

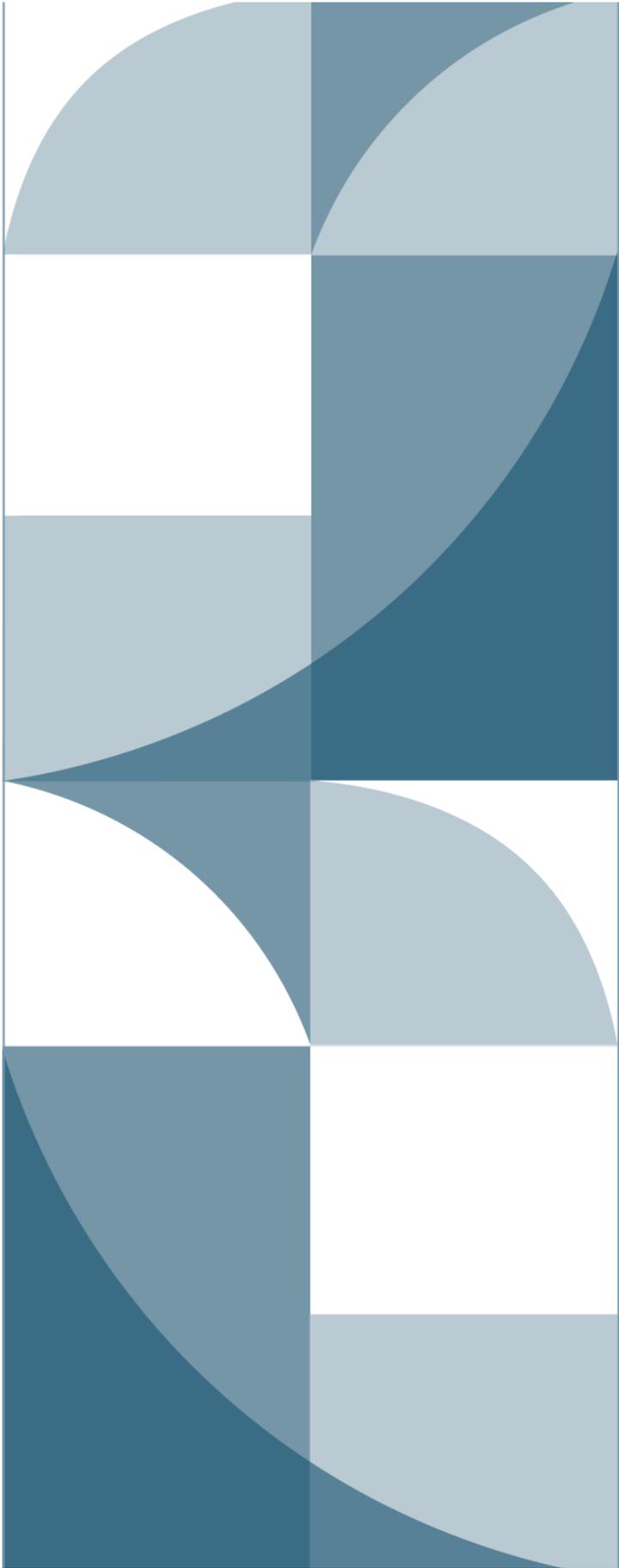
11

Reporting a Leave

Employer Reporting Guide

Definitions of the different types of leave and how to report your employee's leave to PERS.

**Employer
Service
Center**



Contents

Introduction	3
Overview of reporting a leave.....	3
Overview of reporting pay during a leave.....	3
Reporting a leave – decision chart.....	4
Types of leave.....	5
Family leave	5
Career-development leave.....	5
Military leave.....	6
Legislator leave.....	6
Leave of absence.....	7
Seasonal leave of absence.....	8
Effect of leave on PERS benefits	9
Contributions	9
Final average salary (FAS).....	9
Service credit.....	9
Six-month wait time	11
Part-time employees	11
How and when to report a leave without pay	12
When to report.....	12
When not to report	12
Reporting retroactively	12
Examples.....	12
How to complete the Detail 1 records.....	14
Termination while on LWOP	16
Using donated sick-leave hours	16
Reporting donated sick leave.....	16
Including donated hours in unused sick leave at termination.....	16

Introduction

This guide provides an overview of the different types of leave an employee can take and when and how you should report the leave to PERS. It also explains if and how you can report wages during a leave and how each leave affects your employee's benefits.

