



September 2016 PERS Employer Monthly Update.

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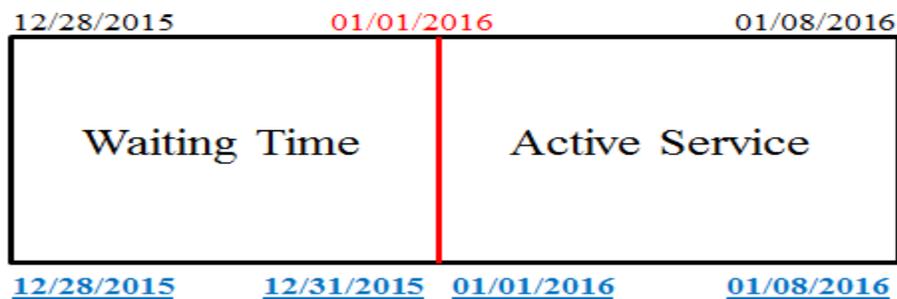
- 1) **Reminder: Reporting contributions for those who establish OPSRP membership on or after January 1, 2016.**
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1) Reminder: Reporting contributions for those who establish OPSRP membership on or after January 1, 2016

Contributions for employees establishing OPSRP membership on or after January 1, 2016 begin with the **first full pay period following the six month wait time**. Employers will need to use a different procedure to correctly report wages and contributions for any pay date after OPSRP membership is established if the pay period for that pay date includes both waiting time service and active service.

Here is an example of that procedure. The example illustrates reporting by a “local government” employer and a non-“local government” employer for a pay period which begins December 28, 2015 and ends January 8, 2016, with a January 22, 2016 pay date reporting an individual who works 80 hours for the two-week period for a reported salary of \$2000.00 and establishes OPSRP membership January 1, 2016.

Local government employers can be identified by a PERS employer number in the 2000-2879 range. **Local government employers ALWAYS use Work Period Begin/End Dates (WPBED) on DTL2 records** when reporting wages, hours and contributions. **Two DTL2 records must be used to report wages, hours and contributions for pay periods crossing monthly boundaries, because WPBED will NOT cross monthly boundaries.**



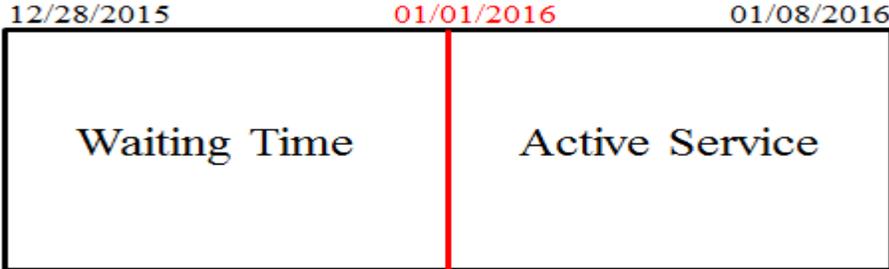
For the 1st DTL2 record:

Pay date: 01/22/2016
Work Period Begin Date: 12/28/2015
Work Period End Date: 12/31/2016
Hours Worked: (Regular) 40.00
Reported Wage Code: 01
Subject Salary, Regular: 1000.00
Non-Subject Salary: (blank)
Contributions: (blank)

For the 2nd DTL2 record:

Pay date: 01/22/2016
Work Period Begin Date: 01/01/2016
Work Period End Date: 01/08/2016
Hours Worked: (Regular) 40.00
Reported Wage Code: 01
Subject Salary, Regular: (blank)
Non-subject Salary: 1000.00
Contributions: (blank)

Non-local government employers can be identified by a PERS employer number outside the 2000-2879 range. **Non-local government employers NEVER use Work Period Begin/End Dates (WPBED) on DTL2 records** when reporting wages, hours and contributions so a single record can be used to report this pay period.



Pay Date: 01/22/2016
Hours worked: (Regular) 80.00
Reported Wage Code: 01
Subject Salary, Regular: (blank)
Non-subject Salary: 2000.00
Contributions: (blank)

Why is non-subject salary used for this pay period? For those who establish OPSRP membership on or after January 1, 2016 contributions begin with the first full pay period after membership, and that **first full pay period would NEVER include waiting time service.** The use of non-subject salary would be **the only way to avoid EDX contribution requirements for salary reported with Wage Code 01-Regular wages. Non-subject salary would be used ONLY when reporting a pay date for a pay period including both waiting time service and active service.**

Contact your ESC Account Team representative if you have questions on this topic.

2) Processing ‘tip’ for September 2016.

We suggest you begin review of your part-time employee records to identify those on track to meet or exceed 600 hours of service in calendar year 2016. If those part-timers have completed a

waiting time this calendar year or in a previous calendar year AND 2016 service totals 600 hours or more, then all positions in this calendar year become qualifying, overriding “non-qualifying” position type for 2016. That 600 hour total represents combined service with you and other PERS employers, and the Year-to-Date Wage and Contribution Summary screen and the Eligibility reports will show your part-time employees’ total service with all reporting PERS employers thus far for 2016. These aids can be accessed through links by the same name in the Site Navigation area of any EDX page. Contact your ESC Account Team if you have employees currently in non-qualifying positions and on track to reach 600 hours combined service in the near future.

3) Reminder: Immediately return to PERS any completed Designation of Beneficiary forms received from employees.

Employers are reminded to **immediately return to PERS any completed Designation of Beneficiary forms received from employees.**

Although employees may give an employer completed Designation of Beneficiary forms to submit to PERS, it still remains **the member’s responsibility** to make sure a change of beneficiary designation is received by PERS. **A change of beneficiary designation is not considered effective until the form is accepted by PERS.**

Tier One/Tier Two members should complete both an IAP Pre-Retirement Designation of Beneficiary Packet **and** a Tier One/Tier Two Pre-Retirement Designation of Beneficiary form. OPSRP members should complete an IAP Pre-Retirement Designation of Beneficiary Packet.

The Tier One/Tier Two PERS member account of a Tier One/Tier Two member who has no PERS Pre-Retirement Designation of Beneficiary recorded with PERS will be distributed as required by statute. The IAP account for both OPSRP and Tier One/Tier Two member who have no IAP Pre-Retirement Designation of Beneficiary recorded with PERS will be distributed as required by statute.

There is no pre-retirement designation form for an OPSRP Pension benefit. **An OPSRP Pension pre-retirement benefit would be paid: 1) Only if the OPSRP member is vested in their Pension account prior to retirement, and 2) Only to a spouse or person constitutionally required to be treated as a spouse.**

4) Employer EDX training availability for the remainder of 2016.

For 2016 thus far, employers have demonstrated a 2:1 preference for EDX training presentations offered through the internet via iLinc, the PERS distance presentation platform. That trend has led to the decision to offer online-only EDX training presentations for the remainder of 2016.

Registration for EDX employer Basic Concepts and Advanced Topics presentations can be done through this link:

https://www.oregon.gov/pers/EMP/Pages/section/er_training/Employer-Class-Schedule-and-Information.aspx

...or by starting at the PERS Employer web page: www.oregon.gov/pers/emp/pages/index.aspx then clicking links in this order: “Employer Training and Education Opportunities” (found under the Employer Resources heading) > “Employer Class Schedule and Information”. The Advanced Topics presentation also includes a review of PERS membership eligibility rules and a review of reporting retirees returning to work part-time as retirees.

Employer response will determine if this presentation method will continue into 2017. Please feel free to submit comments to: pers-employer.info.services@pers.state.or.us

Best regards,