




## MICHIGAN OFFICE OF RETIREMENT SERVICES

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STATE OF  
MICHIGAN

RICK SNYDER  
GOVERNOR

DAVID L. DEVRIES  
DIRECTOR



**DTMB**  
Technology, Management & Budget

September 28, 2018

### PA 328 of 2018 Study Results

Enclosed you will find the results of the [Public Act 328 of 2018](#) report on part time students employed by a community college. This report contains calculations of contributions due as well as late fees and interest as required under [MCL 38.1342](#) based on the data provided by the community colleges for the study period. The late fees and interest are calculated to make the retirement system whole for the time that the contributions were not invested in the market. This calculation is explained in more depth in the executive summary.

Please note that **this report is not an invoice or bill to a community college and should not be treated as such at this point.** The purpose of this report and the calculations provided in it is to assist in having an informed discussion between community colleges, policymakers, plan administrators, and other interested parties.

With the release of this report, the Office of Retirement Services invites feedback, input, questions, and ideas to address the reporting issues highlighted in the report. To start the discussion, legislation has been introduced in the form of [House Bill 6378](#). The options laid out in this bill are not the only options for resolution to the reporting issue, and we look forward to working with interested parties in developing a fair and meaningful approach to resolve the issues surrounding the reporting and contribution gaps highlighted in the report.

Please contact me at (517) 284-4564 or [vandenboschk@michigan.gov](mailto:vandenboschk@michigan.gov). I look forward to working with you.

Sincerely,

Kerrie Vanden Bosch  
Director, Office of Retirement Services  
Department of Technology, Management and Budget

**PA 328 Report**  
for The Michigan Public School Employees' Retirement System, a Pension and  
Other Employee Benefit Trust Fund of the State of Michigan  
July 1, 2014 through June 30, 2018

Prepared By  
Office of Retirement Services  
Department of Technology, Management, and Budget

## Executive Summary

This report is in compliance with Public Act 328 of 2018. This report requires the following information, for each of the 4 school fiscal years preceding the state fiscal year ending September 30, 2018:

- The number of individuals employed by the tax supported community or junior college while enrolled as a part-time student in that same tax supported community or junior college.
- The amount of reporting unit contributions the tax supported community or junior college contributed, associated with an individual employed by the tax supported community or junior college while enrolled as a part-time student in that same tax supported community or junior college.
- The amount of reporting unit contributions the tax supported community or junior college failed to contribute, if any, associated with an individual employed by the tax supported community or junior college while enrolled as a part-time student in that same tax supported community or junior college.

Public Act 300 of 1980 section 38.1342 states,

*“If a reporting unit fails to submit a report or contributions, or both, according to the schedule established by the retirement board, the reporting unit shall pay a late fee. If the remittance of contributions is late, the late fee must include interest for each day that the remittance of contributions is late. The retirement board periodically may establish the late fee, which must not be less than \$25.00, and interest charges, which must not be less than 6% per annum. If a reporting unit fails to correct errors on a report before the errors are discovered by the retirement system or if the errors are intentional, the reporting unit shall pay the late fee and interest charges as described in this subsection for each day that the report is in error, unless reasonable cause is shown to the satisfaction of the retirement system.”*

The late fee is calculated at 2%. In addition, reporting units are also charged interest on delinquent contributions until the amount is paid in full. The interest rate used is based on the actuarial rate of return minus 2%, but never less than 6%. For this time period the interest rate used is 8.48%. Late fees and interest are compounded each pay period. Late fees and interest are not assessed if the balance is less than \$100. Late fees and interest are not meant to be punitive but to make the retirement trusts whole. They are calculated to approximate the interest that the trusts would have received, had the contributions been received timely and invested in the market.

