

**PA Department of the Auditor General
Municipal Pension Reporting Program (MPRP)**

ACT 205 ONLINE FILING USER GUIDE – FORM TYPE A

If your municipality's **Plan Declaration** has been Submitted & Approved by MPRP *and* the municipality completes its own Actuarial Valuation Report for a pension plan without defined benefits (Type A), you may now proceed to **Step 3. Form Links** to complete the report(s). For the 2025 filing period, the actuarial valuation reporting forms are required to be submitted to the Municipal Pension Reporting Program (MPRP) by March 31, 2026.

Logging In

Begin by logging in to DCED's Municipal Statistics website at <https://apps.dced.pa.gov/Munstats-forms/login.aspx>.



Log in to Municipal Statistics

User Name:*

Password:

[Forgot your user name or password?](#)

* If you have registered with PA PowerPort, you should use the same user name and password to access Municipal Statistics.

After logging in you will come to the Start Page, which lists all of your municipality's Tasks. You can go to the Act 205 forms by clicking on "Click here to file Act 205" at the bottom of the page.

Welcome

General News

You may obtain a blank copy of the 2015 Annual Audit and Financial Report (DCED-CLGS-30) by clicking the link below:

<http://dced.pa.gov/download/dced-clgs-30-2015-municipal-annual-audit-and-financial-report/>

Note that this is a working copy only- All municipalities are required to e-file their Report with DCED.

Your Pending Tasks

You have no pending tasks.

Your Editable Tasks

You have no editable tasks.

Your Overdue Tasks

! Your [2017 Tax Information Form](#) was due on 1/15/2017.

! Your [2016 Annual Financial Report](#) was due on 4/1/2017.

Your AG-385 Form Tasks

(Direct all questions to PA Auditor General's Municipal Pensions & Fire Relief Programs Unit at 1-800-882-5073 or email to Comptroller@PaAuditor.gov)

! Your [AG-385 Form](#) is due on 3/31/2019.

Your Act 205 Form Tasks

(Direct all questions to PA Auditor General's Municipal Pensions & Fire Relief Programs Unit at 1-800-882-5073 or email to Comptroller@PaAuditor.gov)

[Click here to file Act 205](#)



3. Form Links

Once on the Act 205 Home Page, click on **Step 3. Form Links** to be able to enter and submit your municipality's Actuarial Valuation Report(s).



Hello !

Act 205 of 1984.

Act 205, known as the Municipal Pension Plan Funding Standard and Recovery Act (53 P.S. § 2201-2209), applies to all municipal governments.

Actuarial Valuation Reports.

The act provides for the submission of standardized reports on all municipal pension plans

Any pension plan(s) that your municipality is the **Responsible Party** for (as selected under the Plan Declaration) will be listed here to be completed. Click on the [highlighted portion](#) under Your Available Tasks to open the Form Type A.

NOTE: Under Act 205 of 1984, Form Type C (Pension Plan with Defined Benefits) must be prepared and certified by an approved actuary. If there are Form Type C plans listed under Your Available Tasks, you may click on them to view but you *cannot* make any changes to the Form, other than to certify it.

The screenshot displays the 'Municipal Statistics Act 205 Form Links' interface. At the top, the Pennsylvania Department of Community & Economic Development logo is on the left, and the title 'Municipal Statistics Act 205 Form Links' is on the right. Below the header, there are navigation links: 'Home', 'Act 205 Home', and 'Log Out'. A breadcrumb trail shows '1. Municipality Contacts', '2. Plan Declaration', and '3. Form Links'. The main content area is titled 'Assigned Entities' and includes a link for 'SMITH TOWNSHIP - 010015'. Below this, the 'SMITH TOWNSHIP - 010015' section is expanded, showing three task categories: 'Your Pending Tasks' (no pending tasks), 'Your Available Tasks' (highlighted in green, containing a link for 'Your 2019 Form Type A - DC Plan' due on 3/31/2020, indicated by a red arrow), and 'Your Sent Back Tasks' (no sent back tasks). A 'History' section on the right shows 'Reports of Act 205' with 'You have no History.'

(NOTE: THIS FORM IS SET UP DIFFERENTLY THAN THE PAPER VERSION THAT WAS FILED IN PAST REPORTING PERIODS (FORMS PC-201A, PC-202A, AND PC-203A). THROUGHOUT THIS USER GUIDE THERE WILL BE PAGES AND SECTIONS MENTIONED FROM THE PAPER FORM TO HELP YOU CROSS-REFERENCE WHERE THE DATA SHOULD NOW BE REPORTED.)

1. Pension Plan Situation *(This step is the same as Section III A. from page 2 of the paper form.)*

Determine which one of the situation descriptions provided below applies to the pension plan. Click the applicable button and then click 'Next' at the bottom of the page. At any point during the online filing process, you can hit 'Save' to save your progress if you cannot complete it all at one time.

