DAS Centralized PERS Services Team (CPERS)
and
PERS Employer Service Center (PERS)
Partnership Forum

December 5, 2018

AGENDA

- Introductions
- Who's Eligible for PERS
- Hire Intent
- Waiting Time Requirements
- Where reporting begins and Status Checks
- Dataflow to PERS
- On-line Member Services (OMS) and Individual Account Program (IAP)
- Most Common Reasons for Suspended Records
- Additional Items CPERS Facilitates
- LWOP and Payroll Adjustments
- Retirement
- Employer/Employee Statements and Invoices
- More Items CPERS Facilitates
- When Should an Employee Contact PERS Directly
- Resources

Who are we and what do we do?

DAS Centralized PERS Services Team
(located in Salem at DAS Executive Building)
Liaison between state agencies and PERS
(PERS is located in Tigard)

CPERS Staff @ DAS:

- Trudy Vidal - Financial Business Systems Manager

- Shauna Tobiasson - Senior Retirement Services Analyst

- Jannel Kropf -Retirement Services Analyst/Trainer

- Yvonne Beaty - Retirement Services Analyst

- Annamarie Kelly - Retirement Services Analyst

- Jodi Draper - Reconciliation Accountant

- Coleen Hogan - Retirement Services Support

Who are our customers?

PERS Units

Legacy Team
PERS Death Unit
PERS MAPP Team
PERS Divorce Unit
PERS Disability Unit
PERS Customer Service Center
PERS Employer Service Center
PERS Retirement Services Section
PERS Policy and Compliance Section
PERS Data Verification Team
PERS Director's Office
PERS Fiscal Services
PERS Exec Team
PERS Help Desk

PERS Employer Advisory Group
PERS Legislative Advisory Committee
PERS Board

DAS and Agencies

DAS OSPS
DAS PPDB Group
85 + Agency HR Offices
85 + Agency Payroll Offices
85 + Agency Fiscal Offices
40,000+ State Employees
DAS Legislative Coordination
DAS Enterprise Technology Services
DAS Risk Management
DAS HR Policy Unit
DAS Labor Relations
Department of Justice
OUS & Semi Independents
Other PERS Employers

DAS EGS/FBS
Centralized PERS Services Team

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PERS State Agency Employer Team in Tigard:

- Laurel Galego – Employer Service Center Manager

- Darlene Moore - PERS Employer Representative

- Paul Scholes - Team Captain

- Alison Burman - PERS Employer Trainer

- PERS Employer Call Center

Who is eligible for PERS?

Most state of Oregon employees, regardless of position type such as temp, LD, job share, part-time, etc. are eligible for PERS.

Positions NOT eligible for PERS are:
   1. An inmate of a state institution
   2. An alien on a training or education visa
   3. A board member
   4. A volunteer
   5. A student worker receiving school credit

Hire Intent
(Qualifying vs. Non-Qualifying)

Would any employee in this position normally be expected to work 600 hours or more in any calendar year?

If yes, the hire intent is qualifying

If no, the hire intent is non-qualifying

Note: If the hire intent is non-qualifying and the employee works 600 hours or more in the calendar year, it becomes a qualifying year

This is how it shows at PERS

Year	Hours this ER	Hours other ER's	Gross Hours
2012	64	350	414
2013	160	460	620

Contribution Start Date: 04/01/2008

Employer Code	Employer Name	Hire Intent	Start Date	Last Day Service	Term Date	Unused Sick Leave
		Non-Qualifying	09/11/2012			0.000

Position History:

Remove Position	Plan	Job Class	Position Type	Start Date	End Date	Contribution Type	Avg OT	Cntr No Mnths
☐	OPSRPDB	General Service	Active Service	01/01/2013			100	00
☐	OPSRPDB	General Service	Non-Qualifying Service	09/11/2012	12/31/2012		100	00

Example of a employee that was hired into a NQ position. Employee worked under 600 hours in 2012 and over 600 hours in 2013. Position type was adjusted to Active Service "Qualifying" due to hours worked in 2013.

Additional Information on Qualifying/Non-Qualifying

- For any calendar year with 600 hours or more total service with one or more PERS employers, every position in that year is automatically qualifying

- For any full calendar year (January 1 – December 31) with **less than** 600 hours total service with one or more PERS employers, the year is automatically non-qualifying, regardless of hire intent

- For any **partial calendar year** (less than full year) with less than 600 hours total service with one or more PERS employers, the employer's **"hire intent"** for the position determines the qualification.

Waiting Time Requirements

- Be employed in a qualifying position (Employees do NOT have to have 600 hours within the six month waiting time. They can have as little as .01 hours in each of the six months as long as there's less than a 30 working day break. There are exceptions to the rules if the employee was not employed for the full calendar year. Your analyst can assist you with the exceptions.)

- Complete a waiting time with one PERS employer (The State of Oregon is considered one employer.)
    - a. Six full calendar months
    - b. No break greater than 30 consecutive working days
    - c. Special rules exist for leaves taken during the wait time. Your CPERS analyst can assist you.

- Continue the employer-employee relationship with the waiting time employer after completion of the waiting time

- The employee must be employed on their contribution start date

Example: For Temp to Perm employees who end their temp status on Friday and start the perm position on Monday, their wait time will start over if the CSD is on Saturday or Sunday because they are not employed. To avoid this, the temp term and perm hire needs to be back to back such as Friday/Saturday or Saturday/Sunday.

All four requirements must be met simultaneously to establish membership. If any of the requirements are not completed, the wait time starts over.