Special types of leave are explained in detail in their own guides, available on the [employer manuals webpage](#):

- Guide 12, *Military Leave*.
- Guide 13, *Family and Medical Leave*.
- Guide 14, *Disability Benefits*.

Overview of reporting a leave

Report an employee* as on a leave without pay (LWOP) only when:

- They will be away from work for 11 business days in a calendar month or more.
The days do not have to be consecutive.
- They are not receiving any pay from their employer during the leave.
If the employee is receiving any employer pay during their leave — such as sick leave, vacation, holiday pay, or compensatory time — then do not report them as on a leave as long as they are receiving that pay.

To report a leave, submit a Detail 1 demographics record with one of the leave status codes available in EDX. When the employee returns to work, submit another Detail 1 record with a 08 – Return From Leave status code.

*Only report LWOP for an “active member”; that is, a PERS member who has not retired. If you employ a working PERS retiree who takes LWOP, do not change the employee's status to On Family Leave or On Leave of Absence. Do inform PERS of the leave by submitting a DCR. This puts a note in their account explaining why they were not receiving pay during a certain period.

Overview of reporting pay during a leave

The only leave pay you need to report to PERS is pay that comes directly from the employee's employer:

- If an employee on leave is receiving pay from a third-party source, **do not** report that pay to PERS.
- If an employee on leave is receiving pay from their employer, **do** report that pay to PERS.

Report their employer pay as regular wages (qualifying or nonqualifying, as applicable), subject salary, and include equivalent hours.

If you report pay and hours during an employee's Paid Leave Oregon leave that are less than the employee's normal pay and hours (e.g., the employee is using four hours of sick leave each day of their leave to bring their income closer to 100%), **send a DCR to PERS**. In the Comments box, explain that the employee is on Paid Leave Oregon leave and is using sick leave to supplement their pay. Include the date range.

Reporting a leave – decision chart



Types of leave

EDX offers six types of leave in the Status Code field of a Detail 1 record. Each leave is defined below.

Use status code 08 to report the end of any type of leave.

Family leave

Family leave is time away from work to care for a new child or a sick family member or to recover from a serious health condition. The U.S. Department of Labor [Family and Medical Leave Act](#) allows eligible employees to take up to 12 weeks of unpaid, job-protected leave per year and return to their job or an equivalent role.

Use status code 03 – On Family Leave to report an employee taking a family or medical leave. This code may also be used to report “safe leave” taken under [Paid Leave Oregon](#). Learn more about different types of family and medical leaves in [employer reporting guide 13, Family and Medical Leave](#).

Paid Leave Oregon program

The Paid Leave Oregon program funds up to 12 weeks per year of paid time off for workers recovering from serious illness, bonding with a new child, taking safe leave, and more.

[Employer reporting guide 13, Family and Medical Leave](#), explains when and how to report to PERS your employee’s Paid Leave Oregon leave. It also explains when and how to report the contributions employees pay to Paid Leave Oregon to fund the program and the payments employees receive from the program when they take a Paid Leave Oregon leave.

Career-development leave

Whether a career-development leave is paid or unpaid is usually based on the terms of the employment agreement or collective bargaining agreement.

Unpaid leave

When an employee is granted an unpaid career-development leave (of at least 11 business days in a calendar month), use status code 04 – On Career Development Leave to report the leave.

Paid leave

For a career-development leave during which the employee is paid by their employer, do not place your employee on unpaid leave. Report their hours and wages as if they were at work.

Military leave

If a working PERS member is called to active duty in the Uniformed Services, the member's employer must place the employee on military leave (unless the employee voluntarily terminates their employment).

For instructions on reporting military leave, read [employer reporting guide 12, Military Leave](#).

