

Permanent Filing of PFMLI Contributions Filing, Oregon Employment Department

This is a summary of the rules that are filed as permanent rules with the Secretary of State's Office

Title: Oregon Administrative Rule (OAR) 471-070-0415 Wages: Incidental Expenses

Brief summary:

The Employment Department adopted a permanent rule to clarify that incidental expenses of employees are not wages for the PFMLI program and clarifies record keeping requirements for such expenses. Since PFMLI contributions are due and benefits are paid based on the amount of wages an eligible employee earns with an employer, it is critical for the department to define what does and does not count as wages.

Title: Oregon Administrative Rule (OAR) 471-070-0420 Wages: Pensions

Brief summary:

The Employment Department adopted a permanent rule to clarify that an individual receiving a pension from a former employer is not considered an employee and the pension is not wages for the PFMLI program. Since PFMLI contributions are due and benefits are paid based on the amount of wages and eligible employee earns with an employer, it is critical for the department to define what does and does not count as wages.

Title: Oregon Administrative Rule (OAR) 471-070-0425 Wages: Jury Pay

Brief summary:

The Employment Department adopted a permanent rule to clarify that jury pay is not wages for the PFMLI program. Since PFMLI contributions are due and benefits are paid based on the amount of wages and eligible employee earns with an employer, it is critical for the department to define what does and does not count as wages.

Title: Oregon Administrative Rule (OAR) 471-070-0430 Wages: Bonuses, Fees, and Prizes

Brief summary:

The Employment Department adopted a permanent rule to clarify that bonuses, fees, and prizes are wages for the PFMLI program, and clarifies that the PFMLI contribution rate applies to such payments. Since PFMLI contributions are due and benefits are paid based on the amount of wages and eligible employee earns with an employer, it is critical for the department to define what does and does not count as wages.

Title: Oregon Administrative Rule (OAR) 471-070-0435 Wages: Disability Payments and Accident Compensation

Brief summary:

The Employment Department adopted a permanent rule to clarify that the continuation of wages paid during a disability period are wages for the PFMLI program. Lump sum payments to compensate an employee for an accident sustained in the course of employment are not wages for the PFMLI program. Since PFMLI contributions are due and benefits are paid based on the amount of wages and eligible employee earns with an employer, it is critical for the department to define what does and does not count as wages.

Title: Oregon Administrative Rule (OAR) 471-070-0440 Wages: Gifts

Brief summary:

The Employment Department adopted a permanent rule to clarify that gifts are not wages for the PFMLI program. Since PFMLI contributions are due and benefits are paid based on the amount of wages and eligible employee earns with an employer, it is critical for the department to define what does and does not count as wages.

Title: Oregon Administrative Rule (OAR) 471-070-0445 Wages: Remuneration Types

Brief summary:

The Employment Department adopted a permanent rule to clarify that wages includes, but is not limited to remuneration types (commission or a guaranteed wage, compensatory pay, dismissal or separation allowances, holiday pay, paid time off, sick pay, stand-by pay, tips or gratuities, and vacation pay) for the PFMLI program. Since PFMLI contributions are due and benefits are paid based on the amount of wages and eligible employee earns with an employer, it is critical for the department to define what does and does not count as wages.

Title: Oregon Administrative Rule (OAR) 471-070-0450 Wages: Remuneration Other than Cash

Brief summary:

The Employment Department adopted a permanent rule to clarify that remuneration other than cash is considered wages for the PFMLI program, except for agricultural labor, domestic service, and other specified exemptions. The rule specifies how the cash value of such payments is determined. Since PFMLI contributions are due and benefits are paid based on the amount of wages and eligible employee earns with an employer, it is critical for the department to define what does and does not count as wages.

Title: Oregon Administrative Rule (OAR) 471-070-0455 Wages: Cafeteria Plans

Brief summary:

The Employment Department adopted a permanent rule to clarify that employee benefits paid through a cafeteria plan are not wages for the PFMLI program, even if paid through a payroll deduction. Since PFMLI contributions are due and benefits are paid based on the amount of wages and eligible employee earns with an employer, it is

critical for the department to define what does and does not count as wages.

Title: Oregon Administrative Rule (OAR) 471-070-0465 Wages: Corporate Officer and Shareholder Dividends

Brief summary:

The Employment Department adopted a permanent rule to clarify that corporate officer and shareholder dividends are wages for the PFMLI program to the extent that those payments are reasonable compensation for services performed for the corporation. Since PFMLI contributions are due and benefits are paid based on the amount of wages and eligible employee earns with an employer, it is critical for the department to define what does and does not count as wages.

