



MUNICIPAL EMPLOYEES
BENEFITS PROGRAM

2023 YEAREND REPORTING Information and Instructions

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Introduction

Yearend reporting is an important process as it allows participating employers to review, and report correct pension contributions, pensionable earnings and service information for each employee who participated in the Pension Plan in 2023. During the Yearend Process, employers have the opportunity to report any adjustments or changes that may be required to keep MEBP member accounts accurate and up to date.

It is important that the information reported is accurate and timely, as it is used to:

- calculate the annual Pension Adjustment (PA) which is required to be reported on the employee's T4 and determines an individual's RRSP room,
- calculate a plan member's termination, retirement, or death benefit,
- calculate on-line pension estimates by the member, and
- provide the member with an annual benefits statement.

Incorrect information can lead to wrong pension information being provided to members, who may then use this information to make retirement and financial decisions.

During the Yearend process, employers are given an opportunity to check that all eligible employees are participating in the Plan and to ensure that information for terminated or retired members has been sent to MEBP.

For employers who participate in the Disability Income Plan and Group Insurance Plan, the Yearend reporting allows for a review of plan participation and ensures that contributions deducted from employees are correct based on the coverage requested.

Yearend process also allows for the review and reconciliation of the contributions deducted from employees through payroll, and the contributions paid by the employer on behalf of their employees. Total employee and employer contributions collected are compared to the funds that were paid (remittances) to MEBP throughout the year. This part of the process ensures that employees and employers have paid and remitted the correct amount of contributions and that MEBP has updated employee accounts fairly and accurately.

Information

In December of each year employers are sent a Yearend Package. This package contains the following:

- Yearend Report Excel Spreadsheet
- Yearend Summary – Form #16
- Year-to-Date Remittance Report

The following information is available under the Additional Yearend Information Downloads under Part 7 - Annual Yearend Information section of the Administration Manual on the MEBP website - <https://www.mebp.mb.ca/administration-manual/part-7-annual-year-end-information#section-3>

- 1 – Yearend Reporting Information and Instructions (2023)
- 2 – Payroll Dates 2024
- 3 – Pensionable Earnings List
- 4 – FORM50 – MONTHLY REMITTANCE REPORT
- 5 – Plan Cost Summary 2023
- 6 – Plan Cost Summary 2024
- 7 – T4-Information
- 8 – 2023 MEBP Maximum Pensionable Earning and Contributions Cap
- 9 – 2024 MEBP Maximum Pensionable Earning and Contributions Cap
- 10 – Basic Insurance Deduction Table – Monthly (EFF 2023)
- 11 – 2024 YMPE – Canada-ca

MEBP 2024 Payroll Dates Sheet

This form is used to record your 2024 payroll dates. **It is required to be completed and returned with your Yearend Report Excel Spreadsheet and Yearend Summary – Form 16.** It is important that we receive this information as it is needed by the MEBP Administration Office to review new enrolments in MEBP and for processing termination/retirement benefits.

***** Report only the pay periods that will be included on your 2024 T4 Summary.**

Reporting events that occurred in 2023

Prior to submitting your Yearend Report Excel Spreadsheet and Form 16, for all events that occurred during 2023, please ensure that the following forms have been submitted to the MEBP Administration Office:

- For ALL employees that have met the compulsory enrollment requirements in the current year, or have voluntary enrolled in the plan(s), **all the required Enrollment Forms**
- For ALL MEBP members whose employment has ended in 2023 due to termination/resignation, retirement or death), a **Separation Notice – Form #10**
- For ALL members that participate in either the MEBP Disability and/or Group Insurance Plan and went on an unpaid Leave of Absence, a completed **Group Insurance Plan & Disability Income Plan – Leave of Absence & Layoff – Form #44.**
- For ALL members who have returned from an unpaid leave of absence a **Pension Plan – Leave of Absence – Form #43**

Yearend Report Excel Spreadsheet Overview

The purpose of Yearend Excel Spreadsheet is to collect information to be applied to each members Pension Plan account, and if applicable for the Disability Income Plan and each component of the Group Insurance Plan.

