EMPLOYER MANUAL

Understanding the PERS Reporting Process

Revised June 2008

PERS | Oregon Public Employees Retirement System

In keeping with the Americans with Disabilities Act, this manual can be provided in an alternative format, which you can request by calling 503-598-7377, 888-320-7377 (toll free), or 503-603-7766 (TTY).

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PERS mission statement

We are a well-respected organization that serves our members by enabling informed retirement and health benefits decisions and delivering retirement and health benefits, effectively and efficiently.

The law

PERS realizes employers have a great responsibility under Oregon law. Employers participating in the Oregon Public Employees Retirement System (PERS) are required to report and remit retirement contributions on time and maintain accurate records.

Information about PERS

Participation in PERS

PERS was established July 1, 1946, to help members plan for financial security after retirement from public employment. In addition to retirement benefits, PERS has provisions for death and disability benefits and for refunds of contributions, plus interest, to members who separate from public employment.

PERS covers all state agencies, including institutions of higher education, community colleges, and all public school districts. County and city governments and political subdivisions—such as rural fire districts, water districts, port districts, and others—also participate in PERS. There are approximately 900 employers, with staff totals ranging from one to over 19,000, participating in PERS.

PERS began with 18,000 participants in 1946. Since then, the system has grown to more than 311,000 members.

Except in a few special cases, employees automatically participate in PERS. Elected and appointed officials can choose whether or not to participate.

Administration

The Public Employees Retirement Board is responsible for the administration and management of PERS. Five Board members are appointed by the governor for three-year terms. Appointments require state Senate ratification. The Board consists of:

- three people with experience in business management, pension management, or investing who are not members of the PERS system;

- one person who is either an employee of the state in a management position or a person who holds an elective office in the governing body of a participating public employer other than the state; and

- one person representing public employees.

Board members meet to review and formulate policies concerning PERS members and retirees. They receive no compensation for their service to PERS but are reimbursed for necessary expenses incurred while serving.

The Board contracts with actuarial, medical, and insurance consultants; the attorney general and other attorneys provide legal services; the state treasurer is the custodian of the funds; and the secretary of state's office performs an annual audit.

The Board selects an executive director who is in charge of PERS' day-to-day operation and who serves at the discretion of the Board.

An administrative and technical staff provide assistance to members and benefit recipients concerning benefits, accounting, communications, and related activities.

Pension programs

PERS administers two pension programs: the Chapter 238 Program (Tier One and Tier Two) and the Oregon Public Service Retirement Plan (OPSRP) Pension Program. New PERS participants become members of OPSRP upon completing their eligibility requirements. Members returning to a PERS-participating employer continue in the Chapter 238 Program if they were hired before August 29, 2003. More information on the differences between the two plans and benefits offered by each can be found in the A-Z Quick Answers for Members help files located on the PERS website.

Oregon Savings Growth Plan

PERS oversees the Oregon Savings Growth Plan (OSGP), a deferred compensation program available to all public employees whose employers choose to participate. OSGP is separate from the retirement programs PERS administers. For more information about OSGP, visit http:// oregon.gov/PERS/OSGP.

Funding/investment

The system receives funds from three main sources:

1. member contributions (either withheld from employee paychecks or paid by employers),

2. employer contributions, and

3. investment income.

Employers participating in PERS have a continuing obligation to fund pensions for their employees. "To fund" means to spread the employer's pension dollar liability over a period of time. An employer does not pay the total liability today, nor when a member retires, but pays normal cost and amortization of unfunded liability over each working month. PERS calculates the contribution rate for each employer as a percentage of salary. The percentage must be sufficient to meet the employer's liability for 30 years.

By statute, the Oregon Investment Council (OIC) is responsible for investment policy. More information on investment policy is available on the OIC website at http://www.ost.state.or.us/divisions/investment/OIC/Members.htm.

As of December 31, 2007, the PERS portfolio exceeded $64 billion.

Communications

PERS has created A-Z Quick Answers for Members help files on its website to provide benefit information to members. The help files replace the member handbooks and provide the most up-to-date benefit information. There is a separate help file for Tier One/Tier Two and OPSRP members.

PERS publishes and distributes a quarterly newsletter, *Perspectives*, to active and retired members. The newsletter informs and educates active and retired members about PERS current events. Active members receive the newsletter from their employers. Retired members receive the newsletter by mail at their address on record.

The *Comprehensive Annual Financial Report* (CAFR) is available on the PERS website. The report provides a comprehensive financial performance of PERS for the fiscal year and the retirement plans it administers.

The Member and Employer Relations Section (MERS) e-mails *Employer Announcements* to employers and posts the announcements on the PERS Employer website to inform employers of issues and topics important to them.

Records confidentiality

ORS 192.502 provides criteria that must be met before PERS can release information to persons seeking public records. PERS cannot release personal information if doing so will constitute an unreasonable invasion of privacy unless the public interest by clear and convincing evidence requires disclosure in a particular instance. Policies on the most frequently requested records are:

Beneficiary information—Information cannot be released over the telephone. PERS requires a written inquiry from the member.

Lists of employees approaching retirement eligibility—For confidentiality reasons, PERS cannot provide lists of employees.

Benefit Estimate Request—PERS cannot prepare a retirement benefit estimate except at the member's request, nor can PERS provide anyone else with a member's benefit estimate without a written release from that member.

Mailing list—PERS does not provide mailing lists.

Contact PERS for further information regarding criteria for release of confidential information.

About this manual

Disclaimer: *This manual is not a legal reference and is not a complete statement of the laws or PERS administrative rules. In any conflict between this manual and Oregon laws or administrative rules, the laws and administrative rules shall prevail.*

This manual provides a reference to help an employer understand its reporting rights and responsibilities and how to report employee contributions. However, this manual does not discuss how to use the Employer Data Exchange (EDX) system to report contributions. For information on that subject, employers should refer to the EDX User Quick Info help file, which is available on the PERS Employer website.

Chapters are listed based on the sequence of events that begins the day an employer hires a new employee and ends the day that individual separates from the employer. Of special importance to employers are Appendix C and Appendix D, which explain how to report different types of demographic and contribution information.

Part 1 – Reporting

Contents

Reporting Wages and Demographics

Remitting Payments

Penalties

The purpose of reporting

The main objective of reporting is to compile data to determine eligibility for retirement benefits. Accurate employee wage and contribution information allows PERS to calculate member contributions.

Employers must also keep PERS informed about the status of their employees by submitting demographic records. These demographic updates help PERS ensure that reported wage and contribution information is consistent with the employment and/or membership status of employees receiving payments.

A word about Employer Data Exchange (EDX)

Before employers can understand their responsibility in reporting employee demographics, wages, and contributions to PERS, they must have a brief understanding of the system PERS uses to collect that data.

EDX is a Web-based system PERS uses to collect employer and employee information. The system uses two key record types to collect the information (see table 1).

Table 1: EDX record types

Record type	Used to report
Demographic (also called Detail 1 or DTL1)	• New hires • Terminations • Leave • Changes to an employee name, address, or SSN information
Wage and Service (also called Detail 2 or DTL2)	• Wages • Hours worked • PERS job class changes • Contributions

Employers access EDX by going to the PERS Employer website at http://oregon.gov/PERS/EMP/index.shtml and clicking on the EDX Live link.

Before using the system for the first time, it is highly recommended the user refer to the EDX User Quick Info help file, which is located on the PERS Employer website. EDX training is also available. Refer to "Resources" in the Appendixes for information on scheduling a training class.

Reporting roles

There are two key reporting roles in EDX:

- **Web Administrator—**The Web administrator activates, inactivates, and resets employer account passwords. In addition, he or she has the authority to unlock accounts and update account profile information. Every employer will have a Web administrator.

- **Payroll Specialist—**A payroll specialist uses EDX to set up his or her own account(s). The Web administrator can assign up to 15 individuals to serve as payroll specialists. Most employers will also have at least one payroll specialist who uses EDX for payroll cycle reporting.

Though the Web administrator can also serve as a payroll specialist, the payroll specialist and Web administrator should be different people to separate the functions of payroll reporting from security administration.

While the Web administrator and payroll specialist(s) serve in the key reporting roles, employers must also designate the following reporting roles to specific personnel if they exist in the organization:

- **Reporting Official**—Typically the head of the agency.

- **Personnel**—Typically the PERS contact in the human resources department.

- **Payroll**—Typically the PERS contact in the payroll department.

- **Other—**Anyone an employer chooses to grant EDX access. An employer might choose this role for an individual it wants to have limited EDX access.

If an employer uses a third-party administrator (TPA) to create its reporting information file, the employer should work with the TPA to understand its role(s) in the reporting process.

Report types

The two report types employers submit for their employees are (1) Demographics and Adjustment Reports and (2) Regular Reports (see table 2 on page 4).

Demographics and Adjustment Reports contain demographic changes and wage and contribution adjustments.

Regular Reports must contain wage and service (DTL2) records for each employee paid during the reporting period, but they can also contain demographic (DTL1) records.

Table 2: Summary of report types and reporting dates

Report type	Contains record types	Reporting dates
Demographics and Adjustment	• Demographics (DTL1) • Positive and negative adjustments • Retroactive payments • Non-qualifying wages (wage code 02)	Any date other than assigned report dates
Regular	• Wage and service (DTL2) • Demographics (DTL1)	Assigned report dates based on reporting frequency

Reporting frequency

An employer's reporting frequency determines the due date for submitting Regular Reports. A report's due date is called the *report date*. Employers must create and submit the required Regular Report on each assigned report date.

PERS will assign employers one of the four reporting frequencies listed below depending on which most closely matches their payroll cycle:

- **Monthly reporting**—Reports are due on the last day of the month.
- **Semi-monthly reporting**—Reports are due on the 15th and the last day of the month.
- **Bi-weekly reporting**—Reports are due every other Friday (as of January 9, 2004).
- **Weekly reporting**—Reports are due every Friday (as of January 2, 2004).

Regular Reports must, at a minimum, contain salary and hours for all payments made to employees since the last report date. It should also include demographic information, if necessary, to inform PERS about changes to an employer's work force since the last report date. Employers must submit their Regular Report to PERS **no later than three** business days after the assigned report date.

Demographics and Adjustment Reports can have any report dates other than the report dates assigned for Regular Reports.

Average overtime hours

Employers define the job classifications or groups for which overtime hours are typically part of employees' compensation and determine the average overtime hours they will allow employees to accrue. The job classes may or may not coincide with PERS job class codes (e.g., general service, police and fire, etc.). Employers should use reasonable judgment and resources to establish a likely average for each job classification. The purpose of the average is to establish a measure-

ment to prevent spiking of the final average salary (FAS). Employers must report average over-time hours to PERS.

For each employee group, the employer selects the closest (rounding up) code from the average overtime hours codes. All employees in a particular class or group must have the same code. If employers are uncertain about the number of hours a group may work, they should estimate toward higher average overtime hours so employees will receive service credit for the hours they worked. PERS does not expect employers to go back over payroll records to calculate a true average. Average overtime hours for employees not subject to overtime should be zero.

Example: An employer determines that all its employees fall into one of three categories: custo-dial, administrative, and teacher. Reviewing past records, the employer determines that custodial employees average 250 hours of overtime per year, teachers average 50 hours of overtime, and administrative employees are not given overtime. After rounding up, the employer would report all custodial employees as 300 hours, all teachers as 100 hours, and all administrative employees as 0 hours.

For any calendar year in which an employer reports overtime wages for an employee no longer in an active status, PERS applies the total non-prorated annual average overtime hours reported to the period the employee was in active status. The calculated amount will not exceed the annual average overtime hours the employer reported for each position.

Employers need to periodically monitor how overtime hours they assigned align with actual overtime hours a group worked and re-designate if necessary. If retroactive changes are required, an Employer Service Center (ESC) account representative can help.

What Is Automated Clearing House?

Automated Clearing House (or ACH) is a network of financial institutions that electronically transmit money back and forth. It is the only transfer method employers may use to remit payment. By statute, if an employer fails to remit payment using ACH, PERS will assess a penalty (see "Penalties" on pages 8 and 9).

Participation in ACH

To participate in ACH, employers must complete the PERS Employer: Automated Clearing House (ACH) Agreement form found on the PERS Employer website. Employers can also request the form by calling the Employer Service Center at 503-603-7788 or toll free at 888-320-7377. Employers **must designate** on the form whether they are choosing ACH credit or ACH debit.

Once completed, employers must mail the form to:

> PERS
>
> attn: MERS (ART Team)
>
> PO Box 23700
>
> Tigard, OR 97281-3700

Important: The form must be an original, not a fax. Once PERS receives the completed form, the enrollment process begins.

Choosing ACH debit or ACH credit

Employers must choose **ACH debit** if they want PERS to initiate an ACH transaction that will deduct the payments from the bank accounts they designate. Neither PERS nor the state of Oregon charge transaction fees for this service. Employer who choose to use the ACH debit method must complete the Authorization Agreement for Employer ACH Debits form found on the PERS Employer website.

Employers who prefer to initiate the payment of funds from their banks to the account PERS designates must choose **ACH credit**. They must work with their financial institutions before initiating ACH credit transactions.

Whichever method employers choose, they must complete a new PERS Employer: Automated Clearing House (ACH) Agreement form and send it to PERS if they change banks or account numbers. PERS will send employers a confirmation letter once it accepts and processes the ACH agreement.

The ACH payment process

PERS sends an ACH confirmation letter that identifies the first remittance statement in which the ACH process takes effect. Remittance statement dates are the 5th and 20th of each month (or prior business day if either date falls on a weekend or holiday).

Remittance statements show both wage and contribution receivables and invoices. They also show all remitted payments.

Payments are due no later than **five** business days after the statement date. A late payment will result in PERS assessing the employer a penalty. The ACH payment must always be for the entire amount due.

If an employer is using the ACH debit process, the state of Oregon will debit the employer's account on the fifth business day after the statement date.

When paying by ACH credit, the employer's bank must transfer payment to PERS with an effective date that is within **five** business days after the statement date. If the bank does not transfer the funds until the sixth day, PERS will assess the employer a late payment penalty.

The ACH transaction **must** include the PERS employer number. PERS will reject the ACH transaction if payment is received without the employer number. In addition, the employer will be subject to a late payment penalty.

Correcting a mistake on an ACH payment

If an employer makes an underpayment, it needs to submit a second transaction to correct the error. When an employer makes an overpayment, the next statement will reflect the overpayment as a credit.

Problems with ACH or the remittance statement

When encountering ACH problems or if payments do not appear on remittance statements, employers should contact the Employer Service Center at 503-603-7788 or toll free at 888-320-7377. Employers can also e-mail PERS at pers.edx.support@state.or.us.

Incurring penalties

Employers incur penalties when:

- reports are submitted **four** or more business days after the end of each reporting period,

- contribution remittance statements are not paid on time (within **five** business days from the statement date), or

- non-ACH payments are remitted.

The dates PERS assesses penalties for late reporting vary depending on employers' assigned reporting cycles. Refer to "Reporting frequency" on page 4 for more information on report cycles.

See Oregon Administrative Rules (OARs) 459-070-0100 for details on penalties PERS assesses for late reporting, 459-070-0110 for details on penalties PERS assesses on late remittance of contribution payments, and 459-005-0225 for details on penalties PERS assesses on non-ACH payments.

Late reporting penalty

Reports submitted **four** or more business days after the assigned reporting date are subject to late reporting penalties. Penalties are charged for every 30 calendar days or fraction thereof that the report is late. Table 3 illustrates when PERS will assess a late reporting penalty to an employer who reports monthly.

Table 3: Monthly reporting cycle and penalties for January

Event	Pay period	Regular report date for salary paid January 1–January 31	Late reporting penalty assessed	Contribution Remittance Statement issued	Late payment penalty assessed
Date	January 1– January 31	January 31	4th business day after January 31	February 5	6th business day after February 5

Important: Regular Reports must be in *released* status in EDX to be deemed received.

The penalty for reporting late is 1 percent of an employer's prior year annual contributions or $2,000, whichever is less, for each 30-day period and fraction thereof that the employer's Regular Report is delinquent. For example: If an employer is scheduled to report contributions on December 15 but does not report until January 24, that employer will incur a 2 percent penalty—a 1 percent penalty for the 30-day period of December 19–January 17 and another 1 percent penalty for the 30-day period of January 18–24.

Late payment penalty

PERS generates remittance statements on the 5th and 20th of every month (or prior business day if either date falls on a weekend or holiday). Employers are required to pay the full balance due amount within **five** business days after the statement date. Payments not paid on time are subject to late payment penalties. The penalty for late remittance is assessed when the remittance statement is paid in full. Penalties are charged every 30 calendar days or fraction thereof from the fifth business day.

The penalty for remitting payments late is 1 percent of the employer and employee contribution amounts on the late remittance statement for each 30-day period and fraction thereof that payment is delinquent. For example: If an employer receives its statement on December 5 and does not remit payment until January 15, that employer will incur a 2 percent penalty—a 1 percent penalty for the 30-day period of December 11–January 9, and another 1 percent penalty for the period of January 10–15.

To calculate late payments, PERS uses the criteria in table 4 to determine when it receives payment.

Table 4: Criteria used to determine date payment is received

Payment method	Payment receive date
ACH	ACH effective date
Check	Postmark date
Generated UAL credit	Posting date

Incorrect payment method penalty

Employers must make payments using Automated Clearing House (ACH). ACH credits must transfer electronically to PERS no later than **five** business days from the remittance statement date. Payments made by a different method are subject to penalties.

Penalties are generated one time against the amount submitted regardless of allocation. PERS assesses a penalty of 1 percent of the payment amount when it receives the payment.

Waivers

Employers who believe PERS has incorrectly or unfairly assessed a penalty can complete an Employer Request for Penalty Waiver form located on the PERS Employer website. After completing the form, employers must send the wavier request to:

> PERS (Attn: ART Team)
>
> PO Box 23700
>
> Tigard, OR 97281-3700

Part 2 – Hiring and Classification

Contents

Hiring

Classification Types

Information new hires require

Table 5 lists the necessary retirement publications and information employers must provide to new employees. The PERS Employer website contains the publications and forms listed in the matrix below.

A checklist similar to table 5 is available in Appendix B to help employers ensure they provide each new employee with all the required retirement publications and information. In addition, the checklist provides a list of required documents employers must send to PERS.

Table 5: Employee PERS publications and information requirement matrix

	Judge Member's Handbook	Unit contribution[1]	Beneficiary form	Elective and Appointive Membership Election form
General service			•	
Police and firefighter		•	•	
School employee			•	
Judge	•		•	•
Legislator			•	•
Elected official			•	•
Retiree returning to work			•	

Retiree returning to work as a new employee

It is important for employers to understand how hiring a retiree can affect that individual's retirement benefits. A PERS Chapter 238 Program (Tier One/Tier Two) retiree can return to work

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1. This applies only to police and firefighters enrolled in the PERS Chapter 238 Program (Tier One and Tier Two).

either as a new employee or retiree. Employers must accurately report the retiree's work status in EDX. (Refer to Appendix C and Appendix D on how to report a retiree returning to work.) If a retiree returns to work as a new employee, he or she will (1) re-establish active membership and (2) his or her retirement benefits will cease.