PENSION PLAN SITUATION

- Situation No. 1: Municipality maintains a pension fund to provide pension or retirement benefits for municipal employees of the type indicated, where there is NO FIXED or defined contribution amount or percentage specified in an ordinance, resolution or plan document and the benefit is usually provided through discretionary purchases of insurance or annuity contracts. (Not IRA's, SEP-IRA's or deferred compensation plans.)
- Situation No. 2: Municipality maintains a pension fund to provide pension or retirement benefits for municipal employees of the type indicated, but NO ACTIVE, VESTED OR RETIRED employees exist at the present time.
- Situation No. 3: Municipality provides pension or retirement benefits for municipal employees of the type indicated through participation in a multi-employer, jointly trustee, Taft-Hartley Act collectively bargained (UNION ADMINISTERED) pension plan.
- Situation No. 4: Municipality provides pension or retirement benefits for municipal employees of the type indicated through a FIXED, defined contribution amount or percentage specified in an ordinance, resolution or plan document, where the amount of pension or retirement benefits is determined by the monies accumulated in the individual employee accounts at retirement. (Not IRA's, SEP-IRA's or deferred compensation plans.)

2. General Information *(This step is the same as Section IV from page 2 of the paper form.)*

Respond to each question by clicking 'Yes' or 'No'. A new question that has been added for this reporting period is "Is this a PMRS plan?" **NOTE: If you are filling out the form as the responsible party, then the answer to this question must be NO.** After answering each question, click 'Next' at the bottom of the page.

GENERAL INFORMATION

	Yes	No
A. Is Social Security coverage provided for the active members of the pension plan?	<input checked="" type="radio"/>	<input type="radio"/>
B. Do any active members of this pension plan participate in any other pension plan or plans that receive funding from the municipality?	<input type="radio"/>	<input checked="" type="radio"/>
C. Do any of the active members of this pension plan work on average less than 35 hours per week?	<input checked="" type="radio"/>	<input type="radio"/>
D. Does the pension plan include active members who are not employees of the municipality?	<input type="radio"/>	<input checked="" type="radio"/>
E. Do retired members of the pension plan have health insurance coverage, that is provided wholly or partially by the municipality and not funded by the state?	<input type="radio"/>	<input checked="" type="radio"/>
F. Is this a PMRS Plan?	<input type="radio"/>	<input checked="" type="radio"/>


The Pennsylvania Municipal Retirement System (PMRS) is a 3rd-party Administrator for many plans in Pennsylvania

3. Contributions *(This step is the same as Section V B. from page 3 of the paper form.)*

If Situation No. 4 was checked for Step 1, check the appropriate button (contributions as % of payroll or as a flat \$ amount) and enter the requested information. Unless Situation No. 4 was checked for Step 1, you cannot complete this section. It is important to enter the percentages as shown in the example below. Once completed, click 'Next' at the bottom of the page.

CONTRIBUTIONS

Contributions are specified as a percentage of payroll.


Municipal Rate  (Example enter 1.25% as 01.25)

Member Rate (Example enter 1.25% as 01.25)

Contributions are specified as a flat dollar amount.

Annual Municipal Contribution (per member)

Annual Member Contribution

 If rate is single digit %, you must first type a zero (0) before entering the number

4. Demographic Data Summary (This step is the same as Section VI A. from page 4 of the paper form.)

Active members are now broken out between 1) full-time and 2) part-time members. *Part-time members* are defined as having worked on **average less than 35 hours per week**. If you answered 'Yes' to question C. on Step 2. General Information, you will list those part-time members separately on this step. Payroll is broken out between full-time and part-time members as well. Once you have entered all of the data, click 'Next' at the bottom of the page.

DEMOGRAPHIC DATA SUMMARY

ACTIVE MEMBERS	
Number of Full Time Active Members	<input type="text" value="2"/>
Number of Part Time Active Members	<input type="text" value="1"/>
Total Number of Active Members	<input type="text" value="3"/>
Payroll for Full Time Active Members	<input type="text" value="\$72,000"/>
Payroll for Part Time Active Members	<input type="text" value="\$30,000"/>
Total Payroll for Active Members	Calculated <input type="text" value="\$102,000"/>

VESTED MEMBERS	
Number of Vested Members	<input type="text"/>

5. Demographic Detail – Active *(This step is the same as Schedule A Part I on page 6 of the paper form.)*

Enter the distribution of all active members by age and service (including part-time members). The total # of members and total annual payroll should match the totals that were entered on Step 4. **(Note that the payroll amounts are to be entered in thousands (\$000)).** Once completed, click 'Next' at the bottom of the page.

