on the Contribution Report or the DP. If an employee made contributions in 2014 and the member does not appear on the Contribution Report, you will need to manually add the member to both the Contribution Report and the DP. Be sure to select the appropriate status code when adding members to the DP.*

DECEMBER 1/14

- The DP will be closed and all preliminary data entered will be cleared. If you have used the DP for preliminary testing, you may want to print your preliminary validation report before Dec 1st.

DECEMBER 15/14

- Year-end Package with Year-end Reports will be forwarded by Secure Communications email to the designated recipient.
- DP will be reopened for the official year-end reporting process.

Preliminary Data for Multi-ER Members Only

DUE DATE: JANUARY 6/15 @ 8:00AM

- If you received a ***2014 Multi-ER Report***, complete the data for each member listed and import into the Data Processor;
- With the exception of PA and Contribution errors, resolve all other data errors/warnings generated by the Data Processor; only data validated on the Data Processor by Jan 6/15, will be accepted for the January Multi-ER calculations project.
- When complete, send an email confirmation to cheryl.mallett-skelton@nshepp.ca. (Refer to Guide in the Year-End Package)

DUE DATE: JANUARY 15/15

- If you received a ***2014 NSAHO LTD Report***, provide the year-end data requested for the members listed and return via Secure Communications email to cheryl.mallett-skelton@nshepp.ca, by January 15/15.
- For these LTD eligible members, NSHEPP needs to know if and how many of their 2014 ***Employer-paid*** pensionable hours were earned during the period(s) they were approved for LTD benefits. (Refer to Guide in the Year-End Package)

DUE DATE: JANUARY 15/15

- If you offer an ER-Sponsored LTD plan other than Health Association NS, complete the ***3rd Party LTD Report*** by identifying any members who were eligible to receive LTD benefits during the 2014 payroll year.
- Be sure to complete the ***3rd Party LTD Report*** in full, before issuing the members' 2014 T4. When completed accurately, column P will calculate the correct PA to be reported on their 2014 T4. Return the completed report via Secure Communications email to cheryl.mallett-skelton@nshepp.ca, by January 15/15. (Refer to Guide in the Year-End Package)

FEBRUARY 1/15

- NSHEPP will return the ***2014 FINAL Multi-ER Reports***, via Secure Communications email.
- Employers are to process any required adjustments identified on the report and the revised Final Multi-ER data is to be reported on the Data Processor. (Refer to Guide in the Year-End Package)

Final Data for ALL Members

Jan - Mar

DUE DATE: MARCH 31/15

- **In January,** Employers should begin capturing all of the 2014 pension data into the ***2014 Contribution Report***.
- Use this report to import the 2014 pension data for ALL members ***into the Data Processor***; resolve all import errors first;
- Address all data errors/warnings generated by the Data Processor & complete the APPROVE step by March 31/15;
- To minimize T4 amendments, it is recommended to complete this process **prior to issuing the 2014 T4's.**
- A detailed reference guide for the *Contribution Report* and the Data Processor are available in the Year-End Package.

DUE DATE: MARCH 31/15

- **ERIP (*Early Retirement Incentive Plan*) EMPLOYERS ONLY** – ***2014 Pensionable Earnings Breakdown*** reports must be sent via Secure Communications email to cheryl.mallett-skelton@nshepp.ca, by April 15/15. (***For Multi-ER members, submit by Jan 6/15***);
- This report must reflect the pensionable earnings earned up to and including Oct 3/14 and the portion earned after Oct 3/14.

DUE DATE: APRIL 15/15

- If on the DP you elected to have NSHEPP mail out the annual statements to members, send the completed ***Address Update Report*** via Secure Communications email to cheryl.mallett-skelton@nshepp.ca, by April 15/15. (Refer to Guide in the Year-End Package)

DUE DATE: JUNE 1/15

- **To meet requirements of the Nova Scotia Pension Benefits Act, your cooperation is required in resolving all FOLLOW-UP DATA QUESTIONS before June 1, 2015.**

JUNE 2015

- Upon completion of your 2014 statements, a confirmation letter will be provided. A request form for the ***Employer Summary Report*** will be enclosed. This report summarizes each employee's pension statement information.

