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***EMPLOYER PROPORTION & PROPORTIONATE SHARE***  
***GASB STATEMENT NO. 68***  
***EMPLOYER EDUCATIONAL VIDEO SERIES***

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# Employer's Proportion

- » Definition:
  - Proportionate relationship of one employer to all employers
  
- » Used to calculate the proportionate share of:
  - Collective net pension liability
  - Collective pension expense
  - Collective deferrals

# Employer's Proportion

- » How proportion is calculated:
  - Current year's contributions
  - Includes accruals
  - Annualized, if affiliated less than one year
  
- » Possible reconciling items:
  - Contributions to Health Care Trust Fund
  - Employer contribution refunds
  - DC Plan transfers (State Division)

# Sample Schedules

## EXAMPLE COST SHARING PENSION PLAN

Schedule of Employer Allocations

December 31, 2014

<u>Reporting Agency</u>	<u>Employer Contributions</u>	<u>Employer Allocation Percentage</u>
State of Example	\$ 2,143,842	38.87545898273340 %
Reporting Agency 1	268,425	4.86749726772785
Reporting Agency 2	322,142	5.84157699476720
Reporting Agency 3	483,255	8.76312710111139
Reporting Agency 4	633,125	11.48080174212610
Reporting Agency 5	144,288	2.61645318344385
Reporting Agency 6	95,365	1.72930567919108
Reporting Agency 7	94,238	1.70886917208210
Reporting Agency 8	795,365	14.42278835557930
Reporting Agency 9	267,468	4.85014346355456
Reporting Agency 10	267,128	4.84397805768317
Total	<u>\$ 5,514,641</u>	<u>100.00000000000000</u>

# Sample Schedules

## EXAMPLE COST SHARING PENSION PLAN

Schedule of Pension Amounts

December 31, 2014

<b>Employer/ Nonemployer (special funding situation)</b>	<b>Net Pension Liability</b>	<b>Deferred Outflow of Resources</b>			<b>Deferred Inflows of Resources</b>			<b>Pension Expense</b>
		<b>Differences Between Expected and Actual Economic Experience</b>	<b>Differences Between Projected and Actual Investment Earnings</b>	<b>Changes of Assumptions</b>	<b>Differences Between Expected and Actual Economic Experience</b>	<b>Differences Between Actual and Projected Investment Earnings</b>	<b>Changes of Assumptions</b>	<b>Plan Pension Expense</b>
Total	\$ <u>99,263,485</u>	<u>1,102,928</u>	<u>5,294,055</u>	<u>3,860,249</u>	<u>978,435</u>	<u>2,735,105</u>	<u>—</u>	<u>4,832,655</u>

# Contribution Reconciliation

Dept xx (Govt Name)														
Supp#	Control ID	Processing Period	Payroll Period	Payroll Period Start Date	Payroll Period End Date	Deposit Date	Member Salary	Retiree Salary	DC Salary	Employer Contributions	Member Contributions	Working Retiree Contributions	Insurance	Total Remitted To PERA
22	RON 43	2013-01	2013-01	2013-01-01	2013-01-31	2013-01-31	\$878,698.78	\$9,013.30	\$82,601.30	\$152,202.94	\$70,295.98	\$721.07	\$261.26	\$223,481.25

Employer Contributions	\$152,202.94
Healthcare Allocation	-\$9,054.66
Refunds	\$0.00
DC Transfers	-\$242.78
<b>Total Actual Contributions</b>	<b>\$142,905.50</b>
Adjustment to Annualize	\$0.00
<b>Total Annualized Contributions</b>	<b>\$142,905.50</b>

Dept xx (Govt Name) - Employer Refunds						
Dept	Supp #	Refund Amount	Transaction Date	Processing Period	Close Date	Payroll Period

# Additional Information

- » Paragraphs 48, 50, 53 in GASB Statement No. 68
- » Implementation Guide for GASB 68: Questions 129, 142
- » Colorado PERA's ***GASB Reporting Standards*** web page
- » Please feel free to email Colorado PERA's GASB Work Group at **[GASBMail@copera.org](mailto:GASBMail@copera.org)**