The Yearend Report Excel Spreadsheet is partially pre-filled with information MEBP has on record at the date the report was prepared.

- This spreadsheet **must include** every MEBP member that is a currently disabled, active, on a leave of absence or on layoff.
- This report **must also include** every MEBP member that terminated/resigned, retired, or died during the year.

The information requested and required to be reported by employers on this Yearend Report Excel Spreadsheet **needs to be as accurate as possible as it will be entered into member accounts and used to determine retirement, termination, and death benefits.**

Members missing off the Yearend Report Excel Spreadsheet

Employers should review the report to verify that all current members are on the report. If you find that a member(s) is/are missing, **manually add their information** to the report.

If an employee is missing from the report, it may mean that MEBP did not receive the Enrollment Forms, or the Enrollment Form wasn't processed before the Reports were prepared. Review your records to ensure that an Enrollment Form – Form #20 has been submitted.

If a Form #20 has not yet been submitted, please submit this to the MEBP Administration Office as soon as possible. If your records indicate that a Form #20 has been submitted, please contact the MEBP Administration Office to verify that it has been received.

Completing the Yearend Report Excel Spreadsheet - INSTRUCTIONS

IMPORTANT: The information provided on the Yearend Report Excel Spreadsheet is what **should be** reported for the current Plan year if all items were processed correctly.

If you discover that a member's actual pensionable earnings and/or deductions are different from what should have been processed during the year, **enter what the correct amounts should be on the report**. You will then be required to make a payroll adjustment for the member and include the 2023 contribution credit/debit adjustment on your next remittance to the Fund.

The information you need to complete this report is obtained from your Payroll Records and current year Enrollment forms.

You will also need to review the information provided on this report to the information provided on the Separation Notices – Form 10 that were submitted to MEBP during the current year. THESE MUST MATCH.

If there is a difference between the previously submitted Separation Notice – Form 10 to the information entered on this report:

- 1) Review your payroll information to determine what is the correct information.**
- 2) If the Separation Notice – Form 10 information is correct, you will need to make the necessary adjustment to your payroll records and to the Year End Report Excel Spreadsheet information.**
- 3) If an incorrect Separation Notice – Form 10 was previously submitted to MEBP, please complete and send a REVISED Separation Notice – Form 10 to MEBP along with this Yearend Report.**

Member Information – Columns A to I (partially pre-filled)	
Column A – Year	2023 – this is pre-filled. If you are adding a member to the report, you can manually enter this.
Column B – ER#	Employer # - this is pre-filled. If you are adding a member to the report, you can manually enter this on the spreadsheet.
Column C – Plan ID#	This is the member’s MEBP ID # - this is pre-filled. If you are adding a member to the report, leave this cell blank .
Column D – Prior Year’s Base Hours	This is the Base Hours reported to MEBP on last year’s yearend report or, if a new member, what was reported on the member’s enrollment form. In most cases this will be pre-filled. If you are adding a member to the report, enter the Base Hours stated on their enrollment form.
Column E – Prior Year’s Annualized Earnings	<p>This the member’s prior year’s Annualized Earnings based on last year’s yearend report. For new enrollments, this is the annualized salary based on information provided on the member’s enrollment form. If this is missing or you are adding a member to the report, leave this cell blank.</p> <p>*Note: <u>Annualized Earnings</u> are not the same as <u>Annual Earnings</u>. Annual earnings are what the member did/will earn.</p> <p>Annualized Earnings are what the member would have been paid if they worked the full annual base hours.</p> <p>Example: A member’s prior year’s <u>annual</u> pensionable earnings in 2022 were \$25,456.00 for 1100 hours pensionable hours. His Base Hours are 2080. Therefore his 2022 <u>Annualized Earnings</u> are $\\$25,456.00/1100 \text{ hours} \times 2080 \text{ hours} = \\$48,134.98$</p>
Column F – Surname*	Member’s Last Name - this is pre-filled. If you are adding a member to the report, you can manually enter this on the spreadsheet.
Column G – Given Name*	Member’s First Name - this is pre-filled. If you are adding a member to the report, you can manually enter this on the spreadsheet.