	2015	2016	2017	2018*	Grand Total
<b>Alpena Community College - 47930</b>					
Part Time Student Employees	31	27	34	23	115
Part Time Student Employees Not Reported	31	15	8	9	63
Part Time Student Employees Reported Incorrectly	0	11	19	11	41
Employee/Employer Contributions Paid	\$ -	\$ 4,710.62	\$ 10,138.77	\$ 2,142.38	\$ 16,991.77
Employee/Employer Contributions Owed	\$ 7,107.64	\$ 4,030.97	\$ (902.84)	\$ 843.15	\$ 11,078.91
Late Fees	\$ 298.80	\$ 299.63	\$ 298.80	\$ 402.39	\$ 1,299.62
Interest	\$ 2,274.78	\$ 979.20	\$ 134.88	\$ 70.32	\$ 3,459.18
<b>Grand Total Owed</b>	\$ 9,681.22	\$ 5,309.80	\$ (469.16)	\$ 1,315.86	\$ 15,837.71
<b>Bay De Noc Community College - 41710</b>					
Part Time Student Employees	62	59	58	63	242
Part Time Student Employees Not Reported	39	31	35	14	119
Part Time Student Employees Reported Incorrectly	17	26	19	33	95
Employee/Employer Contributions Paid	\$ 3,656.45	\$ 6,426.24	\$ 5,298.39	\$ 19,798.12	\$ 35,179.20
Employee/Employer Contributions Owed	\$ 21,451.42	\$ 16,498.60	\$ 15,887.73	\$ 7,126.65	\$ 60,964.41
Late Fees	\$ 310.77	\$ 595.78	\$ 915.79	\$ 1,536.39	\$ 3,358.73
Interest	\$ 6,643.19	\$ 3,812.11	\$ 2,258.73	\$ 406.75	\$ 13,120.78
<b>Grand Total Owed</b>	\$ 28,405.37	\$ 20,906.49	\$ 19,062.25	\$ 9,069.80	\$ 77,443.91
<b>Delta College - 40080</b>					
Part Time Student Employees	132	127	129	100	488
Part Time Student Employees Not Reported	130	123	126	97	476
Part Time Student Employees Reported Incorrectly	2	4	3	3	12
Employee/Employer Contributions Paid	\$ 247.54	\$ 1,754.44	\$ 893.49	\$ 1,344.13	\$ 4,239.60
Employee/Employer Contributions Owed	\$ 111,736.88	\$ 113,142.08	\$ 107,409.40	\$ 91,383.80	\$ 423,672.15
Late Fees	\$ 1,165.39	\$ 3,426.78	\$ 5,666.15	\$ 10,298.15	\$ 20,556.47
Interest	\$ 34,582.23	\$ 25,812.56	\$ 15,425.34	\$ 5,348.98	\$ 81,169.10
<b>Grand Total Owed</b>	\$ 147,484.50	\$ 142,381.41	\$ 128,500.89	\$ 107,030.92	\$ 525,397.72
<b>Glen Oaks Community College - 42680</b>					
Part Time Student Employees	5	5	8	3	21
Part Time Student Employees Not Reported	4	5	7	1	17
Part Time Student Employees Reported Incorrectly	1	0	1	2	4
Employee/Employer Contributions Paid	\$ 736.92	\$ -	\$ 1,985.82	\$ 914.69	\$ 3,637.43
Employee/Employer Contributions Owed	\$ 1,918.81	\$ 2,937.46	\$ 2,288.34	\$ 783.71	\$ 7,928.33
Late Fees	\$ 224.10	\$ 299.63	\$ 298.80	\$ 402.39	\$ 1,224.92
Interest	\$ 637.25	\$ 699.90	\$ 383.97	\$ 69.03	\$ 1,790.15
<b>Grand Total Owed</b>	\$ 2,780.16	\$ 3,936.99	\$ 2,971.12	\$ 1,255.13	\$ 10,943.40
<b>Gogebic Community College - 42900</b>					
Part Time Student Employees	19	10	21	12	62
Part Time Student Employees Not Reported	19	10	21	11	61
Part Time Student Employees Reported Incorrectly	0	0	0	0	0
Employee/Employer Contributions Paid	\$ -	\$ -	\$ -	\$ 227.33	\$ 227.33
Employee/Employer Contributions Owed	\$ 3,777.11	\$ 3,434.53	\$ 7,929.18	\$ 2,608.95	\$ 17,749.77
Late Fees	\$ 298.80	\$ 299.63	\$ 299.99	\$ 466.84	\$ 1,365.26
Interest	\$ 1,220.03	\$ 819.87	\$ 1,067.30	\$ 149.46	\$ 3,256.66
<b>Grand Total Owed</b>	\$ 5,295.94	\$ 4,554.03	\$ 9,296.47	\$ 3,225.25	\$ 22,371.69
<b>Grand Rapids Community College - 49230</b>					
Part Time Student Employees	314	310	301	275	1200
Part Time Student Employees Not Reported	31	36	24	29	120
Part Time Student Employees Reported Incorrectly	194	198	215	179	786
Employee/Employer Contributions Paid	\$ 216,051.37	\$ 200,156.34	\$ 246,820.82	\$ 231,054.08	\$ 894,082.61
Employee/Employer Contributions Owed	\$ 19,580.28	\$ 16,241.52	\$ 23,078.32	\$ 16,314.35	\$ 75,214.48
Late Fees	\$ 313.43	\$ 533.28	\$ 967.44	\$ 1,854.25	\$ 3,668.40
Interest	\$ 6,037.46	\$ 3,666.88	\$ 3,340.52	\$ 1,106.39	\$ 14,151.25
<b>Grand Total Owed</b>	\$ 25,931.18	\$ 20,441.68	\$ 27,386.28	\$ 19,274.99	\$ 93,034.13