Uniformed Services Employment and Reemployment Rights Act (USERRA)

USERRA is a federal law granting employees certain rights to reemployment and benefits after completing a period of duty in the United States uniformed services. USERRA compliance is a federal requirement. Learn more about USERRA in [employer reporting guide 12, Military Leave](#).

Legislator leave

Some members of the Oregon Legislative Assembly work another job when the assembly is not in session. According to Oregon law ([ORS 171.122](#)), employers must allow these employees to take a leave of absence to attend regular or special sessions of the Legislative Assembly or to perform official duties as a member of the Legislative Assembly.

When their legislative duty is complete, they can return to their previous job with no loss of seniority or benefits earned if:

- The legislative member (or prospective member) was employed by their employer for 90 or more days immediately prior to the first day of the leave of absence.
- Their employer employed 10 or more people immediately prior to the first day of the leave of absence.

If you have an employee who must take a leave of at least 11 business days in a calendar month to attend a legislative session, place them on O6 – On Legislator Leave.

Members of the Legislative Assembly receive an annual salary and a per diem from the Legislature (according to [ORS 171.072](#)). Salary and per diem in excess of the [federal per diem rates](#) are reported to PERS by the Legislative Assembly as subject salary; therefore, legislative members do not lose any PERS benefits by going on an unpaid leave from another employer.

Leave of absence

This category covers leaves that don't fall into one of the other special leave categories (i.e., family, career-development, military, or legislator leave). Use 07 to report an unpaid leave taken for any other reason, such as bereavement, disability or illness, or personal time. Again, do not report the leave until the employee stops using employer-paid leave such as sick leave and vacation. Only report leaves of at least 11 business days in a calendar month.

Bereavement

The [Oregon Family Leave Act](#) gives employees two weeks of protected, unpaid leave to deal with the death of a family member by attending a funeral (or alternative to a funeral), making arrangements, or grieving. If your employee takes at least 11 business days in a calendar month for unpaid bereavement leave, place your employee on 07 – Leave of Absence for that period.

Some employers provide their employees with paid bereavement leave. If your employee takes paid bereavement leave, do not report the paid leave to PERS. Report the employee's hours and salary as if they were working. However, if your employee exhausts their paid bereavement leave allowance and then takes unpaid bereavement leave, you should report the unpaid bereavement leave to PERS if it lasts at least 11 business days in a calendar month (days do not have to be consecutive).

Disability

When an employee becomes too sick or injured to work and uses up their employer-paid sick leave and vacation (or chooses to stop using it), place them on 07 – On Leave of Absence.

Complete information about disability benefits is provided in [employer reporting guide 14, Disability Benefits](#).

Personal time

Allowing an employee to take an unpaid leave that is not required by state or federal law is up to the individual employer. Use 07 – On Leave of Absence for this type of leave.

Release time

[House Bill 2016](#) (2019), effective January 1, 2020, established a new type of paid leave for Tier One and Tier Two employees who spend work hours conducting union business.

HB 2016 established that a public employer must grant Tier One and Tier Two union representatives "reasonable time" away from work to conduct their union business "during the public employee's regularly scheduled work hours without loss of compensation, seniority, leave accrual, or any other benefits." The paid leave is in addition to the employee's other employer-paid leave, such as sick leave and vacation.

Paid release time does not apply to OPSRP members. Employers who employ OPSRP members may pay them for time they spend conducting union business at their discretion, in accordance with their policies, employment agreements, or collective bargaining agreement.

Reporting the leave

Do not report your employee as on a leave to PERS unless they are on an unpaid release time leave of at least 11 business days in calendar month. In this case, report the employee as on 07 – On Leave of Absence.

After the leave, whether it was reported as a leave to PERS or not, submit the Release Time Certification form explained below.

Release Time Certification form

To receive service credit for their release time, the Tier One/Tier Two employee must submit a [Release Time Certification](#) form to PERS signed by their union representative.

