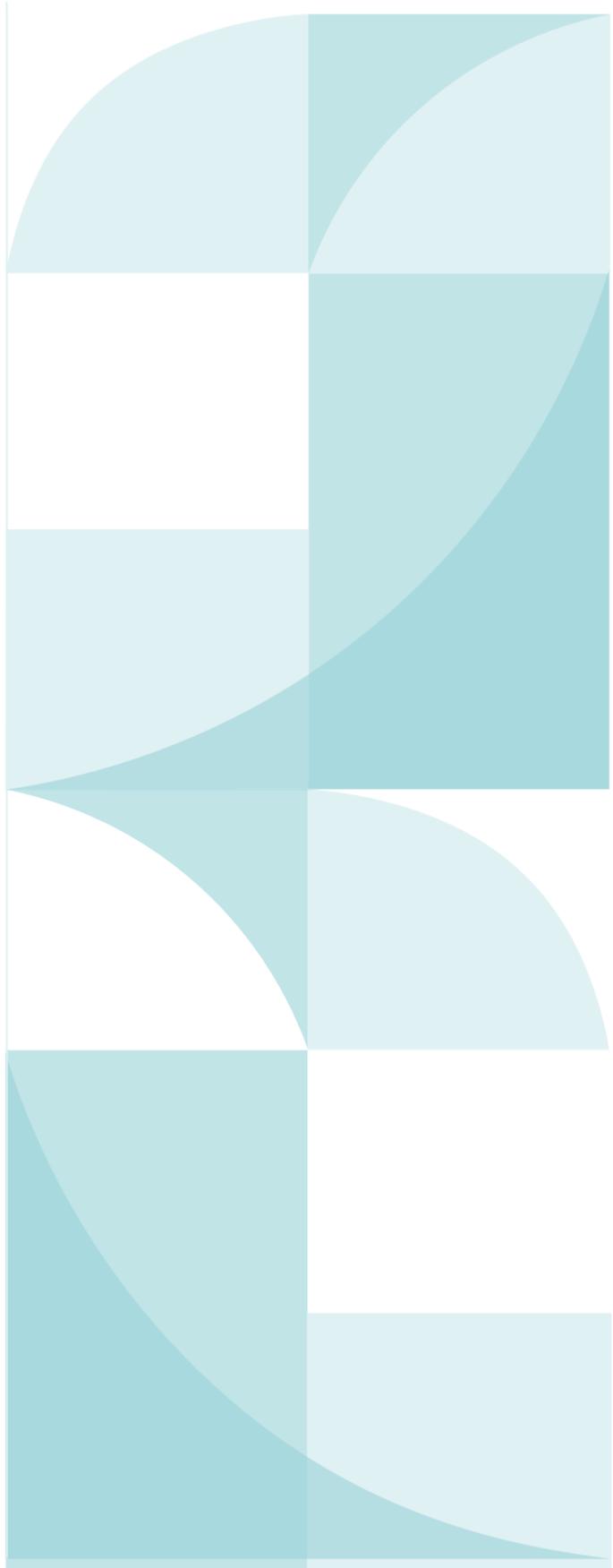# OREGON PERS

PUBLIC EMPLOYEES RETIREMENT SYSTEM

# Changing Employee Information for a Prior Year

**Employer Reporting Quick-Reference Guide**

*This guide explains how to change employee (and former employee) information for a prior, closed year. It also lists documentation PERS might require you to submit with your change request.*

**Employer Service Center**

# Contents

**February 2026**

# Introduction

## About the policy

The PERS reporting that you, the employer, do throughout an employee's career builds their PERS account. PERS uses the data in the account to calculate the employee's benefits at retirement.

When you change data in that account, particularly employment data, it can have a **significant impact** on the employee's retirement benefits. This is why the accuracy of your reporting is so important.

The Employer Service Center provides a range of support — from group training to self-learning resources to one-on-one coaching — to help employers report employee data accurately in the first place.

However, mistakes do happen. Therefore, as of 2025, PERS requires that employers submit documentation when requesting certain changes to employment information in a prior year.

This policy, explained in employer announcement #106, Requesting Retroactive Changes to Employment Data (2025), establishes the following:

1. Once a calendar year officially ends in early March of the following calendar year, the year is "closed." **Only PERS staff can change data in a closed year that affects a PERS member's account**.

2. If the employer reviews their records and determines that a reporting error was made in a past, closed year, they need to ask PERS to correct the information. They make this request via a **Demographic Correction Request (DCR)** form in EDX.

3. In addition to the DCR, the employer must have **supporting documentation** from their records proving that the originally reported information is incorrect or incomplete. Depending on the type of information that the employer seeks to change, they will either submit the documentation with the DCR or submit it later upon request from PERS. (Refer to the Change Request Decision Tree for an illustration of this decision-making process.)

