

## **Employer Announcement #69**

### **Reporting Domestic Partner Medical Premiums**

A critical step in establishing the process for reporting retroactive contributions on employer-paid domestic partner medical premiums for OPSRP members was taken when the PERS board agreed to assume responsibility for earnings on those retroactively reported contributions. The contributions are the responsibility of the reporting employers.

An explanation of terms related to employer-paid domestic partner medical premiums, such as "domestic partner" and "imputed salary" can be found in the Frequently Asked Questions (FAQ) titled "Domestic Partner Medical Premiums (2/11/10)"

An Excel-based template has been devised for reporting retroactive employer-paid domestic partner medical premiums. The template can be found through this link: [Reporting Template](#) and instructions for completing the template can be found [on page three below](#). Both the template and instructions can also be found through the "Employer Forms" link on the PERS employer website. Please review the instructions for the template prior to completion. Information to be entered on the template includes subject salary and contributions on that subject salary **for OPSRP members only**. Employer-paid domestic partner medical premiums **are not considered subject salary for Tier One/Tier Two members**. This information should be reported for all past and present members of this salary category, including those members who have terminated employment and those former employees who have withdrawn from PERS after termination.

There is no uniform employer reporting history for this subject salary type. Some employers have been reporting this subject salary and related contributions for their OPSRP members for a number of years and other employers have reported nothing. The Excel-based template should be used to report this subject salary and contributions **from the date the employer began reporting this payment category as subject salary, back to January 1, 2004**. If an employer had never reported any of this information, the retroactive reporting period would extend from December 31, 2010, back to January 1, 2004. The template should not be used if the employer has no retroactive employer-paid domestic partner medical premiums to report. As an example, an employer would have nothing to report if: 1) the employer had no OPSRP employees to whom this reporting category applied or 2) the employer had been reporting this salary type since inception for each subject OPSRP member.

Contributions on domestic partner medical premiums should be reported using the contribution type in effect for the retroactive reporting period. As with all retroactive contributions, the contribution type in effect for salary paid during that period dictates the contribution type to be used for the retroactive contributions. Here are guidelines for selection of the contribution method used when reporting this retroactive salary type:

- 1) If the employer would normally report as EPPT, continue to report as EPPT.
- 2) If the employer would normally report as MPAT, continue to report as MPAT.
- 3) If the employer would normally report as MPPT:

a) If the employer actually collected the member-paid contributions by a pre-tax deduction from salary, report as MPPT. Examples: The employer actually collected MPPT at the time salary was paid, but failed to submit the contribution, or the employee is still employed by the employer and retroactive contributions are collected by pre-tax deduction(s).

b) If the employer collected the member-paid contributions from the member without a pre-tax deduction from salary, report as MPAT. Example: Employee has been terminated but pays former employer the retro contributions due.

c) If the employer pays the contributions without salary deduction or collecting from the employee, report as EPPT. Example: The employer cannot contact former employee. There is no salary reduction or collection from employee, so the employer just pays the invoice.

Employers are asked to download the template and complete entry as soon as possible. Information to be entered should include **only previously un-reported** subject salary represented by employer-paid domestic partner medical premiums and contributions on that subject salary. Hours associated with these contributions were previously reported on DTL2 records in regular reports for these past pay periods and should not be included in the template. Please **DO NOT include full Social Security numbers; instead, use the "last four" digits of the member's Social Security number**.

Templates should be completed as soon as possible, **but no later than October 1, 2011**. We suggest you download the template and save it, then complete entry of the required information. Completed templates should be emailed as attachments to the PERS ESC support mailbox: [pers.edx.support@state.or.us](mailto:pers.edx.support@state.or.us). **Please include your employer number in the subject line of the email**. After the October 1, 2011 submission deadline, PERS will post reports containing subject salary and contributions representing domestic partner medical premiums. Those reports will have a report date of October 30, 2011, a Sunday, to distinguish them from all other reports. Posting of contributions, earnings, and offsetting credits on those earnings will begin with the November 2011 employer statements and will be complete by December 31, 2011. Employers will receive a detailed explanation of the earnings credit.

Please contact your ESC account representative if you have additional questions on this subject.

**In compliance with the Americans with Disabilities Act, PERS will provide this document in an alternate format upon request. To request this, contact PERS at 888-320-7377 or TTY 503-603-7766.**

**Instructions for completion of the Domestic Partner Medical Premium Retroactive Reporting Template** (The template is available through the “Reporting Template” hyperlink in announcement #69)

**Use the template to report only retroactive employer-paid domestic partner medical premiums.** If you began to report this salary type at some point in the past, use this template to report this salary type from that point in the past, back to January 1, 2004. (Example: an employer began reporting these payments on March 1, 2007. This employer would use the template to report retroactive payments for this salary type between January 1, 2004, and March 1, 2007). **If you never reported this salary type, you would use the template to report these payments from December 31, 2010, back to January 1, 2004.** **Report all members receiving this type of payment for the retroactive period, including present and past members and those who’ve withdrawn from PERS.** We suggest you download and save the template then complete entry of the required data. Completed templates should be returned as email attachments to: [pers.edx.support@state.or.us](mailto:pers.edx.support@state.or.us) **Please include your employer number in the email subject line.**

All information should be positive adjustments, using wage code 5, and entering only additional salary represented by the **previously unreported payment**. If negative adjustments are necessary, contact your ESC account representative before using the template.

Complete only the applicable fields of this spreadsheet. Enter only required data, and **make no modifications to the spreadsheet format. Please do not change formatting of columns, rows or individual cells. (Please note: columns on the Excel template are not in alphabetic order; some of the columns will not be used or have been prefilled with information used only for this retroactive reporting activity, and have been “hidden”):**

Column A) SSN (last four): **DO NOT enter full SSN, only the last four digits.**

Column B) Last Name (no apostrophes).

Column C) First Name (no apostrophes).

Column D) Paydate: Enter the **original paydate for the past reporting period**. The date format is: MMDDYYYY, numbers only—no other characters.

Column H) Subject Salary, Regular: Enter the subject salary represented by this previously unreported payment. Remember this payment type is considered subject salary only for OPSRP members. Should be entered in this format: \$\$\$\$.\$\$ (Example: \$1200.50 should be entered as: 1200.50) **Please note: The template will remove “trailing” zero characters.**

Column K) Gross Salary: Should be the same number as the Subject Salary, Regular field. Should be entered in this format: \$\$\$\$.\$\$ (Example: \$1200.50 should be entered as: 1200.50).

Columns M, N, or P) Contribution category (MPAT, MPPT, or EPPT): Enter 6% of Subject Salary, Regular into the contribution field applying to this member. Should be entered in this format: \$\$\$\$.\$\$ (Example: 6% of \$1200.50 is \$72.00 and should be entered as: 72.00)

Columns Y and Z) Work Period Begin Date and Work Period End Date. If these dates were used in records for the past reporting period, those same dates should be included in the template. If used, the date format is: MMDDYYYY, numbers only—no other characters.

Here’s an example of a completed record. In this example the reported member has member account contributions made by EPPT, and the Work Period Begin Date and Work Period End Dates were used by the employer in the past reporting period.

A	B	C	D	H	K	M	N	P	Y	Z
SSN Last 4	Last Name	First Name	Pay Date	Subject Salary, Regular	Gross Salary	Member Paid After-Tax Contribution (MPAT)	Member Paid Pre-Tax Contribution (MPPT)	Employer Paid Pre-Tax Contribution (EPPT)	Work Period Begin Date	Work Period End Date
7777	Smith	Joe	11302008	1200.5	1200.5			72	11012008	11302008