Eligibility Resources

Waiting Time Scenarios that incorporate PERS Eligibility, Hire Intent, Waiting Time Requirements, Basic Rules and Exceptions can be found on CPERS website at:
https://www.oregon.gov/das/Financial/Payroll/Documents/PERS_Eligibility.pdf

Where Reporting Employee Data Begins

- Employee is hired by an agency
- Agency requests a status check from PERS on all employees hired into the agency
- Status checks can be completed by one of the two following methods:
  1. Call PERS Employer Center between the hours of 8:30-12
  2. Status Check Request Form located on CPERS website
     - a. Agency fills in PERS Employer Number, columns 1-3 in Section A, and faxes to PERS.
     - c. PERS completes Section B, columns 4-9, and faxes the form to the agency
       - Fax numbers are located at the bottom of the form
- Status check information, whether by phone or form, needs to be shared between HR and payroll

DAS
DEPARTMENT OF ADMINISTRATIVE SERVICES
ENTERPRISE GOODS & SERVICES

Centralized PERS Services Team
Financial Business Systems
155 Cottage St. NE
Salem, OR 97301

Find this form at: http://oregon.gov/DAS/EGS/FBS/CPERS/Pages/form.aspx
For questions e-mail us at: central.PERSserviceteam@oregon.gov

PERS Employer Number: _____

Section A: TO BE COMPLETED BY AGENCY (Type or Print Clearly)			Section B: TO BE COMPLETED BY PERS						Section C: AGENCY USE ONLY	
1	2	3	4	5	6	7	8	9	10	11
Employee Name (Required)	Full SSN All 9 digits (Required)	Hire Date mm/dd/yyyy (Required)	Plan Type: Tier 1=1 Tier 2=2 OPSRP=O (Required)	Waiting Time: No Record = NR Regular Wait = X Eligible Upon Hire = E Retired = R Partial W/D = PW (Required)	CSD (Required if eligible upon hire or in current wait time with other State ER)	Retirement Date (Required if Box 5 = R)	Normal Retirement = N Early Retirement = E (Required if Box 5 = R)	*Retiree Hour Limit: Tiers 1039.99 = 1 OPSRP 599.99 = 5 Unlimited = U (Required if Box 5 = R)	PPDB Wage Job Class Code	OSPA P010 Screen Code

Where Reporting Employee Data Begins

- PERS looks at the following information when completing a status check:
  - Has employee worked for another PERS employer such as County, City, School, Local Government?
  - Has employee lost prior PERS membership or withdrawn?
  - Does the employee have any current open employment segment with any PERS employer?
  - Does the employee have Qualifying hours with concurrent employment?
  - Has waiting time been met to establish PERS membership?

Where Reporting Employee Data Begins

- Agency HR enters new hire data into PPDB with wage job class code that identifies which plan the employee belongs in based on status check *(this tells PERS what class the employee is ie: general service, police & fire, judge, legislator, retiree, etc., and sets up the amount of the Employer Share PERS expects to receive each month)*

- This code interfaces over to the payroll system and can been seen in OSPA on the P030 screen

Definition	Qualifying			
	PERS Members - Tier 1 or Tier 2		OPSRP Members	
	PPDB	OSPA	PPDB	OSPA
General Service	1	S	G	G
Police and Fire	2	T	F	F
Judge Member (Elected)	P	P		
Legislature (Agency 15500)	6	S	L	G
Legislators: Opt Out / No Contributions	O *	N	O *	N
Legislators: Contributions go to OSGP	3	L	C	L
Legislators: Retirees with Contributions	4	S	H	G
Board Members	B	N	B	N
Elected Official	8	S	E	G
School Employee	9	S	S	G

PBED F3

```
CLASS COMP: OAS   C0871   A P RNG: 27   WORK: CLASS COMP              RNG
BASE:  5711.00      BASIS: S          PAY:  5711.00      OFF STEP: N
SED: 020119         REPR REASON:      FZE:               AT MAX:    STEP: 06
FULL/PART CDE: F    F/P PCT: 1.0000   PERS CDE: WAGE/JOB CLASS: 1  ←
BENEFIT: S1         LEAVE ACCR: 6     FLSA: N            OVERTIME: Y
WORK SCHED: 8.000   PAY DISTR: 430    PR AGENCY: 10700   EEO: B
FIX DIF TYPE, FMLA & AMT: 1)          2)               3)
LABOR COSTS AND PERCENT:  1) 194203000000   1.0000  2)
                          3)                          4)
```

```
P030                          1,999999            JOB

     *** JOB STATUS INFO ***
JOB STAT START/STOP      061518/999999
PERS AGY/POS/DFC/SC      10700/0608121/0/0
PT-FT CD/PCT             F/1.0000
APPOINTMENT TYP DT/CD    080105/P
EMP REPR/CLS/OPT/STEP    OAS /C0871 /A/P/06
PERSONNEL TRANS CD       814
BENEFIT PKG CD           S1
LEAVE ACCRUAL SVC CD     6
PERS JOB CLASS CODE      1   ←
CREW-UNIT                430
WAGE BASIS CD            S
```

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Where Reporting Employee Data Begins

- Agency Payroll sets up the employee with a retirement start date and contributions, if appropriate, on the OSPA P010 Screen based on the status check information received from PERS

- If the employee needs to serve a wait time, review the Contribution Start Date Worksheet found on CPERS website to determine the OSPS Effective PPE

2018-2019 OPSRP Contribution Start Date Worksheet

First Day Of Employment	PERS Contribution Start Date (CSD)	OSPS Effective PPE
9/5/18 – 10/1/18	4/1/19	4/30/19
10/2/18 – 11/1/18	5/1/19	5/31/19
11/2/18 – 12/3/18	6/1/19	6/30/19