## Providing supporting documentation

Below is a quick-reference table showing types of changes and whether they require a DCR only, a DCR plus documentation that supports the change, or a DCR with documentation kept on file until requested. Last is a link to the section in this document that provides instructions.

| Impact of change on PERS membership | Examples of changes | Submit DCR? | Submit records w/DCR? | Submit records upon request? | Certify LWOP written agreement? | Section in this guide |
|---|---|---|---|---|---|---|
| **High-impact** | ▪ Hire intent.<br>▪ Employment dates (hire, termination).<br>▪ Job classification.<br>▪ Hire date, start date, or contribution start date.<br>▪ Individual Account Program (IAP) contribution type.<br>▪ Retroactive payments made under a judgment, order, award, or other legal agreement per ORS 238.008(2). | ✓ | ✓ | | | Requesting High-Impact Primary Employment Changes |
| **Low-to-moderate-impact** | ▪ Salary earned.<br>▪ Hours worked.<br>▪ Paid leave taken.<br>▪ Contract No. of months.<br>▪ Reported unused sick leave.<br>▪ Demographic information. | ✓ | | ✓ | | Requesting Low- to Moderate-Impact Secondary Employment Changes |
| **Change to past LWOP** | ▪ Employer forgot to report past LWOP.<br>▪ Employer misreported past LWOP. | ✓ | | | ✓ | Requesting Leave Without Pay (LWOP) Changes |

## How PERS applies laws and rules to past periods

When PERS staff review an information-change request for a closed year, they apply the rules and laws that were in place at that time — which may not be the same rules and laws that are in place now.

For an example of how this policy is applied, read "Pre-2006 Membership Eligibility Standards" in employer announcement 105, Determining Membership Eligibility Prior to January 1, 2006, for Tier One and Tier Two Members (PDF).

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### Definition of a closed year

For PERS purposes, each calendar year officially closes on March 5 of the following year. For example, 2025 officially closed on March 5, 2026.

Before that date, the year was still open. Employers could correct reported wages themselves by following the instructions in employer reporting guide 23, *Submitting an Adjustment Record*. They could request demographic, employment, and status changes by submitting a Demographic Correction Request as explained in employer reporting guide 20, *Creating a DCR.*

After the year closed, the records, files, and data for that year were "closed"; that is, they could no longer be changed by using the open-year processes named above. Instead, employers had to follow the instructions in this guide to request changes.

By the way, six years after a PERS member's membership ends (e.g., by retirement, withdrawal, or death), their data cannot be changed at all.

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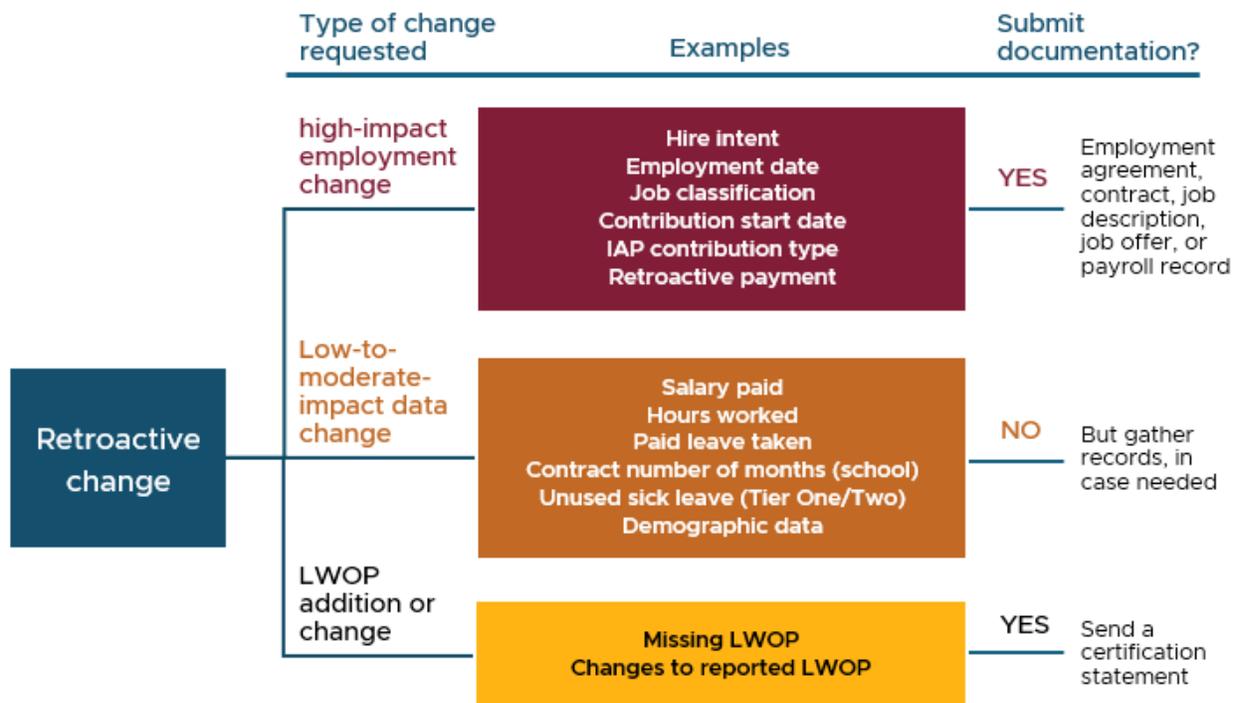# Determining if your change requires supporting documentation

When a DCR is submitted, whether supporting documentation must be submitted with the DCR depends on the type of change you are requesting.

Changes to **primary employment information** that could have a greater impact on an employee's benefit require supporting documentation to confirm that the change is appropriate. For example, changing date of hire, type of position, or employee class.

Other changes to **secondary employment information** that may have a lesser impact on an employee's benefit, and relate to more objective data that can be easily verified, do not require supporting documentation; that is, unless it is specifically requested by PERS. For example, changing salary, hours, or demographic data,

## Change-request decision tree

Use the decision tree below to help determine the type of change you are requesting, whether you should provide documentation with your request, and the types of documentation PERS will accept.



| Type of change requested | Examples | Submit documentation? | |
|---|---|---|---|
| high-impact employment change | Hire intent<br>Employment date<br>Job classification<br>Contribution start date<br>IAP contribution type<br>Retroactive payment | YES | Employment agreement, contract, job description, job offer, or payroll record |
| Low-to-moderate-impact data change | Salary paid<br>Hours worked<br>Paid leave taken<br>Contract number of months (school)<br>Unused sick leave (Tier One/Two)<br>Demographic data | NO | But gather records, in case needed |
| LWOP addition or change | Missing LWOP<br>Changes to reported LWOP | YES | Send a certification statement |

**Note:** This section is about changing information for a **current employee**. To request changes for an employee who used to work for you, go to the section "How to Request Changes for Former, Inactive, Retired, or Deceased PERS Members."

