OREGON PERS

Reporting Wages for a **Qualifying Employee**

Employer Reporting Guide

This guide explains how to report wages and hours for an individual employee in a qualifying position.

Employer Service Center

Contents

Revised March 2024

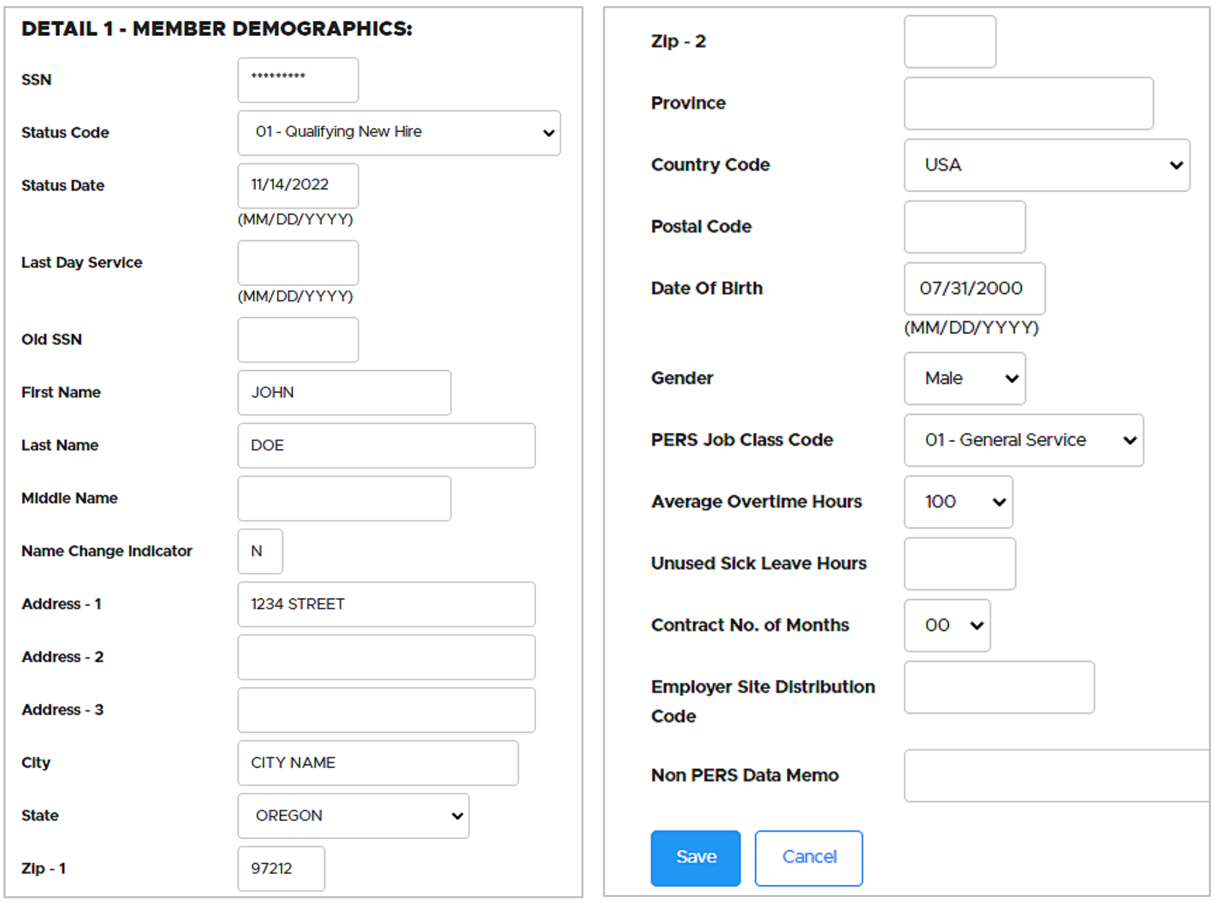
Introduction

This guide explains how to report wages and hours for qualifying employees. It guides you through hiring them, reporting wages during wait time, when to report payments received during a leave of absence, special reporting for schools, and qualification status changes.

Hiring an employee into a qualifying position

To hire a new employee into a position that will require more than 600 hours/year, follow the instructions in employer reporting guide 7, *Reporting a New Employee*. On the Detail 1 Member Demographics record, choose a status code of 01 – Qualifying New Hire.

If you are hiring a PERS retiree, use status code status code 11 – Retiree New Hire with Hr Limit (in most cases). Learn more in employer reporting guide 8, *Hiring a PERS Retiree*.



DETAIL 1 - MEMBER DEMOGRAPHICS:

SSN	*********
Status Code	01 - Qualifying New Hire
Status Date	11/14/2022 (MM/DD/YYYY)
Last Day Service	(MM/DD/YYYY)
Old SSN	
First Name	JOHN
Last Name	DOE
Middle Name	
Name Change Indicator	N
Address - 1	1234 STREET
Address - 2	
Address - 3	
City	CITY NAME
State	OREGON
Zip - 1	97212
Zip - 2	
Province	
Country Code	USA
Postal Code	
Date Of Birth	07/31/2000 (MM/DD/YYYY)
Gender	Male
PERS Job Class Code	01 - General Service
Average Overtime Hours	100
Unused Sick Leave Hours	
Contract No. of Months	00
Employer Site Distribution Code	
Non PERS Data Memo	

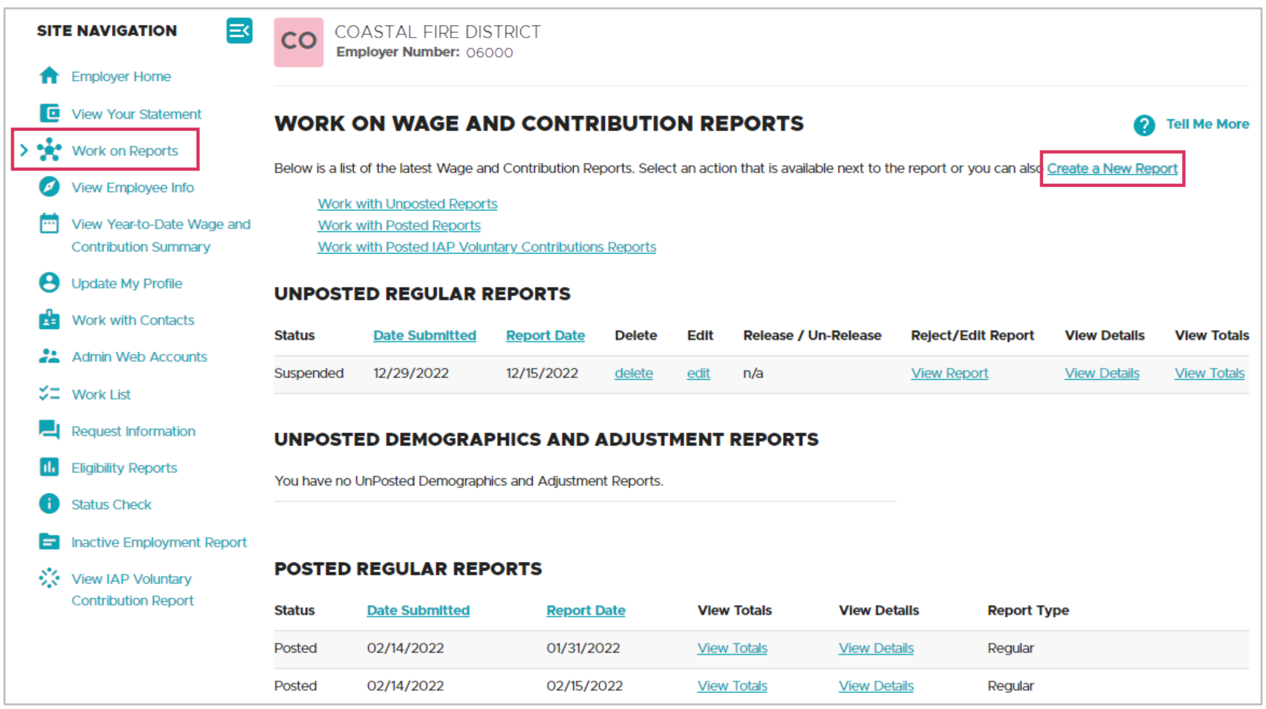
Save Cancel

Reporting wages for a qualifying employee

Create a report

There are three options for creating a report, which are explained in employer reporting guide 4, *Creating a Report*. As an example in this guide, we will create one new, empty report.

1. Log into EDX.
2. Select the employer from the Employer Selection list whose reports you want to work with (if they are not already selected). If you only report for a single employer, you will not see the Employer Selection list; your employer will already be selected.
3. Click on the **Work on Reports** function in the Site Navigation menu.
4. On the Work on Wage and Contribution Reports screen, click on the **Create a New Report** link to view the Create a New Report screen.



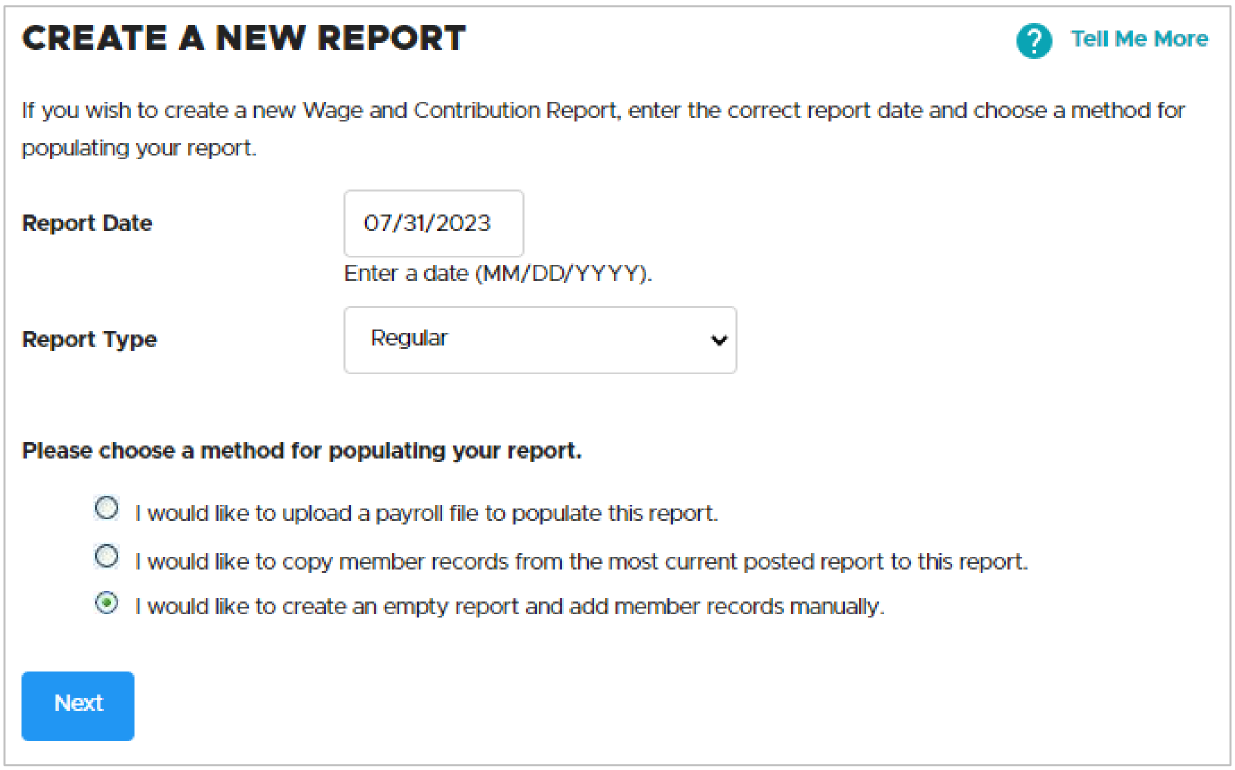
5 In the Report Creation Form dialog box, type the assigned report date for your report in the Report Date text box. The date must be one of the Regular report dates for your reporting frequency, listed on the EDX Regular Report Dates webpage.