DISTRIBUTION OF ACTIVE MEMBERS BY AGE AND SERVICE										
Age	1	2	3	4 - 5	6 - 10	11 - 15	16 - 20	21 - 25	26 - 30	30+
Under 20										
# of Members		1								
Payroll (\$000)		30								
# of Members				2						
Payroll (\$000)				72						
Total Members	0	1	0	2	0	0	0	0	0	0
Total Annual Payroll	\$0	\$30	\$0	\$70	\$0	\$0	\$0	\$0	\$0	\$0

6. Assets and Liabilities *(This step is the same as Schedule B Section I on page 7 of the paper form.)*

Click 'Add New' to add a type of Asset. Click on the Type and select the appropriate type of asset to report. You can only enter a Description if "Investments at Market Value" or "Other Assets" is selected. Enter the Amount as of Valuation Date then hit 'Add.' Repeat for all Asset Types.

STATEMENT OF ASSETS AVAILABLE FOR BENEFITS AS OF THE VALUATION DATE


Assets

Add New 

Type	Description	Amount as of Valuation Date
Total Assets		

Add New Asset

Type *
Description *
Amount as of Valuation Date *



- Select--
- Cash
- Accrued Interest and Dividends Receivable
- Other Receivables
- Investments at Market Value
- Insurance/Annuity Cash Surrender Value (Individual Policies)
- Other Assets

Cancel Add

Click 'Add New' to add a type of Liability. Click on the Type and select the appropriate type of liability to report. You can only enter a Description if "Other Current Liabilities" is selected. Enter the Amount as of Valuation Date then hit 'Add.' Repeat for all Liability Types.



Type	Description	Amount as of Valuation Date
Total Liabilities		

Add New Liability

Type *

Description *

Amount as of Valuation Date *

After entering the assets and liabilities (if applicable), the Net Assets Available for Benefits will be calculated based on the Total Assets and Total Liabilities entered. If your municipality has a **Balance in Forfeited Non-Vested Employer Contribution Account** (previously line 22 on page 7 of the paper form), enter it in the last box. Once completed, click 'Next' at the bottom of the page.


Assets

Type	Description	Amount as of Valuation Date		
Investments at Market Value	Mutual Funds	\$1,500,000.00	Edit	Delete
Total Assets		\$1,500,000.00		

Current Liabilities

Type	Description	Amount as of Valuation Date		
Accounts Payable		\$250,000.00	Edit	Delete
Total Liabilities		\$250,000.00		

Net Assets Available for Benefits (Market Value) as of Valuation Date Calculated

Balance in Forfeited Non-Vested Employer Contribution Account 

7. Revenues and Expenses *(This step is the same as Schedule B Section II on page 8 of the paper form.)*

Be sure to enter the 1) Net Assets at Beginning of Year, 2) Revenues, 3) Expenses and 4) Net Change in Market Value of Assets (if applicable). Enter the Type of Revenue or Expenses by clicking on 'Add New.' The Net Assets at End of Year is a calculated field based on the Net Assets at Beginning of Year, the Total Revenues and Total Expenses entered. Once completed, click 'Next' at the bottom of the page.

Net Assets at Beginning of Year (Market Value) as of MM/DD/YYYY: **1**

Revenues

Add New **2**

Type	Description	Amount as of Valuation Date		
Member Contributions		\$2,500.00	Edit	Delete
Total Municipal Contributions		\$15,000.00	Edit	Delete
Total Revenues		\$17,500.00		

Expenses

Add New **3**

Type	Description	Amount as of Valuation Date		
Total Benefit Payments (Lump Sum)		\$25,000.00	Edit	Delete
Administrative Expenses		\$150.00	Edit	Delete
Total Expenses		\$25,150.00		

Net Change in Market Value of Assets (Unrealized Capital Gains or Losses) **4**

Net Assets at End of Year (Market Value) **Calculated**

8. Additional Financial Data *(This step is the same as 9. Transfers made In Lieu of Municipal Contributions on page 3 of the paper form.)*

If your municipality did not have any transfers made in lieu of municipal contributions, click 'Next.'

ADDITIONAL FINANCIAL DATA

Description	Amount
Transfers made in Lieu of Municipal Contributions for the year ended on the above Valuation Date (Enter the total amount of any unallocated monies in forfeiture or other accounts that was allocated to the individual participant accounts and reduced the municipality's contribution requirement.)	<input data-bbox="1289 797 1549 854" type="text"/>

[Back](#) [Next](#) [Save](#) [Save & Exit](#) [Add/View Efiler Notes - 0 Note\(s\)](#)

9. Certification (This step is the same as Section VII on page 5 of the paper form).

Once you have reviewed the form for accuracy, you may complete the Certification section. Begin by 1) checking the box to certify and 2) filling out your name, title and phone number. You can then 3) click 'Submit' to send your form to MPRP for approval.

