PERS Employer Outreach, Communication & Education

Welcome!

Employer Outreach Presentation

Spring 2007

PERS Oregon Public Employees Retirement System

Partnership

- In a complex setting, a mutual commitment
  - System success
    - You need us, and we need you
- You have a key position…
  - Employers are the “data engine”
  - PERS is the “data custodian”

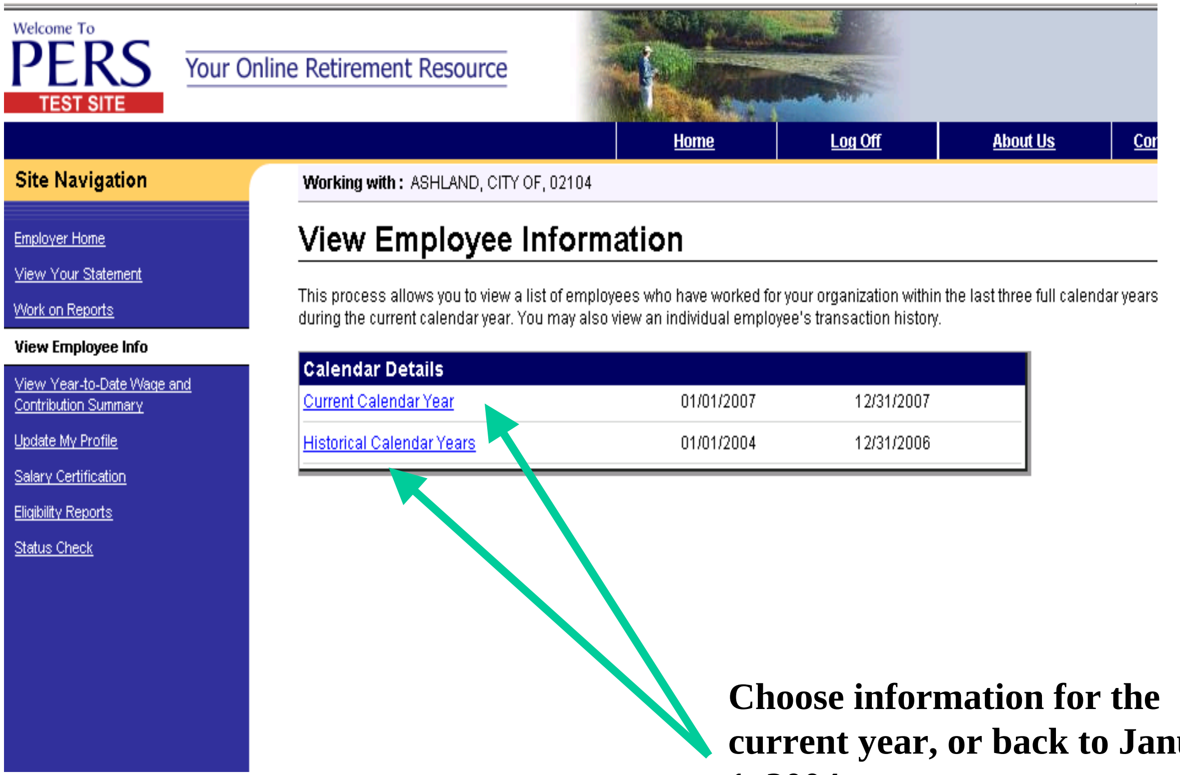
Agenda

- EDX 4.2 features
- Subjects for review
- Eligibility

EDX 4.2 Features

- Details on the “View Employee Information” screens
- Eligibility determination help using “View Eligibility Exceptions” functionality
- Determining a member’s status at hire by using the “Status Check” screen
- Modifications to the “password” process
- “Salary Certification” online
- Employer statements

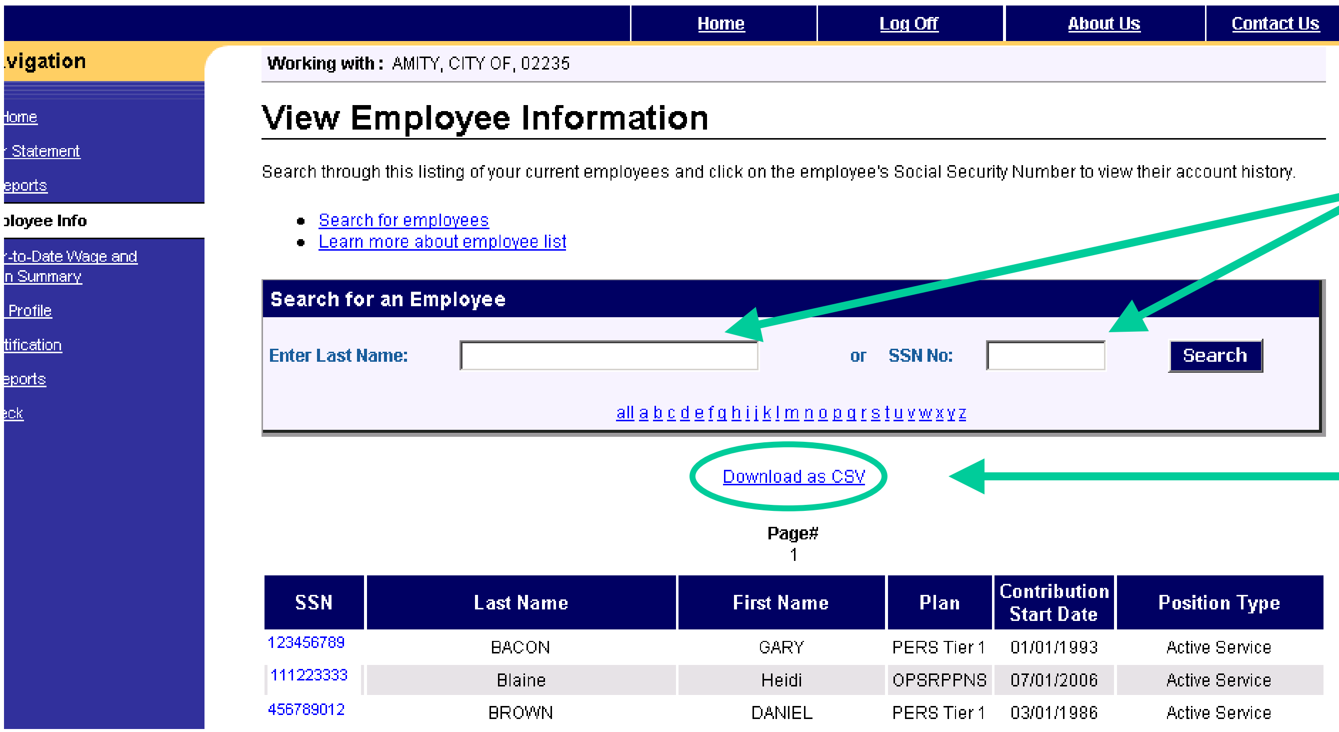
“View Employee Information”



Choose information for the current year, or back to January 1, 2004

“View Employee Information”

1. **This screen appears from your choice of current year or past years.**



2. You can search by last name or SSN

4. “Download as CSV” will generate the list on the next slide.

3. This list shows membership in Tier1/Tier2 or OPSRP, the date contributions began, and the member latest position type.

