

Employer Announcement #73

Reporting Contributions for January 1, 2004, Forward

Member or employer requests may result in evaluation of past employment as PERS-qualifying service with contributions and earnings due for that period of service. The Salary Breakdown form is used for this purpose for periods of employment before December 31, 2003, and employers should note the method of contribution in effect for service in the year covered by the Salary Breakdown form.

DTL2 records are adjusted to denote periods of PERS-qualifying service, with contributions due, for January 1, 2004, and beyond. 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 the guidelines for selecting the contribution method to use when reporting contributions for periods of PERS-qualifying service for January 1, 2004, and beyond:

- 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.

In some instances such as correction of 2011 member accounts affected by EDX Release 6.0, PERS staff would be able to enter the contribution type for DTL2 records changed to wage code 01 with contributions calculated. A survey accessed through this link: [Reporting Contributions for 1/1/2004 Forward](#), also located in the Employer News area of the PERS employer website, will allow employers to provide guidance to PERS staff in determining contribution types for these DTL2 records. The survey will be available until August 31, 2012.

Please contact any member of your MACR 2011 team if you have further 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.