Reporting wages

Report the Tier One or Tier Two employee's hours and salary for the release time in EDX as regular salary — same as you would report any other employer-paid leave types (e.g., paid sick leave, vacation leave). Include IAP contributions on the wage record for a qualifying employee as you normally would.

Seasonal leave of absence

This status code is used for an individual who has periodic (seasonal) employment with an employer and has less than a year break between employment periods with the same employer. Use of the 09 - On Seasonal Leave of Absence status code informs PERS that the employee is still on the payroll and has not terminated employment.

Effect of leave on PERS benefits

Contributions

Unpaid leave

Unpaid leave is one in which the employee is receiving no pay from the employer. If they are receiving pay from a third party, that pay is not reported to PERS, so it is still an unpaid leave as far as PERS is concerned.

During an unpaid leave, you are not reporting any earned wages; therefore, there are no charges for Individual Account Program (IAP) contributions nor pension contributions.

Paid leave

Paid leave refers to a period of leave during which the employee receives pay directly from the employer. If your organization is paying an employee during a period when they are not working — whether it's sick leave, vacation, holiday, or any other employer-paid leave benefit — do not report the employee as on a leave to PERS.

Report their payments as regular salary with hours and contributions, if applicable.

Final average salary (FAS)

When PERS calculates FAS, salary paid during a month of active membership is included if a member had at least one fraction of an hour of service in the month. This is even if the month had a period of leave without pay (LWOP).

However, if an entire month is reported as LWOP, meaning no salary or hours are reported, that month is not included in FAS. (If the employer needs to report salary or hours during LWOP, contact the [Employer Service Center](#) for help.)

Remember that FAS calculation is different from service credit. To receive service credit for a month, the employee must work the majority of the month (at least 50 hours) and *not* have a reported period of LWOP of 11 business days or more in the calendar month.

Service credit

Paid leave

Employees earn service credit for any month in which they worked at least 50 hours and were not on LWOP.

Unpaid leave

No service credit accrues during reported periods of LWOP (only LWOP periods of 11 or more business days in a calendar month are reported). A business day is any day, Monday through Friday, [when PERS is open for business](#).

PERS members do not earn service credit for any month in which they took a reported LWOP, even if they were paid for the rest of the days of the month.

Exceptions

Exceptions apply to members who are on LWOP for one of the following reasons:

- Legislative service.
- On loan to the federal government.

LWOP for an employee on loan to the federal government will be included in creditable service for PERS if the following conditions are met:

- Member was employed by a PERS-participating employer prior to the transfer.
 - Member was loaned to the federal government pursuant to an agreement between the employer and the federal government.
 - Member returned to the same PERS-covered employer within 40 days of separation from federal government employment.
- Service in the Armed Forces of the United States.

For details, read [employer reporting guide 12, Military Leave](#).

- Disability.

OPSRP — When an OPSRP member takes LWOP because of illness or injury, they can receive service credit for their LWOP if they are approved for OPSRP disability benefits for the LWOP period.

While they are receiving OPSRP disability benefits, they accrue service/retirement credit for the entire period of their disability until they are no longer disabled or until they reach normal retirement age. Service credit for the period of disability is classified the same as the last qualifying position they had before their disability (i.e., General Service, School Employee, P&F).

Tier One and Tier Two — When a Tier One/Tier Two member takes LWOP because they are ill or injured, they can receive service credit for their LWOP if they are approved for PERS disability benefits for the LWOP period.

When a Tier One or Tier Two PERS member (other than a judge member) is approved for a disability retirement, they continue to earn service credit as long as they remain disabled or until they reach normal retirement age (listed on [Benefit Component Comparison webpage](#)).

The service credit for the period of disability is classified the same as the last qualifying position they had before their disability (i.e., General Service, School Employee, P&F).

Learn more about disability retirement in [guide 14, Disability Benefits](#).

- Injury covered by workers' compensation.

When an employee is on LWOP and receiving workers' comp, send a DCR to inform PERS.

A PERS member may receive retirement credit for LWOP during which they receive workers compensation benefits under Oregon Revised Statute (ORS) Chapter 656 so long as they return to employment with a participating public employer after the leave.