PERS Oregon Public Employees Retirement System

“View Employee Information”

Microsoft Excel - Employee_Addresses_02235_04122007[1].csv

File Edit View Insert Format Tools Data Window Help Adobe PDF

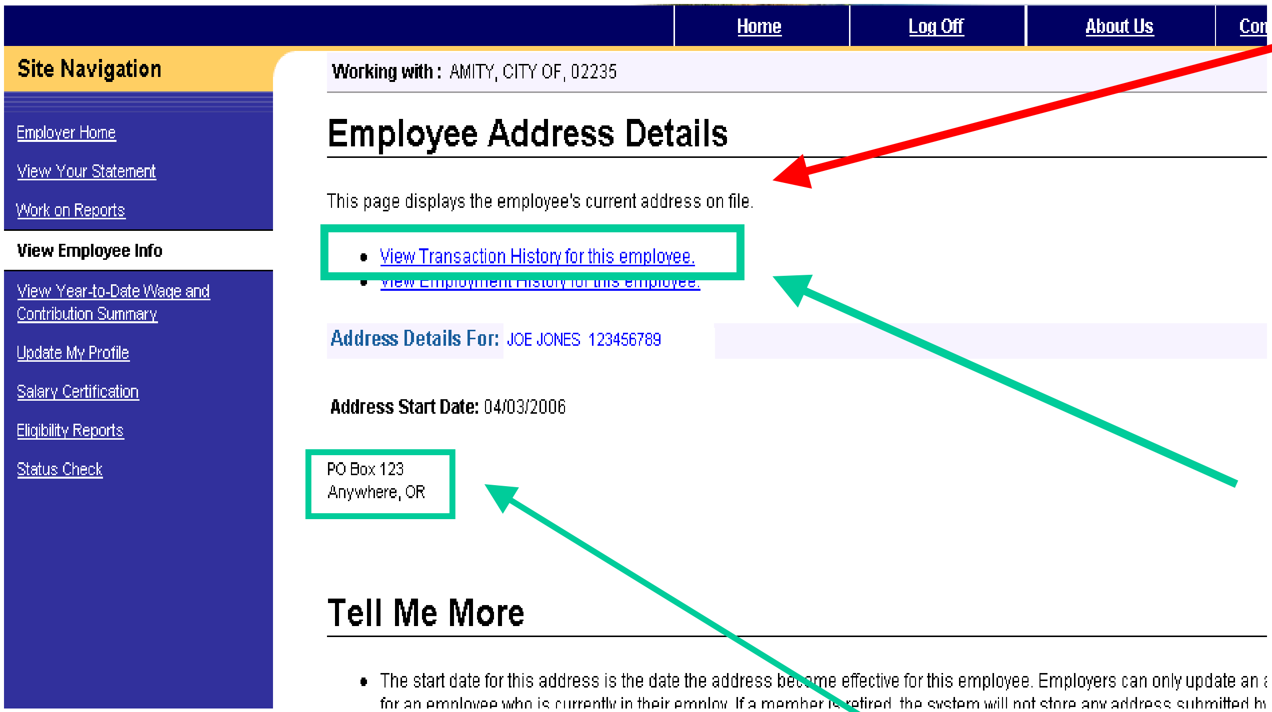
F18 =

	A	B	C	D	E	F	I	J	K	L
1	Member SSN	Last Name	First Name	Plan	Address Start D	Address Line 1	City	State	Zip	Country
2	111223333	JONES	SAM	PERS Tier 1	4/3/2006	P.O. Box 738	Amity	OR	97101	U.S. OF AMERICA
3	234556666	SMITH	JOE	OPSRPPNS	12/31/2005	3950 NW Westside Rd	McMinnvill	OR	97128	U.S. OF AMERICA
4	345778888	BROWN	BILL	PERS Tier 1	4/3/2006	2390 NW Grenfell Loop	McMinnvill	OR	97128	U.S. OF AMERICA
5	456789012	GREEN	SUSIE	PERS Tier 2	4/3/2006	1034 SW Sitka Ct	McMinnvill	OR	97128	U.S. OF AMERICA
6	567890123	BLUE	EDNA	PERS Tier 2	4/3/2006	1692 SW Shelton Street	McMinnvill	OR	97128	U.S. OF AMERICA
7	111223333	DOAKES	SAM	OPSRPPNS	7/31/2004	PO Box 811	Amity	OR	97101	U.S. OF AMERICA
8	222334444	JONES	BILL	OPSRPPNS	6/30/2004	PO Box 267	Amity	OR	97101	U.S. OF AMERICA
9	333445555	SMITH	JOE	OPSRPPNS	6/30/2004	PO Box 283	Amity	OR	97101	U.S. OF AMERICA
10	444556666	BROWN	SUSIE	OPSRPPNS	4/17/2006	25605 CHINOOK ST	CLOVERD	OR	97112	U.S. OF AMERICA
11	555667777	GREEN	JOE	OPSRPPNS	6/15/2006	PO Box 527	Amity	OR	97101	U.S. OF AMERICA
12	666778888	BLUE	BILL	OPSRPPNS	6/30/2004	108 Oak Ave.	Amity	OR	97101	U.S. OF AMERICA

5. Employee addresses appear on this list.

6. The address you see will be <u>the most recent submitted by any of the members’ PERS employers</u>

"View Employee Information"



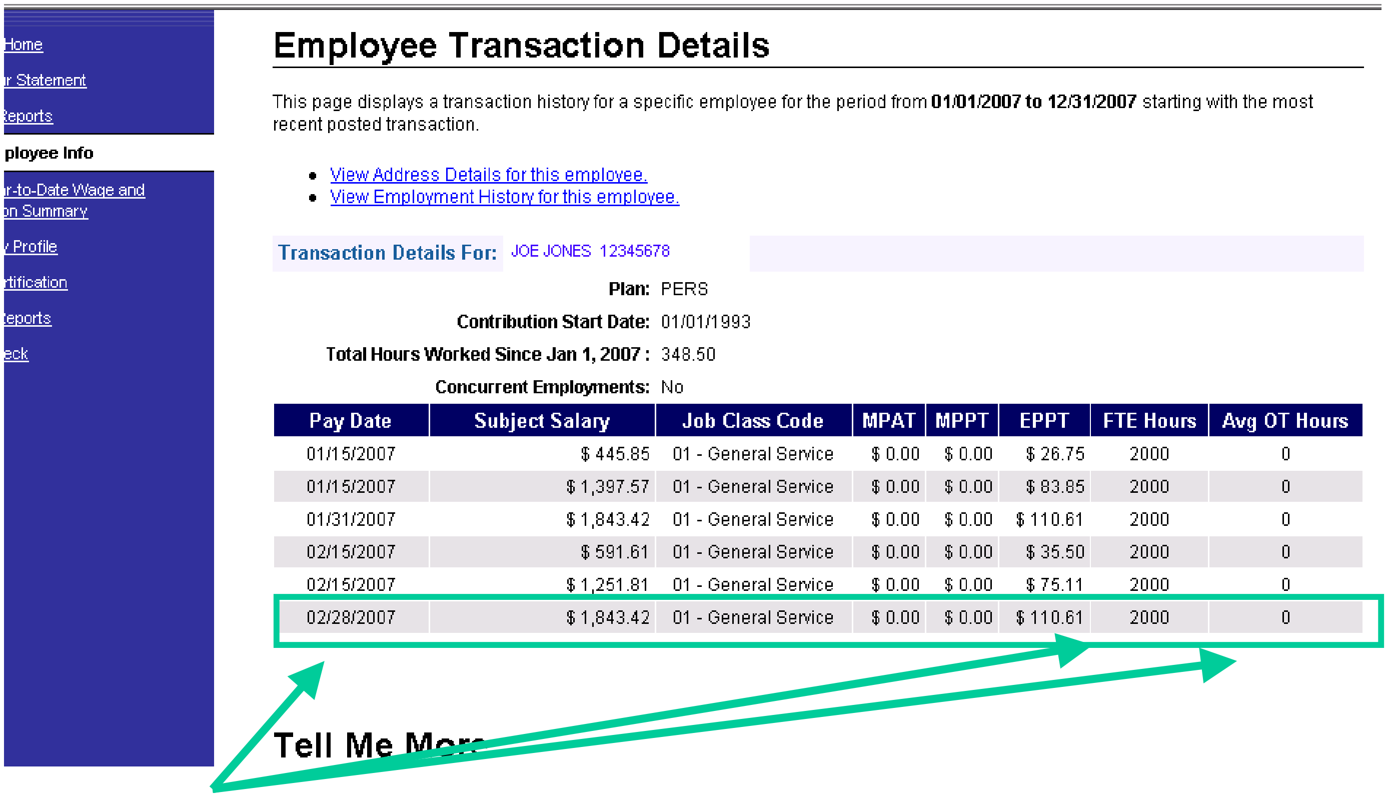
Three screens are in this "set": (1) **Employee Address Details** (2) **View Transaction History…** and (3)**View Employment History…** **Links to the remaining two always appear here.**

8. Click on "Transaction History…" and the next screen appears.

7. Click on any SSN from the employee list on the "View Employee Information" screen, and the "Employee Address Details" will appear. This is the <u>most recent address on file with PERS.</u>

PERS Oregon Public Employees Retirement System

“View Employee Information”



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Employee Transaction Details

This page displays a transaction history for a specific employee for the period from **01/01/2007 to 12/31/2007** starting with the most recent posted transaction.

- View Address Details for this employee.
- View Employment History for this employee.

