

**OREGON ADMINISTRATIVE RULE  
CHAPTER 459  
DIVISION 009 – PUBLIC EMPLOYER**

**459-009-0100**

**Employer Reporting and Remittance of Contributions**

(1) Definitions.

(a) "Pay period" means the span of time covered by an employer's report to PERS.

(b) "Statement" means a remittance statement that itemizes any required contributions, invoices, and penalties for the period covered in the statement.

(c) "Statement date" means the date a statement is issued by PERS.

(2) Unless otherwise agreed upon by PERS and the employer, an employer must transmit to PERS an itemized report of all information required by PERS.

(a) An itemized report must include wage, service, and demographic data for all employees for a pay period.

(b) Except as provided in subsection (c) of this section, an employer may not submit or modify a report for a pay period within any calendar year on or after the first date in March of the subsequent calendar year in which PERS issues the employer a statement.

(c) PERS will permit an employer to submit or modify a report subject to the limitation of subsection (b) of this section if PERS determines the report is necessary for accurate benefit administration.

(3) The report required under section (2) of this rule must be acceptable to PERS and transmitted on forms furnished by the agency or in an equivalent format. The report must be transmitted electronically, faxed, or postmarked, as applicable, no later than three business days after the end of the pay period assigned to the employer under section (4) of this rule.

(4) PERS will assign an employer a pay period which most closely matches the employer's pay cycle:

(a) Monthly: the pay period ends on the last day of the month;

(b) Semi-monthly: the pay period ends on the fifteenth of the month and the last day of the month;

(c) Weekly: the pay period ends the Friday of every week; or

(d) Biweekly: the pay period ends every other Friday.

(5) For the purpose of determining a "pay period" under ORS Chapters 238 and 238A, when salary is paid on a day other than the first of the month or the first business day of the month, that salary shall be considered earned in the calendar month in which it is paid, unless the employer provides PERS records that establish that the salary was not earned in that calendar month.

(6) If a report required under section (2) of this rule is accepted by PERS with exception(s), PERS will notify the employer of any exceptions, and the employer must reconcile its report. The reconciled report must be transmitted to PERS before the date of limitation described in subsection (2)(b) of this rule, unless otherwise specified by PERS.

(7)(a) An employer that fails to transmit a report as required under sections (2) and (3) of this rule must pay a penalty equal to one percent of the total amount of the prior year's annual contributions or \$2,000, whichever is less, for each month the employer is delinquent.

(b) Penalties under subsection (a) of this section continue to accrue until the earlier of the date the report is submitted, or the date of limitation described in subsection (2)(b) of this rule is effective.

(c) Notwithstanding subsection (b) of this section, an employer that submits or modifies a report pursuant to subsection (2)(c) of this rule must pay the penalty described in subsection (a) of this section.

(8) When PERS issues a statement, unless otherwise agreed upon by PERS and the employer, an employer must pay to PERS the total amount due on the statement no later than five business days from the statement date. Payment must be made pursuant to OAR 459-005-0225.

(9) An employer that fails to pay the total amount due on the statement within the time specified in section (8) of this rule must pay a penalty equal to one percent of the total amount of contributions due on that statement for each month the employer is delinquent.

Statutory Authority: ORS 238.650 & OL 2003 Ch. 733

Statutes Implemented: ORS Chapter 238 & OL 2003 Ch. 733