Retired members returning to work as retirees

A public employer can hire a PERS Chapter 238 Program (Tier One/Tier Two) retiree without causing the retiree to lose his or her monthly service retirement allowance as long as the period(s) of employment by one or more participating public employers do not exceed 1,039 hours in a calendar year. Once the retiree exceeds the 1,039-hour limit, his or her retirement benefits will stop as of the first of the calendar month following the date on which the retiree exceeded the limit. The retiree will then return to active membership. If the retiree exceeds the 1,039-hour limit within the first six months after his or her retirement date, the retiree will be required to repay all retirement benefits he or she received. (See "Retirees who elect the total lump-sum option" on the next page for work restrictions on retirees who took the total lump-sum benefit option.)

Exceptions to the 1,039-hour limit

Retirees who receive a non-reduced retirement allowance are exempt from the 1,039-hour limit and may work any number of hours if they are:

- a teacher or administrator employed by a community college, school, or education service district (ESD) that has its administrative office located in a county with a population of no more than 35,000 inhabitants;[2]

- as a speech/language pathologist or speech/language pathologist assistant employed by a school district or ESD;[2, 3]

- a temporary replacement for an employee serving in the National Guard or as a reserve component of the Armed Forces of the United States who is called to federal active duty;

- on active state duty in the organized militia and have reached normal retirement age;

- a director or assistant director of the Department of Human Services if the governor approves the exception;

- a nurse or employed as a nurse to teach nursing during a nursing workforce shortage declared by the governor or legislative assembly;

- a registered nurse employed as a nursing instructor;[3] or

- employed by:

  - a sheriff of a county with a population with fewer than 75,000 inhabitants;

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2. If you take early retirement, you cannot be employed in the position until at least six months after your effective retirement date to be eligible for this exception.

3. This exception ends January 2, 2017.

- a municipal police department of a city with a population with fewer than 15,000 inhabitants;

- the state or county for work in a correctional institution located in a county with a population with fewer than 75,000 inhabitants;

- the Oregon State Police for work in a county with fewer than 75,000 inhabitants;

- a road assessment district organized under ORS 371.045 to 371.535;

- the legislative assembly or the Oregon State Police for service during a legislative session;

- the Department of Public Safety Standards and Training to provide training under ORS 181.610 - ORS 181.712;[4] or

- the Black Butte Ranch Rural Fire Protection District, the Black Butte Ranch Service District, or the Sunriver Service District.

Important: The above exceptions do not apply to Tier One members who retire before age 58 or Tier Two members who retire before age 60 unless they qualify for retirement with 30 years of service. These retirees are subject to the 1,039-hour limit even if they are employed as listed above.

Retirees serving as elected or appointed officials

A PERS Chapter 238 Program (Tier One/Tier Two) retiree elected or appointed to a position may not work under the 1,039-hour rule. The retiree becomes an active member at the time he or she takes office, and all retirement benefits will cease.

If the retiree did not retire early under the provisions outlined in ORS 238.280(1) or (2) and he or she is elected or appointed to serve as a sheriff, judge, or commissioner in a county with fewer than 75,000 inhabitants, the retiree will continue to receive retirement benefits during his or her term in office as long as he or she does not elect to become an active member.

Retirees who elect the total lump-sum option

A retiree who elected the total lump-sum retirement option or any other option but received a lump-sum payment in lieu of a small allowance under (generally called an AS Refund) who then returns to work in a PERS-participating position may work up to 599 hours in the first six full calendar months following his or her date of retirement without having to repay benefits. The retiree must be designated as a casual, emergency, or seasonal worker.

Any retiree designated as a casual, emergency, or seasonal worker who returns to a PERS-partici-pating position and exceeds 599 hours in the first six months after retirement will have his or her retirement benefits canceled, and he or she will become an active member. The retiree must also repay any lump-sum payment he or she received.

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4. This exception ends January 2, 2017.

A retiree not designated as a casual, emergency, or seasonal worker who returns to a PERS-participating position in the first six months after retirement will have his or her retirement benefits canceled, and he or she will become an active member. The retiree must also repay any lump-sum payment he or she received.

Once the six-month period following a retiree's date of retirement ends, the retiree can work unlimited hours without having to repay benefits. The retiree will re-establish active membership in PERS, and his or her wages will be subject to contributions.

Job class

PERS recognizes eight job classification types for Chapter 238 Program (Tier One/Tier Two) members and two classification types for Oregon Public Service Retirement Plan (OPSRP) Pension Program members—General Service and Police and Fire—as illustrated in Table 6.

Table 6: Job classifications

Job class	Description
General Service (PERS Job Class Code 01)	All employee members are General Service unless specified as another classification.
Police and Fire (PERS Job Class Code 02)	**Police:**[5] • Director and employees of the Department of Corrections; • persons classified as police officers on July 27, 1989, who continue in the same position; • persons who have been classified as police officers for seven consecutive years and are transferred to other positions identified by the director of Corrections as *police officers*; • adult parole and probation officers, including those transferred from the Department of Corrections to county employment under the Community Corrections Act; • Oregon State Police officers; • sheriffs and deputy sheriffs; • city police chiefs and police officers; • Oregon Liquor Control Commission officers; • state capitol and state building police; • Port of Portland airport police; • Department of Agriculture livestock police; • employees of the Board on Police Standards and Training who are not clerical or secretarial personnel; • Department of Justice investigators in the Criminal Justice Division; • full-time jailers; • Oregon State Lottery Commission enforcement agents; • juvenile probation officers working for the Department of Services to Children and Families; and

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5. The Police Officer classification does not include volunteer or reserve police officers, civil deputies, or clerical personnel.

Table 6: Job classifications (*continued*)

Job class	Description
Police and Fire (PERS Job Class Code 02)	• employees at youth correction facilities and juvenile detention facilities who: a. hold valid Oregon teaching certificates and have supervisory, control, or teaching responsibilities over juveniles committed to the custody of the Department of Corrections or the Department of Services to Children and Families; or b. whose primary job descriptions involve custody, control, treatment, investigation, or supervision of juveniles placed in schools; and • juvenile probation officers working for the Department of Services to Children and Families. **Firefighter:** • State and deputy state fire marshal; • Fire Standards and Accreditation Board employees classified other than secretarial or clerical; and • persons employed by cities, counties, or districts whose duties involve firefighting.
TIAA/CREF (PERS Job Class Code 04)	Oregon State System of Higher Education employees who hold academic rank (ORS 243.910) and participate in the Teachers Insurance Annuity Association (TIAA) and College Retirement Equity Fund (CREF) program.
Judge Member (PERS Job Class Code 05)	Judges who serve in the Oregon judicial system: • Supreme Court, • court of appeals, • tax court, • circuit court, and • district court.
Legislator (PERS Job Class Code 06)	Legislators elected by the people to the Oregon State Senate or House of Representatives.

Table 6: Job classifications (*continued*)

Job class	Description
Teachers Retirement Fund Association (TRFA)[6] (PERS Job Class Code 07)	Portland Public Schools employees who were members of the Teacher's Retirement Financial Association integrated into PERS.
Elected Official (PERS Job Class Code 08)	• Officials appointed to an office with a fixed term, • elected officials, • governor-appointed agency directors, and • PERS members involuntarily transferred to a public employer not participating in PERS.
School Employee (PERS Job Class Code 09)	• Employees of a common school district, a union high school district, or an education service district; • employees of the State Board of Higher Education or the Oregon Health and Science University who are engaged in teaching or other school activity at an institution of higher education; • employees of the Department of Human Services, the Oregon Youth Authority, the Department of Corrections, or the State Board of Education who are engaged in teaching or other school activity at an institution supervised by the authority, board, or department; and • employees of a community college district who are engaged in teaching or other school activity.

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6.   Service time counts toward service credit.

Part 3 – Membership

Contents

Qualifying for Membership

Six-Month Waiting Period

600-Hour Rule

Requirements

A new employee must meet three requirements to become an Oregon Public Service Retirement Plan (OPSRP) Pension Program member:

1. complete six months of service uninterrupted by 30 or more consecutive working days,

2. work in a qualifying position, and

3. be on the payroll at the beginning of the first full pay period following the waiting period. The employee must be working for the same employer for whom he or she was working for at the start of the six-month waiting period.

An employee could actually work more than 600 hours in a 12-month period and still not qualify for PERS if that individual does not complete the six-month waiting period.

Important: Employers must submit a demographic (DTL1) record to PERS via EDX as soon as they hire an employee. The DTL1 record alerts PERS that an employer has hired a new employee. PERS uses the date of hire in a qualifying position to determine the employee's membership date.

Membership exclusions

PERS excludes the following employees from OPSRP Pension Program membership:

- judge members;[1]

- any persons performing work as independent contractors;

- any persons who belong to a class of employees that is not eligible to become OPSRP members under the provisions of ORS 238A.070(2);

- any persons, other than Oregon Industries for the Blind workers, provided sheltered employment by a public employer;

- any persons who are inmates of a state institution;

- work-study program employees whose primary relationship with their employers are as students;

- aliens on a training or educational visa;

- managers and other employees of foreign trade offices of the Economic Development Department who live and work in foreign countries under the provisions of ORS 285A.090(13);

- employees of the Oregon University System who actively participate in the Optional Retirement Plan (ORP); and

- employees of the Oregon Health and Science University who actively participate in an alternative retirement plan offered under ORS 243.800.

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1. Judges hired on or after August 29, 2003, may participate in the PERS Chapter 238 Program (Tier One/Tier Two) under the rules established for that program.

Fulfilling the waiting period

An individual employed in a qualifying position on or after August 29, 2003, becomes a member of OPSRP Pension Program following six months of service uninterrupted by 30 or more consecutive working days.[2] PERS will not begin counting the six-month waiting time until the first of the month following an employee's hire date. When the hire date is the first of the calendar month or first working day of the month, the six-month waiting time will begin in the month hired.

The example below illustrates when the employee's waiting time begins.

Example:

Roger

Roger starts working for Employer A on January 3, 2006, because the 2nd of January is a federal holiday. His waiting period also begins on January 3. Roger's OPSRP membership will take effect on July 1, 2006.

January 2006

S	M	T	W	Th	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	24	26	27	28
29	30	31				

Waiting period for employees starting on these days begins on the first business day of the following month.

Hire date.

Six-month waiting period start date.

Mary

Mary starts working for Employer B on January 9, 2006. Her waiting period does not begin until February 1 because her first day on the job was not the first working day in January. Mary's OPSRP membership will take effect August 1, 2006.

January 2006

S	M	T	W	Th	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

February 2006

S	M	T	W	Th	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28				

---

2. "Working days" refers to the days an employer is open for business.

Meeting the rule

A member must perform **at least 600 hours** of service **in a qualifying position each calendar year** to earn retirement credit for that year. A possible exception to this rule exists for PERS Chapter 238 Program (Tier One/Tier Two) employees who separate from employment. (See "Qualification upon separation" below.) Service in a job for which benefits are not provided under the Oregon Public Service Retirement Plan does not meet the 600-hour rule.

PERS Chapter 238 Program members in non-qualifying positions

A position or concurrent positions designated as *non-qualifying* will be considered *qualifying* when the member employed in the position(s) performs 600 or more total hours of service in a calendar year. The employee shall be considered to have performed service in a qualifying position from the hire date or January 1 of the calendar year in which he or she performed more than 600 hours of service, whichever is later.

If a member is employed in a position or concurrent positions designated as *qualifying* and performs fewer than 600 hours of service in a calendar year, the position will be considered *non-qualifying* from the hire date or January 1 of the calendar year in which the employee performed fewer than 600 hours of service, whichever is later.

Academic employees of a community college

Community college academic employees who work .375 FTE hours on a 12-month basis or .5 FTE on a nine-month basis will be considered to have performed 600 hours of service in the calendar year for all purposes.

Qualification upon separation

An employee who separates from employment after working in a position or positions where he or she worked less than a full calendar year and who performs less than 600 hours of service during that year can still satisfy the 600-hour rule. For purposes of determining qualification upon separation from employment but for no other purpose, employers should consider the position qualified up to the date of separation if the employee (1) would have completed 600 or more hours of service had he or she worked the full calendar year in the same position or positions and (2) performed 600 or more hours of service in the previous calendar year.

Part 4 – Member Accounts

Contents

Account Types

Member Account Balance

Introduction

PERS now administers three retirement programs: PERS Chapter 238 Program (Tier One and Tier Two), the Oregon Public Service Retirement Plan (OPSRP) Pension Program, and the Individual Account Program (IAP).

The PERS Chapter 238 Program (Tier One/Tier Two) was the PERS-administered program for new employees until August 29, 2003. On that date, the Oregon Legislature's new pension program—OPSRP—started enrolling new employees who began employment with a PERS-covered employer after that date.

For more information on each pension program and how PERS administers each program's benefits, refer to the appropriate help file for each plan. The help files are located on the PERS website at http://www.oregon.gov/PERS/index.shtml.

PERS Chapter 238 Program (Tier One/Tier Two)

The PERS Chapter 238 Program consists of two different groups of members—Tier One and Tier Two—that are determined by hire date. Tier One members began their six-month waiting period before January 1, 1996; Tier Two members began their six-month waiting period on or after January 1, 1996, but before August 29, 2003. Tier One and Tier Two members can have up to three different accounts: a *regular* account, a Variable Annuity Program account, and an Individual Account Program (IAP) account.

A Tier One or Tier Two member becomes vested in the PERS Chapter 238 Program if (1) he or she has made contributions to the member fund in any part of five calendar years or (2) the member has reached the earliest retirement age.

Membership in the program is portable, meaning an employee who leaves one employer to work for another PERS-participating employer retains his or her PERS Chapter 238 Program (Tier One/Tier Two) membership unless he or she (1) incurs a loss of membership or (2) withdraws from the program. If either of these events occur, the employee becomes an OPSRP member upon return to a PERS-participating employer.

At retirement, PERS uses three methods—Full Formula, Formula Plus Annuity, and Money Match—to calculate member benefits. PERS pays benefits based on the method that provides the highest benefit amount.

Variable Annuity Program

PERS allowed active Tier One and Tier Two members to contribute funds into the Variable Annuity Program. Active members could begin the variable program participation on January 1 of any year and only on the date. The last date members could begin to participate in the Variable Annuity Program was January 1, 2003. After January 1, 2004, members could no longer contribute funds to the variable account. However, PERS continues to credit earnings and losses to previously existing accounts until the member withdraws or retires. PERS-participating judges

who were sitting on the bench on June 30, 2003, can continue to participate in the Variable Annuity Program.

Participation in the Variable Annuity Program required members to contribute 25, 50, or 75 percent of their annual 6 percent member-paid contributions to the variable account; the remaining portion of the 6 percent continued as contributions to the members' regular accounts.

The regular and variable accounts differ primarily by how they are invested. PERS invests the money in regular accounts in a wide diversity of investment types such as stocks, bonds, mortgages, and real estate assets. Money in variable accounts is principally invested in domestic stocks.

Oregon Public Service Retirement Plan (OPSRP) Program

Employees who began their six-month waiting period on or after August 29, 2003, become members of the Oregon Public Service Retirement Plan (OPSRP). OPSRP consists of two components: the Pension Program and the IAP.

Members do not contribute to the Pension Program; employers fund the program. (See "Employer contributions" on page 31.)

A member becomes vested in the OPSRP Pension Program under three possible methods:

- the date the member completes at least 600 hours of service in each of five calendar years,[1]

- the date an active member reaches normal retirement age, or

- if the Pension Program is terminated, the date the termination becomes effective but only to the extent the pension program is then funded.

Important: The five calendar years need not be consecutive. However, any retirement credit accrued before the years in which a member does not complete 600 hours of service during five consecutive calendar years will be forfeited. In addition, the member must complete another six-month waiting period.

Membership in OPSRP is portable, meaning a member who leaves one employer to work for another PERS-participating employer retains his or her membership.

At retirement, OPSRP Pension Program members receive a lifetime monthly pension. A member's final average salary and cumulative retirement credit at retirement becomes the basis of that member's lifetime monthly pension.

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1. The five calendar years need not be consecutive. However, any retirement credit accrued before the years in which a member does not complete 600 hours of service during five consecutive calendar years will be forfeited. In addition, the member must complete another six-month waiting period.

Individual Account Program (IAP)

Most OPSRP Pension Program members and all PERS Chapter 238 Program (Tier One and Tier Two) members have an IAP account as of January 1, 2004.

The 6 percent annual salary contribution formerly going to Tier One or Tier Two members' regular and variable accounts now goes strictly to their IAP accounts. Tier One and Tier Two members did not lose their regular and variable accounts; those accounts still accrue earnings but do not receive the 6 percent salary contribution after January 1, 2004. **Important:** Tier Two members can incur earnings losses.

Employees contribute 6 percent of their annual wages into the IAP. Employers, at their discretion, may pay the 6 percent into the IAP on behalf of their employees.

An employee becomes vested in the employer account on the earliest of the following dates:

- the date he or she completes at least 600 hours of service in each of five calendar years;
- if the IAP is terminated, the date the termination becomes effective but only to the extent the account is then funded; or
- if the employee is an active member:
  - the date he or she becomes disabled,
  - the date he or she reaches normal retirement age, or
  - the date he or she dies.

Member statement

Final earnings are set by the Board and are normally credited to the members' accounts after the March Board meeting.

Once PERS posts the earnings to the members' accounts, it prepares detailed statements of the members' account balances. Account balances consist of all contributions and earnings received as of December 31, 2003, plus any earnings received after December 31, 2003.

Members will receive annual statements in late spring showing their account balances as of the previous December 31, including earnings on their accounts (i.e., 2007 annual statements would be mailed in spring of 2008.) The member statement lists separately only those account balances pertinent to the member.

Part 5 – Salary and Contributions

Contents

Salary

Contributions

Payment Categories

Employer Rates

Employer Statements

Subject and non-subject salaries

PERS statutes define salary as any cash or monetary value paid to an employee in a qualifying position for services rendered. Subject salary is salary that is subject to employer and employee contributions. There are differences between subject salary for Chapter 238 Program (Tier One/ Tier Two) members and OPSRP Pension Program members.

Employers and members do not make contributions to PERS for any non-subject salary paid to a member.

Table 8, on pages 32–35, provides a breakdown of subject and non-subject salaries for each Pension Program.

