



INSTRUCTIONS FOR YEAREND REPORT EXCEL WORKBOOK

2024 YEAREND REPORTING

MEBP

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IMPORTANT: The information provided on the Yearend Report Excel Workbook 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 2024 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, current year Enrollment forms (Form 20) and Separation Notices (Form 10) submitted throughout the year.

Basic Instructions

Excel Workbook

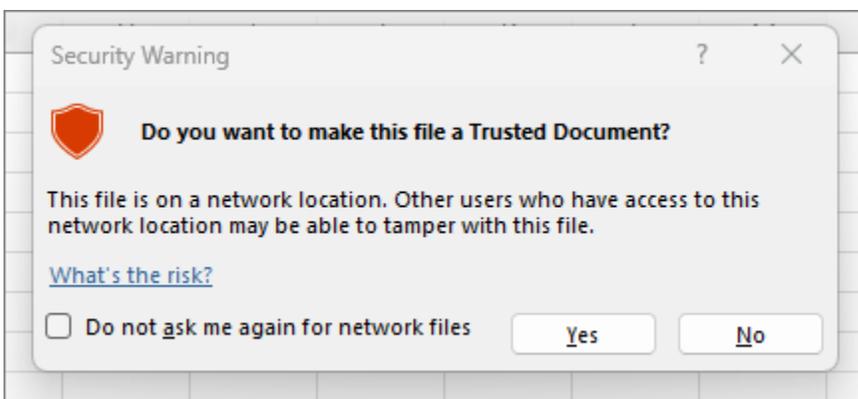
The Yearend Report Excel Workbook is macro-enabled and saved in MS Excel Macro-Enabled (.xlsm) format. DON'T save it in any other file format.

Make the Excel Workbook trusted to enable macros

If you see a security warning when you open the Excel Workbook, you can choose to make it a trusted document and enable macros. This is an example.



1. Select **Enable Content**.
2. In the **Security Warning** dialog, select **Yes** to make the document trusted.

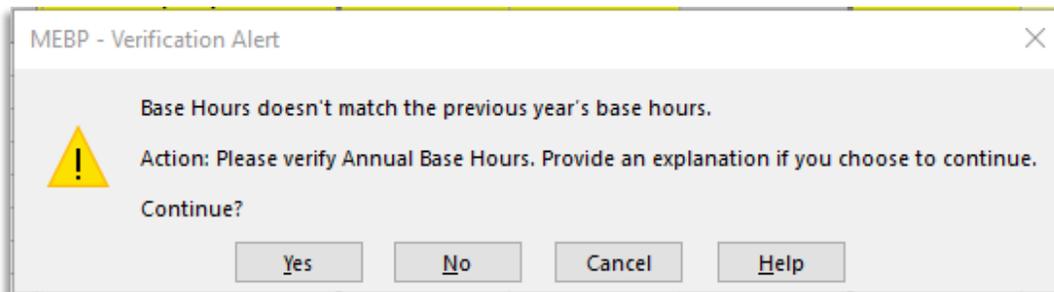


Macros are now enabled on this Excel Workbook.

Alerts

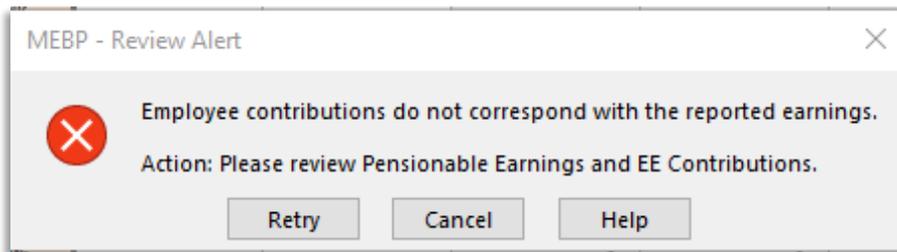
The Excel Workbook contains 2 types of alerts you need to be aware of.

Verification Alert



This type of alert indicates a potential discrepancy between your input and our records/calculations. You should verify your input and correct it if necessary. If you believe your input is accurate, select YES to proceed **and provide an explanation in the Employer Notes section.**

Review Alert



This type of alert indicates a discrepancy between your input and our calculations. The cell value must be accurate and match our calculation. You should review the relevant component(s) and re-enter the correct value(s).

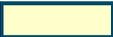
Worksheets

The Excel Workbook contains 3 worksheets for employer entries: Master Data, Yearend Summary and Payroll Dates.



