

PERS Employer Outreach, Communication and Education

Welcome!

Fall 2016 Employer Outreach

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What is “Subject Salary”?

- Subject Salary is:
 - **A payment made by a PERS employer to an employee which satisfies the statutory definition of “salary”:**
 - Tier One/Tier Two: ORS 238.005(26)(a-b)
 - OPSRP: ORS 238A.005(17)(a-b)
 - **OPSRP only: included** in a W-2 as taxable salary in the state of Oregon.
 - **Please Note: Taxable salary questions should be addressed to the employer’s tax specialist or to the employer’s tax consultant.**
 - Examples of payments which meet the definition of “subject” salary are listed in the Payment Categories chart.
- **The statutory definition of salary forms the basis for employer and member account contributions when it is paid to a member in a “qualifying position.”**

Statutory Definition of PERS “Salary”

ORS 238.005(26)(a) and (b) *Tier 1/Tier 2 Members (Chapter 238)*

- (a) **“Salary”** means the remuneration paid **an employee** in cash out of the funds of a public employer in return for services to the employer, plus the monetary value, as determined by the Public Employees Retirement Board, of whatever living quarters, board, lodging, fuel, laundry and other advantages the employer furnishes the employee in return for services.
- (b) **“Salary”** includes but is not limited to:
 - (A) Payments of employee and employer money into a deferred compensation plan, which are deemed salary paid in each month of deferral;
 - (B) The amount of participation in a tax-sheltered or deferred annuity, which is deemed salary paid in each month of participation;
 - (C) Retroactive payments described in ORS 238.008; and
 - (D) Wages of a deceased member paid to a surviving spouse or dependent children under ORS 652.190.

ORS 238A.005(17)(a) and (b) *OPSRP Members (Chapter 238A)*

- (a) **“Salary”** means the remuneration paid to **an active member** in return for services to the participating public employer, including remuneration in the form of living quarters, board or other items of value, to the extent the remuneration is includable in the employee’s taxable income under Oregon law. “Salary” includes the additional amounts specified in paragraph (b) of this subsection, but does not include the amounts specified in paragraph (c) of this subsection, regardless of whether those amounts are includable in taxable income.
- (b) **“Salary”** includes the following amounts:
 - (A) Payments of employee and employer money into a deferred compensation plan that are made at the election of the employee.
 - (B) Contributions to a tax-sheltered or deferred annuity that are made at the election of the employee.
 - (C) Any amount that is contributed to a cafeteria plan or qualified transportation fringe benefit plan by the employer at the election of the employee and that is not includable in the taxable income of the employee by reason of 26 U.S.C. 125 or 132(f)(4), as in effect on January 3, 2013.
 - (D) Any amount that is contributed to a cash or deferred arrangement by the employer at the election of the employee and that is not included in the taxable income of the employee by reason of 26 U.S.C. 402(e)(3), as in effect on January 3, 2013.
 - (E) Retroactive payments described in ORS 238.008.
 - (F) The amount of an employee contribution to the individual account program that is paid by the employer and deducted from the compensation of the employee, as provided under ORS 238A.335 (1) and (2)(a).
 - (G) The amount of an employee contribution to the individual account program that is not paid by the employer under ORS 238A.335.
 - (H) Wages of a deceased member paid to a surviving spouse or dependent children under ORS 652.190.

What is “Non-subject salary”?

- Non-subject Salary is:
 - **A payment specifically excluded from definitions of “salary”:**
 - PERS (ORS 238.005(26)(c)
 - OPSRP (ORS 238A.005(17)(c)
 - **OPSRP only: not included** in a W-2 as taxable salary in the state of Oregon.
 - **Please Note: Taxable salary questions should be addressed to the employer’s tax specialist or to the employer’s tax consultant.**
 - Examples of payments which do not meet the PERS or OPSRP “salary” definition are listed in the Payment Categories Chart.
- **Salary that does not meet PERS’ statutory definition of “salary,” or that is paid to a person who does not meet PERS’ statutory definition of “employee”, is NEVER the basis for employer and member account contributions.**