Contribution types

PERS collects three types of contributions from members and employers. Table 7 defines these contribution types. Employers and members no longer contribute 6 percent of the member's pay to the PERS Chapter 238 Program (Tier One/Tier Two).

Important: Contributions may be subject to taxes at the time of distribution.

Table 7: Types of IAP contributions and their benefits

Contribution type	Defined
Employer-paid pre-tax (EPPT)	Six percent member contribution employers pay on behalf of their employees.
Member-paid pre-tax (MPPT)	Six percent contribution employers withhold from their employees' pay before taxes.
Member-paid after-tax (MPAT)	Six percent contribution employers withhold from their employees' pay after taxes.

Employer contributions

Agreements between employers and their employees determine the method of contribution. Employers then inform PERS in writing of the agreed-upon method of contribution to the employees' Individual Account Program (IAP) accounts.

Employers must pay contributions to PERS based on a percentage of their employees' subject salaries. PERS places those contributions in the employers' reserves to fund their portion of member benefits. The PERS Board sets the contribution percentage employers pay. That rate is based on recommendations from the PERS actuary and is not related to the 6 percent collected for member IAP contributions. Employers make contributions to their reserves regardless of the method of member IAP contributions. Contributions begin the first full pay period on or after an employee's effective date of membership.

Once a member retires, PERS uses money from the employer's reserve to fund the retiree's life-time monthly pension.

Employers can choose to pay the 6 percent contribution on behalf of their employees, which is referred to as *employer-paid pre-paid tax (EPPT) contribution*. Employers who agree to contribute the 6 percent on behalf of their employees make two contributions to the PERS system: one to the members' IAP accounts and a second to the employer's reserve.

PERS also requires employers to contribute to the Retiree Health Insurance Account (RHIA) and the Retiree Health Insurance Premium Account (RHIPA). Contributions to RHIA and RHIPA must be made within **five** business days of the statement assessing those costs.

Table 8: Payment categories

Payment type	Description (Please determine whether your specific compensation fits a general description below.)	PERS Chapter 238 Program members (ORS 238)			OPSRP Pension Program members and IAP-only members (ORS 238A)				Report this type of payment in the following EDX field:
		Tier One members	Tier Two members	Tier One and Tier Two members with IAP (ORS 238)	Tier One or Tier Two members with a "Break in Service"	OPSRP Pension Program members with IAP	OPSRP Pension Program members with no IAP	IAP members only (ORS 238A)	
		This type of payment should be treated as:							
Accelerated payment of an employment contract	Payments on a contract made in advance of service performance.	Non-subject	Non-subject	Non-subject	Non-subject	Non-subject	Non-subject	Non-subject	Non-Subject Salary
Accrued compensatory time	Lump-sum payoff of compensatory time. Compensatory time is defined as paid time off in exchange for time worked above and beyond regular hours for which no remuneration has yet been received. Employers may have "comp time" arrangements with their employees that deviate from this definition. If you are unsure whether a payment for accrued compensatory time meets the above definition, please seek the advice of qualified legal or tax counsel.	Subject	Subject	Subject	Non-subject	Non-subject	Non-subject	Non-subject	Lump-Sum Payoff **
Accrued paid leave	Lump-sum payoff of any paid leave (except lump-sum vacation pay).	Subject	Subject	Subject	Non-subject	Non-subject	Non-subject	Non-subject	Lump-Sum Payoff **
Accrued sick leave	Lump-sum payoff of accrued sick leave.	Non-subject	Non-subject	Non-subject	Non-subject	Non-subject	Non-subject	Non-subject	Non-Subject Salary
Accrued vacation time	Lump-sum payoff of accrued vacation time.	Subject (subject for final average salary)	Subject (non-subject for final average salary)	Subject	Non-subject	Non-subject	Non-subject	Non-subject	Lump-Sum Vacation Payoff **
Advance against future wages	Compensation for work not yet performed.	Non-subject	Non-subject	Non-subject	Non-subject	Non-subject	Non-subject	Non-subject	Non-Subject Salary
Allowance, non-taxable	Allowances excluded from taxable income - includes remuneration in the form of living quarters, lodging, board, or other items of value.	Subject	Subject	Subject	Non-subject	Non-subject	Non-subject	Non-subject	Lump-Sum Payoff **
Allowance, taxable	Allowances included in taxable income - includes remuneration in the form of living quarters, lodging, board, or other items of value.	Subject	Subject	Subject	Subject	Subject	Subject	Subject	Subject Salary, Regular
Annuities	Tax sheltered annuities made at the election of an employee even if not included in his or her taxable income.	Subject	Subject	Subject	Subject	Subject	Subject	Subject	Subject Salary, Regular
Back pay	Compensation paid to an employee for a past unpaid work period. Adjustment of wages that was **not** the result of clerical error, court order, or order of conciliation.	Subject	Subject	Subject	Subject	Subject	Subject	Subject	Subject Salary, Regular (Code 01 - Regular Wages)
Bonus - includable in employee's taxable wages under Oregon law	A gratuitous payment in addition to regular salary or wages.	Subject (except retirement bonus)	Subject (except retirement bonus)	Subject (except retirement bonus)	Subject (except retirement bonus)	Subject (except retirement bonus)	Subject (except retirement bonus)	Subject (except retirement bonus)	Subject Salary, Regular
Bonus - not included in employee's taxable wages	A gratuitous payment in addition to regular salary or wages.	Subject	Subject	Subject	Non-subject	Non-subject	Non-subject	Non-subject	Lump-Sum Payoff **
Cafeteria plan 1 - employer paid (26 USC 125)	Any amount contributed to a cafeteria plan by the employer at the election of the employee that is not included in the employee's income.	Non-subject	Non-subject	Non-subject	Non-subject	Non-subject	Non-subject	Non-subject	Non-Subject Salary
Cafeteria plan 2 - employee paid (26 USC 125)	Any amount contributed to a cafeteria plan by the employee even if not included in the employee's taxable income.	Subject	Subject	Subject	Subject	Subject	Subject	Subject	Subject Salary, Regular

Table 8: Payment categories (*continued*)

Payment type	Description (Please determine whether your specific compensation fits a general description below.)	PERS Chapter 238 Program members (ORS 238)			OPSRP Pension Program members and IAP-only members (ORS 238A)				Report this type of payment in the following EDX field:
		Tier One members	Tier Two members	Tier One and Tier Two members with IAP (ORS 238)	Tier One or Tier Two members with a "Break in Service"	OPSRP Pension Program members with IAP	OPSRP Pension Program members with no IAP	IAP members only (ORS 238A)	
		This type of payment should be treated as:							
Cash or deferred accounts	Cash or deferred arrangement by the employer at the election of the employee that is not included in the employee's taxable income by reason of 26 U.S.C. 402(e)(3). Includes 403(b) and 401(k) plans.	Subject	Subject	Subject	Subject	Subject	Subject	Subject	Subject Salary, Regular
COLA - cost-of-living adjustment, prior period	Adjustment in wages to offset a change in purchasing power, as measured by the Consumer Price Index. If payment is made as a result of a retroactive labor agreement or retroactive compensation arrangement and the adjustment is **not** the result of clerical error or pursuant to an award by a court or by order of or pursuant to a conciliation agreement with an administrative agency charged with enforcing federal or state law protecting employees' rights, payment is considered regular wages and is earned when paid.	Subject	Subject	Subject	Subject	Subject	Subject	Subject	Subject Salary, Regular (Code 01 Regular Wages)
Commission salary	Commissions made from the sale of products or services.	Subject	Subject	Subject	Subject	Subject	Subject	Subject	Subject Salary, Regular
Death pay	Payments made on account of an employee's death, not including compensation for time worked or lump-sum payoffs for accrued sick, vacation, or other accrued leave.	Non-subject	Non-subject	Non-subject	Non-subject	Non-subject	Non-subject	Non-subject	Non-Subject Salary
Deferred compensation	Payments made at the election of an employee even if not included in his or her taxable income.	Subject	Subject	Subject	Subject	Subject	Subject	Subject	Subject Salary, Regular
Expenses	Expenses reimbursed by an employer, which are incidental to the employer's business.	Non-subject	Non-subject	Non-subject	Non-subject	Non-subject	Non-subject	Non-subject	Non-Subject Salary
Flexible benefit plan	Flexible spending accounts for medical and dependent care. (26 USC 125)	Subject	Subject	Subject	Subject	Subject	Subject	Subject	Subject Salary, Regular
IAP contributions (EPPT)	The amount of an employee contribution to the Individual Account Program paid by the employer and not deducted from the employee's compensation.	Non-subject	Non-subject	Non-subject	Non-subject	Non-subject	Non-subject	Non-subject	Non-Subject Salary
IAP contributions (MPPT, MPAT)	The amount of an employee contribution to the Individual Account Program that is: (1) not paid by the employer or (2) paid by the employer and deducted from the employee's compensation.	Subject	Subject	Subject	Subject	Subject	Subject	Subject	Subject Salary, Regular
Leave of absence	Payment for a leave of absence after the date the employer and employee have agreed that no future services in a qualifying position will be performed.	Non-subject	Non-subject	Non-subject	Non-subject	Non-subject	Non-subject	Non-subject	Non-Subject Salary
LSP - lump-sum payoff	See applicable category.								
LSPTO - lump-sum personal time off	See accrued paid leave.								
LSVP - lump-sum vacation payoff	See accrued vacation time.								
Medical premiums for a domestic partner	An amount paid for medical premiums as part of an employer provided benefit package to cover a domestic partner that is not considered salary for the PERS Chapter 238 Program.	Non-subject	Non-subject	Non-subject	Subject	Subject	Subject	Subject	No way to report this at the present time.
Overtime pay	Wages paid for time worked beyond a given upper limit for a day or week.	Subject	Subject	Subject	Subject	Subject	Subject	Subject	Subject Salary, Overtime

Table 8: Payment categories (*continued*)

This type of payment should be treated as:

Payment type	Description	Tier One members	Tier Two members	Tier One and Tier Two members with IAP (ORS 238)	Tier One or Tier Two members with a "Break in Service"	OPSRP Pension Program members with IAP	OPSRP Pension Program members with no IAP	IAP members only (ORS 238A)	Report this type of payment in the following EDX field:
		PERS Chapter 238 Program members (ORS 238)			OPSRP Pension Program members and IAP-only members (ORS 238A)				
Overtime pay for hours exceeding average overtime	Wages paid for time attributable to hours of overtime that exceed the average number of hours of overtime for the same class of employees as established by rule of the Public Employees Retirement Board.	Subject	Subject	Subject	Subject (non-subject for final average salary)	Subject (non-subject for final average salary)	Subject (non-subject for final average salary)	Subject	Subject Salary, Overtime
Prize money compensation	Gratuitous payment or goods with value given to an employee when no services were performed (e.g., a door prize or suggestion award).	Non-Subject	Non-subject	Non-subject	Non-subject (subject if prize is includable in employee's taxable income)	Non-subject (subject if prize is includable in employee's taxable income)	Non-subject (subject if prize is includable in employee's taxable income)	Non-subject (subject if prize is includable in employee's taxable income)	Non-Subject (Subject Salary, Regular if prize is includable in employee's taxable income)
Qualified transportation fringe benefit plan	Pre-tax payments into a qualified transportation fringe benefit account at the election of an employee for reimbursable expenses for qualified parking, vanpooling, and transit passes.	Subject	Subject	Subject	Subject	Subject	Subject	Subject	Subject Salary, Regular
Retirement bonus	Any bonus payment to encourage retirement.	Non-subject	Non-subject	Non-subject	Non-subject	Non-subject	Non-subject	Non-subject	Non-Subject Salary
Retirement gratuitous payment	Any extraordinary payment at the time of retirement not made to everyone and not part of an employee's wages.	Non-subject	Non-subject	Non-subject	Non-subject	Non-subject	Non-subject	Non-subject	Non-Subject Salary
Retirement incentives	Any payment as an incentive for retirement.	Non-subject	Non-subject	Non-subject	Non-subject	Non-subject	Non-subject	Non-subject	Non-Subject Salary
Retirement severance	Any severance payment to encourage retirement.	Non-subject	Non-subject	Non-subject	Non-subject	Non-subject	Non-subject	Non-subject	Non-Subject Salary
Retroactive pay	Retroactive payments made to an employee to correct a clerical error or payments pursuant to an award by a court or payments pursuant to a conciliation agreement under federal or state law. The payments will be allocated to and deemed paid in the periods in which the work was done or would have been done.	Subject	Subject	Subject	Subject	Subject	Subject	Subject	Subject Salary, Regular (Code 04 Retroactive Payment)
Salary advance	Advance payment of salary.	Non-subject	Non-subject	Non-subject	Non-subject	Non-subject	Non-subject	Non-subject	Non-Subject Salary
Salary limit	Any member compensation in excess of the amount listed (prorated for partial-year compensation) is non-subject. The limit will be indexed to incorporate cost-of-living adjustments.	$766,666K	$230K	$766,666K for Tier One $230K for Tier Two	$230K	$230K	$230K	$230K	Non-Subject Salary
Salary school overtime	Payment to school employees for instructional services rendered to Department of Higher Education institutions or the Oregon Health and Science University when those services are in excess of full-time employment. A person employed under a contract for less than 12 months is subject to this restriction only for the months covered by the contract.	Non-subject	Non-subject	Non-subject	Non-subject	Non-Subject	Non-subject	Non-subject	Non-Subject Salary
Severance pay	Lump-sum payment made to an employee in association with an involuntary termination.	Subject	Subject	Subject	Non-subject	Non-subject	Non-subject	Non-subject	Lump-Sum Payoff **
Stipend (coaches)	A fixed amount paid, regardless of number of hours worked, as compensation for services performed above and beyond contracted hours and regular compensation.	Subject	Subject	Subject	Subject	Subject	Subject	Subject	Subject Salary, Regular

Table 8: Payment categories (*continued*)

Payment type	Description (Please determine whether your specific compensation fits a general description below.)	PERS Chapter 238 Program members (ORS 238)			OPSRP Pension Program members and IAP-only members (ORS 238A)				Report this type of payment in the following EDX field:
		Tier One members	Tier Two members	Tier One and Tier Two members with IAP (ORS 238)	Tier One or Tier Two members with a "Break in Service"	OPSRP Pension Program members with IAP	OPSRP Pension Program members with no IAP	IAP members only (ORS 238A)	
		This type of payment should be treated as:							
Stipend (retirement)	Remuneration paid to a retiree when no services are being performed.	Non-subject	Non-subject	Non-subject	Non-subject	Non-subject	Non-subject	Non-subject	Do not report
Stock bonus	Contributions to a cash or deferred arrangement made at the election of the employee and not included in an employee's taxable income by reason of 26 U.S.C. 402(e)(3).	Subject	Subject	Subject	Subject	Subject	Subject	Subject	Subject Salary, Regular
Tax shelters	Contributions to a tax-shelter made at the election of the employee even if not included in an employee's taxable income.	Subject	Subject	Subject	Subject	Subject	Subject	Subject	Subject Salary, Regular
Travel	Travel expenses reimbursed by an employer that are incidental to the employer's business.	Non-subject	Non-subject	Non-subject	Non-subject	Non-subject	Non-subject	Non-subject	Non-Subject Salary
Wages paid to the surviving spouse or dependent children	Wages paid to the surviving spouse or dependent children (under ORS 652.190) on behalf of a deceased member who dies on or after June 29, 2005.	Subject	Subject	Subject	Subject	Subject	Subject	Subject	Subject Salary, Regular
Waiting time salary	Remuneration paid to an employee between an employee's hire date and the date the employee is eligible for membership in PERS or OPSRP.	Non-subject	Non-subject	Non-subject	Non-subject	Non-subject	Non-subject	Non-subject	Subject Salary, Regular (Code 01 - Regular Wages) EDX will not expect contributions during the waiting time.
Workers' compensation payments	Payments made to an employee when he or she is not performing services due to injury that qualifies for workers' comp.	Non-subject	Non-subject	Non-subject	Non-subject	Non-subject	Non-subject	Non-subject	Non-Subject Salary
Gross-up of workers' compensation payment	Payments that are part of an employee benefit package made to an employee who is not performing services due to an injury that qualifies for workers' compensation and the workers' comp payment is lower than his or her regular salary. The member must be in a qualifying position as defined in OAR Chapter 459.	Subject	Subject	Subject	Subject	Subject	Subject	Subject	Subject Salary, Regular

Last updated
10/24/07 - JPD
Comment "(except lump-sum vacation pay)" added to "Accrued paid leave" description.
Reporting category changed to lumpsum payoff.

** Effective with EDX release 4.1.

The above listed payment categories are not all-inclusive. If a payment is not specifically cataloged in one of the categories above, OPSRP includes payments as "subject salary" if payment is: (1) not listed as "not subject," and (2) is includable in the employee's taxable income under Oregon law. (Note: A payment may not be includable in an employee's taxable income and may still be subject if specifically listed as "subject salary" above.) If you are unsure whether a payment should be included in a particular category, please seek the advice of qualified legal or tax counsel.

Current rates

Employer contribution rates are set every two years based upon an actuarial valuation of the PERS system. Current rates will remain in effect until July 1, 2009. Contribution rates are different for the Chapter 238 Program (table 9) and the OPSRP Pension Program (table 10).

Normal cost (NC) rates are the rates calculated as of the valuation date to fund the projected cost of program benefits for employees.[1] Unfunded actuarial liability (UAL) rates are calculated to make up the difference between assets and actual accrued liabilities. A pension UAL rate will be negative if an employer's assets exceed its accrued liabilities.

Retiree Health Insurance Account (RHIA) and Retiree Health Insurance Premium Account (RHIPA) rates finance retiree health insurance programs. Disability rates finance OPSRP disability benefits. RHIA and OPSRP disability rates are paid by all employers. RHIPA is paid only by state agencies.

Table 9: Employer rates for the PERS Chapter 238 Program

Contribution	Rate
Pension Normal Cost (NC)	Varies by employer
Pension Unfunded Actuarial Liability (UAL)	Varies by employer
Retiree Health Insurance Account (RHIA) Normal Cost (NC)	0.11 percent
Retiree Health Insurance Account (RHIA) UAL	0.26 percent
For state agencies only	
Retiree Health Insurance Premium Account (RHIPA) Normal Cost	0.07 percent
Retiree Health Insurance Premium Account (RHIPA) UAL	0.03 percent

Table 10: Employer rates for the OPSRP Pension Program

Contribution	Rate
Pension Normal Cost (NC)	5.82 percent for General Service employees 9.09 percent for Police and Firefighter employees
Pension Unfunded Actuarial Liability (UAL)	Not yet paid; may begin July 1, 2009

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1.   The current valuation date is December 31, 2006.