- Enter the OSPS Effective PPE date in the Retirement State Date field on the P010

```
   RDC/CREW/CST CTR            430        ----------MANDATORY WITHHOLDING----------
 ? TAX DATA FOLLOW-UP FLAG:          N          BEG DATE   STAT   EXEM   ADDL   END DATE
 ? FINAL CHECK ISSUED:        000000 ? FED    000000            00    0000     000000
 ? FINAL CHECK PERIOD ENDING: 000000 ? STATE  000000            00    0000     000000
 ? RETIREMENT START DATE:     000000  ⬅
```

- When Run 1 preliminary processes for the pay period you entered, it will generate your agency's OSPS report E357-020 Employees Eligible for Participation in Retirement with the employee's name on it

Where Reporting Employee Data Begins

- If the completed Status Check from PERS states "Eligible Upon Hire" or the employee is on your E357-020 report and contributions are now due, agency Payroll staff need to update the RTMT SYST and RTMT STAT on the P010 to send the money to PERS

```
     EFF      EXP     ----FEDERAL---  -----STATE---    RTMT  RTMT   RTMT  FICA  SAIF  UNEM
     DATE     DATE    STAT EXEM ADDL  STAT EXEM ADDL   SYST  STAT   ACCT  SUBJ  SUBJ  SUBJ
   ? 053118 999999     S    00  0000   S    00  0000    S     E            Y     Y     Y
   ? 043018 043018     S    00  0100   S    00  0025    S     E            Y     Y     Y
```

- *RTMT SYST* calculates and sends the employer share (aka RSM or State Match). The correct coding to use in this field can be found at CPERS website using the PERS wage job class code worksheet.

Qualifying					
Definition	**PERS Members - Tier 1 or Tier 2**		**OPSRP Members**		
	PPDB	OSPA	PPDB	OSPA	
General Service	1	S	G	G	
Police and Fire	2	T	F	F	
Judge Member (Elected)	P	P			
Legislature (Agency 15500)	6	S	L	G	
Legislators: Opt Out / No Contributions	O *	N	O *	N	
Legislators: Contributions go to OSGP	3	L	C	L	
Legislators: Retirees with Contributions	4	S	H	G	
Board Members	B	N	B	N	
Elected Official	8	S	E	G	
School Employee	9	S	S	G	

- *RTMT STAT* sends the contributions as either Employee (MPPT) or Employer (EPPT) (aka REP, RSP or State PU). The possible values from OSPA Reference Manual are:

D = state pays the employee's contribution (pick-up)
E = employee pays the contribution (pick-up)
N = OSPA will not make an employee contribution to PERS. Default
P = OSPA will not make an employee contribution to PERS

Where Reporting Employee Data Begins

- State Match rates are determined by PERS. The current rates are:

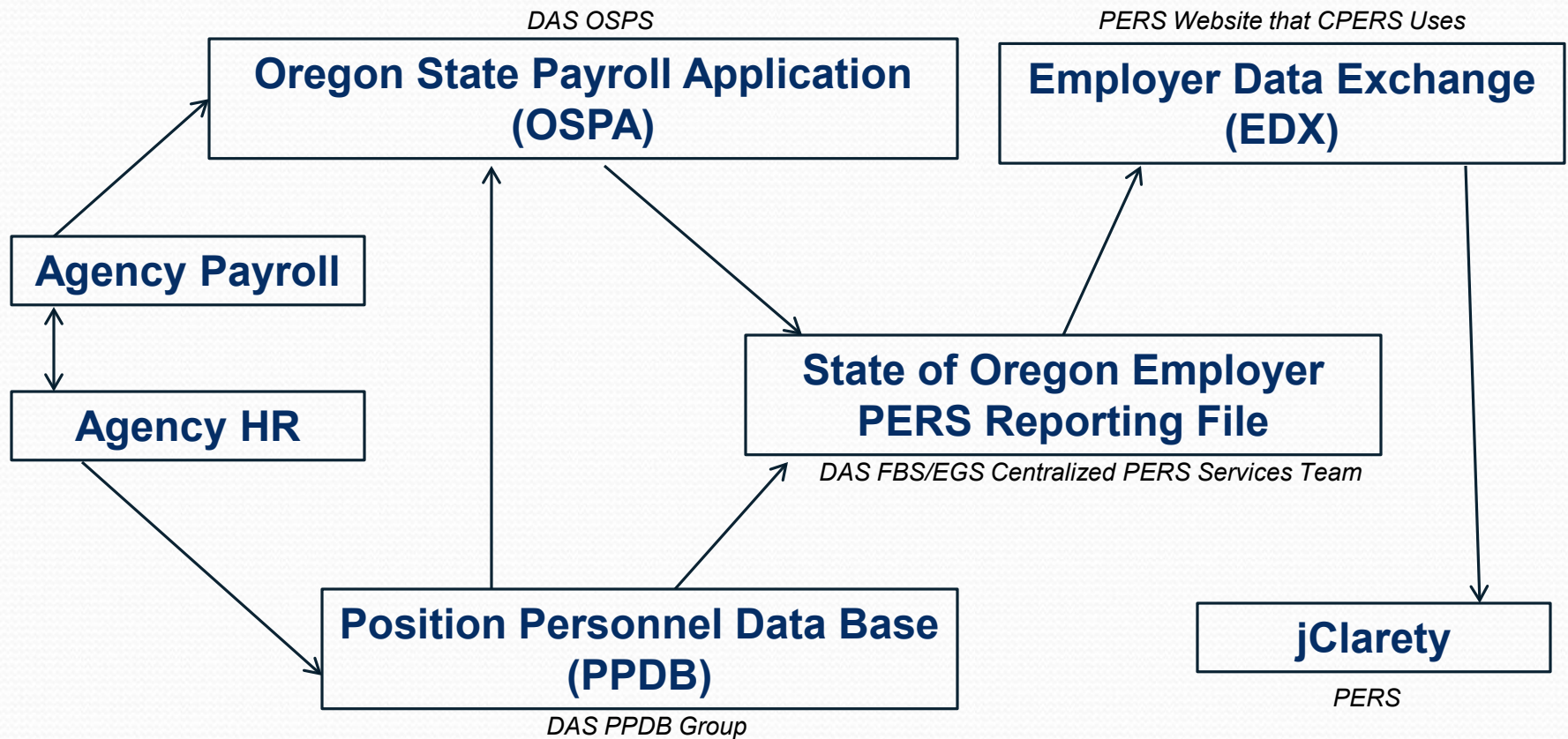| Month/Year	Pay Period End	Paydate	Hours	PERS 238 Tier 1/2 GS Rate	PERS 238 Tier 1/2 P/F Rate	OPSRP GS Rate	OPSRP P/F Rate	RHIA Rate Tier1/2 only	RHIPA Rate Tier1/2 only	RHIA Rate OPSRP only	RHIPA Rate OPSRP only	Judges
January 2018	January 31, 2018	2/1/2018	184	17.84%	22.83%	10.78%	15.55%	0.50%	0.49%	0.43%	0.38%	18.05%
February 2018	February 28, 2018	3/1/2018	160	17.84%	22.83%	10.78%	15.55%	0.50%	0.49%	0.43%	0.38%	18.05%
March 2018	March 31, 2018	3/30/2018	176	17.84%	22.83%	10.78%	15.55%	0.50%	0.49%	0.43%	0.38%	18.05%
April 2018	April 30, 2018	5/1/2018	168	17.84%	22.83%	10.78%	15.55%	0.50%	0.49%	0.43%	0.38%	18.05%
May 2018	May 31, 2018	6/1/2018	184	17.84%	22.83%	10.78%	15.55%	0.50%	0.49%	0.43%	0.38%	18.05%
June 2018	June 30, 2018	6/29/2018	168	17.84%	22.83%	10.78%	15.55%	0.50%	0.49%	0.43%	0.38%	18.05%
July 2018	July 31, 2018	8/1/2018	176	17.84%	22.83%	10.78%	15.55%	0.50%	0.49%	0.43%	0.38%	18.05%
August 2018	August 31, 2018	8/31/2018	184	17.84%	22.83%	10.78%	15.55%	0.50%	0.49%	0.43%	0.38%	18.05%
September 2018	September 30, 2018	10/1/2018	160	17.84%	22.83%	10.78%	15.55%	0.50%	0.49%	0.43%	0.38%	18.05%
October 2018	October 31, 2018	11/1/2018	184	17.84%	22.83%	10.78%	15.55%	0.50%	0.49%	0.43%	0.38%	18.05%
November 2018	November 30, 2018	11/30/2018	176	17.84%	22.83%	10.78%	15.55%	0.50%	0.49%	0.43%	0.38%	18.05%
December 2018	December 31, 2018	1/2/2019	168	17.84%	22.83%	10.78%	15.55%	0.50%	0.49%	0.43%	0.38%	18.05%