Statutory Definition of PERS “Salary” Exclusions

ORS 238.005(26)(c) ***Tier 1/Tier 2 Members (Chapter 238)***

- (c) **“Salary” or “other advantages” does not include:**
- (A) Travel or any other expenses incidental to employer’s business which is reimbursed by the employer;
- (B) Payments for insurance coverage by an employer on behalf of employee or employee and dependents, for which the employee has no cash option;
- (C) Payments made on account of an employee’s death;
- (D) Any lump sum payment for accumulated unused sick leave;
- (E) Any accelerated payment of an employment contract for a future period or an advance against future wages;
- (F) Any retirement incentive, retirement severance pay, retirement bonus or retirement gratuitous payment;
- (G) Payments for periods of leave of absence after the date the employer and employee have agreed that no future services qualifying pursuant to ORS 238.015 (3) will be performed, except for sick leave and vacation;
- (H) Payments for instructional services rendered to public universities of the Oregon University System or the Oregon Health and Science University when such services are in excess of full-time employment subject to this chapter. A person employed under a contract for less than 12 months is subject to this subparagraph only for the months to which the contract pertains; or
- (I) Payments made by an employer for insurance coverage provided to a domestic partner of an employee.

ORS 238A.005(17)(c) ***OPSRP Members (Chapter 238A)***

- (c) **“Salary” does not include the following amounts:**
- (A) Travel or any other expenses incidental to employer’s business which is reimbursed by the employer.
- (B) Payments made on account of an employee’s death.
- (C) Any lump sum payment for accumulated unused sick leave, vacation leave or other paid leave.
- (D) Any severance payment, accelerated payment of an employment contract for a future period or advance against future wages.
- (E) Any retirement incentive, retirement bonus or retirement gratuitous payment.
- (F) Payment for a leave of absence after the date the employer and employee have agreed that no future services in a qualifying position will be performed.
- (G) Payments for instructional services rendered to public universities of the Oregon University System or the Oregon Health and Science University when those services are in excess of full-time employment subject to this chapter. A person employed under a contract for less than 12 months is subject to this subparagraph only for the months covered by the contract.
- (H) The amount of an employee contribution to the individual account program that is paid by the employer and is not deducted from the compensation of the employee, as provided under ORS 238A.335 (1) and (2)(b).
- (I) Any amount in excess of \$200,000 for a calendar year. If any period over which salary is determined is less than 12 months, the \$200,000 limitation for that period shall be multiplied by a fraction, the numerator of which is the number of months in the determination period and the denominator of which is 12. The board shall adopt rules adjusting this dollar limit to incorporate cost-of-living adjustments authorized by the Internal Revenue Service.

Salary and Hours

- **DTL2 Wage Codes**
 - **Any wage code may be used with any salary type (subject or non-subject).**
 - **Salary for “non-qualifying” service does not require use of “non-subject” salary.**
 - **“Non-subject” and “Subject” salary could be entered on the same DTL2 record.**
 - **A Non-Subject Salary sick leave payoff may be entered on the same DTL2 record with Hours Worked: Regular and Subject Salary, Regular.**
 - **The wage code states:**
 - **The type of service for which salary is being reported.**
 - **DTL2-01: reporting wages for periods of “qualifying” service.**
 - **DTL2-02: reporting wages for periods of “non-qualifying” service.**
 - **DTL2-07: reporting wages for retirees working as retirees.**
 - **DTL2-08: reporting wages and contributions with no hours of service.**
 - **The type of correction being made to previously posted salary, hours and/or contributions.**
 - **Positive or Negative correction; there are no positive or negative numbers in EDX, only positive or negative adjustment codes.**

The Payment Categories chart

- Found through the “Employer Tools” link on the PERS employer web page: www.oregon.gov/pers/emp/pages/index.aspx

Employers Tools

PERS provides all online forms and publications in .pdf format. To view them, you must have the most recent version of Adobe Reader[®]. [Click here to download Adobe Reader[®]](#).