# Requesting a high-impact, primary employment change

## What is a high-impact, primary employment change?

A high-impact change is a change to a member's employment data that can significantly affect their PERS membership or member account or that has a higher risk of error (as determined by PERS staff).

High-impact changes include:

- **Hire intent**, which could affect their PERS membership eligibility and reduce or eliminate their benefits.

- **Employment dates** (i.e., hire date or termination date), which could affect their PERS program, access to certain benefits, service credit (aka retirement credit or creditable service), retirement eligibility date, or future pension benefit amount.

- **Job classification**, which could change their access to certain benefits and their retirement eligibility date.

- **IAP contribution type**, which could result in the member or employer or both owing money. Contribution types are member-paid pre-tax (MPPT), member-paid after tax (MPAT) and employer-paid pre-tax (EPPT). IAP type must be compliant with federal law.

- **Salary adjustments** that involve retroactive payments from settlements, judgments, administrative orders, arbitration awards, or other legal agreements.

- **Leave without pay (LWOP)** adjustment, which could affect their service credit, potentially impacting their retirement eligibility date.

## How to request a high-impact employment change

1. **Submit a DCR** requesting the change, as explained in guide 20, *Creating a DCR*. In the Comments box, explain the reason for the change and name the supporting documentation that you will provide.

2. **Attach a PDF or PNG image** of your supporting documentation to an email sent to your ESC representative with the subject line "ER 0XXXX DCR Supporting Documentation" (0XXXX = your PERS employer number).

Refer to the following lists for the type of documentation that is acceptable to prove the need for the requested change.

## Hire intent documentation

To change an employee's hire intent from qualifying to non-qualifying, you must provide one or more of the following records as supporting documentation:

- Employment agreements.

- A copy of the employee's employment contract for the year or years in question.

- The job or position description.

- Written, contemporaneous statements and official communications between the employer and the employee about the expected number of hours to be worked in the calendar year.

- Other documents that provide employment details such as full-time or part-time status, required work hours (e.g., minimum or maximum hours required under the employment contract), or other information that describes whether the employee's position was a qualifying position that required 600 hours or more in a calendar year.

See the "Qualification Status (aka Hire Intent)" question.

## Employment date documentation

To change hire date, start date, contribution start date (the first day of membership after six-month wait time), last day of service, or termination date, you can provide the following types of records as supporting documentation:

- Personnel/payroll records.

- The job offer.

- Employment agreements.

- A copy of the employee's employment contract for the years in question.

See the "Hire Date" question.

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**Understanding employment dates**

**Date of hire vs. start date:** For PERS purposes, the date of hire is the date on which the job offer is accepted and the employer/employee relationship begins. This is usually when the employee completes their new-hire paperwork like the W-4 form for taxes and the I-9 for employment verification. The start date is their first day of work or onboarding.

Usually, the employee's date of hire and their start date are the same, but sometimes the date of hire is earlier. Employers sometimes mistakenly report the first workday as the hire date.

**Termination date vs. last day of service:** The date of termination is the date when the employer/employee relationship ends. The last day of service is the last day they either work for you or take paid time off.

Usually, the employee's last day of service and their termination date are the same, but sometimes the last day of service is earlier.

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## Job classification documentation

To change an employee from one job class to another, such as General Service, Police and Fire, or School Employee to or from another class, provide one of the following documents:

- The new position description.

- The employment contract.

See the "Job Classification" question.

## Individual Account Program (IAP) contribution-type documentation

Employment policies or agreements, like IAP contribution type, cannot be applied retroactively — only going forward.

These changes require documentation showing the change to the employee class's IAP contribution type.

See the "IAP Contribution Type" question.

## Retroactive payments from settlements or legal agreements documentation

Salary adjustments that involve retroactive payments from settlements, judgments, administrative orders, arbitration awards, or other legal agreements require:

- A copy of the relevant document that sets forth the basis for the changes.

- Assistance from the Employer Service Center.

# Requesting a low-to-moderate impact, secondary employment change

## What is a low-to-moderate impact, secondary employment change?

A low-to-moderate impact change is a change to a member's secondary employment data that does not significantly affect their PERS membership or member account. This type of change mostly impacts the amount of benefits that the member may receive that are tied to their secondary employment information (e.g., hours worked, salary earned), and it has a lower risk of error (as determined by PERS staff).

Low-to-moderate-risk changes include:

- Salary earned.

  This refers to strictly to salary from the employer; it **excludes** retroactive payments from legal agreements, which is a high-impact salary change explained in the "High-Impact Primary Employment Changes" section).

- Hours worked.

- Paid leave taken.

- Contract number of months reported for school employees.

- Unused sick leave data.

- Demographic data, like name or address.

## How to request a low-to-moderate-impact change

1. **Submit a DCR** requesting the change, as explained in guide 20, *Creating a DCR*. In the Comments box, explain the reason for the change and name the supporting documentation that you have.

2. **Keep a copy of the documentation or records** that proved to you that the original information was incorrect. PERS or your employee may request it down the road.