- *Helpful payroll tips regarding retirement entries:*
  - If changing retirement data on the P010 between Run 1 and Run 2, Run 1 will not re-calculate contributions and employer match. A P060 adjustment is necessary.
  - Not all salary is PERS subject salary. To determine if PERS subject, refer to OSPA Reference Manual Screen guide for the PTB2.
  - If making P060 adjustments due to incorrect job class (general service vs. police & fire) its necessary to back out all amounts reported under the incorrect class and then re-calculate and re-enter.
  - If making P060 adjustments due to incorrect PERS plan (Tier 1/2 vs. OPSRP) its necessary to back out all amounts reported under the incorrect plan and then re-calculate and re-enter. PERS subject salary is not the same for Tier 1/2 vs. OPSRP. For example, Vacation & Comp Time payoff's are PERS subject for Tier 1/2 but are not subject for OPSRP.

State of Oregon PERS Data Flow

After Final Run 2 Cutoff, data is pulled from OSPA and PPDB to prepare our file to report to PERS. This is loaded into EDX and jClarety.

DAS OSPS

PERS Website that CPERS Uses

Oregon State Payroll Application (OSPA)

Employer Data Exchange (EDX)

Agency Payroll

Agency HR

State of Oregon Employer PERS Reporting File

DAS FBS/EGS Centralized PERS Services Team

Position Personnel Data Base (PPDB)

