



## Detail 2 Wage and Service Fields

### Employer Reporting Quick-Reference Guide

*This guide explains the different  
date, salary, lump-sum payoff,  
and contribution fields on a  
Detail 2 Wage and Service record.*

Employer  
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Center





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## Introduction

A Detail 2 Wage and Service record contains numerous fields. Each field has strict expectations for how and when it is to be filled.

This guide defines every field and explains the type of salary, lump-sum payoff, and contribution information that you are either required to or may choose to enter.

It also explains how to report salary for employees who are in a situation to earn benefits on that salary and for employees who are not.

DETAIL 2 - WAGE AND SERVICE	
SSN	<input type="text"/>
First Name	<input type="text"/>
Last Name	<input type="text"/>
Pay Date	<input type="text"/> (MM/DD/YYYY)
Work Period Begin Date	<input type="text"/> (MM/DD/YYYY)
Work Period End Date	<input type="text"/> (MM/DD/YYYY)
Hours Worked (Regular)	<input type="text"/>
Hours Worked (Overtime)	<input type="text"/>
Reported Wage Code	<input type="text"/> ▼
Subject Salary (Regular)	<input type="text"/>
Subject Salary (Overtime)	<input type="text"/>
Non-Subject Salary	<input type="text"/>
Lump Sum Payoff	<input type="text"/>
Lump Sum Vacation Payoff	<input type="text"/>
Gross Salary	<input type="text"/>
Member Paid After-Tax Contribution (MPAT)	<input type="text"/>
Member Paid Pre-Tax Contribution (MPPT)	<input type="text"/>
Unit Contribution	<input type="text"/>
Employer Paid Pre-Tax Contribution (EPPT)	<input type="text"/>
Optional Employer IAP Percentage	0% ▼
Optional Employer IAP Contribution	<input type="text"/>
PERS Job Class Code	<input type="text"/> ▼
Average Overtime Hours	<input type="text"/> ▼
Employer Site Distribution Code	<input type="text"/>
Non PERS Data Memo	<input type="text"/>

## Detail 2 Wage and Service field descriptions

Field name	Description
Pay Date	<p>Date the employer paid the employee. Format is MM/DD/YYYY.</p> <p>Local governments: The date entered in the Pay Date field must be the same as or later than the date entered in the Work Period End Date field.</p>
Work Period Begin Date	<p>Work Period Begin Date and Work Period End Date fields are used by local government employers to allocate wages to the periods in which they were earned.</p> <p>Go to the section “<a href="#">Reporting Work Period Dates</a>” for instructions.</p>
Work Period End Date	Same as above.
Hours Worked (Regular)	Total hours the employee worked that are considered regular hours, not overtime, in that pay period. Use a decimal to report partial hours.
Hours Worked (Overtime)	Total overtime hours the employee worked in that pay period. Use a decimal to report partial hours. If no overtime, leave blank.
Reported Wage Code	This code tells EDX how to treat the reported wage and contribution amounts. These include regular qualifying wages, non-qualifying wages, retroactive payments, wage adjustments, retiree wages, and other special situations. For a list of wage codes, refer to the <a href="#">Wage Codes</a> quick-reference guide.
Subject Salary, Regular	Salary paid to the employee on the given pay date, excluding overtime pay, lump sums, and amounts expressly considered non-subject to PERS contributions. The <a href="#">Payment Categories chart</a> lists example payment types and identifies their treatment.
Subject Salary, Overtime	Salary paid for overtime hours.