Enter the date in the format MM/DD/YYYY, as shown below.

6 For Report Type, select Regular (the default).

7 Choose a method for populating your report (i.e., adding records into the report). Each method is described in employer reporting guide 4, *Creating a Report*.

For this example, choose the third option to create an empty report.



8 When the Create Retirement Detail Report Confirmation screen appears, select Return to Report Summary Page.

CREATE RETIREMENT DETAIL REPORT CONFIRMATION

The wage and contribution report has been successfully created for the following :

Report Date **07/31/2023**

What Next?

You may continue to work with the web site if you desire. Click on any link below to visit other areas of the web site.

View Information about your Agency
View your Agency Statement
View the Current Employee List for your Agency
Return to Report Summary Page

Your new report will be listed under Unposted Regular Reports and have a status of Added.

UNPOSTED REGULAR REPORTS

Status	Date Submitted	Report Date	Delete	Edit	Release / Un-Release	Reject/Edit Report	View Details	View Totals
Suspended	06/30/2023	06/30/2023	delete	edit	n/a	View Report	View Details	View Totals
Suspended	05/31/2023	05/31/2023	delete	edit	n/a	View Report	View Details	View Totals
Added	07/21/2023	07/31/2023	delete	edit	n/a	View Report	View Details	View Totals

To create the record, continue to the next section.

Create a Wage and Service record

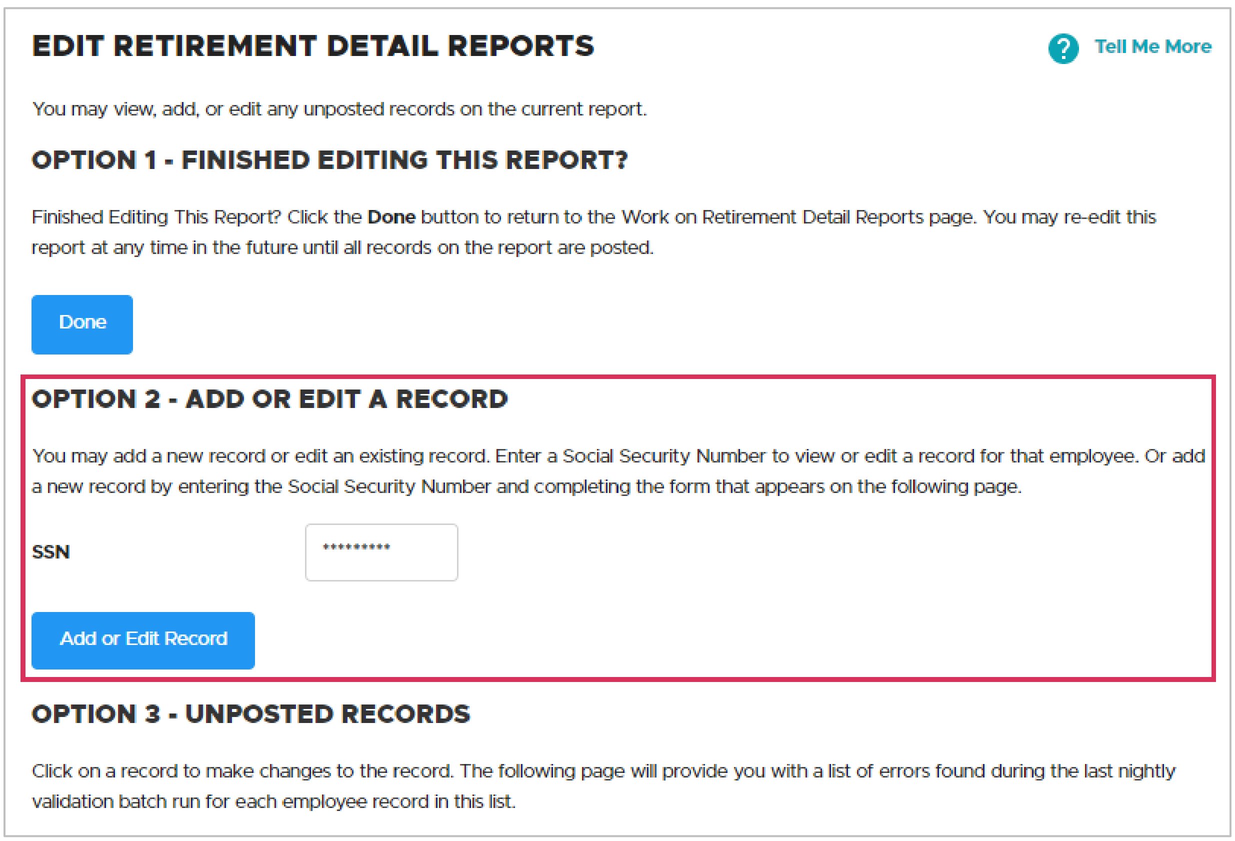
1 In the Unposted Regular Reports list, click the edit link next to the report you just created. (To reach this screen, choose Work on Reports from the Site Navigation.)

UNPOSTED REGULAR REPORTS

Status	Date Submitted	Report Date	Delete	Edit	Release / Un-Release	Reject/Edit Report	View Details	View Totals
Suspended	06/30/2023	06/30/2023	delete	edit	n/a	View Report	View Details	View Totals
Suspended	05/31/2023	05/31/2023	delete	edit	n/a	View Report	View Details	View Totals
Added	07/21/2023	07/31/2023	delete	edit	n/a	View Report	View Details	View Totals

The Edit Retirement Detail Reports screen opens.

2 Under Option 2 – Add or Edit a Record, type the Social Security Number (SSN) (without hyphens) of the employee for whom you want to add a wage record in the SSN text box. Click **Add or Edit Record**.



EDIT RETIREMENT DETAIL REPORTS

Tell Me More

You may view, add, or edit any unposted records on the current report.

OPTION 1 - FINISHED EDITING THIS REPORT?

Finished Editing This Report? Click the **Done** button to return to the Work on Retirement Detail Reports page. You may re-edit this report at any time in the future until all records on the report are posted.

Done

OPTION 2 - ADD OR EDIT A RECORD

You may add a new record or edit an existing record. Enter a Social Security Number to view or edit a record for that employee. Or add a new record by entering the Social Security Number and completing the form that appears on the following page.

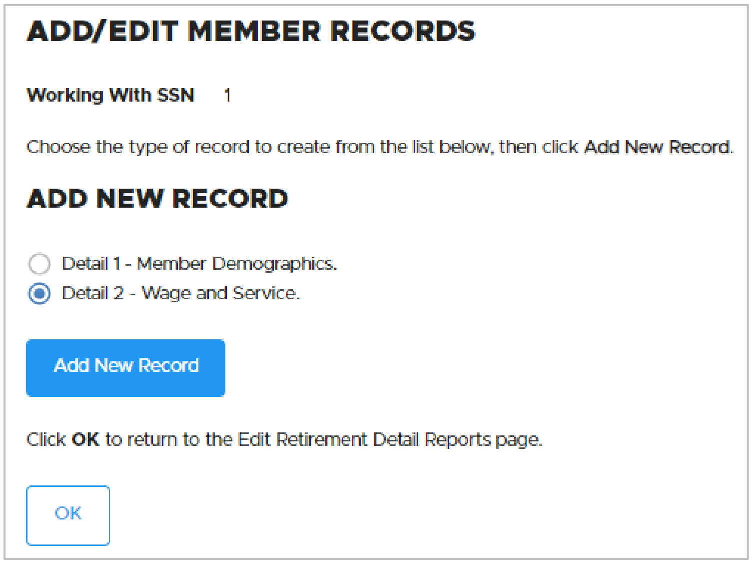
SSN *********

Add or Edit Record

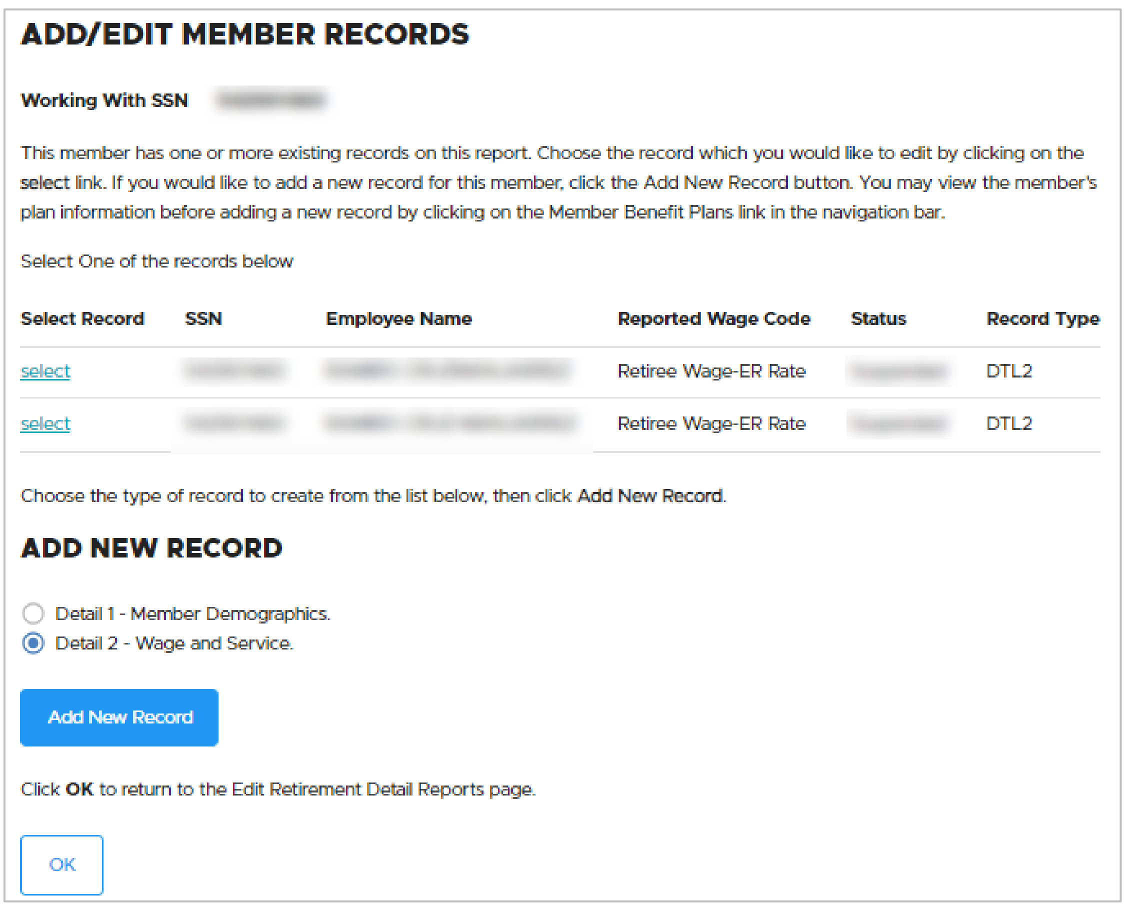
OPTION 3 - UNPOSTED RECORDS

Click on a record to make changes to the record. The following page will provide you with a list of errors found during the last nightly validation batch run for each employee record in this list.

