# Table of Contents

Introduction .................................................................................................................. 3
WDE109D Authority ..................................................................................................... 3
Collection Schedule .................................................................................................... 3
Instructions .................................................................................................................. 4
A. .......................................................................................................................... 4
B. ......................................................................................................................... 5
C. ......................................................................................................................... 6
Downloading, Saving and Printing the WDE109D ......................................................... 9
About DCS ............................................................................................................... 10
WDE109D DCS Roles ............................................................................................. 11
Frequently Asked Questions ..................................................................................... 12
Appendix A: Wyoming Retirement Contribution Rate Changes ......................... 14
Introduction

House Enrolled Act 11 of the 2014 budget session appropriated funds for the purpose of providing reimbursement to school districts for increased contributions to the Wyoming Retirement System (WRS) required by W.S. 9-3-412(a) and 9-3-413. The WDE109D Employer Retirement Contribution Reimbursement Report is completed by school districts in order to report eligible wages to be included in the Wyoming Retirement Contribution Rate calculation. This data provides the documentation for the district to be reimbursed for their increased employer retirement contributions.

The Wyoming Department of Education (WDE) Finance Unit and the Department of Audit review the WDE109D to ensure correctness in reporting and perform a crosscheck with the other School Foundation forms in an effort to ensure consistency in the district’s data. Due to the level of impact these data have on school districts, please ensure adequate time to complete the collection and review for accuracy, completeness, and sensibility. The WDE109D collection is meant to be used by WDE and district employees and is inaccessible to the general public.

This guidebook serves as the definitive instruction set for the data contained within the WDE109D data collection. District staff will be able to review and edit data before certifying the WDE109D collection. The WDE109D will be collected through the Data Collection Suite (DCS) system. Questions regarding the WDE109D should be directed to:

- Trystin Green at (307-777-6206) or trystin.green@wyo.gov

WDE109D Authority

There are several authorities that allow the WDE to collect data for the WDE109D collection. The different authorities are listed below:

- Wyoming Statute § 9-3-412(a)
- Wyoming Statute § 9-3-413
- 2014, Wyo. Sess. Laws, Ch. 19, Sec. 2(b) and (e)

Collection Schedule

The WDE109D is due by the 10th of every month.

Districts also have the option to submit one year-end report in lieu of monthly reporting. Final payments from June distribution must be received by August 13, 2018.
Instructions

The WDE109D is submitted to WDE for reimbursement by completing and uploading the WDE109D Excel form through the WDE Data Collection Suite (DCS). To complete this process follow these steps:

A. Accessing the WDE109D Collection Excel Form

2. Click DATA & REPORTING and select Data Collection Suite-Forms Inventory.
3. Click the carrot next to WDE109D to expand it allowing you to access the information.
4. Click the Documents tab and then WDE109D to retrieve your excel form.
5. Complete the required fields and save the form.
### B. Completing the WDE109D Excel Form

- **Date Range** – Select the date range from the dropdown lists that capture the time you are reporting wages for.
- **District ID** – Select your district from the dropdown list.
- **Name, Phone, Email** – Enter the name, phone number and email address for the person completing the report.
- **Gross Wages** – Enter the district's gross wages or amount paid to both permanent and temporary school district employees, including personnel substituting for those in permanent positions. This includes gross salary for personal services rendered while on the payroll of the school district.
- **Adjustments** – Enter payroll adjustments made to employee wages for the purpose of reallocating state or federal funds. Adjustments may also include corrections for previously submitted salary figures.
- **Non-Eligible Wages** – Enter wages that are included in the Gross Wages amount but not eligible for reimbursement. Examples include but are not limited to non-general fund employees, food service, and federal wages.
  - Wages that qualify are state funded positions that participate in WRS or positions generated by the funding model. Mostly these would be general fund, Summer School/Bridges and Instructional Facilitators.
- **Net Acceptable Salary** - **Do not enter data in this cell.** This is a calculated field = (Gross Wages + Adjustments - Non-eligible Wages).
- **Employee Portion of Reimbursement** - **Do not enter data in this cell.** This is a calculated field = Net Acceptable Salary * Employee Rate Increase Percent.
- **Employer Portion of Reimbursement** - **Do not enter data in this cell.** This is a calculated field = Net Acceptable Salary * Employee Rate Increase Percent.