<b>Henry Ford College - 36811</b>					
Part Time Student Employees	178	153	150	166	647
Part Time Student Employees Not Reported	175	153	149	165	642
Part Time Student Employees Reported Incorrectly	3	0	1	1	5
Employee/Employer Contributions Paid	\$ 2,247.25	\$ -	\$ 988.56	\$ 96.86	\$ 3,332.67
Employee/Employer Contributions Owed	\$ 95,880.13	\$ 90,913.35	\$ 89,436.38	\$ 104,592.23	\$ 380,822.09
Late Fees	\$ 1,031.18	\$ 2,919.09	\$ 4,748.13	\$ 9,003.59	\$ 17,701.99
Interest	\$ 29,807.74	\$ 21,076.48	\$ 13,111.29	\$ 5,939.25	\$ 69,934.75
<b>Grand Total Owed</b>	<b>\$ 126,719.05</b>	<b>\$ 114,908.92</b>	<b>\$ 107,295.79</b>	<b>\$ 119,535.07</b>	<b>\$ 468,458.83</b>
<b>Jackson College - 42510</b>					
Part Time Student Employees	76	65	54	65	260
Part Time Student Employees Not Reported	75	65	52	64	256
Part Time Student Employees Reported Incorrectly	1	0	2	1	4
Employee/Employer Contributions Paid	\$ 176.62	\$ -	\$ 391.55	\$ 476.87	\$ 1,045.04
Employee/Employer Contributions Owed	\$ 46,715.86	\$ 41,213.88	\$ 35,171.01	\$ 35,268.45	\$ 158,369.21
Late Fees	\$ 467.80	\$ 1,346.99	\$ 2,123.24	\$ 3,840.44	\$ 7,778.47
Interest	\$ 14,288.16	\$ 9,297.60	\$ 5,016.45	\$ 2,085.44	\$ 30,687.65
<b>Grand Total Owed</b>	<b>\$ 61,471.83</b>	<b>\$ 51,858.48</b>	<b>\$ 42,310.70</b>	<b>\$ 41,194.33</b>	<b>\$ 196,835.34</b>
<b>Kalamazoo Valley Community College - 42980</b>					
Part Time Student Employees	133	140	156	148	577
Part Time Student Employees Not Reported	35	44	18	12	109
Part Time Student Employees Reported Incorrectly	59	71	104	121	355
Employee/Employer Contributions Paid	\$ 171,328.19	\$ 130,917.96	\$ 169,164.11	\$ 177,413.06	\$ 648,823.32
Employee/Employer Contributions Owed	\$ 88,666.72	\$ 78,064.93	\$ 40,863.39	\$ 50,756.20	\$ 258,351.24
Late Fees	\$ 1,040.29	\$ 2,677.12	\$ 3,882.10	\$ 6,670.39	\$ 14,269.89
Interest	\$ 27,934.87	\$ 18,236.79	\$ 6,367.70	\$ 2,755.60	\$ 55,294.96
<b>Grand Total Owed</b>	<b>\$ 117,641.89</b>	<b>\$ 98,978.84</b>	<b>\$ 51,113.18</b>	<b>\$ 60,182.18</b>	<b>\$ 327,916.09</b>
<b>Kellogg Community College - 45000</b>					
Part Time Student Employees	81	64	59	45	249
Part Time Student Employees Not Reported	81	64	59	45	249
Part Time Student Employees Reported Incorrectly	0	0	0	0	0
Employee/Employer Contributions Paid	\$ -	\$ -	\$ -	\$ -	\$ -
Employee/Employer Contributions Owed	\$ 37,666.76	\$ 37,659.54	\$ 34,956.65	\$ 33,133.70	\$ 143,416.64
Late Fees	\$ 421.64	\$ 1,150.55	\$ 1,903.18	\$ 3,561.56	\$ 7,036.93
Interest	\$ 11,678.70	\$ 8,677.43	\$ 5,184.20	\$ 1,983.68	\$ 27,524.02
<b>Grand Total Owed</b>	<b>\$ 49,767.09</b>	<b>\$ 47,487.52</b>	<b>\$ 42,044.03</b>	<b>\$ 38,678.94</b>	<b>\$ 177,977.58</b>
<b>Kirtland Community College - 43100</b>					
Part Time Student Employees	16	9	8	10	43
Part Time Student Employees Not Reported	1	2	2	0	5
Part Time Student Employees Reported Incorrectly	7	2	4	3	16
Employee/Employer Contributions Paid	\$ 6,573.09	\$ 1,902.20	\$ 3,385.99	\$ 7,163.93	\$ 19,025.21
Employee/Employer Contributions Owed	\$ 1,431.58	\$ 669.06	\$ 761.93	\$ (369.09)	\$ 2,493.49
Late Fees	\$ 253.98	\$ 299.63	\$ 298.80	\$ 402.39	\$ 1,254.80
Interest	\$ 519.30	\$ 226.81	\$ 140.96	\$ 10.84	\$ 897.92
<b>Grand Total Owed</b>	<b>\$ 2,204.86</b>	<b>\$ 1,195.51</b>	<b>\$ 1,201.70</b>	<b>\$ 44.15</b>	<b>\$ 4,646.21</b>
<b>Lake Michigan College - 42080</b>					
Part Time Student Employees	63	45	43	31	182
Part Time Student Employees Not Reported	63	45	43	27	178
Part Time Student Employees Reported Incorrectly	0	0	0	4	4
Employee/Employer Contributions Paid	\$ -	\$ -	\$ -	\$ 1,454.93	\$ 1,454.93
Employee/Employer Contributions Owed	\$ 34,617.28	\$ 24,060.64	\$ 17,802.32	\$ 15,131.84	\$ 91,612.09
Late Fees	\$ 425.37	\$ 973.88	\$ 1,382.89	\$ 2,293.48	\$ 5,075.63
Interest	\$ 10,870.07	\$ 5,703.34	\$ 2,686.06	\$ 975.30	\$ 20,234.77
<b>Grand Total Owed</b>	<b>\$ 45,912.72</b>	<b>\$ 30,737.86</b>	<b>\$ 21,871.27</b>	<b>\$ 18,400.63</b>	<b>\$ 116,922.48</b>