3 The Add/Edit Member Records screen appears. Select Detail 2 – Wage and Service and click **Add New Record**.



4 If EDX finds any existing records for the SSN you entered, it will display the screen below. Click select to edit an existing record or **Add New Record** to add a new one.



Report wages and hours

On the Detail 2 record, enter the employee's pretax wages earned in that pay period.

Use wage code 01 – Regular Wages.

Do not include a dollar sign nor a comma. Do include a decimal.

Enter regular wages in the Subject Salary (Regular) field and regular hours in the Hours Worked (Regular) field. Enter any overtime pay in the Subject Salary (Overtime) field and include the overtime hours in the Hours Worked (Overtime) field.

If the employee received any other pay, like a lump-sum vacation payout, include that amount in the appropriate lump-sum field. Add that amount to the wages earned and enter the sum in the Gross Salary field.

Report contributions

Enter the employee's 6% IAP contribution in the appropriate field. The type of IAP contribution depends on your organization's employment policies. Enter the amount in **one field**:

- Member paid after-tax contribution (MPAT).
- Member paid pre-tax contribution (MPPT).
- Employer paid pre-tax contribution (EPPT).

If your employee works in two different positions requiring two different contribution types to be reported, you need to submit two wage records: one for each position with the applicable wages, hours, and IAP contribution.

The pension contribution for the employee is calculated automatically by EDX based on the wages you reported. The contribution amount is listed on your statement. To learn more about your statement, read employer reporting guide 26, *Understanding Your Statement*. To learn more about paying your invoice, read employer reporting guide 27, *Paying Your Invoice*.

Reporting for a non-local government employee

Required fields

SSN: Auto filled.

First name: Auto filled.

Last name: Auto filled.

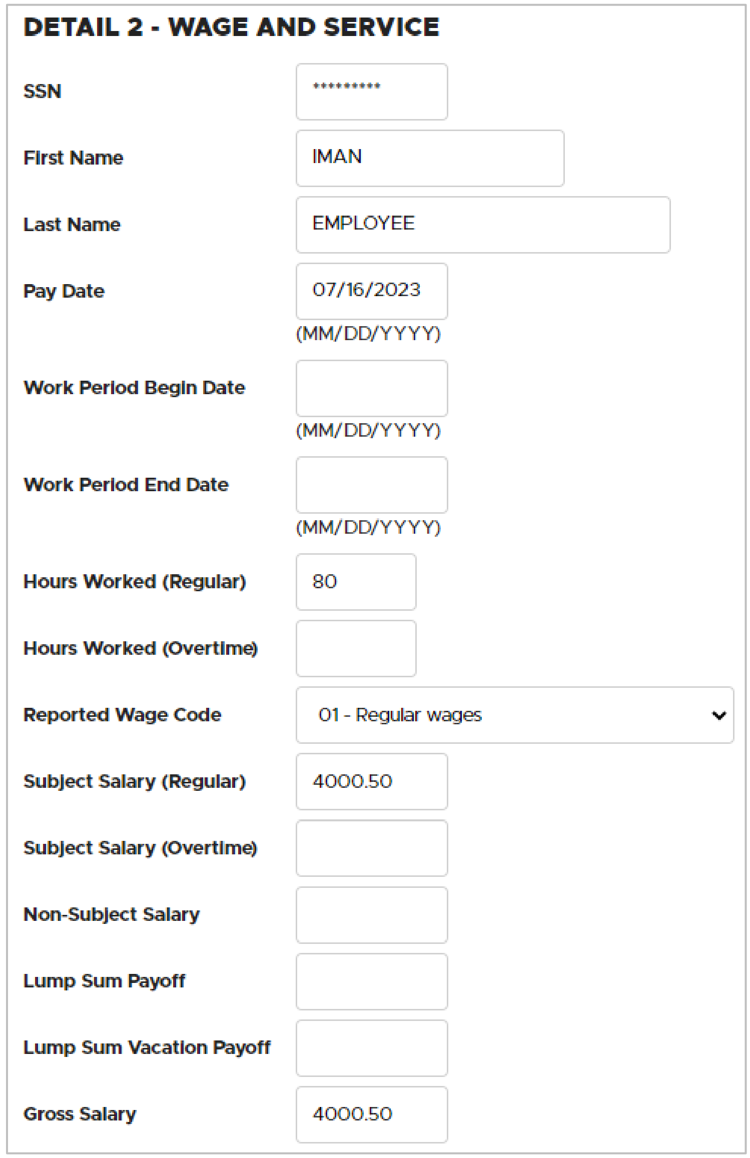
Pay date: Date on which the employee was paid.

Work Period Begin/End Date: Only required for local government employers. All other employers leave these fields blank. If the work period spans the monthly boundary, two Detail 2 records are required to separate the hours and wages earned in each month.

Hours Worked (Regular): Hours worked in that pay period (e.g., 80 hours for a two-week period).

Hours Worked (Overtime): Any overtime hours the employee worked (if they get paid for overtime).

Reported Wage Code: To report regular wages for a full-time employee, chose 01 – Regular wages. For a description of the other wage codes, read employer reporting quick reference guide, "Wage Codes."



Subject Salary, Regular: Enter the employee's gross wages with no dollar sign and no comma. If the amount is whole dollars, no decimal point is necessary.

Subject Salary, Overtime: Enter the employee's gross overtime pay, if any.

Gross salary: Sum of all reported wages.

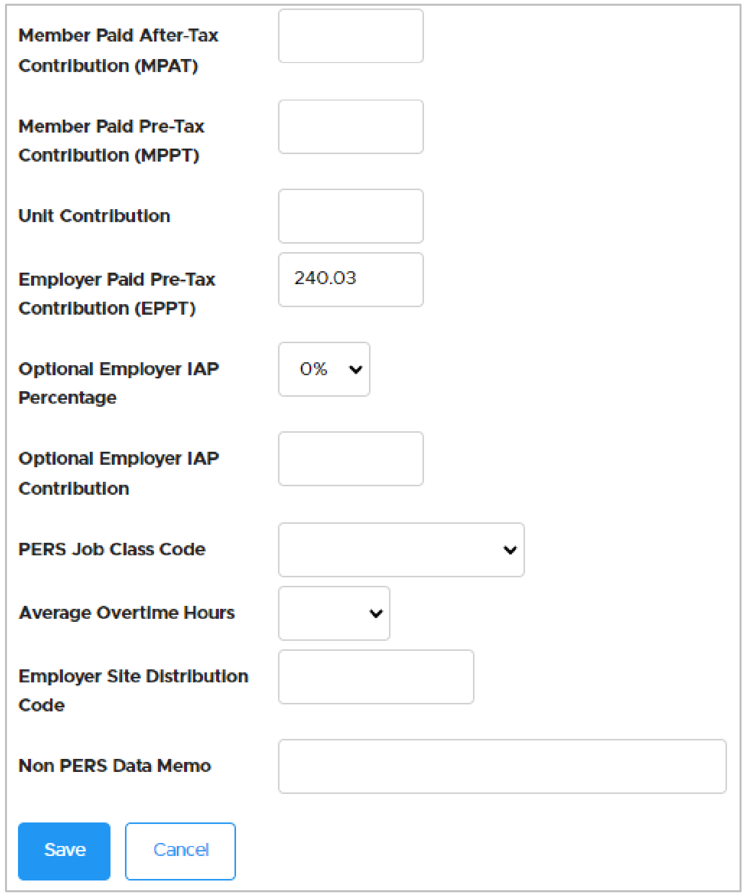
Continued

Member Paid After-Tax Contribution (MPAT), Member Paid Pre-Tax Contribution MPPT), or Employer Paid Pre-Tax Contribution (EPPT): These fields are for the employee's 6%-of-salary IAP contribution. Enter the contribution in only one field. The type of contribution depends on your organization's employment policies.

Important: If employee works in two different positions requiring two different contribution types to be reported, two records are needed to separate hours, wages, and contribution type.

No other fields are required.

Click **Save**.



Reporting for a local government employee

SSN and Name: Auto filled.

Pay date: Date on their paycheck.

Work Period Begin Date: First day of the pay period.

Work Period End Date: Last day of the pay period.

Hours Worked (Regular): Includes regular hours plus any paid leave, including vacation or sick leave, an employee used in that reporting period.

Hours Worked (Overtime): Any overtime hours worked in that reporting period.

Reported Wage Code: 01 – Regular wages.

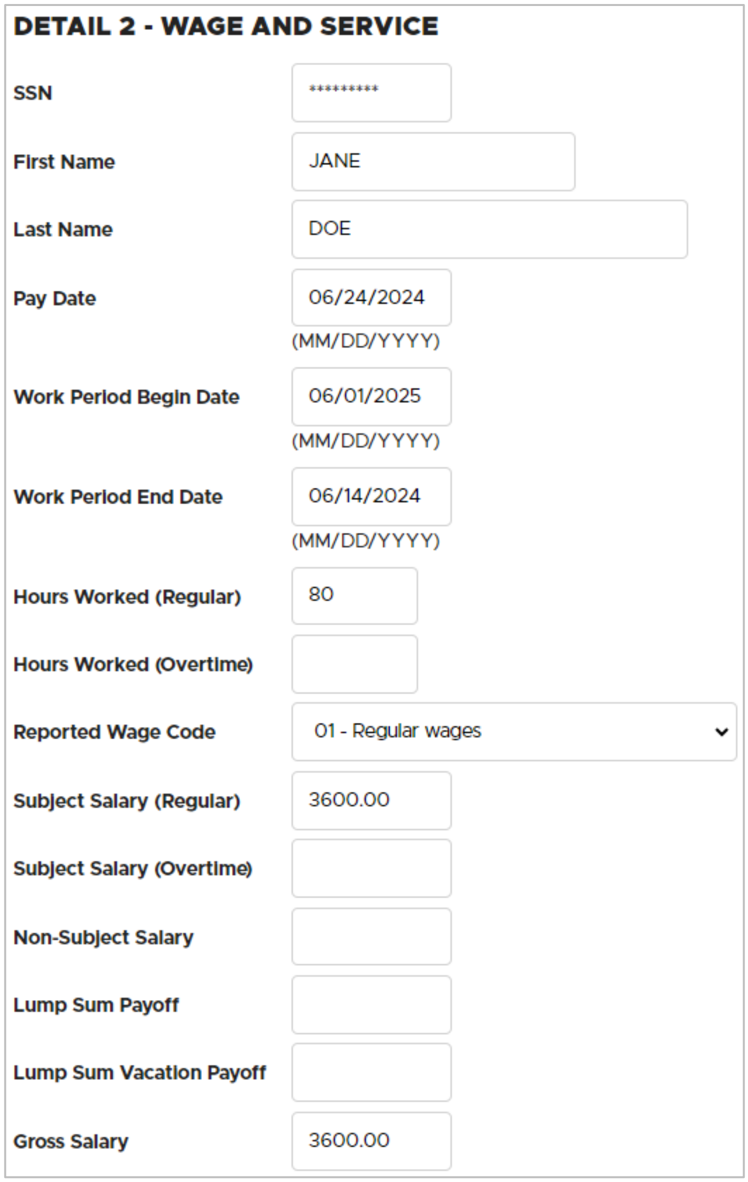
Subject Salary (Regular): Enter wages as subject salary.