REPORTING A LEAVE

Members can also receive service credit for LWOP covered by workers' comp if they are receiving "gross-up" payments from their employer. Those are payments paid by the employer to supplement the workers' comp payments. Report the gross-up payments to PERS on a wage record as 08 – Contributions/No Service. Do not include hours; do include IAP contributions for a qualifying position.

If the employee does not receive enough hours to be qualifying for that calendar year (i.e., at least 600), you will be reimbursed the contributions you paid to PERS for that employee.

Six-month wait time

LWOP during a new employee's wait time does not constitute an "interruption of service," meaning that the wait time does not have to start over. Instead, the wait time is extended by the length of the leave. If an employee takes a leave during wait time, inform PERS by submitting a DCR requesting that PERS delay the employee's contribution start date by the length of the leave. Learn more in [guide 20, *Creating a DCR*](#).

Part-time employees

If a part-time employee takes a leave without pay of 11 or more business days in a month, report that to PERS as you would for a full-time employee (i.e., submit a Detail 1 record with the appropriate status code for the type of leave they are taking). PERS will determine the employee's qualification status for that year based on their full employment record.

If an employee is working part time as part of the **Work Share program**, report their wages to PERS as subject salary — whether they are paid by the employer or by a third party.* If they work 600 hours or more that year, they will receive retirement credit for that year. Learn about the [Oregon Employment Department's Work Share program](#).

*As of January 1, 2024, Work Share payments received from a third party are considered subject salary. Report these payments to PERS on a wage record and include hours and IAP contributions, if applicable. This applies to payments paid on and after January 1, 2024, only.

How and when to report a leave without pay

When to report

Periods of LWOP of 11 business days or more in a calendar month (whether or not the days are consecutive) are reported to PERS. Each period of consecutive days of leave is reported separately, as shown in the examples below.

When not to report

Periods of LWOP of 10 or fewer business days in a calendar month do not need to be reported to PERS, whether the days are consecutive or nonconsecutive. If an employee is away from work and is receiving pay from their employer during that time, do not report that as a leave.

Reporting retroactively

If a leave without pay for a past period was not reported (e.g., you forgot to do it or you weren't aware of the leave), or you need to make a retroactive change for past period, submit a Demographic Correction Request (DCR) explaining the change you need made and the dates of the employee's leave.

Changes for prior periods must be accompanied with a copy of the supporting documentation to validate the change. For help, contact your [ESC representative](#).

Examples

Example 1: 11+ non-sequential days

This employee took 11 business days of LWOP in one month. Because there are two leave segments, **four** Detail 1 records are needed — one for the beginning of each leave segment and one for the end of each leave segment.

1	2	3	4	5	6	7
	LWOP	LWOP	LWOP	LWOP	LWOP	
8	9	10	11	12	13	14
15	16	17	18	19	20	21
			LWOP	LWOP	LWOP	
22	23	24	25	26	27	28
	LWOP	LWOP	LWOP	LWOP		
29	30	31				

REPORTING A LEAVE

Example 2: fewer than 10 days

Periods of 10 or fewer days of LWOP are not reported.

1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	LWOP	LWOP	LWOP	21
22	LWOP	LWOP	LWOP	LWOP	27	28
29	30	31				

Example 3: More than 11 sequential days

This employee took 17 days of LWOP in a row. Two Demographics reports are needed: one to report the beginning of the leave and one to report the end.

1	2	3	LWOP	LWOP	LWOP	7
8	LWOP	LWOP	LWOP	LWOP	LWOP	14
15	LWOP	LWOP	LWOP	LWOP	LWOP	21
22	LWOP	LWOP	LWOP	LWOP	27	28
29	30	31				

How to complete the Detail 1 records

Reporting the start of a leave-without-pay period

Open a new Detail 1 record for your employee (for instructions on creating a record, read [employer reporting guide 5, Creating a Record](#)). Fill in these required fields on the record:

SSN: Auto filled from the previous screen.

Status Code: 07: On Leave of Absence (or applicable code).

Status Date: The first day of the employee's leave.