<b>Lansing Community College - 42450</b>					
Part Time Student Employees	361	331	269	268	1229
Part Time Student Employees Not Reported	349	319	77	50	795
Part Time Student Employees Reported Incorrectly	12	12	164	169	357
Employee/Employer Contributions Paid	\$ 9,276.16	\$ 8,233.31	\$ 184,884.02	\$ 245,065.37	\$ 447,458.86
Employee/Employer Contributions Owed	\$ 334,662.33	\$ 321,371.11	\$ 68,601.22	\$ 50,111.80	\$ 774,746.45
Late Fees	\$ 3,401.63	\$ 10,176.94	\$ 14,131.87	\$ 20,795.52	\$ 48,505.95
Interest	\$ 104,033.49	\$ 74,494.95	\$ 12,234.76	\$ 3,988.72	\$ 194,751.93
<b>Grand Total Owed</b>	<b>\$ 442,097.45</b>	<b>\$ 406,043.00</b>	<b>\$ 94,967.85</b>	<b>\$ 74,896.04</b>	<b>\$ 1,018,004.33</b>
<b>Macomb Community College - 41790</b>					
Part Time Student Employees	131	119	116	110	476
Part Time Student Employees Not Reported	85	85	96	88	354
Part Time Student Employees Reported Incorrectly	46	34	20	22	122
Employee/Employer Contributions Paid	\$ 14,093.80	\$ 5,942.38	\$ 5,182.08	\$ 6,381.27	\$ 31,599.53
Employee/Employer Contributions Owed	\$ 107,829.35	\$ 108,877.78	\$ 134,553.45	\$ 114,991.31	\$ 466,251.89
Late Fees	\$ 1,095.72	\$ 3,216.75	\$ 5,724.53	\$ 11,122.12	\$ 21,159.11
Interest	\$ 32,882.14	\$ 24,218.92	\$ 18,699.05	\$ 6,360.54	\$ 82,160.66
<b>Grand Total Owed</b>	<b>\$ 141,807.21</b>	<b>\$ 136,313.44</b>	<b>\$ 158,977.03</b>	<b>\$ 132,473.97</b>	<b>\$ 569,571.66</b>
<b>Mid Michigan College - 42730</b>					
Part Time Student Employees	86	92	49	46	273
Part Time Student Employees Not Reported	22	38	5	6	71
Part Time Student Employees Reported Incorrectly	57	42	27	31	157
Employee/Employer Contributions Paid	\$ 41,915.68	\$ 31,371.79	\$ 32,419.44	\$ 41,487.73	\$ 147,194.64
Employee/Employer Contributions Owed	\$ 31,934.02	\$ 38,087.35	\$ 4,570.42	\$ 859.12	\$ 75,450.91
Late Fees	\$ 407.01	\$ 1,022.70	\$ 1,472.85	\$ 2,015.70	\$ 4,918.25
Interest	\$ 9,893.13	\$ 8,561.08	\$ 860.30	\$ 177.85	\$ 19,492.35
<b>Grand Total Owed</b>	<b>\$ 42,234.15</b>	<b>\$ 47,671.13</b>	<b>\$ 6,903.57</b>	<b>\$ 3,052.66</b>	<b>\$ 99,861.51</b>