Subject Salary (Overtime): Salary paid for overtime hours goes in this field.

Non-Subject Salary: Payments categorized as non-subject are listed in the Payment Categories Chart.

Gross Salary: Total salary for that pay period.

Continued



DETAIL 2 - WAGE AND SERVICE

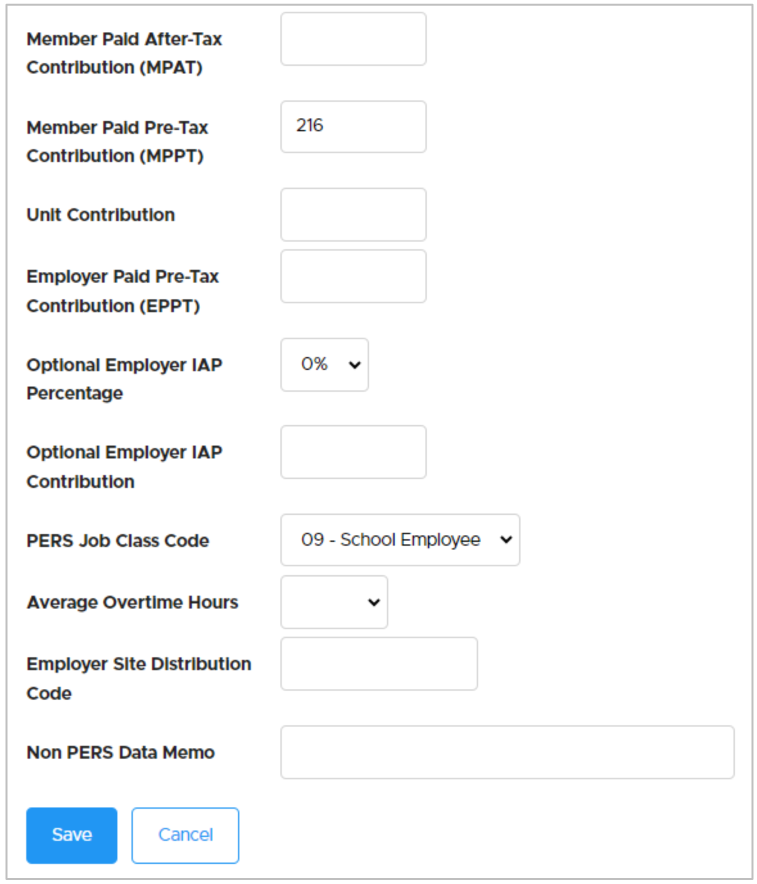
SSN	*********
First Name	JANE
Last Name	DOE
Pay Date	06/24/2024 (MM/DD/YYYY)
Work Period Begin Date	06/01/2025 (MM/DD/YYYY)
Work Period End Date	06/14/2024 (MM/DD/YYYY)
Hours Worked (Regular)	80
Hours Worked (Overtime)	
Reported Wage Code	01 - Regular wages
Subject Salary (Regular)	3600.00
Subject Salary (Overtime)	
Non-Subject Salary	
Lump Sum Payoff	
Lump Sum Vacation Payoff	
Gross Salary	3600.00

Member Paid After-Tax Contribution (MPAT), Member Paid Pre-Tax Contribution MPPT), or Employer Paid Pre-Tax Contribution (EPPT): These fields are for the employee's 6%-of-salary IAP contribution. Enter the contribution in only one field. The type of contribution depends on your organization's employment policies.

PERS Job Class Code: Leave blank.

Leave remaining fields blank.

Click **Save**.



Submit the report to PERS

To submit your report to PERS, you need to "release" it.

Releasing a report lets EDX know the report is ready for evaluation in the nightly batch validation process. When PERS runs the overnight validation process, the released report's error-free records post to employee accounts and generate an invoice.

Release a report as explained below **only** if you are certain that you do not want to add any more records to the report. If you release a report, you can still *un-release* it before the nightly batch process.

1 Navigate to the **Work on Wage and Contribution Reports** screen.

2 Select the report you want to release for EDX batch validation by clicking on the Release link.

UNPOSTED REGULAR REPORTS

Status	Date Submitted	Report Date	Delete	Edit	Release / Un-Release	Reject/Edit Report	View Details	View Totals
Suspended	06/30/2023	06/30/2023	delete	edit	n/a	View Report	View Details	View Totals
Suspended	05/31/2023	05/31/2023	delete	edit	n/a	View Report	View Details	View Totals
Added	07/21/2023	07/31/2023	delete	edit	Release	View Report	View Details	View Totals

Note: Suspended reports show a Release/Un-Release status of "n/a." To correct and resubmit a suspended report, click edit in the Edit column for that report. On the next screen, select a suspended record. Correct any errors in the record (identified by an error message at the top of the record) and click **Save**. If you correct a suspended record in that report, it will run through the validation process again in the overnight batch validation process. If all the errors were corrected, the report will post.

3 After you click Release, a Confirmation screen appears. Select Click here to return to the Work on Wage and Contribution Reports screen.

CONFIRMATION

Information

The report has been released for tonight's processing.

Click here to go to the previous page.

Reporting wages during and after wait time

Employees who are not PERS members need to work for six months in a qualifying position before they begin earning PERS benefits. This six-month period is called wait time. (If you hire someone who has already established and maintained PERS membership, they do not need to serve another wait time.)

Even though no benefits are earned during wait time, you still need to report the employee's wages to PERS. They are needed for employee records and for calculating service credit at retirement.

Employer Data Exchange (EDX) is programmed to know when an employee is serving wait time. During those six months, EDX does not charge your contribution rate on wages, nor does it expect you to enter IAP contributions.

Once the employee's contribution start date (CSD) has passed, EDX immediately begins charging pension contributions on the employee's qualifying wages and expects you to enter IAP contributions.

CONTRIBUTION START DATE

The first day after an employee's wait time is successfully completed is the employee's "contribution start date" (CSD). That is the first day of their PERS membership and the date when someone in a "qualifying" position begins earning retirement benefits.

Because of this, if any wait-time hours are included in the pay period after CSD, you need to report *all wages* for that pay period as non-subject salary. This prevents EDX from charging contributions on wages that were earned during wait time.

For the first full pay period after that, return to reporting wages as subject salary as you normally would.

During wait time:

- No pension contributions charged.
- No IAP contributions due.
- Use wage code 01 for qualifying employees.
- Report wages as subject salary.

On contribution start date:

- PERS membership begins.
- Hours worked on and after this date earn benefits for qualifying employees.

First pay period after CSD that includes wait-time hours:

- Report all wages as non-subject salary to ensure EDX does not expect contributions on wait-time hours.
- EDX will not charge nor expect contributions.

First pay period after CSD that has no wait-time hours:

- Report all wages as subject salary.
- EDX charges pension contributions and expects 6% IAP contributions to be reported.

Reporting wages during six-month wait time

During the six-month wait time, report wages as normal: wage code 01 Regular/Qualifying.

If your organization is a local government employer, report wages with work period dates.

Example: Reporting wages during wait time, not a local government

SSN and name: Auto filled.

Pay date: Date on their paycheck.

Hours Worked (Regular): Regular hours worked, including any paid leave an employee used in that reporting period.

Hours Worked (Overtime): Any overtime hours worked in that reporting period.

Reported Wage Code: 01 – Regular Wages.

> **Note:** Don't use wage code 08 Contributions/No Service during wait time. EDX will flag it as an error and reject the record. If needed, contact your ESC representative for assistance.

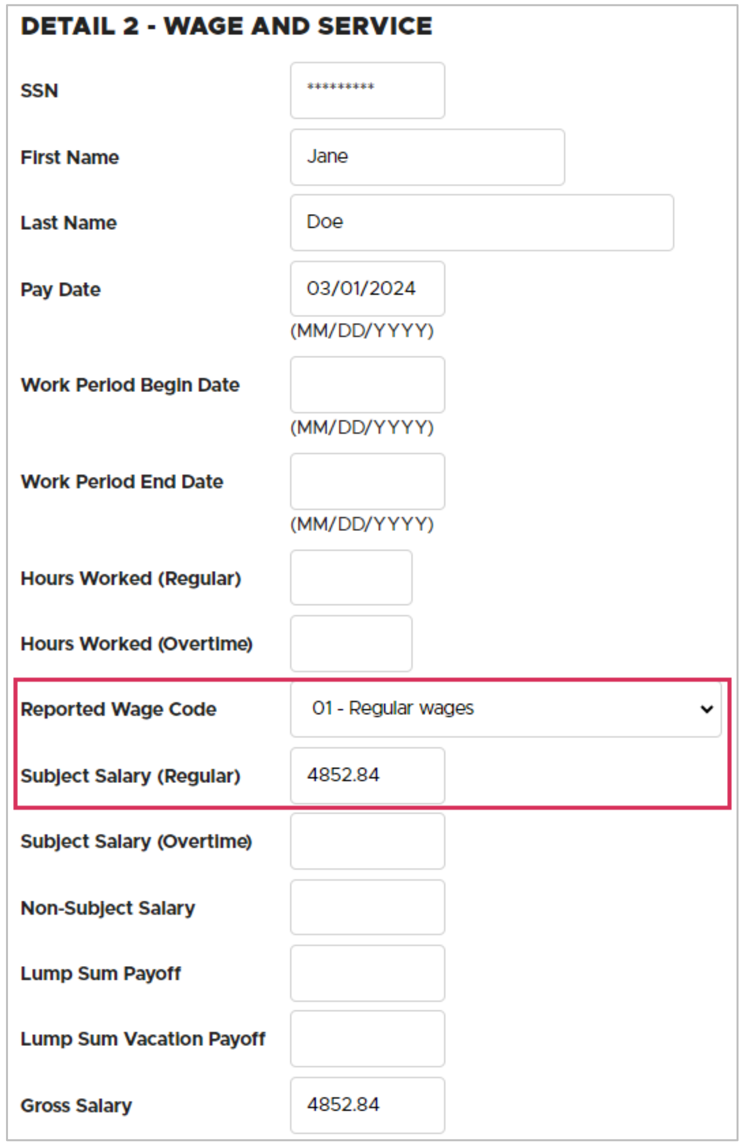
Subject Salary (Regular): Enter wages as subject salary during wait time.

Subject Salary (Overtime): Salary paid for overtime hours goes in this field.

Non-Subject Salary: Normally, you would not enter salary in this field during wait time.

Gross Salary: Total salary for that pay period.