   **For examples**, see section "Questions and Answers," subsection "Suspended Records From Prior Year" and "Unused Sick Leave for Terminated Employee."

### Salary, hours, paid leave, and demographic documentation

To adjust salary earned, hours worked, paid leave earned or taken, or demographic information, save the documentation that shows the reason for the change in case the adjustment is questioned later. For example:

- Payroll records.

- Pay stubs.

- Any other official documentation showing the amount paid and the date it should have been paid.

- Employment records showing paid leave earned or used.

- Documentation submitted by employee showing change in name or address.

## Contract number of months documentation

**About contract number of months**: Contract number of months, which applies to school employees only, refers to the number of calendar months in the year that the employee is contracted to work for the education employer — not the number of months over which they are paid.

For example, Teacher Maria's school closes for two weeks in June, all of July, all of August, and two weeks in September. July and August equal two months off, and the two weeks in June and two weeks in September are combined to equal one full month. Because she works nine months of the calendar year, her contract number of months is nine.

Maria is paid over 12 months of the year, but that does not affect her contract number of months. Only employees who work all 12 months of the year have 12 contract months.

**Changing contract number of months:** To adjust the contract number of months reported for a closed year, save official employment forms, such as:

- Employment contract or agreement.

- Job offer.

## Unused sick leave

**Correcting error discovered soon after submission:** If you immediately determine that the unused sick leave you reported on a termination record needs to be corrected, submit a Demographic Correction Request (DCR). Put the correct amount in the Unused Sick Leave field of the DCR and explain the reason for the correction in the Comments box.

**Correcting error for former employee before retirement:** To make changes to unused sick leave data for a former employee who is not retired, refer to the "How to Request Changes for Former Employees" section in this guide.

**Correcting error for former employee after retirement** If your former employee has retired and has received their notice of entitlement (NOE) detailing the data used to calculate their retirement benefit, you must change the unused sick leave before the expiration of the 240-day deadline. (See employer announcement #104, Deadline to Make Changes to a Retiree's Account).

Once that deadline expires, you can no longer make any changes to a retired member's account, unless you qualify for one of the exceptions provided under ORS 238.450(5):

(a) To comply with a judgment, administrative order, arbitration award, conciliation agreement, settlement agreement or other legal agreement.

(b) To correct benefits earned during service in the uniformed services.

(c) To comply with a data verification that was submitted before the member's effective date of retirement.

(d) To make a correction or modification as a result of a dispute over the information in a data verification.

# How to correct errors discovered in data verification

## Data verification process

1. An employee within two years of retirement requests a data verification through Online Member Services or by a paper form.

2. PERS Data Verification team receives the request and mails your employee a report of their employment and salary data.

3. If your employee finds any discrepancies with their own records, they fill out the Data Verification Additional Account Information form (PDF) and return it to PERS along with any supporting documentation.

4. PERS staff contacts you (i.e., their current or former employer) to reconcile any discrepancies or questions. There is no deadline for this step.

5. PERS makes initial corrections based on that information.

6. PERS sends you a Data Verification Work List item.

7. You have 30 days to confirm or correct the information. After 30 days, the employee's employment history is locked as posted.

For employer instructions on participating in a data verification, read employer reporting guide 19, *Completing Work List Requests*. If you need help, contact your ESC representative.

## How to request a change to employee information

If a reporting error becomes apparent during a data verification review, email your supporting documentation for the requested change to PERS Data Verification Unit by emailing PERS.DataVerification@pers.oregon.gov.

Learn more about the employer's data verification process in employer guide 19, *Completing Work List Requests*, "Employer Data Verification Request."

Learn more about the PERS member's data verification process in employer reporting guide 16, *Reporting a Retirement*, "Part 2 — Helping Employees Prepare for Retirement Throughout Their Careers," subsection "Stage 6: Two Years Before Retirement," "Requesting a Data Verification."

# Requesting leave without pay (LWOP) changes

## What is an LWOP change?

A change to a past LWOP means reporting an LWOP that was not reported or making a change to a previously reported LWOP, like changing the start or end date or both.

This is a potentially high-impact change because of the effect LWOP has on service credit. For information on how LWOP impacts a PERS member's service credit, refer to guide 11, *Reporting a Leave*.

## How to request a change to LWOP

1. **Submit a DCR** requesting the change, as explained in guide 20, *Creating a DCR*. In the Comments box, explain the reason for the change and name the supporting documentation you have that shows the correct LWOP information.

2. **Send a certification** confirming that the LWOP in question was agreed upon in advance between the employee and employer with a written and signed agreement (as required by OAR 459-005-0015). An example is below.

   You do not need to send the written agreement — only the certification statement. To send the statement, enter it in the DCR or email it or both:

   ▪ Enter it in the Employer Notes box of the DCR.

   ▪ Email it to your ESC representative by entering the text in the email or attaching a PDF or PNG image of your copy of the statement to the email.

     Give your email the subject line "ER 0XXXX DCR Supporting Documentation" (0XXXX = your PERS employer number).

   ▪ Mail it or drop it off (see submission options on next page of this guide).

### LWOP certification template example

*I certify that the following facts below are true and correct to the best of my knowledge and belief:*

☐ *There is a written agreement between the employee and the employer that specifies the duration of the official leave without pay.*

  *The leave without pay began on [MM/DD/YYYY].*

  *The leave without pay ended on [MM/DD/YYYY].*

  *List dates of multiple periods of LWOP, if applicable:*

☐ *The written agreement complies with applicable laws, rules, and regulations, including OAR 459-005-0015. "Leave of Absence Without Pay," and can be provided to PERS upon request.*\*

*Name or signature*

**Name vs. signature:** If you submit your LWOP certification by DCR or email, the name of the person certifying that there is a written agreement is sufficient. If you submit a printed, faxed, scanned, or photocopied letter, it must be signed by someone at your organization who has decision-making authority over your PERS account.