<b>Monroe County Community College - 42300</b>					
Part Time Student Employees	130	131	118	103	482
Part Time Student Employees Not Reported	125	129	103	96	453
Part Time Student Employees Reported Incorrectly	2	1	10	6	19
Employee/Employer Contributions Paid	\$ 584.68	\$ 267.48	\$ 1,390.88	\$ 1,013.08	\$ 3,256.12
Employee/Employer Contributions Owed	\$ 37,823.34	\$ 38,868.17	\$ 45,440.23	\$ 44,997.59	\$ 167,129.34
Late Fees	\$ 420.55	\$ 1,116.26	\$ 1,980.61	\$ 4,037.44	\$ 7,554.86
Interest	\$ 11,747.70	\$ 8,807.74	\$ 6,473.71	\$ 2,524.36	\$ 29,553.51
<b>Grand Total Owed</b>	<b>\$ 49,991.59</b>	<b>\$ 48,792.18</b>	<b>\$ 53,894.55</b>	<b>\$ 51,559.39</b>	<b>\$ 204,237.71</b>
<b>Montcalm Community College - 42500</b>					
Part Time Student Employees	16	19	15	10	60
Part Time Student Employees Not Reported	2	0	2	2	6
Part Time Student Employees Reported Incorrectly	12	12	8	2	34
Employee/Employer Contributions Paid	\$ 11,996.58	\$ 16,357.27	\$ 6,526.32	\$ 3,183.45	\$ 38,063.62
Employee/Employer Contributions Owed	\$ 936.58	\$ (1,292.22)	\$ (91.61)	\$ 466.01	\$ 18.77
Late Fees	\$ 139.44	\$ 162.68	\$ -	\$ 138.61	\$ 440.73
Interest	\$ 304.61	\$ 73.07	\$ -	\$ 27.90	\$ 405.58
<b>Grand Total Owed</b>	<b>\$ 1,380.63</b>	<b>\$ (1,056.47)</b>	<b>\$ (91.61)</b>	<b>\$ 632.52</b>	<b>\$ 865.08</b>
<b>Mott Community College - 44920</b>					
Part Time Student Employees	345	252	214	197	1008
Part Time Student Employees Not Reported	343	251	214	197	1005
Part Time Student Employees Reported Incorrectly	2	1	0	0	3
Employee/Employer Contributions Paid	\$ 815.08	\$ 860.34	\$ -	\$ -	\$ 1,675.42
Employee/Employer Contributions Owed	\$ 272,905.64	\$ 196,101.85	\$ 145,070.04	\$ 148,814.16	\$ 762,891.69
Late Fees	\$ 2,453.77	\$ 7,150.39	\$ 10,790.14	\$ 19,061.14	\$ 39,455.44
Interest	\$ 84,320.51	\$ 44,440.32	\$ 20,576.26	\$ 8,308.26	\$ 157,645.34
<b>Grand Total Owed</b>	<b>\$ 359,679.91</b>	<b>\$ 247,692.56</b>	<b>\$ 176,436.44</b>	<b>\$ 176,183.56</b>	<b>\$ 959,992.47</b>