Continued



DETAIL 2 - WAGE AND SERVICE

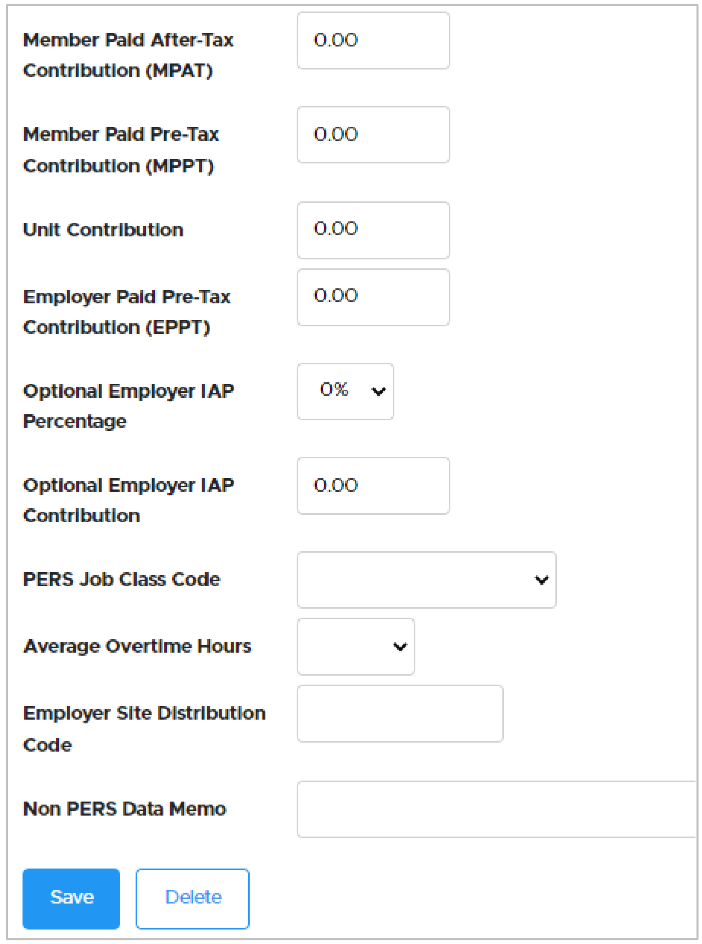
SSN	*********
First Name	Jane
Last Name	Doe
Pay Date	03/01/2024 (MM/DD/YYYY)
Work Period Begin Date	(MM/DD/YYYY)
Work Period End Date	(MM/DD/YYYY)
Hours Worked (Regular)	
Hours Worked (Overtime)	
Reported Wage Code	01 - Regular wages
Subject Salary (Regular)	4852.84
Subject Salary (Overtime)	
Non-Subject Salary	
Lump Sum Payoff	
Lump Sum Vacation Payoff	
Gross Salary	4852.84

Leave the **MPAT**, **MPPT**, and **EPPT** fields blank. The employee will not be contributing to the IAP account until after their wait time is complete.

Leave the **remaining fields** blank. You already reported job class and average overtime hours when you hired the employee. If this information needs to change, submit a DCR and request the change.

The final two fields don't need to be filled out.

Click **Save**.



Example: Reporting wages during wait time for a local government

SSN and name: Auto filled.

Pay date: Date on their paycheck.

Work Period Begin Date: First day of the pay period.

Work Period End Date: Last day of the pay period.

Hours Worked (Regular): Includes regular hours plus any paid leave, including vacation or sick leave, an employee used in that reporting period.

Hours Worked (Overtime): Any overtime hours worked in that reporting period.

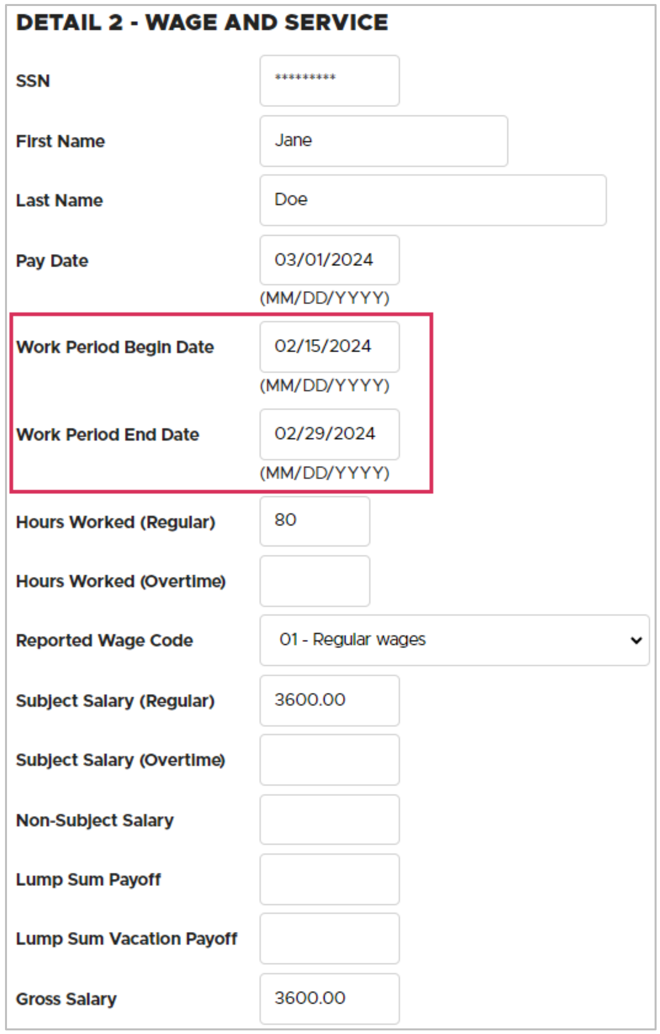
Reported Wage Code: Use wage code 01 – Regular wages.

Subject Salary (Regular): Enter wages as subject salary during wait time.

Subject Salary (Overtime): Salary paid for overtime hours goes in this field.

Non-Subject Salary: Normally, you do not use this field during wait time.

Gross Salary: Total salary for that pay period.



DETAIL 2 - WAGE AND SERVICE

SSN	*********
First Name	Jane
Last Name	Doe
Pay Date	03/01/2024 (MM/DD/YYYY)
Work Period Begin Date	02/15/2024 (MM/DD/YYYY)
Work Period End Date	02/29/2024 (MM/DD/YYYY)
Hours Worked (Regular)	80
Hours Worked (Overtime)	
Reported Wage Code	01 - Regular wages
Subject Salary (Regular)	3600.00
Subject Salary (Overtime)	
Non-Subject Salary	
Lump Sum Payoff	
Lump Sum Vacation Payoff	
Gross Salary	3600.00

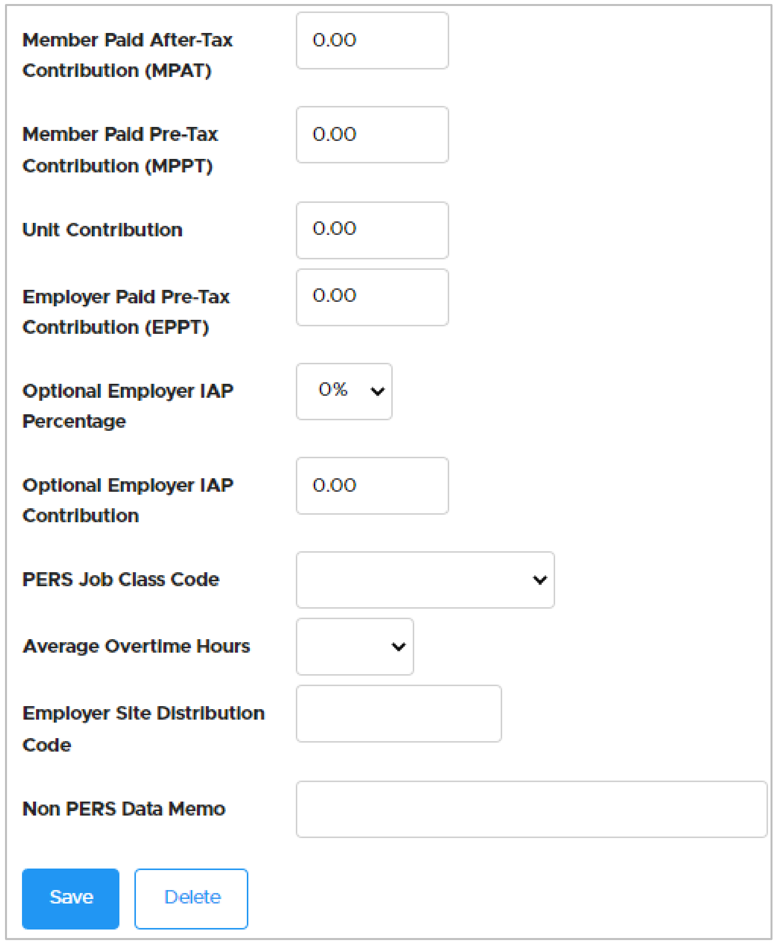
Continued

Leave the **MPAT**, **MPPT**, and **EPPT** fields blank. The employee will not contribute to the IAP account until after their wait time is complete.

Leave the remaining fields blank. You already reported job class and average overtime hours when you hired the employee. If this information needs to change, submit a DCR and request the change.

The final two fields don't need to be filled out.

Click **Save**.



Reporting wages at end of wait time

Once your new employee has reached their contribution start date (CSD), EDX automatically begins charging contributions on all posted pay dates including and after the CSD.

However, if a pay date that occurs after the CSD includes wages earned during wait time, you need to report wages differently for that wage record. This is because contributions are not due until the first *full pay period* after the CSD.

All wages for a pay period that contains wait time hours need to be reported as non-subject salary. This prevents EDX from charging your contribution rate on wages earned during wait time.

Example of reporting wages at end of wait time, not a local government

The pay period in this example is January 16 through February 15, paid on February 28. Rose's CSD is February 1. Because her CSD falls in the middle of the pay period and contains wait time wages all of Rose's wages earned during this period are reported as non-subject salary.

Note that **Reported Wage Code** is 01.

Wages are reported in the **Non-Subject Salary** field.

Continued

ADD/EDIT A MEMBER RECORD

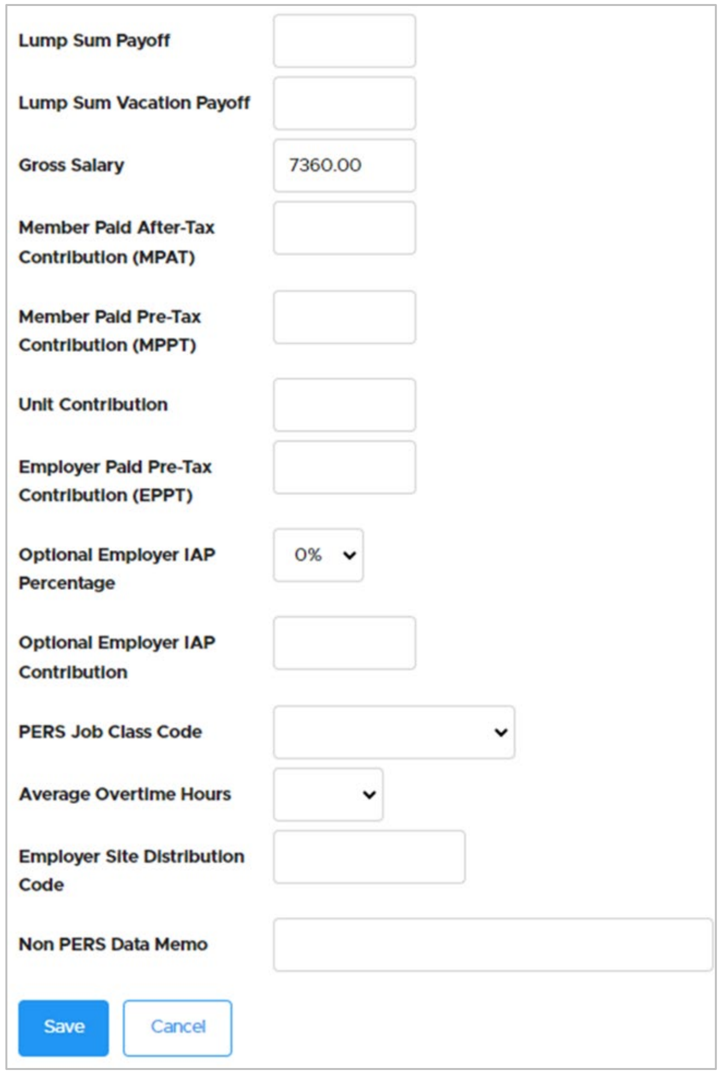
The status of this member record is: **Added**

DETAIL 2 - WAGE AND SERVICE

SSN	*********
First Name	Rose
Last Name	Thorn
Pay Date	02/28/2023 (MM/DD/YYYY)
Work Period Begin Date	(MM/DD/YYYY)
Work Period End Date	(MM/DD/YYYY)
Hours Worked (Regular)	184
Hours Worked (Overtime)	
Reported Wage Code	01 - Regular wages
Subject Salary (Regular)	
Subject Salary (Overtime)	
Non-Subject Salary	7360.00
Lump Sum Payoff	

Note that no IAP contribution is included in the **MPAT**, **MPPT**, or **EPPT** field.