Column H – Birth Date*	Member's Birth Date - this is pre-filled . If you are adding a member to the report, you can manually enter this on the spreadsheet.
Column I – Plan Start Date*	Member's MEBP Enrollment Date - this is pre-filled . If you are adding a member to the report, you can manually enter this on the spreadsheet.
* if the information pre-filled in Columns F-Surname, G -Given Name, H-Birth Date or I- Plan Start Date is incorrect. Please complete a Data Change Form #30 and submit this completed form <u>along</u> with your Yearend Report Excel Spreadsheet.	
Pension Plan – Columns M to AO	
Please refer to the Pension Earnings List to identify what earnings are to be included in pensionable earnings. For employees that were MEBP members <u>last year</u> , this includes all pensionable earnings from the 1 st pay period to the last pay period of the current year (or Separation Date if earlier). For employee's that enrolled <u>after</u> the 1 st pay period of the year, pension earnings are determined from the date of enrollment to the last pay period of the year (or Separation Date if earlier).	
Column M – Pensionable Earnings* – Paid for 2023 Service	Enter the member's 2023 pensionable earnings paid for 2023 pensionable service . (i.e., Regular 2023 pay, retro pay paid in 2023 <u>for 2023 pensionable service</u> , pensionable 2023 vacation pay etc.). <i>MEBPs 2023 Maximum Pensionable Earnings are capped at \$191,983.50.</i>
Column N – Retro Pay for 2022 Service	Enter the retro pay paid in 2023 for 2022 pensionable service .
Column O– Retro Pay for 2021 Service	Enter the retro pay paid in 2023 for 2021 pensionable service .
Column P – Retro Pay for 2020 Service	Enter the retro pay paid in 2023 for 2020 pensionable service .
Column Q– Retro Pay for 2019 Service	Enter the retro pay paid in 2023 for 2019 pensionable service .
Column R – Total Pensionable Earnings paid IN 2023	THIS IS A FORMULA – DO NOT MODIFY . This is the TOTAL pensionable earnings paid to the member in 2023 (Sum of Columns M+N+O+P+Q)

**Review Part 3: Contributions, Insurance Coverage and Remittances of the Administration Manual on the MEBP website - www.mebp.mb.ca/administration-manual/part-3-insurance-coverage-amounts for information on how pension plan contributions are determined.

MEBPs 2023 Maximum Pensionable Earning are capped at \$191,983.50. Therefore, the maximum pension contribution on 2023 pensionable earnings is \$17,278.52.

Column T – Employee Pension Contributions deducted for 2023 pensionable earnings for 2023 service	Enter the employee pension contributions that <u>correspond to the pensionable earnings reported in Column M</u>
Column U – Employee Pension Contributions deducted for 2022-2019 retro pensionable earnings paid in 2023	Enter the sum of employee pension contributions that <u>correspond to the pensionable earnings reported in Column N, O, P and Q.</u>
Column V – Total Pension Employee Contributions for 2023	THIS IS A FORMULA – DO NOT MODIFY. This is the TOTAL 2023 Employee pension contributions (Sum of Columns T + U)
Column W – Total Employer Contributions for 2023	THIS IS A FORMULA – DO NOT MODIFY. This is the TOTAL 2023 Employer pension contributions. As employers contribute at the same rate as employee, this amount is the same as the amount in Column V.
Column X – REVIEW FLAG - Contribution Test	THIS IS A FORMULA – DO NOT MODIFY. This cell calculates what the 2023 pension contributions on the pensionable earnings reported in Column M <u>should be</u> based on the current contribution rates.
Column Y – REVIEW FLAG - Contribution Flag*	<p>THIS IS A FORMULA – DO NOT MODIFY. This cell compares the amount calculated in Column X (what 2023 contributions should be) to the amount reported in Column T - Employee Contributions deducted for 2023 pensionable earnings for 2023 service.</p> <p>If there is more than a \$5.00 difference, you will receive a warning that reads “REVIEW - e’ee pension contributions do not correspond with earnings” if you receive this flag message, you are required to go back and review the pension earnings reported in Column M and the contributions reported in Column T and make the necessary adjustment to the applicable entry.</p> <p><u>There should be no remaining REVIEW flags showing in this column when you send your completed report to MEBP.</u></p>

