



# 26

## Understanding Your Statement

Employer Reporting Guide

*This guide explains the invoice charges and credits in each section of your monthly statement.*

**Employer  
Service  
Center**



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Revised April 2025

## Guide summary

The View Your Statement function in EDX provides your current statement, past statements, and other billing information in five sections. The **Employer Statement** section displays your current remittance statement on the 5<sup>th</sup> and 20<sup>th</sup> of every month. Click a section for the details.

The screenshot shows the EDX interface for COASTAL FIRE DISTRICT (Employer Number: 60000). In the 'SITE NAVIGATION' menu, 'View Your Statement' is highlighted with a red box. In the 'REMITTANCE STATEMENT' section, 'Employer Statement' is highlighted with a red box. Other links in the navigation menu include 'Employer Home', 'Work on Reports', 'View Employee Info', and 'View Year-to-Date Wage and Contribution Summary'. Other links in the remittance statement section include 'Current Contribution Rates', 'Unbilled Activity', 'Employer Statement History', and 'Wage and Contribution Report History'.

**Employer statement** — On your statement, scroll down to see statement-period charges for each section: Individual Account Program (IAP), Pension, Retirement Health Insurance Account (RHIA), and Retirement Health Insurance Premium Account (RHIPA), if applicable.

Each section is broken into **Deposits** and **Invoices**, and sometimes additional subsections. Click a linked **invoice number** to see the invoice summary. The same invoice number may appear in multiple sections, and each link with the same invoice number opens the same invoice.

INVOICES			
Date Posted	Invoice	Description	Amount
12/21/2022	<a href="#">1551450</a>	Employment History Change	(\$737.16)
12/22/2022	<a href="#">1551973</a>	Contributions Pension	\$571.46
12/23/2022	<a href="#">1552180</a>	Contributions Pension	\$5,889.87

Your statement also enables you to **download** an invoice summary or full invoice details.

[Download Full Invoice Detail](#)

**Invoices** — Each invoice has four or five sections: **IAP** (charges/credits for Individual Account Program), **OPSRP** (charges/credits for your Oregon Public Service Retirement Plan employees), **PERS** (charges/credits for your Tier One and Tier Two employees), and **RHIA** (charges for your Retirement Health Insurance Account). You may also have **RHIPA** (charges for Retiree Health Insurance Premium Account) if you are a state employer.

Click a linked fund type — IAP, OPSRP, PERS, RHIA, or RHIPA — to see greater detail about the charges, down to charges and credits per individual employee.

IAP									
Type	Pay Date	Subject Salary	MPAT	MPPT	EPPT	Opt ER IAP	Unit	Employer	Total
<a href="#">IAP</a>	08/19/2022	\$3,915.14	\$0.00	\$234.91	\$0.00	\$0.00	\$0.00	\$0.00	\$234.91
	09/20/2022	\$31.72	\$0.00	\$1.90	\$0.00	\$0.00	\$0.00	\$0.00	\$1.90

**Due date** — Your invoice is due within **five business days** after the posting date of the 5<sup>th</sup> or 20<sup>th</sup>. You pay your bill through Automated Clearing House by the credit or debit method.

### Introduction

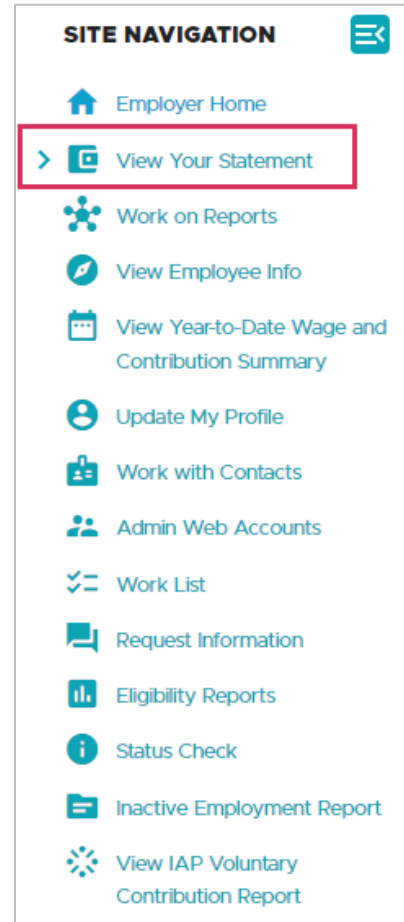
The PERS Employer Data Exchange (EDX) system takes all the employee data you have entered and calculates what you owe for each billing period. Twice a month, EDX generates a new employer statement, which includes an invoice of charges for different categories of benefits.

The View Your Statement function in EDX is where you find your current and past employer statements. It has five sections that are explained in this guide:

1. Current Contribution Rates.
2. Employer Statement.
3. Unbilled Activity.
4. Employer Statement History.
5. Wage and Contribution Report History.

Your statement provides links that break your invoices into greater detail, down to charges and credits per employee.

This guide explains how to access your employer statement in EDX, how the information is organized, and what the terminology used in your statement means.