- [New member brochure \(9/5/2014\)](#)
- [2014 ACH Transfer Dates for all Reporting Frequencies \(1-14-14\)](#)
- [Employer Regular Report Dates for 2014](#)
- [FDX File Format & Development Guide for the Version 2.0 File Structure](#)
- [PERS and OPSRP subject salary \(current as of 12-4-14\) eligibility](#)

*Use the [Qualifying Position Determination](#) document when reviewing the examples in the “Eligibility” slides.

Ch 238 Tier1/Tier2 and OPSRP Pension Program Payment Categories

This chart is provided to assist employers in identifying types of payments that are considered subject salary for Ch.238 Tier1/Tier2 and OPSRP Pension program members. Subject salary is used to determine member IAP account contributions, employer contributions and, with some exceptions, to determine the “final average salary” (FAS) factor used in Tier1/Tier2 benefit and OPSRP Pension benefit calculation. This chart is a guide and is NOT ALL-INCLUSIVE

| Payment Type: | Description (Please determine whether the payment fits a general description below) | Chapter 238 Tier1/Tier2 members (ORS 238) This type of payment is: | OPSRP Pension Program members (ORS 238A) This type of payment is: | Report this payment in the following EDX DTL2 record field: |
|---------------------------|--|---|--|---|
| Accrued compensatory time | A lump-sum payoff of compensatory time. Compensatory time is paid leave accrued for unpaid time worked above and beyond an employee's regular hours. | Subject | Non-subject | Lump-sum Payoff |
| Accrued sick leave | A lump-sum payoff of accrued sick leave. | Non-subject | Non-subject | Non-Subject Salary |
| Accrued vacation leave | A lump-sum payoff of accrued vacation leave. Includes any portion of accrued personal time off (PTO) the employer identifies as vacation leave. | Subject | Non-subject | Lump-Sum Vacation Payoff |

Please Note

This chart will show the “subject” status for a number of payment types (this is the heading for the 1st of 6 pages) based on program membership, Tier One/Tier Two or OPSRP. Column 5 shows the DTL2 salary field in which to enter the payment, either including an entry for contributions if the payment is “Subject” or excluding a contribution entry if the payment is “Non-subject”, based on the individual’s program membership.

| <p>Member and employer contributions due?</p> | <p>Qualifying Service:</p> <ol style="list-style-type: none"> 1. A job segment in a calendar year => 600 hours/calendar year. 2. Partial year segment with “qualifying” hire intent in a year of < 600 hours total service. | <p>Non-Qualifying Service:</p> <ol style="list-style-type: none"> 1. Full-year job segment in a calendar year < 600 hours total service. 2. Partial year segment with “non-qualifying” hire intent in a year < 600 hours total service. |
|--|--|--|
| <p>Subject Salary:</p> <ol style="list-style-type: none"> 1) 238.005(26)(a-b) or 238A.005 (17)(a-b) 2) “Subject” payment in the Payment Categories chart. 3) <u>OPSRP only: Included as W-2 Oregon state taxable income.</u> | <p>Yes.</p> | <p>No.</p> |
| <p>Non-Subject Salary:</p> <ol style="list-style-type: none"> 1) 238.005(26)(c) or 238A.005(17)(c) 2) “Non-subject” payment in the Payment Categories chart. 3) <u>OPSRP only: Not included as W-2 Oregon state taxable income.</u> | <p>No.</p> | <p>No.</p> |

