

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> - link to P010 screen guide

```

EFF    EXP    ----FEDERAL---- -----STATE----- RTMT RTMT    RTMT FICA SAIF UNEM
DATE   DATE   STAT EXEM ADDL STAT EXEM ADDL SYST STAT    ACCT SUBJ SUBJ SUBJ
? 033118 999999 J 01 0000 J 01 0000 G E 960172 Y Y Y

```

- 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> - link to PERS calc worksheet (see under 'PERS Employer match rates for OSPA')

i. Late start

Current Year P060 Corrections

AGENCY: 10000	NAME: Jane Doe	EE ID: OR1234567	DATE: 02/01/19
REASON FOR CORRECTION: Late Start, contribution should have started in PPE 123118			

Table 1:
1. Enter PERS subject earnings. 2. Choose the *correct* plan. 3. Choose the time period during which earnings were paid.

PERS EARN	PLAN	TIME PERIOD	ER RATE	STATE MT [#]	STATE PU
3,000.00	OPSRP GS (G)	7/1/17 - Present	10.78%	323.40	180.00

[#] ER Match calculation = [PERS subject Salary * ER Rate]

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

Table 2:

PERS EARN	PLAN	TIME PERIOD	ER RATE	STATE MT [#]	STATE PU
				-	-

[#] ER Match calculation = [PERS subject Salary * ER Rate]

Corrected P060 Entries:

RSE (SUB EARN)	RSM (STATE MT)	RSP/REP (STATE PU)
3,000.00	323.40	180.00
-	-	-
3,000.00	323.40	180.00

PLANS	RET SYS	ID	ADJ VALUE
Tier 1/2	S	RSE	3,000.00
Tier 1/2 - P/F	T	RSM	323.40
Judges	P	RSP/ REP*	180.00
OPSRP - GS	G		
OPSRP - P/F	F		

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> - link to P060 screen guide

i. Late Start

```

P060 OR1234567,10700 TAX/OPE ADJUSTMENTS 01/25/19 PROD
DOE, JANE T005 NO ADJUSTMENT SEGMENTS EXIST

TAX CUR/ RET --DATA ELEMENT--
YEAR YTD SYS/ ID DESC ADJ VALUE REASON TRAN
MS TR DATE ERROR MSG
A G RSE 3000.00 LATE START
A G RSM 323.40 LATE START
A G REP 180.00 LATE START
?

```

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

```

P060 OR1234567,10700 TAX/OPE ADJUSTMENTS 01/25/19 PROD
DOE, JANE T005 NO ADJUSTMENT SEGMENTS EXIST

TAX CUR/ RET --DATA ELEMENT--
YEAR YTD SYS/ ID DESC ADJ VALUE REASON TRAN
MS TR DATE ERROR MSG
A G RSE 3000.00- EARLY START
A G RSM 323.40- EARLY START
A G REP 180.00- EARLY START
?

```

- e. 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 SAIF UNEM
DATE DATE STAT EXEM ADDL STAT EXEM ADDL SYST STAT ACCT SUBJ SUBJ SUBJ
? 033118 999999 J 01 0000 J 01 0000 G D 960172 Y Y Y

```

- ii. Early Start – Stop contributions

```

EFF EXP ----FEDERAL--- ----STATE---- RTMT RTMT RTMT FICA SAIF UNEM
DATE DATE STAT EXEM ADDL STAT EXEM ADDL SYST STAT ACCT SUBJ SUBJ SUBJ
? 033118 999999 J 01 0000 J 01 0000 N 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

Table 1:
1. Enter PERS subject earnings. 2. Choose the correct plan. 3. Choose the time period during which earnings were paid.

PERS EARN	PLAN	TIME PERIOD	ER RATE	STATE MT #	STATE PU
3,000.00	OPSRP GS (G)	7/1/17 - Present	10.78%	323.40	180.00

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

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

Table 2:

PERS EARN	PLAN	TIME PERIOD	ER RATE	STATE MT #	STATE PU
				-	-

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

Corrected P060 Entries:

RSE (SUB EARN)	RSM (STATE MT)	RSP/REP (STATE PU)
3,000.00	323.40	180.00
-	-	-
3,000.00	323.40	180.00

PLANS	RET SYS	ID	ADJ VALUE
Tier 1/2	S	RSE	3,000.00
Tier 1/2 - P/F	T	RSM	323.40
Judges	P	RSP/REP*	180.00
OPSRP - GS	G		
OPSRP - P/F	F		

ii. Early Start

Table 1:
1. Enter PERS subject earnings. 2. Choose the correct plan. 3. Choose the time period during which earnings were paid.

PERS EARN	PLAN	TIME PERIOD	ER RATE	STATE MT #	STATE PU
(3,000.00)	OPSRP GS (G)	7/1/17 - Present	10.78%	(323.40)	(180.00)

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

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

Table 2:

PERS EARN	PLAN	TIME PERIOD	ER RATE	STATE MT #	STATE PU
				-	-

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

Corrected P060 Entries:

RSE (SUB EARN)	RSM (STATE MT)	RSP/REP (STATE PU)
(3,000.00)	(323.40)	(180.00)
-	-	-
(3,000.00)	(323.40)	(180.00)

PLANS	RET SYS	ID	ADJ VALUE
Tier 1/2	S	RSE	(3,000.00)
Tier 1/2 - P/F	T	RSM	(323.40)
Judges	P	RSP/REP*	(180.00)
OPSRP - GS	G		
OPSRP - P/F	F		