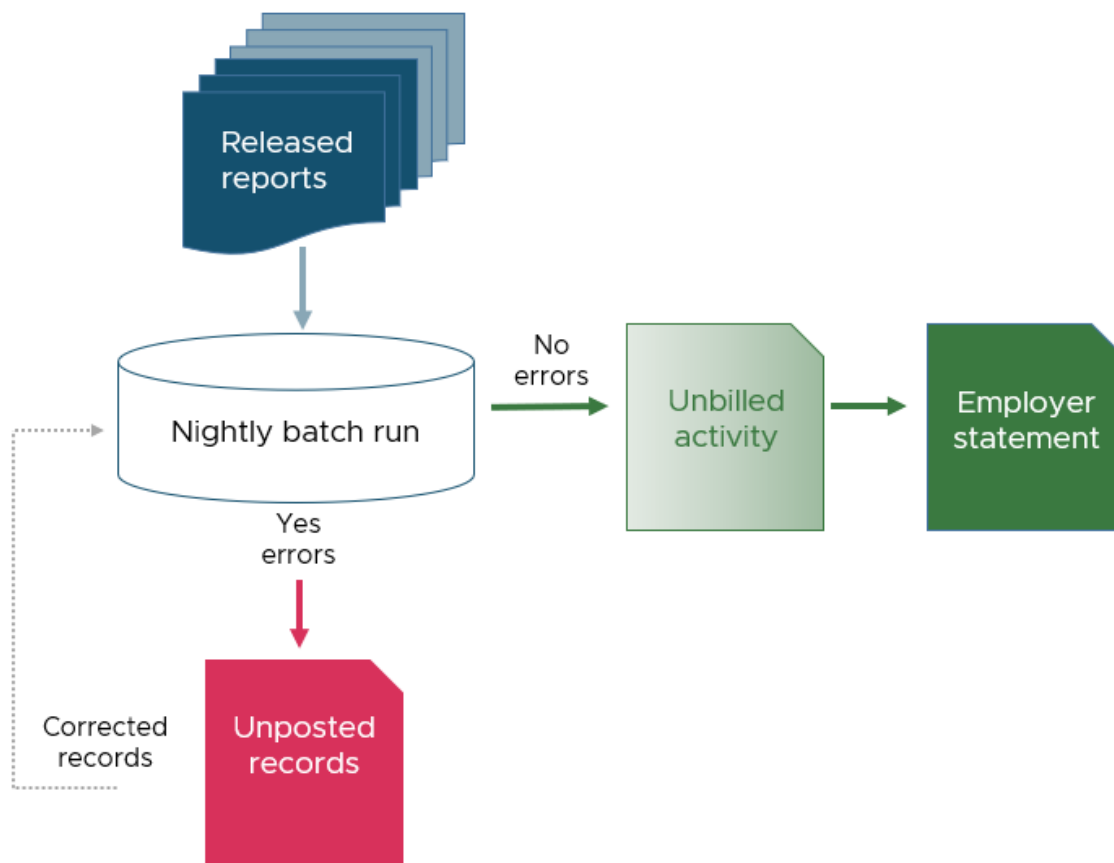
### How your statement is generated

The EDX system takes the information you report (such as employee hours, wages, and job status) and processes it every weeknight in a “batch run.”

During the batch run, EDX validates each record in each report to ensure that it is filled out correctly. Next, EDX posts the correct records and calculates any charges or credits based on the information you submitted. It lists these charges and credits in your Unbilled Activity section until the next statement is generated. On the statement date, EDX moves your unbilled activity to your “remittance statement.”

If EDX detects an error in a record, it will “suspend” the record and not post it. At least 85% of the records in a report must be correct or no records in the report will post.

### EDX statement-generation process



### How to pay your statement

You have five business days from the date your statement is posted (either the 5<sup>th</sup> or 20<sup>th</sup> of the month) to pay your amount due. If your payment doesn't cover the total amount on the remittance statement, it is automatically applied to the oldest invoices first.

Employers have two methods they can use to pay their invoice (these are covered in detail in [employer reporting guide 27, Paying Your Invoice](#)):

- ACH Debit (Pull) — Like automatic bill pay, employers give PERS authorization to automatically take the statement due amount from their financial institution.
- ACH Credit (Push) — Twice a month, employers direct their financial institution to pay PERS the amount due on the statement.

### How to know your statement is ready

EDX sends an email on the 5<sup>th</sup> and 20<sup>th</sup> of each month (or prior business day if either date falls on a weekend or holiday) to the person in the role of Employer Reporting 1 or the web administrator. The email notifies you (i.e., Employer Reporting 1 or web admin) that your employer statement is available (example shown below). You can then log on to EDX to view your statement.

Subject FW: Oregon PERS Employer statement posted

ER # - Organization Name

A new statement was posted to your account.  
To view your most recent statement, please log into EDX and select View Your Statement from the Site Navigation panel and then select Current Employer Statement.  
If you have questions about your statement, please contact PERS via email at [PERS.EDX.Support@pers.oregon.gov](mailto:PERS.EDX.Support@pers.oregon.gov) or phone at 888-320-7377.

Statement End Date: 06/20/2022  
Due Date: 06/27/2022  
IAP Ending Balance: (\$426,074.19)  
Pension Ending Balance: \$152,443.63  
RHIA Ending Balance: \$1,745.63  
RHIPA Ending Balance: \$1,730.86

### View Your Statement sections

When you choose the View Your Statement function, the View Employer Statement or Wage and Contribution Report screen opens. This screen allows you to view your organization's current employer statement, unbilled activity since the last statement, old employer statements, and old wage and contribution reports. To access a section, click the tab.

The next five sections of this guide explain the contents of each section.

Current Contribution Rates	Employer Statement	Unbilled Activity	Employer Statement History	Wage and Contribution Report History
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## Tab 1: Current Contribution Rates

The View Employer Statement or Wage and Contribution Report screen opens to the Current Contribution Rates tab. This page displays a breakdown of the current contribution rates you are paying for your Tier One and Tier Two (called “PERS”) General Service employees and Police and Fire employees and your OPSRP General Service and Police and Fire employees. The rates do not include the 6% IAP contributions.

For explanations of normal cost, unfunded actuarial liability (UAL) rate, and other aspects of your rate, read the PERS actuarial manual [Guide to Understanding Your Rate](#).

**SITE NAVIGATION**

- Employer Home
- > View Your Statement**
- Work on Reports
- View Employee Info
- View Year-to-Date Wage and Contribution Summary
- Update My Profile
- Work with Contacts
- Admin Web Accounts
- Work List
- Request Information
- Eligibility Reports
- Status Check
- Inactive Employment Report
- View IAP Voluntary Contribution Report

**CO** COASTAL FIRE DISTRICT  
Employer Number: 60000

**VIEW EMPLOYER STATEMENT OR WAGE AND CONTRIBUTION REPORT**

[Tell Me More](#)

This process allows you to view your organization's current Employer Statement, Unbilled activity since the last statement, history of your organization's Employer Statements, or history of your organization's Wage and Contribution Reports.

