

PC-200

Return Address:

Commonwealth of Pennsylvania
Public Employee Retirement Commission
P. O. Box 1429
Harrisburg, PA 17105-1429

2005 ACT 205 QUESTIONNAIRE AND REPORTING FORM REQUEST

	RECEIPT	
	REVIEW	INPUT

Please file questionnaire by **October 14, 2005**. The questionnaire must be completed for the specific municipality or authority identified above.

INSTRUCTIONS: **Please read the transmittal letter on page 4.** Complete Section I, Section II and Section III in accordance with the instructions provided in each section and return the completed Questionnaire and Reporting Form Request to the address indicated above.

Section I - Identification Section

INSTRUCTIONS: Review the information on the above identification label for accuracy. Make appropriate corrections, if any, in the space below.

Note: If the contact person or the telephone number has changed, please enter the telephone number where this individual can be reached during the daytime.

Check here if all information on the above address label is correct.

XX-XXX-X _____
Code Number

() _____
Telephone Number

Chief Administrative Officer (Contact Person)

Official's Title

Full Name of the Municipality

Street Address or P. O. Box

Street Address or P. O. Box

Post Office State Zip Code

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Section II - Reporting Form Request

INSTRUCTIONS: Check one box for each municipal employee type after reviewing the situation descriptions below to ensure that the requested reporting form corresponds to the situation in your municipality **as of January 1, 2005.** If no pension plan exists, check "None."

Note: If more than one pension plan is maintained by your municipality for any one employee type, you may check more than one box or, where the pension plans require the same reporting form, indicate the number of plans in the space provided for comments.

POLICE	PAID FIRE	NONUNIFORMED
<input type="checkbox"/> None	<input type="checkbox"/> None	<input type="checkbox"/> None
<input type="checkbox"/> Type A (PC-201A) _____ (Comment)	<input type="checkbox"/> Type A (PC-202A) _____ (Comment)	<input type="checkbox"/> Type A (PC-203A) _____ (Comment)
<input type="checkbox"/> Type B (PC-201B) _____ (Comment)	<input type="checkbox"/> Type B (PC-202B) _____ (Comment)	<input type="checkbox"/> Type B (PC-203B) _____ (Comment)
<input type="checkbox"/> Type C (PC-201C) _____ (Comment)	<input type="checkbox"/> Type C (PC-202C) _____ (Comment)	<input type="checkbox"/> Type C (PC-203C) _____ (Comment)

SITUATION DESCRIPTIONS	REPORTING FORM
<ul style="list-style-type: none"> ✓ No municipal employees of the type indicated and no pension fund established to provide pension or retirement benefits for municipal employees of the type indicated; ✓ No pension or retirement benefits provided for municipal employees of the type indicated; ✓ Retirement benefits provided for municipal employees of the type indicated through an arrangement where the ultimate benefits are wholly funded by employee contributions or employee compensation (i.e., IRAs, SEP-IRAs, deferred compensation plans, etc.); or ✓ Retirement or pension benefits provided for municipal employees of the type indicated through municipal participation in the pension plan established by another individual municipality or by a regional or joint municipal entity that is established pursuant to Act 180 of 1972, the "Intergovernmental Cooperation Act." 	NONE
<ul style="list-style-type: none"> ✓ Pension or retirement benefits provided for municipal employees of the type indicated through defined contribution or money purchase pension plan where the amount of pension or retirement benefits is determined by the monies accumulated in the individual employee accounts at retirement (<i>Not IRAs, SEP-IRAs, or deferred compensation plans.</i>); ✓ Pension fund maintained to provide pension or retirement benefits for municipal employees of the type indicated with no defined contributions and variable pension or retirement benefits provided, usually through discretionary purchases of insurance or annuity contracts (<i>Not IRAs, SEP-IRAs, or deferred compensation plans.</i>); ✓ Pension fund maintained 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; or ✓ Pension or retirement benefits provided for municipal employees of the type indicated through municipal participation in a multi-employer, jointly trusted, Taft-Hartley Act collectively bargained (<i>union administered</i>) pension plan. 	TYPE A
<ul style="list-style-type: none"> ✓ Pension or retirement benefits provided for municipal employees of the type indicated through the specification of a defined benefit amount or benefit formula in a municipal ordinance and/or contractual document with the payment of the defined pension or retirement benefits fully insured pre-retirement through the purchase of annuity, retirement income, or other such insurance company contracts which underwrite the total actuarial accrued liability of the benefit of the individual participants in the pension plan. Unallocated cash assets may exist to pay future insurance premiums, but the cash assets may not underwrite any portion of the actuarial accrued liability of the pension plan. (<i>Not deposit administration contracts, immediate participation guarantee contracts or similar arrangements.</i>) 	TYPE B
<ul style="list-style-type: none"> ✓ Pension or retirement benefits provided for municipal employees of the type indicated through the specification of a defined benefit amount or benefit formula in a municipal ordinance and/or contractual document with the payment of the defined pension or retirement benefits funded partially or wholly through an actuarially determined fund (i.e., self-administered funds, deposit administration contracts, immediate participation guarantee contracts, trust funds, PA Municipal Retirement System, "split-funded" arrangements, etc.) 	TYPE C