DAS PPDB Group

jClarety

PERS

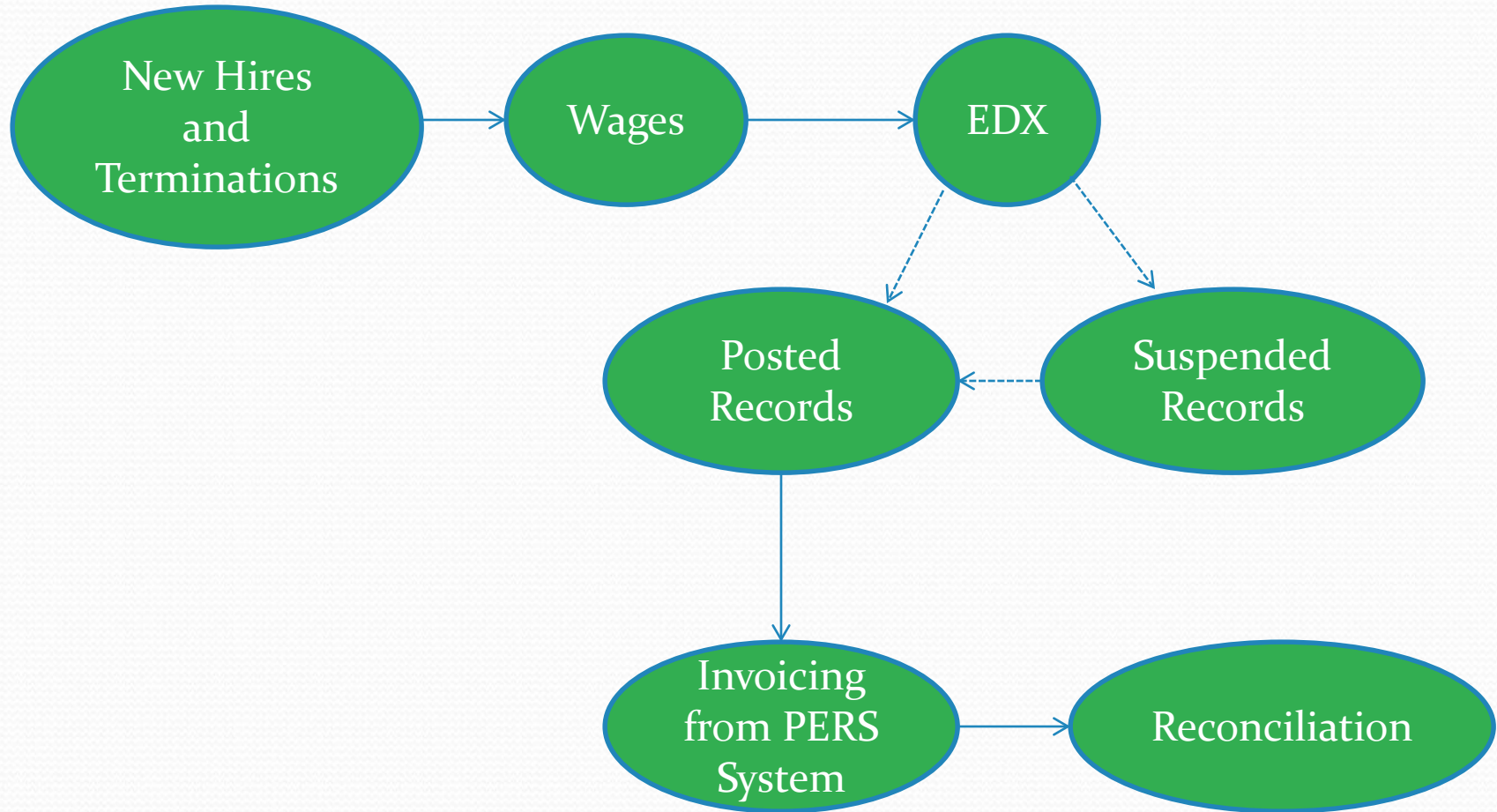# When does data from HR and Payroll report to PERS?

November 2018

DAS/EGS/FBS Centralized PERS Service Team

State of Oregon 2019 PERS Report Loading Dates

Pay Period	Pay Date	OSPS Leave Accrual Updates	EDX/jClarety Report Dates
December 2018	1/1/2019	1/10/2019	1/15/2019
January 2019	2/1/2019	2/12/2019	2/13/2019
February 2019	3/1/2019	3/12/2019	3/13/2019
March 2019	4/1/2019	4/10/2019	4/11/2019
April 2019	5/1/2019	5/10/2019	5/14/2019
May 2019	5/31/2019	6/11/2019	6/12/2019
June 2019	7/1/2019	7/10/2019	7/11/2019
July 2019	8/1/2019	8/12/2019	8/13/2019
August 2019	8/30/2019	9/10/2019	9/11/2019
September 2019	10/1/2019	10/9/2019	10/10/2019
October 2019	11/1/2019	11/12/2019	11/13/2019
November 2019	11/29/2019	12/10/2019	12/11/2019
December 2019	1/1/2020	1/10/2020	1/14/2020

CPERS Report Loading Dates can be found on our website

Employee Data Flow

New Hires and Terminations → Wages → EDX

EDX → Posted Records

EDX → Suspended Records

Suspended Records → Posted Records

Posted Records → Invoicing from PERS System → Reconciliation
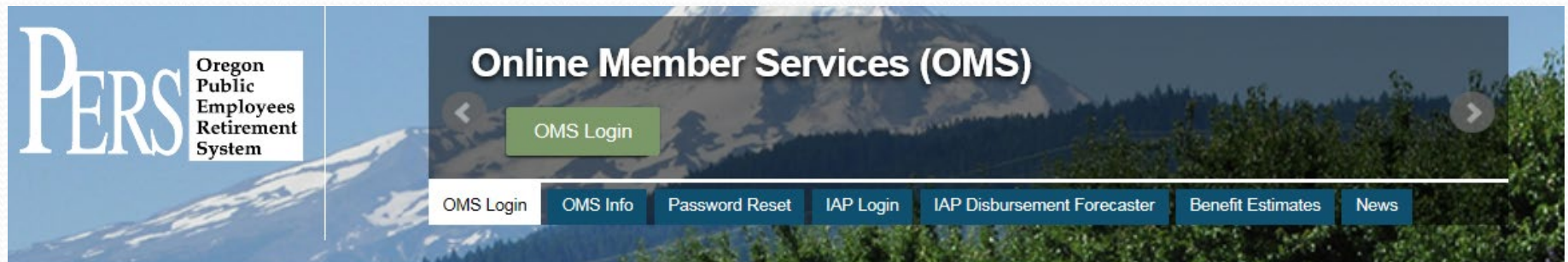
Online Member Services (OMS)

- Once the data is reported and posted to PERS, it's available for employee's to view via OMS

