Oregon
Tina Kotek, Governor

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September 25, 2026

TO: Members of the PERS Board

FROM: Anne Marie Vu, Research Policy Coordinator, Policy Analysis and Compliance Section
Stephanie Vaughn, Manager, Policy Analysis and Compliance Section

SUBJECT: Notice of Rulemaking Relating to Employer Reporting Requirements

OAR 459-009-0100 *Employer Reporting and Remittance of Contributions*

OVERVIEW

- Action: None. This is notice that staff have begun rulemaking.
- Reason: The proposed rule amendment permits PERS to allow employers to report outside the standard timeframe with written authorization.
- Policy Issue: None identified.

BACKGROUND

Effective July 1, 2027, as part of the statewide payroll transition, all state employees will move from the current monthly pay schedule to a biweekly pay schedule. This change will affect the timing and processes associated with how the State's Department of Administrative Services reports to PERS.

The proposed rule modifications authorize PERS to accept reporting outside the time period specified in rule when an employer has received written approval from PERS. This flexibility is intended to accommodate special circumstances in which employers are unable to meet the current three-day reporting requirement.

The proposed changes are intentionally designed to apply only in limited, well-defined circumstances to ensure they remain administrable. Allowing too many exceptions, particularly those that are informal or not consistently tracked, creates unnecessary complexity and makes compliance oversight difficult. By restricting the use of alternative reporting periods to situations where an employer has obtained written authorization from PERS, the rule maintains clear expectations, supports uniform reporting practices, and reduces the administrative burden associated with monitoring and managing frequent or ad-hoc exceptions.

PUBLIC COMMENT AND HEARING TESTIMONY

A rulemaking hearing will be held remotely, and in person, on October 20, 2026, at 2:00 p.m. The public comment period ends October 23, 2026, at 5:00 p.m.

IMPACT

Mandatory: No

Benefit: Allows PERS to accommodate an employer's special reporting needs through written authorization.

Cost: There are no discrete costs attributable to the rule.

RULEMAKING TIMELINE

September 22, 2026:	Staff began the rulemaking process by filing Notice of Rulemaking with the Secretary of State.
September 25, 2026:	PERS Board notified that staff began the rulemaking process.
October 1, 2026:	Secretary of State publishes the Notice in the Oregon Administrative Rules Database. Notice is sent to employers, legislators, and interested parties. The public comment period begins.
October 20, 2026:	Rulemaking hearing to be held remotely and at the PERS headquarters at 2:00 p.m.
October 23, 2026:	Public comment period ends at 5:00 p.m.
December 4, 2026:	Staff will propose adopting the rule modifications, including any changes resulting from public comment or reviews by staff.

NEXT STEPS

A rulemaking hearing will be held remotely and at PERS building on October 20, 2026. The rule is scheduled to be brought before the PERS Board for adoption at the December 4, 2026, board meeting.

B.1. Attachment 1 – OAR 459-009-0100 *Employer Reporting and Remittance of Contributions*