Table 10: Employer rates for OPSRP Pension Program (*continued*)

Program account	Rates
Disability Normal Cost (NC)	0.33 percent for General Service employees 0.55 percent for Police and Firefighter employees
Disability Unfunded Actuarial Liability (UAL)	Not yet paid; may begin July 1, 2009

Application of pension rates to employer payroll

Normal cost rates (pension, RHIA/RHIPA, and disability) for each program are applied only to employers' subject salaries in that program. However, UAL rates (pension, RHIA/RHIPA and disability) are applied to employers' entire subject salaries in both programs.

How rates are calculated

PERS calculates employer rates as follows:

1. Chapter 238 (Tier One/Tier Two) NC rate x Chapter 238 (Tier One/Tier Two) subject salary = Chapter 238 (Tier One/Tier Two) contribution due

> **Example**
>
> Employer's NC rate (including RHIA and RHIPA) is 6.5 percent.
>
> Subject salary is $3,350.00.
>
> .065 x $3,350.00 = $217.75

2. OPSRP NC rate x OPSRP subject salary = OPSRP contribution due

> **Example**
>
> Employer's NC rate (including RHIA and RHIPA) is 5.82 percent for a general service employee.
>
> Subject salary is $3,200.00.
>
> .0582 x $3,200.00 = $186.24

3. Chapter 238 (Tier One/Tier Two) UAL rates x (Chapter 238 subject salary + OPSRP subject salary) = Chapter 238 (Tier One/Tier Two) UAL contribution due

---

Example

Employer's UAL rate (including RHIA and RHIPA) is 1.5 percent.

.015 x ($3,350.00 + $3,200.00) =

.015 x $6,550.00 = $98.25

---

4. OPSRP UAL rates x (Chapter 238 subject salary + OPSRP subject salary) = OPSRP UAL contribution due

---

Example

Employer's UAL rate (including disability) is .75 percent.

.0075 x ($3,350.00 + $3,200.00) =

.0075 x $6,550.00 = $49.13

The sum of these calculations is the total employer contribution due for the pay period. In the previous examples, the employer's total contribution rate for the pay period would be:

$217.75 + $186.24 + $98.25 + $49.13 = $551.37

Remittance statements

On the 5th and 20th of each month (or prior business day if either date falls on a weekend or holiday), EDX creates a remittance statement. (To find out more about EDX statements, refer to the EDX User Quick Info help file on the PERS Employer website.) EDX generates remittance statements even if no wage and contribution or other invoices exist.

Remittance statements display information about employer payments to PERS, wage and contribution receivables, and other PERS receivables for the specified statement period. EDX provides three levels of statement detail:

- Remittance Statement displays prior balance due, new invoices, and payments made. The statement also lists each invoice on separate lines. Each invoice generated displays total contributions.

- Wage and Contribution Invoice Summary displays contribution information for a specific statement summarized by retirement plan.

- Wage and Contribution Invoice Detail provides member total contribution information for a specific retirement plan and pay date.

Employees designated to receive e-mails from EDX will receive e-mail notification when remittance statements are ready.

Part 6 – Separation

Contents

Rules of Reporting

Reporting Separation

Determining separation date

Separation date is the last date the employee earned wages for hours worked and leave (vacation, sick, comp).

Rule 1: Reporting methods

There are two ways employers can report information to PERS regarding an employee separation. Which reporting method employers use to report the separation depends on the year an employee separates.

Employers must submit a Notice of Separation from a PERS-Covered Position form for all employees who separated from employment before January 1, 2004. The form is available by clicking on the Employer Forms link located on the PERS Employer website at http://oregon.gov/PERS/EMP.

If an employee separates on or after January 1, 2004, his or her employer must use EDX to report the separation except when the separation is due to a disability, in which case the employer must use the Disability Leave Without Pay form to report the separation. The form is available by clicking on the Employer Forms link located on the PERS Employer website at http://oregon.gov/PERS/EMP.

Rule 2: Report before 31-day grace period expires

Employers must report an employee's separation before the 31-day grace period following the date of separation expires.

Before a member can receive benefits, his or her employer must complete the following steps:

1. Verify all wage and service (DTL2) records associated with the member have posted in EDX. If there are any suspended records, those records must be corrected before completing step 2.

2. Submit a demographic (DTL1) record after ensuring step 1 is complete. (Refer to Appendix C for more information about reporting an employee termination.)

Important: Because of confidentiality reasons, PERS cannot help members resolve separation issues that result from employers failing to complete the two previous steps. If members contact PERS regarding the delay of benefits and PERS determines the delay is due to missing or incomplete reporting, PERS will instruct the members to contact their employer.

Rule 3: Final payment of wages

Final payment of wages to an employee who separates from his or her public employer must be within 31 calendar days after the separation date; otherwise, the wages will be considered non-subject salary unless the delay in payment is due to a clerical error, in which case they will be

considered subject salary. In the example below, an employee terminates on February 10. The 31-day grace period extends to March 13.

February 2006

S	M	T	W	Th	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28				

March 2006

S	M	T	W	Th	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

☐ Separation date   ▨ 31-day reporting period   ◯ Final payment

Rule 4: Reporting leave without pay before separation

When reporting separation for an employee who took a leave without pay (LWOP), employers must report both the beginning and ending leave dates before reporting an employee's separation.

Required separation from employment information

Employers must inform PERS when an employee leaves qualifying employment. Table 11 lists the information employers must provide when reporting an employee separation. Employers can use the paper form or EDX.

Table 11: Required employee separation information

Notice of Separation from a PERS-Covered Position form	EDX[1]

• Separation due to retirement, termination, leaving qualified position, or death (including date)
 	
• Process as regular or supplemental separation
 	
• Member name
 	
• Social Security number
 	
• Member address
 	
• Employer name and phone number
 	
• Last day employee worked in a qualifying position
 	
• Last day paid for qualifying employment
 	
• Last day of paid leave, vacation leave, sick leave, or other leave
 	
• Whether the member is on leave without pay (LWOP) during current calendar year
 	
• Unused sick leave information:
  a. Accumulated unused sick leave
  b. Less sick leave transferred in from another employer
  c. Less sick leave reinstated
  d. Less sick leave reported on previous separations
  e. Net unused sick leave for PERS
 	
• Signature of employer representative and date
	• Member name
	
	• Social Security number
	
	• Member address (including country code)
	
	• Last day employee worked in a qualifying position
	
	• Unused sick leave information

---

1. Includes paid leave taken after last day worked.

Part 7 – Special Cases

Contents

USERRA

Leave Without Pay

Lump-Sum Vacation Pay

Disability

CONTENTS

Death

Retroactive Payments

Donated Leave

The law

USERRA is a federal law that provides employees with certain rights to re-employment and benefits upon the completion of duty in the uniformed services. It also protects those employees from discrimination in employment.

Obtaining USERRA certification

The Uniformed Services Employment and Reemployment Rights Act of 1994 (USERRA) is a re-employment law. Once a member qualifies for re-employment, that member is entitled to the applicable retirement benefits provided under Oregon Administrative Rules 459-011-0100 (PERS), 459-011-0110 (PERS), 459-075-0100 (OPSRP), and 459-080-0100 (OPSRP).

Employers are responsible for determining if an employee qualifies for re-employment under USERRA. If the employee is qualified, an employer then submits a completed USERRA Certification form to PERS, which can be found by clicking on the Employer Forms link located on the PERS Employer website at http://oregon.gov/PERS/EMP.

Only after PERS determines an employee meets the requirements under USERRA for re-employment will that employee be eligible for retroactive retirement benefits.

PERS will change the military leave segment to USERRA-qualifying time after receiving the certification form.

Reporting a member on military duty

When an employee leaves his or her employer to fulfill a military obligation, the employer must submit a demographic (DTL1) record via EDX to establish a leave segment. Upon the employee's return to work following his or her military service, the employer submits another DTL1 record to close the military leave segment.
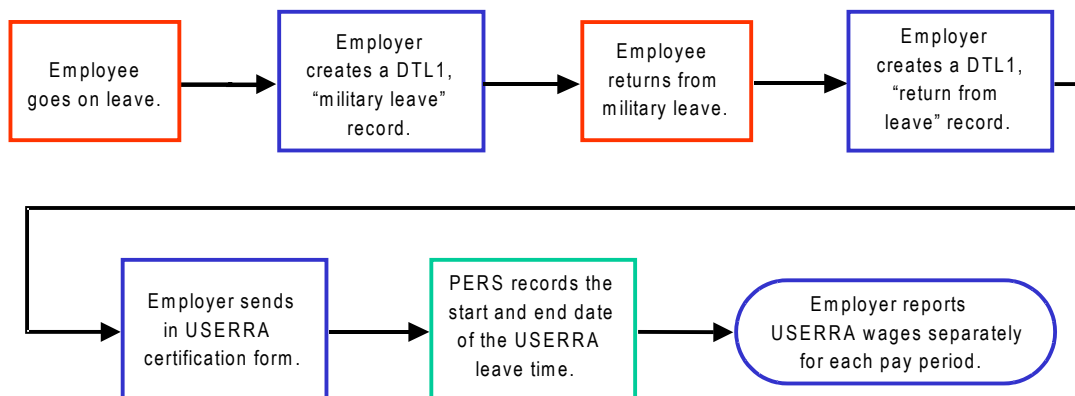
The employer must create wage and service (DTL2) records for each affected reporting period during the USERRA leave time frame. The salary is the estimated wages the employee would have earned had he or she not been on military duty and includes:

- wages the employee earned when he or she left for military service,

- cost-of-living increases and raises he or she would have received, and/or

- increases that would have been paid due to longevity or seniority in the position.

If an employer cannot reasonably estimate the amount, the salary shall be the employee's average rate of pay calculated for a period not to exceed the 12 months immediately preceding the period of USERRA-qualifying military service.

Employer-paid contributions

PERS invoices the employer for Chapter 238 Program (Tier One/Tier Two), OPSRP Pension Program, and IAP contributions when those contributions are employer-paid (EPPT). The contributions will equal the amount the employer would have contributed on the employee's behalf had the employee not left for military service. The employer will then have 30 days to submit the contributions in a lump-sum payment to PERS. When paying a member's contributions, the employer posts those contri-butions through a wage and service (DTL2) record. Once PERS receives the contributions, it will update the employee's account and reflect the corresponding service credit.

Note: Neither the employer nor the PERS Fund are responsible for making up earnings or losses on employee contributions to the member's PERS Chapter 238 Program (Tier One/Tier Two) or Individual Account Program (IAP) account that would have accrued or been credited during the period of duty in the uniformed services. Earnings or losses begin to accrue on make-up contri-butions only after those contributions have been made.

Member-paid contributions

In cases where an employer does not pay the member's contributions, the member has the option of making contributions, either member-paid pre-tax (MPPT) or member-paid after-tax (MPAT), to his or her PERS regular account or IAP account. The employee may make up any or all of the employee contributions that would have been made had he or she never left for qualifying military service. The contributions may be made in installments.

Upon re-employment, the employee has a time period of up to three times the length of service not to exceed five years to submit the make-up contributions. Example: If the employee was gone one year for qualifying military service, the employee will have three years upon re-employment to repay some or all of the contributions. If an employee was gone for four years, the employee has only five years in which to make up the contributions. The employee is not required to make up any of the contributions.

Except for members of the OPSRP Pension Program, members only receive corresponding service credit for the amount of make-up contributions they submit.

Payment

Employers

If the employer makes the employee's contributions, PERS will send the employer an invoice for the amount of *make-up* contributions. The employer will then have 30 days from the date of the invoice to remit the contributions in a lump-sum payment.

Please remit dollars to:

PERS

PO Box 2127

Portland, OR 97208-2127

Employees

If the employee is responsible for making the contributions, PERS will invoice the employee. The employee can then make the make-up contributions in a lump-sum payment or in installments.

An employee who chooses to make installment payments has up to three times the length of service not to exceed five years to submit the payments. To set up an installment plan, the employee must call PERS Accounts Receivable at 503-603-7565.

To make a lump-sum payment, the employee sends his or her payment to:

PERS

PO Box 2127

Portland, OR 97208-2127

Definition

Leave without pay is a period during which an employee is considered employed but not working for his or her employer and is not paid or accruing service time.

Effect on creditable service for Chapter 238 Program members

Any leave without pay (LWOP) that is equal to or greater than a major fraction of a month means a Chapter 238 Program (Tier One/Tier Two) member will not receive any creditable service for that month. Exceptions apply to members on leave without pay who are on loan to the federal government or in the uniformed services.

Reporting a leave without pay

Demographics (DTL1) records created for the leave period after an employee returns to work will not post in EDX. For this reason, employers must immediately create a DTL1 record to report when an employee goes on LWOP and returns to work from LWOP.

Definition

Lump-sum vacation pay means a lump-sum payment for accrued leave in a vacation leave program provided by the employer. The lump-sum payment excludes:

- sick leave programs,

- compensatory time,

- holiday pay, and

- special leaves.

Lump-sum vacation pay is subject to contribution for Chapter 238 (Tier One and Tier Two) members but not for OPSRP members.

Personal time off plans

Personal time off (PTO) plans, which are a combination of vacation, sick leave, bereavement, personal, and other leaves of pay, can be considered vacation pay provided employers have a written policy clearly indicating the percentage of the plan that represents vacation leave. PERS will only consider the percentage defined in policy as vacation pay. Employers whose PTO has a cash option must report to PERS the amount of the lump-sum payoff for the percentage that represents vacation leave.

Example: An employer has a PTO plan cash option that specifies that 25 percent of the cash option is designated vacation pay. An employee receives a lump-sum PTO plan payoff of $350. Twenty-five percent of $350 is $87.50, which is the amount the employer reports to PERS as lump-sum vacation pay.

Qualifying for disability

A member must be totally incapacitated for a minimum of 90 consecutive days before he or she is able to receive disability retirement benefits, at which time the employer must notify PERS that it did not pay subject salary or paid leave benefits to the member during those 90 days. This is exclusive of a cash payoff of accrued vacation or compensatory time. The employer must submit to PERS one of the forms listed in table 12 when an employee files for disability.

Note: All employer reporting must be correct and timely for an approved disability retiree to receive benefits.

Table 12: Filing for disability

Employee status	Form required
Employee is disabled and is taking a leave without pay.	Disability Leave Without Pay
Employee is disabled and has separated from employment.	Notice of Separation from a PERS-Covered Position

Issuance of disability retirement benefits

Important: PERS is unable to pay disability retirement benefits in any month a member receives a salary or paid leave.

If PERS approves the member's disability, benefit payments are effective the first of the month following the last month in which the member received salary from the employer (exclusive of vacation or compensatory payoffs). An estimated disability payment may be made until PERS receives all the necessary documentation needed to calculate the actual benefit payment. PERS will issue a retroactive payment for any accrued disability retirement benefits that become due before the 90-consecutive-day period of incapacitation has elapsed or before receipt of all mandatory member and employer paperwork, including salary and paid leave information.

Denial of disability

When PERS sends a final denial letter to the member denying his or her disability retirement benefits, it also notifies the member's most recent employer that it has denied the member's disability application.

Chapter 238 Program members returning to work within the 90-day trial period

A PERS Chapter 238 Program (Tier One/Tier Two) disability retiree who has not been medically released for any work for which he or she is qualified and who has received his or her first disability benefit check from PERS can return to work in a qualifying position for a 90-day trial period. During this trial period, disability benefits will cease and wages will not be considered salary for the purposes of contributions or benefits until the retiree continues employment beyond 90 days. Employers should not submit demographic (DTL1) or wage and service (DTL2) records or remit contributions to PERS during the trial period. PERS considers the 90-day period a non-qualifying term of employment until completed.

If the member continues employment after the trial service, his or her employer should e-mail the Disability Unit at pers.returntowork@state.or.us before the disability retiree returns to employment. At the end of the 90-day trial period, PERS will send the employer a Completion of PERS-Qualifying Trial Service Employment of Disabled Member form. The employer must submit the form to the PERS Disability Unit for processing, indicating whether or not the employee has successfully completed the trial employment.

Once a member completes his or her trial period, the employer must submit a new-hire DTL1 record and indicate in the record the status date the employee returned to work, not the first day following the date the trial period ended. The employer must also submit DTL2 records for each pay period during the trial period and remit contributions to PERS for the 90-day period. If the 90-day trial period included time in a previous calendar year, the employer must submit a Salary Breakdown form (located in the Employer Forms section of the PERS Employer website) for the applicable prior-year months.

Reporting

In the event of an employee's death, his or her employer must contact PERS and provide the member's name and phone number or address of next of kin. While family and friends normally contact PERS when a member dies, it is helpful if the deceased member's employer also contacts PERS.

Important: Employers must use EDX or submit a Notice of Separation from a PERS-Covered Position form (located in the Employer Forms section of the PERS Employer website) to promptly report an employee's death. Employers must use the form for any employee who dies before January 1, 2004. Any death occurring on or after that date must be reported as a termination/death using EDX.

PERS does not pay the health insurance premiums to beneficiaries of deceased members, regardless whether or not the member belonged to the PERS group-covered plan or former employer's group plan.

Employers who have questions regarding reporting an employee death or who need to report a death should call Customer Service at:

- 503-598-7377, Monday through Friday, 8:30 a.m. to 5 p.m.;
- 888-320-7377 (toll free); or
- 503-603-7766 (TTY).

Retroactive payments as subject salary

PERS determines whether or not retroactive payments constitute subject salary. Retroactive payments of salary considered subject salary are subject to both employee and employer contributions.

In some cases, retroactive payments are treated as subject salary when paid to a member as a result of:

- court order,
- arbitration,
- administrative order,
- private settlement agreement, or
- collective bargaining agreement.

Subject salary includes the entire amount specified in the award as back wages.

A conciliation agreement with an administrative agency charged with enforcing federal or state law protecting an employee's rights to employment or wages may be treated as subject salary.

Contributions on retroactive payments

For purposes of determining employee and employer contributions and to compute benefits, a retroactive payment is allocated to the period the work was actually performed or would have been performed when such payment is a result of:

- court order,
- arbitration,
- administrative order,
- private settlement agreement,
- collective bargaining agreement, or
- conciliation agreement.

Donated or hardship leave

Employers must report donated leave as subject salary. Donated leave is subject to the 6 percent employer-paid pre-tax (EPPT), member-paid pre-tax (MPPT), or member-paid after-tax (MPAT) contribution rate. Contributions on donated leave must be reported during the normal payroll reporting process for the pay period the recipient used the donated leave.

For purposes of determining contributions or benefits, donated leave is not considered subject salary for the donor employee. However, unused donated leave returned to the donor is subject to contributions.

The policy regarding the return of unused donated leave varies from one public employer to another. Collective bargaining agreements for union members determine whether or not unused donated leave is returned to the donor. Employers need to consult their human resources departments regarding the return of unused donated leave. Any unused donated leave may not be reported as unused sick leave for either the donor or donee.

The recipient receives retirement credit for donated leave.