*PERS will use the applicable laws, rules, and regulations that were in effect at the time of the leave. For leaves pre-2025, an official LWOP was an unpaid leave (unpaid by the employer, not counting pay from third parties) of 11 or more business days in a calendar month. Business days were days PERS was open for business, which is every business day except those holidays listed on the PERS Office Closures webpage.

## LWOP certification submission options

You can submit the LWOP certification to your ESC rep by any of the following methods:

| In a DCR | Enter it in the Employer Notes section. | |
|---|---|---|
| In an email | Send to the general ESC email address pers.edx.support@pers.oregon.gov or find your ESC rep's email address on the ESC webpage. | |
| By fax | 503-603-7626 | |
| By mail | PERS Employer Service Center<br>PO Box 23700<br>Tigard, OR 97281-3700 | |
| By dropping it off at a PERS office | **PERS headquarters office**<br>11410 SW 68th Parkway<br>Tigard, Oregon 97223 | **PERS Salem office**<br>775 Summer Street NE, STE 200<br>Salem, Oregon 97301-1280 |

See "Unreported LWOP" question.

# How to request changes for former employees

## Former employee, former member, retired member, or deceased member

The process of changing data for those who are not currently employed by you depends on their membership status: inactive, former (i.e., members who terminated their PERS membership because they went into loss of membership or withdrew their accounts), retired, or deceased. The process for each status is described below.

Regardless of the process, however, PERS cannot change a former member's account data **after six years** from the date that the person's membership ended.

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### Current definition of vesting

| | |
|---|---|
| **Vesting in the pension** | Once a PERS member is vested, they are eligible to receive a pension at retirement even if they stop working for a PERS-participating employer. |
| | For an OPSRP member to vest, they must work at least 600 hours per year for five years. The years do not need to be consecutive, but there cannot be a gap in qualifying employment of more than five consecutive years. |
| | Members can also vest by reaching normal retirement age. |
| **Vesting in the Individual Account Program** | Employees vest in their IAP as soon as money is deposited in it. |

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### Inactive status

PERS can make changes to an inactive member's account as long as the account is not locked by a previous data verification.

| | |
|---|---|
| **Inactive status definition** | An inactive member is one who has vested but is not currently earning PERS benefits because they are not employed in a qualifying position by a PERS-participating employer. |

### Loss of membership (LOM) status

To make changes to an account in LOM status, contact your Employer Service Center (ESC) account representative.

| | |
|---|---|
| **Loss of membership definition** | Currently, an unvested PERS OPSRP member can lose their membership (called "loss of membership (LOM) status") if they work fewer than 600 hours a year for five consecutive years. For past periods, your ESC representative can assist you to determine if the member went into LOM. |

## Withdrawn status

Whether or not PERS can change their information depends on the date they withdrew their accounts or terminated their membership. PERS cannot make changes to a former member's data unless notified of the error within six years of the effective date of withdrawal or membership termination.

| **Withdrawn status definition** | A withdrawn member is one who has withdrawn their member accounts and terminated their membership. Withdrawing funds from one PERS program (e.g., IAP) withdraws the member from the PERS plan. Learn more on the members' Withdrawal Information webpage. |

## Retired

An employer cannot change a retired member's employment data after these three steps have occurred:

1. The retiree receives a Notice of Entitlement (NOE).

2. The time to dispute the data used to calculate the retiree's benefit expires (i.e., 240 days after the member received the NOE).

3. The retiree does not dispute the data.

For more information about the deadline, read employer announcement #104, section "About the 240-Day Deadline."

**Exceptions**

Once the 240-day NOE dispute period has expired, PERS can change a retired member's employment data only under the following circumstances:

1. If required to implement a judgment, administrative order, arbitration award, conciliation agreement, settlement agreement, or other legal agreement.

2. To comply with a data verification (DV) request that was submitted to PERS before the member's effective date of retirement (update to the law per Senate Bill 851 (2025)).

3. To make a correction or modification resulting from a NOE or DV dispute.

4. To comply with the requirements of the Uniformed Services Employment and Reemployment Rights Act (USERRA).

## Deceased

If a death benefit has been paid to the member's estate or beneficiaries, PERS can make changes to the deceased member's data if notified of the error within six years of the date when the death benefit was paid. After that time period, PERS can no longer make changes.

Learn more in the next subsection, "Former Employee, Beneficiary, or Alternate Payee Who Received Their Benefit."

## Former employee, beneficiary, or alternate payee who received their benefit

If your former employee, their beneficiary, and/or their alternate payee has already received a benefit based on your organization's past reporting (i.e., retirement benefit, withdrawal, LOM account payment, or death benefit), you may need to seek a formal review under Oregon Administrative Rule 459-001-0032 to make any changes to the member's account.

To request a review, send an email to pers.edx.support@pers.oregon.gov with the subject line "Employer Appeal."

# Examples of retroactive change requests

## Example 1 — change to qualifying hire intent pre-2006

In July 2003, Employee Jane, a Tier One member, was hired into a part-time position as a classroom assistant for 12 hours a week. Her employer hired Jane as a Qualifying New Hire based on the expectation that the position would normally require 600 or more hours a year. The school reported her wages and contributions at the end of the year (as was the practice in 2003). In September 2005, Jane was promoted to teacher's assistant for 20 hours a week, requiring 920 hours of service in a year. During this time, Jane had no other employers.