<b>Muskegon County Community College - 41860</b>					
Part Time Student Employees	10	14	16	8	48
Part Time Student Employees Not Reported	1	0	0	0	1
Part Time Student Employees Reported Incorrectly	8	9	14	5	36
Employee/Employer Contributions Paid	\$ 36,573.04	\$ 56,788.66	\$ 51,674.39	\$ 20,811.09	\$ 165,847.18
Employee/Employer Contributions Owed	\$ 7,260.18	\$ (1,381.95)	\$ (1,371.47)	\$ (683.22)	\$ 3,823.54
Late Fees	\$ 139.44	\$ 299.63	\$ 298.80	\$ 402.39	\$ 1,140.26
Interest	\$ 2,154.47	\$ 483.35	\$ 141.43	\$ 82.09	\$ 2,861.35
<b>Grand Total Owed</b>	<b>\$ 9,554.09</b>	<b>\$ (598.97)</b>	<b>\$ (931.25)</b>	<b>\$ (198.73)</b>	<b>\$ 7,825.14</b>
<b>North Central Michigan College - 40090</b>					
Part Time Student Employees	45	32	34	26	137
Part Time Student Employees Not Reported	37	30	34	26	127
Part Time Student Employees Reported Incorrectly	8	2	0	0	10
Employee/Employer Contributions Paid	\$ 868.37	\$ 333.66	\$ -	\$ -	\$ 1,202.03
Employee/Employer Contributions Owed	\$ 24,115.78	\$ 19,119.50	\$ 14,975.87	\$ 15,253.91	\$ 73,465.05
Late Fees	\$ 350.18	\$ 701.25	\$ 1,035.93	\$ 1,849.73	\$ 3,937.09
Interest	\$ 7,509.61	\$ 4,469.69	\$ 2,198.41	\$ 875.86	\$ 15,053.56
<b>Grand Total Owed</b>	<b>\$ 31,975.57</b>	<b>\$ 24,290.43</b>	<b>\$ 18,210.21</b>	<b>\$ 17,979.50</b>	<b>\$ 92,455.70</b>
<b>Northwestern Michigan College- 39450</b>					
Part Time Student Employees	97	87	86	78	348
Part Time Student Employees Not Reported	15	20	10	33	78
Part Time Student Employees Reported Incorrectly	51	44	45	39	179
Employee/Employer Contributions Paid	\$ 53,433.23	\$ 53,311.40	\$ 72,428.23	\$ 52,797.18	\$ 231,970.04
Employee/Employer Contributions Owed	\$ 8,803.91	\$ 11,308.54	\$ 3,548.36	\$ 15,125.80	\$ 38,786.61
Late Fees	\$ 298.80	\$ 315.96	\$ 445.89	\$ 898.49	\$ 1,959.14
Interest	\$ 2,741.73	\$ 2,524.02	\$ 560.98	\$ 806.23	\$ 6,632.96
<b>Grand Total Owed</b>	<b>\$ 11,844.44</b>	<b>\$ 14,148.52</b>	<b>\$ 4,555.23</b>	<b>\$ 16,830.51</b>	<b>\$ 47,378.71</b>
<b>Oakland Community College - 42380</b>					
