DAS OSPS P060 PERS Correction Guide, as of February 2019

**Employer Paid vs Employee Paid PERS IAP (6% or 7% for Judges) Contributions**

**Dates to remember:**

10/31/2016 or earlier – All agencies PERS paid by employer

Effective 11/01/2016, (PPE 11/30/16) – SEIU represented employees changed to employee paid (MPPT). All others remained employer paid (EPPT)

Effective 02/01/2019, (PPE 2/28/19) – *Remaining represented positions, Management Service and un-represented changed to employee paid (MPPT) (*except AEE and AFSCME Parole & Probation)

Effective 06/01/2019 (PPE 6/30/19) – AEE and AFSCME Parole & Probation change to employee paid (MPPT)

Currently– Agency 19700, 97400 and elected officials remain employer paid (EPPT)

**PURPOSE:** provide instructions for making PERS corrections in OSPA. The topics listed below are most commonly seen when DAS Centralized PERS (CPERS) requests PERS corrections to be made.

**Topic 1: Change in CSD**

Receive notice from CPERS that your employee had the incorrect Contribution Start Date (CSD)

1. Once you have determined if this is a late start or early start you can make the P060 adjustments following the instruction listed in Topic 2.

**Topic 2: Early or Late Start**

**Late Start** – Contributions did not start on time (in current tax year)

- Typical example of a late start: P010 ‘Retirement Start Date’ is not entered. Contributions are not sent (example: February 2019) when employee becomes a PERS participating member. Agency receives notification at a later date (example: April 2019).

**Early Start** – Contributions started too early (in current tax year)

- Typical example of early start: P010 ‘Retirement Start Date’ is entered (example: February 2019). PERS sends update on employee’s eligibility that moves the start date (example: March 2019). Agency is notified at a later date (example: April 2019).

1. **Employee Paid**

   a. Contact OSPS helpdesk to have the P010 updated, be sure to include Employee’s Name, OR Number, Agency Number, Pay Period to start PERS, RTMT SYST and the RTMT STAT

   [https://www.oregon.gov/das/Financial/Payroll/Documents/P010.pdf](https://www.oregon.gov/das/Financial/Payroll/Documents/P010.pdf) - link to P010 screen guide
b. Set corrective for all impacted months on the P190

c. Using the PERS P060 Calc worksheet create your P060 entry. To find the PERS subject wages, print the registers for each period to be adjusted, add them together and make one P060 entry for what originally ran with payroll. Recommended practice is to keep all back up for entry. [https://www.oregon.gov/das/Financial/Payroll/Pages/processingtools.aspx](https://www.oregon.gov/das/Financial/Payroll/Pages/processingtools.aspx) - link to PERS calc worksheet (see under ‘PERS Employer match rates for OSPA’)

i. Late start

![Current Year P060 Corrections](image)

<table>
<thead>
<tr>
<th>AGENCY:</th>
<th>NAME:</th>
<th>EE ID:</th>
<th>DATE:</th>
</tr>
</thead>
<tbody>
<tr>
<td>10000</td>
<td>Jane Doe</td>
<td>OR1234567</td>
<td>02/01/19</td>
</tr>
</tbody>
</table>

REASON FOR CORRECTION:
Late Start, contribution should have started in PPE 123118

<table>
<thead>
<tr>
<th>PER EARN</th>
<th>PLAN</th>
<th>TIME PERIOD</th>
<th>ER RATE</th>
<th>STATE MT</th>
<th>STATE PU</th>
</tr>
</thead>
<tbody>
<tr>
<td>3,000.00</td>
<td>OPSRP GS (G)</td>
<td>7/1/17 - Present</td>
<td>10.78%</td>
<td>323.40</td>
<td>180.00</td>
</tr>
</tbody>
</table>

> Use Table 2 only if corrections cross time periods with different rates <<

<table>
<thead>
<tr>
<th>PER EARN</th>
<th>PLAN</th>
<th>TIME PERIOD</th>
<th>ER RATE</th>
<th>STATE MT</th>
<th>STATE PU</th>
</tr>
</thead>
<tbody>
<tr>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>

Corrected P060 Entries:

<table>
<thead>
<tr>
<th>BASE (DUE EARN)</th>
<th>RSM (STATE MT)</th>
<th>OPSRP - REP (STATE PU)</th>
</tr>
</thead>
<tbody>
<tr>
<td>3,000.00</td>
<td>323.40</td>
<td>180.00</td>
</tr>
<tr>
<td>3,000.00</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>

ii. Early Start (same as late start only using Early Start as the reason)

d. Make P060 entries for employee paid (REP) for PERS subject wages paid on the original payroll run(s) [https://www.oregon.gov/das/Financial/Payroll/Documents/P060.pdf](https://www.oregon.gov/das/Financial/Payroll/Documents/P060.pdf) - link to P060 screen guide

i. Late Start
1. Early Start negative P060 entries for employer paid (RSP) to reverse the PERS subject wages paid on the original payroll run(s)

   i. Print the P060 (once payroll posts this entry will disappear)
   