*Review Part 6: – Additional Employer Information section of the Administration Manual on the MEBP website - www.mebp.mb.ca/administration-manual/part-6-additional-informationforinformation .	
Column AA – 2023 Pension Hours	Enter the member’s 2023 Pensionable Hours (only pensionable hours worked on or after the date of MEBP enrollment – if the member enrolled in the Plan after the 1 st pay period of 2023 – do not enter any hours worked prior to their enrollment date). Please refer to the MEBP Pensionable Earnings List on the MEBP website www.mebp.mb.ca/administration-manual/part-6-additional-information
Column AB – Annual Base Hours	Enter the FULL TIME Base Hours for the job position held by this member in 2023. For an explanation of Base Hours – please refer to Part 6: Additional Employer Information, How to Determine Annual Base Hours of the MEBP website www.mebp.mb.ca/administration-manual/part-6-additional-information
Column AC – 2023 Pensionable Service	THIS IS A FORMULA – DO NOT MODIFY This cell calculates the member’s pensionable service. Pensionable service is determined by dividing Pension Hours entered in column AA by the Base Hours entered in column AB.

Column AD – REVIEW FLAG Base Hour Flag	THIS IS A FORMULA – DO NOT MODIFY This cell compares the current year’s Base Hours reported in AD to the Base Hours stated in Column D that were reported last year, or to the Base Hours stated on the enrollment form for a new member. If there has been a change in Base Hours from what was previously reported , you will receive a message “Base hours do not correspond to base hours previously reported, please review or provide an explanation.” If you receive this flag message , review the Base Hours you entered in column AD and make adjustment if needed. <u>If the Base Hours reported in AD are correct and you still receive the REVIEW message</u> – please provide an explanation for the change in Base Hours from last year in the Employers Notes Column.
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<p>Column AE – REVIEW FLAG Pension Service Flag</p>	<p>THIS IS A FORMULA – DO NOT MODIFY This cell reviews the pensionable service calculated in Column AC to the length of time the member was in the Plan in 2023. Service cannot be more than 1.000. In addition, if a member is a new entrant in 2023, the service should reflect the period from the date of enrollment to the end of the year.</p> <p>If the pension service exceeds 1.000 or is too high for the length of time the member was in the Plan you will receive this message “Pension service appears high compared to length of time in the plan, please review hours reported or enrollment date.”</p> <p>If you receive this flag message, you are required to go back and review the enrollment date provided in Column I, and the Hours and Base Hours reported in Columns AA and AB and make the necessary adjustment to the applicable entry.</p> <p>If the enrollment date stated in Column I needs to be adjusted, please submit a Data Change Form #30 along with the Yearend Report.</p> <p><u>There should be no remaining REVIEW flags showing in this column when you send your completed report to MEBP.</u></p>
<p>Column AF – 2023 Annualized Earnings</p>	<p>THIS IS A FORMULA – DO NOT MODIFY This cell calculates the member’s 2023 Annualized Earnings. Annualized Earnings are determined by dividing 2023 Pension Earnings entered in column M by the 2023 Pensionable Service determined in column AC.</p> <p>*Note: <u>Annualized Earnings</u> are not the same as <u>Annual Earnings</u>. Annual earnings are what the member did/will earn. Annualized Earnings are what the member would have been paid if he worked the full annual base hours.</p> <p>Example: A member’s <u>annual</u> pensionable earnings in 2023 were \$27,500.00 for 1750 hours pensionable hours. His Base Hours are 2080. Therefore his 2023 Annualized Earnings are \$27,500.00/1750 hours x 2080 hours = \$32,685.71</p>

