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CHAPTER 471

EMPLOYMENT DEPARTMENT

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FILING CAPTION: Administrative provisions related to Paid Family Medical Leave Insurance program employer equivalent plans

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CONTACT: Anne Friend
503-947-1471
OED_Rules@employ.oregon.gov

875 Union Street NE
Director's Office
Salem, OR 97311

Filed By:
Anne Friend
Rules Coordinator

RULES:

471-070-2200, 471-070-2210, 471-070-2220, 471-070-2240, 471-070-2280, 471-070-2400, 471-070-2450, 471-070-2455, 471-070-2460

ADOPT: 471-070-2200

RULE TITLE: Equivalent Plans: Definitions

NOTICE FILED DATE: 01/26/2022

RULE SUMMARY: Defines terms in the Paid Family and Medical Leave Insurance program's rules governing employer equivalent plans. Clarifies what fully insured equivalent plans and employer administered equivalent plans are.

RULE TEXT:

- (1) "Employer administered equivalent plan" means an equivalent plan in which the employer offers a private plan where the employer assumes all financial risk associated with the benefits and administration of the equivalent plan, whether it is administered by the employer or a third-party administrator.
- (2) "Equivalent plan" means a Paid Family and Medical Leave Insurance (PFMLI) plan approved by the department that provides benefits that are equal to or greater than the benefits provided by the Oregon PFMLI program established under ORS 657B.340.
- (3) "Fully insured equivalent plan" means an equivalent plan in which the employer purchases an insurance policy from an insurance company approved to sell PFMLI products by the Oregon Department of Consumer and Business Services (DCBS) Division of Financial Regulation and the benefits related to the plan are administered through the insurance policy.
- (4) "Successor in interest" means a successor to another's interest in property, organization, trade, or business that is carried on and controlled substantially as it was before the transfer in which there is a complete transfer to the successor of the organization, trade, or business, and substantially all of its assets.
- (5) "Substantial reduction in personnel," as used in ORS 657B.260 and applicable administrative rules, means a situation in which the number of employees employed by the predecessor of the organization, trade, or business is reduced by at least 33 percent by the successor in interest.

STATUTORY/OTHER AUTHORITY: ORS 657B.340

STATUTES/OTHER IMPLEMENTED: ORS 657B.340, ORS 657B.210, 657B.260, 657B.340

ADOPT: 471-070-2210

RULE TITLE: Equivalent Plans: Application Requirements and Effective Date

NOTICE FILED DATE: 01/26/2022

RULE SUMMARY: Clarifies the application requirements for approval of an employer's Paid Family and Medical Leave Insurance equivalent plan, explains the equivalent plan application fees, and establishes a timeline for the reapproval application.

RULE TEXT:

- (1) An employer must submit a separate application and receive department approval for an employer administered equivalent plan or a fully insured equivalent plan for each Business Identification Number. The application must be submitted to the department online or by another method prescribed by the department. An incomplete application will not be reviewed by the department.
- (2) For an equivalent plan to be reviewed by the department, the equivalent plan application must include the following:
 - (a) Information about the employer applying for the equivalent plan, including:
 - (A) Business Identification Number and Federal Employer Identification Number;
 - (B) Business name;
 - (C) Business address; and
 - (D) Business contact's name and contact information;
 - (b) A copy of the employer administered equivalent plan or in the case of a fully insured equivalent plan, a copy of the insurance policy or the insurance product and the selected variables the employer is choosing;
 - (c) A completed questionnaire attesting that the plan meets all requirements for equivalent plans; and
 - (d) Other information as required on the department's equivalent plan application form.
- (3) Employers must pay a nonrefundable \$250 application fee with every:
 - (a) Application for approval of a new equivalent plan; or
 - (b) Application for reapproval or amendment of an equivalent plan that has substantive amendments to the equivalent plan that was originally approved by the department.
- (4) Employers must pay a nonrefundable \$150 application fee with every application for reapproval of an equivalent plan that has no changes or only non-substantive amendments to the equivalent plan that was originally approved by the department.
- (5) There is no fee for either of the following:
 - (a) Application for amendment of an equivalent plan that has substantive or non-substantive amendments to the equivalent plan that were required by Oregon, local, or federal law changes or changes to the contribution rate and maximum wage amount as described in OAR 471-070-3010;
 - (b) Application for amendment of an equivalent plan that has non-substantive amendments to the equivalent plan that was originally approved by the department.
- (6) "Substantive amendments" to an equivalent plan that was originally approved by the department as used in sections (3), (5), and (11) of this rule include, but are not limited to, any of the following:
 - (a) Changing from a fully insured equivalent plan to an employer administered equivalent plan;
 - (b) Changing from an employer administered equivalent plan to a fully insured equivalent plan;
 - (c) Changing the fully insured equivalent plan insurance policy to reduce benefits or leave types, regardless of whether the new plan is from the same insurance provider or another insurance provider;
 - (d) Changing the questionnaire answers for the equivalent plan; or
 - (e) Changing the employer administered equivalent plan to reduce benefits or leave types.
- (7) "Non-substantive amendments" as used in section (4), (5), and (11) of this rule include, but are not limited to, any of the following:
 - (a) Updating solvency documents for employer administered plans;
 - (b) Updating the application for an equivalent plan that does not amend the equivalent plan, includes, but is not limited