---

<table>
<thead>
<tr>
<th>INSTRUCTIONS</th>
<th>Employee Rate Increase</th>
<th>0.000%</th>
<th>Employer Rate Increase</th>
<th>1.250%</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Total District Wages</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td></td>
</tr>
<tr>
<td>Gross Wages</td>
<td>Adjustments</td>
<td>Non-eligible Wages</td>
<td>Net Acceptable Salary</td>
<td></td>
</tr>
<tr>
<td>$</td>
<td>$</td>
<td>$</td>
<td>$</td>
<td></td>
</tr>
<tr>
<td><strong>Reimbursement</strong></td>
<td>Employee Portion of Reimbursement</td>
<td>Employer Portion of Reimbursement</td>
<td>Total Reimbursement Claim</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>6</td>
<td>7</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
• Total Reimbursement Claim - Do not enter data in this cell. This is a calculated field = (Employee Portion of Reimbursement + Employer Portion of Reimbursement).

C. Accessing DCS to Upload the WDE109D
2. Click DATA & REPORTING and select Data Collection Suite-Forms Inventory.
3. Click the Data Submission Log In button.

4. Click the Uploads button. After clicking the uploads button you will be prompted to sign in using your Fusion username and password.

![Uploads button on DCS Data Collection Suite](image-url)
5. Enter your Fusion **User name** and **Password** in dialog box that pops up and click **Sign In**.

**Note:** If you do not have access to Fusion, please see your Fusion Administrator.


7. For **File Role in Submission**, select **Primary WDE109**.
8. Click the **Select** button to find your saved excel file.
9. Click **Upload File**.

**Note:** Under Previous Submissions, on the right hand side of the screen, you will see all submissions for your district. You can download any submission from this tab by clicking on that submission.
10. Click the **Validation Report** button to see your errors.

11. Review and correct errors until submission is valid and no errors are shown.
   a. To do this you will need to make your corrections to your excel form and go through the upload process again.
12. Once your submission is valid, the **Certify** button will appear, click it to start the submission of your report to WDE.

13. Click **Certify** again to complete the submission of your report.
Downloading, Saving and Printing the WDE109D

You should keep paper or electronic copies of the certified reports on file for future reference and audit purposes. Through the DCS submissions tab, you will see all submissions for the WDE109D. There are two types of statuses: Editing and Certified. The Editing submission is the one you are working on. The Certified submission is highlighted in green and is the final report submitted to WDE. The Certified submission is the one you should download and save. You can download any report in this list and save or print it at any time.

A. Accessing the Submissions Log

1. Click the Submissions tab.


3. Click the Download button by the submission you wish to download.

4. The following notification will be displayed on the bottom of the screen. Select to either Open or Save the form.
About DCS

A. Logging Out
You can login and logout at any time. All updated data will be captured and retained. If you are inactive for a period of time (not navigating or entering data) the session will “timeout” and you will have to login again. To logout you simply close the web browser or click the logout button.

B. Home Button
1. This is a button. Click the Home button to return to the main DCS page.

C. Support
The Support page has many useful videos, tools, links and information that can help you. Click the Support button on the black navigation bar to go to the Support page.
Clicking the Collection Summary link provides you with a list of reports that are open and the status of that report. Clicking the Download button allows you to retrieve your reports.

WDE109D DCS Roles

The following table outlines what each role is allowed to do in the form.

<table>
<thead>
<tr>
<th>Role</th>
<th>Edit</th>
<th>Validate</th>
<th>Certify</th>
<th>Report</th>
</tr>
</thead>
<tbody>
<tr>
<td>WDE109 Read</td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>Yes</td>
</tr>
<tr>
<td>WDE109 Edit</td>
<td>Yes</td>
<td>No</td>
<td>No</td>
<td>Yes</td>
</tr>
<tr>
<td>WDE109 Certify</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
</tbody>
</table>

To see what roles are assigned to you follow these steps:

1. Go to the Support page.
2. On the right hand side of the screen, under Support Resources, click the green label called Current User Profile.
Frequently Asked Questions

1. How much can I claim on the WDE103 Transportation Report and the WDE401 Special Education Report?
   a. You can claim a total of 12.69% of retirement contributions made for your employees. If you are paying a “fee” for rehired retirees you may claim the full amount instead of the 12.69%.
   b. WDE109D claims for staff reimbursed on the WDE103 must be moved to function code 3590 – Non-Reimbursable Transportation Services.