<p>Column AG – Change in Earnings Rate from Previous Year.</p>	<p>THIS IS A FORMULA – DO NOT MODIFY</p> <p>This cell compares the 2023 Annualized Earnings calculated in Column AF to last year’s Annualized Earnings in Column E (or to the Annualized Earnings determined by information provided on the enrollment form for a new member).</p> <p>The percentage of increase, or decrease, in pay rate from the previous year, or from the pay rate stated on the new entrant’s enrollment form, will appear in this column.</p>
<p>Column AH – REVIEW FLAG Pay Rate Flag</p>	<p>THIS IS A FORMULA – DO NOT MODIFY</p> <p>This column looks at the percentage of pay increase calculated in Column AG.</p> <p>If it appears that there has been a pay rate increase of more than 10%, you will receive this review message “REVIEW - Pay rate INCREASE more than 10% over last year, please verify or explain in EMPLOYER NOTES column.”</p> <p>If there as been a decrease in the pay rate of more than 2%, you will receive this message, “REVIEW - Pay rate DECREASE more than 2% over last year, please verify or explain in EMPLOYER NOTES column.”</p> <p>If you receive this flag message, review the Pensionable Earnings reported in Column M and the Pension Hours and Annual Base Hours reported in Columns AA and AB. <u>If these are all correct, provide an explanation for the increase/decrease in the Employers Notes Column.</u></p>
<p>Column AK– Status as at Dec 31st</p>	<p>Using the drop-down box, indicate the employment status of each member on your report as at December 31, 2023. The status codes are:</p> <ul style="list-style-type: none"> • 1 = ACTIVE • 2 = APPROVED LOA • 3S = SHORT TERM DISABILITY PLAN BENEFITS • 3L = LONG TERM DISABILITY • 4 = TERMINATED / RETIRED • 5 = LAY OFF • 6 = WORKERS COMPENSATION • 7 = MATERNITY / PARENTAL • 8 = DECEASED

	<p>IMPORTANT: For Member's with a status of 4 – Terminated/Retired or 8 – Deceased, please ensure that Separation Notices – Form 10s have been submitted to the MEBP office and that all information provided on the Yearend Report Excel Spreadsheet matches the information provided on the Separation Notices. If a REVISED Separation Notice – Form 10 is required, please submit it to MEBP along with the Yearend Reports.</p>
<p>Column AL – Separation Date</p>	<p>If status is 4 – Terminated/Retired or 8 – Deceased, enter the Date of Separation in this column.</p> <p>IMPORTANT: If this is not the same date of Separation that was stated on the Separation Notice – Form 10, please make the necessary adjustment or submit a REVISED Separation Notice – Form 10 if applicable.</p>
<p>Column AM – If Status is 6</p>	<p>If the member's status is 6 – Workers Compensation, please indicate if the WCB payment, or a WCB top up payment, was paid through your payroll.</p>
<p>Column AN – Has the member been on an unpaid LOA/Layoff during this plan year</p>	<p>If the member was on an unpaid LOA/Layoff for any period of time in 2023, please indicate YES using the drop-down boxes.</p> <p>Please review that Forms #43 and #44 have been submitted to MEBP for all applicable Leave of Absences. If not, please submit them along with the Yearend Reports.</p>
<p>Column AO – Has the member returned from an Unpaid LOA in the current plan year that has exceed 54 weeks.</p>	<p>If a member has returned from an LOA in 2023 that exceeded 54 weeks, select YES in the drop-down box.</p> <p>Please review that Forms #43 and #44 have been submitted to MEBP for all applicable Leave of Absences. If not, please submit them along with the Yearend Reports.</p>