   f. Complete the CPERS year to date correction form and email to CPERS Team

2. Employer Paid

   a. Update P010 to start or stop PERS contributions for the current pay period by changing the RTMT SYST and the RTMT STAT

      i. Late Start – Start contributions

         - EFF EXP -----FEDERAL----- -----STATE----- RTMT RTMT RTMT FICA SAI SF UNEM
         DATE DATE STAT EXEM ADDL STAT EXEM ADDL SYST STAT ACCT SUBJ SUBJ SUBJ
         ? 033118 0099999 J 01 0000 J 01 0000 G O 000172 Y Y Y

      ii. Early Start – Stop contributions

         - EFF EXP -----FEDERAL----- -----STATE----- RTMT RTMT RTMT FICA SAI SF UNEM
         DATE DATE STAT EXEM ADDL STAT EXEM ADDL SYST STAT ACCT SUBJ SUBJ SUBJ
         ? 033118 0099999 J 01 0000 J 01 0000 W N 000000 Y Y Y

   b. Using the PERS P060 Calc worksheet create your P060 entry. To find the PERS subject wages print the registers for each period to be adjusted, add them together and make one P060 entry for what originally ran with payroll. Enter this amount in the worksheet. Recommended practice is to keep all back up for entry

      i. Late Start
ii. Early Start

3. Make P060 Entry for Employer paid (RSP)
   i. Late Start

   ii. Early Start - negative P060 entries for employer paid (RSP) to reverse the PERS subject wages paid on the original payroll run(s)
4. Print the P060 (once payroll posts this entry will disappear)
5. Complete the CPERS year to date correction form and email to the CPERS Team

**Topic #3: Wrong Plan**

Receive notice from CPERS that employee is enrolled in the wrong tier plan:

1. Change tier in P010 as instructed by CPERS
   a. Wrong tier (OPSRP example)

   Correct tier (Tier 2 example)

   Contact OSPS helpdesk to have the P010 updated if period to old. Be sure to include Employee’s Name, OR Number, Agency Number, Pay Period to start PERS, RTMT SYST and the RTMT STAT

   b. The P090 will have the YTD amounts paid. Use the amount from this screen to make your reversing entry

   c. Use the PERS Calc Worksheet to make the correcting entry
d. On the P060, you will make both negative and positive entries in the current pay period. (NOTE: do not make any prior tax year adjustments in current year)

<table>
<thead>
<tr>
<th>PERS EARN</th>
<th>PLAN</th>
<th>TIME PERIOD</th>
<th>ER RATE</th>
<th>STATE MT*</th>
<th>STATE PU</th>
</tr>
</thead>
<tbody>
<tr>
<td>4,295.00</td>
<td>Tier 1/2 ($)</td>
<td>7/1/17 - Present</td>
<td>17.84%</td>
<td>766.23</td>
<td>257.70</td>
</tr>
</tbody>
</table>

* ER Match calculation = [PERS subject salary * ER Rate]

** Use Table 2 only if corrections cross time periods with different rates **

Table 2:

<table>
<thead>
<tr>
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<th>ER RATE</th>
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<th>STATE PU</th>
</tr>
</thead>
<tbody>
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<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

* ER Match calculation = [PERS subject salary * ER Rate]

Corrected P060 Entries:

<table>
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<tr>
<th>PLAN</th>
<th>RET</th>
<th>ID</th>
<th>ADJ VALUE</th>
</tr>
</thead>
<tbody>
<tr>
<td>S</td>
<td>RSE</td>
<td></td>
<td>4,295.00</td>
</tr>
<tr>
<td>T</td>
<td>RSM</td>
<td></td>
<td>766.23</td>
</tr>
<tr>
<td>P</td>
<td>REP</td>
<td></td>
<td>257.70</td>
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<tr>
<td>G</td>
<td>RSP</td>
<td></td>
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<tr>
<td>G</td>
<td>RSP</td>
<td></td>
<td>4,295.00</td>
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</table>

e. To check your entry prior to posting payroll, go to the P370 and pull up the employee in the period you made the P060 entry. Then tab to the “CALC YTD?” (on the bottom left side of screen) change the “N” to “Y” [enter]. This will take you to the P090 screen again and you will be able to see what it will look like once your P060 entry posts. If it doesn’t appear how you thought it should go back and check your entries

**Topic #4: Change from MPPT to EPPT or vice versa**

Payroll office is notified that your employee needs to be changed from MPPT to EPPT or vice versa. Follow steps in Topic #3 and in part 1.d for the P060 correcting entries you would only need to use REP and RSP Data Element IDs.

Resource links:

- PERS Employer rates for OSPA and PERS calculation worksheet - [https://www.oregon.gov/das/Financial/Payroll/Pages/processingtools.aspx](https://www.oregon.gov/das/Financial/Payroll/Pages/processingtools.aspx)
- CPERS YTD correction form - [https://www.oregon.gov/das/Financial/Payroll/Pages/cpers.aspx](https://www.oregon.gov/das/Financial/Payroll/Pages/cpers.aspx)
- P010 guide – [https://www.oregon.gov/das/Financial/Payroll/Documents/P010.pdf](https://www.oregon.gov/das/Financial/Payroll/Documents/P010.pdf)