Part Time Student Employees	130	102	85	81	398
Part Time Student Employees Not Reported	129	101	84	81	395
Part Time Student Employees Reported Incorrectly	1	1	1	0	3
Employee/Employer Contributions Paid	\$ 1,397.51	\$ 257.20	\$ 162.35	\$ -	\$ 1,817.06
Employee/Employer Contributions Owed	\$ 101,331.16	\$ 83,105.20	\$ 65,107.58	\$ 64,242.74	\$ 313,786.68
Late Fees	\$ 1,109.25	\$ 2,893.20	\$ 4,412.34	\$ 7,904.72	\$ 16,319.51
Interest	\$ 31,212.97	\$ 18,906.97	\$ 9,417.13	\$ 3,678.20	\$ 63,215.26
<b>Grand Total Owed</b>	<b>\$ 133,653.37</b>	<b>\$ 104,905.37</b>	<b>\$ 78,937.06</b>	<b>\$ 75,825.66</b>	<b>\$ 393,321.45</b>
<b>Schoolcraft Community College - 41500</b>					
Part Time Student Employees	259	257	249	211	976
Part Time Student Employees Not Reported	238	249	242	199	928
Part Time Student Employees Reported Incorrectly	21	8	7	12	48
Employee/Employer Contributions Paid	\$ 5,398.68	\$ 5,350.74	\$ 1,446.20	\$ 5,832.67	\$ 18,028.29
Employee/Employer Contributions Owed	\$ 142,646.19	\$ 147,092.52	\$ 144,413.65	\$ 124,165.72	\$ 558,318.09
Late Fees	\$ 1,264.89	\$ 4,257.53	\$ 7,147.92	\$ 13,382.06	\$ 26,052.41
Interest	\$ 43,593.44	\$ 33,426.14	\$ 20,244.77	\$ 7,113.15	\$ 104,377.50
<b>Grand Total Owed</b>	<b>\$ 187,504.52</b>	<b>\$ 184,776.19</b>	<b>\$ 171,806.35</b>	<b>\$ 144,660.93</b>	<b>\$ 688,747.99</b>
<b>Southwestern Michigan College - 42310</b>					
Part Time Student Employees	86	69	92	75	322
Part Time Student Employees Not Reported	86	65	90	74	315
Part Time Student Employees Reported Incorrectly	0	4	2	1	7
Employee/Employer Contributions Paid	\$ -	\$ 2,899.28	\$ 776.95	\$ 104.60	\$ 3,780.83
Employee/Employer Contributions Owed	\$ 56,512.89	\$ 34,917.43	\$ 55,173.03	\$ 63,973.65	\$ 210,577.00
Late Fees	\$ 605.83	\$ 1,525.15	\$ 2,390.77	\$ 4,991.02	\$ 9,512.77
Interest	\$ 17,617.53	\$ 8,315.32	\$ 7,768.71	\$ 3,778.01	\$ 37,479.57
<b>Grand Total Owed</b>	<b>\$ 74,736.26</b>	<b>\$ 44,757.90</b>	<b>\$ 65,332.50</b>	<b>\$ 72,742.68</b>	<b>\$ 257,569.33</b>

