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STATE OF HAWAII
EMPLOYEES' RETIREMENT SYSTEM

May 26, 2023

TO: State and County Directors
State and County Personnel and Payroll Staff

FROM: Thomas Williams, Executive Director
Employees' Retirement System 

SUBJECT: Employer Reporting Requirements and Criteria for Compliance with Act 87, SLH 2015

I am writing to provide an update on the time frame for implementing the employer reporting requirements outlined in the Employees' Retirement System's (ERS) November 16, 2022 memo. Although significant progress has been made, we understand that employers continue to encounter logistical challenges in procuring and/or updating their personnel/payroll systems and are unclear as to what constitutes compliance for penalty purposes. In response to employer concerns, we offer the following:

- **July 1, 2023 to June 30, 2024** will be the Employer Reporting Implementation Period, during which employers should prioritize compliance with the employer reporting requirements outlined in the November 16, 2022 memo. There are baseline reporting requirements that all employers must meet and more information about how the ERS will evaluate compliance with those requirements will be forthcoming.
- **July 1, 2024 to June 30, 2025** will be the Compliance Review and Evaluation Period, during which the ERS will evaluate employers' compliance with baseline reporting requirements for penalty purposes and notify employers if they are determined to be noncompliant.

The ERS requires timely and accurate personnel and payroll information from employers to enable consistent administration of member benefits and to maintain the System's IRS tax-qualified status, which benefits both employers and employees. We therefore appreciate your ongoing cooperation in working with us to achieve that shared goal.

Should you have any questions, please email the employer team at dbf.ers.eemployerteam@hawaii.gov or contact Shanna Sakagawa or James Greubel, Program Specialists, at (808) 586-1791 or (808) 586-1863, respectively.



Employees' Retirement System
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