Separation from employment

Employers must report donated leave used as paid sick leave by the recipient as subject salary before the recipient's separation from employment. For purposes of calculating retirement benefits, employers must include in the recipient's last full-month's wages any salary attributable to donated leave that the recipient uses. Employers must report that salary within 31 days after the employee's day of separation for it to be considered subject salary; otherwise, PERS will treat the salary as non-subject salary and will not factor it into the retirement calculation. (For additional information regarding separation, refer to Part 6, "Separation," on pages 42–44.)

Appendixes

Contents

Appendix D – Reporting Wages and Service

Appendix E – Employer Reporting Codes

Appendix F – Error Messages and Solutions

PERS Internet address

Employers can direct their employees to the PERS website at http://oregon.gov/PERS/index.shtml. There they will find:

- A–Z Quick Answers for Members
- Answers to the top 10 telephone questions regarding retirement benefits
- Forms
- *Pre-Retirement Guide*
- Retirement estimates
- Benefit withdrawal information
- Current news
- Financial statements
- Regulations and legislation

Employer Service Center

The Employer Service Center is available to help employers resolve:

- EDX reporting questions and problems
- Automated clearing house (ACH) problems
- Questions or problems regarding remittance statements

Customer Service Representatives

A PERS retirement counselor is available to help members with the following services:

- Personal account information
- Frequently asked questions about death, disability, and divorce
- Domestic relation orders dividing benefits due to divorce
- Applying for disability
- Reporting a death
- Beneficiary determinations
- Pre- and post-retirement death benefit calculations
- Spousal and child support obligations
- Tax liens
- Answers to frequently asked pre-retirement and retirement questions
- Informational meetings regarding the various services PERS provides

Members can call a PERS Customer Service representative at:

- 503-598-7377, Monday through Friday, 8:30 a.m. to 5 p.m.

- 888-320-7377 (toll free)

- 503-603-7766 (TTY)

- 503-598-0561 (fax)

- Customer-Service.PERS@state.or.us (e-mail)

Information meetings

If you believe a meeting with your employees would improve their understanding of the retirement system, PERS can arrange for a staff member to meet with them. Presentations highlight the various services PERS provides its members. A question-and-answer session is included in each presentation. Call the PERS Customer Service Center to request a member meeting.

EDX training

PERS conducts training on how to use EDX, the PERS pension reporting system. The training schedule is available under the Tell Me More section of the *EDX Employer Home Page* or by contacting the Employer Service Center at:

- 888-320-7377 (toll free)

- pers.edx.support@state.or.us (e-mail)

PERS conducts EDX training at its Tigard headquarters. There is no charge for this service.

New hire publication and information checklist

Use the checklist below to help ensure your new employee receives a complete packet of PERS retirement information and publications and that you send PERS the necessary completed forms. PERS recommends you make copies of this page to use for each new employee and that you keep a completed copy in each employee's folder.

	Judge Member's Handbook	Unit contribution[1]	Send to PERS		
			Beneficiary form	Elective and Appointive Membership Election form	Employment of PERS retiree
General service	N/A	N/A	☐	N/A	N/A
Police and firefighter	N/A	☐	☐	N/A	N/A
School employee	N/A	N/A	☐	N/A	N/A
Judge	☐	N/A	☐	☐	N/A
Legislator	N/A	N/A	☐	☐	N/A
Elected official	N/A	N/A	☐	☐	N/A
Retiree returning to work	N/A	N/A	☐	N/A	☐

Name: _____   Date: _____

1. This applies only to police and firefighters enrolled in the PERS Chapter 238 Program (Tier One and Tier Two).

Purpose and usage

The demographic (DTL1) record informs PERS about the current state of your work force, which is necessary to evaluate the reasonableness of the information you submit with your wage and service (DTL2) records. If EDX finds an inconsistency between the demographic status of an employee and the wage and service information submitted, it will produce errors alerting that you might have to submit demographic change information.

Important: Do not create and submit a DTL1 record for each of your employees in every report. Only submit a new DTL1 record for an employee when one or more of following changes occurs:

- employment status (hire, termination, job class change, start or end of leave, or employee death),

- name,

- address, or

- SSN.

The DTL1 record is a multi-purpose record. You can make various demographic changes simultaneously on a single record. For instance, if an employee changes his or her name and is also going on leave, you can change both of these demographics on the same record.

Demographic record field descriptions

Field name	Description
SSN	Employee's current Social Security number. In cases where a change in SSN is being reported, use this field for the new SSN.
Status Code*	This code tells EDX what type of work status change is being reported (hire, termination, death, starting or returning from leave). Use code 00 when changing only personal information (name, address, SSN, etc.).
Status Date	Date the work status change became effective. Must be in the format *MM/DD/YYYY*. Required with status codes other than 00.
Last Date Worked	Date work was last performed or the last date of paid leave (such as vacation, sick leave, comp time, etc.), whichever is later. The date cannot be later than the termination date. Must be in the format *MM/DD/YYYY*. Required when using status code 02 or 10.

Field name	Description
Old SSN	In cases where a change in SSN is being reported, this will be the old, incorrect SSN. A value in this field tells EDX the SSN is being changed.
First Name	Employee's first name.
Last Name	Employee's last name.
Middle Name	Employee's middle name or initial.
Name Change Indicator	Type "Y" if the employee's name has changed or "N" if the employee's name has not changed.
Address – 1	First line of the employee's address.
Address – 2	Second line of the employee's address.
Address – 3	Third line of the employee's address.
City	City in which the employee resides.
State	State in which the employee resides.
Zip – 1	Five-digit ZIP code for the employee's address.
Zip – 2	Four-digit ZIP code extension.
Province	Province in which the employee resides. **Note:** This field is required if Country Code is not "U.S. of America."
Country Code	Code for the country in which the employee resides. "U.S. of America" is the default. The country code is not saved if Address – 1 is blank.
Postal Code	Postal code for the country in which the employee resides. **Note:** This field is required if Country Code is not "U.S. of America."
Date of Birth	Employee's date of birth. Must be in the format *MM/DD/YYYY*.
Gender	Gender of the employee. Type "M" for male, "F" for female.
PERS Job Class Code*	The PERS job class code under which a person is hired. Required only if you use a status code 01 or 13.

Field name	Description
Full Time Equivalent Hours	If you selected 09 for the job class code and 01 or 13 for the status code, this field should contain the number of hours per year an employee in his or her job class must work to be considered as having performed a full year of service. For part-time or substitute employees, select the value that reflects the number of hours the employee would have worked full-time in that position. Round down if actual FTE falls between the values listed. For job class codes other than 09, select "2000." PERS uses this information to calculate annual service credit.
Average Overtime Hours	If PERS Job Class Code has a value in it, select the number of annual overtime hours considered average/reasonable for the job class. This sets a cap on how many overtime hours PERS will use to calculate a retiree's final average salary.
Unused Sick Leave Hours	Number of accumulated sick leave hours. Only enter a value when using status code 02 or 10.
Contract No. of Months	Number of actual months the employee is contracted to work, regardless of how paid. Required only if you use job class code 09. Values are restricted to the following: 00, 09, 10, 11, and 12.
Employer Site Distribution Code	Optional field you can use to sort members' annual statements. (Example: For a large employer who has employees at five different work sites, use an employer site distri-bution code of "A" for the employees at site A, "B" for the employees at site B, etc.)
Non PERS Data Memo	Field you can use to make notes about the record.

* See Appendix E on pages 103–105 for a complete list of codes.

Reporting a new employee

To report a new employee, create a demographic (DTL1) record with values similar to those shown in the following example.

Screen field name	Example	Notes
SSN	000000000	Required.
Status Code	01 – New Hire	Required.
Status Date	01/08/2004	Required. For part-time/temporary workers not in a qualifying position before 2004, type "01/01/2004" or the actual hire date if later than 01/01/2004.
First Name	Howard	Required.
Last Name	Johnson	Required.
Name Change Indicator	N	Required. "N" is the default.
Address – 1	2496 Main St.	Required. If the employee address includes a unit, apartment, or condo number, type the number in this field. Use a PO Box instead of a street address if one is available.
Address – 2		Optional—may be needed for some addresses. **Do not** type a unit, apartment, or condo number in this field.
Address – 3		Optional—may be needed for some addresses. **Do not** type a unit, apartment, or condo number in this field.
City	Tigard	Required.
State	OR	Required.
Zip – 1	97224	Required.
Zip – 2		Optional.

Screen field name	Example	Notes
Province		Use for foreign address, where Country Code is other than "U.S. of America."
Country Code	U.S. of America	Required.
Postal Code		Use for foreign address, where Country Code is other than "U.S. of America."
Date of Birth	07/04/1977	Required.
Gender	M	Required.
PERS Job Class Code	01	Required. Make sure to select the code correctly. If you select the code incorrectly and the report posts, you will need to submit a Demographics and Correction Report form.
Full Time Equivalent Hours	2000	Required. Select a value other than "2000" only if the employee is both a school employee and new hire or non-qualified hire.
Average Overtime Hours	00	Required. Select the number of annual overtime hours the employee is expected to work during the year.

Reporting an employee termination

To report an employee termination, create a demographic (DTL1) record with values entered in the required fields, as shown in the following example.

Important: You must create a termination DTL1 record for a former employee before reporting his of her death. Do not report a member's date of death in the Status Date field unless the member died while still employed or you have previously submitted a DTL1 termination record (using status code 02 - Terminated) for the member.

Screen field name	Example	Notes
SSN	000000000	Required.
Status Code	02 – Terminated	Required. Used for employees terminated, retired, or laid off. Use code 10 when reporting an employee or former employee's death.
Status Date	01/15/2004	Required. Type the date of termination, or date of death if the employee died while still employed or a termination record was previously posted.
Last Date Worked	01/15/2004	Required. Type the last date the employee actually worked. The date can be the same as the Status Date but cannot be later than the Status Date.
First Name	Stuart	Required.
Last Name	Appleby	Required.
Name Change Indicator	N	Required. "N" is the default.

Screen field name	Example	Notes
Address – 1	110 Main St.	Required. If the employee address includes a unit, apartment, or condo number, type the number in this field. Use a PO Box instead of a street address if one is available.
Address – 2		Optional—may be needed for some addresses. **Do not** type a unit, apartment, or condo number in this field.
Address – 3		Optional—may be needed for some addresses. **Do not** type a unit, apartment, or condo number in this field.
City	Aloha	Required.
State	OR	Required.
Zip - 1	97007	Required.
Zip - 2	2052	Optional.
Province		Use for foreign address, where Country Code is other than "U.S. of America."
Country Code	U.S. of America	Required.
Postal Code		Use for foreign address, where Country Code is other than "U.S. of America."
Unused Sick Leave Hours	10.5	Required if unused sick leave remains.

Reporting an employee leave without pay segment

When an employee begins a leave without pay (LWOP), create a demographic (DTL1) record with values similar to those shown in the following example. Report beginning and ending leave dates in separate reports in the order in which they occur. Report earned wages in a separate report after reporting LWOP dates.

Screen field name	Example	Notes
SSN	000000000	Required.
Status Code	03 – On Family Leave	Required. Select the appropriate code for the type of leave the employee is beginning.
Status Date	01/15/2004	Required.
First Name	Stuart	Required.
Last Name	Appleby	Required.
Name Change Indicator	N	Required. "N" is the default.

When the employee returns from LWOP, create a DTL1 record with values similar to those shown below. Report earned wages in a separate report after reporting LWOP dates.

Screen field name	Example	Notes
SSN	000000000	Required.
Status Code	08 – Return from Leave	Required.
Status Date	01/30/2004	Required.
First Name	Stuart	Required.
Last Name	Appleby	Required.
Name Change Indicator	N	Required. "N" is the default.

Reporting an employee change of address

To change an employee's address, create a demographic (DTL1) record with values similar to those shown in the example below.

Screen field name	Example	Notes
SSN	000000000	Required.
Status Code	00 – No Change in Status	Required. This code tells EDX there is no change in employment status; only personal information is being changed.
First Name	Howard	Required.
Last Name	Johnson	Required.
Name Change Indicator	Y	Required. "N" is the default. The example shown here demonstrates the ability to change an employee's name and address in the same record, i.e., in situations where an employee's name and address changed because of a marriage.
Address – 1	2496 Main St.	Required. Type new address. If the employee address includes a unit, apartment, or condo number, type the number in this field. Use a PO Box instead of a street address if one is available.
Address – 2		Optional—may be needed for some addresses. **Do not** type a unit, apartment, or condo number in this field.

Screen field name	Example	Notes
Address – 3		Optional—may be needed for some addresses. **Do not** type a unit, apartment, or condo number in this field.
City	Tigard	Required. Type new city.
State	OR	Required. Type new state.
Zip – 1	97224	Required. Type new five-digit ZIP code.
Zip – 2		Optional.
Province		Use for foreign address, where Country Code is other than "U.S. of America."
Country Code	U.S. of America	Required.
Postal Code		Use for foreign address, where Country Code is other than "U.S. of America."

Reporting an employee name change

To change an employee's name (i.e., in cases where an employee's name changes as a result of marriage or divorce), create a demographic (DTL1) record with values similar to those shown in the following example.

Screen field name	Example	Notes
SSN	000000000	Required.
Status Code	00 – No Change in Status	Required. This code tells EDX there is no change in employment status; only personal information is being changed.

Screen field name	Example	Notes
First Name	Mary	Required. Type the new name, or previous name if first name did not change.
Last Name	Appleby	Required. Type the new name, or previous name if last name didn't change.
Name Change Indicator	Y	Required. Must type "Y" if the employee's name changed.

Reporting a change to an employee's SSN

To change an employee's SSN, create a demographic (DTL1) record with values similar to those shown in the following example.

Screen field name	Example	Notes
SSN	000000000	Required. Type new SSN.
Status Code	00 – No Change in Status	Required. This code tells EDX there is no change in employment status; only personal information is changing.
Old SSN	111111111	Required. Type previous SSN.
First Name	Stuart	Required.
Last Name	Appleby	Required.
Name Change Indicator	N	Required.

Correcting posted demographic records

You might post a demographic (DTL1) record with incorrectly submitted information. If personal information was incorrect, you can create and submit another DTL1 record with a status code of 00 – No Change in Status to update PERS with the correct information for:

- SSN,
- first and last name,
- address,
- gender, or
- date of birth.

However, there may be cases where other fields in the record have errors, e.g., a new-hire DTL1 record is submitted with the wrong status date for the date of hire. Currently, there is no mechanism in EDX to correct fields (other than those listed above) in posted DTL1 records.

If other demographic information is posted in error, **do not** submit a second DTL1 record with corrected information expecting the new record to overwrite the old. In many cases, this will produce undesirable results as EDX attempts to make sense of conflicting information. Instead, for each DTL1 record posted with erroneous information, you should complete a Demographics Correction Report form, which can be found on the PERS Employer website, and mail or fax it to PERS. The form allows you to identify the initial DTL1 record with the problem and supply the corrected information for PERS to correct manually.

Purpose and usage

Use the wage and service (DTL2 or Detail 2) record for reporting an employee's wages, hours worked, and member contributions for each date payments are made to the employee during the reporting cycle. For example, an employer who has a monthly reporting frequency might pay an employee two separate times during the month. The employer's monthly report should contain two DTL2 records for this employee, reflecting information related to each payment date. An employee may have multiple records in a single report if he or she received payments on multiple days during the reporting period.

You can also use DTL2 records to adjust records in previous reports posted with incorrect information. A discussion and examples of adjustments are covered on pages 85–92.

A secondary purpose for the DTL2 record is to report job class changes for your existing employees. **Note:** This is the only type of employee change reported in a DTL2 record.

Wage and service record field descriptions

Field name	Description
SSN	Employee's current Social Security number. In cases where a change in SSN is being reported, use this field for the new SSN.
First Name	Employee's first name.
Last Name	Employee's last name.
Pay Date	Date the employer paid the employee. The date typed in the Pay Date field cannot be earlier than the date typed in the Work Period Begin Date field. Must be in the format *MM/DD/YYYY*.
Work Period Begin Date	Work Period Begin Date and Work Period End Date fields are used to allocate wages to the periods in which they were earned. The hours and salary need to be allocated to pay periods and along month boundaries. This field must contain a date if the value in the PERS Job Class Code, Full-Time Equivalent Hours, or Average Overtime Hours field changes or the employer is a local government. The date must be in the format *MM/DD/YYYY*. The date typed in the Work Period Begin Date field cannot precede the employee's start date for the current job segment.

Field name	Description
Work Period End Date	Work Period Begin Date and Work Period End Date fields are used to allocate wages to the periods they were earned. The hours and salary need to be allocated to pay periods and along month boundaries. This field must contain a date if the value in the PERS Job Class Code, Full Time Equivalent Hours, or Average Overtime Hours field changes or the employer is a local government. The date must be in the format *MM/DD/YYYY*. The date typed in the Work Period End Date field cannot be later than a date previously reported in the Last Date Worked field.
Hours Worked (Regular)	Total hours the employee worked that are considered regular salary. Use a decimal to report partial hours.
Hours Worked (Overtime)	Total overtime hours an employee worked. Use a decimal to report partial hours.
Reported Wage Code*	This code tells EDX how to treat the reported wage and contribution amounts. Typically, this is 01 – Regular Wages. Other codes identify retroactive payments, adjustments, retiree wages, and other special situations.
Subject Salary, Regular	Salary, excluding overtime pay and amounts expressly considered non-subject to PERS contributions, paid to the employee on the given pay date. *Payment Categories - PERS and OPSRP Contributions as of October 24, 2007,* available on the PERS Employer website, lists example payment types and identifies their treatment.
Subject Salary, Overtime	Salary, excluding regular pay and amounts expressly considered non-subject to PERS contributions, paid to the employee on the given pay date for hours worked beyond those used to compute Subject Salary, Regular.
Non-Subject Salary	Salary excluded from PERS and OPSRP contributions, e.g., a check issued for expense reimbursement. *Payment Categories—PERS and OPSRP Contributions as of October 24, 2007*, available on the PERS Employer website, lists example payment types and identifies their treatment.