to, the following:

(A) Changing business or contact information, or

(B) Correcting typographical errors; or

(c) Increasing benefits or leave types, regardless of whether the new plan is from the same insurance provider or another insurance provider.

(8) Approved equivalent plans become effective:

(a) For new equivalent plans, on the first day of the calendar quarter immediately following the date of approval by the department; and

(b) For amendments to a previously approved equivalent plan, on the first day of the calendar quarter immediately following the date of approval of the amendment by the department. If approval of the amendment is denied, the employer must continue to follow the originally approved equivalent plan.

(9) An application for reapproval must be submitted by an employer annually for a three-year period following the original effective date of the plan. The application for reapproval is due 30 days prior to the anniversary of the original effective date of the approved equivalent plan

Example: ABC Corporation submitted an equivalent plan application to the department on February 4, 2023. The department sent an approval letter for the equivalent plan that was dated March 5, 2023 and the equivalent plan becomes effective on April 1, 2023. The application for reapproval is due on March 1 of 2024, 2025, and 2026; 30 days prior from the original anniversary of the effective date of April 1st.

(10) For the purposes of determining the reapproval requirement, the equivalent plan approval date and effective date are the first day of the calendar quarter immediately following the date of the original approval letter from the department.

(11) After the three-year period following the original effective date of the plan, an application for reapproval must be submitted any time a substantive amendment occurs. When a substantive amendment occurs after the three-year period, a reapproval application must be submitted by an employer as described in section (9) of this rule. For non-substantive amendments, a copy of the revised equivalent plan must be submitted to the department at the time the change becomes effective.

[Publications: Contact the Oregon Employment Department for information about how to obtain a copy of the publication referred to or incorporated by reference in this rule.]

STATUTORY/OTHER AUTHORITY: ORS 657B.220, 657B.340

STATUTES/OTHER IMPLEMENTED: ORS 657B.210, 657B.220, 657B.230

ADOPT: 471-070-2220

RULE TITLE: Equivalent Plans: Plan Requirements

NOTICE FILED DATE: 01/26/2022

RULE SUMMARY: Clarifies the requirements that an employer's Paid Family and Medical Leave equivalent plan needs to meet to qualify for approval.

RULE TEXT:

In order for an equivalent plan to be approved by the department, the plan must at a minimum:

- (1) Cover all Oregon employees who have been continuously employed with the employer for at least 30 calendar days, regardless of hours worked, including full-time, part-time, temporary workers hired by the employer, and replacement employees hired to temporarily replace eligible employees during PFMLI leave. Any employees who were eligible for benefits under their previous Oregon employer's equivalent plan, who begin working for a new employer with an approved equivalent plan must be automatically covered for benefits under the equivalent plan offered by the new employer as described in ORS 657B.250;
- (2) Provide family leave as described in ORS 657B.010(17) and applicable administrative rules;
- (3) Provide medical leave as described in ORS 657B.010(19) and applicable administrative rules;
- (4) Provide safe leave as described in ORS 657B.010(21) and applicable administrative rules;
- (5) Allow eligible employees to take family leave, medical leave, or safe leave in a benefit year for periods of time equal to or longer than the duration of leave provided under ORS 657B.020;
- (6) Provide eligible employees weekly benefit amounts equal to or greater than benefits provided under ORS 657B.050;
- (7) Allow family leave, medical leave, or safe leave to be taken in increments or nonconsecutive periods as provided under ORS 657B.090;
- (8) Impose no additional conditions or restrictions on the use of family leave, medical leave, or safe leave beyond those explicitly authorized by ORS chapter 657B and applicable administrative rules;
- (9) Provide that the employee contributions withheld by an equivalent plan shall not be greater than the employee contributions that would be charged to employees under ORS 657B.150 and determined annually under OAR 471-070-3010;
- (10) Ensure employee contributions that are received or retained under an equivalent plan are used solely for equivalent plan expenses, are not considered part of an employer's assets for any purpose, and are held separately from all other employer funds;
- (11) Meet all equivalent plan requirements provided in ORS 657B.210 and applicable administrative rules;
- (12) Provide for decisions on benefit claim, to be in writing, either in hard copy or electronically if the employee has opted for electronic notification. Decisions must include the amount of leave approved and the weekly benefit amount, or the reason(s) for denial of benefits along with an explanation of an employee's right to appeal the decision and instructions on how to submit an appeal.
- (13) Provide an appeal process to review benefit decisions when requested by an employee that also requires the employer to issue a written decision. The employee must have at least 20 days from the date of the written denial to request an appeal with the employer or equivalent plan administrator, if applicable, or as soon as practicable if there is good cause for the delay beyond the 20 days as described in OAR 471-070-2400(7). The employee, and the employer, or administrator have 20 days from the date the appeal is received, or as soon as practicable if there is good cause as described in OAR 471-070-2400(7), to resolve the appeal and for the employer or administrator to issue a written appeal determination letter along with an explanation of the department's dispute resolution process as described in OAR 471-070-2400 if an appeal is denied;
- (14) Provide that the equivalent plan administrator must make all reasonable efforts to make a decision on whether to allow the claim and issue the first payment of any benefits to an employee within two weeks after receiving the claim or the start of leave, whichever is later; and
- (15) Ensure a written policy and procedure for the equivalent plan as described in ORS 657B.210(11)(c), will be given to

all eligible employees, at the time of hire and each time the policy or procedure changes, in the language that the employer typically uses to communicate with the employee.

STATUTORY/OTHER AUTHORITY: ORS 657B.340

STATUTES/OTHER IMPLEMENTED: ORS 657B.210

ADOPT: 471-070-2240

RULE TITLE: Equivalent Plans: Recordkeeping and Department Review

NOTICE FILED DATE: 01/26/2022

RULE SUMMARY: Clarifies the responsibility of employers to retain certain records related to the management of their Paid Family and Medical Leave Insurance equivalent plan for six years from the date the equivalent plan became effective.

RULE TEXT:

(1) Employers with an approved equivalent plan must, for a period of six years from the date the equivalent plan became effective, retain in any format in the employer's records all of the following related to the equivalent plan:

(a) Oregon Quarterly Tax Reports and other reports as required in OAR 471-070-3030(2);

(b) Information and records relating to the equivalent plan, including:

(A) Any amendments to the equivalent plan;

(B) Financial information regarding the employer's administrative cost, maintenance, and claim documentation for the plan; and

(C) Copy of any written notice(s) provided to employees about the plan as required in ORS 657B.220(11)(c) and applicable administrative rules.

(c) Employee benefit applications with the current status of pending, approved, or denied along with the reason for denial;

(d) Information regarding any disputes and appeals; and

(e) Records regarding each employee's leave taken and any benefits paid or denied and the reason for denial under the equivalent plan.

(2) The records identified in section (1) of this rule must be provided to the department for review upon request, with reasonable notice to the employer. The department may request to review the records at any time.

STATUTORY/OTHER AUTHORITY: ORS 657B.340, ORS 657B.220

STATUTES/OTHER IMPLEMENTED: ORS 657B.220, 657B.210, 657B.220

ADOPT: 471-070-2280

RULE TITLE: Equivalent Plans: Solvency Documentation

NOTICE FILED DATE: 01/26/2022

RULE SUMMARY: Clarifies that employers with employer-administered equivalent plans must furnish proof of solvency by providing a bond, proof of assets, or irrevocable letter of credit with the initial application, reapproval, or substantive amendments. The proof of solvency must equal the contribution due or estimated to be due for a period of three calendar quarters.

RULE TEXT:

(1) For the purposes of ORS 657B.210, if an employer has an employer administered equivalent plan, the employer must furnish to the department with the initial application, reapproval, or substantive amendment, proof of solvency by providing proof of sufficient assets, or a bond or an irrevocable letter of credit with the department named as the payee or beneficiary, issued by an insured institution, as defined in ORS 706.008.

