

**Office of Pensions Fireman Billing Training Frequently
Asked Questions**

1. What is the definition of an Active, Vested or Pension member on the billing roster?

- *Active - Member not vested or on pension.*
- *Vested - Vested pension application received and processed by the Office of Pensions. A member is vested in the Length of Service Award Plan when they have 10 or more years of service and are no longer active.*
- *Pension - Member over the age of 60 and collecting a monthly service award.*

2. How do I correct service that is incorrect on the billing roster?

- *You are only able to correct service for 2 years prior to the current billing year.*
 1. *The Pension Officer must send a letter or email the pensionreports@state.de.us to the Office of Pensions requesting to correct prior years and the reason why no credit was submitted for that year(s).*
 2. *The Office of Pensions will send the information to the DVFA Pension Advisory Committee Chair for approval.*
 3. *If approved, the Office of Pensions will notify the Fire Company/Auxiliary to submit payment for employer & employee contributions owed.*

3. How can a member who has 25 years of service be changed to a “Vested” status on the billing roster?

- *Submission of a signed vested pension application to the Office of Pensions for processing will change the status of a member from “active” to “vested” before the next annual billing period.*

4. How do I transfer a member from my company to another company?

- *The Fire Company/Auxiliary where the member is transferring will complete a new hire form through PeopleSoft during the annual billing process and submits the signed Actuarial form to the Office of Pensions. The transfer can only occur if that member meets their obligation to receive credit for the new company.*

5. Where do I send the members Actuarial form(s) after entered into PeopleSoft and signed by member?

- *Please send directly to...*

*Office of Pensions
860 Silver Lake Blvd., Suite 1
Dover, De 19904-2402*

6. Is the Actuarial form required since I completed the form on-line for new members?

- *Yes, the Office of Pensions requires an original **signed** Actuarial form for each new member.*

**Office of Pensions Fireman Billing Training Frequently
Asked Questions**

7. Do I still need to complete the paper Actuarial form in order to make changes such as address, marital status and beneficiary changes?

- *Yes, the Office of Pensions requires an original **signed** Actuarial form whenever the members' personal data or beneficiary(ies) require updating.*
- *Please use the updated Actuarial form located on our website (www.delawarepensions.com)*

8. If a member dies, what does the Office of Pensions require as validation of the death?

- *Certified copy of the death certificate.*
- *The Office of Pensions will contact the family for the required documentation. You do not have to retrieve the death certificate from the family.*
- *If you have an individual on your roster that you know is deceased, please notify the Office of Pensions of the member's death immediately.*

9. Why did members receive a W-2 from the Office of Pensions instead of a 1099-R Form?

- *An Amendment was made to the Delaware Volunteer Firefighters' Pension Plan effective January 1, 2008 due to an Internal Revenue Service (IRS) Ruling that states the Plan is a Length of Service Award Plan (LOSAP). According to the IRS guidelines, payments and a withdraw of contributions from a LOSAP are considered supplemental employee wages and require a Form W-2 for that year.*

10. How do I remove an inactive non-vested (9 years of service or less) member from my roster?

- *Effective 11/17/09 the procedures for removal of inactive **non-vested** members...*
 1. *Send in a completed Withdraw of Benefits form (WB-1) signed by both the member and the Pension Officer*

or
 2. *If you cannot contact the member to sign the WB-1 form*
 1. *Complete the WB-1 form with just the Pension Officer's signature*
 2. *Include a copy of meeting minutes clearly showing removal of member with first and second vote accepted.*
 3. *When the Office of Pensions approves the refund of service, the refund will be processed and a check sent to the Fire Company/Auxiliary.*
 4. *The member will then be removed from the roster*

11. Who do I contact for assistance with the DVFA Fireman Annual Billing process?

Fire Company/Auxiliary Pension Plan or billing related questions

Manual Load Office Staff

Open_Manual_Loads_Help@state.de.us

(302) 739-4208 or (800) 722-7300

**Office of Pensions Fireman Billing Training Frequently
Asked Questions**

Fire Company/Auxiliary representative contact changes and receiving computer access

Training & Development Team

<http://pensionstraining.delaware.gov/>

(302) 739-4208 or (800) 722-7300

Security Access issues

ERP Functional Team

Please include your SSL VPN & PeopleSoft UserID with all security issues.

Open_ERP@state.de.us

(302) 739-4208 or (800) 722-7300

12. Why is the Fire Company/Auxiliary charged employer cost for members that do not receive service credit?

The fire company is obligated to pay the employer cost for all members on the annual billing roster even when the member does not receive service credit because there is still money to be paid to the pension fund for those individuals that received credit for years prior to 1986 and to continue to fund the LOSAP plan for current and future retirees.

13. How is the Employer cost calculated?

- *Total Prior Cost from the Actuary divided by the Total Prior Years of Service from the DVFA Billing*
- *Multiply by the Total Prior Years of Service from each Organization*
*****Equals the Total Employer Cost for that Organization*

Total Normal Cost from the Actuary divided by the Total Members from the DVFA Billing.

- A) *Multiply by the Total Members of the Organization*
*****Equals the Total Normal Cost for the Organization*

Two totals added together equal the Total Employer Cost

14. How do I complete a Tax Withholding Election form and/or a Direct Deposit form if I am already on a State Pension?

Your Fire monthly pension benefit and State monthly pension will be combined.

Tax Withholding Election Form Options

- *Complete the Tax Withholding Election Form to accommodate the increase in your monthly pension due to collecting your Fire monthly pension benefit*

**Office of Pensions Fireman Billing Training Frequently
Asked Questions**

- *Elect to keep the same tax withholding by writing NO CHANGE at the top of the Tax Withholding Election Form*

Regardless of which option you choose, since you will be receiving additional monies, your tax withholdings could change (unless you currently have a flat dollar amount withheld).

Direct Deposit Form Options

- *To deposit your Fire monthly pension benefit to another bank and/or account, complete the lower portion of the Direct Deposit Form writing a specific dollar amount where indicated - “To have a specific dollar amount go to additional banks ... “. Write in the dollar amount of your Fire monthly pension benefit and the banking information for the desired account.*
- *Elect to keep the same bank/account by writing NO CHANGE at the top of the Direct Deposit Form*