Transaction Details For: JOE JONES 12345678

Plan: PERS
Contribution Start Date: 01/01/1993
Total Hours Worked Since Jan 1, 2007 : 348.50
Concurrent Employments: No

Pay Date	Subject Salary	Job Class Code	MPAT	MPPT	EPPT	FTE Hours	Avg OT Hours
01/15/2007	$ 445.85	01 - General Service	$ 0.00	$ 0.00	$ 26.75	2000	0
01/15/2007	$ 1,397.57	01 - General Service	$ 0.00	$ 0.00	$ 83.85	2000	0
01/31/2007	$ 1,843.42	01 - General Service	$ 0.00	$ 0.00	$ 110.61	2000	0
02/15/2007	$ 591.61	01 - General Service	$ 0.00	$ 0.00	$ 35.50	2000	0
02/15/2007	$ 1,251.81	01 - General Service	$ 0.00	$ 0.00	$ 75.11	2000	0
02/28/2007	$ 1,843.42	01 - General Service	$ 0.00	$ 0.00	$ 110.61	2000	0

Tell Me More

9. Here you will see all transactions for the current year, if selected, or back to 1/1/04 if you selected historical calendar years. The “FTE Hours” and “Avg OT” will now be the actual hours.

PERS Oregon Public Employees Retirement System

“View Employee Information”

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Employee Employment History Details

This page displays the employee's employment history with this employer, starting with the most recent employment.

- View Address Details for this employee.
- View Transaction History for this employee.

Employment Details For: GARY BACON 540905875

Job Segmen	Hire Intent	Start Date	Term / End Date	Job Class	Position Type	Plan	Last Date Worked	FTE Hours	Average OT Hours	Contract No. of Months
1	Q	07/01/1992								
		07/01/1992		General Service	Active Service	PERS Tier 1		2000	0	

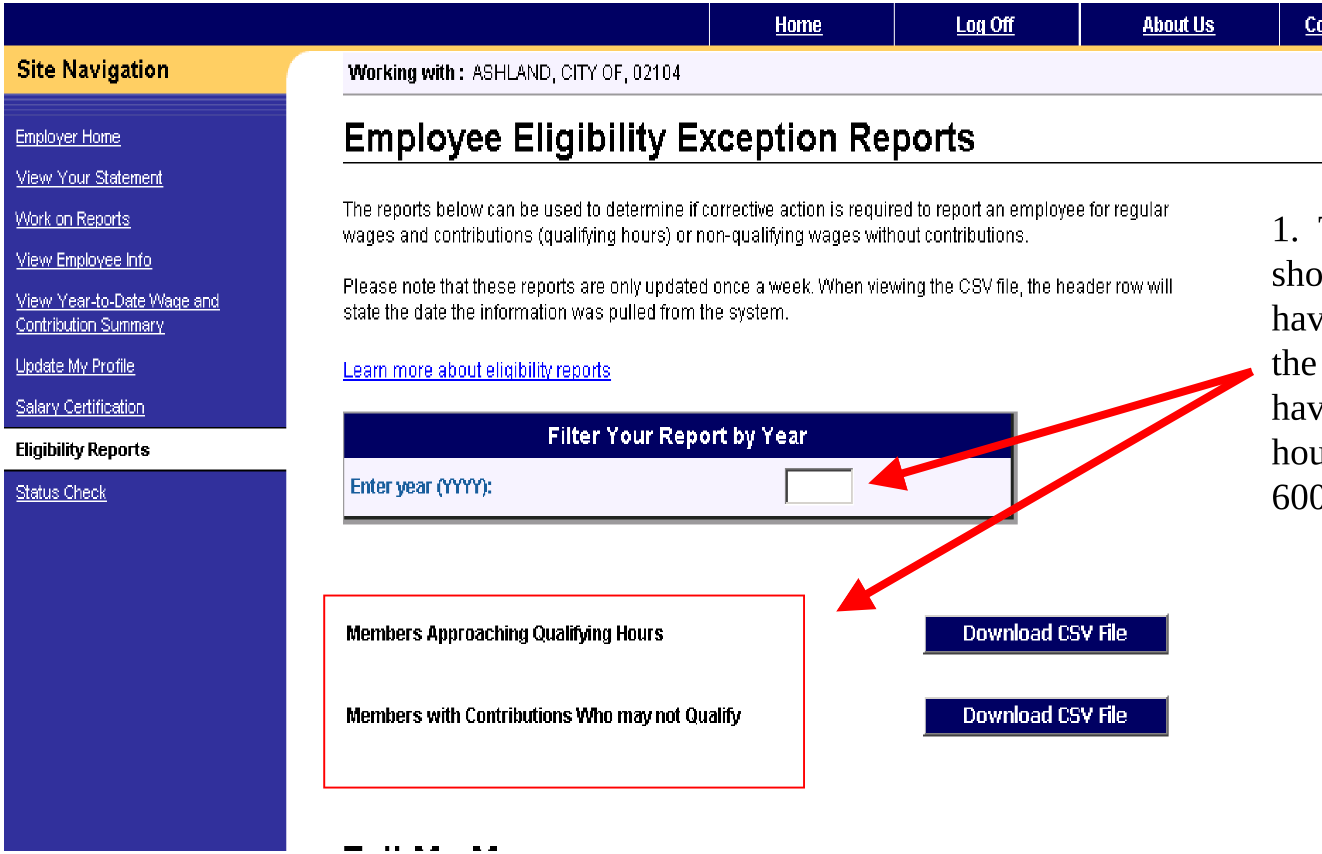
Tell Me More

- A Job Segment is a unique employment period when the employee is hired on the Start Date and terminated on the Term Date. A blank Term Date indicates that the Job Segment has not terminated. If an employee has multiple employments with this employer, this will be shown in the Job Segment column with successive numbers, with the most recently hired listed first.
- Clicking on the numbered job segments will expand more employment detail.
- The Hire Intent field indicates this employer's hiring intention for the employee with respect to a PERS qualifying position - used later when a member applies for retirement. **Q** is a Qualifying Hire Intent with the employer expectation that the employee would work more than 600 hours a year. **NQ** is a Non-Qualifying Hire Intent with the employer expectation that the employee would work less than 600 hours a year. If a PERS retiree was hired for employment, the Hire Intent will show as **N/A**, (Not Applicable) because retirees have already qualified for a pension.
- An employment can have one or more position segments that include: PERS Job Class, Position Type, Plan, Last Date Worked, FTE Hours, Average OT Hours, and Contract No. of Months as applicable. Each position will have a unique Start Date and End Date.

11. The member’ plan membership (Tier1/Tier2 or OPSRP) and current position status appears here.

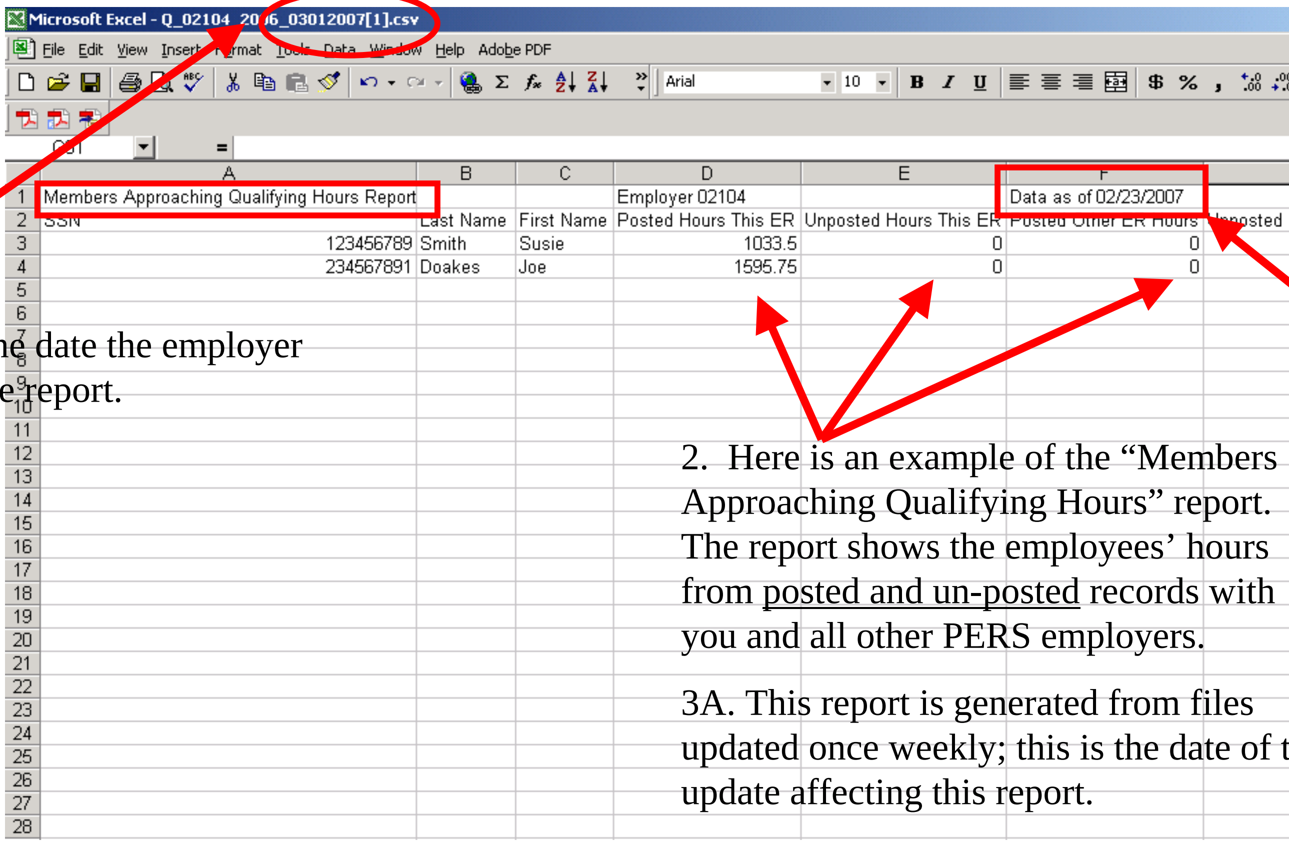
10. Click on “View Employment History” and this screen appears. Click on “Job Segment” and the members position history appears. The “Hire Intent” is designated by employer: Status Code “01” on a DTL1 results in “Q” (qualified), and Status Code “15” on a DTL1 results in “NQ” (not qualified).