(2) Proof of solvency must be in an amount equal to the contributions due or estimated to be due from the employee and employer for a period of three calendar quarters.

Example: PQR employer is applying for an employer administered equivalent plan. PQR's estimated Paid Family and Medical Leave Insurance subject wages for three calendar quarters is \$750,000 (\$200,000 the first quarter, \$300,000 the second quarter, and \$250,000 the third quarter). Assuming a total contribution rate of one percent, PQR's estimated employee and employer contributions is \$7,500 (\$750,000 subject wages multiplied by one percent). PQR must attach proof of solvency in the amount of \$7,500 to the application.

STATUTORY/OTHER AUTHORITY: ORS 657B.340

STATUTES/OTHER IMPLEMENTED: ORS 657B.190, 657B.210

ADOPT: 471-070-2400

RULE TITLE: Equivalent Plans: Disputes between an Equivalent Plan Employer and Employee, Request for Hearing

NOTICE FILED DATE: 01/26/2022

RULE SUMMARY: Clarifies the department's dispute resolution process for equivalent plan employers and their employees when the employee does not agree with the employer's decision on benefits.

RULE TEXT:

(1) As required by ORS 657B.420, the department will provide a dispute resolution process to assist in resolving disputes between employers or equivalent plan administrators, as applicable, and employees regarding coverage and benefits provided under an employer's approved equivalent plan if the appeal with the employer or administrator is not otherwise resolved.

(2) Prior to the department providing a dispute resolution process, the employee and employer or administrator must follow the equivalent plan appeal process described in OAR 471-070-2220(13).

(3) In the event that the employee and employer or administrator are unable to resolve an appeal on a coverage or benefit decision through the equivalent plan's appeal process, the employee may request dispute resolution assistance through the department. The dispute resolution request must:

(a) Be in writing, by phone, online, or in another format approved by the department.

(b) Include a copy of the employer or administrator appeal decision and any documents related to the dispute, including documents supporting or referencing the employer's or administrator's decision.

(c) Be received within 20 days of the issuance of the appeal decision, or as soon as practicable if there is good cause as described under section (7) of this rule, for the delay beyond 20 days.

(4) The department shall review the dispute resolution request and issue an advisory decision based on the equivalent plan benefit requirements within 20 days of the receipt of the dispute resolution request.

(5) If the employer or administrator does not comply with the department's administrative dispute decision, the employee may still submit a wage claim with the Oregon Bureau of Labor and Industries under ORS chapter 652.

(6) The payment of any benefits not placed in issue by the request for the administrative hearing shall continue during the appeal process.

(7) Good cause for late appeal or dispute resolution request includes, but is not limited to, the following:

(a) Difficulty obtaining verification;

(b) Factors or circumstances beyond the employee's, employer's, administrator's, or department's reasonable control that prevented them from providing information;

(c) A serious health condition that results in an unanticipated and prolonged period of incapacity and that prevents the employee or employer from timely providing information; or

(d) A demonstrable inability to reasonably access a means to respond in a timely manner, such as an inability to file a leave report due to a natural disaster or a significant and prolonged outage.

STATUTORY/OTHER AUTHORITY: ORS 657B.420

STATUTES/OTHER IMPLEMENTED: ORS 657B.420, ORS 183.635

ADOPT: 471-070-2450

RULE TITLE: Equivalent Plans: Termination by the Department

NOTICE FILED DATE: 01/26/2022

RULE SUMMARY: Clarifies when and how the department may terminate a previously approved Paid Family and Medical Leave Insurance equivalent plan. Requires the employer to notify employees within ten business days of the date on the notice of termination sent by the department. Requires the employer to continue to pay benefits under the equivalent plan terms for eligible employees that were receiving benefits under the equivalent plan on the effective date of the termination until the total amount of benefits are paid.

RULE TEXT:

(1) The department may terminate an employer's equivalent plan due to reasons that include, but are not limited to:

- (a) Misuse of employee contributions withheld or retained by the employer;
- (b) Failure to adhere to the department approved equivalent plan or to report substantive equivalent plan changes to the department;
- (c) Failure to adhere to applicable Paid Family and Medical Leave Insurance (PFMLI) program requirements, including but not limited to OAR 471-070-2220 and equivalent plan reporting requirements;
- (d) Failure to file for reapproval as required in OAR 471-070-2210;
- (e) Employer insolvency;
- (f) Termination of the insurance policy by the plan administrator; or
- (g) Failure to respond timely to the department's reasonable inquires for information about the equivalent plan.

