

How to Calculate PERS Corrections

The Agency needs to determine the PERS subject salary first, then calculate the necessary adjustment needed based on the unique scenario. Information on when to make PERS adjustments can be found in the Retro Adjustment Guide: [WD-PERS-Retro-Adjustment-Guide.pdf \(oregon.gov\)](http://www.oregon.gov/WD-PERS-Retro-Adjustment-Guide.pdf)

Once the PERS subject salary has been determined, locate the appropriate PERS rate to use for the employee's PERS classification and pay date. PERS rates vary by date, and by PERS classification (Tier 1, Tier 2 OPSRP, Judges and General Service or Police and Fire.) PERS rates may be found on the CPERS website: [PERS Rates](#)

Workday Pay Component names and meaning are:

PERS EE Paid = employee share 6%, (MPPT)

PERS ER Paid = employer share 6% (EPPT)

PERS Pension = Employer match

PERS RHIA

PERS RHIPA

Example Scenario: Employee is Tier 2, GS. PERS subject salary is \$5000.00. PERS adjustments are needed for pay date 2/1/2023 as they didn't calculate during payroll and the employee is Member Paid (MPPT).

				PERS ER Rate (without IAP). To determine the total PERS rate, 6% must be added to the amounts below. (7% for Judges)				RHIA RHIPA Breakdown Note: RHIA RHIPA Rates are included in the PERS Rate				Normal Cost rate that is contributed to OSGP in addition to the 6% for Legislators who choose OSGP in lieu of PERS	
Month/Year	Pay Period End	Paydate	Hours	PERS 238 Tier 1/2 GS Rate	PERS 238 Tier 1/2 P/F Rate	OPSRP GS Rate	OPSRP P/F Rate	Judges (not including 7% EPPT)	RHIA Rate Tier1/2 and Judge *	RHIPA Rate Tier1/2 and Judge *	RHIA Rate OPSRP only	RHIPA Rate OPSRP only	
November 2022	November 30, 2022	12/5/2022	170	21.36%	21.36%	17.29%	21.65%	24.89%	0.05%	0.28%	0.00%	0.17%	8.64%
December 2022	December 31, 2022	1/3/2023	173.33	21.36%	21.36%	17.29%	21.65%	24.89%	0.05%	0.28%	0.00%	0.17%	8.64%
January 2023	January 31, 2023	2/1/2023	173.33	21.36%	21.36%	17.29%	21.65%	24.89%	0.05%	0.28%	0.00%	0.17%	8.64%
February 2023	February 28, 2023	3/1/2023	173.33	21.36%	21.36%	17.29%	21.65%	24.89%	0.05%	0.28%	0.00%	0.17%	8.64%
March 2023	March 31, 2023	3/31/2023	173.33	21.36%	21.36%	17.29%	21.65%	24.89%	0.05%	0.28%	0.00%	0.17%	8.64%
April 2023	April 30, 2023	5/1/2023	173.33	21.36%	21.36%	17.29%	21.65%	24.89%	0.05%	0.28%	0.00%	0.17%	8.64%
May 2023	May 31, 2023	6/1/2023	173.33	21.36%	21.36%	17.29%	21.65%	24.89%	0.05%	0.28%	0.00%	0.17%	8.64%
June 2023	June 30, 2023	6/30/2023	173.33	21.36%	21.36%	17.29%	21.65%	24.89%	0.05%	0.28%	0.00%	0.17%	8.64%
July 2023	7/31/2023	8/1/2023	173.33	21.78%	21.78%	18.28%	23.07%	29.01%	0.00%	0.00%	0.00%	0.00%	9.99%

PERS: \$5000 x 6% = \$300.

PERS Rates:

- Pension is pension minus RHIA & RHIPA: 21.36% - .05% (RHIA rate) - .28% (RHIPA rate) = PERS Pension rate is 21.03%
 - The calculation is: 21.03% x \$5000 = \$1051.50.
 - PERS RHIA: .05% x \$5000 = \$2.50.
 - PERS RHIPA: .28% x \$5000 = \$14.00

Add detailed comments that include the pay period or pay date this adjustment is for, and the subject salary used for your calculation. See example below:

Your pay input entries are:

Pay component	Amount
PERS EE Paid	\$300.00
PERS Pension	\$1051.50
PERS RHIA	\$2.50
PERS RHIPA	\$14.00

Comment: \$5000 PERS subject salary for PPE 1/31/24

Note: If entering to refund these amounts because PERS calculated and it shouldn't have, you would enter the amounts as a negative.