“View Eligibility Exceptions”



1. These reports will show employees who have over 550 hours in the selected year, or have contributions, but hours that may not reach 600 in the selected year.

“View Eligibility Exceptions”



3B.This is the date the employer requested the report.

2. Here is an example of the “Members Approaching Qualifying Hours” report. The report shows the employees’ hours from <u>posted and un-posted</u> records with you and all other PERS employers.

3A. This report is generated from files updated once weekly; this is the date of the update affecting this report.

“View Eligibility Exceptions”

Microsoft Excel - NQ_02104_2006_03012007[1].csv

	A	B	C	D	E	F
1	Members with Contributions Who may not Qualify Report			Employer 02104		Data as of 02/23/2007
2	SSN	Last Name	First Name	Posted Hours This ER	Unposted Hours This ER	Posted Other ER Hours
3	123456789	Smith	Susie	559.5	0	
4	234567891	Doakes	Joe	170.5	0	39
5	345678912	Smith	Sam	472.5	0	
6	456789012	Jones	John	16	0	283
7	567890123	Jones	Susie	313	0	
8	678901234	Jones	Sam	99.25	0	

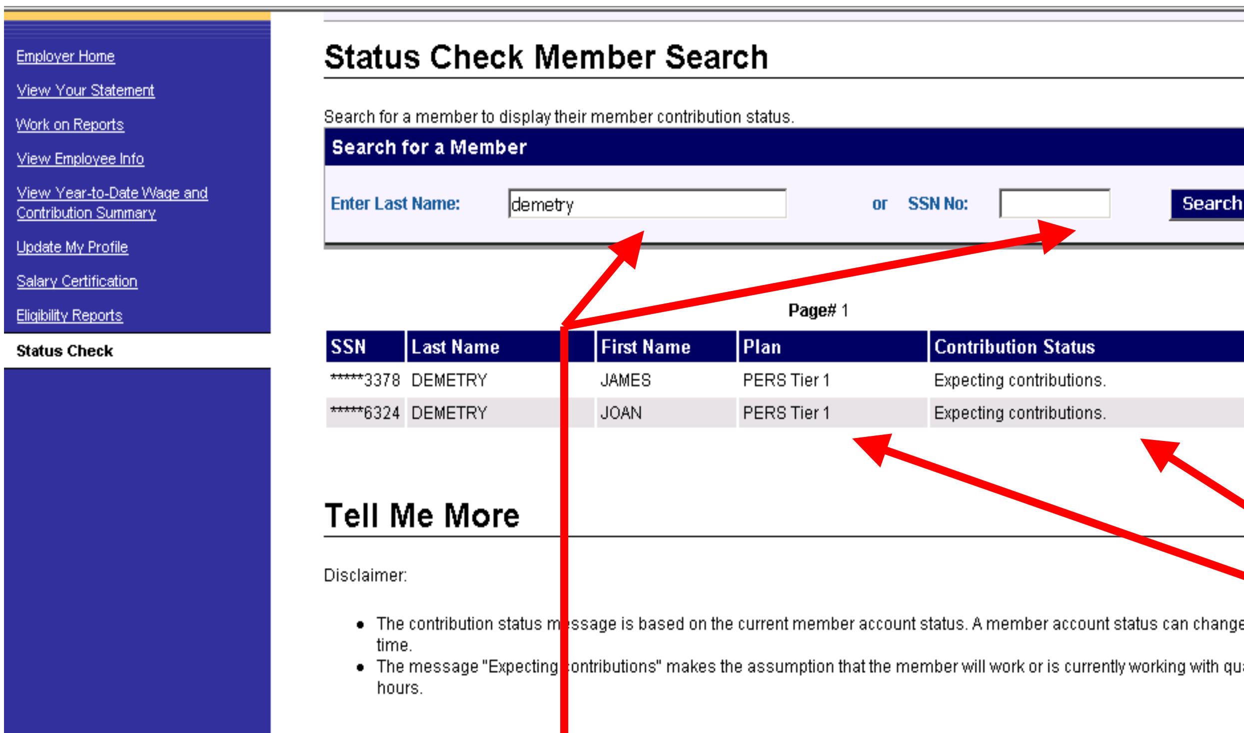
4. Here is an example of the “Members with Contributions Who may not Qualify” report. You’ll see hours on <u>posted and un-posted records</u> with you and all other PERS employers.

5. This report is also generated from files updated once weekly. This is the date of the update affecting this report.

PERS Oregon Public Employees Retirement System

"Status Check"

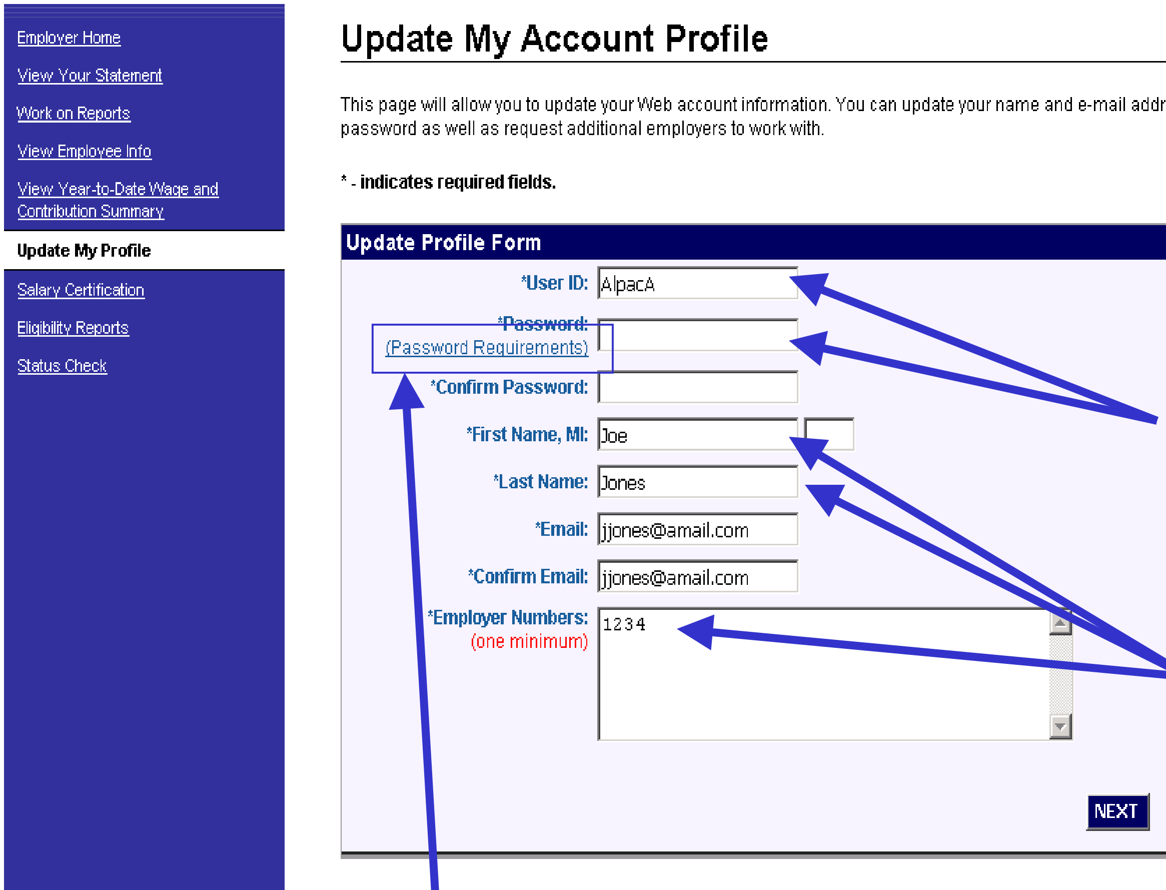
1. **This screen will help you determine whether contributions are due at hire, if a waiting time must be served, or if you may need to contact PERS.**



