

# ERM Enrollment Decisions and Timeline QRG - Employer

Use this Quick Reference Guide (QRG) to ensure that enrollment decisions are made according to the timeline.

Questions about joining INPRS are addressed on the INPRS website on the [Employer Joining Process FAQs](#) page or by contacting the INPRS EA Team at (888) 876-2707.

## Enrollment Decisions and Timeline

- 1977 Fund
- PERF
- TRF
- Payroll/Wage and Contribution Dates

## 1977 Fund

**Effective July 1, 2022, SEA 78**, provides that if INPRS determines that a new full-time police officer or full-time firefighter in PERF should be a member of the 1977 Fund, INPRS shall require the employer to transfer the member into the 1977 Fund and contribute the amount that INPRS determines is necessary to fund fully the member's service credit in the 1977 Fund for all service earned as a full-time police officer or full-time firefighter in PERF. Provides that a police officer or firefighter who is an active member of the 1977 Fund with an employer that participates in the 1977 Fund, separates from that employer, and more than 180 days after the date of the separation becomes employed as a full-time police officer or full-time firefighter with the same or a second employer that participates in the 1977 Fund, is a member of the 1977 Fund without meeting the age limitations under certain circumstances. However, the individual must pass the statewide baseline physical and local board mental examinations. ([IC 36-8-8-3](#), [IC 36-8-8-5](#), [IC 36-8-8-7](#))

1. Contact the INPRS Employer Advocate (EA) Team at (888) 876-2707 to inform INPRS you want to join. An Employer Advocate (EA) gathers information to determine eligibility to join the 1977 Fund.
2. **Actuarial Survey**– only needed if you are interested in seeing the cost of purchasing service.
  - Submit a complete, error free actuarial survey.
  - First cost calculation of seven time periods (Example: 1 year, 3 year, 5 year, all years of service) is paid for by INPRS, subsequent calculations are at a cost to employer.
  - The cost calculations are provided by the INPRS-funded actuary within 60 days of submission of a complete and error free actuarial survey.
3. **Resolution to Join from Local Board**
  - Complete, sign, date, and submit the [1977 Fund Employer Resolution](#) (*Resolution Electing to Join the 1977 Police Officers' and Firefighters' Pension and Disability Fund as Administered by the Indiana Public Retirement System*) which is available by contacting the EA Team or on the [Employer Forms and Instructions](#) page of the INPRS website.
  - Current Employer Contribution Rates are available from the [Employer Contribution Rate Information](#) page on the INPRS website.
4. **Resolution for Employer Pick-Up of the 6 percent Mandatory Member Contributions from Local Board.**
  - Submit a completed, signed, and dated [Resolution for Employer Pick-up of the Mandatory Member Contribution \(State Form 55544\)](#) which is also available on the INPRS website.
5. [Application for Membership \(State Form 4928\)](#)
  - Local Board appoints a doctor, psychologist and establishes local mental standards.
  - Medical Authority needs **30 days** from receipt of complete baseline to review.

# ERM Enrollment Decisions and Timeline QRG - Employer

- Submit a completed, signed, and dated [Application for Membership \(State Form 4928\)](#) which is also available on the INPRS website.