**Current Contribution Rates**

Employer Statement    Unbilled Activity    Employer Statement History    Wage and Contribution Report History

**YOUR CURRENT CONTRIBUTION RATES**

Rate Category	Normal Cost Rate Percentage	Combined UAL Rate Percentage	Net Rate Percentage
PERS General Service	13.01%	0.12%	13.13%
PERS Police & Fire	13.01%		13.13%
OPSRP General Service	7.94%		8.06%
OPSRP Police & Fire	12.30%		12.42%

Sample (fictional) View Employer Statement or Wage and Contribution Report screen

## Rates table breakdown

YOUR CURRENT CONTRIBUTION RATES			
Rate Category	Normal Cost Rate Percentage	Combined UAL Rate Percentage	Net Rate Percentage
<b>A</b> PERS General Service	13.01%	<b>D</b> 0.12%	<b>E</b> 13.13%
PERS Police & Fire	13.01%		13.13%
<b>B</b> OPSRP General Service	7.94%		<b>F</b> 8.06%
OPSRP Police & Fire	12.30%		12.42%

**C**

<b>A</b>	"PERS" refers to Tier One and Tier Two.
<b>B</b>	Employer rate paid on each employee depends on their membership plan and job class category.
<b>C</b>	Normal cost percentage includes pension normal cost and RHIA/RHIPA normal cost (PERS only).
<b>D</b>	Combined UAL rate percentage includes pension UAL rate, retiree healthcare UAL (no UAL for RHIA), and any additional surpluses, liabilities, and offsets, such as a side account.
<b>E</b>	Normal cost + combined UAL rate = net rate percentage. This is the rate you pay on all your working retirees and active members.
<b>F</b>	To learn more about rates, go to the <a href="#">Contribution Rates</a> webpage. For in-depth information about how rates are calculated, read <a href="#">Guide to Understanding Your Rate</a> .

**Note:** Retirees remain in their original membership plan; contribution rate depends on their current position (job class).

For example, if they retired as a fire fighter (02) and came back to an admin job, their job category is now General Service (01).



## Tab 2: Employer Statement

Your remittance statement is your bi-monthly bill. It contains invoices generated during your current statement period.

Your statement is separated into three (or four) sections because the Governmental Accounting Standards Board (GASB) requires that PERS keep funding separate for Individual Account Program (IAP), Pension, Retirement Health Insurance Account (RHIA), and Retirement Health Insurance Premium Account (RHIPA) (if applicable) accounts.

### This Statement at a Glance

This area shows the subtotals for the three (or four) sections of your statement: one for each fund type. It includes the previous balance from your last statement, current activity (deposits and invoices) since the last statement, current ending balance, and the amount due.

If an ending balance is a credit, shown by parentheses, the amount due is \$0.

Because each type of invoice is a separate fund, a credit in one account cannot be applied to another. For example, a Pension fund credit cannot be applied to the balance due on your IAP or RHIA.

Total amount due across all sections is calculated and provided at the bottom. This is the amount you will pay within five business days through Automated Clearing House (ACH).

**SITE NAVIGATION**

- Employer Home
- View Your Statement**
- Work on Reports
- View Employee Info
- View Year-to-Date Wage and Contribution Summary
- Update My Profile
- Work with Contacts
- Admin Web Accounts
- Work List
- Request Information
- Eligibility Reports
- Status Check
- Inactive Employment Report
- View IAP Voluntary Contribution Report

**COASTAL FIRE DISTRICT**  
Employer Number: 06000

**REMITTANCE STATEMENT**
[Tell Me More](#)

Current Contribution Rates

**Employer Statement**

Unbilled Activity

Employer Statement History

Wage and Contribution Report History

**THIS STATEMENT AT A GLANCE**

Employer

06000 - COASTAL FIRE DISTRICT

Statement Period

12/21/2022 - 01/05/2023

Remittance Due Date

01/12/2023

Type	Previous Balance	Current Period Activity	Ending Balance	Amount Due
IAP	\$56,100.59	\$1,507,089.02	\$1,563,189.61	\$1,563,189.61
Pension	\$157,697.78	\$4,105,319.60	\$4,263,017.38	\$4,263,017.38
RHIA	\$263.46	\$3,994.55	\$4,258.01	\$4,258.01
Total Amount Due				\$5,830,465.00

If an ending balance is zero or less, no amount is due. Any credits will be applied to the next statement activity.

For assistance, contact the Employer Service Center at 888-320-7377 or [PERS.EDX.Support@pers.oregon.gov](mailto:PERS.EDX.Support@pers.oregon.gov).

Sample (fictional) remittance statement

## UNDERSTANDING YOUR STATEMENT

### Statement at a Glance breakdown

Current Contribution Rates	Employer Statement	Unbilled Activity	Employer Statement History	Wage and Contribution Report History
<b>THIS STATEMENT AT A GLANCE</b>				
Employer	06000 - COASTAL FIRE DISTRICT			
Statement Period	12/21/2022 - 01/05/2023			
Remittance Due Date	01/12/2023			
Type	Previous Balance	Current Period Activity	Ending Balance	Amount Due
<b>A</b> IAP	\$56,100.59	\$1,507,089.02	\$1,563,189.61	\$1,563,189.61
<b>B</b> Pension	\$157,697.78	\$4,105,319.60	\$4,263,017.38	\$4,263,017.38
<b>C</b> RHIA	\$263.46	\$3,994.55	\$4,258.01	\$4,258.01
Total Amount Due				\$5,830,465.00

<b>A</b>	<b>IAP:</b> Includes 6% IAP contributions, voluntary contributions for active members.
<b>B</b>	<b>Pension:</b> Includes normal cost and UAL for active and retired members, plus side account credits, if applicable.
<b>C</b>	<b>RHIA/RHIPA:</b> Includes normal cost (PERS only) for active and retired members and a RHIPA UAL rate for state agencies and judiciary.