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Section III - Certification by the Chief Administrative Officer

INSTRUCTIONS: Review Sections I and II of the Questionnaire and Reporting Form Request to ensure the accuracy of the information provided and complete the following certification. The signature of the Chief Administrative Officer must be attested by the municipal secretary or a notary public.

Note: Where the municipal secretary is serving as the Chief Administrative Officer, the municipal secretary need only complete the certification and affix the municipal seal.

1. Certification

I hereby certify that the _____ provides no pension or
(Full Name of Municipality)

retirement benefits for the type or types of municipal employee for which "None" is indicated as the appropriate type of Act 205 reporting form in Section II; AND, if one or more plans are indicated,

I hereby request that the applicable Act 205 reporting forms, as indicated in Section II, be transmitted to me for completion and submission in accordance with Act 205 of 1984.

(Signature of Chief Administrative Officer)

(Date)

2. Attestation

The above certification was made and executed before me on _____, 20____.

(SEAL)

(Signature of Municipal Secretary or Notary Public)



PUBLIC EMPLOYEE RETIREMENT COMMISSION

COMMONWEALTH OF PENNSYLVANIA

Phone: 717-783-6100 ♦ Fax: 717-787-9531 ♦ E-mail: perc@state.pa.us

Mailing Address: P. O. Box 1429, Harrisburg, PA 17105-1429

August 12, 2005

ALL MUNICIPALITIES, AUTHORITIES AND
OTHER LOCAL GOVERNMENT ENTITIES IN
THE COMMONWEALTH OF PENNSYLVANIA

**RE: NOTICE OF FILING REQUIREMENT
2005 PENSION PLAN REPORTS**

Dear Local Government Official:

Pursuant to the provisions of Act 205 of 1984, all municipalities, authorities, and other local government entities in the Commonwealth are required to file biennial pension plan reports with the Public Employee Retirement Commission.

Prompt submission of the attached Act 205 Questionnaire and Reporting Form Request (Form PC-200) is suggested. If the Questionnaire and Reporting Form Request indicates that no employee pension plans have been established, no further reporting will be required. If the Questionnaire and Reporting Form Request indicates that one or more employee pension plans have been established, on or before 1/1/2005, the requested reporting form or forms will be transmitted to the Act 205 "chief administrative officer" who will then be responsible for the preparation and submission of the required pension plan reports. Because assembling the financial and actuarial information necessary for the completion of the Act 205 pension plan reports may require many months, **the attached Act 205 Questionnaire and Reporting Form Request should be completed and returned to the Commission by October 14, 2005.**

The statutory filing deadline for the 2005 Act 205 pension plan reports requested by this form is March 31, 2006. The filing deadline is binding for both original submissions of the pension plan reports and resubmissions of pension plan reports returned to municipalities for corrections, additional information or other reasons. Accordingly, early submission of the pension plan reports is suggested. There are penalty provisions mandated if the required pension plan reports are not submitted and determined complete prior to the filing deadline.

You should ensure that the actuary engaged to prepare your 2005 Act 205 pension plan reports has received and reviewed a copy of the Act 205 rules and regulations. Copies of the Act 205 rules and regulations may be obtained by contacting the Commission or, if you prefer, you may view the Act 205 rules and regulations at the Commission's web site at www.perc.state.pa.us.

If you have any questions concerning the completion of the Act 205 Questionnaire and Reporting Form Request, please do not hesitate to contact the Commission's office at (717) 783-6100.

Sincerely,

A handwritten signature in cursive script that reads "Anthony W. Salomone".

Anthony W. Salomone
Executive Director

Attachment (Form PC-200)