Disability Plan	
*Review Part 3: Contributions, Insurance Coverage and Remittances /Insurance Plan(s) of the Administration Manual on the MEBP website – www.mebp.mb.ca/administration-manual/part-3-insurance-coverage-amounts for information on how to determine the Disability Income Plan contributions.	
Column – Contributions EE	Enter the amount of the employee’s portion of the DIP contributions to be paid on behalf of the member in 2023.
Column – Contributions ER	Enter the amount of the employer’s portion of the DIP contributions to be paid on behalf of the member in 2023.
Column – Total Contributions	THIS IS A FORMULA – DO NOT MODIFY. This is the TOTAL DIP contributions required to be paid on behalf of the member in 2023 (Sum of EE and ER Contributions)
Column – REVIEW FLAG 2023 DIP Contribution	<p>THIS IS A FORMULA – DO NOT MODIFY The current DIP contribution rate is 1.7% of Pensionable Earnings.</p> <p>This column tests to see if the Total Pensionable Earnings reported in column R multiplied by 1.7% equals the total DIP contribution.</p> <p>If the above test determines that amounts are not equal, you will receive this warning message “WARNING - DIP contr. do not correspond to earnings, please provide an explanation under Employer Notes column. The expected total DIP Contribution is equal to \$xxx.xx”</p> <p>If you receive this message, review the Total Pensionable Earnings reported in Columns R to the Total DIP contributions reported. If an error is found, make the necessary adjustment to the earnings and/or contributions. If all is correct, provide an explanation for why the Total DIP Contributions do not correspond with the Pensionable Earnings in the Employers Notes Column.</p> <p>(Two possible explanations could be (1) DIP contributions stopped at age 64 years and 8 months or (2) the member continued to contribute to DIP during an unpaid LOA where there were no pensionable earnings)</p>

Basic Life Insurance	
*Review Part 3: Contributions, Insurance Coverage and Remittances /Insurance Plan(s) of the Administration Manual on the MEBP website – www.mebp.mb.ca/administration-manual/part-3-insurance-coverage-amounts for information on how to determine the Basic Life Insurance Coverage amounts and contributions.	
Column – Coverage 1x or 2x Contributions EE	Using the drop-down box, indicate if the member currently has 1 or 2 units of Basic Life Insurance Coverage. (1 unit = 1 times annual salary 2 units = 2 times annual salary)
Column - Coverage amount per \$1000	State the member's current coverage amount in thousands. Example: If a member's current Basic Life Coverage is \$120,000.00 – enter 120 in this cell.
Column – Contributions EE	Enter the amount of the employee's portion of the Basic Life contribution required to be paid for 2023. DO NOT include RST in this amount.
Column – Contributions ER	Enter the amount of the employer's portion of the Basic Life contribution required to be paid for 2023. DO NOT include RST in this amount.
Column – Total Contributions	THIS IS A FORMULA – DO NOT MODIFY. This is the TOTAL Basic Life contribution required to be paid on behalf of the member in 2023 (Sum of EE and ER Contributions)
Voluntary AD&D Insurance	
*Review Part 3: Contributions, Insurance Coverage and Remittances /Insurance Plan(s) of the Administration Manual on the MEBP website – www.mebp.mb.ca/administration-manual/part-3-insurance-coverage-amounts for more information about Voluntary AD&D Coverage and contributions.	
Column – Type S or D	Using the drop-down box, indicate if the member currently has S – Single (Employer Only Plan) or D – Dependent (Family Plan)
Column - Coverage amount per \$1000	State the member's current coverage amount in thousands. Example: Voluntary AD&D coverage is based on \$25,000 increments. If a member has \$25,000 coverage, enter 25 in this cell. If the coverage is \$250,000, enter 250.