APPENDIX E

Summary of 2014 Year-end Pension Reports

2014 MULTI-ER REPORT (if applicable)

DUE DATE: JANUARY 6/15 (by 8:00AM)

- Applicable only if there are members at your facility that may have 2014 pension data to be reported through another Participating Employer.
- Complete the *preliminary* pension data for each member identified on the report and import into the Data Processor; on import, select the option for ***Multi-ER Import***.
- On the *Validations* page of the Data Processor, select ***Only Multi-ER;*** with the exception of PA and Contribution errors, review and validate all other data errors/warnings generated by the Data Processor for these Multi-ER members only; *NOTE: it is important to report the actual contributions paid/remitted by each member, prior to any corrections. Reporting accurate data is critical, as it can impact the T4 reporting for other employers.*
- When complete, send an email confirmation to cheryl.mallett-skelton@nshepp.ca. Only data validated on the Data Processor by 8:00am on Jan 6/15 will be accepted for the January Multi-ER calculations project.
- A detailed reference guide for this report and the Data Processor are available in the Year-end Package.

2014 NSAHO LTD REPORT (if applicable)

DUE DATE: JANUARY 15/15

- Applicable only if there are members at your facility who were eligible for LTD benefits in 2014 through Health Association NS.
- For these LTD eligible members, NSHEPP needs to know if, and how many, of their 2014 *Employer-paid* pensionable hours were earned during the period(s) they were eligible for LTD benefits in 2014.
- The completed report must be returned via Secure Communications email to cheryl.mallett-skelton@nshepp.ca, by January 15/15.
- A detailed reference guide for this report is available in the Year-end Package.

2014 3rd PARTY LTD REPORT (if applicable)

DUE DATE: JANUARY 15/15

- Applicable only if your facility has an ER-Sponsored LTD plan other than Health Association NS.
- If there are members at your facility who were eligible to receive LTD benefits in 2014, then this report must be completed in full, before issuing the members' 2014 T4. When completed accurately, column P will calculate the correct PA to be reported on their 2014 T4.
- The completed report must be returned via Secure Communications email to cheryl.mallett-skelton@nshepp.ca, by January 15/15.
- Copies of LTD benefit approval and cease letters must be forwarded to NSHEPP as confirmation.
- A detailed reference guide for this report is available in the Year-end Package.

2014 CONTRIBUTION REPORT

DUE DATE: MARCH 31/15

- Applicable to all Participating Employers. Use this report to import the 2014 pension data for ALL members into the Data Processor.
- On the *Validations* page of the Data Processor, the box titled ***Only Multi-ER;*** should not be checked.
- Address all data errors/warnings generated by the Data Processor & complete the APPROVE step by March 31/15;
- A detailed reference guide for this report and the Data Processor are available in the Year-end Package.

2014 ADDRESS UPDATE REPORT - *Required only if statements are to be mailed by NSHEPP*

DUE DATE: APRIL 15/15

- Applicable only for Employers who have selected the option on the Data Processor Home page to have the annual pension statements mailed to members by NSHEPP.
- The completed address report must be sent via Secure Communications email to cheryl.mallett-skelton@nshepp.ca, by April 15/15.
- A detailed reference guide for this report is available in the Year-end Package.

APPENDIX F
Highlights of Changes

1. **Delivery Method of the Year-End Package & Year-End Reports:**
   In prior years, the updated Administration Resource material and calculators were provided on a CD and the Year-End Reports applicable to each facility were forwarded separately through the Secure Communications Website. With CD's becoming more archaic and with the introduction of the new Secure Communications email system, the delivery of the 2014 Year-End Packages has been modernized. As per Memo 2014-07, the Year-End Package will be forwarded through the new Secure Communications email system and directed to the email address as was confirmed for the Year-End contact person for your facility. The Year-End Reports are now included in this Year-End Package.

2. **Additional Report Required for ERIP (Early Retirement Incentive Program) Employers Only:**
   Due to the end of ERIP rates on Oct 3/14, Employers who participated in ERIP are required to submit a detailed report (Excel spreadsheet) showing the following breakdown for each member:
   - Member Last Name, First Name
   - SIN#
   - Total 2014 Net Pensionable Earnings (*excluding retro earnings to prior years*)
   - 2014 Pensionable Earnings up to and including Oct 3/14 *(excluding retro to prior years)*
   - 2014 Pensionable Earnings from Oct 4/14 onward *(excluding retro to prior years)*

   - For Multi-ER members, this information must be submitted **by January 6, 2015**.
   - The final report for ALL members must be submitted **by March 31/15**.

APPENDIX G
IMPORTANT REMINDERS

Formatting of Dates:
Within the Contribution Report and throughout the Data Processor, all dates should be entered as DD/MM/YYYY.