NOTE: This form should only be certified by the person officially designated as the Chief Administrative Officer of the municipality under Act 205 of 1984.

CERTIFICATION

Please review the information you have provided for SMITH TOWNSHIP below. If necessary, you may need to go back to a previous step by clicking the appropriate step above. When you are satisfied with the information provided, enter your name, check the certification box to the left, and then click the "Submit" button below. Your filing is complete when you see your Submission Details.

SMITH TOWNSHIP Signature:

You will see the status of your form after hitting Submit. The status will be **PENDING** until it is reviewed and approved by MPRP. You can only print a copy of the submitted form for your records *after* it has been approved.

Submission Details

Your form has been submitted to Department of the Auditor General on 05/28/2019.

The status of your Act 205 - 2019 Form Type A - Non-Uniform - Smith Township Defined Contribution Plan is **PENDING**.

Once Department of the Auditor General verifies the form, your form will be approved. This copy is for your records only. There is no need to send DAG a hard copy.

If you have any questions, contact us at 1-833-852-4335 or via e-mail at MPRP@PaAuditor.gov

Once you have completed all of the applicable Form Type A reports under Your Available Tasks, you can review the Status of the forms by clicking on **3. Form Links** for more information. This page will show the municipality's Pending Tasks, Available Tasks, Sent Back Tasks and History.

If MPRP finds an issue when reviewing a Submission, you will receive an email notice and the form will appear under Your Sent Back Tasks. You will have to go back in and correct any issues that MPRP has found. You must submit the form again once the corrections have been made. **(Be sure to review page 17 of this user guide for Common Errors Found On Submitted Forms.)**

SMITH TWP - 010015

Your Pending Tasks
Your 2019 Form Type A - Exempt Nonuniform Money Purchase Plan Plan was submitted on 05/28/2019 and is in PENDING Status

Your Available Tasks
Your 2019 Form Type B - Exempt - Police - Defined Benefit Plan is due on 03/31/2020

Your Sent Back Tasks
You have no sent back tasks.

History
Reports of Act 205 You have no History.

After MPRP has reviewed and approved a form, it will show up under **History**. You can now print out a copy of the form for your records.

SMITH TWP - 010015

Your Pending Tasks
Your 2019 Form Type A - Exempt Nonuniform Money Purchase Plan Plan was submitted on 05/28/2019 and is in PENDING Status

Your Available Tasks
Your 2019 Form Type B - Exempt - Police - Defined Benefit Plan is due on 03/31/2020

Your Sent Back Tasks
You have no sent back tasks.

History
Reports of Act 205 2019 Form Type A - Georges - Non Uniform - Union

Be sure to print a copy of the approved reporting form(s) for your municipality's records.

COMMON ERRORS FOUND ON SUBMITTED FORMS

Please review the list below before submitting the Act 205 reporting form to MPRP.

- Use the correct year's data – the report requests information *as of* January 1st. The financial data is based on the pension plan activity from January 1 to December 31 of the prior year. (i.e., the 2025 Act 205 valuation is the activity from January 1 to December 31, 2024).
- Situation 3, or union-administered pension plans, are only required to complete Steps 1, 2, 4, 5, 7 and the Certification Screen.
- Municipal Contributions as a Percentage on Step 3 must be entered as- *Example: enter 1.25% as 01.25*.
- If the plan has multiple contribution rates applicable to different employee groups in the plan or other conditions, you must calculate the percentage in order to enter a single rate for Step 3. To calculate the rate, take the *Total Municipal Contributions (line 33 on page 3 of the paper form)* divided by the *Total Annual Payroll (line 14 on page 4 of the paper form)* to determine the Contribution Rate. EXAMPLE: \$30,000 in Municipal Contributions with a Total Payroll of \$450,000. $(\$30,000 / \$450,000) \times 100 = \mathbf{06.67\%}$ Municipal Contribution Rate
- Number of Active Members on Steps 4 & 5 must match. Total Payroll of Active Members on Steps 4 & 5 must match.
- Listing contributions as receivables on Step 6 – Only list if a receivable is the contribution amount required to be deposited, but was not deposited during the valuation year.
- Net Change in Market Value of Assets on Step 7 (for the MPRP's purpose) is the change between the beginning assets, plus the revenues earned, minus the expenses and minus the ending balance reported on the end-of-year statement.

Direct all questions to the Municipal Pension Reporting Program at:

Phone: 1-833-852-4335
E-mail: MPRP@PAAuditor.gov
Mail: Department of the Auditor General
Municipal Pension Reporting Program
321 Finance Building
Harrisburg, PA 17120