2. Are rehired retirees eligible for reimbursement?
   a. Rehired retirees are eligible for reimbursement if the employee is paid from the approved sources as listed on the form and they discontinue their monthly benefit and are reinstated as contributing members of WRS. This would not include rehired retirees that are continuing to receive a retirement allowance and not reinstated as contributing members of the WRS. Districts who are paying for rehired retirees that are drawing from their retirement are considered paying a “fee” not a contribution.

3. Can I submit multiple reports within a single reporting period?
   a. No, only one submission is accepted a month. Example: On December 1st you submit a report for November pay then on December 5th you realize you forgot to submit one for October’s pay. If you submit the one for October it will replace the one for November. You should combine the totals from October and November, use a date range of 10/1/15-11/30/15 and submit one report that contains both months’ data.

4. When are the reports due?
   a. Reports are due the 10th of each month. If the 10th falls on a holiday or weekend, it will be processed the following business day.

5. What wages qualify for reimbursement?
   a. You should include anyone participating in the retirement plan other than federally funded and food service employees. Wages that are model generated positions qualify and typically are paid out from the general fund. State funded positions included are summer school and instructional facilitators which are paid out from the special revenue fund. If you have subs that participate in the retirement deduction, they would be included as well.

6. What accounting code should I use to record the reimbursement received?
   a. Please record these reimbursements in the general fund using revenue source code 83290 (Other State Restricted Revenue)

7. What if I pay people in June for July and August contract pay and the retirement rate changes July 1?
a. You would use the WDE109C for only the pay earned in June. Then, use the WDE109D for July and August pay. If WRS requires you to report the July and August wages under the new rate you must complete the correct WDE109 to reflect the rates required by WRS.

8. Should gross wages include all staff or just all retirement eligible staff?
   a. You can report it either way just as long that the “Net Acceptable Salary” is correct and only contains your retirement eligible employees.

9. My July payroll includes of two weeks of work performed in June, how do I report this?
   a. WRS allows the district to decide if they wish to split the pay between fiscal years or not. The WDE109 follows WRS. If you split June and July pay for WRS retirement contributions then you would also split them on the WDE109C & WDE109D.

10. Who do I contact with WDE109D questions?
    a. Contact Trystin Green at 307-777-6206 or trystin.green@wyo.gov.

11. Who do I contact with submission questions?
    a. Contact Trystin Green at 307-777-6206 or trystin.green@wyo.gov.

12. Who do I contact regarding Usernames and Passwords?
    a. Contact your district’s fusion administrator.
    b. If further help is needed you may contact Susan Williams at 307-777-6252 or susan.williams@wyo.gov.
Appendix A: Wyoming Retirement Contribution Rate Changes


<table>
<thead>
<tr>
<th>Timeline</th>
<th>Employee Contribution</th>
<th>Employer Contribution</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Total Employee</td>
<td>Cash Matched Employee</td>
</tr>
<tr>
<td></td>
<td>Contribution</td>
<td>Contribution</td>
</tr>
<tr>
<td></td>
<td>(paid by employee</td>
<td>Funded in Block Grant</td>
</tr>
<tr>
<td></td>
<td>payroll deduction or</td>
<td>or picked up by</td>
</tr>
<tr>
<td></td>
<td>picked up by employer</td>
<td>employer)</td>
</tr>
<tr>
<td>Prior to September 1, 2010</td>
<td>5.57%</td>
<td>5.57%</td>
</tr>
<tr>
<td>September 1, 2010 - August 31, 2013</td>
<td>7.00%</td>
<td>5.57%</td>
</tr>
<tr>
<td>September 1, 2013 - June 30, 2014</td>
<td>7.50%</td>
<td>5.57%</td>
</tr>
<tr>
<td>July 1, 2014 - June 30, 2015</td>
<td>8.25%</td>
<td>5.57%</td>
</tr>
<tr>
<td>July 1, 2015 - June 30, 2016</td>
<td>8.25%</td>
<td>5.57%</td>
</tr>
<tr>
<td>July 1, 2016 - June 30, 2017</td>
<td>8.25%</td>
<td>5.57%</td>
</tr>
<tr>
<td>July 1, 2017 - June 30, 2018 and beyond</td>
<td>8.25%</td>
<td>5.57%</td>
</tr>
</tbody>
</table>