Formatting of SIN#:
When adding members to the Contribution Report enter only the 9 digits of the SIN#; no hyphens or spaces. (The hyphens will be generated by default.)

Payroll Start and Stop Dates:
When running data tests, the Data Processor recognizes the *Payroll Start* and *End Dates* reported on the Data Processor Home page. Therefore it is critical to report these two payroll dates accurately when you first log in to the Data Processor.

Contribution Report
The format of the ***2014 Contribution Report*** will remain unchanged. A consistent format accommodates employers who have created a template to mirror the format of the NSHEPP Contribution Report. That being said, where there were no Employee contribution rate changes in 2014, Employers will have the **option** to report the breakdown of hours and earnings for each of Period #1 and #2 of 2014, but it will not be compulsory. Please refer to Appendix D of Memo 2014-07 for further details.

Retroactive Earnings to 2012
If pensionable retroactive earnings were paid in 2014 that were related to pensionable hours earned during the 2012 payroll year, it will be necessary to report the breakdown of this 2012 retro as it applies to each period in 2012.

- ❖ Retro to Period #1 of 2012
- ❖ Retro to Period #2 of 2012

Leaves of Absence (LOA):

- **LOA Start** and **End Dates** must be reported in the applicable fields for **ALL** Employer-approved unpaid LOA's, including periods when **members were eligible to receive LTD** benefits through an Employer-Sponsored LTD carrier.
- When reporting **LOA Start** and **End Dates** report the actual LOA dates ***(not Jan 1 – Dec 31)***. The Data Processor will recognize the 2014 LOA period(s) as the portion of the LOA period(s) within the 2014 *Payroll Start* and *End Dates* as entered on the Home page.
- If the member **did not pay** contributions on LOA Deemed Pensionable Earnings **during** their 2014 LOA period, report the LOA dates under ***LOAx PCont's WAIVED Start Date & End Date***.
- If the member **continued to pay** contributions on LOA Deemed Pensionable Earnings during their 2014 LOA period, report the LOA dates under ***LOAx PCont's REMITTED Start Date & End Date***.
- If the member was required to pay both the EmployEE and EmployER share of contributions during their 2014 LOA period, report the portion of required ***EmployER Contributions paid by the EmployEE*** in the column designated on the *Contribution Report.*

APPENDIX G (cont.)
IMPORTANT REMINDERS

Contribution Remittance Adjustments (2014):

Any "under" contributions or "over" contributions identified by the Data Processor that are not validated on the Data Processor (i.e. *Data as confirmed by Final Multi-ER Report*), must be rectified by the Employer. These "over" contributions identified are to be refunded to the Employee by the Employer and any "under" contributions identified are to be collected from the Employee by the Employer and remitted to NSHEPP when identified. Report any EmployEE and EmployER contribution adjustments separately on your next remittance as a ***2014 Adjustment***.

Reporting Multi-ER Data

The **completed *Multi-ER Report* must be imported into the Data Processor** (DP) and, with the exception of PA and contribution errors, all other data errors must be resolved by fixing the data or validating the warnings with an acceptable reason. For this project, it is important that the contributions reflect the actual contributions paid/remitted by each member for their 2014 pensionable earnings prior to any corrections. When all required errors/warnings on the DP for Multi-ER members have been validated, send an email to cheryl.mallett-skelton@nshepp.ca. **If the email confirmation has been received by 8:00am on Jan 6, 2015, the pension data will be included in the January Multi-ER calculations project.** Please refer to Appendix E of Memo 2014-07 for more details. Unconfirmed data will be delayed until April and May 2015 which may result in other participating employers processing unnecessary T4 amendments. Therefore, we appreciate your cooperation in completing the Multi-ER data validation process on a timely basis.

To avoid T4 Amendments:

We will forward the Year-End Package as early as possible to allow you sufficient time to use the Data Processor to identify and resolve data errors prior to printing your 2014 T4 slips. This will reduce the potential for required T4 amendments due to revised Pension Adjustments (PA) and contributions. **As per the *T4 Reporting Guide*, PA calculations are tied to pensionable earnings, pensionable hours and FTE, therefore, any changes to pensionable earnings, pensionable hours or FTE will require a recalculation of the PA.**

Addresses:

When completing the *Address Update Report*, only include addresses for employees who are currently Active members of NSHEPP through your facility.