3. Make P060 Entry for Employer paid (RSP)

i. Late Start

```

P060  OR1234567, 10700          TAX/OPE ADJUSTMENTS      01/25/19  PROD
      DOE, JANE                T005 NO ADJUSTMENT SEGMENTS EXIST

TAX  CUR/  RET  --DATA ELEMENT--      TRAN
YEAR YTD  SYS/  ID   DESC          ADJ VALUE  REASON    DATE  ERROR MSG
      MS TR
A    G    RSE   3000.00  LATE START
A    G    RSM   323.40  LATE START
A    G    RSP   180.00  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)

```

P060 OR1234567,10700 TAX/OPE ADJUSTMENTS 01/25/19 PROD
DOE,JANE T005 NO ADJUSTMENT SEGMENTS EXIST

TAX CUR/ RET --DATA ELEMENT--
YEAR YTD SYS/ ID DESC ADJ VALUE REASON TRAN DATE ERROR MSG
MS TR
A G RSE 3000.00- EARLY START
A G RSM 323.40- EARLY START
A G RSP 180.00- EARLY START
?

```

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)

```

EFF EXP ----FEDERAL--- -----STATE----- RTMT RTMT RTMT FICA SAIF UNEM
DATE DATE STAT EXEM ADDL STAT EXEM ADDL SYST STAT ACCT SUBJ SUBJ SUBJ
? 033118 999999 J 01 0000 J 01 0000 G E 960172 Y Y Y

```

Correct tier (Tier 2 example)

```

EFF EXP ----FEDERAL--- -----STATE----- RTMT RTMT RTMT FICA SAIF UNEM
DATE DATE STAT EXEM ADDL STAT EXEM ADDL SYST STAT ACCT SUBJ SUBJ SUBJ
? 033118 999999 J 01 0000 J 01 0000 S E 960172 Y Y Y

```

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

```

P090 OR1234567,10700 YTD WAGES/TAXES/RETMT 01/25/19 PROD
DOE,JANE

(TXI) TAXABLE INCOME 3835.77 (SSS) SAIF-EMPLR CONTRIB. 0.00
(ROE) REIMB. OF EXPENSES 0.00 (PER) PERS ASSESSMENT PAID 0.00
(NTI) NON-TAXABLE INCOME 476.73 (ERB) ERB ASSESSMENT PAID 2.14
(OTI) OTHER TAXABLE INCOME 0.00 (MIT) MASS TRANSIT TAX PAID 0.00
(OIT) ODOT INCOME TAX 3.84 (FSW) SOC SEC SUBJ WAGES 4143.47
(FIT) FED. TAX WITHHELD 200.00 (FTE) SOC SEC TAX PD EMPLYE 256.90
(SIT) STATE TAX WITHHELD 314.00 (FTS) SOC SEC TAX PD EMPLR 256.90
(WES) WBF PAID - EMPLOYEE 1.68 (HSW) MEDR SUBJECT WAGES 4143.47
(WSS) WBF PAID - EMPLOYER 1.68 (HTE) MEDR TAX PD - EMPLOYEE 60.08
(HTS) MEDR TAX PD - EMPLR 60.08

(LRO) LEGIS RETIREMENT OPT 0.00
----- RETIREMENT -----
(RSE) (RSP) (REP) (RSM)
SYSTEM ACCOUNT SUBJ WAGES STATE PU EMP CONTRIB STATE MATCH
G 960172 4285.00 0.00 257.70 463.00

```

- c. Use the PERS Calc Worksheet to make the correcting entry

Table 1:
1. Enter PERS subject earnings. 2. Choose the *correct* plan. 3. Choose the time period during which earnings were paid.

PERS EARN	PLAN	TIME PERIOD	ER RATE	STATE MT #	STATE PU
4,295.00	Tier 1/2 (S)	7/1/17 - Present	17.84%	766.23	257.70

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

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

Table 2:

PERS EARN	PLAN	TIME PERIOD	ER RATE	STATE MT #	STATE PU
				-	-

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

Corrected P060 Entries:

RSE (SUB EARN)	RSM (STATE MT)	RSP/REP (STATE PU)
4,295.00	766.23	257.70
-	-	-
4,295.00	766.23	257.70

PLANS	RET SYS	ID	ADJ VALUE
Tier 1/2	S	RSE	4,295.00
Tier 1/2 - P/F	T	RSM	766.23
Judges	P	RSP/REP*	257.70
OPSRP - GS	G		
OPSRP - P/F	F		

- 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)

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P060  OR1234567, 10700          TAX/OPE ADJUSTMENTS          01/25/19  PROD
      DOE, JANE                 T005 NO ADJUSTMENT SEGMENTS EXIST

TAX  CUR/  RET  --DATA ELEMENT--
YEAR YTD  SYS/  ID   DESC          ADJ VALUE    REASON      TRAN
      MS TR
A      G    RSE   4295.00-    WRONG TIER
A      G    RSM   463.00-    WRONG TIER
A      G    REP   257.70-    WRONG TIER
A      S    RSE   4295.00    CORRECT TIER
A      S    RSM   766.23    CORRECT TIER
A      S    REP   257.70    CORRECT TIER
  
```

- 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>
- CPERS YTD correction form - <https://www.oregon.gov/das/Financial/Payroll/Pages/cpers.aspx>
- P010 guide – <https://www.oregon.gov/das/Financial/Payroll/Documents/P010.pdf>
- P060 guide – <https://www.oregon.gov/das/Financial/Payroll/Documents/P060.pdf>