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## DETAIL 2 FIELDS

Field name	Description
Non-Subject Salary	Salary excluded from PERS and OPSRP contributions, such as a check issued for expense reimbursement. The <a href="#">Payment Categories chart</a> lists example payment types and identifies their treatment.
Lump-sum Payoff	<p>Lump-sum payments made to the employee for various reasons such as accrued compensatory time, severance pay for involuntary termination (except retirement severance), or bonuses (except retirement bonus).</p> <p>Check the <a href="#">Payment Categories chart (PDF)</a> for a more complete list of lump-sum payment types and how to report them. For more information on reporting a lump sum, read the article “EDX tip: How to Report Lump Sums” in the <a href="#">September 2024 Employer News</a>.</p>
Lump-sum Vacation Payoff	<p>Lump-sum vacation payoff payments are made to the employee for accrued vacation only. No other amounts should be reported in this field.</p> <p>Check the <a href="#">Payment Categories chart (PDF)</a> for a more complete list of lump-sum payment types and how to report them. For more information on reporting a lump sum, read the article “EDX tip: How to Report Lump Sums” in the <a href="#">September 2024 Employer News</a>.</p>
Gross Salary	<p>The total amount of salary and payments paid during the pay period included on the Detail 2 record. This field must equal the sum of the values entered in:</p> <ul style="list-style-type: none"> <li>▪ Subject Salary, Regular.</li> <li>▪ Subject Salary, Overtime.</li> <li>▪ Non-Subject Salary.</li> <li>▪ Lump-sum Payoff.</li> <li>▪ Lump-sum Vacation Payoff.</li> </ul>

*Continued*

## DETAIL 2 FIELDS

Field name	Description
Member Paid After-Tax Contribution (MPAT)*	Individual Account Program (IAP) contributions paid by the employee, which, if entered, must equal 6% of total subject salaries.  Enter the member IAP contribution in this field if it is deducted from the employee's pay on an after-tax basis.**
Member Paid Pre-Tax Contribution (MPPT)*	IAP contributions paid by the employee, which, if entered, must equal 6% of total reported subject salaries.  Enter the member IAP contribution in this field if it is deducted from the employee's pay on a pre-tax basis.**
Unit Contribution	Optional. Only for Tier One/Tier Two Police and Fire job classification members who participate in the P&F Units program. Learn more about P&F Units in the <a href="#">Police and Firefighter Units Questions and Answers (PDF)</a> . Not offered to OPSRP plan members.
Employer Paid Pre-Tax Contribution (EPPT)*	IAP contributions paid by the employer, which, if entered, must equal 6% of subject salaries.**
Optional Employer IAP Percentage	<a href="#">Oregon Revised Statute (ORS) 238A.340</a> allows participating employers to contribute an additional 1% to 6% percent of an employee's salary to an employer account within the IAP for some or all of its employees. This optional contribution is provided by employer agreement, which may be by policy or collective bargaining. An employer must submit a written agreement or employment policy to PERS before optional matching IAP contributions can be made. The contribution cannot be less than 1% or more than 6% of the total subject salary.

**Continued**

\*Only one type of IAP contribution (i.e., MPAT, MPPT, or EPPT) can be reported per record. If an employee receives more than one type of IAP contribution, you must create two records — one to report each type of contribution.

\*\*IAP contributions for active members (who are not in their six-month wait time) are calculated and entered by the employer reporter. These contributions are the subject salary of an employee in a qualifying position multiplied by 6% (0.06). The amount is deposited in the employee's IAP account, which they will receive at retirement.

A portion of the 6% may be redirected into the employee's Employee Pension Stability Account (EPSA) if they earn over a certain amount. The EPSA contribution is calculated and deposited automatically by PERS. The EPSA account will help pay for their pension at retirement. Learn more about EPSA on the [About the EPSA webpage](#).

## DETAIL 2 FIELDS

Field name	Description
Optional Employer IAP Contribution	Optional field. Dollar amount of the contribution percentage selected in the previous field.
PERS Job Class Code	Leave this field blank. You already reported job classification when you hired the employee. If this information needs to change, submit a DCR and request the change.
Average Overtime Hours	Leave this field blank. You already reported average overtime when you hired the employee. If this information needs to change, submit a DCR and request the change.
Employer Site Distribution Code	Optional field you can use to sort employee information by division or geographic location.  Up to 15 characters allowed. For example, a large employer with employees at five different work sites could use an employer site distribution code of "A" for the employees at site A, "B" for the employees at site B, and so on.
Non PERS Data Memo	Optional field you can use to make notes about the record. Up to 40 characters allowed.

