

# PEBB DOMESTIC PARTNER REPORT E120-052B, E122-042B, E122-42C

## **REPORT PURPOSE**

The reports list employees who have or have had insurance for their domestic partners through PEBB.

An employee may cover a domestic partner (DP) and/or the DP's children for PEBB medical, dental, vision and optional life insurance. The employee may submit a PEBB Domestic Partner Certification for Dependent Tax Status to claim the employee's domestic partner and/or the partner's children as tax dependent(s). If the employee does not, the market or imputed value of the medial insurance benefit for the domestic partner and/or the DP's eligible children is taxable income to the employee.

If the employee does not claim the DP and/or children as tax dependents, the deductions have plan codes in the 800 series on the P070 Payroll Deductions screen. To record the tax liability for the imputed value of the DP coverage, agency payroll enters some or all of the following pay codes on the P050 Gross Pay Adjustments screen:

- DPT (Domestic Partner Taxable) – This pay code records the imputed value of the DP health insurance as taxable income for the employee. It is a non-cash entry that increases the employee's federal and state income and FICA (social security and Medicare) subject wages and tax withholding.
- DPN (Domestic Partner non-Taxable) -- If a job share or part-time employee has part-time health insurance and out-of-pocket costs for the domestic partner insurance, the agency may also make a negative DPN entry on the P050 screen. This non-cash entry reduces the employee's taxable income and withholding by the out-of-pocket costs.
- DPS (Domestic Partner Surcharge) -- Employees may pay surcharges if the covered domestic partner:
  - Could have obtained insurance through another employer plan
  - Reported the use of tobacco
  - For plan year 2012 only, chose not to participate in the Health Engagement Model or did not complete the HEM health assessment or the required e-learning lessons by the deadlines

A positive DPS entry on the P050 screen records the imputed value of the surcharges for the domestic partner and increases the employee's reported federal and state income and FICA subject wages and withholding.

An employee will be on the reports if the employee has one or more of the following:

- A DPT, DPN and/or DPS entry on the P050 Gross Pay Adjustments screen
- A PEBB medical, dental, and/or vision insurance deduction with an 800-series plan code on the P070 Payroll Deductions screen

See the Statewide Payroll Reference Manual, Payroll Processes Using OSPA, PEBB Benefits.

## **REPORT FREQUENCY**

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OSPA prints the reports on the following schedule:

- E120-052B after **preliminary** run 1 and run 2
- E122-042B after **final** run 1 and 2
- E122-042C after final run 1 and run 2 for agencies 10000 Department of Human Services and 44300 Oregon Health Authority

## **MANAGEMENT CONTROLS**

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X	Legal compliance	X	Reliability of information
	Separation of duties	X	Access and accountability (physical security)
X	Audit compliance and resolution	X	Reasonable assurances and safeguards (waste, loss, and misappropriation)

## **RESPONSIBILITIES**

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Agency payroll and accounting review the reports.

For a given employee, especially look for the following:

- Does the report have both 1205-DOM PARTNER DPT/N/S GR PAY ADJUST and 5200-DOM PARTNER DEDUCTION messages? If not, you may need to add the missing component or delete the existing one.
- For the P050 entry (1205-DOM PARTNER DPT/N/S GR PAY ADJUST), does the ADJ TYPE = blank? If not, is there a business reason for a one-time only entry? (Normally, when you make DPT, DPN and DPS entries on the P050 screen, space bar through the ADJ TYPE to make them on-going.)
- If the employee is part-time, are there two P050 entries – REC TYPE = DPT and REC TYPE = DPN? If both are not present, complete the PEBB Domestic Partner Worksheet. Only add a DPN entry if section C.3 on the worksheet is negative. If you have both entries:
  - Make sure the entry with the PAY TYPE: DPN has a negative amount.
  - Make sure the entry with the PAY TYPE: DPT has a positive amount.
- Does the employee have any of the following deductions for surcharges with a plan code in the 800 series (MESSAGE = 5200-DOM PARTNER SURCHARGE)? If so, is there a DPS entry on the P050 screen?
  - HESC Employee/Spouse/Partner Not Enrolled in HEM (plan year 2012 only)
  - SGSC Spouse or Partner Declined Other Group Health Insurance
  - TBSC Employee/Spouse/Partner Reported Tobacco Use
- Look for HRS/FT. Are the HRS ≥80 or is the employee job share? If not, do you need to force premiums?

## **REPORT INFORMATION DETAILS**

OSPA sorts the E120-052B and E122-042B reports by:

- Agency
- Pay period
- Employee name

OSPA sorts the E120-042C by:

- Agency
- RDC
- Pay period
- Employee name

The E120-052B and E120-042B have a page break for each pay period. The E120-42C has a page break for RDC and pay period.

Reports with prior pay periods indicate a corrective for that period.