## UNDERSTANDING YOUR STATEMENT

### How your statement is organized

Below the Statement at a Glance, your statement is separated into your fund types: IAP, Pension, and RHIA/RHIPA.

IAP				
IAP Beginning Balance				\$56,100.59
DEPOSITS				
Date Posted	Deposit Date	Payment Method	Description	Amount
12/29/2022	12/28/2022	ACH Debit (Pull)	Employer IAP Remittances	(\$56,100.59)
Deposit Total				(\$56,100.59)
INVOICES				
Date Posted	Invoice	Description	Amount	
12/21/2022	<a href="#">1551450</a>	Employment History Change	(\$737.16)	
12/22/2022	<a href="#">1551973</a>	Contributions Pension	\$571.46	
01/05/2023	<a href="#">1555650</a>	Contributions Pension	\$2,628.33	
Invoice Total				\$1,563,189.61
IAP Ending Balance				\$1,563,189.61
PENSION				
Pension Beginning Balance				\$157,697.78
DEPOSITS				
Date Posted	Deposit Date	Payment Method	Description	Amount
12/29/2022	12/28/2022	ACH Debit (Pull)	Employer Pension Remittances	(\$157,697.78)
Deposit Total				(\$157,697.78)
INVOICES				
Date Posted	Invoice	Description	Amount	
12/21/2022	<a href="#">1551450</a>	Employment History Change	(\$962.04)	
12/21/2022	<a href="#">1551451</a>	UAL Contributions	\$1,259.18	
12/21/2022	<a href="#">1551452</a>	UAL Contributions	(\$1,607.78)	
01/05/2023	<a href="#">1555652</a>	UAL Contributions	\$6,912.54	
Invoice Total				\$4,263,017.38
Pension Ending Balance				\$4,263,017.38
RHIA				
RHIA Beginning Balance				\$263.46
DEPOSITS				
Date Posted	Deposit Date	Payment Method	Description	Amount
12/29/2022	12/28/2022	ACH Debit (Pull)	Employer RHIA Remittances	(\$263.46)
Deposit Total				(\$263.46)
INVOICES				
Date Posted	Invoice	Description	Amount	
12/21/2022	<a href="#">1551452</a>	UAL Contributions	(\$41.67)	
12/22/2022	<a href="#">1551973</a>	Contributions Pension	\$0.31	
01/05/2023	<a href="#">1555650</a>	Contributions Pension	\$5.37	
Invoice Total				\$4,258.01
RHIA Ending Balance				\$4,258.01

## UNDERSTANDING YOUR STATEMENT

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Each fund section is broken into some of the following subsections.

### Deposits

These are payments deposited into that fund type. Information includes the payment method:

- ACH Debit or ACH Credit is a payment made by you.
- A deposit called Treasury Transfer or Manual came from another source.

### Deposit adjustments

This subsection only appears if you have a previous deposit that PERS adjusted, such as a deposit that was invalidated or returned because of non-sufficient funds (NSF).

### Invoices

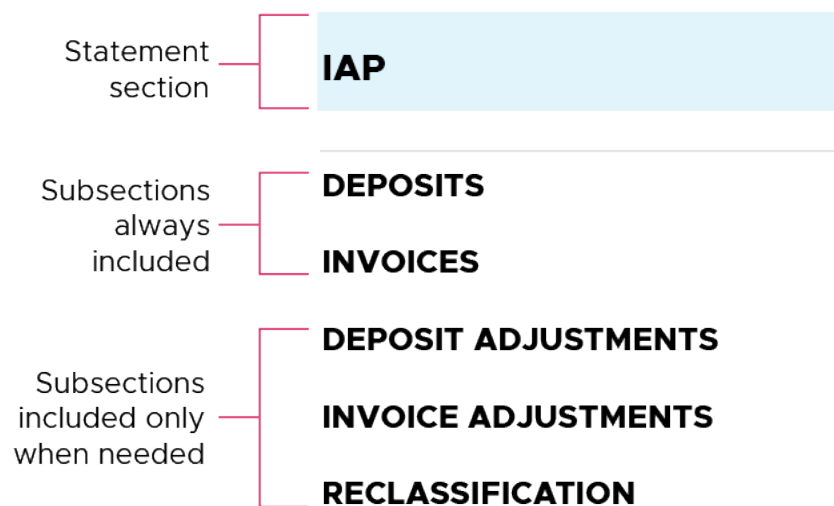
This subsection lists what you are being billed/credited for a particular section of your statement. Click a linked invoice to see details. Manual invoices are not linked; those invoices are sent to you separately.

### Invoice adjustments

This subsection only appears when you have an adjustment to your overall statement, such as Wash UAL Credits or Side Account (UAL) Reversals. The statement adjustment does not have a link to a screen with more information because the manual invoice details are not generated in EDX.

### Reclassification

This subsection appears when you had funds moved from one section of your statement to another (e.g., Pension to IAP). This is usually for deposits made before 2014 when statements did not have any sections.



## UNDERSTANDING YOUR STATEMENT

### IAP section

This fund contains money for your employees' IAP accounts.

#### Deposits

This is money you paid since your last statement or that was credited from a different source. An amount in parentheses is a credit.

##### Deposits Description column

- Employer IAP Remittances: The amount you paid for your last statement.

##### Invoices Description column

- Employment History Change: Adjustment submitted to an employee's past hours, salary, or job classification, which altered your bill.
- Contributions Pension: This is what you owe to pay for your employees' future retirement benefits. Even though it includes the term "pension," it applies to IAP and RHIA/RHIPA as well.
- IAP Voluntary Contributions: Funds charged to cover employees' voluntary contributions. A voluntary contribution is an option an employee can choose that deducts an extra percentage from their pay on an after-tax basis to cover the percentage of their IAP contributions that are being redirected into their Employee Pension Stability Account (EPSA). Read more about EPSA in the "Definitions" section of this guide and in the [About the EPSA section](#) of the PERS Employers website.

