EMPLOYER REPORTING QUICK REFERENCE GUIDE

Determining Qualification for a Partial Year

October 2022



Introduction

A full year of employment begins on January 1 and continues through December 31. During a full year of employment, an employee must work 600 hours or more for their position to be considered "qualifying"; that is, for their hours and wages to earn PERS benefits and for you to be required to pay contributions on those wages.

Anything less than a full calendar year is considered a partial year. All the following are partial years:

- An employee is hired after the first working day of the year and works through December 31.
- An employee is hired or already employed on January 1 and leaves the job before December 31.
- An employee is hired after the first working day of the year and leaves before December 31.

Partial-year rules

In any of the partial-year scenarios listed above, when an employee works fewer than 600 hours with one or more PERS-covered employers, it's the posted employee's status that makes the determination. An employee's status as "qualifying" or "non-qualifying" is based on the hire intent that you selected in their new-hire record.

For the year of hire, an employee hired into a *qualifying* position is considered qualifying for that year, even if they don't work 600 hours.

For the year of separation (i.e., the year when they leave their employment), their hours that year are considered *qualifying* if they worked 600 hours or more in the previous year. If they did not work 600 hours or more in the previous year (meaning their hours that year were *non-qualifying*), but the hire intent for that position is *qualifying*, then the employee's hire intent will determine if that partial year qualifies for benefits or not.

Short segment rules

A "short segment" is when employee is hired after the first working day of the year and separates from employment before the last working day of the same calendar year.

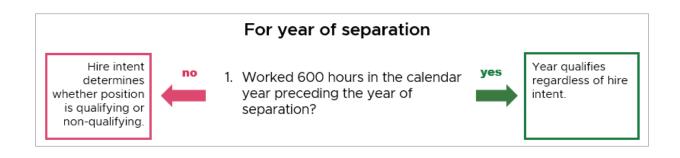
If an employee is hired and separates within the same calendar year and they work fewer than 600 hours with all PERS-covered employers, their hire intent will determine if the position is qualifying or non-qualifying.

See images on next three pages for more explanation.

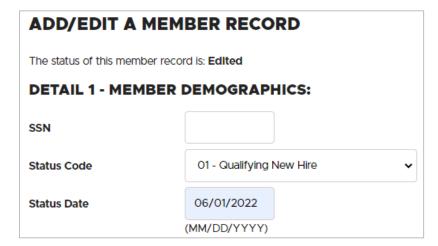
Decision charts







Qualifying hire intent on new-hire record



Non-qualifying hire intent on new-hire record



Checking hire intent with View Employee Info