Reconciliations:

When all 2014 year-end data questions are resolved and the data is finalized, we will prepare an annual reconciliation. Based on the pensionable earnings from the *Contribution Report* (with any subsequent adjustments), we will determine the final required EmployEE and EmployER contributions and compare these contributions to the total of the monthly amounts of regular 2014 contributions you remitted to RBC. Any remaining "under" contributions or "over" contributions will be determined. NSHEPP will then provide a letter and reconciliation reports for your review. Employers are required to make any adjustments (either the payment of additional contributions or a credit for an overpayment) on the next RBC remittance, being sure to identify such adjustments separately as 2014 year-end adjustments.

APPENDIX H
USERNAMES & PASSWORDS

DATA PROCESSOR

Usernames and passwords previously assigned for the Data Processor continue to be active. If it is necessary to change a password due to a staff change or other security reason, please contact Cheryl at cheryl.mallett-skelton@nshepp.ca or 902-832-8500 ext. 246.

To log in to the **Year-end Data Processor**
(Hint: username starts with ***Fac).***

SECURE COMMUNICATIONS EMAIL

The username for the Secure Communications email system is your email address and the password is created by you.

In order to have access to send secure files back to NSHEPP staff, you must have completed the registration process for the new Secure Communications email system using an *Invitation Link* provided by NSHEPP staff. If you have not completed the registration process using an *Invitation Link* provided by NSHEPP staff, please contact cheryl.mallett-skelton@nshepp.ca to request a new invitation.

APPENDIX I

NOVA SCOTIA HEALTH EMPLOYEES' PENSION PLAN

ANNUAL REPORTING PROCESS

2014 YEAR-END TIME LINE

Jul – Nov/14 - Data Processor **(DP)** open for preliminary data validation testing.
Dec 1/14 – DP closed & cleared. Reasons entered will not be retained. Print Validation Report to refer to during official year-end reporting process.

NOV/14 – Forward outstanding forms & notices to NSHEPP **before Dec 1/14**

DEC 15/14 - Data Processor re-opens for official year-end reporting process.

DEC 15/14 – Delivery of **2014 Year-end Packages** by secure communications email:
- **2014 YEAR-END REPORTS (LTD; Multi-ER; Contribution Report);** and
- ***Administration Resource Centre* – 2014** (formerly by CD)

JAN 6/15 – Complete ***Multi-ER Report*** and import to the Data Processor;
Required for **Multi-ER members only**:
- resolve import errors;
- "Run Validations" to identify potential data errors;
- With the exception of PA and contribution errors, resolve all other data errors by fixing the data or validating the warning with a reason. (Note: For this project, it is important that the contributions reflect the actual contributions paid/remitted by each member for their 2014 pensionable earnings, prior to any corrections.)
- when complete, send email to cheryl.mallett-skelton@nshepp.ca to retrieve the Multi-ER data.

JAN 15/15 – Deadline for facilities to complete ***NSAHO LTD Report*** AND/OR ***3rd Party LTD Reports*** and return to NSHEPP via Secure Communications email.

FEB 1/15 – NSHEPP will return the ***Final Multi-ER Report*** via Secure Communications email. Facilities then:
- process the required data adjustments;
- report contribution adjustments on your next remittance form as ***Adjustments– 2014 "Multi-ER"***;
- update the revised pension data onto the *2014 Contribution Report* and Data Processor;
- update the member's 2014 T4, if applicable.

JAN to FEB/15 – Complete ***Contribution Report*** and import to the Data Processor;
- resolve all Import Errors;
- "Run Validations" to identify potential data errors;
- fix data or validate warnings with a reason;
- to avoid T4 amendments, complete validation process & adjustments before printing 2014 T4's.

MARCH 31/15 – ***DATA PROCESSOR APPROVAL DAY*** – Deadline for facilities to have validated or fixed all data errors identified by the Data Processor.
Deadline for facilities to complete the "APPROVE" step on the Data Processor.

MARCH 31/15 – **ERIP ER's ONLY** – due to the end of ERIP rates on Oct 3/14, ERIP ERs are required to submit a detailed report (*Excel spreadsheet*) showing the following breakdown for each member:
- Member Last Name; First Name; SIN#
- Total 2014 Pensionable Earnings;
- 2014 Pensionable Earnings up to and including Oct 3/14
- 2014 Pensionable Earnings from Oct 4/14 onward

APRIL 15/15 – Deadline to forward the completed ***Address Update Report***, if applicable.

JUNE 1/15 – **DEADLINE FOR FACILITIES TO RESOLVE ALL FOLLOW-UP DATA QUESTIONS.**