IAP

				IAP Beginning Balance	\$56,100.59
DEPOSITS					
Date Posted	Deposit Date	Payment Method	Description	Amount	
12/29/2022	12/28/2022	ACH Debit (Pull)	Employer IAP Remittances	(\$56,100.59)	
				Deposit Total	(\$56,100.59)
INVOICES					
Date Posted	Invoice	Description	Amount		
12/21/2022	<a href="#">1551450</a>	Employment History Change	(\$737.16)		
12/22/2022	<a href="#">1551973</a>	Contributions Pension	\$571.46		
12/23/2022	<a href="#">1552180</a>	Contributions Pension	\$5,889.87		
12/29/2022	<a href="#">1553434</a>	IAP Voluntary Contributions	\$39.55		
				Invoice Total	\$1,563,189.61
				IAP Ending Balance	\$1,563,189.61

## UNDERSTANDING YOUR STATEMENT

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### Invoice links

Each nightly batch process results in a unique invoice. The invoice is identified by its number and the date it posted. The same invoice can be listed in the IAP, Pension, and RHIA/RHIPA sections if reporting resulted in charges for each fund type on that wage. Clicking the link in any section opens the same invoice.

INVOICES			
Date Posted	Invoice	Description	Amount
12/21/2022	<a href="#">1551450</a>	Employment History Change	(\$737.16)
12/22/2022	<a href="#">1551973</a>	Contributions Pension	\$571.46
12/23/2022	<a href="#">1552180</a>	Contributions Pension	\$5,889.87

Click the link to open a summary of that invoice with charges for your IAP, pension, and RHIA/RHIPA accounts.

IAP and RHIA/RHIPA contribution rates are the same for all active PERS members, so all your employees are grouped together no matter of membership type. RHIA or RHIPA is charged only for Tier One/Tier Two members.

Your pension charges and credits, however, are separated by membership type OPSRP and PERS (PERS, in this instance, refers to your Tier One and Tier Two employees). The OPSRP and PERS plans are separate and have different benefits and rates.

See an example invoice on the next page.

## UNDERSTANDING YOUR STATEMENT

### WAGE AND CONTRIBUTION INVOICE SUMMARY

[? Tell Me More](#)

#### INVOICE SUMMARY

Employer

Date Posted 12/22/2022

Invoice Number 1551973

Invoice Description Contributions Pension

Invoice Amount \$1,347.15

[Download Full Invoice Detail](#)

#### IAP

Type	Pay Date	Subject Salary	MPAT	MPPT	EPPT	Opt ER IAP	Unit	Employer	Total
<a href="#">IAP</a>	08/19/2022	\$3,915.14	\$0.00	\$234.91	\$0.00	\$0.00	\$0.00	\$0.00	\$234.91
	09/20/2022	\$31.72	\$0.00	\$1.90	\$0.00	\$0.00	\$0.00	\$0.00	\$1.90
	10/20/2022	\$4,951.29	\$0.00	\$297.08	\$0.00	\$0.00	\$0.00	\$0.00	\$297.08
	11/18/2022	\$626.20	\$0.00	\$37.57	\$0.00	\$0.00	\$0.00	\$0.00	\$37.57
<b>IAP Totals</b>		<b>\$9,524.35</b>	<b>\$0.00</b>	<b>\$571.46</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$571.46</b>

#### OPSRP

Type	Pay Date	Subject Salary	MPAT	MPPT	EPPT	Opt ER IAP	Unit	Employer	Total
<a href="#">OPSRP</a>	08/19/2022	\$3,289.21	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$261.16	\$261.16
	09/20/2022	\$31.72	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2.52	\$2.52
	10/20/2022	\$4,951.29	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$393.13	\$393.13
	11/18/2022	\$626.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$49.72	\$49.72
<b>OPSRP Totals</b>		<b>\$8,898.42</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$706.53</b>	<b>\$706.53</b>

#### PERS

Type	Pay Date	Subject Salary	MPAT	MPPT	EPPT	Opt ER IAP	Unit	Employer	Total
<a href="#">PERS</a>	08/19/2022	\$625.93	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$68.85	\$68.85
<b>PERS Totals</b>		<b>\$625.93</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$68.85</b>	<b>\$68.85</b>

#### RHIA

Type	Pay Date	Subject Salary	MPAT	MPPT	EPPT	Opt ER IAP	Unit	Employer	Total
<a href="#">RHIA</a>	08/19/2022	\$625.93	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.31	\$0.31
<b>RHIA Totals</b>		<b>\$625.93</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.31</b>	<b>\$0.31</b>

Sample invoice

## UNDERSTANDING YOUR STATEMENT

### IAP link

For more detail about your IAP charges, click the IAP fund type link.

IAP									
Type	Pay Date	Subject Salary	MPAT	MPPT	EPPT	Opt ER IAP	Unit	Employer	Total
IAP	08/19/2022	\$3,915.14	\$0.00	\$234.91	\$0.00	\$0.00	\$0.00	\$0.00	\$234.91
	09/20/2022	\$31.72	\$0.00	\$1.90	\$0.00	\$0.00	\$0.00	\$0.00	\$1.90

This opens a screen that displays details per individual employee, as shown below. You can sort the list by last name, SSN, or wage type by clicking the column name. For definitions of terms used in your invoice, go to the “Definitions” section in this guide.