Field name	Description
Lump-sum Payoff	Lump-sum payments made to the employee for various reasons such as accrued compensatory time, severance pay for involuntary termination (except retirement severance), or bonuses (except retirement bonus). *Payment Categories - PERS and OPSRP Contributions as of October 24, 2007,* available on the PERS Employer website, provides a more complete list of lump-sum payment types and how to report them.
Lump-sum Vacation Payoff	Lump-sum vacation payoff payments are made to the employee for accrued vacation only. No other amounts should be reported in this field. *Payment Categories - PERS and OPSRP Contributions as of October 24, 2007,* available on the PERS Employer website, lists example payment types and identifies their treatment.
Gross Salary	Gross salary paid on the given pay date. This field must equal the sum of the values typed in: • Subject Salary, Regular, • Subject Salary, Overtime, • Non-Subject Salary, • Lump-sum Payoff, and • Lump-sum Vacation Payoff.
Member Paid After-Tax Contribution (MPAT)**	IAP contributions paid by the employee, which, if entered, must equal 6 percent of total subject salaries. Type the member IAP contribution in this field if it is deducted from the employee's pay on an after-tax basis.
Member Paid Pre-Tax Contribution (MPPT)**	IAP contributions paid by the employee, which, if entered, must equal 6 percent of total reported subject salaries. Type the member IAP contribution in this field if it is deducted from the employee's pay on a pre-tax basis.
Unit Contribution	Voluntary member contributions made by police- or firefighter-class employees who submit a unit election under ORS 238.440.
Employer Paid Pre-Tax Contribution (EPPT)**	IAP contributions paid by employers, which, if entered, must equal 6 percent of subject salaries.

Field name	Description
Optional Employer Matching Contributions Percentage for IAP	HB 2020 included a new provision for employers to make an optional contribution to member IAP accounts in addition to required member contributions. However, ORS 238A.340(1) requires employers to submit a written agreement or employment policy to PERS before optional matching IAP contributions can be made. The contribution cannot be less than 1 percent or more than 6 percent of the total subject salary.
Optional Employer Matching Contributions Amount for IAP	Dollar amount of contributions represented by the percentage selected in the previous field.
PERS Job Class Code*	If the employee has changed his or her job class, update the code in this field. Only provide a value in this field if an active employee is changing from one job class to another. A change in this field also requires selecting a value in the Full Time Equivalent Hours and Average Overtime Hours fields. Work Period Begin Date and Work Period End Date fields must contain a date when this field contains a value.
Full Time Equivalent Hours	If you selected 09 for the job class code, this field should contain the number of hours per year an employee in his or her job class must work to be considered as having performed a full year of service. For part-time or substitute employees, select the value that reflects the number of hours the employee would have worked full-time in that position. Round down if actual FTE falls between the values listed. For job class codes other than 09, select "2000." A change in this field also requires selecting a value in the PERS Job Class Code and Average Overtime Hours fields. The Work Period Begin Date and Work Period End Date fields must contain a date when this field contains a value. PERS uses this information to calculate annual service credit.

Field name	Description
Average Overtime Hours	If the PERS Job Class Code has a value in it, select the number of annual overtime hours considered average/ reasonable for the employee's new job class. The selected hours provide a reasonableness cap on how many overtime hours are used for calculating a retiree's final average salary. A change in this field also requires selecting a value in the PERS Job Class Code and Full-Time Equivalent Hours fields. The Work Period Begin Date and Work Period End Date fields must contain a date when this field contains a value.
Employer Site Distribution Code	Optional field (up to 15 characters in length) you can use to sort employee information by division or geographic location. (Example: For a large employer with employees at five different work sites, use an employer site distribution code of "A" for the employees at site A, "B" for the employees at site B, etc.)
Non PERS Data Memo	Field you can use to make notes about the record.

*   See Appendix E on pages 102–105 for a complete list of possible codes.

**   The 6 percent member contribution (unless the employee is in his or her waiting period) must be entered in one but only one of these fields. Note that the 6 percent member contribution is entered on the DTL2 record but not the employer portion of contributions. The employer contribution rate is calculated when DTL2 records post and can be viewed on the Contribution Remittance Statement.

Reporting employee wage and service

For each date an employee receives payment, create a wage and service (DTL2) record with values similar to those shown in the example below. Follow the example below to also report wage and service data for employees currently fulfilling their waiting time even if they are not expected to qualify for PERS membership.

Screen field name	Example	Notes
SSN	000000000	Required.
First Name	Howard	Required.
Last Name	Johnson	Required.
Pay Date	01/31/2004	Required. The date actual payment was made. Must be in the format *MM/DD/ YYYY*.

Screen field name	Example	Notes
Work Period Begin Date		For normal reporting of wage and service information, this field requires a value only for local government employers. Type the start date for the pay period in which the employee earned the wages. Must be in the format *MM/DD/YYYY*.
Work Period End Date		For normal reporting of wage and service information, this field requires a value only for local government employers. Type the end date for the pay period in which the employee earned the wages. Must be in the format *MM/DD/YYYY*.
Hours Worked (Regular)	176	Type the hours worked that are not considered overtime.
Hours Worked (Overtime)	10	Type the overtime hours worked.
Reported Wage Code	01 – Regular Wages	Required. Typically 01 – Regular Wages.
Subject Salary, Regular	6000.00	
Subject Salary, Overtime	500.00	
Non-Subject Salary	0.00	
Gross Salary	6500.00	Gross salary equals the sum of subject salary, non-subject salary, lump-sum payoff, and lump-sum vacation payoff.
Lump-sum Payoff	0.00	
Lump-sum Vacation Payoff	0.00	
Member Paid After-Tax Contribution (MPAT)	0.00	
Member Paid Pre-Tax Contribution (MPPT)	390.00	MPAT, MPPT, and EPPT fields are mutually exclusive; only one is entered with the 6 percent member contribution amount, if applicable.

Screen field name	Example	Notes
Unit Contribution	0.00	For police and firefighters who participate in the PERS Chapter 238 Program.
Employer Paid Pre-Tax Contribution (EPPT)	0.00	
Optional Employer Matching Contributions Percentage for IAP	0	
Optional Employer Matching Contributions Amount for IAP	0.00	

Reporting salary for employees with less than 600 hours

Use wage code 02 – Regular/Non-Qualifying to report subject salary for part-time and non-qualifying employees who will not work more than 599 hours in a calendar year. **Important:** Use wage code 02 on the first pay period after the contribution start date.

Once an employee reaches 600 hours of reported hours worked, the wage and service (DTL2) record will suspend. You will then need to correct the record by changing the wage code to 01 or another applicable wage code to clear the suspended record, and reverse and report any wages that need contributions.

Example: William Beal worked 32 hours for the month of April 2005 and earned $400 of regular wages. For the year, he will have only worked a total of 384 hours.

Screen field name	Example	Notes
SSN	000000000	Required.
First Name	William	Required.
Last Name	Beal	Required.
Pay Date	04/30/2005	Required. The date actual payment was made. Must be in the format *MM/DD/YYYY*.

Screen field name	Example	Notes
Work Period Begin Date		For normal reporting of wage and service information, this field requires a value only for local government employers. Type the start date for the pay period in which the employee earned the wages. Must be in the format *MM/DD/YYYY*.
Work Period End Date		For normal reporting of wage and service information, this field requires a value only for local government employers. Type the end date for the pay period in which the employee earned the wages. Must be in the format *MM/DD/YYYY*.
Hours Worked (Regular)	32	Type hours worked that are not considered overtime.
Hours Worked (Overtime)	0	Type overtime hours worked.
Reported Wage Code	02 – Regular/Non-Qualifying	Required.
Subject Salary, Regular	400.00	
Subject Salary, Overtime	0.00	
Non-Subject Salary	0.00	
Gross Salary	400.00	Gross salary equals the sum of subject salary, non-subject salary, lump-sum payoff, and lump-sum vacation payoff.
Lump-sum Payoff	0.00	
Lump-sum Vacation Payoff	0.00	
Member Paid After-Tax Contribution (MPAT)	0.00	
Member Paid Pre-Tax Contribution (MPPT)	0.00	Reported wage code in this example is 02, so no contributions are required.

Screen field name	Example	Notes
Unit Contribution	0.00	For police and firefighters who participate in the PERS Chapter 238 Program.
Employer Paid Pre-Tax Contribution (EPPT)	0.00	
Optional Employer Matching Contributions Percentage for IAP	0	
Optional Employer Matching Contributions Amount for IAP	0.00	

Reporting a change in job class

Example: Jonathan Apple works for the Department of Forestry. Each summer his job switches from PERS job class code 01 – General Service to 02 – Police and Firefighter. In the winter his job class code switches back to 01. Because the change occurred in the middle of the May reporting cycle (May 16, 2005), two wage and service (DTL2) records must be created, one reporting wages and service before the date the job class change took effect (05/01/2005–05/15/2005) and the other reporting wages and service from the date the job class change took effect (05/16/2005–05/31/2005). This example illustrates the latter record.

Screen field name	Example	Notes
SSN	000000000	Required.
First Name	Jonathan	Required.
Last Name	Apple	Required.
Pay Date	05/31/2005	Required. The date actual payment was made. Must be in the format *MM/DD/YYYY*.
Work Period Begin Date	05/16/2005	Required. This is the date the employee started earning wages under the new job class. Must be in the format *MM/DD/YYYY*.

Screen field name	Example	Notes
Work Period End Date	05/31/2005	Required. Type the end date for the pay period in which the employee earned the wages. Must be in the format *MM/DD/YYYY*.
Hours Worked (Regular)	96	Required. Type the hours worked that are not considered overtime.
Hours Worked (Overtime)	0	Type overtime hours worked.
Reported Wage Code	01 – Regular Wages	Required.
Subject Salary, Regular	1773.65	Wages earned from 05/16/2005–05/31/2005.
Subject Salary, Overtime	0.00	
Non-Subject Salary	0.00	
Gross Salary	1773.65	Required. Gross salary equals the sum of subject salary, non-subject salary, lump-sum payoff, and lump-sum vacation payoff. This value reflects the gross salary earned from 05/16/2005–05/31/2005.
Lump-sum Payoff	0.00	
Lump-sum Vacation Payoff	0.00	
Member Paid After-Tax Contribution (MPAT)	0.00	
Member Paid Pre-Tax Contribution (MPPT)	106.42	Reflects the 6 percent the member contributes to his retirement benefits before taxes.
Unit Contribution	0.00	For police and firefighters who participate in the PERS Chapter 238 Program.
Employer Paid Pre-Tax Contribution (EPPT)	0.00	

Screen field name	Example	Notes
Optional Employer Matching Contributions Percentage for IAP	0	
Optional Employer Matching Contributions Amount for IAP	0.00	
PERS Job Class Code	02 – Police and Firefighter	Required. A value in this field requires typing dates in the Work Period Begin Date and Work Period End Date fields and selecting a value in the Full Time Equivalent Hours and Average Overtime Hours fields.
Full Time Equivalent Hours	2000	Required. Select a value other than 2000 only if PERS Job Class Code is "09 – School Employee." A value in this field requires typing dates in the Work Period Begin Date and Work Period End Date fields and selecting a value in the PERS Job Class Code and Average Overtime Hours fields.
Average Overtime Hours	00	Required. A value in this field requires typing dates in the Work Period Begin Date and Work Period End Date fields and selecting a value in the PERS Job Class Code and Full Time Equivalent Hours fields.

Adjustment records

An adjustment record may be necessary if a wage and service (DTL2) record posts with incorrect data such as hours worked, salary, or contribution amounts. The adjustment allows you to add or subtract the incremental amount(s) needed to correct what was reported in the original record. Adjustments are DTL2 records with a wage code of:

- 05 – Positive Adjustment,
- 06 – Negative Adjustment,
- 14 – Negative Adjustment No Contributions, or
- 16 – Negative Adjustment - USERRA Wages.

General rules:

- Adjustment records must always have the same pay date, Work Period Begin Date, and Work Period End Date as the original record(s) requiring adjustment; this allows EDX to match the adjustment to the original posted data.

- A single Demographics and Adjustment Report can be used to adjust multiple records having the same pay date.

- Adjustment records cannot be submitted in the same report as the original record.

- Adjustment records can be submitted in a Demographics and Adjustment Report or Regular Report.

- Adjustments only affect the numeric data reported for hours worked, salary, and contribution fields. They do not impact the following fields:
    - PERS Job Class Code,
    - Full Time Equivalent Hours,
    - Average Overtime Hours,
    - Employer Site Distribution Code, or
    - Non PERS Data Memo.

- If adjusting subject salaries, you must also adjust the member contributions (MPAT, MPPT, EPPT) and vice versa. In other words, member contributions entered must equal 6 percent of the subject salaries.

- If adjusting any of the following fields, you must adjust Gross Salary by the same amount:
    - Subject Salary, Regular,
    - Subject Salary, Overtime,
    - Non-Subject Salary,
    - Lump-sum Payoff, or
    - Lump-sum Vacation Payoff.

- If Optional Employer Matching Contributions require adjustment, you must fully reverse the original record and submit a replacement record containing the correct information (see "Reversing the entire effect of a record" on page 92).

To create an adjustment record, you must first create an empty report. Information on how to do this can be found in the EDX User Quick Info help file on the PERS Employer website.

Reporting a positive adjustment

You need to make positive adjustments when amounts posted in wage and service (DTL2) records were understated. Create a DTL2 record with a wage code of 05 – Positive Adjustment, and type the additional amounts and any other required data that should have been included in the original record (as described in the general rules on page 85). Wage code 05 will only adjust previously posted DTL2 records where wage code 01, 04, or 08 was used.

Example: An employer discovered it had not reported eight hours of overtime and related wages the employee worked in February. The example shows the DTL2 record field entries needed to adjust the understated hours, subject salary, and corresponding contributions.

Screen field name	Example	Notes
SSN	000000000	Required.
First Name	Howard	Required.
Last Name	Johnson	Required.
Pay Date	03/01/2004	Required. This must match the date reported on the original record you are adjusting.
Hours Worked (Regular)	0	
Hours Worked (Overtime)	8	Hours understated in the original posted record.
Reported Wage Code	05 – Positive Adjustment	Required.
Subject Salary, Regular	0.00	
Subject Salary, Overtime	140.00	Salary amount understated in the original posted record.
Non-Subject Salary	0.00	

Screen field name	Example	Notes
Gross Salary	140.00	Gross salary equals the sum of subject salaries, non-subject salary, lump-sum payoff, and lump-sum vacation payoff.
Lump-sum Payoff	0.00	
Lump-sum Vacation Payoff	0.00	
Member Paid After-Tax Contribution (MPAT)	0.00	
Member Paid Pre-Tax Contribution (MPPT)	8.40	Must equal 6 percent of total subject salaries (regular and overtime) entered.
Unit Contribution	0.00	
Employer Paid Pre-Tax Contribution (EPPT)	0.00	
Optional Employer Matching Contributions Percentage for IAP	0	
Optional Employer Matching Contributions Amount for IAP	0.00	

Reporting a negative adjustment

You need to make negative adjustments when amounts posted in wage and service (DTL2) records were overstated. Negative adjustments require that you create a complete DTL2 record with a wage code of 06 – Negative Adjustment that matches the incorrect record. Wage code 06 will only adjust previously posted DTL2 records where wage code 01, 04, 05, or 08 was used.

Important: Fill in the text boxes in the negative adjustment record with the identical information you used in the original record. After creating the negative adjustment record, create a new record with the correct information and wage code.

Note: Do not use a negative sign (-) in the negative adjustment record. Use of the wage code 06 – Negative Adjustment causes EDX to treat the entered amounts as negative values.

Example: An employer discovered it had reported 164 regular hours, $2,850 in subject salary, and $171 in contributions (MPPT) in December for an employee. The employee actually worked 154 hours, earned $2,676.52, and should have paid $160.59 in contributions. The employer first creates a negative adjustment record with the original values entered in the incorrect record and

wage code 06.

Screen field name	Example	Notes
SSN	000000000	Required.
First Name	John	Required.
Last Name	Doe	Required.
Pay Date	03/01/2004	Required. Must match the date reported on the original record you are adjusting.
Work Period Begin Date		Required if a date was entered in the original record.
Work Period End Date		Required if a date was entered in the original record.
Hours Worked (Regular)	164	Required if regular hours worked were reported in the original record. Total regular hours entered in the original posted record.
Hours Worked (Overtime)	0	Required if overtime hours were reported in the original record.
Reported Wage Code	06 – Negative Adjustment	Required.
Subject Salary, Regular	2850.00	Required if regular subject salary was reported in the original record. Total regular subject salary entered in the original posted record.
Subject Salary, Overtime	0.00	Required if overtime salary was reported in the original record.
Non-Subject Salary	0.00	Required if non-subject salary was reported in the original record.
Gross Salary	2850.00	Required. Gross salary equals the sum of subject salaries, non-subject salary, lump-sum payoff, and lump-sum vacation payoff.

Screen field name	Example	Notes
Lump-sum Payoff	0.00	Required if lump-sum payoff was reported in the original record.
Lump-sum Vacation Payoff	0.00	Required if lump-sum vacation payoff was reported in the original record.
Member Paid After-Tax Contribution (MPAT)	0.00	Required if MPAT contributions were reported in the original record.
Member Paid Pre-Tax Contribution (MPPT)	171.00	Must equal 6 percent of total subject salaries (regular and overtime) entered.
Unit Contribution	0.00	Required if unit contributions were reported in the original record.
Employer Paid Pre-Tax Contribution (EPPT)	0.00	Required if EPPT contributions were reported in the original record.
Optional Employer Matching Contributions Percentage for IAP	0	Required if optional employer matching contributions were reported in the original record.
Optional Employer Matching Contributions Amount for IAP	0.00	Required if optional employer matching contributions were reported in the original record.
PERS Job Class Code		Required if a PERS job class code was reported in the original record.
Full Time Equivalent Hours		Required if full time equivalent hours were reported in the original record.
Employer Site Distribution Code		Required if an employer site distribution code was reported in the original record.
Non PERS Data Memo		Required if information was reported in the original record.

Next create a new DTL2 record with the correct information.

Screen field name	Example	Notes
SSN	000000000	Required.
First Name	John	Required.
Last Name	Doe	Required.
Pay Date	03/01/2004	Required. Must match the date reported on the original record.
Work Period Begin Date		Required if a date was entered in the original record.
Work Period End Date		Required if a date was entered in the original record.
Hours Worked (Regular)	154	Total actual regular hours worked that should have been reported in the original record.
Hours Worked (Overtime)	0	Required if overtime hours were reported in the original record.
Reported Wage Code	01 – Regular Wages	Required.
Subject Salary, Regular	2676.52	Actual regular subject salary that should have been reported in the original record.
Subject Salary, Overtime	0.00	Required if overtime salary was reported in the original record.
Non-Subject Salary	0.00	Required if non-subject salary was reported in the original record.
Gross Salary	2676.52	Gross salary equals the sum of subject salaries, non-subject salary, lump-sum payoff, and lump-sum vacation payoff.
Lump-sum Payoff	0.00	Required if lump-sum payoff was reported in the original record.
Lump-sum Vacation Payoff	0.00	Required if lump-sum vacation payoff was reported in the original record.
Member Paid After-Tax Contribution (MPAT)	0.00	Required if MPAT contributions were reported in the original record.