Reports

- **Regular (Wage and Contribution) reports.**
 - **Submitted only on specific dates assigned to most closely match employer pay date frequency.**
 - All DTL1 status codes and all DTL2 wage codes permitted.
 - Four reporting frequencies:
 - Monthly: Last day of the month.
 - Semi-monthly: 15th and last day of the month.
 - Bi-weekly: Every other Friday.
 - Weekly: Every Friday.
 - **Three business day “grace period” after the assigned report date to *release* the report and still be considered on time.**
- **Demographics and Adjustment reports.**
 - **Submitted on any date except a Regular report date.**
 - All DTL1 status codes and all DTL2 wage codes **except 08, 07 & 01.**
- **85% of the records in any report must be correct, or no records in the report will post.**
- **If only one record in a report posts, the report cannot be deleted.**
- **A suggested best practice: Put ALL DTL1 records ONLY in Demographics and Adjustment reports in order to avoid a possible processing error.**
 - **An employee’s DTL1 new-hire record and first DTL2 record in the same Regular report may suspend, or cause “valid” status, for both records.**
 - **When an employee’s first DTL2 record is submitted before the DTL1 new-hire record, it creates an error on the employee’s IAP account that may prevent them from receiving a member statement.**

Reports and use of dates.

- **Be very careful about dates used in Demographics and Adjustment reports.**
- **If you've accidentally used a Regular report date for a Demographics and Adjustment report:**
 - **If only one record in the Demographics and Adjustment report posts, you cannot delete the report and you cannot "re-use" the Regular report date.**
 - **You cannot use the date in creating a ".dat" file.**
 - **If the report has posted (100% of records in the report are correct) you cannot add records to the report.**
- **These options are available to get your DTL2 records posted for the now-unusable Regular report date:**
 1. **Wait for your next Regular report date and add records for the now-unusable date to that future report.**
 1. **One record for the missed report with wages, hours and any contributions for that pay dates in the missed report.**
 2. **One record for the current report with wages, hours and any contributions for the pay dates in the current report.**
 3. **You will have double the normal number of records for the upcoming report. DO NOT combine wages, hours and any contributions for the two records into a single record.**
 2. **Create a Demographics and Adjustment Report and manually enter the records that would have been in the missed Regular report.**
 1. **All Regular Qualifying wages must be entered as Wage Code 05 (Positive Adjustment)**
 2. **All Regular Non-qualifying wages will still be Wage Code 02.**
 3. **You will have to manually add all retiree wages (Wage Code 07) on your next Regular Report.**
 3. **If you use a ".dat" file to report wages, hours and contributions, contact your ESC Account Team representative about creating and uploading a ".dat" file for a uploading any Demographics and Adjustment file you may create to address this error.**

“Hire Intent”

- The employer’s **expectation** of hours to be worked by any employee in a specific position in any calendar year.
 - **“Would any employee in this position normally be expected to work 600 or more hours in any calendar year while working for me, the employer?”**
 - **If “yes” the position “hire intent” is “qualifying”.**
 - DTL1 status code is 01.
 - DTL2 wage code is 01.
 - Wage codes 04, 05, 08 are used in periods of “qualifying” service for specific reporting requirements.
 - **If “no” the position “hire intent” is “non-qualifying”.**
 - DTL1 status code is 15.
 - DLT2 wage code is 02.

“Hire Intent”

- 1) States the employer’s expectation of present and future hours of service per calendar year by anyone in that position.
 - **Hire intent for an employment segment will not change unless the employer makes a change by terminating and rehiring into a segment with different hire intent, or submits a DCR asking PERS staff to make a change (changes made by PERS staff will change hire intent for the entire segment, back to the date of hire for the segment).**
- 2) Sets the “position type” for at least the year of hire.
 - Position type can change each calendar year based on total service time that year.
 - **600 hours total service in any calendar year would change position type for each employment segment to “qualifying” for that year only.**

“Hire Intent”

Example:

A) **Hire Intent:**

Non-qualifying 

B) **Position Type:**



Employment segment hire intent will not change unless the employer makes a change (termination and rehire) or asks PERS staff to make a change. Changes made by PERS Staff will change hire intent for the entire segment, back to the original date of hire for the segment.

Position Type can change each calendar year based on total service time in that year.