WAGE AND CONTRIBUTION INVOICE DETAIL

INVOICE SUMMARY

Employer

Date Posted

12/22/2022

Invoice Number

1551973

Invoice Description

Contributions Pension

Invoice Amount

\$1,347.15

Download Invoice Detail

IAP

Choose one to sort the list

Last Name

SSN

Pay Date

Wage Type

Subject Salary

MPAT

MPPT

EPPT

Opt ER IAP

Unit

Employer

08/19/2022

Regular wages

\$625.93

\$0.00

\$37.56

\$0.00

\$0.00

\$0.00

\$0.00

\$0.00

08/19/2022

Regular wages

\$3,289.21

\$0.00

\$197.35

\$0.00

\$0.00

\$0.00

\$0.00

\$0.00

09/20/2022

Regular wages

\$31.72

\$0.00

\$1.90

\$0.00

\$0.00

\$0.00

\$0.00

\$0.00

11/18/2022

Regular wages

\$626.20

\$0.00

\$37.57

\$0.00

\$0.00

\$0.00

\$0.00

\$0.00

10/20/2022

Regular wages

\$4,951.29

\$0.00

\$297.08

\$0.00

\$0.00

\$0.00

\$0.00

\$0.00

\$9,524.35

\$0.00

\$571.46

\$0.00

\$0.00

\$0.00

\$0.00

\$0.00

**Note:** In this example, wages for the same employee appear for different pay dates. This could be because the employer reporter was behind in reporting, the employee’s position changed, or the employee’s contribution start date needed to be corrected. Any of these reasons can result in wage corrections.



### IAP contribution methods

PERS collects three different types of IAP account contributions depending on the election your organization made:

- Member-paid after-tax (MPAT).
- Member-paid pre-tax (MPPT).
- Employer-paid pre-tax (EPPT).

These contributions are remitted by participating PERS employers who either:

- Withhold the amount from employees' pay before or after taxes (MPPT or MPAT).
- Pay the contribution on behalf of their employees (EPPT).

### Reporting for an employee with two IAP contribution methods

Only one contribution type may be selected for each wage record submitted. If you have an employee who fills more than one role and has two different kinds of IAP contribution methods for one pay period, you need to submit two wage records: one with hours and wages and one type of IAP contribution method and another with hours, wages, and contribution amount that apply to the other type of IAP contribution method. To learn more, read the [June 2023 edition of Employer News](#).

### Changing your contribution method

<b>IMPORTANT</b>	Do not begin reporting a different contribution method before following the instructions in this section.
------------------	---

If an employer is withholding and remitting contributions on a MPAT or MPPT basis, the employer may change the contribution type to EPPT by agreeing to assume and pay the employee contribution on behalf of its employees.

Alternatively, the employer may change the contribution type from EPPT to MPPT or MPAT if you stop picking up the employee contributions withheld from their pay checks.

Changing the contribution type cannot be retroactive; it only applies going forward.

#### Instructions

- 1 Among your leadership and all involved parties, agree on a new contribution method for a group of employees (or all employees) going forward.
- 2 Email your [ESC account representative](#) a certified copy of the official document authorizing the method of contribution (e.g., employment policy established by statute, charter, ordinance, administrative rule, executive order, collective bargaining agreement, or other written employment policy or agreement that meets the requirements of [Oregon Administrative Rule 459-009-0200](#)).

If needed, ask your ESC rep for a template of an official document authorizing a method contribution for all employees or a specific class of employees.

- 3 PERS receives the document authorizing the changed method and accepts the agreement.
- 4 Begin to report the contributions for each member using the new method.

Contact your [ESC representative](#) for a sample resolution containing appropriate language for the contribution type you will be using.

## Pension section

The Pension section shows deposits and invoices to your Pension account, which pays for your employees' future pensions.

### Deposits

The Deposits subsection shows when and how your last payment was made.

Amounts in parentheses are a credit. Amounts not in parentheses are charges.

### Invoices

These are your invoices broken down by type. Click a linked invoice number to open another screen showing the debits or credits that make up the total in the **Amount** column for that category of charges.

For example, on the Pension screen shown below, if you click an invoice called **Contributions Pension**, it will open the same summary screen shown on page 13 of this guide (which was accessed through the IAP section). Note that the invoice numbers are the same.

PENSION				
			Pension Beginning Balance	\$157,697.78
DEPOSITS				
Date Posted	Deposit Date	Payment Method	Description	Amount
12/29/2022	12/28/2022	ACH Debit (Pull)	Employer Pension Remittances	(\$157,697.78)
			Deposit Total	(\$157,697.78)
INVOICES				
Date Posted	Invoice	Description		Amount
12/21/2022	<a href="#">1551450</a>	Employment History Change		(\$962.04)
12/21/2022	<a href="#">1551451</a>	UAL Contributions		\$1,259.18
12/21/2022	<a href="#">1551452</a>	UAL Contributions		(\$1,607.78)
12/22/2022	<a href="#">1551973</a>	Contributions Pension		\$775.38
12/22/2022	<a href="#">1551974</a>	UAL Credits		(\$821.94)

## UNDERSTANDING YOUR STATEMENT

On the Invoice Summary screen, click the fund type.

PERS									
Type	Pay Date	Subject Salary	MPAT	MPPT	EPPT	Opt ER IAP	Unit	Employer	Total
PERS	08/19/2022	\$625.93	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$68.85	\$68.85
PERS Totals		\$625.93	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$68.85	\$68.85

This opens another screen listing employer contributions per individual employee and organized by pay date. This is the lowest level of detail for an invoice.

PERS												
Last Name	SSN	Pay Date	Wage Type	Subject Salary	MPAT	MPPT	EPPT	Opt ER IAP	Unit	Employer	ER Rate	Total Contributions
		08/19/2022	Regular wages	\$625.93	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$68.85	11.00%	\$68.85
				\$625.93	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$68.85		\$68.85

## UNDERSTANDING YOUR STATEMENT

### Items in the Description column

#### Employment History Change

An adjustment has been submitted to an employee's past hours, salary, or job classification that has changed what you owe for a pay period.

The employer history change shown below resulted in a credit of \$962.04.

PENSION				
Pension Beginning Balance				\$157,697.78
DEPOSITS				
Date Posted	Deposit Date	Payment Method	Description	Amount
12/29/2022	12/28/2022	ACH Debit (Pull)	Employer Pension Remittances	(\$157,697.78)
Deposit Total				(\$157,697.78)
INVOICES				
Date Posted	Invoice	Description		Amount
12/21/2022	<a href="#">1551450</a>	Employment History Change		(\$962.04)

Click the linked invoice to see that amount broken down by individual credits (some rows in the invoice have been deleted for brevity). You can then click the linked fund type to view credits per employee and date.