2. You may search by last name or social security number. Last name search will return a list of all members with the last name entered.

3. You will see the employee's program membership (Tier1/Tier2 or OPSRP).

“Password” process changes



1. New web administrator passwords and logins will be sent in separate e-mails.

2. The system won’t “remember” passwords and logins. You’ll have to enter them each time.

3. When the web administrator sets up accounts for other users, the system will “remember” the user’s first and last name and the employer number.

4. This link will show you security-related password requirements.

PERS Oregon Public Employees Retirement System

“Salary Certification”

1. Salary and Disability Certifications are requested by PERS staff when processing a benefit. The member’s name will appear on the Work List and an e-mail will be sent to your Employer Reporting 1 contact when a request is made. When the Salary or Disability Certification is complete and submitted by you the member will drop off the list.

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Certification Work List

Below is a list of employees that require disability and/or salary certification in order for PERS to process a benefit application. Click on the SSN to enter salary information.

Learn more about working with Salary Certification

Click on the leftmost column to get the detail of the clicked record.

2. Clicking on the SSN link for member on this list will bring up the next screen.

Page # 1

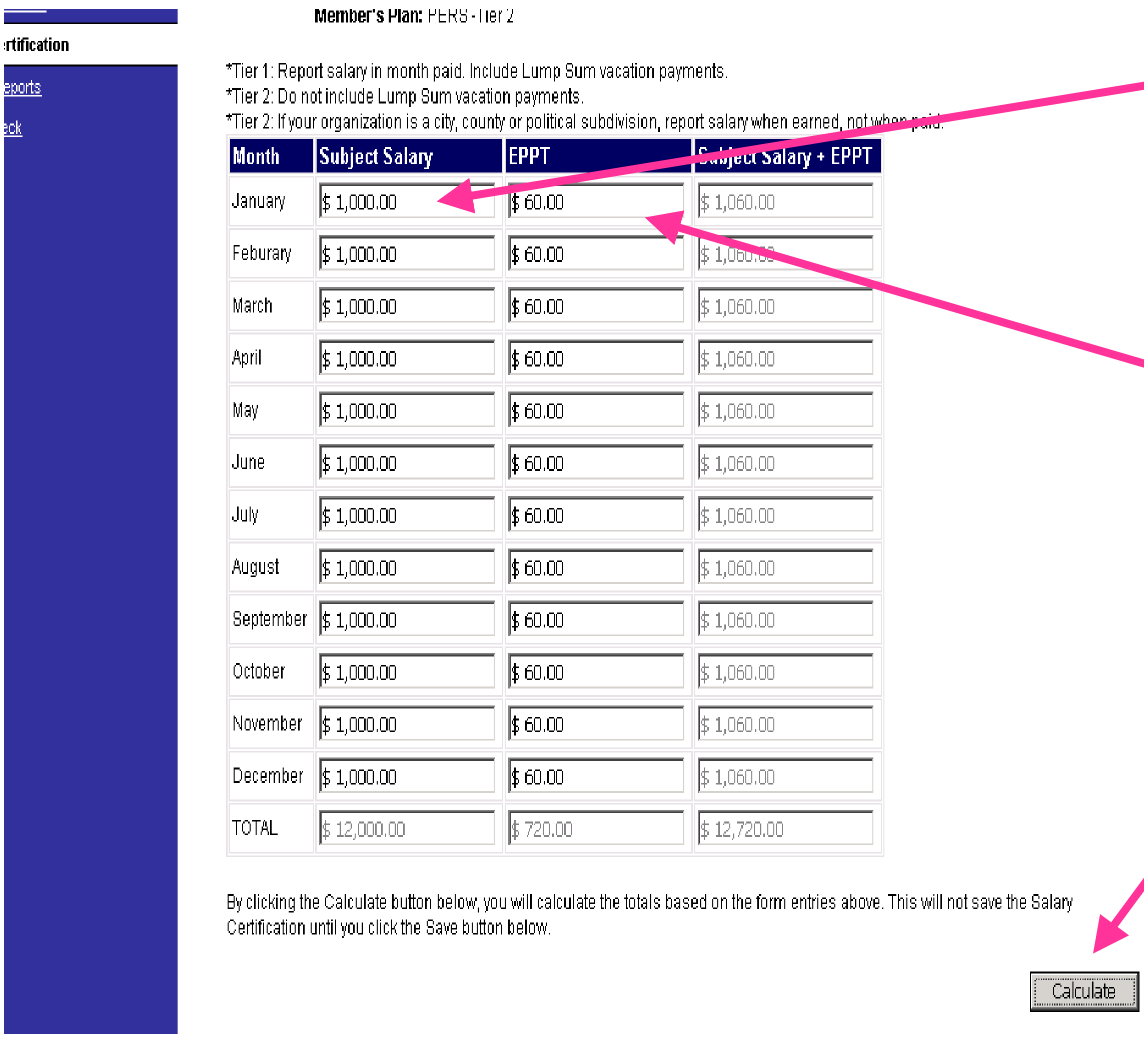
SSN	Last Name	First Name	Plan	Year	Request Date	Certification Type	Status
234567890	JONES	JOHN	PERS -Tier 2	2006	04/09/2007	Service Retiree	New

Tell Me More

- If your organization is a city, county or political subdivision, this information must be completed on an earned when earned basis for Tier 2 members only.
- Certification status descriptions:
  - The **'New'** status indicates that the form has not yet been saved as work in progress or has not been submitted (saved/certified) to PERS for review.
  - The **'Pending'** status indicates that the form has been saved as work in progress but has not been submitted (saved/certified) to PERS for review.
  - The **'Returned'** status indicates a form that was submitted (saved/certified) and reviewed by PERS but returned to you due to a discrepancy. Please view the form to find specific comments from PERS relating to this member.

PERS Oregon Public Employees Retirement System

“Salary Certification”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Member's Plan: PERS - Tier 2

*Tier 1: Report salary in month paid. Include Lump Sum vacation payments.
*Tier 2: Do not include Lump Sum vacation payments.
*Tier 2: If your organization is a city, county or political subdivision, report salary when earned, not when paid.

Month	Subject Salary	EPPT	Subject Salary + EPPT
January	$ 1,000.00	$ 60.00	$ 1,060.00
Feburary	$ 1,000.00	$ 60.00	$ 1,060.00
March	$ 1,000.00	$ 60.00	$ 1,060.00
April	$ 1,000.00	$ 60.00	$ 1,060.00
May	$ 1,000.00	$ 60.00	$ 1,060.00
June	$ 1,000.00	$ 60.00	$ 1,060.00
July	$ 1,000.00	$ 60.00	$ 1,060.00
August	$ 1,000.00	$ 60.00	$ 1,060.00
September	$ 1,000.00	$ 60.00	$ 1,060.00
October	$ 1,000.00	$ 60.00	$ 1,060.00
November	$ 1,000.00	$ 60.00	$ 1,060.00
December	$ 1,000.00	$ 60.00	$ 1,060.00
TOTAL	$ 12,000.00	$ 720.00	$ 12,720.00

By clicking the Calculate button below, you will calculate the totals based on the form entries above. This will not save the Salary Certification until you click the Save button below.