Remaining fields are left blank.



Example of reporting wages at end of wait time for a local government employee

A local government employer would handle this example slightly differently because:

1. Local government employers always use Work Period Begin/End Dates on Detail 2 wage records.
2. Local government employer reporters must use two Detail 2 records to report wages, hours, and contributions for a pay period that crosses a monthly boundary (i.e., it begins in one month and ends in the next). Work period begin and end dates will not cross monthly boundaries.

In this example, Joe Employee works for a local government employer. Joe has a pay period that begins on December 26 and ends January 9 with a pay date of January 13. He establishes OPSRP membership on January 1 after completing the six-month wait time.

The employer reporter reports Joe's wages for the first half of the work period before the CSD as subject salary.

Wage record #1

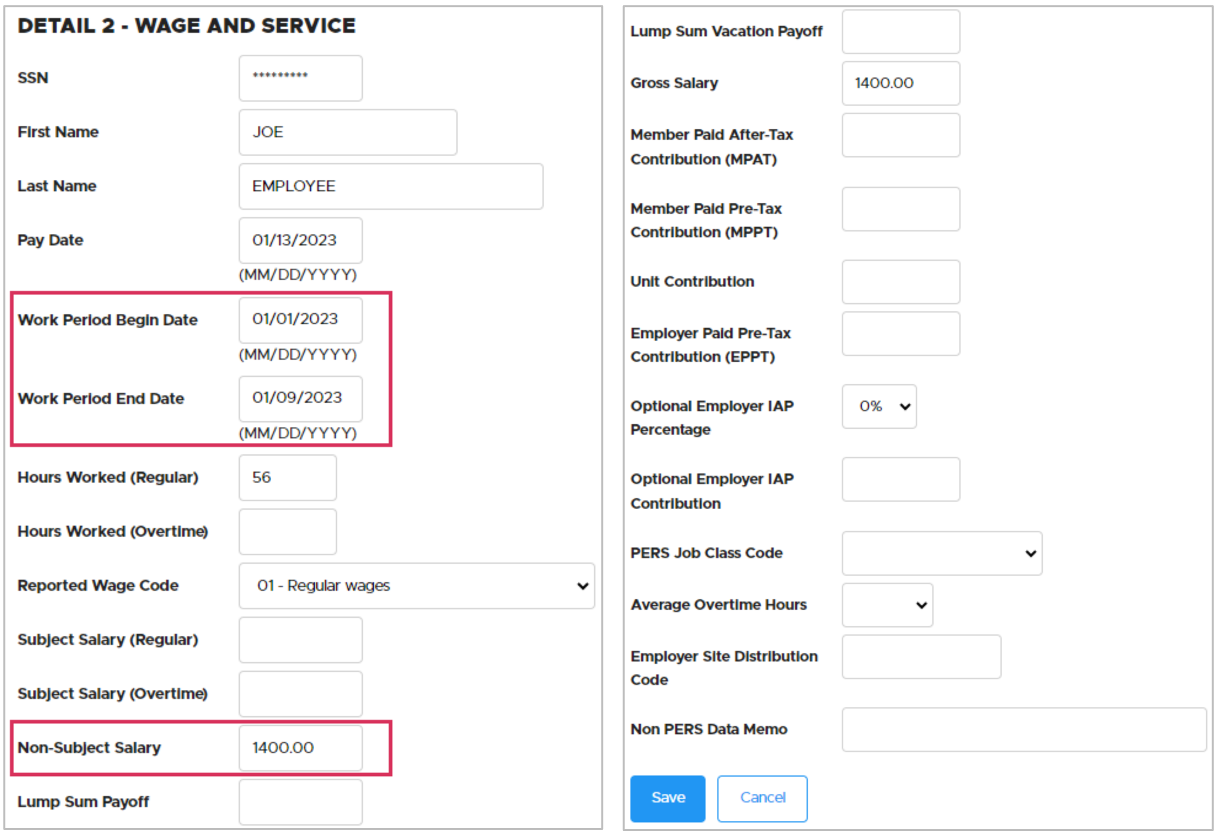
DETAIL 2 - WAGE AND SERVICE

SSN	*********
First Name	JOE
Last Name	EMPLOYEE
Pay Date	01/13/2023 (MM/DD/YYYY)
Work Period Begin Date	12/26/2022 (MM/DD/YYYY)
Work Period End Date	12/31/2022 (MM/DD/YYYY)
Hours Worked (Regular)	32
Hours Worked (Overtime)	
Reported Wage Code	01 - Regular wages
Subject Salary (Regular)	800.00
Subject Salary (Overtime)	
Non-Subject Salary	
Lump Sum Payoff	
Lump Sum Vacation Payoff	
Gross Salary	800.00
Member Paid After-Tax Contribution (MPAT)	
Member Paid Pre-Tax Contribution (MPPT)	
Unit Contribution	
Employer Paid Pre-Tax Contribution (EPPT)	
Optional Employer IAP Percentage	0%
Optional Employer IAP Contribution	
PERS Job Class Code	
Average Overtime Hours	
Employer Site Distribution Code	
Non PERS Data Memo	

Save | Cancel

Wage record #2

The employer reporter creates a second wage record to report the wages in the second half of the work period because work periods cannot cross monthly boundaries. For this record, they report wages as non-subject salary because the full pay period contains wait time wages. No contributions are due for the January 13 pay date. For the next *full* pay period (i.e., one that does not cross a monthly boundary), the reporter reports all wages as subject salary as they normally would and begins to report 6% IAP contributions.



Reporting wages for a group of employees

EDX offers two options that make it faster to report wages for groups of employees.

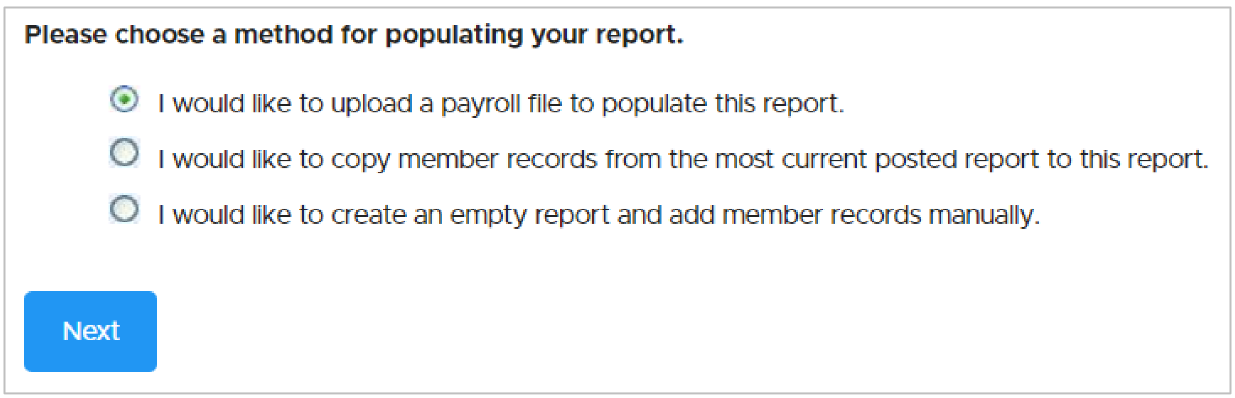
Option 1: Uploading a payroll file

This option is only available to employers who have a financial package that allows them to create a DAT file for loading purposes. (A DAT file is a type of data file that contains information about the program used to created it.)

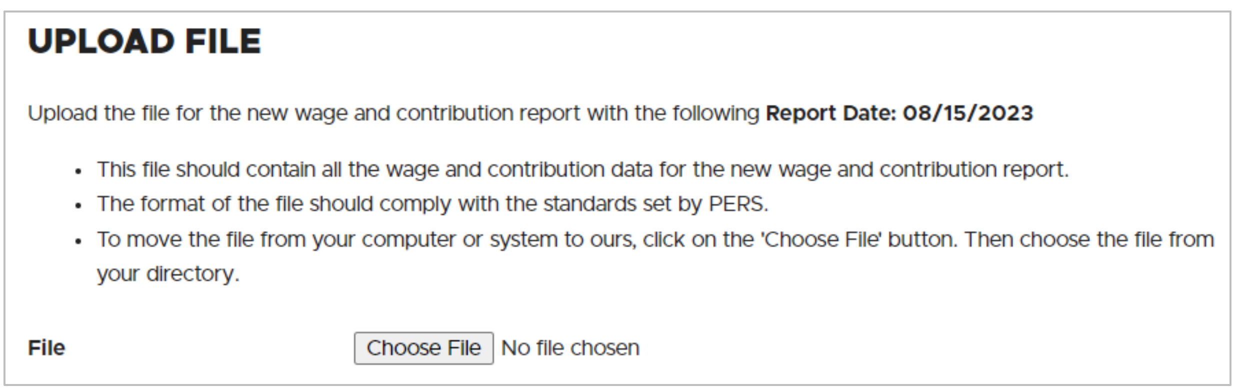
To learn more, read the EDX File Format guide.

To upload a payroll file:

1. Follow the steps to create a Regular report listed in the "Create a New Regular Report" section in this guide.
2. When you reach the options for populating your report, choose the first option to upload a payroll file. Click **Next**.



3. Click **Choose File**.



4 Browse your local machine or network to locate the desired report file.

The uploaded file must adhere to the following naming convention:

Employer#.ReportingDate.dat

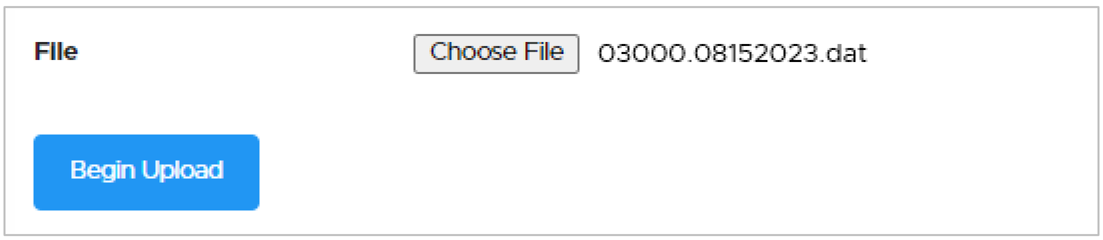
Example: A file with a reporting date of August 15, 2023, for employer #03000 would be named 03000.08152023.dat.

PERS can neither provide .dat file creation tools nor assist with modification or enhancement of your existing third-party tools.

5 Click **Open**.

When you return to the Upload File screen, the full path name of the file appears next to the Choose File button.