OPSRP									
Type	Pay Date	Subject Salary	MPAT	MPPT	EPPT	Opt ER IAP	Unit	Employer	Total
<a href="#">OPSRP</a>	01/20/2017	(\$950.25)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$69.65)	(\$69.65)
	02/17/2017	(\$90.50)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$6.63)	(\$6.63)
	03/20/2017	(\$543.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$39.80)	(\$39.80)
	02/20/2020	(\$375.82)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$31.57)	(\$31.57)
	03/20/2020	(\$1,421.08)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$119.37)	(\$119.37)
	04/20/2020	(\$657.70)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$55.25)	(\$55.25)
OPSRP Totals		(\$12,286.01)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$962.04)	(\$962.04)

## UNDERSTANDING YOUR STATEMENT

### Contributions Pension

These are the regular funds you owe to pay for your employees' future retirement benefits. This term is used in all sections of your bill, not just the Pension section, to refer to your standard invoice based on reported wages.

Click the linked invoice to see charges/credits per fund type.

INVOICES			
Date Posted	Invoice	Description	Amount
12/21/2022	<a href="#">1551450</a>	Employment History Change	(\$737.16)
12/22/2022	<a href="#">1551973</a>	Contributions Pension	\$571.46
12/23/2022	<a href="#">1552180</a>	Contributions Pension	\$5,889.87

On the next screen, click a fund type to see charges/credits per employee.

IAP									
Type	Pay Date	Subject Salary	MPAT	MPPT	EPPT	Opt ER IAP	Unit	Employer	Total
<a href="#">IAP</a>	08/19/2022	\$3,915.14	\$0.00	\$234.91	\$0.00	\$0.00	\$0.00	\$0.00	\$234.91
	09/20/2022	\$31.72	\$0.00	\$1.90	\$0.00	\$0.00	\$0.00	\$0.00	\$1.90
	10/20/2022	\$4,951.29	\$0.00	\$297.08	\$0.00	\$0.00	\$0.00	\$0.00	\$297.08
	11/18/2022	\$626.20	\$0.00	\$37.57	\$0.00	\$0.00	\$0.00	\$0.00	\$37.57
IAP Totals		\$9,524.35	\$0.00	\$571.46	\$0.00	\$0.00	\$0.00	\$0.00	\$571.46

## UNDERSTANDING YOUR STATEMENT

### UAL Contributions

These are contributions that will be applied to your agency's unfunded actuarial liability (UAL). (For an explanation of UAL, go to the "Definitions" section of this guide and read the [Guide to Understanding Unfunded Actuarial Liability \(UAL\)](#)).

Click the link to see a summary per fund (i.e., OPSRP and PERS).

For more information about the UAL contribution, click the linked invoice (#1551451 in the image below).

PENSION				
Pension Beginning Balance				\$157,697.78
DEPOSITS				
Date Posted	Deposit Date	Payment Method	Description	Amount
12/29/2022	12/28/2022	ACH Debit (Pull)	Employer Pension Remittances	(\$157,697.78)
Deposit Total				(\$157,697.78)
INVOICES				
Date Posted	Invoice	Description		Amount
12/21/2022	<a href="#">1551450</a>	Employment History Change		(\$962.04)
12/21/2022	<a href="#">1551451</a>	UAL Contributions		\$1,259.18
12/21/2022	<a href="#">1551452</a>	UAL Contributions		(\$1,607.78)
12/22/2022	<a href="#">1551973</a>	Contributions Pension		\$775.38
12/22/2022	<a href="#">1551974</a>	UAL Credits		(\$821.94)
12/22/2022	<a href="#">1551975</a>	UAL Contributions		\$1,502.95
12/23/2022	<a href="#">1552179</a>	UAL Credits		(\$9,332.50)

## UNDERSTANDING YOUR STATEMENT

A detail screen opens that breaks down UAL contributions per pay date. Click the linked fund type for more details (“PERS” in the image below).

WAGE AND CONTRIBUTION INVOICE SUMMARY

?

Tell Me More

INVOICE SUMMARY

Employer

Date Posted12/22/2022

Invoice Number1551975

Invoice DescriptionUAL Contributions

Invoice Amount\$1,502.95

IAP

No IAP data found for the selected invoice

OPSRP

Type	Pay Date	Subject Salary	MPAT	MPPT	EPPT	Opt ER IAP	Unit	Employer	Total
OPSRP	08/19/2022	\$3,915.14	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$66.17	\$66.17
	09/20/2022	\$31.72	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.54	\$0.54
	10/20/2022	\$4,951.29	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$83.68	\$83.68
	11/18/2022	\$626.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10.58	\$10.58
OPSRP Totals		\$9,524.35	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$160.97	\$160.97

PERS

Type	Pay Date	Subject Salary	MPAT	MPPT	EPPT	Opt ER IAP	Unit	Employer	Total
PERS	08/19/2022	\$3,915.14	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$551.64	\$551.64
	09/20/2022	\$31.72	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4.47	\$4.47
	10/20/2022	\$4,951.29	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$697.64	\$697.64

## UNDERSTANDING YOUR STATEMENT

A screen opens that displays UAL charges per employee.

WAGE AND CONTRIBUTION INVOICE DETAIL

INVOICE SUMMARY

Employer

Date Posted12/22/2022

Invoice Number1551975

Invoice DescriptionUAL Contributions

Invoice Amount\$1,502.95

PERS

Last Name	SSN	Pay Date	Wage Type	Subject Salary	MPAT	MPPT	EPPT	Opt ER IAP	Unit	Employer	ER Rate
		08/19/2022	Regular wages	\$625.93	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$88.19	14.09%
		08/19/2022	Regular wages	\$3,289.21	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$463.45	14.09%
		09/20/2022	Regular wages	\$31.72	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4.47	14.09%
		11/18/2022	Regular wages	\$626.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$88.23	14.09%
		10/20/2022	Regular wages	\$4,951.29	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$697.64	14.09%
				\$9,524.35	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,341.98	



## UNDERSTANDING YOUR STATEMENT

### UAL Credits (side account credits)

These are credits being applied to your organization's UAL that most often result from your organization's side account(s).