In 2023, two years before her retirement in 2025, Jane requested a data verification to ensure her account was accurate and complete. In reviewing her account, PERS discovered that in Jane's first two years, she only worked 550 hours/year.

### Does PERS change original hire intent?

No. PERS determined that Jane's hire intent was correct. Before 2006, the standard for a Tier One or Tier Two qualifying position was that the member be employed in a position that *normally required* 600 hours, as originally reported by the employer.

Under the policy for reviewing pre-2006 employment segments (explained in employer announcement #105), it did not matter that Jane did not actually work 600 hours in 2003 and 2004. PERS would support the employer's original reported hire intent. Jane's account was verified as is.

### If employer appealed the decision

Say Jane's 2003 hiring employer claimed that they misreported Jane's employment, and it should have been non-qualifying.

In this situation, they appeal PERS's decision. To prove that PERS should change the original hire intent from qualifying to non-qualifying — and that they should be refunded for the contributions that they paid on Jane's behalf based on the qualifying reporting — the employer needed to **provide documentation** to support the change that their prior reporting was incorrect (i.e., Jane was not employed in a position that *normally required 600 or more hours* in a calendar year) based on the facts from 2003 to 2005.

To prove their position, the employer could provide a copy of Jane's 2003 employment contract, job description, job offer, or other documentation that clearly showed that the hours Jane was meant to work were limited to fewer than 600 or the time period (including the frequency of work) clearly limited her a total of less than 600 hours.

If the employer were successful in changing Jane's hire intent for 2003 through 2005 from qualifying to non-qualifying, the following would occur:

1. Jane's hiring employer would be refunded the contributions they paid on Jane's 2003 to 2005 salary.

2. Jane's creditable service (aka service credit) would be reduced by the months that were credited to her account based on the job segment that was changed to non-qualifying.

3. Jane's membership status and retirement eligibility would be significantly impacted:

    a. Instead of being a Tier Two member whose membership began before August 29, 2003, she could become an OPSRP member.

    b. Depending on how long she had been working, Jane could find that she was no longer eligible to retire at the age she was planning. (You can look up normal retirement ages in employer guide 16, *Reporting a Retirement*, section "Retirement Eligibility.")

## Example 2 — missing hours and wages from 2022

Employer reporter Elijah is conducting year-end reconciliation and discovers missing hours and wages for an employee from 2022. He checks the employee's work history and realizes that the previous employer reporter missed reporting to PERS some overtime hours and overtime wages the employee earned in July 2022. At this point, because it's a closed year, only PERS can change it.

Elijah is unsure of how to proceed. Is this a type of change that requires him to submit supporting documentation to ESC? For the answer, he refers to this guide.

### Does employer need to submit documentation?

A change that affects missing hours and wages falls into the moderate-impact category. Elijah does not need to submit the records that show the missing wages earned in July 2022. However, he needs to keep a copy of the employee's time sheet for July 2022, along with any internal documentation addressing the discrepancy, in case it is questioned later.

Elijah submits a DCR requesting to add 10 overtime hours and $250.00 in overtime wages to the July 2022 work period. He saves the records documenting the change for future reference.

### Adjustment completed

A member of the Employer Service Center makes an adjustment to add the additional hours and wages for that time period. Calendar year 2022 was a qualifying year for the employee, so the employer is invoiced for additional IAP contributions and prior-year earnings.

The employee's account is updated, and Elijah meets his year-end reporting goal.

Prior to the implementation of the policy outlined in employer announcement #106 (2025), PERS staff may have made a retroactive adjustment to the employer's original reporting without requiring supporting documentation. In some cases, staff may have even prompted the change.

However, because of the new policy, if the employment information is questioned later (e.g., by the employee during an account review for a data verification or at retirement), the employer will have the supporting documentation for the change in the employee's file and be able to readily provide it. This prevents a situation in which, years later, no one knows why the change was made.

## Example 3 — hire intent error challenged by employee

Employee Taylor was hired on January 2, 1996, into a qualifying position that normally required 600 hours a year. ABC Employer notified PERS by submitting a notice of employment.

Taylor worked for ABC Employer until June 30, 2005. He worked at least 600 hours every calendar year except for 2004 and 2005, when he only worked about 520 hours. ABC Employer reported qualifying subject salary and made contributions for Taylor for every year from 1996 through 2005.

**Remember** — Based on the law before 2006, Taylor did not have to actually work 600 hours each calendar year to be employed in a qualifying position. He only had to be employed in a position that *normally required* 600 hours.

### PERS staff discover past non-qualifying years, change hire intent

In 2009, PERS staff reviewed Taylor's account and noticed that he had only worked 550 hours in calendar years 2004 and 2005. The employer confirmed staff's findings and requested that Taylor's employment for calendar years 2004 and 2005 be changed from qualifying to non-qualifying.

Because this was many years before the policy outlined in employer announcement #106 (2025), PERS applied the 2009 qualifying-position standard to 2004 and 2005, not the pre-2006 standard, and made the change to Taylor's account without requiring any supporting documentation from the employer.

### Employee challenges hire intent change

Fast forward to 2026. Taylor is preparing for retirement and requests a data verification. When reviewing his employment data, he sees that he did not get service credit for 2004 and 2005 when he thought he was in a qualifying position. He disputes the information.

In reviewing his account, PERS staff see that the employer did not submit proof when requesting the hire intent change in 2009. A reduction in hours without a change to the position is not sufficient proof of the need for a change of hire intent. There must be a record showing that there was a change in the job requirements and/or hours required for the job.