6 Click the **Begin Upload** button.



7 Review the file information appearing in the Confirm Your File Upload dialog box to verify it is correct.

8 If the information is correct, click the **I Agree** button; otherwise, click the **I Disagree** button to select a new file to upload.

After you click the **I Agree** button, the Create Retirement Detail Report Confirmation screen appears and confirms you successfully created the report.

9 Edit or add records, as needed. The .dat file must go through EDX nightly batch before you can see the submitted records. **Do not** release the report if you want to preview, edit, or add records to the report before it runs through the EDX batch validation process.

Once the report is released and the validation process is complete, you can only edit suspended records in the report or add new records to the report.

Option 2: Copying forward the last successfully posted report

The copy-forward method copies Detail 2 records from your most recently posted Regular report to the new report. You can then edit the records in that report to add or change information for the new pay period.

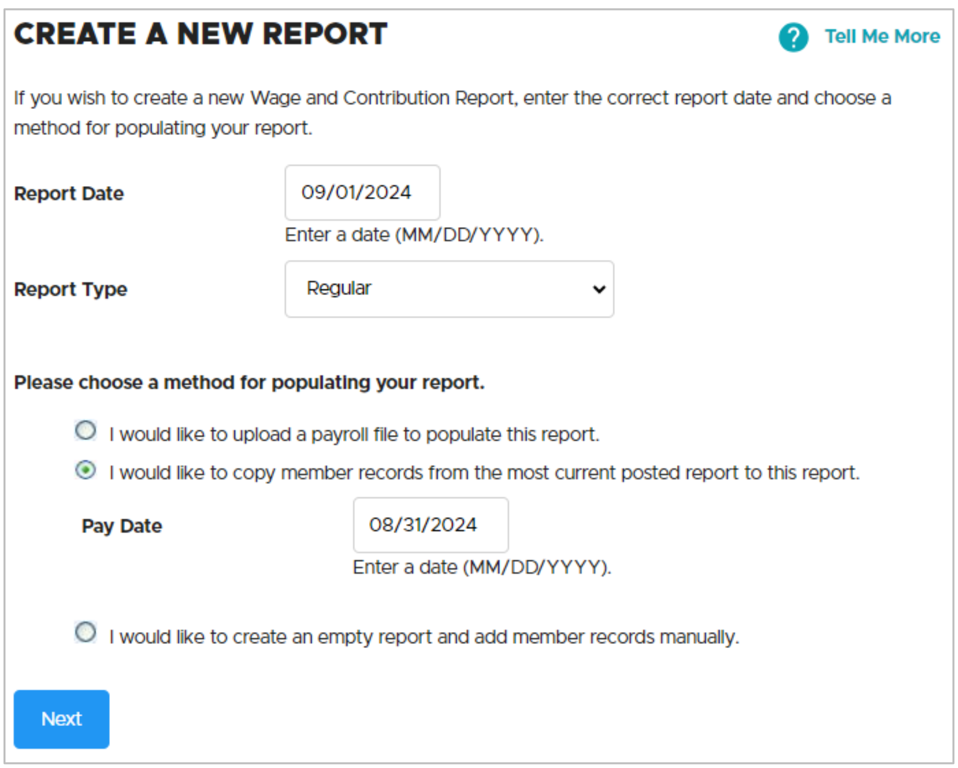
Tips: EDX limits the copy-forward method to reports that are no more than two reporting periods old, are fully posted (i.e., no suspended records), and have 250 or fewer employees.

This option is not available for Demographics and Adjustment Reports because demographic records communicate changes that are not consistent between reporting periods.

1. Follow the steps to create a Regular report listed in the “Create a New Regular Report” section in this guide.
2. When you reach the options for populating your report, choose the second option to copy member records from the most current posted report to this report.
3. In the Pay Date text box, enter the pay date of the work period you are reporting.

   The pay date cannot be later than the chosen report date. If you leave the Pay Date text box empty, EDX will use the date that appears in the Report Date text box as the default.

   Click **Next**.



4. A confirmation screen appears with additional information about the number of records copied into your newly created report.
5. Edit or add records, as needed. You can edit records in the report. You can also add new records to the report until you release it.

Reporting wages during a leave of absence

Reporting an employee's leave

The only time you place an employee on a leave status is when that leave meets these qualifications:

- It's a leave without pay (LWOP), meaning the employee is receiving no pay from the employer, including sick leave, vacation pay, compensatory time, bereavement leave, and so on.
- The employee is away on unpaid leave for at least half the working days in a calendar month. For an employee on a standard 40-hour a week schedule, this is 11 business/working days.

When a leave meets these qualifications, report your employee as on one of the leave of absence statuses listed in employer reporting guide 11, *Reporting a Leave*.

Reporting employer pay during leave

An employee cannot receive employer pay while on a leave of absence status. However, during an employee's leave, they may need to receive a payment from their employer such as holiday pay, equipment reimbursement, or travel allowance.

Reporting holiday pay

If a paid holiday occurs while an employee is using sick leave or vacation, they receive holiday pay for that day.

If the employee is on a leave of absence, whether they receive holiday pay and how many hours of holiday pay they receive depend on your organization's rules or bargaining agreement.

If your employee on leave qualifies for holiday pay, you would need to end their leave for the holiday (or days), report their hours and wages, and place them back on leave.

For more instruction, read employer reporting guide 13, *Family and Medical Leave*, "Reporting Pay During Family or Medical Leave" section.

Reporting travel or equipment reimbursement

If your employee receives reimbursement for uniform, equipment, or travel during a leave of absence, the payment is most likely non-subject salary and does not need to be reported to PERS.

- An *allowance* is subject salary and is reported to PERS. An allowance does not require receipts and is not a reimbursement. It is extra pay to cover expenses like dry cleaning or car use. On the Payment Categories Chart, this is in the category “allowance, taxable.”
- A *reimbursement* is non-subject salary and does not need to be reported to PERS. A reimbursement requires documentation of the expense and is paid to the employee out of employer funds. On the Payment Categories Chart, this is in the category “non-taxable expenses.”

Reporting other pay during leave

For instructions on reporting other types of pay during a leave — such as workers’ compensation, state-run or third-party-run Paid Leave Oregon, short-term disability pay, or employer gross-up — read employer reporting guide 13, *Family and Medical Leave*, “Reporting Pay During Family or Medical Leave” section.

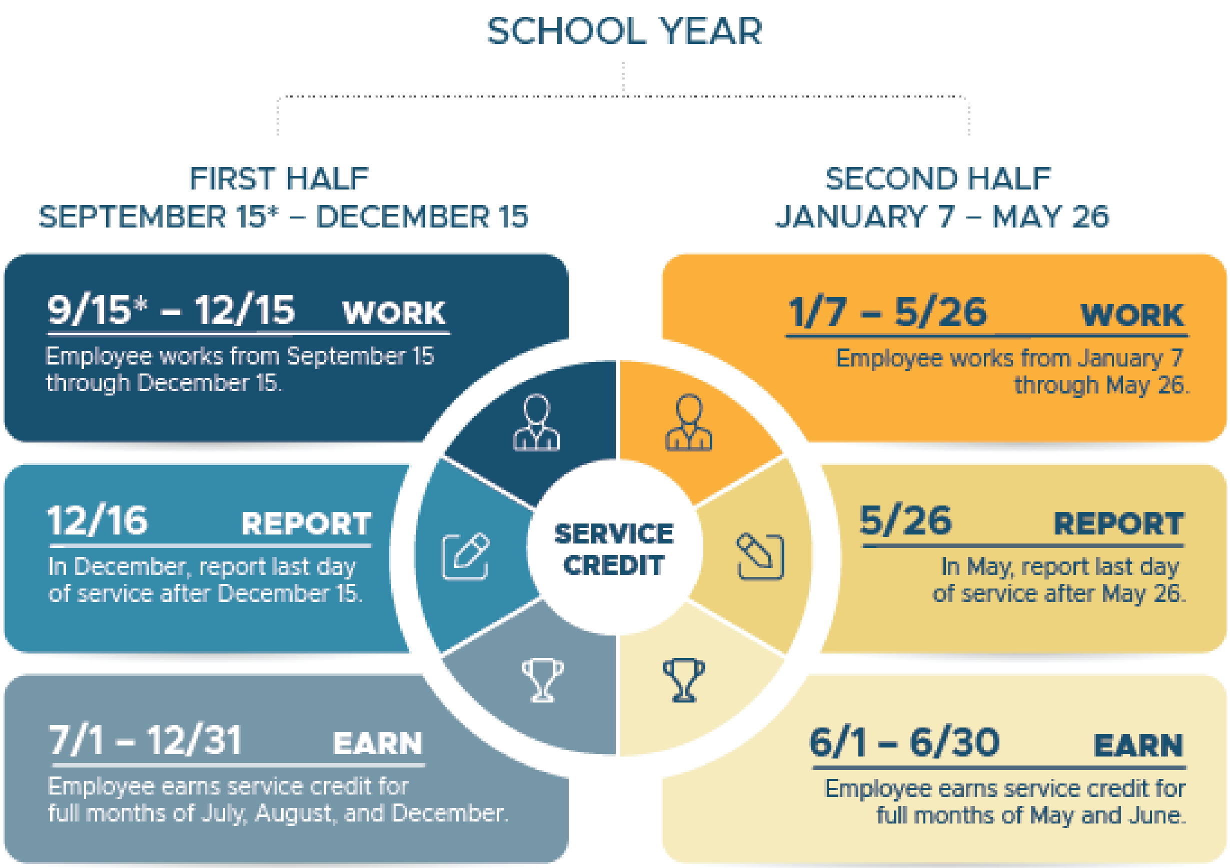
Reporting for school employees before summer and year-end breaks

School employees whose schools close for the summer can still receive PERS service credit for those months if you report wages and hours as explained below.

Credit for June: School employees who work January 7 through May 26 receive service credit for June of that year. To ensure they get credit, report hours and wages up to May 26. Do not terminate or place an employee on leave until after May 26.

Credit for July and August: School employees who work September 15 through December 15 receive service credit for July and August of that year. To ensure they get credit, report hours and wages up to December 15. Do not terminate or place an employee on leave until after December 15.

Note: If employee takes a leave without pay (LWOP) of 11+ working days in a month, employee does not receive service credit for that month. Members who do not receive regular service credit for an LWOP during summer months may still receive educational service credit for that month if they qualify.



*September 26 for higher education employees.

Reporting wages for employees on Work Share program

If a qualifying employee is working part time and receiving benefits from the Work Share program, include their Work Share wages when reporting their salary to PERS. Normally, wages paid by a third party are not reported to PERS, but Work Share wages are an exception.

Learn about the Oregon Employment Department's Work Share program.

Qualification status changes

An employee hired into a qualifying position must work at least 600 hours/calendar year to maintain their qualifying status. If they do not reach 600 hours, their position type for that year needs to change to non-qualifying service. Conversely, if a non-qualifying position works 600 or more hours a year, that position needs to change from non-qualifying service to active service.

How to find out if qualification status has changed

There are three ways you can find out if an employee in a non-qualifying position has qualified for benefits or if an employee in a qualifying position has not qualified for benefits.

Run an Eligibility Report

An Eligibility Report lists employees whose eligibility for PERS benefits has changed because they have worked more or fewer hours than expected with one or more PERS covered employers. The report includes all the hours they work for all their employers.

There are two types of Eligibility Reports:

Members Approaching Qualifying Hours report displays members who:

- Have 550 or more posted hours with all their employers in the specified year.
- Have two or more non-qualifying wage records posted in the specified year.
- Are not retired in the specified year.