## 6. Certified Salary

- Trustee, City Controller and City Clerk-Treasurer certifies upon request, salary of first-class patrolman or firefighter must sign and date the AFFIDAVIT for the 1977 Fund Certified Salary submission in ERM or via the State Form, where permitted.
- Existing Employers in ERM must submit the required 1977 Fund Certified Salary information in ERM during the timeframe (December 1 to January 1).
- New Employers must submit the required 1977 Fund Certified Salary information using the [1977 Fund Certification of Salary for First-Class Police Officers and Firefighters \(State Form 53007\)](#) which is only available by contacting INPRS at (888) 876-2707 or by email at [eppa@inprs.in.gov](mailto:eppa@inprs.in.gov).
- Existing Employers in ERM that need to correct or adjust 1977 Fund Certified Salary information after the January 1 submission must use the [1977 Fund Certification of Salary for First-Class Police Officers and Firefighters \(State Form 53007\)](#) which is only available by contacting INPRS at (888) 876-2707 or by email at [eppa@inprs.in.gov](mailto:eppa@inprs.in.gov).
- For all these situations refer to the [1977 Fund First Class Officer \(FCO\) Certified Salary Process QRG - Employer](#) available on the [Administering PERF TRF and the 1977 Fund as an employer > 1977 Fund First-Class Officer \(FCO\) Salary Certification Information](#) page of the INPRS website. The QRG includes instructions for completion and submission of both the 1977 Fund Certified Salary information in ERM and the State Form, where permitted.

**NOTE:** The first-class salary is defined by State law as the “salary of a first class patrolman or first class firefighter” means the highest nonpromoted salary of a patrolman or firefighter plus all longevity increases, if provided by the employer, for:

- (1) service of not more than twenty (20) years; or
- (2) service of more than twenty (20) years **but not more than** twenty-five (25) years if provided as a result of the meet and confer process under [IC 36-8-22](#); but does not include remuneration or allowances for fringe benefits, incentive pay, holiday pay, insurance, clothing, automobiles, firearms, education, overtime, or compensatory time off. ([IC 36-8-8-6.5](#), [IC 36-8-8-7](#), and [IC 36-8-1-11](#))

Upon retirement, benefits are based on the first-class salary effective for the member's employer in the year service ends. This first-class salary varies by employer and is certified annually to the 1977 Fund by the employer's governing board. Each fund member who qualifies for a retirement benefit payment under [IC 8-8-10\(c\)](#) of this chapter is entitled to receive a monthly benefit equal to fifty percent (50%) of the monthly salary of a first class patrolman or firefighter in the year the member ended the member's active service. ([IC 8-8-11\(c\)](#))

## 7. Authorized Agent

- Local Board designates the employer contact authorized to get account set up in ERM and be responsible for adding additional contacts, roles.
- Submit a completed, signed, and dated [Authorized Agent Designated to Perform Necessary Duties \(State Form 54190\)](#) which is also available on the INPRS website.

# ERM Enrollment Decisions and Timeline QRG - Employer

## 8. ERM System Data Set Up

- Employer completes and submits an [Employer Reporting and Maintenance \(ERM\) System Online Data Setup and User Authorization \(State Form 54851\)](#) which is also available on the INPRS website. This is for payroll reporting purposes in the ERM system.
- Wage and Contribution Reporting – Refer to the [Payroll/Wage and Contribution Submission Dates](#) section of this document.

## 9. New Unit Approval Letter

- The EA mails you a new unit approval letter with the new Submission Unit number.

## PERF

1. Contact the INPRS EA Team at (888) 876-2707 to inform INPRS you want to join. An EA determines your current participation status to determine if you are eligible to join. If an employer is not eligible to join PERF, the EA informs you and provide the applicable Indiana Code(s).
2. **New Unit Initial Information letter** – sent by an INPRS EA.
3. **Actuarial Survey**, if applicable - only required if your unit wants to purchase prior service in the PERF Hybrid Plan). EA follows up within two weeks of receipt of this form.
  - Submit a complete, error free actuarial survey.
  - First cost calculation of seven time periods (Example: 1 year, 3 year, 5 year, all years of service) is paid for by INPRS, subsequent calculations are at a cost to employer.
  - The cost calculations are provided by the INPRS-funded actuary within 60 days of submission of a complete and error free actuarial survey.
4. **Resolution to Join**
  - Complete, sign, date, and submit the [PERF Hybrid and My Choice Plan Resolution](#) (Resolution Electing to Join the Public Employees' Retirement Fund as Administered by the Indiana Public Retirement System) which is available on the INPRS website.

