

**OREGON ADMINISTRATIVE RULE
PUBLIC EMPLOYEES RETIREMENT BOARD
CHAPTER 459
DIVISION 070 – OREGON PUBLIC SERVICE RETIREMENT PLAN, GENERALLY**

459-070-0100

Employer Reporting

(1) *Definition. “Pay period” means the span of time covered by an employer’s report to PERS.*

(2) *Unless otherwise agreed upon by the PERS Executive Director and the employer, an employer must transmit to PERS an itemized report of all information required by PERS.*

(a) *A report must include wage, service, and demographic data for all employees for a pay period.*

(b) *Except as provided in subsection (c) of this section, an employer may not submit or modify a report for a pay period within a calendar year on or after the first date in March of the subsequent calendar year on which PERS issues the employer a statement of contributions due. This subsection applies to pay periods beginning on or after January 1, 2011.*

(c) *PERS will permit an employer to submit or modify a report subject to the limitation of subsection (b) of this section if PERS determines the report is necessary for accurate benefit administration.*

(3) *The report required under section (2) of this rule must be acceptable to PERS and transmitted on forms furnished by the agency or in an equivalent format. The report must be transmitted electronically, faxed, or postmarked, as applicable, no later than three business days after the end of the pay period assigned to the employer under section (4) of this rule.*

(4) *PERS will assign an employer a pay period which most closely matches the employer’s pay cycle:*

(a) *Monthly: the pay period ends on the last day of the month;*

(b) *Semi-monthly: the pay period ends on the fifteenth of the month and the last day of the month;*

(c) *Weekly: the pay period ends the Friday of every week; or*

(d) *Biweekly: the pay period ends every other Friday.*

(5) *For the purpose of determining a “pay period” under ORS 238.435(3) and 238A.130(2), when salary is paid on a day other than the first of the month or the first business day of the month, that salary shall be considered earned in the calendar month in which it is paid, unless the employer provides PERS records that establish that the salary was not earned in that calendar month.*

(6) *If a report required under section (2) of this rule is accepted by PERS, PERS will notify the employer of any exceptions and the employer must reconcile its report. The corrected report must be transmitted to PERS before the employer is subject to the limitation of subsection (2)(b) of this rule for that report.*

(7)(a) *An employer that fails to transmit a report as required under sections (2) and (3) of this rule must pay a penalty equal to one percent of the total amount of the prior year’s annual contributions or \$2,000, whichever is less, for each month the employer is delinquent.*

(b) *Penalties under subsection (a) of this section continue to accrue until the earlier of the date the report is submitted or the date the limitation of subsection (2)(b) is effective.*

(c) Notwithstanding subsection (b) of this section, an employer that submits or modifies a report pursuant to subsection (2)(c) of this rule must pay the penalty described in subsection (a) of this section.

(8) The PERS Executive Director or a person designated by the Director may waive the penalty described in section (7) of this rule for reports due on or after January 1, 2011 and before January 1, 2012. For reports due on or after January 1, 2012, penalties may be waived by the Director or the Director's designee only upon written petition from the employer.

Stat. Auth.: ORS 238A.450 & 238.650

Stats. Implemented: ORS 238A.050, 238A.130, 238.435 & 238.705]