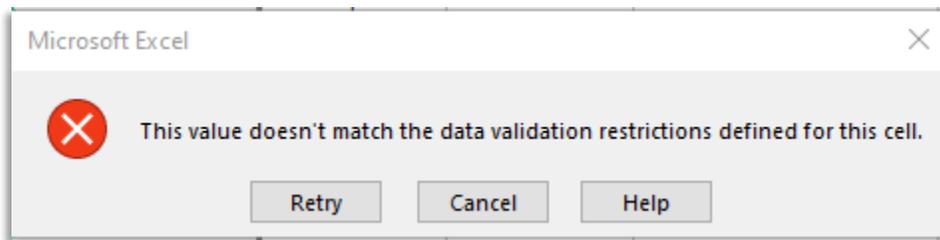
Cell Colour

The Excel Workbook includes 4 cell colors, each with a different meaning.

-  **White** - Cells are unprotected, allowing you to enter required data.
-  **Grey** - Cells are protected and contain pre-filled data or formulas. You are not permitted to make changes, except when adding newly enrolled members, Staff Number, or Department.
-  **Yellow** - This colour will appear based on your input and if you leave the cell(s) blank. You are required to input information on these yellow-coloured cells.
-  **Orange** - This colour will appear if there is a potential discrepancy in your input. You need to correct the data you entered or if correct, provide an explanation in the EMPLOYER NOTES section for the discrepancy.

Format Error

Some fields require a specific format for input. If you enter a different format, you will receive an error message.



Drop-down List - If the cell with a drop-down list, please pick a value from the list.

Date Format - The date format is set to YYYY-MM-DD.

PART 1 - BASIC INFORMATION

BASIC INFORMATION										
EMPLOYER		0		Demo						
Plan Type		4								
Plan Year		2023								
Plan Year Period		2023-01-01		to		2023-12-31				
YMPE		\$66,600.00								
Pensionable Earnings Cap		\$191,983.50								
Max Employee Pension Contribution		\$17,278.52								
Pension Contribution Rate:		8.30%		(Earnings up to the YMPE)						
		9.50%		(Earnings exceeding the YMPE)						
Disability Plan Contribution Rate:		1.60%								
Year	Employer Number	Personal ID Number	Staff Number (Optional)	Department (Optional)	Surname	Given Name	Birth Date YYYY-MM-DD	Plan Entry YYYY-MM-DD	Previous Year's	
									Base Hours	Annualized Earnings
2023	0	000111111			DEMO	DAVID	1974-08-14	2017-07-10	2080	69139.2
2023	0	000111222			DEMO	DANIEL	1995-01-10	2019-10-14	1820	55474.13

For Existing Members, the information is pre-filled and locked except the Staff Number and Department are optional. You may enter the Staff Number and/or Department for your employees if you find them necessary and applicable. If you need to update any other details, please contact MEBP office directly or add a Note under the Employer Notes/Explanations column.

For newly enrolled members not listed on the spreadsheet, enter their basic information in the next available blank row. You can leave the **Personal ID Number** blank. For **Previous Year's Annualized Base Hours and Earnings**, please input the data based on the information provided on the member's enrollment form (Form 20). Annualized earnings for a new enrollment are: (a) if full-time, the annual salary stated on the enrollment form or (b) if part-time/hourly, the payrate multiplied by annual base hours as stated on the enrollment form.

 **Note**

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.

PART 2 - MEMBER STATUS

Use the drop-down list to select the member status. The cells are initially highlighted in yellow for all members but will turn to white as soon as you enter the information.

For member status 4 or 8

Enter the Separation Date, which should match the date on the Separation Notice (Form 10) you have submitted or will submit. Please review and compare the data entered on the Yearend Spreadsheet to the actual Separation Notices submitted to MEBP. **The information should be the same.** If you find the original Separation Notice was incorrect, please submit a **REVISED** Separation notice along with your completed Yearend Report Excel Workbook.

MEMBER STATUS			
Code	Description		
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		
Status as at Dec 31	Separation Date (For Status 4 or 8)	Was the EE paid WCB/WCB Top-up through the ER Payroll? (For Status 6)	Has this member been on an Unpaid LOA/Layoff during this plan year?
1			Please Choose
4			Please Choose
6		Please Choose	Please Choose

For member status 6

Use the drop-down list to answer YES or NO to the question, “Was the EE paid WCB/WCB Top-up through the ER Payroll?”

For all members

Use the drop-down list to answer YES or NO to the question, “Has this member been on an Unpaid LOA/Layoff during this plan year?”

Verification Alert

The Separation Date should match the date on Separation Notice. Before entering the date, please verify it on the Separation Notice. If the date is correct, select YES to continue.

Note

In addition to the Separation Date, Pensionable Earnings, contributions, and hours should also match the information originally submitted on the Separation Notice - Form #10. Please make the necessary adjustments or submit a REVISED Separation Notice if applicable.

PART 3 - PENSIONABLE SERVICE

PENSIONABLE SERVICE		
Annual Base Hours	Pensionable Hours	Pensionable Service
2080	2080.00	1.0000
1820		-
1820		-

Enter the **Annual Base Hours** for the current plan year.