PERS staff request documentation showing all of the following:

- A change in position to one that no longer normally required 600 hours.
- The expected number of hours that would now be required.
- Date on which the change took place.

Documentation could be any of the following:

- An official employment agreement.

- An employment policy.

- Employment letter from Human Resources or his supervisor stating that his hours were being reduced including the date on which the change went into effect.

## If employer does not have documentation

ABC Employer does not have any documentation that supports the change made in 2009. Therefore, PERS reverses the hire intent change made in 2009 and restores the original qualifying hire intent.

PERS invoices the employer for contributions on Taylor's 2004 and 2005 wages. In most cases, the employer would not have to pay prior year earnings if they had previously submitted contributions that were returned to them by PERS (i.e., the employer had already made contributions for 2004 and 2005, which were refunded in 2009).

## If employer does have documentation

ABC Employer submits an official, amended employment agreement. The agreement states that Taylor's job responsibilities will be reduced as of January 1, 2004. He will work 10 hours a week for a maximum of 520 hours a year. Because the documentation supports the change made in 2009, the changes made in 2009 were appropriate.

In response to Taylor's inquiry, PERS explains that the information on the employee's account is correct based on the employer's records and reporting. No further action from the employer is required. PERS will add the supporting documentation to the member's account.

# Questions and answers about requesting changes

To help you understand how to request and support different types of changes to past data, this section provides sample questions about types of changes you may encounter.

The questions are organized by the type of data or record that you would be changing. Click a topic below to jump to it.

## Suspended records from prior year

**Q1:** I'm reviewing and correcting suspended records for 2023 and 2024. Do I need to contact my ESC account rep as I work to correct these?

**A1:** It depends on the type of corrections or changes you need to make.

Go to the decision tree in the "Determining if Your Change Requires Supporting Documentation" section in this guide.

- If your change falls into the low- to moderate-impact category, you can submit a DCR as explained in the section "How to Request Low-to-Moderate-Impact Changes" in this guide.

- If your change falls into the high-impact employment changes category (see the list in "Requesting High-Impact, Primary Employment Changes") you will need assistance from the Employer Service Center. Email supporting documentation that proves the accuracy of and need for the change.

## Hire date

**Q2:** I am submitting a Demographic Correction Request (DCR) to change an employee's hire date from 8/29/2007 to 9/21/2007. What documentation do I need?

**A2:** A hire-date change is a potentially high-impact change. In addition to submitting a DCR explaining the need for the change, provide ESC with a copy of a personnel record or something similar that shows the correct hire date. An employment letter or contract describing the date of hire is also acceptable.

Send an email to your ESC representative with the subject line "ER 0XXXX DCR Supporting Documentation" (0XXXX = your PERS employer number). **Attach a PDF or PNG image** of the record or letter.

## Qualification status (aka hire intent)

**Q3:** I want to change an employee's hire intent from qualifying to non-qualifying. What kind of documentation do I need to submit?

**A3:** You need to email, fax, or mail copies of one or more of the following documents to prove the employee's correct hire intent:

- Employment agreement(s).
- A copy of the employee's employment contract for the years in question.
- The job or position description.
- Written, contemporaneous statements and official communications between the employer and the employee about the number of hours they were expected to work per calendar year.
- Other documents relating to the employee's hiring, including compensation and status.

**Note:** ESC's decision on whether or not the change in hire intent is warranted is based on the rules in effect during the employment period in question.

- For a year before 2006, PERS would need documentation showing (1) if the employee were employed in a position that *normally required* 600 hours in a calendar year and (2) how many hours the employee actually worked that year.

- For 2006 or later, PERS would need documentation showing (1) if the employee were employed in a position that *definitely required* 600 hours in a calendar year and (2) how many hours the employee actually worked that year.

## IAP contribution type

**Q4:** We have contribution policies that require employer-paid pre-tax (EPPT) contribution type for full-time faculty and member-paid pre-tax (MPPT) contribution type for part-time faculty. If we retroactively change an employee from full-time to part-time or vice versa, do we need to change the employee's IAP contribution type too?

**Q4a —** We have an employee whose IAP contributions were reported to PERS as EPPT in fall 2024 based on the employee's original status as a full-time employee. But we recently discovered that the employee had **changed to part-time faculty** in the fall and should have been reported to PERS as MPPT. Our payroll treated the contributions as MPPT for tax purposes, and the IAP contributions were withheld from the employee's gross pay.

Do we need to change our reporting for this employee from EPPT to MPPT?

**A4a:** Yes.

You should submit a DCR to request a change to their contribution type from EPPT to MPPT for that time period because the employee contributions were actually withheld from the employee's pay. You will need to submit documentation to show the employee's change to part-time status.

**Q4b —** We have an employee whose IAP contributions were reported to PERS as MPPT in fall 2024 based on the employee's original status as a part-time employee. But we recently discovered the employee had **changed to full-time faculty** in the fall and should have been reported to PERS as EPPT. Our payroll treated the contributions as MPPT for tax purposes and the IAP contributions were withheld from the employee's gross pay.

Do we need to change our reporting for this employee from MPPT to EPPT?

**A4b:** It depends.

- If you seek to correct the tax reporting to change the MPPT to EPPT, then you should also report this change to PERS.

  You may need a corrected W-2 for the employee because this will likely impact their taxable income.

- If you do not seek to correct the tax reporting and will instead leave the reporting as MPPT, then you do not need to report this change to PERS.