Screen field name	Example	Notes
Member Paid Pre-Tax Contribution (MPPT)	160.59	Must equal 6 percent of total subject salaries (regular and overtime) entered.
Unit Contribution	0.00	Required if unit contributions were reported in the original record.
Employer Paid Pre-Tax Contribution (EPPT)	0.00	Required if EPPT contributions were reported in the original record.
Optional Employer Matching Contributions Percentage for IAP	0	Required if optional employer matching contributions were reported in the original record.
Optional Employer Matching Contributions Amount for IAP	0.00	Required if optional employer matching contributions were reported in the original record.
PERS Job Class Code		Required if a PERS job class code was reported in the original record.
Full Time Equivalent Hours		Required if full time equivalent hours were reported in the original record.
Employer Site Distribution Code		Required if an employer site distribution code was reported in the original record.
Non PERS Data Memo		Required if information was reported in the original record.

Correcting data entered in the wrong field

If a posted wage and service (DTL2) record has data reported in the wrong field, you need to submit two separate records to effectively move the data to the correct field.

1   Create a DTL2 negative adjustment record (in a different report than the one containing the problem record) that fully reverses the problem record.

2   Create a new, separate DTL2 record with the correct information. Make sure to use the original pay date (if still accurate).

Reversing the entire effect of a record

There may be cases when you need to use an adjustment record to reverse the entire effect of a posted wage and service (DTL2) record. It is necessary to reverse an entire record if you:

- submit duplicate records in error,

- adjust Optional Employer Matching Contributions,

- need to move an amount that was reported in the wrong field,

- used a wage code in error, or

- need to correct the record of a person originally reported as having received contributions or not.

To reverse the entire effect of a posted record, create a new DTL2 record in a different report than the one containing the posted record you want to reverse. Make sure all data fields, including Pay Date, Work Period Begin Date, and Work Period End Date, are entered exactly as they were in the original posted record with the exception of Reported Wage Code. See the following table for the reported wage code to use.

Original reported wage code	Use reported wage code
01 – Regular Wages 04 – Retroactive Payment 05 – Positive Adjustment 08 – Contributions/No Service	06 – Negative Adjustment
02 – Regular/Non-Qualifying 07 – Retired / No Contributions	14 – Negative Adjustment No Contributions
11 – USERRA Qualifying Wages	16 – Negative Adjustment - USERRA Wages

Retroactive payment records

Retroactive payments refer to a specific kind of compensation, as defined by ORS 238A.005(16)(b)(E). Create a wage and service (DTL2) retroactive payment record when you are paying wages now that apply to a past period and only if making the payment:

- to correct a clerical error,

- pursuant to an award by a court, or

- by order of or pursuant to a conciliation agreement with an administration agency charged with enforcing federal or state law.

Retroactive payments are allocated to and deemed paid in the period in which the employee performed or would have performed the service. This means the pay date entered on retroactive payment records must be the pay date for the period in which the employee actually performed the work.

Also, if a retroactive payment covers multiple periods, you must create a separate retroactive payment record for each affected period. For example, in April, for an employer who reports monthly, the court orders a retroactive pay increase back to the beginning of the year. The payment actually is made April 30. Instead of creating a record with an April 30 pay date, the employer must divide the payment over the affected reporting periods and create retroactive payment records with pay dates of January 31, February 28, and March 31. Submit these records with the next possible report.

Wages paid in a period subsequent to when the employee performed the service that do not meet the above criteria are considered regular wages earned on the actual date of payment. For example, a cost-of-living adjustment (COLA) increase back to the beginning of the calendar year, negotiated by regular collective bargaining, would not be entered as a retroactive payment. Though the COLA increase is paid currently and applies retroactively, it does not meet the other statutory criteria of retroactive payment; therefore, it would be treated as a regular payment and considered earned as of the date on the paycheck.

You can submit retroactive payment records as part of a Demographics and Adjustment Report any time before your assigned report due date.

Example: In April, an employer discovers an employee worked 10 additional hours in early February that were not paid or reported to EDX. In April the employer pays the missed wages. Because the missed payment was due to clerical error, it meets the statutory criteria for retroactive payments. The employer submits the activity as a retroactive payment record in the next possible report. The example below shows a retroactive payment for the March 1, 2004 pay date. The employee received $200 in retroactive pay, on which the employee pays 6 percent in contributions.

Screen field name	Example	Notes
SSN	000000000	Required.
First Name	John	Required.
Last Name	Doe	Required.
Pay Date	03/01/2004	Type the date when the information should have been reported (the pay date for the period the work was actually performed).
Hours Worked (Regular)	10	
Hours Worked (Overtime)	0	
Reported Wage Code	04 – Retroactive Pay	Required.

Screen field name	Example	Notes
Subject Salary, Regular	200.00	
Subject Salary, Overtime	0.00	
Non-Subject Salary	0.00	
Gross Salary	200.00	Gross salary equals the sum of subject salaries, non-subject salary, lump-sum payoff, and lump-sum vacation payoff.
Lump-sum Payoff	0.00	
Lump-sum Vacation Payoff	0.00	
Member Paid After-Tax Contribution (MPAT)	0.00	This field would be blank if retro-active payment was for subject salary earned during the employee's waiting period.
Member Paid Pre-Tax Contribution (MPPT)	12.00	This field would be blank if retro-active payment was for subject salary earned during the employee's waiting period.
Unit Contribution	0.00	
Employer Paid Pre-Tax Contribution (EPPT)	0.00	This field would be blank if retro-active payment was for subject salary earned during the employee's waiting period.
Optional Employer Matching Contributions Percentage for IAP	0	
Optional Employer Matching Contributions Amount for IAP	0.00	

Contributions/no service

Use wage code 08 – Contributions/No Service to report a member who is not working but is receiving wages over the summer months.

Example: This record submits payment information for a teacher who works nine months per year but is paid in the summer months when no actual hours are worked.

Screen field name	Example	Notes
SSN	000000000	Required.
First Name	John	Required.
Last Name	Doe	Required.
Pay Date	02/01/2004	Required. The date wages were paid.
Hours Worked (Regular)	0	
Hours Worked (Overtime)	0	
Reported Wage Code	08 – Contributions/ No Service	Required.
Subject Salary, Regular	200.00	
Subject Salary, Overtime	0.00	
Non-Subject Salary	0.00	
Gross Salary	200.00	Gross salary equals the sum of subject salaries, non-subject salary, lump-sum payoff, and lump-sum vacation payoff.
Lump-sum Payoff	0.00	
Lump-sum Vacation Payoff	0.00	
Member Paid After-Tax Contribution (MPAT)	0.00	
Member Paid Pre-Tax Contribution (MPPT)	12.00	Must equal 6 percent of total subject salaries (regular and overtime) entered.
Unit Contribution	0.00	
Employer Paid Pre-Tax Contribution (EPPT)	0.00	
Optional Employer Matching Contributions Percentage for IAP	0	
Optional Employer Matching Contributions Amount for IAP	0.00	

Submitting DTL2 records missed in past periods

It is possible to include wage and service (DTL2) records in your current Regular Report for payment activity that occurred in past reporting periods. For example, if you realize a record was never submitted for a special bonus check run that occurred two months earlier, you should create a DTL2 record for the missed employee payment information in the next available report using the original, true pay date on the record.

Special rules for reporting retirees

When an employee retires, create and submit a demographics (DTL1) record in EDX to close the member's employment, as you would with any employee who terminates. If all EDX reporting is current for the employee retiring, you have nothing further to do to inform PERS of the retirement. However, if there are wage and service (DTL2) records for the employee that did not post or are missing, you must provide PERS with the missing information by completing and physically submitting a Notice of Separation from PERS-Covered Position form, which is available on the PERS Employer website. This is important to ensure the retirement is processed promptly and benefit payments are not delayed.

If a retiree returns to work, create a DTL1 record using one of following status codes:

- 11 – Retiree New Hire with Hr Limit,
- 12 – Retiree New Hire w/o Hr Limit, or
- 13 – New Hire - Retiree Return to Service.

Reporting retirees who return to active service

When reporting a retiree returning to active service, you will need to submit two demographic (DTL1) records. First, submit a DTL1 record similar to the example below. This first DTL1 record starts the process for stopping the retiree's benefits. Once PERS notifies you it has stopped the retiree's benefits, submit a complete DTL1 record similar to the example shown on pages 65–66, "Reporting a new employee."

Example: Paul Stokely, a retiree, started working a full-time job with the state on January 4, 2006. Create the first DTL1 record to report the retiree returning to full-time, active service.

Screen field name	Example	Notes
SSN	000000000	Required.
Status Code	13 – New Hire - Retiree Return to Service	Required.

Screen field name	Example	Notes
Status Date	01/04/2006	Required. Type the date of the employee's first working day.
First Name	Paul	Required.
Last Name	Stokely	Required.
Name Change Indicator	N	Required.
PERS Job Class Code	01	Required.
Full Time Equivalent Hours	2000	Required. If you selected 09 for the PERS Job Class Code, type the number of hours per year the person must work to be considered as having performed a full year of service.
Average Overtime Hours	00	Required. Select the number of annual overtime hours the employee will work.

Important: Do not submit a wage and service (DTL2) record until PERS notifies you it has stopped the retiree's benefits. Once you receive notification, submit DTL2 records similar to the example shown on pages 78–80, "Reporting employee wage and service," for all pay periods the retiree worked prior to PERS notification.

Reporting retirees who work and receive benefits

If the retiree is limited to working 1,039 hours, 599 hours due to having taken the total lump-sum option at retirement, or restricted to Social Security limitations, use status code 11; otherwise, use status code 12.

Example 1: Peter Pace, a retiree, started working part-time for the state on January 4, 2006. He is limited to working no more than 1,039 hours in a calendar year in order to continue receiving retirement benefits. Create a demographic (DTL1) record to report the retiree returning to work.

Screen field name	Example	Notes
SSN	000000000	Required.
Status Code	11 – Retiree New Hire with Hr Limit	Required.

Screen field name	Example	Notes
Status Date	01/04/2006	Required. Type the date of the employee's first working day.
First Name	Peter	Required.
Last Name	Pace	Required.
Name Change Indicator	N	Required.

Example 2: Use a wage and service (DTL2) record to report Peter Pace's wage information, reporting the wages paid as subject salary and using wage code 07. Report wage and hour information like you would any other employee, but **do not** report contributions for the first 1,039 hours worked each year.

Screen field name	Example	Notes
SSN	000000000	Required.
First Name	Peter	Required.
Last Name	Pace	Required.
Pay Date	02/01/2004	Required. Date the actual payment was made. Must be in the format *MM/DD/YYYY*.
Hours Worked (Regular)	50	
Hours Worked (Overtime)	0	
Reported Wage Code	07 – Retired/No Contributions	Required.
Subject Salary, Regular	200.00	Type retiree wages as subject salary. The 07 wage code causes no contributions to be required.
Subject Salary, Overtime	0.00	
Non-Subject Salary	0.00	
Gross Salary	200.00	Gross salary equals the sum of subject salaries, non-subject salary, lump-sum payoff, and lump-sum vacation payoff.
Lump-sum Vacation Payoff	0.00	

Screen field name	Example	Notes
Lump-sum Payoff	0.00	
Member Paid After-Tax Contribution (MPAT)	0.00	
Member Paid Pre-Tax Contribution (MPPT)	0.00	
Unit Contribution	0.00	
Employer Paid Pre-Tax Contribution (EPPT)	0.00	
Optional Employer Matching Contributions Percentage for IAP	0	
Optional Employer Matching Contributions Amount for IAP	0.00	

E USERRA-qualifying wages

The diagram below illustrates the reporting process. An employee works until February 16, 2004, at which time he or she goes on active duty in the armed forces. The employer pays wages once a month. So on February 28, 2004, the employee is paid regular wages earned during the period of February 1 to February 16, 2004. After a year of military duty, the employee returns to his or her previous employer on March 16, 2005. The employee receives regular wages for the period of March 16 to March 31, 2005. For the March pay date, the employer creates two records, one for wages the employee earned after returning to work and the second for wages the employee would have received had he or she not served on military duty. (The employer does not actually pay wages to the employee for the USERRA period.)
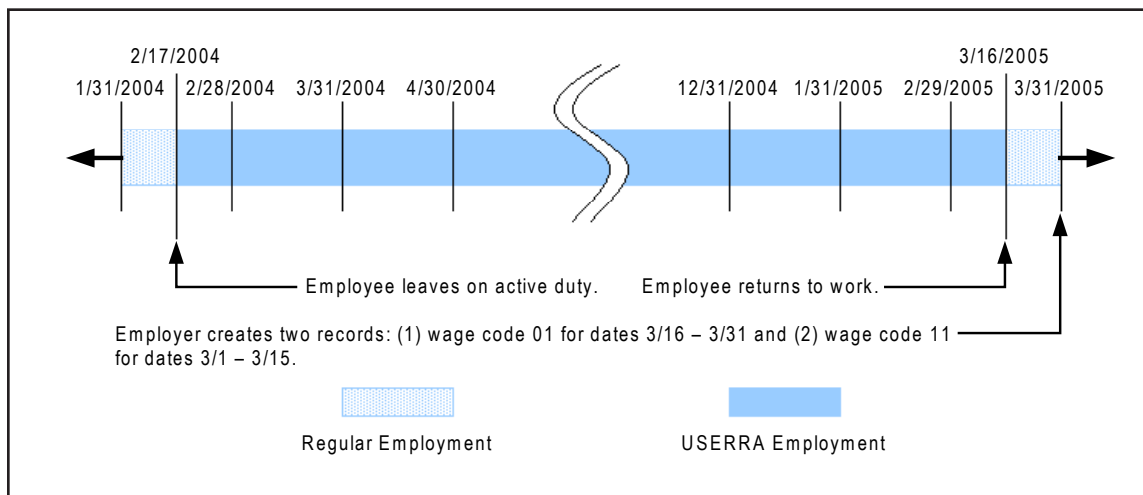
Example: Howard Johnson spent one year on active duty overseas with the Oregon Army National Guard. Mr. Johnson worked for a state agency until February 21, 2003, when he left for military duty. Howard Johnson returned to his state job on February 16, 2004.

For the two weeks in February 2004 that Howard Johnson worked, his employer creates a normal wage and service (DTL2) record using the reported wage code 01. (Refer to pages 78–80 on how to report regular employee wages.) His employer would report USERRA wages for each pay date that Howard Johnson was on military duty; the employer must create separate DTL2 records for each pay date (in this example, 12 records reflecting 12 months of active military duty) and submit those records with a Regular Report.

Screen field name	Example	Notes
SSN	000000000	Required.
First Name	Howard	Required.
Last Name	Johnson	Required.
Pay Date	04/01/2003	Type the date when the information would have been reported had the employee actually worked during that time. Must be in the format *MM/DD/YYYY*.
Hours Worked (Regular)	176	Type the hours the employee typically worked during the pay period.
Hours Worked (Overtime)	0	
Reported Wage Code	11 – USERRA Qualifying Wages	Required. Use this code only after PERS has certified the beginning and ending dates for USERRA-eligible time.
Subject Salary, Regular	2992.00	
Subject Salary, Overtime	0.00	
Non-Subject Salary	0.00	
Gross Salary	2992.00	Gross salary equals the sum of subject salaries, non-subject salary, lump-sum payoff, and lump-sum vacation payoff.
Lump-sum Payoff	0.00	
Lump-sum Vacation Payoff	0.00	
Member Paid After-Tax Contribution (MPAT)	0.00	

Screen field name	Example	Notes
Member Paid Pre-Tax Contribution (MPPT)	0.00	
Unit Contribution	0.00	
Employer Paid Pre-Tax Contribution (EPPT)	179.52	The employer pays the 6 percent contribution in this example.
Optional Employer Matching Contributions Percentage for IAP	0	
Optional Employer Matching Contributions Amount for IAP	0.00	

Selection field values

This section describes the field code values used when entering data into a Detail 1—demographic record or Detail 2—wage and service record.

Reported wage codes

Used in wage and service records (DTL2), the reported wage code tells the system how to interpret the information on the wage and service record. The possible values are listed below.

Codes	Description	When used
01	Regular Wages	Used to report that an employee has received regular wages.
02	Regular/Non-Qualifying	Used to report subject salary wages for employees past their six-month waiting period whom the employer determines will not qualify for contributions in the current plan period.
04	Retroactive Payment	Used to report that an employee has received a payment that is actually applicable to a prior pay period and meets the statutory definition of retroactive payment. Report each affected pay date in a separate record.
05	Positive Adjustment	Used to report a positive adjustment to amounts reported for a previous pay date for an employee. Values entered will be added to the amounts previously reported for the pay date. The pay date entered must represent a previously reported pay date.
06	Negative Adjustment	Used to report a negative adjustment to amounts reported for a previous pay date for an employee. Values entered will be subtracted from the amounts previously reported for the pay date. The pay date must represent a previously reported pay date. (**Note:** Do not input a negative sign.)

Reverses a record where wage code 01, 04, 05, or 08 was used. |
| 07 | Retired/No Contributions | Used to report a retired member who is returning to work. |
| 08 | Contributions/No Service | Used to report employees who are not working but are receiving wages over the summer months. |

Codes	Description	When used
11	USERRA Qualifying Wages	Wages the employee would have received had he or she not served on military duty. (The employer does not actually pay wages to the employee for the USERRA period.)
14	Negative Adjustment/No Contributions	Used to report a negative adjustment to a previous pay period for an employee whose wages were previously reported without contributions (02 or 07). Only wage and service fields requiring adjustments should be reported. The fields that are reported will be subtracted from the previously reported amounts.
16	Negative Adjustment - USERRA Wages	Used to negatively adjust USERRA wages.

Status codes (DTL1)

The status code tells EDX how to treat the demographic information reported in terms of the change in employee status. Status codes inform the retirement system of your employees' current status. When you use accurate status codes, PERS will not need to contact you to determine when an employee was on leave, terminated, etc.

Codes	Description	When used
00	No Change in Status	Used when reporting a change to an employee's name, address, or SSN information. The employee's work status has not changed; however, the employee's name, address, or SSN has changed. Type "00000000" (for data files) or leave blank (for manually created records) for the status date when using this code.
01	New Hire	Used if the employee is a new hire. The status date should be recorded as the first day of work.
02	Terminated	This code should be used for employees terminated, retired, and laid off. The status date should be recorded as the last day the employer/member relationship was in effect.
03	On Family Leave	Used if the employee is on family leave. The status date should be recorded as the day the employee went on leave.