Column – Total Contributions	Enter the total Voluntary AD&D Insurance contribution required to be paid the member for 2023. DO NOT include RST in this amount.
Family Life Insurance	
*Review Part 3: Contributions, Insurance Coverage and Remittances /Insurance Plan(s) of the Administration Manual on the MEBP website – www.mebp.mb.ca/administration-manual/part-3-insurance-coverage-amounts for more information about Family Life Insurance Coverage and contributions.	
Column – Total Contributions	Enter the total Family Life Insurance contributions required to be paid the member for 2023. DO NOT include RST in this amount.
Optional Life Insurance	
Review Part 3: Contributions, Insurance Coverage and Remittances /Insurance Plan(s) of the Administration Manual on the MEBP website – www.mebp.mb.ca/administration-manual/part-3-insurance-coverage-amounts for more information about Optional Life Insurance Coverage and contributions	
Column – Coverage 1x or 2x Contributions EE	Using the drop-down box, indicate if the member currently has 1 or 2 units of Optional Life Insurance Coverage. (1 unit = 1 times annual salary 2 units = 2 times annual salary)
Column - Coverage amount per \$1000	State the member's current coverage amount in thousands. Example: Voluntary AD&D coverage is based on \$25,000 increments. If a member has \$25,000 coverage, enter 25 in this cell. If the coverage is \$250,000, enter 250.
Column – Total Contributions	Enter the total Voluntary AD&D Insurance contribution required to be paid the Member for 2023. DO NOT include RST in this amount.
Column – Next Year's Estimated Annual Earnings	For Member's who participate in Optional Life, provide an estimate of their annual salary for the upcoming calendar year.
Retail Sales Tax	
Column \ – Retail Sales Tax	Enter the total of Employer/Member Manitoba Retail Sales Tax amount. The current RST rate is 7%.

Additional Columns	
Column - Departments	This is not required by MEBP. However, employers can use this column to indicate job type (i.e., Public Works, Admin etc.) should they wish.
Column – Employer Notes	This space is provided for the employer to provide notes or comments for relay to the MEBP Administrator regarding to Review Flag explanations or other items deemed relevant to the yearend report.

Yearend Report Excel Spreadsheet - CHECKLIST

Prior to submitting the completed Yearend Report Excel Spreadsheet to MEBP, please ensure that the following has been reviewed/completed.

- All 2023 participating members are included, or have been added, to the report.
- All columns have been completed for each member.
- Pension Plan – Column Y – REVIEW FLAG – 2023 Reported Employee Contributions.** All flag messages have been reviewed and adjustments have been made. **There are no flags remaining in Column Y on the final report.**
- Pension Plan – Column AD – REVIEW FLAG – Annual Base Hr.** – for any Flags remaining in Column AD on the final report, an explanation must be provided in Column–Employer Notes.
- Pension Plan – Column AE – REVIEW FLAG – 2023 Reported Pension Service Flag** - All flag messages have been reviewed and adjustments have been made. **There are no flags remaining in Column AE of the final report.**
- Pension Plan – Column AH – REVIEW FLAG – Pay Rate Flag** – for any Flags remaining in Column AH on the final report, an explanation has been provided in Column–Employer Notes.
- Disability Plan – REVIEW FLAG – 2023 DIP Contribution Flag** – for any Flags remaining in Column AH on the final report, an explanation has been provided in Column–Employer Notes.
- All 2023 Leave of Absence forms, Form #43 and Form #44, have been submitted.
- All 2023 Enrollment Forms – have been submitted.
- All 2023 Separation Notices – Form 10 submissions have been compared against the information provided on the Yearend Report.
- Any required REVISED Separation Notices – Form 10, have been submitted to MEBP or will be submitted along with the Yearend Report.

Total contribution amounts for pension, disability and life insurance including Retail Sales Tax will automatically be populated on the upper cells (Line 12) of the Yearend Report Excel Spreadsheet. These amounts must correspond with the totals on Section 3 of Form 16.

Yearend Summary – Form #16

This form is used to reconcile employer Yearend information and remittances made to MEBP during the year. It is important that the funds paid to MEBP throughout the year match the information reported on the Yearend Report. A reconciliation of contributions to remittances will help to ensure that member accounts are updated correctly and that members receive the benefits that they requested.

COMPLETION OF YEAREND SUMMARY (Form #16)

Section 1 – Employer Information

Some information in this section is pre-printed based on information that MEBP has on file. If any changes are required, report them directly on the summary.