Calculate

3. Fill in the “Subject Salary” column for the necessary months in the year requested.

4. If you use the “EPPT” (Employer Paid Pre-Tax) contribution method, fill in the “EPPT” column

5. When all necessary columns are complete, click “Calculate” to figure the totals.

Your final actions for completion of this form are on the next slide.

PERS Oregon Public Employees Retirement System

“Salary Certification”

Comments:

Save work in progress

I certify the above to be correct to the best of my knowledge

Save Cancel

Tell Me More

- This page initially displays a blank salary certification form for the employee listed at the top of the page.
- The Reported Annual Salary includes the following amounts reported for the member for the designated year: total subject salary, total subject overtime salary, total lump sum payoff, total EPPT and total lump sum vacation payoff for Tier 1 members only.
- Enter Subject Salary and EPPT contributions if applicable for appropriate months. Do NOT enter MPPT or MPAT.
- Click on the **'Calculate'** button to view totals for salary and contributions. The totals may be used for comparison to the reported subject salary field.
- Optionally enter comments in the comment box.
- If you believe you have already submitted the requested information to PERS, do NOT fill out the form except to add comments in the 'comments' field provided and certify/save the form so PERS can investigate further.
- Clicking on the **Save** button with the radio button selected for **"Save work in progress"** will save your entered data but the record is not certified and will remain on the Certification Work List in a Pending status.
- Clicking on the **Save** button with the radio button selected for **"I certify the above to be correct to the best of my knowledge"** will save your entered data and the record will be submitted to PERS for review. This record will be removed from the Certification Work List.
- Clicking on the **Cancel** button will cancel any edits that have not been saved. The form will revert to the last saved information.

6. Add any necessary comments.

7. Click “save work in progress” and “save” if you need to finish the report at a later time, or “I certify…” and “save”if you are done and the Certification is ready for PERS review.

Employer Rates and UAL

- Unfunded Actuarial Liability (UAL)
  - Can be positive or negative (surplus)
  - UAL is the difference between accrued pension program liabilities and accrued assets
    - Liabilities = cost of pension benefits earned to date
    - Assets = employer contributions + investment earnings
  - UAL rate varies by employer

PERS Oregon Public Employees Retirement System

Employer Rates and UAL

- Programs that may have a UAL:
  - OPSRP Pension General Service
  - PERS Ch. 238 program
  - OPSRP Pension Police and Fire
  - OPSRP Disability General Service
  - OPSRP Disability Police and Fire
  - RHIA
    - Medical insurance subsidy
- UAL questions should begin with your Employer Service Center (ESC) account representative

“Employer Statements”

For Assistance Phone the PERS Call Center
at 503-603-7788 or 888-320-7377

Beginning Balance as of 01/05/2007:	**$ 616,907.27**

Payments Received:

Deposit Date	Amount
01/12/2007	$ 616,907.27
	$ 616,907.27

Wage and Contribution Invoices

Invoice #	Date Posted	Description	Amount
191910	01/08/2007	Contributions	$ 986.61
192450	01/10/2007	Contributions	$ 4,261.73
193096	01/12/2007	Contributions	$ 89.81
193278	01/16/2007	Contributions	$ 706.47
			$ 6,044.62

Other PERS Invoices

Invoice #	Invoice Date	Description	Invoice Reference	Amount

There are no other PERS receivables found for the given period.

UAL and Side Accounts	**$ 452.16**
Balance Due 01/26/2007:	**$ 6,496.78**

1. Additional detail on UAL and Side Account payments is now available through this link.

PERS Oregon Public Employees Retirement System

“Employer Statements”

		RHIA UAL Amortizn(EMPR)	01/08/2007	12/06/2006	$ 425.50	0.41%	$ 1.74
		PERS UAL Amortizn(EMPR)	01/08/2007	12/20/2006	$ 115.00	1.17%	$ 1.35
		RHIA UAL Amortizn(EMPR)	01/08/2007	12/20/2006	$ 115.00	0.41%	$ 0.47
192451	$ 334.31	PERS UAL Amortizn(EMPR)	01/10/2007	12/15/2006	$ 14,269.66	1.17%	$ 166.96
		RHIA UAL Amortizn(EMPR)	01/10/2007	12/15/2006	$ 14,269.66	0.41%	$ 58.51
		PERS UAL Amortizn(EMPR)	01/10/2007	12/20/2006	$ 6,888.78	1.17%	$ 80.60
		RHIA UAL Amortizn(EMPR)	01/10/2007	12/20/2006	$ 6,888.78	0.41%	$ 28.24
193097	$ 10.10	PERS UAL Amortizn(EMPR)	01/12/2007	03/01/2006	$ 639.66	1.17%	$ 7.48
		RHIA UAL Amortizn(EMPR)	01/12/2007	03/01/2006	$ 639.66	0.41%	$ 2.62
193279	$ 36.87	PERS UAL Amortizn(EMPR)	01/16/2007	03/15/2006	$ 719.20	1.17%	$ 8.41
		RHIA UAL Amortizn(EMPR)	01/16/2007	03/15/2006	$ 719.20	0.41%	$ 2.95
		PERS UAL Amortizn(EMPR)	01/16/2007	03/29/2006	$ 685.35	1.17%	$ 8.02
		RHIA UAL Amortizn(EMPR)	01/16/2007	03/29/2006	$ 685.35	0.41%	$ 2.81
		PERS UAL Amortizn(EMPR)	01/16/2007	04/07/2006	$ 929.03	1.17%	$ 10.87
		RHIA UAL Amortizn(EMPR)	01/16/2007	04/07/2006	$ 929.03	0.41%	$ 3.81
						Sum	$ 452.16

Total

UAL and Side Account Credits applied* **$ 452.16**

Wash of UAL and Side Account Credits $0.00

Current Year Accumulated UAL and Side Accounts Credit $ 0.00

*Note: UAL and Side Account credits can only be used to satisfy Employer Contributions (PERS, RHIA, RHIPA, and OPSRP Pension).

*Your credit balance will be zeroed out at the end of the calendar year. However, any remaining unused credits will be factored into your future contribution rates.

2. This screen appears when you click on the “UAL and Side Accounts” link.

3. You will see the UAL and Side Account contributions for each invoice due, and the employer rate used to figure the contributions.

4. You will also see the total UAL and Side Account contributions for all invoices on the statement.

PERS Oregon Public Employees Retirement System

"Employer Statements"

Statement

rk Status

This report allows you to view wage and contribution payments received and charges incurred since the last remittance statement.

For assistance phone the PERS Call Center at 503-603-7788 or 888-320-7377

Payments Received:

Deposit Date	Amount
01/26/2007	$ 2,248.24
	$ 2,248.24

Wage and Contribution Invoices

Invoice #	Date Posted	Description	Amount
196279	02/01/2007	Contributions	$ 396,170.09
196923	03/14/2007	Contributions	$ 792,340.18
196926	03/14/2007	Employer Rate Change	$ 258.32
			$ 1,188,768.59

Other PERS Invoices

Invoice #	Invoice Date	Description	Invoice Reference	Amount

There are no other PERS receivables found for the given period.

5. The result of a retroactive employer rate change will now appear on employer statements. You will see the effect on NC (Normal Cost) and UAL and Side Account Contributions, beginning at the date the NC and UAL rates were changed

PERS Oregon Public Employees Retirement System

“Employer Statements”

Plan	Pay Date	Membership Class	Subject Salary	MPAT MPPT	EPPT Unit	Opt ER IAP Employer
OPSRP IAP		No OPSRP IAP data found for the selected statement				
OPSRP Pension	02/28/2007	General Service	($ 258,151.06)	$ 0.00	$ 0.00	$ 0.00
		0.35%		$ 0.00	$ 0.00	($ 903.49)
	02/28/2007	General Service	$ 258,151.06	$ 0.00	$ 0.00	$ 0.00
		0.40%		$ 0.00	$ 0.00	$ 1,032.65
	03/31/2007	General Service	($ 258,151.06)	$ 0.00	$ 0.00	$ 0.00
		0.35%		$ 0.00	$ 0.00	($ 903.49)
	03/31/2007	General Service	$ 258,151.06	$ 0.00	$ 0.00	$ 0.00
		0.40%		$ 0.00	$ 0.00	$ 1,032.65
			$ 0.00	**$ 0.00**	**$ 0.00**	**$ 0.00**
				$ 0.00	**$ 0.00**	**$ 258.32**
PERS		No PERS data found for the selected statement				