**NOTE:** The effective date included on the Resolution cannot be later than 60 days after the approval date and no retirement benefit may be paid until six months after the effective date of the Resolution. ([IC 5-10.3-6](#))

- The Resolution is reviewed by the EA Team Lead.
  - Current Employer Contribution Rates are available from the [Employer Contribution Rate Information](#) page on the INPRS website.
5. **Authorized Agent**
    - Submit a completed, signed, and dated [Authorized Agent Designated to Perform Necessary Duties \(State Form 54190\)](#) which is also available on the INPRS website.

# ERM Enrollment Decisions and Timeline QRG - Employer

## 6. ERM System Data Set Up

- Employer completes and submits an [Employer Reporting and Maintenance \(ERM\) System Online Data Setup and User Authorization \(State Form 54851\)](#) which is also available on the INPRS website. This is for payroll reporting purposes in ERM.
- Wage and Contribution Reporting – Refer to the [Payroll/Wage and Contribution Submission Dates](#) section of this document.

## 7. New Unit Approval Letter

- The EA mails you a new unit approval letter and the original resolution containing a PERF seal with the new Submission Unit number.

## TRF

Under [IC 5-10.4](#) and [35 IAC 14-1](#), if you are a public school, you are **required** to join.

1. Contact the INPRS EA Team at (888) 876-2707 to inform INPRS you want to join. An EA reviews your submitted forms and provide you with approval letters and a submission unit number.

### 2. Resolution to Join

- TRF does not have a Resolution like PERF and the 1977 Fund; however, there is an application. Complete, sign, date, and submit the [Employer Enrollment \(State Form 53268\)](#) which is also available on the INPRS website.
- Current Employer Contribution Rates are available from the [Employer Contribution Rate Information](#) page on the INPRS website.

### 3. Resolution for Employer Pick-Up of the 3 percent Mandatory Member Contributions.

- Submit a completed, signed, and dated [Resolution for Employer Pick-up of the Mandatory Member Contribution \(State Form 55544\)](#) which is available on the INPRS website.

### 4. Authorized Agent

- Submit a completed, signed, and dated [Authorized Agent Designated to Perform Necessary Duties \(State Form 54190\)](#) which is also available on the INPRS website.

## 5. ERM System Data Set Up

- Employer completes and submits an [Employer Reporting and Maintenance \(ERM\) System Online Data Setup and User Authorization \(State Form 54851\)](#) which is available on the INPRS website. This is for payroll reporting purposes in ERM.
- Wage and Contribution Reporting – Refer to the [Payroll/Wage and Contribution Submission Dates](#) section of this document.

## 6. New Unit Approval Letter

- The EA mails you a new unit approval letter with the new Submission Unit number.

## Payroll/Wage and Contribution Submission Dates

---

This applies to the 1977 Fund, PERF, and TRF and works according to your calendar set up in the Employer Reporting and Maintenance (ERM) application.

# ERM Enrollment Decisions and Timeline QRG - Employer

1. The employer sets the payroll dates. Those dates are when wage and contributions are due to INPRS.
2. INPRS gives a 7-day grace period after the employer's payroll date.
3. On the 8th day after the payroll date, if the wage and contribution submission has not been received by INPRS, it is considered late.
4. At 38 days INPRS begins charging penalties.

**NOTE:** The employer can select payroll dates that are any calendar date *except* weekends and January 1. All other dates are acceptable.

**NOTE:** Effective 12/31/2009, employers are to submit contributions, records, and reports electronically in a uniform format through a secure connection over the Internet. Set up of employer, users, wage and contribution submissions and instructions on completing tasks are included in the manuals and QRGs available on the [ERM – Manuals](#) page and the [ERM – Quick Reference Guides](#) page of the INPRS website.

**NOTE:** To ensure that both employers and INPRS staff perform functions in ERM consistently and efficiently, the ERM manuals have been written for Employer and Staff. The Employer versions are available from the [Employer Reporting & Maintenance](#) page of the INPRS website. (IC 5-10.2-2-12.5)