Complete the MEBP Contact Person(s), Telephone number, Email address and Fax number. This will be the person the MEBP Administrator contacts if there are any questions concerning the Yearend Information received by the MEBP.

The Employer Percentage of Cost is pre-filled and indicates the percentage of Employer paid portion of the Disability Income Plan and Basic Life Insurance.

Section 2 – Payroll Information

Indicate the start date of the first payroll period of the year and the end date(s) for the last payroll period and advise as to how employees are paid: bi-weekly, semi-monthly or monthly. If you have more than one set of payroll dates, please use the additional columns.

Section 3 – Reconciliation of Contributions to Remittances

For all the applicable plans, indicate the following:

- A - Record the Total Required Employee Contributions for each applicable plan, as reported on the Yearend Report (Yearend Report Excel Spreadsheet).
- B – Record the Total Matching Employer Contributions for Pension, Disability and Basic Life Insurance plans. “N/A” has been pre-filled for Voluntary AD&D, Family Life and Optional Life plans.
- C – This cell is a Formula: Adds A and B together.
- D – Record the Total Contributions Reported on Monthly Remittance forms to MEBP for each applicable plan.
- E – This cell is a Formula: the difference between the amount in C and D. (if the difference is due to rounding, no adjustments are required)

MEBP will work with you to review any differences reported, determine if an adjustment(s) is required and advise on how the difference may be resolved. MEBP will also make any necessary changes to members' account information.

For the Retail Sales Tax:

- A - Record the Total Retail Sales Tax required to have been deducted based on Employee and Employer Insurance Contributions.
- B - Record the Total Retail Sales Tax remitted based on monthly remittance forms (accounts payable) submitted to MEBP.
- C – This cell is a Formula: the difference between the Required Retail Sales Tax deducted and the Retail Sales Tax remitted to MEBP.

Section 4 – Confirmation of Reconciliation

Read, sign, date and indicate the name and contact number of the authorized person who completed the form.

MEBP Year to Date Remittance Statement

This statement is created by MEBP and is a list of the remittances received from an employer during the year. Only remittances that have been received as at the date the statement is run will be included. The statement includes only 2023 information. Contribution adjustments from prior years that were made in 2023 are not included on the statement. This may result in a difference between your total remittances and your year-to-date totals.

Deadline and PA reporting

It is important that the Yearend Excel Spreadsheet and the Yearend Summary (Form #16) be returned to our office by the date indicated (**January 12, 2023**). The information on these reports must be verified and entered by MEBP before Pension Adjustment Reports can be completed.

The Pension Adjustment (PA) amount is the value of the benefits that an employee has earned for the year as a member of the Municipal Employees Pension Plan. The contributions paid to the plan are not used in the calculation of a PA. The PA is based on Pensionable Earnings and Pensionable Service. The PA reduces an employee's registered retirement savings plan deduction limit for the following year. The Canada Revenue Agency requires that a PA be reported for every employee who participates in the Pension Plan. The PA is to be reported in box 52 of the employee's T4, Statement of Remuneration Paid slip. **MEBP will provide the PAs to the employers once the Yearend report flags have been addressed and the report is finalized and approved.**

ONCE THE YEAREND REPORTS HAVE BEEN REVIEWED AND AGREED UPON, ANY NECESSARY ADJUSTMENTS TO CONTRIBUTIONS ARE REQUIRED ON THE NEXT REMITTANCE OF CONTRIBUTIONS.

Submitting your 2023 Yearend Reports

Please upload the Yearend Report Excel Spreadsheet, the Form 16 and the 2024 Payroll Dates Form, along with any applicable documents, in the MEBP website at www.mebp.mb.ca.

MEBP Staff Contact

If you have any questions or require assistance in completing your Yearend package, please email or call the MEBP office at:

Tel: 204-926-7979 | Toll-Free: 1-800-432-1908 | email: pensionrequestsmebp@coughlin.ca