6. Click on the “Employer Rate Change” invoice number (previous graphic) and the invoice detail appears. This is an example of NC (Normal Cost) adjustments. You’ll see the both old and new rates and related adjustments

"Employer Statements"

Invoice #	Invoice Amount	Rate Type	Side Accnt ID	Date Posted	Pay Date	Combined Subject Salary	Rate	Calculation
					Accumulated UAL and Side Account Credits			$ 0.00
196280	($ 172,347.30)	PERS UAL Amortizn(EMPR)		02/01/2007	01/05/2007	$ 1,959.47	-7.94%	($ 155.58)
		PERS UAL Amortizn(EMPR)		02/01/2007	01/17/2007	$ 3,269.45	-7.94%	($ 259.59)
		PERS UAL Amortizn(EMPR)		02/01/2007	01/31/2007	$ 2,165,389.84	-7.94%	($ 171,932.13)
196281	$ 8,899.47	RHIA UAL Amortizn(EMPR)		02/01/2007	01/05/2007	$ 1,959.47	0.41%	$ 8.03
		RHIA UAL Amortizn(EMPR)		02/01/2007	01/17/2007	$ 3,269.45	0.41%	$ 13.40
		RHIA UAL Amortizn(EMPR)		02/01/2007	01/31/2007	$ 2,165,389.84	0.41%	$ 8,878.04
196924	$ 17,798.94	RHIA UAL Amortizn(EMPR)		03/14/2007	02/28/2007	$ 2,170,618.76	0.41%	$ 8,899.47
		RHIA UAL Amortizn(EMPR)		03/14/2007	03/31/2007	$ 2,170,618.76	0.41%	$ 8,899.47
196925	($ 344,694.60)	PERS UAL Amortizn(EMPR)		03/14/2007	02/28/2007	$ 2,170,618.76	-7.94%	($ 172,347.30)
		PERS UAL Amortizn(EMPR)		03/14/2007	03/31/2007	$ 2,170,618.76	-7.94%	($ 172,347.30)
196927	$ 344,694.60	PERS UAL Amortizn(EMPR)		03/14/2007	02/28/2007	($ 2,170,618.76)	-7.94%	$ 172,347.30
		PERS UAL Amortizn(EMPR)		03/14/2007	03/31/2007	($ 2,170,618.76)	-7.94%	$ 172,347.30
196928	($ 303,887.20)	PERS UAL Amortizn(EMPR)		03/14/2007	02/28/2007	$ 2,170,618.76	-7.00%	($ 151,943.60)
		PERS UAL Amortizn(EMPR)		03/14/2007	03/31/2007	$ 2,170,618.76	-7.00%	($ 151,943.60)
							Sum	($ 449,536.09)
					UAL and Side Account Credits applied*			**($ 449,536.09)**
	Wash of UAL and Side Account Credits							$0.00

7. Click on the "UAL and Side Accounts" link on your current statement or un-billed activity screen, and you will also see retroactive changes in UAL and Side Account contributions.

Oregon Public Employees Retirement System

Additional EDX 4.2 features

- The DTL2 wage code 02 (Regular/Non-Qualifying) can now be used on Demographic & Adjustment reports.
- You will now be able to use the <u>same name and e-mail address</u> as the employer contact for multiple employers, or for different contact types with the employer. However, the name and e-mail address must be <u>exactly the same</u> for each use.

PERS Oregon Public Employees Retirement System

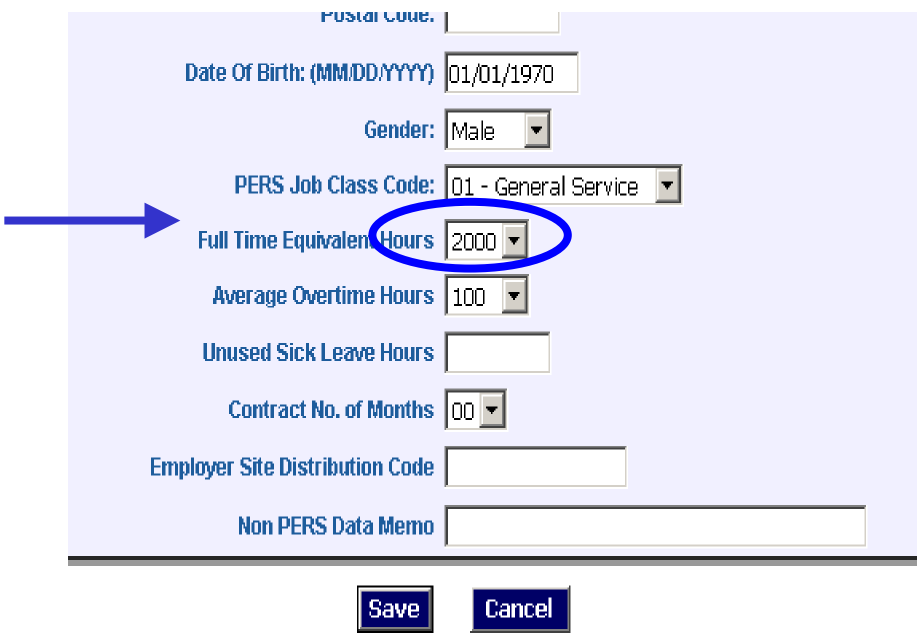
Subjects for Review

- Use of FTE and Avg. OT Codes
- Reporting retirees who return to work
- Employer forms

PERS Oregon Public Employees Retirement System

Use of Average OT and FTE fields: DTL-1 FTE Codes

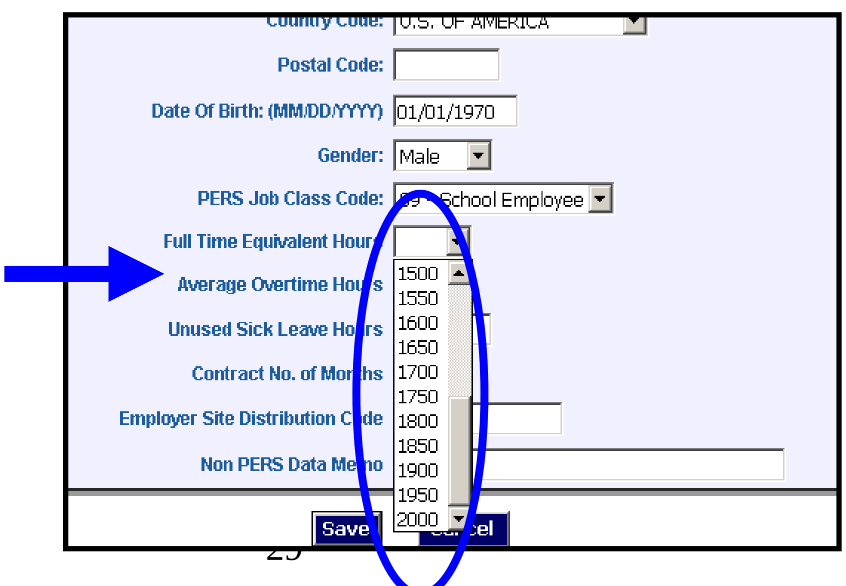
- FTE code MUST be included on DTL1 new hires, and on DTL2 records when a class change is made.
- FTE for ***non-school employees*** is 2000 hours/calendar year
- Determines **retirement credit** for OPSRP Pension members


Postal Code:
Date Of Birth: (MM/DD/YYYY) 01/01/1970
Gender: Male
PERS Job Class Code: 01 - General Service
Full Time Equivalent Hours 2000
Average Overtime Hours 100
Unused Sick Leave Hours
Contract No. of Months 00
Employer Site Distribution Code
Non PERS Data Memo
Save Cancel

1) **FTE for a full-time position is 2000 hours/calendar year**
2) **Member works 1000 hours this calendar year**
3) **1000/2000 = .5 year retirement credit for this member this year**

Use of Average OT and FTE Fields: DTL-1 FTE Codes for School Employees

- FTE for school employees (public school and community college):
  - Determined by the employer or by contract
  - FTE code MUST be included on DTL1 for new hires, and on DTL2 records when a class change is made
  - **FTE for community college and school employees may be less than 2000 hrs/calendar year**