“Hire Intent”

Changing “Hire Intent”

- Position (also referred to as Job Segment) hire intent **will not change unless:**
 - **You, as the employer, terminate an individual and re-hire into a different job segment with different “hire intent”, OR...**
 - **Send a DCR to your ESC Account Team representative asking for a job segment “hire intent” change.**
 - **PLEASE NOTE: A change in hire intent made by your ESC Account Team representative is effective only at the beginning of the job segment and changes the entire segment. Your Account Team representative **CANNOT** change Hire Intent for any date **AFTER THE START DATE** of the job segment.**

Local Government Employers: An employee's first and last DTL2 record.

Work Period Begin/End Date: If you are a “local government” employer you must report salary for the period it was worked for your Tier 2 and OPSRP employees. You can also report your Tier 1 employees in this fashion, just to save time and report uniformly. As a “local government” employer you use Work Period Begin/End Dates to indicate the period reported salary was worked.

ONLY “local government” employers use Work Period Begin/End Dates. Non- “local government” employers, such as schools, NEVER use Work Period Begin/End Date fields on DTL2 records.

An employee's first DTL2 record:

- The Work Period Begin date must be on, or AFTER, the employee's hire date (status date on the DTL1 new hire record) or the DTL2 record will suspend.
 - “S-The SSN entered is not found to have a record of open employment wit this employer.”
 - “S-Work Period Begin Date is before the start date of the current job Segment on file.”
- To correct this error: Edit the Work Period Begin date on the suspended record to reflect the employee's hire date (DTL1 new hire record status date).

An employee's last DTL2 record, just prior to termination:

- The Work Period End date should be on, or BEFORE, the “Last Day Service” entry on the DTL1-02/Termination record or the DTL1-02/Termination record will suspend.
- To correct this error:
 - If posted, “back out” the DTL2 record using a adjustment record identical to the original except the wage code: 06 for qualifying wages, or 14 for non-qualifying wages or retiree wages, OR...
 - If suspended, edit the DTL2 Work Period End date to be on, or before, the “Last Day Service” date on the DTL1-02/Termination record.

Detail 2 - Wage and Service:

| | |
|---|-------------------------|
| SSN: | <input type="text"/> |
| First Name: | <input type="text"/> |
| Last Name: | <input type="text"/> |
| Pay Date: (MM/DD/YYYY) | <input type="text"/> |
| Work Period Begin Date: (MM/DD/YYYY) | <input type="text"/> |
| Work Period End Date: (MM/DD/YYYY) | <input type="text"/> |
| Hours Worked: (Regular) | <input type="text"/> |
| Hours Worked: (Overtime) | <input type="text"/> |
| Reported Wage Code: | <input type="text"/> |
| Subject Salary, Regular | <input type="text"/> |
| Subject Salary, Overtime | <input type="text"/> |
| Non-Subject Salary | <input type="text"/> |
| Lump-sum Payoff | <input type="text"/> |
| Lump-sum Vacation Payoff | <input type="text"/> |
| Gross Salary | <input type="text"/> |
| Member Paid After-Tax Contribution (MPAT) | <input type="text"/> |
| Member Paid Pre-Tax Contribution (MPPT) | <input type="text"/> |
| Unit Contribution | <input type="text"/> |
| Employer Paid Pre-Tax Contribution (EPPT) | <input type="text"/> |
| Optional Employer IAP Percentage | 0% <input type="text"/> |
| Optional Employer IAP Contribution | <input type="text"/> |
| PERS Job Class Code | <input type="text"/> |
| Average Overtime Hours | <input type="text"/> |
| Employer Site Distribution Code | <input type="text"/> |
| Non PERS Data Memo | <input type="text"/> |

Reporting DTL1-02 Termination records for school employees.

- **Service credit accrual by school employees:**

- Six months service credit (including summer months) is granted for each time period school is normally in session and the individual performs job duties or is on paid leave for the greater fraction of each month in each of the time period.
- Failure to perform job duties, or periods of leave without pay, for the greater fraction of any month school is in session denies service credit for that month and summer months in the school time period.
- Reference: ORS 238.300(2)(c), 238A.140(2), OAR 459-010-0014(5), OAR 459-075-150(5).