First Name, Last Name: Auto filled.

Name Change Indicator: Required. N is the default.

No other fields are required, so scroll to the bottom and click **Save**.

ADD/EDIT A MEMBER RECORD

The status of this member record is: **Added**

DETAIL 1 - MEMBER DEMOGRAPHICS:

SSN	*****
Status Code	07 - On Leave of Absence ▼
Status Date	02/01/2023 (MM/DD/YYYY)
Last Day Service	<input type="text"/> (MM/DD/YYYY)
Old SSN	<input type="text"/>
First Name	Abdul
Last Name	Employee
Middle Name	<input type="text"/>
Name Change Indicator	N
Address - 1	<input type="text"/>
Address - 2	<input type="text"/>
Address - 3	<input type="text"/>

REPORTING A LEAVE

Reporting the end of a leave-without-pay period

Open a new Detail 1 record for your employee. Fill in these required fields on the record:

SSN: Auto filled from previous screen.

Status Code: 08 - Return from Leave.

Status Date: The employee's first day back at work.

First Name, Last Name: Auto filled.

Name Change Indicator: Required. N is the default.

No other fields are required, so scroll to the bottom and click **Save**.

ADD/EDIT A MEMBER RECORD

The status of this member record is: **Added**

DETAIL 1 - MEMBER DEMOGRAPHICS:

SSN	<input type="text" value="*****"/>
Status Code	<input style="border: none; background-color: #f0f0f0; padding: 2px;" type="text" value="08 - Return from Leave"/>
Status Date	<input type="text" value="03/01/2023"/> <small>(MM/DD/YYYY)</small>
Last Day Service	<input type="text"/> <small>(MM/DD/YYYY)</small>
Old SSN	<input type="text"/>
First Name	<input type="text" value="Abdul"/>
Last Name	<input type="text" value="Employee"/>
Middle Name	<input type="text"/>
Name Change Indicator	<input type="text" value="N"/>
Address - 1	<input type="text"/>
Address - 2	<input type="text"/>
Address - 3	<input type="text"/>

Termination while on LWOP

If an employee resigns or is terminated while on LWOP, report the termination with a Detail 1 02 - Termination record. Follow the instructions in [employer reporting guide 15, *Reporting a Termination or Death*](#) with the following specifications:

- **Status Date** on the termination record is the effective date of the termination or resignation — the day when the employer-employee relationship ends. The Last Day Service and Termination Status Date may be different dates.
- **Last Day Service** should be the last day the individual was on the job or on paid leave. (If accrued leave was paid out after a leave of absence began, the reported leave of absence begin date should be after all accrued leave is paid out.)
- **Unused Sick Leave** should be included on the Detail 1 02 - Termination record. For instructions on calculating this number (for Tier One and Tier Two members only), read [employer reporting guide 17, *Calculating Unused Sick Leave Hours at Termination or Retirement*](#).
- **Final payments:** Any final payment, such as lump-sum vacation pay, that is paid at termination while on LWOP should be done using Detail 2 08 - Contributions, No Service. Pay date can be the most recent pay date prior to the termination date. Do not use Work Period Begin/End Dates on this record.

Using donated sick-leave hours

When an employee is on an extended sick leave, your organization may allow them to use sick leave hours donated by another public employee. Your organization may also convert donated vacation leave or compensatory time to sick leave. Some organizations also allow unused donated leave to be returned to the donor (this is usually determined by a collective bargaining agreement).

To find out your organization's policies for donating and receiving sick leave hours, contact your Human Resources department.

Reporting donated sick leave

When an employee uses donated hours, report the hours as regular wages. Paid leave is subject salary. Report IAP contributions on the donated leave.

The hours do not need to be reported for the donor.

Including donated hours in unused sick leave at termination

Recipient

Leftover donated sick leave hours cannot be included.

Donor

Only unused donated sick leave returned to the donor can be included (only Tier One and Tier Two members).

Unused donated vacation leave or compensatory time returned to the donor may be used by the donor. Any lump-sum payment made for the unused leave is reported to PERS.