Title: Oregon Administrative Rule (OAR) 471-070-0550 Continuous Jurisdiction

Brief summary:

The Employment Department adopted a permanent rule to establish which employees are designated by the director as having the authority to act for and in the name of the director in matters related to PFMLI. This rule establishes that the deputy director of the Oregon Employment Department, the Division Director of the PFMLI Division, the Deputy Division Director of the PFMLI Division, and any so authorized employee have authority to act for and in the name of the director in matters of reconsideration and correction of any final decision for the PFMLI program.

Title: Oregon Administrative Rule (OAR) 471-070-0850 Electronic Filing

Brief summary:

The Employment Department adopted a permanent rule to establish provisions related to returns, statements, and other documents or reports required to be filed for PFMLI may be filed electronically. With the availability of technology, this rule establishes that a return, statement, or other document or report filed electronically is considered received on the actual received date by the department.

Title: Oregon Administrative Rule (OAR) 471-070-3000 Contributions: Definitions

Brief summary:

The Employment Department adopted a permanent rule to define terms used to regulate the PFMLI Division's contributions program. This rule defines legal fees as fees attributed to recording or processing a distraint warrant and maximum wage amounts is the maximum employee wages per employer that are used later within other PFMLI rules.

Title: Oregon Administrative Rule (OAR) 471-070-3010 Contributions: Method for Determining Contribution rate and Maximum Wage Amount

Brief summary:

The Employment Department adopted a permanent rule to establish a method for determining the contribution rate, the period in which the contribution rate will be in

effect, and a method for determining the maximum wage amount for the PFMLI program. This rule also clarifies the PFMLI contribution rate and maximum wage amount will be announced by the department by November 15 each year for the next calendar year.

Title: Oregon Administrative Rule (OAR) 471-070-3020 Contributions: Maximum Wage Amount

Brief summary:

The Employment Department adopted a permanent rule to clarify how the PFMLI maximum wage amount will be applied for employees with multiple employers. If an employee works for multiple employers, each employer will collect PFMLI contributions on the employees' wages paid while working for them.

Title: Oregon Administrative Rule (OAR) 471-070-3030 Contributions: Wage Reporting and Contribution Payments

Brief summary:

The Employment Department adopted a permanent rule to clarify the timing of PFMLI Oregon Quarterly Tax Report reporting for all employers and establishes that certain domestic employers may file annually. All PFMLI contributions are collected through a payroll tax shared by employees and employers. This rule is inform employers on their reporting and payment requirements are due quarterly on or before the last day of the month following the close of the calendar quarter. Unless you are a domestic employer with less than 25 employees then you can report and pay annually by January 31st. Employers that fail to pay timely PFMLI contributions are considered delinquent and could have penalties imposed.

Title: Oregon Administrative Rule (OAR) 471-070-3310 Contributions: Application of Payments

Brief summary:

The Employment Department adopted a permanent rule to establish the order in which “designated payments” and “undesignated payments” made to the PFMLI Division are applied. In general, the payments will be applied to legal fees, penalties, interest, and then PFMLI contributions.

Title: Oregon Administrative Rule (OAR) 471-070-3320 Contributions: Deposit, Bond, or Letter of Credit

Brief summary:

The Employment Department adopted a permanent rule to clarify that, when there is sufficient risk, the PFMLI Director, or an authorized representative, may demand a deposit, bond, or an irrevocable letter of credit issued by an insured institution. Sufficient risk could include circumstances when the employer is currently or was previously delinquent in filing PFMLI reports or paying PFMLI contributions.

Title: Oregon Administrative Rule (OAR) 471-070-5240 Compromise of Amount Due

Brief summary:

The Employment Department adopted a permanent rule to clarify the director of the Oregon Employment Department may, in certain circumstances, agree to compromise with employers and former employers on the amount of PFMLI contributions the employer owes to the department.

Title: Oregon Administrative Rule (OAR) 471-070-8520 One-Percent Penalty

Brief summary:

The Employment Department adopted a permanent rule to clarify when the one-percent penalty will be applied and the right of the employer to request a waiver of the penalty for the PFMLI program. The penalty will be assessed if an employer has failed to file or complete all required reports and pay all required contributions by October 20 for the calendar year. If the penalty is imposed, the rule talks about the employer's appeal options.

Title: Oregon Administrative Rule (OAR) 471-070-8530 Good Cause for Failure to File Reports of Pay Contributions

Brief summary:

The Employment Department adopted a permanent rule to clarify when the PFMLI program will find an employer had "good cause" for failure to file combined payroll reports or pay PFMLI contributions. The employment department may consider all circumstances when determining good cause, but shall require, at a minimum, that the employer gave notice to the department, they filed the required report within seven days of the date determined by the department, they made a diligent effort to remove the cause of the delay and prevent its recurrence, and provided documentation if the delay was due to criminal activity. The rule clarifies that lack of funds on the part of the employer shall not constitute good cause.