## Unused sick leave for terminated employee

**Q5:** We discovered that the unused sick leave that we should have reported for a Tier One member changed from 280.00 hours to 340.00 hours. This employee quit in 2024 to work for another PERS-participating employer. Do we need to submit documentation with the DCR?

**A5:** No. This is a secondary employment data change that can be objectively verified. You only need to submit a DCR request, as explained in the "How to Request Low-to-Moderate-Impact Changes" section of this guide.

Save the record that shows the correct amount of unused sick leave. If the adjustment is questioned later, you may need to submit that proof to ESC.

## Job classification

**Q6:** In 2025, we submitted a DCR to change an employee's job class from General Service to Police and Fire, effective 6/1/2024. This was because the employee was hired on 5/1/2024 and worked as an office worker for a month and then accepted a firefighter position on 6/1/2024. Do we need to provide documentation?

**A6:** Yes. Submit personnel records that show the need for the change to the employee job classification.

Personnel records can include an employment letter or contract describing the original position, plus the date of hire or start date in the firefighter position.

## Miscellaneous changes that do not affect employment status

**Q7:** Do past miscellaneous changes to an employer's account that do not have any impact on them or their employer (e.g., "cosmetic adjustments" like name, address, email, and the like) require documentation?

**A7:** Generally, no. Demographic changes just need a DCR request. the "How to Request Low-to-Moderate-Impact Changes" section of this guide.

You can also refer to employer guide 22, *Changing Demographic Information*.

## Date of birth

**Q8:** We submitted a DCR requesting a change to a member's date of birth (DOB) from 4/19/2024 to 4/19/19/1994. Is documentation required to make the change?

**A8:** Generally, no. When you are correcting a clerical error on a Detail 1 Member Demographic Record submitted in a past year, a DCR is enough.

PERS can use its Accurint public-records verification account to check the date of birth, if necessary. If the new DOB does not match Accurint, then ESC will request proof of DOB.

## Unreported leave without pay (LWOP)

**Q9:** I have an employee who was on a leave of absence without pay (LWOP) in 2023, but we did not report the leave to PERS. What documentation do I need to submit to support the change to LWOP status?

**A9:** A DCR and an LWOP certification.

LWOP is potentially a high-impact change to an employee's benefits. Therefore, when reporting a past leave of absence to PERS, you need to provide an LWOP certification proving that the LWOP was agreed upon in advance in a written agreement.

You can send the certification statement to PERS by entering it in the DCR Employer Notes box, typing it into or attaching it to an email, faxing it, mailing it, or dropping it off.

The certification statement format is shown in the "Requesting Leave Without Pay (LWOP) Changes" section.

For more information about reporting LWOP, refer to employer reporting guide 11, *Reporting a Leave*.

# Changing posted information in the current year

## Before the record is processed: Unposted record

The fastest and easiest way to correct an error in a record is to do it before it is processed and posted in the overnight batch run. For instructions, go to employer reporting guide 5, *Creating a Record*, section "Editing a Record," subsection "Editing an Unposted Record."

## After the report is processed: Posted record

You cannot "edit" a record once it has been processed and posted through the batch run. Posted records must be corrected under one of the methods described below.

### Detail 1 Member Demographics record

To make changes to data that impact the employee's broader profile, such as those listed below, you need to submit a Demographic Correction Request (DCR) to ask PERS to make the change. (For instructions, refer to guide 20, *Creating a Demographic Correction Request (DCR)*.)

- **Job classification code.**
  Find definitions in *Job Classification Codes* quick-reference guide.

- **Average overtime hours.**
  Learn more in employer guide 18, *Reporting or Changing "Average Overtime."*

- **Hire date, last day of service, or termination date.**
  Learn more in employer guide 7, *Reporting a New Employee*.

- **Status code.**
  Find definitions in *Status Codes* quick-reference guide.

- **Position type.**
  Learn about changing qualifying to non-qualifying in employer guide 9, *Reporting Wages for a Qualifying Employee*. Learn about changing non-qualifying to active service in guide 10, *Reporting Wages for a Non-Qualifying Employee*.

### Detail 2 wage-adjustment record

To make changes to a wage and service record for a specific date, you need to submit a Detail 2 "adjustment record" that tells EDX what to change in the original posted record. A Detail 2 adjustment record can change the reported amount of hours, salary, and/or contributions.

For instructions, read employer reporting guide 23, *Submitting an Adjustment Record*.

## If the report is suspended

If your record suspends, correct the error(s) and re-save as soon as possible.

For instructions, refer to employer guide 6, *Correcting Suspended Records*.

# Resources for instructions and more information

To ask questions about the information in this guide, contact your ESC representative. Contact information is listed on the Employer Service Center webpage.

PERS policy for making status changes for a prior year — Employer announcement #106, Requesting Retroactive Changes to Employment Data.

Submitting a Demographic Correction Request (DCR) — Employer guide 20, *Creating a DCR*.

Earning and maintaining membership in PERS pension program — employer reporting guide 1, *Overview of PERS*, section "PERS Membership."

Determining hire intent — employer reporting guide 7, *Reporting a New Employee*, section "Earning PERS Benefits."

Changing qualification status from qualifying to nonqualifying — employer guide 9, *Reporting Wages for a Qualifying Employee*, section "Qualification Status Changes."

Changing qualification status from non-qualifying to active service — employer guide 10, *Reporting Wages for a Non-Qualifying Employee*, section "Changing From Non-Qualifying to Qualifying Status."

Reporting a leave without pay — employer reporting guide 11, *Reporting a Leave*.

Completing a Data Verification Work List request — employer guide 19, *Completing Work List Requests*, section "Employer Data Verification Request."