- Employee can view the following on their OMS account:
  - Employment history and salary details
  - PERS Service Credit
  - PERS job class ie; General Service, Police & Fire, Legislator, Judge, etc.
  - Generate a Benefit Estimate
  - View personal information

PERS homepage website: **http://www.oregon.gov/PERS/pages/index.aspx**

Individual Account Program (IAP)

- Once the data is reported and posted to PERS, it's available for employee's to view via IAP

- Employee can view the following on their IAP account:
  - IAP Balance
  - Monthly contributions
  - Earnings/Losses
  - Investment Risk is based on Date of Birth. Employees can find additional information at: https://www.oregon.gov/treasury/pages/iap_facts.aspx

BIRTH YEAR	TARGET DATE FUND
In 1993 or after	IAP 2060 Target-Date Fund
Between 1988 and 1992	IAP 2055 Target-Date Fund
Between 1983 and 1987	IAP 2050 Target-Date Fund
Between 1978 and 1982	IAP 2045 Target-Date Fund
Between 1973 and 1977	IAP 2040 Target-Date Fund
Between 1968 and 1972	IAP 2035 Target-Date Fund
Between 1963 and 1967	IAP 2030 Target-Date Fund
Between 1958 and 1962	IAP 2025 Target-Date Fund
Between 1953 and 1957	IAP 2020 Target-Date Fund
In 1952 or before	Retirement Allocation Fund

PERS
Oregon
Public
Employees
Retirement
System

Individual Account Program (IAP)

IAP Login

| OMS Login | OMS Info | Password Reset | IAP Login | IAP Disbursement Forecaster | Benefit Estimates | News |

Most Common Reasons for <u>Suspended</u> Records

HR or Payroll:

- Status check not requested by the agency for all employees regardless of whether they are a new hire, rehire, transfer-in, retiree, etc.

HR:

- Incorrect wage job class code entered into PPDB – this drives how the wages are reported and the PERS job class, ie general service, police and fire, judge, etc. *(The state match rate PERS expects is dependent on this code)*

- Late entry of hire and termination personnel actions *(Our file will only pickup current pay period information. If a new hire or termination is entered outside of the pay period it will not electronically report to PERS. Agencies would need to notify CPERS to manually add)*

- Incorrect entry of social security number *(Email CPERS if this happens even if you immediately fix it as both SSN's may report to PERS and create multiple retirement accounts for the employee)*

Most Common Reasons for Suspended Records

Payroll:

- Retirement start date not entered or entered with incorrect date on the OSPA P010 screen

- The E357-020 Employees Eligible for Participation in Retirement Report from OSPS is not reviewed and the P010 is not updated

- Contributions are not started timely on the OSPA P010 screen

- The wrong codes are used in the RTMT SYST (general service vs P&F and PERS plan Tier 1, Tier 2 or OPSRP)

- The wrong codes are used in the RTMT STAT (employer vs employee paid contribution)

- The RTMT SYST and RTMT STAT are not re-keyed when processing a W-4 as it defaults to N, N

Most Common Reasons for <u>Suspended</u> Records

Payroll:

- Using the incorrect PERS subject or non-subject codes when making retroactive adjustments due to representation change (SEIU to MGMT vs MGMT to SEIU)

- Late payment or adjustment entries after an employee has already terminated (*this creates a lot of extra work for CPERS and PERS staff especially if the employee has already received their PERS benefit such as retirement, disability or withdrawal*)

- Not removing the PRNN on the P070 when the employee has no wages for that pay period *(This needs to be added back once the employee returns to paid status)*

How do Suspended Records Impact the Employee/Employer?

- Employee employment dates are not accurately reflected on PERS' system. This may impact an employer Status Check and/or employee PERS Contribution Start Date

- Employee OMS and IAP accounts are not accurately reflected. Suspended records are not viewable until they are posted

- Employee benefit requests such as: retirement, withdrawal, disability, death, data verification etc., are not timely processed. Many of these benefits have statutory timeline requirements

- Employee Annual Statement may be inaccurate

- Agency Statement is not accurate for that time period

Additional Items CPERS Facilitates

- **Employee name change**—*PERS system only reads the first two characters of last name. If name change is any other character but the first two, email CPERS after it's updated in PPDB*
- **Date of birth correction**—*Email CPERS as its a manual process to change it on the employee's retirement account. Incorrect date of birth impacts the employee's IAP Target Date for Investment purposes*
- **Address correction**—*Once changed in PPDB, it will update electronically in the next monthly file load to PERS. Depending on date of the change in PPDB, it could take up to six weeks for it to reflect on the employee retirement account. Retired & terminated employees need to work with PERS directly to update their address.*
- **SSN correction**—*notify CPERS. Incorrect SSN's may cause multiple PERS accounts to be setup*
    - *Reminder—no full SSN's in email*
- **Employee possibly not in correct PERS job class (police and fire vs. general services, judge, legislator, etc.)** *This impacts the employee's benefit calculation and the employer invoice*
- **Contribution start date correction**
- **Missing employment segments**
- **Missing hours/wages and/or contributions**

Additional Items CPERS Facilitates

- Process to purchase police and fire units and deduction amounts—*Only Tier 1 and Tier 2 employees are eligible to purchase.*
- Prior Year Adjustments, W-2 Corrections
- Maximum salary limitation on contributions
- USERRA reporting—*(Uniform Services Employment Reemployment Rights Act) USERRA certificate needs to be completed and sent to CPERS for all qualifying USERRA even if the employee is on waiting time. See USERRA guide on CPERS website*
- LWOP reporting—*See LWOP reporting on CPERS website under Resources*

Agency HR

Employee (Member)