(2) If the plan administrator plans to terminate an employer's insurance policy, the administrator must provide notice to the department at least 30 days prior to the termination date. The termination date must be effective on the last day of a calendar quarter. The administrator's notice to the department should include:

- (a) The original effective date of the fully insured equivalent plan policy; and
- (b) The effective date of the termination requested by the administrator.

(3) If the department seeks to terminate an equivalent plan, the department will send the employer and administrator, if applicable, a notice of termination to the employer's last known address, or electronically when permitted, if the employer has opted for electronic notification, as shown in the department's records. The notice must provide:

- (a) The reason(s) for the termination;
- (b) Instructions on how to resolve the reason(s) for termination; and
- (c) The effective date of termination, which must be the last day of a calendar quarter, absent further specified action by or on behalf of the employer.

(4) An employer may appeal the notice of termination in accordance with ORS 657B.410 and applicable administrative rules.

(5) The employer or administrator must notify all employees of any equivalent plan termination within ten business days of the date on the notice of termination sent by the department.

(6) All applicable equivalent plan requirements, including but not limited to those outlined within OAR 471-070-2220 and equivalent plan reporting requirements, remain in effect until the effective date of any termination.

(7) The employer or administrator must pay or continue to pay benefits under the terms of the equivalent plan to eligible employees that were approved for or receiving benefits under the equivalent plan on the effective date of termination until the total amount of the benefit claim is paid, the duration of leave ends, or the benefit year ends, whichever occurs first. If the employer or administrator does not pay the benefits, the employee may file an appeal with the employer as described in OAR 471-070-2220(13) and then a dispute resolution request with the department as described in OAR 471-070-2400.

(8) Within 30 days after the effective date of the termination of an equivalent plan, the employer must send to the department all reporting requirement information on benefit claims paid and administrative expenses incurred from the date of the last report provided to the department under the equivalent plan reporting requirements to the date of

termination.

Example: Donald Mouse Partnership's equivalent plan became effective April 1, 2023. On January 31, 2024, Donald Mouse Partnership provided the aggregate equivalent plan information from April 1, 2023 to December 31, 2023. The equivalent plan is terminated effective March 1, 2024. By April 1, 2024, Donald Mouse Partnership must send the aggregate equivalent plan information from January 1, 2024 to February 29, 2024.

(9) Upon the effective date of the termination of an equivalent plan, the employer must send to the department any contributions withheld from employee wages that remain in the possession of the employer minus an amount equal to the amount of any benefits due to be paid under section (7) of this rule and any anticipated administrative expenses. Once all required benefits are paid under section (7) of this rule, the employer must immediately send to the department any remaining contribution amounts for deposit into the PFMLI Trust Fund. Interest upon the contribution amount due from the employer shall accrue from the date of termination until paid to the department, in accordance with ORS 657B.320(3).

(10) Upon the effective date of an equivalent plan termination, the employer must begin paying employee and employer contributions, if required, in accordance with ORS 657B.150 and other applicable statutes and rules.

(11) After the department terminates an equivalent plan, the employer may not reapply for an equivalent plan approval within three years following the date of termination.

STATUTORY/OTHER AUTHORITY: ORS 657B.340

STATUTES/OTHER IMPLEMENTED: ORS 657B.210, 657B.220, 657B.240

ADOPT: 471-070-2455

RULE TITLE: Equivalent Plans: Termination and Withdrawal by Successor in Interest

NOTICE FILED DATE: 01/26/2022

RULE SUMMARY: Clarifies when and how a successor in interest is permitted to terminate a Paid Family and Medical Leave equivalent plan that was in effect at the time of acquisition.

RULE TEXT:

(1) A successor in interest may request to terminate an equivalent plan that was in effect on the date of acquisition within 90 days after becoming a successor in interest or whenever there is a substantial reduction of personnel, as defined in OAR 471-070-2200, resulting from the acquisition in accordance with ORS 657B.260. The request to terminate may be submitted online, by phone, or in another method prescribed by the department. The successor in interest must provide written documentation of the acquisition, and any other relevant information regarding the acquisition required by the department.

(2) A successor in interest may request to withdraw from the equivalent plan in accordance with OAR 471-070-2460.