Verification Alert

Base Hours typically remain consistent with the previous year unless there has been a change in the member's position, a modification in the base hours for the position, or another specific reason. If the Annual Base Hours differ from the previous year's, a Validation Alert will be triggered. If this is a new member, the Base Hours should be the same what was stated on the member's enrollment form. If there has been a change in the Base Hours from last year, or from what was stated on the enrollment form, you must provide an explanation for the change under the Employer Notes/Explanations column.

Enter the **Pensionable Hours** for the current plan year. The system will automatically calculate the **Pensionable Service** based on the entered base hours and pensionable hours.

Typically, Pensionable Hours are equal to the Annual Base Hours if member worked full time for the entire year, or less if member is part time, seasonal, casual or was on LOA. You may need to review the hours if the Pensionable Service exceeds 1 (one- year).



Verification Alert for new member

If the Pensionable Hours appear high compared to the time in the plan from the member's plan entry date to the end of the last pay period for the year, a Verification Alert will be triggered. You will need to verify the Annual Base Hours, Pensionable Hours, and/or Plan Entry Date. If this is the situation, you must provide an explanation under the Employer Notes/Explanations column.

Verification Alert for existing member

A Verification Alert will be triggered if the Pensionable Hours exceed the Annual Base Hours but remain within 2080 hours (equivalent to 8 hours per day or 40 hours per week). Hours within this range are not classified as Overtime. If this is the situation, you must provide an explanation under the Employer Notes/Explanations column.

Review Alert for existing member

A Review Alert will be triggered if the Pensionable Hours exceed the Annual Base Hours and surpass 2080 hours (equivalent to 8 hours per day or 40 hours per week). Hours beyond this limit are classified as Overtime and are not pensionable. You will need to review the Annual Base Hours and Pensionable Hours.

PART 4 - PENSIONABLE EARNINGS

PENSIONABLE EARNINGS							
Pensionable Earnings for 2024 Service	Retro Pay Paid in 2024 for Prior Years Service				Total Pensionable Earnings Paid in 2024	2024 Annualized Earnings	Percentage Change
	for 2023 Service	for 2022 Service	for 2021 Service	for 2020 Service			
1,000.00					1,000.00	1,000.00	-98.14%
69,721.60					69,721.60	69,721.60	6.35%
					-	-	-

Enter the **Pensionable Earnings** for the current plan years' service and the **Retro Pay Paid** in current plan year for **prior** years' service in the applicable columns. The system will then calculate the **Annualized Earnings** for the plan year and display the **Percentage Change** compared to the previous year.

 [What Are Pensionable Earnings?](#)

 [What Is Maximum Pensionable Earnings?](#)

 **Verification Alert**

A Verification Alert will be triggered if there is a significant change in the pay rate (i.e., Annualized Earnings increase by more than 10% or decrease by more than 2%). The Pensionable Earnings and Percentage Changes will be highlighted in orange. Please verify the Pensionable Service and Pensionable Earnings before continuing. If the increase/decrease is correct, you must provide an explanation for the change under the Employer Notes/Explanations column.

 **Verification Alert**

A Verification Alert will be triggered if the Pensionable Earnings exceed the MEBP Maximum Pensionable Earnings. Please verify the amount of Pensionable Earnings. If you choose to proceed, **the amount will be automatically** adjusted to the maximum limit, and the cell will be highlighted in orange this may affect the contribution amounts required.

 **Note**

Annualized earnings are equivalent to the member's annual pay if they worked the full annual base hours and not what they earned or paid for during the year. Annualized Earnings are determined by dividing Pensionable Earnings by the pensionable service. If the Percentage Change does not match your pay rate change record, please review both the reported earnings and hours.

PART 5 - PENSION CONTRIBUTIONS

Enter the Employee Contributions on Pensionable Earnings for the current plan year. Then, enter the Employee Contributions on Retro Pay Paid for **Prior Years Service** in the applicable columns. These amounts should correspond with the earnings reported in PART 4.

PENSION CONTRIBUTIONS				
EE Contributions on Pensionable Earnings for 2024 Service	EE Contributions on Retro Pay Paid for Prior Years Service	EE Total Contributions Deducted In 2024	Matching ER Total Contributions	Approx. Required EE Contributions on Pensionable Earnings
17,278.00		17,278.00	17,278.00	17,278.52
5,582.74		5,582.74	5,582.74	5,582.74
3,489.17		3,489.17	3,489.17	3,489.24

? How To Calculate Pension Contributions?

Review Alert

A Verification Alert will be triggered if the EE Contributions do not correspond with the reported earnings. Please review the Pensionable Earnings and the EE Contributions and make the necessary correction.

Note

Make sure the contribution amounts are accurate. If there is any discrepancy between these amounts and your remittance, it will be resolved after the year-end process.