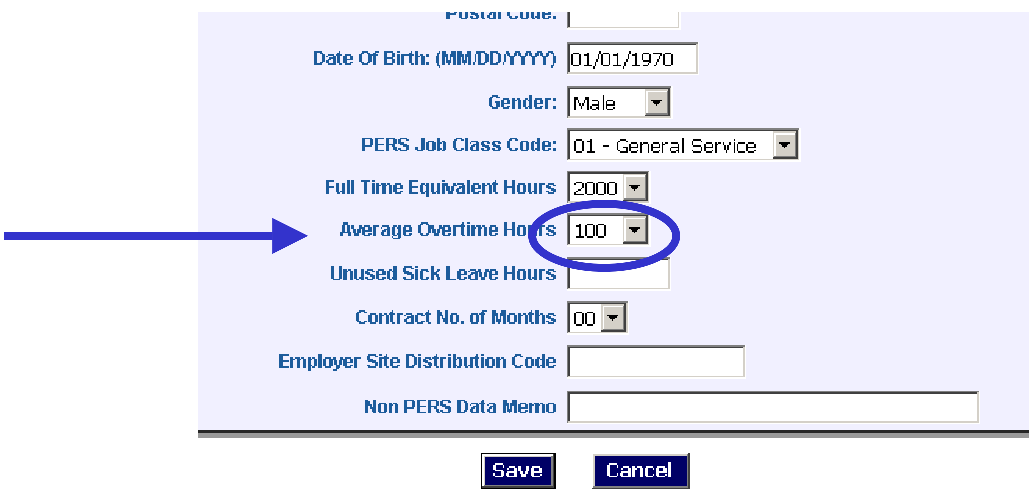
1) A district determines FTE for a full-time teaching position is 1800 hours/calendar year.

2) A teacher substitutes at a number of schools in the district, working 800 hours total this calendar year.

3) 800/1800 = .44 year retirement credit for this teacher, this calendar year

Use of Average OT and FTE Fields: DTL-1 Average OT Code

- Average Overtime (Average OT) code
  - <u>Used in calculation of final average salary</u>
  - Determines how much OT can be counted as salary
  - Value determined by the employer
    - Between table values? Round UP



PERS Oregon Public Employees Retirement System

Use of Average OT and FTE fields: remember…

- Full-Time Equivalent (FTE) is defined by statute.
- <u>Affects calculation of retirement credit for OPSRP Pension program members</u>
  - OPSRP Pension program retirement credit <u>is prorated</u>
- FTE does not affect PERS Chapter 238 Tier1/Tier2 service credit.

PERS Oregon Public Employees Retirement System

Reporting Retirees Returning to Work

- Reporting sequence:
  - DTL1
    - Status Code 11: Retiree New Hire With Hour Limit
    - Status Code 12: Retiree New Hire Without Hour Limit
    - Status Code 13: New Hire-Retiree Return to Service
  - DTL2
    - Wage Code 07: Retired/No Contributions

PERS Oregon Public Employees Retirement System

Reporting Retirees Returning to Work

- Status Code 11: Retiree New Hire With Hour Limit
  - Does NOT apply to OPSRP retirees
  - Work limit is dependent upon benefit payment option
    - Total Lump Sum
      - Limited to 599 hrs in the first six months of retirement
      - Limited to “casual, emergency or seasonal” positions
    - Monthly benefit option
      - Limited to 1039 hrs/calendar year
        - Any compensated hours count (vacation, sick, comp. time)

PERS Oregon Public Employees Retirement System

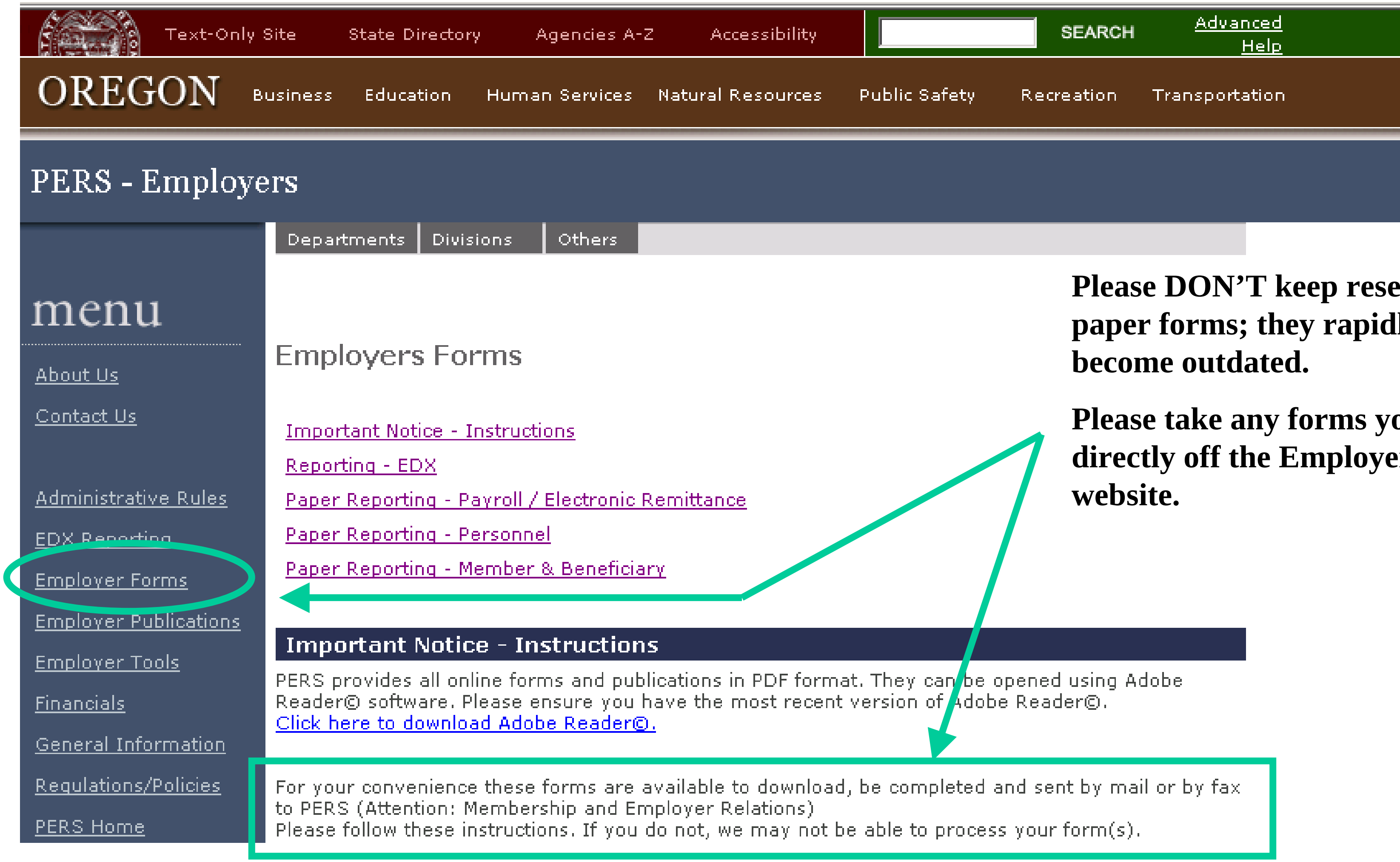
Reporting Retirees Returning to Work

- Status Code 12: Retiree New Hire Without Hour Limit
  - Certain PERS retirees who receive a monthly benefit may take advantage of exceptions to work hour limits
    - Ch.238 Tier 1 members: 30 years creditable service or age 58 or older
    - Ch.238 Tier 2 members: 30 years creditable service or age 60 or older
    - Ch.238 Police and Fire: 30 years creditable service or age 55 or age 50 w/25 years
  - Exceptions are are <u>defined in statute</u>
    - ONLY the HB 2585 exceptions are available to "early" Ch.238 Tier1/Tier2 retirees.
  - PERS Tier1/Tier2 retirees who receive a monthly benefit and have reached full retirement age under Social Security (age 65-67, by birth date) have no work hour limit
    - **<u>Does not</u> apply to OPSRP and Tier1/Tier2 Total Lump Sum retirees**

Reporting Retirees Returning to Work

- Status Code 13: New Hire-Retiree Return to Service
  - Retirees exceeding work hour limits
    - Ch.238 Total Lump Sum recipients who exceed 599 hours
    - Ch.238 monthly benefit recipients with no 1039 exception who exceed 1039 hrs. in a calendar year
  - Retirees electing to give up a retirement benefit and again become an active member
  - Reporting Status Code 13 begins the re-employment process
    - "Reversing" retirement status to inactive member status may take 1-2 months

Employer Forms



Please DON'T keep reserves of paper forms; they rapidly become outdated.

Please take any forms you need directly off the Employer website.

PERS Oregon Public Employees Retirement System