<b>St. Clair County Community College - 43240</b>					
Part Time Student Employees	64	60	54	57	235
Part Time Student Employees Not Reported	44	46	12	15	117
Part Time Student Employees Reported Incorrectly	17	12	25	37	91
Employee/Employer Contributions Paid	\$ 52,856.88	\$ 32,993.94	\$ 85,499.25	\$ 76,574.41	\$ 247,924.48
Employee/Employer Contributions Owed	\$ 26,412.84	\$ 20,357.73	\$ 21,484.76	\$ 8,885.49	\$ 77,140.83
Late Fees	\$ 334.15	\$ 724.75	\$ 1,191.34	\$ 2,006.56	\$ 4,256.80
Interest	\$ 8,236.47	\$ 4,535.91	\$ 3,202.50	\$ 489.23	\$ 16,464.11
<b>Grand Total Owed</b>	<b>\$ 34,983.46</b>	<b>\$ 25,618.39</b>	<b>\$ 25,878.60</b>	<b>\$ 11,381.28</b>	<b>\$ 97,861.73</b>
<b>Washtenaw Community College - 42640</b>					
Part Time Student Employees	142	138	123	114	517
Part Time Student Employees Not Reported	141	134	122	113	510
Part Time Student Employees Reported Incorrectly	1	4	1	1	7
Employee/Employer Contributions Paid	\$ 174.15	\$ 1,103.16	\$ 241.18	\$ 251.45	\$ 1,769.94
Employee/Employer Contributions Owed	\$ 102,583.08	\$ 85,482.16	\$ 95,022.46	\$ 87,330.18	\$ 370,417.88
Late Fees	\$ 1,084.91	\$ 2,969.06	\$ 4,793.11	\$ 9,428.75	\$ 18,275.84
Interest	\$ 31,861.41	\$ 19,818.61	\$ 13,756.29	\$ 5,093.55	\$ 70,529.85
<b>Grand Total Owed</b>	<b>\$ 135,529.40</b>	<b>\$ 108,269.83</b>	<b>\$ 113,571.86</b>	<b>\$ 101,852.48</b>	<b>\$ 459,223.57</b>
<b>Wayne County Community College - 44010</b>					
Part Time Student Employees	129	163	164	137	593
Part Time Student Employees Not Reported	104	142	141	111	498
Part Time Student Employees Reported Incorrectly	24	21	22	25	92
Employee/Employer Contributions Paid	\$ 32,219.64	\$ 27,096.16	\$ 32,315.68	\$ 35,696.43	\$ 127,327.91
Employee/Employer Contributions Owed	\$ 73,941.75	\$ 90,578.88	\$ 137,459.00	\$ 84,883.53	\$ 386,863.16
Late Fees	\$ 823.86	\$ 2,374.86	\$ 4,755.62	\$ 10,290.83	\$ 18,245.19
Interest	\$ 22,873.13	\$ 20,268.10	\$ 19,462.57	\$ 4,765.29	\$ 67,369.09
<b>Grand Total Owed</b>	<b>\$ 97,638.74</b>	<b>\$ 113,221.84</b>	<b>\$ 161,677.20</b>	<b>\$ 99,939.66</b>	<b>\$ 472,477.44</b>
<b>West Shore Community College - 43170</b>					
Part Time Student Employees	43	41	42	41	167
Part Time Student Employees Not Reported	34	33	37	41	145
Part Time Student Employees Reported Incorrectly	9	8	5	0	22
Employee/Employer Contributions Paid	\$ 673.66	\$ 1,596.16	\$ 1,474.02	\$ -	\$ 3,743.84
Employee/Employer Contributions Owed	\$ 21,195.62	\$ 17,158.88	\$ 17,168.80	\$ 20,364.18	\$ 75,887.48
Late Fees	\$ 269.71	\$ 608.70	\$ 939.44	\$ 1,790.41	\$ 3,608.26
Interest	\$ 6,492.93	\$ 3,939.13	\$ 2,373.91	\$ 1,053.35	\$ 13,859.32
<b>Grand Total Owed</b>	<b>\$ 27,958.26</b>	<b>\$ 21,706.71</b>	<b>\$ 20,482.16</b>	<b>\$ 23,207.94</b>	<b>\$ 93,355.06</b>
<b>Grand Total</b>					
Total Part Time Student Employees	3184	2921	2747	2503	11355
Total Part Time Student Employees Not Reported	2439	2235	1813	1606	8093
Total Part Time Student Employees Reported Incorrectly	555	527	719	708	2509
Total Employee/Employer Contributions Paid	\$ 663,294.57	\$ 590,630.73	\$ 915,488.49	\$ 931,285.11	\$ 3,100,698.90
Total Employee/Employer Contributions Owed	\$ 1,821,445.16	\$ 1,638,619.51	\$ 1,325,807.62	\$ 1,201,355.91	\$ 5,987,228.20
Total Late Fees	\$ 20,450.69	\$ 54,337.78	\$ 84,296.48	\$ 150,847.74	\$ 309,932.69
Total Interest	\$ 563,969.03	\$ 376,292.27	\$ 193,088.17	\$ 70,023.65	\$ 1,203,373.12
<b>Grand Total Owed</b>	<b>\$ 2,405,864.87</b>	<b>\$ 2,069,249.57</b>	<b>\$ 1,603,192.26</b>	<b>\$ 1,422,227.30</b>	<b>\$ 7,500,534.01</b>

\* 2018 totals include late fees and interest charged through November 15, 2018.