PART 6 - DISABILITY INCOME CONTRIBUTIONS

(Only applicable to Employers participating in MEBP Disability Income Plan)

DISABILITY INCOME CONTRIBUTIONS			
EE Contributions	ER Contributions	Total Contributions	Approx. Required Total Contributions
158.47	158.47	316.94	3,263.72
571.14	571.14	1,142.28	1,142.03
357.24	357.24	714.48	714.66

Enter the **Employee Contributions** and **Employer Contributions**. The system will automatically calculate the **Total Contributions**.



What Is The Contribution Rate For Disability Income?



Verification Alert

A Verification Alert will be triggered if the Total Contributions do not correspond with the reported earnings. The cell will be highlighted in orange. Please verify the Pensionable Earnings and Contributions. If you choose to proceed, you will need to provide an explanation under the Employer Notes/Explanations column.



Note

Just like with pension contributions, the total contributions should correspond with the pensionable earnings reported in PART 4. If there is any discrepancy between these amounts and your remittance, it will be resolved after the year-end process.

PART 7 - INSURANCE CONTRIBUTIONS

(Only applicable to Employers participating in MEBP Group Insurance Plan)

? How To Calculation Insurance Contributions?

A) BASIC LIFE

Select either **Coverage** 1 or 2 from the drop-down list, which correspond to 1 time or 2 times the annual salary, respectively. Next, enter the **Coverage Amount** in thousands (e.g., \$120,000 should be entered as 120), followed by the **Employee Contributions** and **Employer Contributions**. Corresponding cells will be highlighted in yellow if either the Coverage or Coverage Amount is missing and must be completed.

B) VOLUNTARY AD&D

Select the **Plan Type** from the drop-down list (S-Employee or D-Family). Then, enter the **Coverage Amount** in thousands (e.g., \$250,000 should be entered as 250). Note that Voluntary AD&D coverage is based on \$25,000 increments. Next, enter the Total Contributions. Corresponding cells will be highlighted in yellow if either the Coverage or Coverage Amount is missing and must be completed.

C) FAMILY LIFE

Enter the **Total Contributions** amount.

D) OPTIONAL LIFE

Select either **Coverage** 1 or 2 from the drop-down list, representing 1 time or 2 times the annual salary, respectively. Then, enter the **Coverage Amount** in thousands (e.g., \$120,000 should be entered as 120). Next, enter the **Total Contributions**. You also need to provide an **Estimate Annualized Earnings** for the upcoming calendar year for members who participate in Optional Life. Corresponding cells will be highlighted in yellow if either the Coverage or Coverage Amount is missing and must be completed.

E) RETAIL SALES TAX

Enter the Manitoba **Retail Sales Tax (RST)** amount for the Total Employer and Employee Contributions. The current RST rate is 7%.

 **Note:**

 **DON'T** include the Retail Sales Tax (RST) in the insurance contributions. It should be report separately.

PART 8 - EMPLOYER NOTES

This section is designated for employers to add notes or comments for the MEBP Administrator. Use this space to explain Verification Alerts, orange-highlighted cells or address any other items relevant to the year-end report. If a cell in this column is highlighted in yellow, it indicates that data entered in one or more previous columns that requires verification, and an explanation in the Notes/Explanations column.

YE Summary | Master Data | Payroll Dates

This Yearend Summary sheet replaces Form 16 from our previous year-end packages. This worksheet is used to reconcile employer Yearend information and remittances made to MEBP during the year. It must be completed when submitting this Yearend Report. 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.

The cells with no colour fill will be loaded based on the information you entered on the Master Data Tab. If you do not agree with these totals, review the data entered on the Master Data sheet. You must manually enter the data for the cells highlighted in yellow.

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.

Payroll Dates | Master Data | YE Summary

This worksheet is used to record your payroll dates and must be completed when submitting this Yearend Report. The MEBP Administration Office requires this information to review new enrollments and process termination/retirement benefits. If your organization has only one set of payroll dates, please complete 'Group 1' in the Payroll Date sheet. If there are multiple sets of payroll dates, continue to complete 'Group 2' and 'Group 3' and provide the names of those employee groups.

Note:

Report only the pay periods that will be included on your 2025 T4 Summary.

Report Submission Checklist

Checklist

- Added information for newly enrolled members, or other members who were not listed on the spreadsheet
- Entered value in all  yellow-highlighted cells.
- Verified Entry in all  orange-highlighted cells and provided explanation under Employer Notes/Explanations Section.
- Completed the YE Summary.
- Completed the Payroll Dates.
- Submitted all Enrollment forms (Form #20) for any new members
- Submitted all Separation Notice (Form #10) for the members with status 4 or 8 and any revised Form #10.
- Submitted all Leave of Absence forms (Form #43 and Form #44) for members who have been on unpaid LOA/Layoff during the plan year.