## Links to reporting guides

Employer reporting guide 5, [Creating a Record](#)

Employer reporting guide 6, [Correcting Suspended Records](#)

Employer reporting guide 7, [Reporting a New Employee](#)

Employer reporting guide 9, [Reporting Wages for a Qualifying Employee](#)

Employer reporting guide 10, [Reporting Wages for a Non-Qualifying Employee](#)

Employer reporting guide 11, [Reporting a Leave](#)

Employer reporting guide 20, [Creating a Demographic Correction Request \(DCR\)](#)

[Wage Codes quick reference guide](#)

[Status Codes quick reference guide](#)

## For local governments: how to use the work period date fields

Work Period Begin Date and Work Period End Date fields allocate wages to the periods in which they were *earned*, not the periods when they were *paid*.

This usage is particular to **local government employers only**. All other types of employers must leave these fields blank.

A wage record cannot have a work period begin date that is in one month and a work period end date that is in another month. A work period that begins and ends in the same month can be reported on one record, as explained in the first section below. A work period that begins in one month and ends in the next month must be reported with two records, as explained in the second section below.

### Reporting a work period that is in one month

When the work period begin date and end date are in the same month, you can report wages on one Detail 2 record. It does not matter if the pay date is in the same month or in the next month.

In the example below, the employer has a monthly pay cycle. The work period is April 1 through 30 and the employee is paid on April 30.

DETAIL 2 - WAGE AND SERVICE	
SSN	<input type="text" value="*****"/>
First Name	<input type="text" value="JOE"/>
Last Name	<input type="text" value="EMPLOYEE"/>
Pay Date	<input type="text" value="04/30/2025"/> (MM/DD/YYYY)
Work Period Begin Date	<input type="text" value="04/01/2025"/> (MM/DD/YYYY)
Work Period End Date	<input type="text" value="04/30/2025"/> (MM/DD/YYYY)
Hours Worked (Regular)	<input type="text" value="176"/>
Hours Worked (Overtime)	<input type="text"/>
Reported Wage Code	<input type="text" value="01 - Regular wages"/> ▼
Subject Salary (Regular)	<input type="text" value="5000"/>



### Reporting a work period that crosses two months

If a work period begins in one month and ends in the next, you must use two Detail 2 records to report wages, hours, and contributions for that pay period:

- The first record begins on the pay period begin date and ends on the last calendar day of the month.
- The second record begins on the first calendar day of the month and ends on the pay period end date.

DETAIL 2 - WAGE AND SERVICE	
SSN	*****
First Name	JILL
Last Name	EMPLOYEE
Pay Date	04/17/2025 <small>(MM/DD/YYYY)</small>
Work Period Begin Date	03/27/2025 <small>(MM/DD/YYYY)</small>
Work Period End Date	03/31/2025 <small>(MM/DD/YYYY)</small>
Hours Worked (Regular)	24
Hours Worked (Overtime)	
Reported Wage Code	01 - Regular wages ▼
Subject Salary (Regular)	600

In this example, the employer has a biweekly pay cycle. The work period is from March 27 to April 9. The employee is paid on April 17.

These are examples of the two records required for this work period.

DETAIL 2 - WAGE AND SERVICE	
SSN	*****
First Name	JILL
Last Name	EMPLOYEE
Pay Date	04/17/2025 <small>(MM/DD/YYYY)</small>
Work Period Begin Date	04/01/2025 <small>(MM/DD/YYYY)</small>
Work Period End Date	04/09/2025 <small>(MM/DD/YYYY)</small>
Hours Worked (Regular)	56
Hours Worked (Overtime)	
Reported Wage Code	01 - Regular wages ▼
Subject Salary (Regular)	1400

## Reporting Police and Fire (P&F) Unit Program contributions when work period crosses two months

This situation applies to reporting a P&F unit contribution for a Tier One or Tier Two Police and Fire job class member who is participating in the unit program.

If the pay period for which you are reporting a P&F unit contribution crosses two months, and you are reporting that work period with two Detail 2 records, enter the unit contribution in **only one** of the two Detail 2 records. Do not split the unit contribution between the two records.