Codes	Description	When used
04	On Career Development Leave	Used if the employee is on leave for career development. The status date should be recorded as the day the employee went on leave.
05	On Military Leave	Used if the employee is on leave for military duty. The status date should be recorded as the day the employee went on leave.
06	On Legislator Leave	Used if the employee is on leave for legislative duty. The status date should be recorded as the day the employee went on leave.
07	On Leave of Absence	Used if the employee is on leave without pay. The status date should be recorded as the day the employee went on leave.
08	Return from Leave	Used if the employee has returned from leave. The status date should be recorded as the day the employee returned to work.
09	On Seasonal Leave	Used to report a leave in which the employer-member relationship is not severed, but the person is not actively working. (For example, a seasonal employee leaves with the intention of returning.)
10	Deceased	Used to report a death.
11	Retiree New Hire with Hr Limit	Used to report the re-employment of a retiree under an hour limit.
12	Retiree New Hire w/o Hr Limit	Used to report the re-employment of a retiree with no hour limit.
13	New Hire - Retiree Return to Service	Used to report the re-employment of a retiree who returns to active service.
14	Unit Election Notice	This code is currently **not used**. It is reserved for future use.
15	Non-Qualifying Hire	Used to report an employee who in not expected to work 600 hours or more in a calendar year.

PERS job class codes (DTL1 and DTL2)

PERS job class codes are extremely important because they determine which benefit structure applies to a member. Use this code in the demographic (DTL1) record when using status code 01 or 13. In a wage and service (DTL2) record, use this code when an active employee changes job class.

Important: Job class codes cannot be changed retroactively. If at a later date you determine a job class code was entered incorrectly, you will need to call the MERS Employer Service Center at 503-603-7788 or toll free at 888-320-7377 to have the code changed in EDX.

Code	Description
01	General Service
02	Police and Fire
04	TIAA/CREF
05	Judge Member
06	Legislator
07	TRFA (Teachers Retirement Fund Association)
08	Elected Official
09	School Employee

EDX error messages and solutions

#	Record type	Error message	Meaning and/or cause	Possible solution(s)
1	DTL1	"The PERS Status Code is 01 - New Hire and address fields, date of birth, or gender are blank or all zeros."	DTL1 new-hire records require that you enter data into certain fields.	Review and correct the record. Fill in the required fields.
2	DTL1	"If country code reported other than U.S. of America, addresses must include Address Line 1, Province, Postal Code and Country and Country Code."	EDX requires complete address information when entering information into any address field. Also, Country Code defaults to "None" if a complete address is not provided.	Complete the rest of the address if values are missing. Verify that Country Code has a value other than "None."
3	DTL1	"The reported SSN does not exist in the system, and the PERS Status Code is not New Hire."	No current record for this employee exists in EDX, either because: • DTL1 new-hire record has not been submitted, is suspended, or is valid; • no DTL1 record has posted; or • the SSN is incorrect, as reported to either PERS or in the record.	Submit a DTL1 new-hire record. Correct the SSN. Correct the suspended or valid record.

DTL1—Demographic record

DTL2—Wage and service record

#	Record type	Error message	Meaning and/or cause	Possible solution(s)
4	DTL1	"The reported member does not have an open employment for the employer and no new employment record has been reported."	EDX did not identify the member as having open employment within your organization, and no new employment record has been reported. (The record may have been submitted but is either suspended or in a "VLID" status.) This error may also result if termination information has inadvertently been submitted.	Determine if new-hire information has been posted in EDX or if termination information has inadvertently been submitted. If new-hire information has not been previously submitted, create a DTL1 new-hire record. Correct the suspended or valid record. If termination information has inadvertently been submitted or solutions fail to correct the problem, contact the Employer Service Center for assistance.
5	DTL2	"The employer reported wages are equal to zero and the wage code is not 05 or 06."	EDX expects DTL2 records to reflect wages unless Wage Code is "05 - Positive Adjustment" or "06 - Negative Adjustment."	Review scenario. Enter wages if they should have been reported. If an adjustment is being made, correct the wage code.
6	DTL2	"Reported Wage Code is required."	A blank or incorrect wage code was provided.	Enter or correct the wage code and re-save record.
7	DTL2	"The regular hours are zero and the wage code is 01."	You can only report regular salary with corresponding hours worked information.	Make sure the hours worked are reported if Wage Code is "01 - Regular Wages."

DTL1—Demographic record

DTL2—Wage and service record

#	Record type	Error message	Meaning and/or cause	Possible solution(s)
8	DTL2	"Subject Salary, Regular is greater than Gross Salary."	By definition, gross salary includes subject salary, regular; therefore, gross salary must be equal to or greater than that amount. Gross salary could also be incorrect.	Review the record and correct any errors.
9	DTL2	"Subject Salary, Overtime is greater than Gross Salary."	By definition, gross salary includes subject salary, overtime; therefore, gross salary must be equal to or greater than that amount. Gross salary could also be incorrect.	Review record and correct any errors.
10	DTL2	"Adjustments cannot be reported within the current reporting period."	You cannot submit an adjustment record in the same report as the record you are trying to adjust.	Delete the adjustment record, and resubmit it in a later report.
11	DTL2	"Gross Salary must be numeric."	Gross salary entered contains characters that are not numeric.	Make sure all characters entered in Gross Salary are numeric (other than decimal points).

DTL1—Demographic record

DTL2—Wage and service record

#	Record type	Error message	Meaning and/or cause	Possible solution(s)
12	DTL2	"Multiple records for this SSN included in this report. Each of record's PERS Job Class Code, Full Time Equivalent Hours Code, Average Overtime Hours Code are not unique, begin, end dates overlap."	This occurs when two records for the same SSN contain duplicate information in any of the following fields: Job Class Code, Full Time Equivalent Hours Code, and Average Overtime Hours Code.	Enter this information only on DTL1 new-hire records or on DTL2 records when the employee is changing his or her role. Remove duplicated information from the appropriate record, i.e., if the report contains DTL1 and DTL2 records with this information, remove it from the DTL2 record. If the report contains multiple DTL2 records with the information, remove it from all but one record.

Flagged errors and solutions

Record type	Flagged message	Meaning and/or cause	Possible solution(s)
DTL1	"S – The PERS Status Code is 01 - New Hire and the member has a previously reported open employment with the employer."	New-hire records cannot be submitted for employees that EDX has already identified as having open employment within your organization. This error message can occur when submitting a duplicate DTL new-hire record.	Delete the new-hire record. If unsure of the employee's employment status, contact the Employer Service Center. If you want to correct the hire date, submit a Demographics Correction Report form.

DTL1 = Demographic record

DTL2 = Wage and service record

Record type	Flagged message	Meaning and/or cause	Possible solution(s)
DTL1	"S – The SSN entered is not found to have a record of open employment with this employer."	A DTL1 new-hire record has not been submitted or did not post properly.	Submit a new DTL1 new-hire record if the member is not in EDX, or review and correct the previously submitted unposted DTL1 record.
DTL1	"S – The PERS status code is not 01 – New Hire and the SSN entered is not found to have a record of open employment with this employer."	Typically caused when a DTL1 record is submitted to terminate, change address, change name, etc. and a new-hire record has not previously posted to open an employment segment.	Verify the SSN is correct and that a new-hire record has posted. If you are creating a DTL1 new-hire record, make sure the Status Code is "01 - New Hire."
DTL1	"S – The PERS status code is not 01 - New Hire and the SSN entered does not represent a person on file."	The employee is not found in the EDX database, and the status code entered is not appropriate for a new hire. The SSN is not in the EDX system.	Verify the SSN is correct. If creating a DTL1 new-hire record, make sure Status Code is "01 - New Hire."
DTL1	"S – The first two positions of reported last name don't match first two positions of last name of member on file."	The member's name and SSN do not match. The member has changed his or her name, or the SSN has been reported improperly.	Verify the accuracy of the name entered. If it is wrong, correct it, and re-save the record. If the name entered is accurate, update EDX by typing "Y" in the Name Change Indicator field.

DTL1 = Demographic record

DTL2 = Wage and service record

Record type	Flagged message	Meaning and/or cause	Possible solution(s)
DTL2	"S - The reported member contributions are not within five cents of the calculated member contributions of $xx.xx wage code is 01,05,06,08,11,16."	If a dollar value appears, contributions entered do not match system calculation. If a value of zero appears, EDX does not expect contributions. (Commonly caused when contributions have been entered for a retiree or during an employee's waiting period.) Possible causes include improper classification of subject/non-subject salary, wrong calculation used, changed contribution start date, etc.	The member contribution (MPPT and MPAT) or employer contribution (EPPT) must be 6 percent of the subject salary and subject over-time salary. Confirm that the employee is eligible for contributions and is not retired or in his or her waiting period. Correct record and re-save.
DTL2	"S - The reported wage code is not 01,02,04,05, 06,07,08,11,14,or 16."	Either the wage code is missing or a value has been provided that does not correspond to a wage code value EDX recognizes.	Enter or correct the wage code and re-save record.
DTL2	"S - Lump Sum Vacation Payoff is greater than Gross Salary."	By definition, gross salary includes lump-sum payoff; therefore, gross salary must be equal to or greater than that amount. Gross salary could also be incorrect.	Review record and correct any errors.

DTL1 = Demographic record

DTL2 = Wage and service record

Record type	Flagged message	Meaning and/or cause	Possible solution(s)
DTL2	"S – The member is retired, but the member was reported with an active code and wage code is not 07,14."	The member is a retiree and was likely reported using the 01 wage code.	Change the wage code to 07 or 14. Also, if a retiree has been rehired into a full-time-qualifying position, records will suspend until his or her retirement is stopped and the account status changed. To stop a retirement, call the Employer Service Center.
DTL2	"S – The wage code is 06, values/amounts entered for negative adjustment are greater than previously posted."	Values entered in an adjustment record must be less than or equal to the amounts previously reported. The contribution start date may have changed.	Verify the details of the incorrect record. Correct the adjusted dollars and/or hours, and re-save the adjustment record.
DTL2	"S – The sum of Subject, Salary Regular; Subject Salary, Overtime; and Lump-Sum Payoff is greater than Gross Salary."	Subject Salary, non-subject salary, overtime, and lump-sum payoff must equal gross salary. Gross salary could also be incorrect.	Review and correct salary entries that are in error.
DTL2	"S – Employee has 600 or more hours of service reported in the plan year; wage code 02 - Regular/Non-Qualifying may not be used."	One or more DTL2 records have been submitted for non-qualifying employees (wage code 02) who have worked 600 or more hours. Can be caused by multiple non-qualifying segments.	Change the wage code to 01 and add contributions.

DTL1 = Demographic record

DTL2 = Wage and service record

Record type	Flagged message	Meaning and/or cause	Possible solution(s)
DTL2	"S – The wage code reported is 02 or 07 or 14 and member contributions have been reported."	Error is caused when contributions have been entered on a wage record containing one of these wage codes. These wage codes are designated for reporting wages that are not subject to contributions.	Remove the contributions and re-save the record, or change the wage code if contributions are to be made.
DTL2	"S – Job Class Code Cannot be Empty."	Can occur if a job class code has not been selected on a DTL1 new-hire record.	Correct the record by selecting a job class and re-saving the record.
DTL2	"S – Salary has exceeded the $220K limit as established by the IRS. Excess salary must be placed in the non-subject salary field."	For 2006, the subject salary limit is $220K.	Move any amount over $220K to non-subject salary and resubmit the record.
DTL1	"F – Addresses reported on Retired members are not stored."	Most often occurs when trying to update an address for a retired member. Also occurs when trying to submit a DTL1 new-hire or termination record for a retiree.	Address corrections for retiree's have to be entered by PERS until EDX is modified. Also compare account status dates with DTL1 status date. May require manual intervention by the PERS staff.

DTL1 = Demographic record

DTL2 = Wage and service record

Record type	Flagged message	Meaning and/or cause	Possible solution(s)
DTL2	"F – Report date is before the current address on file, this address will not be posted in the system. Current address begin date is xx/xx/xx."	This is a warning message indicating the address for the employee has been updated more recently in EDX than the report date associated with this record. This commonly occurs when another employer modified the address. The system will not overwrite a more current address.	If one of the objectives of the record is to change the employee's address, submit the address change in a report dated later than the current address begin date shown in the message.
DTL2	"F – The Regular Hours are zero and the wage code is 01."	Regular salary can only be reported with corresponding hours worked.	Make sure the hours worked are reported if Reported Wage Code is "01 - Regular Wages."
DTL2	"F – The Hours Worked (Regular) are greater than 200."	This occurs when entering hours worked greater than 200. This may be legitimate, but it might have occurred when hours corresponding to lump-sum payments are mistakenly included in what should only represent actual hours worked during the period.	Double check the hours entered into Hours Worked for accuracy, and modify if necessary. If the hours worked are accurate, ignore this message.

DTL1 = Demographic record

DTL2 = Wage and service record

Glossary term definitions that differ between the OPSRP Pension Program and PERS Chapter Program are listed separately and preceded by **[OPSRP]** or **[PERS Chapter 238 Program]**.

active member

[OPSRP] A member of the Pension Program or the Individual Account Program of the Oregon Public Service Retirement Plan actively employed in a qualifying position.

[PERS Chapter 238 Program] A member presently employed by a participating public employer in a qualifying position and who has completed the six-month period of service required by ORS 238.015.

aggregate sum refund (AS refund)

The aggregate sum refund of a small benefit allowance in a single lump-sum payment in lieu of monthly retirement or death benefit payments.

authorized leave

Hour(s) spent away from an employer for purposes of vacation, holiday, illness, incapacity, jury or military duty, or authorized leave in which the employee performs no duties but is directly or indirectly paid or entitled to payment for services in a qualifying position. The hour(s) must occur during the time an employee normally performs his or her regularly scheduled duties.

Automated Clearing House (ACH)

First introduced in the early 1970s as an efficient alternative to checks, ACH is a nationwide mechanism that enables efficient electronic transfers of funds between banking entities. ACH is the central clearing facility that receives funds from originating depository financial institutions, distributes the funds to appropriate receiving depository financial institutions, and performs settlement functions for the affected financial institutions.

Board

The five members appointed by the governor and confirmed by the Oregon Senate charged with administering the Public Employees Retirement System. The Board also administers the Oregon Savings Growth Plan, a deferred compensation program for state and local government employees.

Chapter 238 Program (Tier One/ Tier Two)

The retirement program available to an employee hired into a qualifying position with a public employer on or before August 28, 2003. The program consists of Tier One members—those hired by a PERS-participating employer before January 1, 1996—and Tier Two members—those hired on or after January 1, 1996, but before August 29, 2003.

demographic record

An electronic record created in EDX that contains an individual employee's demographic information (such as new hire date, termination date, LWOP, name, address, DOB).

Demographics and Adjustment Report

A report containing demographic (DTL1) records, positive and/or negative adjustment records, and retroactive payment records.

donated or hardship leave

Vacation hours donated by an employee to another employee who will use the donated vacation hours for sick leave.

DTL1 record

See "demographic record."

DTL2 record

See "wage and service record."

eligible employee

[OPSRP] A person who performs services for a participating public employer, including elected officials other than judges. See "Membership exclusions" on page 20 for a list of those employees ineligible for membership.

[PERS Chapter 238 Program] A person who performs services for a participating public employer, including public officers. See ORS 238.005(7) for a list of workers considered not eligible.

Employer Data Exchange (EDX)

The Web-based reporting system employers use to submit demographic and wage and service information for their employees. EDX allows employers to create and correct reports, access reporting history, and view contribution remittance statements.

hour of service

An hour for which an eligible employee receives payment from an employer for (1) performing a service or (2) leave time. Eligibility for OPSRP Pension Program participation, vesting, and benefits is based upon hours of service. Hour of service does not include any hour for which payment is made or due under a plan maintained solely to comply with applicable workers' compensation or unemployment compensation laws.

inactive member

[OPSRP] A member of the OPSRP Pension Program or the Individual Account Program (IAP) whose membership has not been terminated, who is not retired, and who is not employed in a qualifying position.

[PERS Chapter 238 Program] A member who is not employed in a qualifying position, whose membership has not been terminated as described in ORS 238.095, and who is not retired for service or disability.

Individual Account Program (IAP)

Established in 2003 by HB 2020, the IAP is part of the Oregon Public Service Retirement Plan (OPSRP). It is a separate program from the OPSRP Pension Program and includes people who are members of the OPSRP Pension Program and PERS Chapter 238 Program (Tier One/Tier Two).

member

[OPSRP] An eligible employee who has established membership in the Pension Program or the Individual Account Program of the Oregon Public Service Retirement Plan and whose membership has not been terminated.

[PERS Chapter 238 Program] A person who has established membership in the system and whose membership has not been terminated as described in ORS 238.095. "Member" includes active, inactive, and retired members.

Oregon Public Service Retirement Plan (OPSRP)

The retirement plan established by the Oregon Legislature for new employees hired on or after August 29, 2003. The OPSRP Pension Program consists of the Pension Program and the Individual Account Program (IAP).

Pension Program

A defined benefit program under the OPSRP Pension Program that the Oregon legislature established for new employees hired on or after August 29, 2003.

PERS-participating employer

A public employer who provides retirement benefits for its employees covered by the Oregon Public Employees Retirement System.

qualifying position

One or more jobs with one or more participating public employers in which an eligible employee performs 600 or more hours of service in a calendar year, excluding any service in a job for which benefits are not provided under the PERS Chapter 238 Program (Tier One/Tier Two) or the Oregon Public Service Retirement Plan.

Regular Report

See "Wage and Contribution Report."

report due date

The date an employer must report wage, service, and contribution data to PERS. This date follows the report date by three business days.

reporting frequency

PERS assigns each employer a reporting cycle that most closely matches its pay cycle in accordance with OAR 459-070-0100. There are four reporting frequencies associated with the assigned reporting cycles: monthly, semi-monthly, bi-weekly, and weekly.

retired member

A member who is receiving a retirement allowance for service or disability or who has received a total lump-sum distribution of his or her retirement benefits.

salary

The remuneration paid to an employee in cash out of the funds of a public employer in return for services to the employer.

subject salary

Any salary subject to PERS or OPSRP contributions that does not include overtime pay.

unfunded actuarial liability (UAL)

The amount of money required for PERS to pay current and future benefits minus the amount of money that is currently in the PERS fund. PERS determines each employer's unfunded liability as part of the employer's contribution rate determination.

Uniformed Services Employment and Reemployment Rights Act (USERRA)

The federal law enacted in 1994 that provides protection of jobs and benefits for employees who take a leave of absence to serve in the military, National Guard, or other uniformed services. USERRA clarified and strengthened the Veterans' Reemployment Rights Act.

vested

A member's right to receive a present or future retirement benefit "vests" when it is no longer contingent upon a member remaining in a qualifying position with a participating employer. Status of a PERS member who has made contributions to PERS in each of five calendar years.

Wage and Contribution Report

Report containing Demographics and Adjustment Reports and Regular Reports. The report lists the status of each report submitted, either "posted" or "unposted." In addition, it allows you to view the report details and edit un-posted reports.

wage and service record

An electronic record created in EDX that contains an individual employee's wage, contribution, and service information for a reporting period.

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