DAS Centralized PERS Services Team

PERS

Agency Payroll
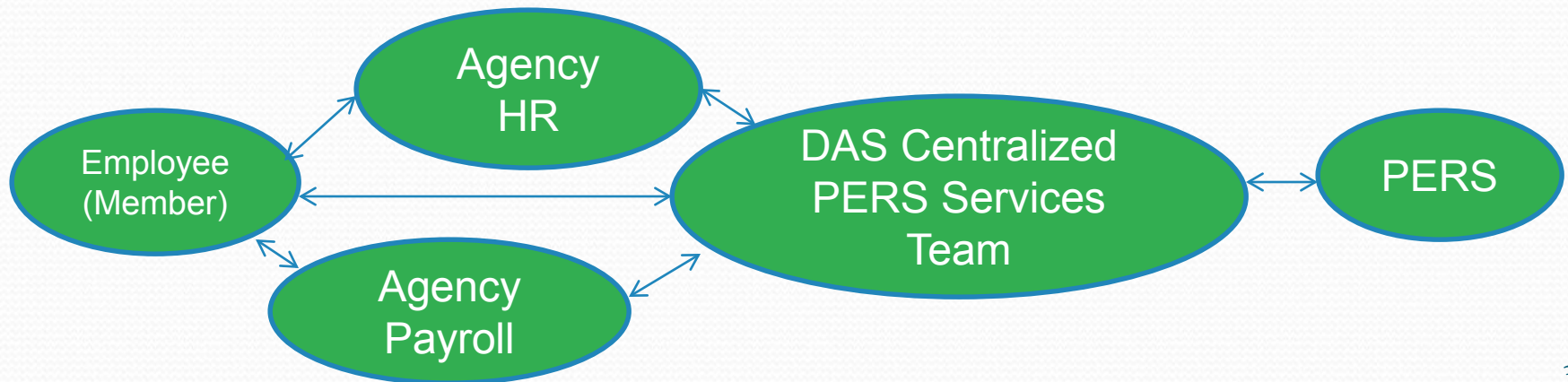
Leave Without Pay (LWOP)

- LWOP that qualifies for protection under FMLA/OFLA is not always service credit time with PERS

- LWOP due to USERRA is service credit time with PERS. See our Guide to understanding USERRA for agencies found on our website at: https://www.oregon.gov/das/Financial/Payroll/Documents/NEW%20USERRA%20GUIDE.020817.pdf

- LWOP due to Workers Comp _may_ receive PERS service credit. Refer to LWOP Reporting Presentation on CPERS website under Leave without pay reporting at: https://www.oregon.gov/das/Financial/Payroll/Pages/cpers.aspx#resources

- Tier 1 and Tier 2 are unable to purchase Police and Fire units if in a full month of LWOP

- LWOP that consist of _11_ or more days in a calendar month needs to be reported to PERS. Refer to LWOP Reporting Presentation on CPERS website under Leave without pay reporting at: https://www.oregon.gov/das/Financial/Payroll/Pages/cpers.aspx#resources

- PERS system can only accept full days of LWOP

- LWOP impacts employees retirement service credit

Notifying CPERS of Payroll Adjustments

- PERS statute requires that hours and salary are applied to an employee's PERS account in the pay period it should have been earned. This ensures the employee is receiving the proper retirement service credit and final average salary.

- **When do I need to notify CPERS of a payroll adjustment?**

  1. When an adjustment is made on the P050 for a prior tax year and is not related to a Collective Bargaining Agreement (CBA)

  2. Non-Subject Codes-Notify CPERS of all adjustments, regardless of dollar amount, as we manually enter into the PERS system for your employee to receive contributions

  3. Subject Codes-Notify CPERS if the gross amount is over $150.00

- Refer to PTB2 to determine which pay and leave codes are PERS subject. If the correction is for a current tax year and the adjustments are entered into each pay period and a corrective set, there is no need to notify CPERS.

Notifying CPERS of Payroll Adjustments

- **How do I notify CPERS of a payroll adjustment?** (Please choose <u>1</u> of the following)

  1. Email a completed YTD Correction Form to CPERS. The form is located at http://www.oregon.gov/das/Financial/Payroll/Pages/cpers.aspx   ***<u>OR</u>***

  2. Email the agency's own retro form to CPERS. The form needs to include the following information:

    - a. Pay period the correction applies to
    - b. Pay date (combine run 1 and 2 and use the first of the month pay date only)
    - c. Total originally reported RG hours and *subject salary
    - d. Total corrected RG hours and *subject salary
    - e. Total originally reported OT hours and salary (OT and RG must be reported separately)
    - f. Total corrected OT hours and salary
    - g. Corrected amount of PERS contributions and whether they are member paid or employer paid
    - h. If correction pertains to CTP or VAP these hours and dollars must be reported separately from RG and OT
    - i. Reason for correction   **<u>OR</u>**

  3. Make a P050 entry.

    - Use the comment field to designate the pay period that the adjustment needs to be applied to
    - Email the CPERS team to advise them of the P050 entry. If the comment on P050 did not specify the hours being adjusted, please include this information in your email.

As an Employee Prepares for Retirement, CPERS

Works with PERS and agency contacts on the following processes:

- Eligibility Studies – *May require salary and hour request or YTD forms*
- Data Verifications – *Started July 1, 2011. Employee generates a request through PERS to have their entire (non-refunded time) PERS account reviewed. By statue, employers have 30 days to verify and respond to PERS once the work item has been initiated.*
- Estimate Preparation
- Disability Benefits
- Death Benefits
- Retirement Benefits
- USERRA Rights and Benefits
- PERS Classification Studies – *General Service vs. Police & Fire, Legislator, Judge, etc.*
- Seasonal Purchases

As an Employee Prepares for Retirement, CPERS

Due to the retirement processes, this may generate:

- the need for various form(s)
- a review of an employee's account for entire State of Oregon employment history in PPDB and PERS. This ensures they receive full retirement service credit and can retire with the benefit they have earned.
- work with agencies and PERS to fill in gaps such as missing employment segments, missing wages, leave-without-pay (LWOP), verifying job class and units, verification of sick leave, etc.

