Office of the State Controller
CPERS

<u>Retro Corrections & PERS Reporting</u>

This document is intended to explain how corrections report to PERS automatically vs. when it is necessary for payroll to manually notify CPERS. This document does <u>not</u> detail how to calculate or enter corrections in Workday.

Standard PERS Reporting: DAS CPERS runs a monthly integration file that retrieves monthly hours and wages from Workday and reports it to PERS. This integration captures hours; wages and contributions earned in the **current period** and in **retro periods**.

Retroactive Corrections: When wages are corrected for a retro period, the adjustment is automatically reported to PERS on the monthly integration file <u>unless</u> the correction falls in a pay period that is prior to the employee's **No Retro Processing Prior to Date (NRPPT) or entered as pay input.** In these cases, communication to CPERS is required so that manual adjustments to PERS subject wages may be allocated to the correct pay period in the employee's PERS account, per PERS' statute ([ORS 238.008](#)). This includes waiting time salary paid prior to the employee's PERS contribution state date (CSD).

Overpayment of Wages: the following applies for the employee's PERS retirement account:
- ❖ If the overpayment <u>IS</u> being recouped, follow the standard retroactive correction reporting process.
- ❖ If the overpayment is <u>NOT</u> being recouped, it remains posted to the PERS account as PERS subject salary. No notification to CPERS is needed.

When CPERS needs to contact Payroll	When Payroll needs to contact CPERS	When Payroll Needs to Contact OSPS
• When CPERS identifies a discrepancy in an employee's PERS account and needs a Payroll Partner to make a manual correction.	• When making pay input entries using non-subject earning codes as a workaround for wages that *should* be reported to PERS. • When making pay input entries because the pay period falls prior to the NRPPT date. • When making pay input entries that are for a pay period not picked up in retro. • For all scenarios above, include PERS subject salary that is prior to the employee's CSD. • For clarification on requests from CPERS.	• For assistance with calculating corrections in Workday. • For assistance entering corrections in Workday. • For questions on Help Articles in Workday.

How to notify CPERS of payroll adjustments:

Best practices for corrections entered through pay input include (but are not limited to):
- Use the comment field to indicate the applicable pay period for the correction.

- Email the CPERS team at central.persservicesteam@oregon.gov to inform them of the pay input entry. If the comment does not specify the hours being adjusted, please include this information in the email, or complete the YTD Correction Form.

    - **Note:** CPERS will accept the agency's own retro documentation if the following information is included:
        1. Pay period(s) and pay date(s) to which the correction applies.
        2. Total regular hours and subject wages originally reported.
        3. Total regular hours and subject wages after the correction.
        4. Total overtime hours and wages originally reported.
        5. Total overtime hours and wages after the correction.
        6. Corrected PERS contribution amount(s) and whether they are employee-paid (MPPT) or employer-paid (EPPT).
        7. If the correction includes a leave payout, report the hours and earnings separately from regular and overtime hours and earnings.
        8. The reason for the correction.

PERS Voluntary Contributions (IAP VC):

Corrections to IAP voluntary contributions are a separate process from normal pre-tax PERS contributions. If adjustments are needed, CPERS will contact the agency Payroll Partners. Please refer to the IAP VC resource section on CPERS' website for more information.