(3) If a request to terminate or withdraw is approved, the department will notify the successor in interest of the effective date of the termination or withdrawal. A successor in interest whose request to terminate is approved is subject to sections (5) through (10) of OAR 471-070-2450. A successor in interest whose request for withdrawal is approved is subject to sections (3) through (8) of OAR 471-070-2460.

(4) If a request to terminate or withdraw is denied, the department will notify the successor in interest of the reason for the denial. The successor in interest may appeal the decision to deny a request to terminate or withdraw an equivalent plan, in accordance with ORS 657B.410 and applicable administrative rules.

STATUTORY/OTHER AUTHORITY: ORS 657B.340

STATUTES/OTHER IMPLEMENTED: ORS 657B.260

ADOPT: 471-070-2460

RULE TITLE: Equivalent Plans: Employer Withdrawal

NOTICE FILED DATE: 01/26/2022

RULE SUMMARY: Clarifies when and how an employer may withdraw an approved Paid Family and Medical Leave equivalent plan. Requires the employer to notify employees at least 30 days prior to the effective date of withdrawal. Requires the employer continue to pay benefits under the equivalent plan terms for eligible employees that were receiving benefits under the equivalent plan on the effective date of the withdrawal until the total amount of benefits are paid.

RULE TEXT:

- (1) An employer may withdraw from an approved equivalent plan that has been in effect for at least one year by submitting a withdrawal form online, by phone, or in another method prescribed by the department.
- (2) The employer must provide notice to the department by submitting a withdrawal form at least 30 days prior to the effective date of withdrawal. The effective date of the withdrawal is the later of one of the following dates:
 - (a) A date that is at least 30 days after the date the withdrawal form is sent to the department and that is the last day of the immediately following calendar quarter; or
 - (b) The date that the equivalent plan has been in effect for one year.
- (3) The employer or administrator must provide notice of the withdrawal from an equivalent plan to its employees at least 30 days prior to the effective date of withdrawal. The notice, at a minimum, must include the effective date of the equivalent plan withdrawal and information about the state plan in accordance with ORS 657B.440.
- (4) All equivalent plan requirements, including but not limited to those included in OAR 471-070-2220 and the equivalent plan reporting requirements, remain in effect until the effective date of the withdrawal, except as specified in section (5) of this rule.
- (5) The employer or administrator must pay or continue to pay benefits under the terms of the equivalent plan to eligible employees that were approved or receiving benefits under the equivalent plan on the effective date of the withdrawal until the total amount of the benefit claim is paid, the duration of leave ends, or the benefit year ends, whichever occurs first. If the employer or administrator does not pay the benefits, the employee may file an appeal with the employer as described in OAR 471-070-2220(13) and then a dispute resolution request with the department as described in OAR 471-070-2400.
- (6) Within 30 days after the effective date of the withdrawal of an equivalent plan, the employer must send to the department all reporting requirement information on benefit claims paid and administrative expenses incurred from the last report provided to the department under the equivalent plan reporting requirements to the date of the withdrawal.

Example: XYZ Partnership's equivalent plan became effective July 1, 2023. On January 31, 2024, XYZ Partnership provided the aggregate equivalent plan information from July 1, 2023 to December 31, 2023. XYZ Partnership requested a withdrawal from the equivalent plan with an effective date of November 1, 2024 as the partnership is no longer in business. By December 1, 2024, XYZ Partnership must send the aggregate equivalent plan information from January 1, 2024 to October 31, 2024.

- (7) Upon withdrawal of an equivalent plan, the employer must immediately send to the department any contributions withheld from employee wages that remain in the possession of the employer upon the effective date of the withdrawal, minus an amount equal to the amount of any benefits due to be paid as required under section (5) of this rule and any anticipated administrative expenses. Once the benefits are paid under section (5) of this rule, the employer must immediately send to the department any remaining contribution amounts for deposit into the PFMLI Trust Fund. Interest upon the amount due from the employer shall accrue from the date of the withdrawal until paid to the department, in accordance with ORS 657B.320(3).
- (8) Upon the effective date of the withdrawal of an equivalent plan, the employer must begin paying employee and

employer contributions, if required, in accordance with ORS 657B.150 and other applicable statutes and rules.
[Publications: Contact the Oregon Employment Department for information about how to obtain a copy of the publication referred to or incorporated by reference in this rule.]

STATUTORY/OTHER AUTHORITY: ORS 657B.340, ORS 657B.240

STATUTES/OTHER IMPLEMENTED: ORS 657B.240