- **Completing a DTL1-02 Termination record for a school employee:**



A screenshot of a form with two input fields. The first field is labeled "Status Date: (MM/DD/YYYY)" and the second field is labeled "Last Day Service (MM/DD/YYYY)". Both fields are empty.

- **Status Date** is the date the employer-employee relationship ends.
- **Last Day Service** is the last day the individual was performing job duties or was on paid leave.
- **For a school employee Status Date and Last Day Service would be the same date ONLY if the individual was performing job duties on the very last day of the employer-employee relationship:**
 - Example: The school year ends June 10th and the individual was in the classroom that day. The individual elects to retire August 1st and their last day of active service is July 31st: For the DTL1-02 Termination record, Last Day Service is June 10th and the Termination Status date is July 31st , but no later than July 31st.

- **Reporting a final teaching contract payment:**

- **A final contact year payout might be for the rest of a contract year and include wages and contributions. DTL2 Wage Code 08 would be used to report the remaining payout and contributions.**

Retiree Work Hour Limits

- **Ch.238 Tier One/Tier Two retiree:**
 - May not equal or exceed 1,040 hours per calendar year.
 - May work 1,039.99 hours per calendar year and still maintain retiree status.
- **OPSRP retirees in a “non-qualifying” position:**
 - May not equal or exceed 600 hours per calendar year.
 - May work 599.99 hours per calendar year as a retiree and still maintain “retiree” status.
 - Administrative rule amended July 31, 2015 outlines PERS oversight of OPSRP retiree work hours and when hours worked in the year of retirement begin to count towards the 600 hour/calendar OPSRP retiree work limit.
- **An OPSRP retiree CANNOT work as an OPSRP retiree in a “qualifying” position:**
 - Active membership is re-established on the later of the first day of the calendar year or the date of hire into a “qualifying” position.
- Retiree work limits represent combined service with all PERS employers in any calendar year.
- **Reference:**
 - Tier One/Tier Two: ORS 238.078, 238.082, OAR 459-017-0060.
 - ORSRP: ORS 238A.245, OAR 459-075-0300.

The consequences of meeting or exceeding an annual work hour limit:

- **Active membership is re-established.**
 - **Tier One/Tier Two retirees:**
 - **Retired less than six months** when equaling or exceeding the annual 1040 hour work limit:
 - **Active membership is re-established at the date of hire as a retiree.**
 - **Retired more than six months** when equaling or exceeding the annual 1040 hour work limit:
 - **Active membership is re-established at the first of the month after the month the work limit was met or exceeded.**
 - **OPSRP retiree in a “non-qualifying” job(s):**
 - **Back to the first of the year in which the member worked throughout the year as an OPSRP retiree in a “non-qualifying” position and met or exceeded 600 hours as a retiree in that position, or**
 - **Back to the date hire in the year 600 hours worked after retirement was met or exceeded.**
 - **(Whichever comes later).**
 - **Note: Hours of service with any PERS participating employer count towards the 600 hours.**

Consequence of re-establishing active membership:

- Any retirement benefits paid after active membership is re-established must be repaid by the member.
- Employer contributions begin from the date active membership is re-established.
- Contributions to the member's IAP account begin the date active membership is re-established.

Who is responsible for observing retiree annual work hour limits?

- **Retirees are responsible:**
 - **For knowing applicable work hour limits, and**
 - **Remaining within annual work hour limits, and**
 - **For knowing the consequences of exceeding limits.**
- Employers are strongly encouraged:
 - To help retirees monitor work hours and avoid adverse consequences of work limit violation.

What hours count against a retiree annual work hour limit?

