

Subject: April 2011 Employer Monthly update:

Dear PERS employer:

In this update:

- 1) The MACR 'tip' for April 2011.**
- 2) Revision of OAR 459-070-0100, Employer Reporting.**

**1) The MACR 'tip' for April 2011:**

The 2009 MACR process marked the beginning of PERS' efforts to transition account reconciliation from a concentrated annual event into a sustained year-round maintenance process. In 2011, the next step in this transition is to keeping wage, hour and contribution reporting current for each quarter. Beginning April 1, 2011, ESC account representatives will start contacting employers to offer every form of assistance to resolve reporting problems and post suspended reports or to submit any missing reports for January through April 2011. The goal is to enable each employer to resolve reporting problems as they arise rather than waiting for the last quarter of the year.

The continuing transformation of MACR into a year-round maintenance process should include efforts to prevent reporting problems as well as immediate resolution of reporting problems. Preventive efforts for second quarter 2011 would include beginning review of employee work histories to see who's on pace to exceed 600 hours in calendar year 2011. Based on that information, you may wish to consider submitting DTL1-2 records with contributions for those in "non-qualifying" positions who've completed their waiting time and now appear to be on pace to qualify in 2011. Work hour information on these employees will be available through the Year-to-Date Wage and Contribution Summary screen once you've posted DTL2 records in calendar year 2011 for these individuals. Questions on this and other reporting subjects should be addressed with your account representative as they offer assistance in account and reporting problem resolution.

**2) Revision of OAR 459-070-0100, Employer Reporting.**

Revised OAR 459-070-0100, Employer Reporting, became effective February 2, 2011, and implements an annual deadline curbing employer capability to modify or submit reports for a given calendar year.

The deadline is described in section (2)(b) of the OAR and states that unless directed by PERS staff, employers may not modify previously submitted reports or submit new reports for any calendar year after PERS issues the first employer statement of contributions due in March of the subsequent year. (Example: With the first March 2012 employer statement of contributions due, employers could not modify previously submitted reports or submit new reports for calendar year 2011 without direction from PERS staff).

The revised OAR affects pay periods beginning on or after January 1, 2011, and means employers will have until the first March 2012 employer statement of contributions due to post reports for calendar year 2011. The revised OAR will not affect reports for calendar year 2010 and prior years.

Best regards,

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