Members With Contributions Who May Not Qualify report shows members who:

- Have fewer than 600 hours with all employers in the specified year.
- Have contributions reported in the specified year.
- Are not retired in the specified year.

For more information, read employer reporting guide 24, *Running Reports*, "Eligibility Report" section.

Run a Year-to-Date Wage and Contribution Summary Report

The Year-to-Date Wage and Contribution Summary Report shows wage and contribution data for all your employees for a particular year. It enables you to see hours your employee has earned with you and other employers.

For instructions, read employer reporting guide 24, *Running Reports*, “Year-to-Date Wage and Contribution Summary Report” section.

Receive an error in EDX

If an employee reaches 600 hours without your knowledge and you continue to report wages as non-qualifying, EDX will give you an error message.

S – Employee has 600 or more hours of service reported in the plan year; wage code ‘02 – Regular/Non-Qualifying’ may not be used.

However, if a qualifying employee may not qualify that year, EDX will not notify you. Therefore, it’s good practice to run an Eligibility Report every year if you employ part-time employees.

When qualifying employee does not reach 600 hours/year

Only PERS can retroactively change an employee’s position type. If a qualifying employee does not reach 600 hours in a calendar year, you need to do the following:

1. Submit a DCR requesting to have the employee’s position status changed from active service to non-qualifying service for that calendar year (see image on next page).
2. Once the status is changed, begin reporting the employee’s wages as 02 – Regular/ Non-Qualifying instead of 01 – Regular Wages.

The pension contributions you paid on the employee’s wages will remain in your organization’s reserve account. If the employer paid IAP contributions (i.e., they are EPPT contributions), a credit for those contributions will appear on your organization’s next statement. If the employee paid their own IAP contributions (i.e., they are MPPT or MPAT contributions), a credit for those contributions will appear on your organization’s next statement. your organization will refund that year’s contributions to the employee.

DEMOGRAPHIC CORRECTION REQUEST

Tell Me More

Job Segment	Hire Intent	Start Date	Term/End Date	Last Day Service	Job Class	Position Type	Plan	Average OT Hours	Contract No. of Months	Unused Sick Leave
1	Q	09/05/2022								
◉		09/05/2022			School Employee	Active Service	OPSRPDB	2000	10	
2	NQ	09/13/2021	07/30/2022	06/21/2022						0.000
○		01/01/2022	07/30/2022		School Employee	Active Service	OPSRPDB	2000	12	
○		09/13/2021	12/31/2021		School Employee	Non-Qualifying Service	OPSRPDB	2000	12	

Start Date From 09/05/2022 To

Term/End Date From To ☐ Remove Term/End Date

Last Day Service From To

Job Class From School Employee To Start Date End Date

New Position Type Non-Qualifying Service Start Date End Date

Average OT Hours

Contract No. of Months

Hire Intent

Unused Sick Leave

Review Contribution Start Date ☐

Delete Position ☐

Comments Please change employee's position to NQ. He's not going to reach 600 hours this year.

Save Cancel

When qualifying position changes to non-qualifying going forward

If a qualifying employee's job requirements change and the job will now require fewer than 600 hours/calendar year (e.g., an employee is changing to a part-time schedule), you need to terminate the employee and rehire them with the new qualification status.

Submit a Detail 1 Member Demographics record that includes the following information:

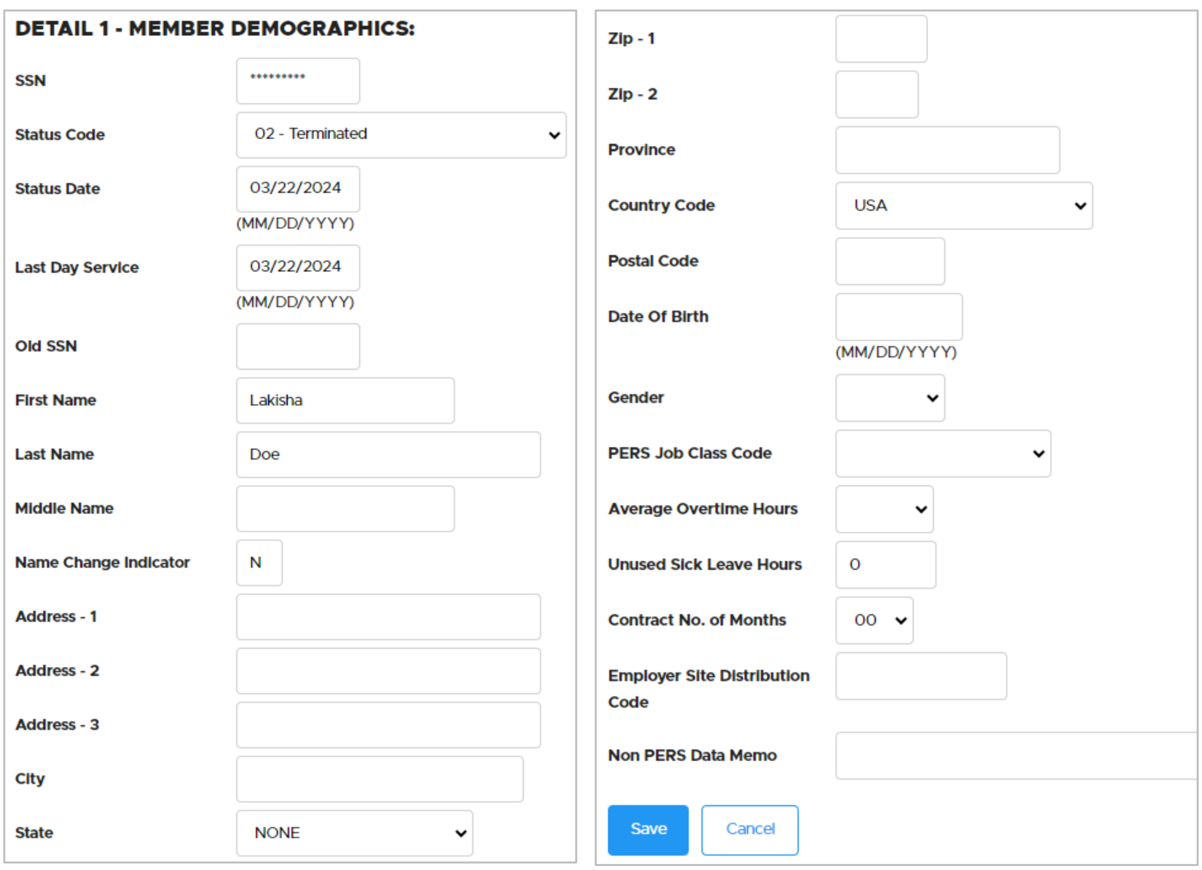
Status Code: 02 – Terminated.

Status Date: The date the work status change became effective.

Last Day Service: The last date the employee worked or was on paid leave before the job requirements changed.

Unused Sick Leave Hours: This is a required field, even though it only affects Tier One and Tier Two members who work for an organization that participates in the Unused Sick Leave Program.

- If your organization does not participate in the Unused Sick Leave program, enter 0.
- For OPSRP members, enter their unused sick leave hours or zero.
- For Tier One and Tier Two members, calculate their unused sick leave as explained in employer reporting guide 17, *Calculating Unused Sick Leave Hours at Termination or Retirement*.



DETAIL 1 - MEMBER DEMOGRAPHICS:

SSN	*********
Status Code	02 - Terminated
Status Date	03/22/2024 (MM/DD/YYYY)
Last Day Service	03/22/2024 (MM/DD/YYYY)
Old SSN	
First Name	Lakisha
Last Name	Doe
Middle Name	
Name Change Indicator	N
Address - 1	
Address - 2	
Address - 3	
City	
State	NONE
Zip - 1	
Zip - 2	
Province	
Country Code	USA
Postal Code	
Date Of Birth	(MM/DD/YYYY)
Gender	
PERS Job Class Code	
Average Overtime Hours	
Unused Sick Leave Hours	0
Contract No. of Months	00
Employer Site Distribution Code	
Non PERS Data Memo	

Save Cancel

When that report posts, submit another Detail 1 record to "hire" the employee into a non-qualifying position.

DETAIL 1 - MEMBER DEMOGRAPHICS:

SSN	*********
Status Code	15 - Non-Qualifying hire
Status Date	03/25/2024 (MM/DD/YYYY)
Last Day Service	(MM/DD/YYYY)
Old SSN	
First Name	Lakisha
Last Name	Doe
Middle Name	
Name Change Indicator	N
Address - 1	123 FIRST STREET
Address - 2	
Address - 3	
City	EUGENE
State	OREGON

Zip - 1	97401
Zip - 2	
Province	
Country Code	USA
Postal Code	
Date Of Birth	07/30/1975 (MM/DD/YYYY)
Gender	Female
PERS Job Class Code	09 - School Employee
Average Overtime Hours	
Unused Sick Leave Hours	0
Contract No. of Months	09
Employer Site Distribution Code	
Non PERS Data Memo	

Save Cancel

Detail 2 fields

The following table provides a description of each field on a Detail 2 Wage and Service record.

Field name	Description
SSN	Employee’s 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. Use full legal name. Enter in all caps.
Last Name	Employee’s last name. Use full legal name. Enter in all caps.
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 by local government employers to allocate wages to the periods in which they were earned. A work period must begin and end in the same month. If a period crosses into next month, you must create two records for that period. The date typed in the Work Period Begin Date field cannot precede the employee’s start date for the current job segment.
Work Period End Date	This field must contain a date if the employer reports for a local government organization. The date 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. For a complete list, see quick reference guide “Wage Codes.”
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. The Payment Categories chart 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 overtime hours.

Continued

Field name	Description
Non-Subject Salary	Salary excluded from PERS and OPSRP contributions, such as a check issued for expense reimbursement. The Payment Categories chart lists example payment types and identifies their treatment.
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). The Payment Categories chart 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. The Payment Categories chart 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% 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% 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 PERS (i.e., Tier One/Tier Two) police- or firefighter-class employees who submit a unit election under ORS 238.440. Not offered to OPSRP plan members.
Employer Paid Pre-Tax Contribution (EPPT)*	IAP contributions paid by employers, which, if entered, must equal 6% of subject salaries.
Optional Employer IAP Percentage	Oregon Revised Statute (ORS) 238A.340 allows participating employers to contribute an additional 1% to 6% percent of an employee's salary to an employer account within the IAP for some or all its employees. This optional contribution is provided by employer agreement, which may be by policy or collective bargaining. An employer must submit a written agreement or employment policy to PERS before optional matching IAP contributions can be made. The contribution cannot be less than 1% or more than 6% of the total subject salary.

Continued

*Only one type of IAP contribution (i.e., MPAT, MPPT, or EPPT) can be reported per record. If an employee receives more than one type of IAP contribution, you must create two records — one for each type of contribution.

Field name	Description
Optional Employer IAP Contribution	Dollar amount of contributions represented by the percentage selected in the previous field.
PERS Job Class Code	Leave this field blank. You already reported this information when you hired the employee. If this information needs to change, submit a DCR and request the change.
Average Overtime Hours	Leave this field blank. You already reported this information when you hired the employee. If this information needs to change, submit a DCR and request the change.
Employer Site Distribution Code	Optional field (up to 15 characters in length) you can use to sort employee information by division or geographic location. For 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, and so on).
Non PERS Data Memo	Field you can use to make notes about the record.