- **All compensated time paid in any calendar year.**
 - Compensated work hours count against the limit in the year worked.
 - Paid leave offered to retirees:
 - Counts against the Tier One/Tier Two 1040 hour annual work limit if taken.
 - **DOES NOT count** against the OPSRP retiree “non-qualifying” position 600 hour annual work limit if taken.
 - Comp. time counts against the annual work limit **in the year earned, NOT the year taken.**
 - Only for Tier One/Tier Two retirees working concurrently in a job subject to the 1040 hour work limit and a job exempt from the work limit (positions listed in ORS 238.082):
 - Compensated hours worked in job(s) subject to the annual work limit count against the work limit in the year worked.
 - Compensated hours **worked in a position exempt from the annual work limit DO NOT count against the work limit.**

The sequence for reporting members retiring and returning to work as retirees:

1. Prior to a member's retirement, ensure all active service DTL2 records have been reported and posted, then...
2. Submit the DTL1-02 Termination record and verify it posts, then...
3. Submit DTL1 retiree records:
 1. DTL1-11: Tier One/Tier Two retiree with a calendar year work limit; OPSRP retiree in a "non-qualifying" position.
 2. DTL1-12: **ONLY for Tier One/Tier Two retirees**, returning with no work limit. **NEVER used for OPSRP retirees.**
4. After a retiree DTL1 record has posted, begin submitting DTL2-07/Retired/No Contributions, ONLY in Regular reports.

DTL1-11:

- **Used to report a Tier One/Tier Two retiree with a 1,040 hour/calendar retiree work limit.**
 - Work limit applies regardless of the retirement benefit payment option chosen by the retiree.
- **Used to report an OPSRP retiree in a “non-qualifying” position with a 600 hour/calendar retiree work limit.**
 - **NEVER use a DTL1-15 record to return an OPSRP retiree to work in a “non-qualifying” position unless your ESC Account Representative asks you to do so.**
 - If the DTL1-11 and/or DTL2-07 records for an OPSRP retiree suspend:
 - Wait a minimum of 90 days to re-save those suspended records, or...
 - Wait to re-save those suspended records until you have verified the OPSRP retiree has received their first retirement benefit.

Reporting an OPRSP retiree

Returning to work as a retiree between “Effective Retirement Date” and the retirement processing date.

- PERS will begin processing any retirement on the member’s Effective Retirement Date (1st-of-the-month retirement date).
 - The retirement processing date is the date retirement processing is complete, always **after the Effective Retirement Date**.
- **There is no minimum time between a retiree’s Effective Retirement Date and return to work part-time as a retiree.**
 - May return to work as a retiree on the Effective Retirement Date.
- **IF the retiree returns to work as a retiree between their Effective Retirement Date and the retirement processing date, THEN...**
 - **An EDX program error incorrectly identifies OPSRP retirement processing dates as the member’s Effective Retirement Date, so...**
 - A retiree hire date (DTL1-11status date) can’t be posted for a date between the Effective Retirement Date and the retirement processing date.
- **The “work around” process:**
 1. **Submit the DTL1-11 record with the correct status date (the record will suspend).**
 2. **Contact your ESC Account Representative, who will enter an employment segment spanning the time between the member’s Effective Retirement Date and the retiree rehire date.**
 3. **Your ESC Account Representative will have you edit your suspended DTL1-11 record to reflect a status date the calendar day AFTER the retirement processing date.**
 4. **When these actions are complete you can begin submitting DTL2-07 records in Regular reports.**

When to report an OPSRP retiree using a DTL1-15 (or DTL1-01) record:

- **IF the OPSRP retiree received a “cash out” benefit** rather than a monthly benefit,
 - A “cash out” benefit is paid IF the OPSRP Pension retirement benefit calculates to less than \$200.00/month.
 - A “cash out” benefit is a single payment of the entire OPSRP Pension account value.
- **AND** the OPSRP retiree returns to work with one or more PERS employers,
- **THEN...**
 - If your DTL1-11 records remain suspended after the member’s EDX status changes to “retiree”, OR ...
 - Your ESC Account Team representative asks you to use DTL1 Status Code 15 or Status Code 01 (if the position is qualifying) when reporting an OPSRP retiree...
 - **Your ESC Account Team representative will manually add the position to EDX and update the member’s account to reflect the rehire details.**
 - **You, the employer will post wages as DTL2 Wage Code 01 (for a “qualifying” position) or Wage Code 02 (for a non-qualifying position).**



Questions?