All of the reports include:

- AGENCY -- #####
- TAX YEAR - YYYY
- FOR THE PAY PERIOD ENDING – YYYY/MM/DD
- EMPLOYEE NAME
- EMPLOYEE NUMBER – employee ID, OR#####
- PAYROLL ITEMS
- MESSAGE

For gross pay adjustments on the P050 screen (MESSAGE = 1205-DOM PARTNER DPT/N/S GR PAY ADJUST), the PAYROLL ITEMS include the following:

- CCJ: Concurrent job number
- REC TYPE: PAY TYP from the P050 screen (DPT, DPN or DPS)
- ADJ TYPE: ADJ TYP on the P050 screen (A = one-time, blank = on-going)
- NET PAY
- GR PAY = AMOUNT from the P050 screen

For deductions on the P070 screen, the PAYROLL ITEMS include the following:

- DED CODE/PLAN = DED CODE DESC and PLAN CODE DESC from the P070 screen, the plan codes will be in the 800's
- DATE = pay period end date from the P070 screen
- ER AMT = originally, this was the maximum PEBB would contribute to premiums. It reflected the ST MAX CNTRB from the PTB1 Benefit Package Tbl screen. Beginning with the 2012 PEBB plan year, most employees pay 5% of the premiums for core health insurance and the agencies pay the remaining amount. The ST MAX CNTRB field has 9999.99 for all core health insurances.
- HRS/FT = hours employee worked / full-time equivalent hours for the employee's work schedule.

If the employee has multiple insurances and/or surcharges, the report will list each separately under PAYROLL ITEMS.

## **REPORT MESSAGE CODES**

<b>Code</b>	<b>Message with Code</b>	<b>Description</b>
1205	DOM PARTNER DPT/N/S GR PAY ADJUST	Employee has a DPT / DPN / DPS entry on the P050 screen.
5200	DOM PART AND NO DPT GPA ENTERED	Employee has PEBB deduction codes on the P070 screen with 800 plan codes and does not have a DPT entry on the P050 screen
5200	DOM PART GPA AND NO 800 DED PLAN	The employee has a DPT, DPS or DPN entry on the P050 screen and does not have a PEBB insurance deduction with an 800 plan code on the P070 screen.
5200	DOM PART REMOVE P050 DPT/N/S GPAS	The employee has a DPT, DPS or DPN entry on the P050 screen and does not have a PEBB insurance deduction with an 800 plan code on the P070 screen.
5200	DOM PART SCHG/NO DPS GPA EXISTS	The employee has a domestic partner related surcharge on the P070 screen and does not have a DPS entry on the P050 screen.
5200	DOM PART SCHG AND NO 800 DED PLAN	The employee has a DPS entry on the P050 screen and does not have a domestic partner related surcharge on the P070 screen.
5200	DOM PARTNER DEDUCTION	Employee has domestic partner deduction on the P070 screen.
5200	DOM PARTNER HOURS	Employee has domestic partner deduction on the P070 screen. Indicates hours employee worked compared to full-time equivalent.
5200	DOM PARTNER SURCHARGE	On the P070 screen, the employee has a surcharge deduction with a plan code in the 800's

## **SECURE STORAGE AND DESTRUCTION**

The reports contain confidential information and require secure distribution, storage and destruction.

## **DATAMART ASSOCIATIONS**

This information is not available through the OSPA Datamart. Please contact Payroll System Support (PSS) to obtain a duplicate report if necessary.

However, you may be able to achieve the same goal with two datamart queries:

- Query against the DED Datamart table for all employees that have an 800-series insurance deduction plan code
- Query against the JS\_LAB\_ADJ Datamart table for all employees who have a P050 DPT, DPN or DPS code
- Audit to find employees who don't have both

## **OTHER INFORMATION**

You can also use the E120-042A, E120-052A, E122-042A and E122-046A Payroll Exception Reports to identify employees with domestic partner insurance.

The Payroll Exception reports have the same messages as the Domestic Partner Reports:

- 1205 DOM PARTNER DPT/N/S GR PAY ADJUST
- 5200-DOM PARTNER DEDUCTION
- 5200-DOM PARTNER HOURS ER AMT = 9999.99 HRS/FT = ####.###/####.##

They also indicate employees who are either missing domestic partner entries or have ones that are not appropriate. Look for the following exception messages:

- 5200 DOM PART AND NO DPT GPA ENTERED
- 5200 DOM PART GPA AND NO 800 DED PLAN
- 5200 DOM PART REMOVE P050 DPT/DPN GPAS
- 5200 DOM PART SCHG/NO DPS GPA EXISTS

See the Statewide Payroll Reference Manual, OSPA System Related Documents, Report Guides, Payroll Exception Reports for additional information.

## **REVISION HISTORY**

<b>Date</b>	<b>Rev. No.</b>	<b>Modification</b>
10/06/06	1.0	Original
08/10/09	1.1	Periodic review
08/03/12	1.2	WR#3859, PEBB 2012 Plan Year; periodic review
11/06/12	1.3	WR#3820, screen title changes; WR#3978, 2982-3986 PEBB 2013