Working after Retirement

Tier 1 and 2 – PERS *After Retirement*

- PERS retirees can only work a maximum of 1039.99 hours in a calendar year (Jan 1 through Dec 31)
- Some employees qualify for an exception to the hour limits. The agency determines the exception the retiree meets and uses the appropriate coding in PPDB. Some of the exceptions are dependent upon the employee taking a normal or early retirement (this information can be obtained in the status check process)
- PERS retirees who have reached full social security retirement age have no hour limit restrictions
- PERS retirees who work more than 1039.99 hours <u>within</u> the first six months immediately after retirement will become an active PERS member and the retirement benefits they received may need to be repaid to PERS
- In the event more hours are worked, the PERS retiree may be re-employed and retirement benefits may cease

Working after Retirement

Oregon Public Service Retirement Plan (OPSRP) *After Retirement*

- If a retiree is receiving OPSRP monthly retirement benefits and returns to work in a **non-qualifying** position, they can only work 599.99 hours in a calendar year (Jan 1 through Dec 31) excluding the hours worked pre-retirement.

- If a retiree is receiving OPSRP monthly retirement benefits and returns to work in a **qualifying** position, or works 600 hours or more in a **non-qualifying** position in a calendar year, retirement benefits stop and they become an active member again.

- If a retiree received an OPSRP lump-sum retirement benefit instead of a monthly pension and becomes employed in a **qualifying** or a **non-qualifying** position with 600 or more hours in a calendar year, they will return to active membership. The employee will have to repay the benefit if they are employed on or before the date the payment is issued. The employee does not have to repay the benefit if they are employed after the date their payment is issued.

- There are no exceptions to the hour limits for OPSRP retirees.

Working after Retirement

All paid hours are reported to PERS and count towards the hour limits.

- "Hours worked" are all hours for which the employee receives wages, paid leave, or other compensation. This includes on-call pay, stand by pay, and comp time when earned.
- It's the employees responsibility to track their hours
- We encourage employers to also track the hours too since it could create a financial impact to the agency if the employee exceeds the hour limit. The employer could owe unplanned contributions if the employee is re-employed.
- DataMart queries are useful tools for tracking retiree worked hours
- *See the PERS website for detailed information about work after retirement:* ***http://www.oregon.gov/pers/RET/Pages/index.aspx***

PERS Employer Statements and Invoicing

- What causes agencies to owe in addition to contributions paid thru OSPA?
  - Agencies can avoid additional invoicing by doing the following:
    - Obtain a status check and enter the correct coding upon hire in PPDB
    - Setting the P010 timely and with the correct codes
    - Pay invoices sent such as: USERRA, SSI and BEF
    - Timely and correct reporting of hours and wages
    - Correct reporting of employment dates and LWOP
    - Making P060 adjustments in current tax year if P010 is not set timely. (If P010 is set on run 2, payroll doesn't recalculate run 1. A P060 adjustment is required for run 1).
  - Agency can't avoid the following:
    - Employee account changes of past reported employment dates and wages due to:
      - Data Verifications
      - Eligibility Studies
      - Account Reviews
- CPERS monitors the employer statements and invoices when appropriate

PERS Employee Statements

- Employee statements are mailed in May/June of each year to the mailing address PERS has on file

Note: The employee name/address is pulled from the PERS system in March of each year. Any name/address change would need to be processed in PPDB during the month of February for PERS to receive it in time for the creation of the employee statement.

CPERS also handles these PERS related items:

- Legislative Tracking and Public Commenting on PERS Administrative Rules
- Arbitrations/Settlements/Grievances (email signed agreement with payroll workup to CPERS for retirement account processing)
- Initiate, advise and/or comment on policy; and attend related user groups
- Appeals
- Agency Trainings/Meetings/Visits
- Attend PERS Trainings and User Testing
- PERS Employer Advisory Group
- PERS Board Meetings
- File Programming changes to be in line with PERS, PPDB/Workday and OSPA programming
- Various clean-up projects such as Young vs Oregon cases, Break in Service, Student Workers, School Employees, etc.

Example of Questions Where Employees Contact PERS Directly

- Employee questions on retirement process
- PERS specific forms
- Retirement calculations, benefit amounts, and purchases etc.
- Retirement estimates
- Data verification process
- Benefit payment options (withdrawal, disability, death, retirement)
- Vesting
- Withdrawal of additional police and fire units
- Retirement service credit (this is not the same as state service credits as PERS waiting time and LWOP affect this)
- How does leave without pay (LWOP) affect retirement benefits

PERS Customer Service Call Center can be reached at 1-888-320-7377 (M-F 8:30 a.m. – 5 p.m.)

Resources:

- CPERS central mailbox: Central.PERSServicesTeam@Oregon.gov
- CPERS website:
  http://www.oregon.gov/DAS/Financial/payroll/Pages/index.aspx
  - Who to contact
  - Contribution start date
  - Wage/job class code
  - Forms
  - Additional Resources such as: PERS eligibility and hire intent examples, USERRA guide, PERS report loading dates and a guide for PERS Standard Language for Arbitrations and Settlements
  - Police & Fire units
  - News
- PERS homepage website:
  http://www.oregon.gov/PERS/pages/index.aspx
  - Active/inactive Member Information (Tier 1, Tier 2 & OPSRP)
  - Retired Member Information (Tier 1, Tier 2, OPSRP & Exceptions)
  - OMS/IAP login

Thank you!!!