PENSION				
Pension Beginning Balance				\$157,697.78
DEPOSITS				
Date Posted	Deposit Date	Payment Method	Description	Amount
12/29/2022	12/28/2022	ACH Debit (Pull)	Employer Pension Remittances	(\$157,697.78)
Deposit Total				(\$157,697.78)
INVOICES				
Date Posted	Invoice	Description		Amount
12/21/2022	<a href="#">1551450</a>	Employment History Change		(\$962.04)
12/21/2022	<a href="#">1551451</a>	UAL Contributions		\$1,259.18
12/21/2022	<a href="#">1551452</a>	UAL Contributions		(\$1,607.78)
12/22/2022	<a href="#">1551973</a>	Contributions Pension		\$775.38
12/22/2022	<a href="#">1551974</a>	UAL Credits		(\$821.94)

Click the invoice number to see UAL Credits details, shown on the next page.

## UNDERSTANDING YOUR STATEMENT

You can see the pay dates that resulted in UAL credits. Click the fund type to access more detail.

**WAGE AND CONTRIBUTION INVOICE SUMMARY**[? Tell Me More](#)

**INVOICE SUMMARY**

Employer06000 - COASTAL FIRE DISTRICT

Date Posted12/22/2022

Invoice Number1551974

Invoice DescriptionUAL Credits

Invoice Amount(\$821.94)

**IAP**

No IAP data found for the selected invoice

**OPSRP**

No OPSRP data found for the selected invoice

**PERS**

Type	Pay Date	Subject Salary	MPAT	MPPT	EPPT	Opt ER IAP	Unit	Employer	Total
<a href="#">PERS</a>	08/19/2022	\$3,915.14	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$337.87)	(\$337.87)
	09/20/2022	\$31.72	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$2.73)	(\$2.73)
	10/20/2022	\$4,951.29	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$427.30)	(\$427.30)
	11/18/2022	\$626.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$54.04)	(\$54.04)
<b>PERS Totals</b>		<b>\$9,524.35</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$821.94)</b>	<b>(\$821.94)</b>

**RHIA**

No RHIA data found for the selected invoice

## UNDERSTANDING YOUR STATEMENT

A screen opens that displays credits per employee.

### WAGE AND CONTRIBUTION INVOICE DETAIL

#### INVOICE SUMMARY

Employer 06000 - COASTAL FIRE DISTRICT  
Date Posted 12/22/2022  
Invoice Number 1551974  
Invoice Description **UAL Credits**  
Invoice Amount (\$821.94)

#### PERS

<a href="#">Last Name</a>	<a href="#">SSN</a>	Pay Date	<a href="#">Wage Type</a>	Subject Salary	MPAT	MPPT	EPPT	Opt ER IAP	Unit	Employer
		08/19/2022	Regular wages	\$625.93	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$54.02)
		08/19/2022	Regular wages	\$3,289.21	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$283.85)
		09/20/2022	Regular wages	\$31.72	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$2.73)
		11/18/2022	Regular wages	\$626.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$54.04)
		10/20/2022	Regular wages	\$4,951.29	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$427.30)
				<b>\$9,524.35</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$821.94)</b>

## Charges that do not have an invoice

### Prior year earnings (PYE)

For all reports you submit by the March 5 statement of the following year, your employees receive a deposit of interest earnings (if there are earnings that year) from the PERS Fund into their IAP accounts. For reports you do not post in time for that year, your organization must pay the earnings. The bill for those earnings appears on your statement as shown below.

The PYE invoice in your statement is not clickable because the invoice is manually generated outside of the PERS reporting system. You receive the invoice by email.

INVOICES			
Date Posted	Invoice	Description	Amount
06/06/2022	1497786	IAP ER Prior Year Earnings	\$1,375.92

### BEF admin fee

Employers who have employees who are paid from the Benefit Equalization Fund (BEF) are assessed a fee to fund those benefits.

The BEF pays the amount of PERS benefits earned by these few members (approximately 100 each year) over and above the IRS limits.

The BEF invoice in your statement is not clickable because the invoice is manually generated outside of the PERS reporting system. You receive the invoice by email. Learn more on the [EDX Invoice Questions webpage](#).

PENSION				
			Pension Beginning Balance	\$4,452,904.13
DEPOSITS				
Date Posted	Deposit Date	Payment Method	Description	Amount
12/13/2022	12/12/2022	ACH Debit (Pull)	Employer Pension Remittances	(\$4,452,904.13)
			Deposit Total	(\$4,452,904.13)
INVOICES				
Date Posted	Invoice	Description	Amount	
12/06/2022	<a href="#">1547180</a>	Contributions Pension	\$29,561.62	
12/16/2022	1550303	BEF Admin Fee	\$6,372.00	

## UNDERSTANDING YOUR STATEMENT

### Social Security

Oregon public agencies pay a fee to help cover some of the costs of administering Social Security coverage to [Section 218 employers](#). The contributions (charged on a prorated basis to each agency) are deposited into the state's Social Security Revolving Account and used by the Public Employees Retirement Board to administer Social Security coverage.

**Non-PERS participating employers** receive their invoice by email. They pay their invoice by mailing a check to the state Social Security administrator at PERS.

**PERS-participating employers** receive their invoice in EDX. However, the invoice is not clickable because it is manually generated outside the PERS reporting system. These employers receive a detailed invoice by email and pay the invoice through Automated Clearing House.

Learn more on the [Section 218 Social Security coverage webpage](#).

INVOICES			
Date Posted	Invoice	Description	Amount
06/09/2022	<a href="#">1499587</a>	Eligibility Review	(\$560.25)
06/09/2022	<a href="#">1499767</a>	Contributions Pension	\$2,153.05
06/09/2022	<a href="#">1499768</a>	UAL Contributions	\$3,141.44
06/09/2022	<a href="#">1499769</a>	UAL Credits	(\$1,718.04)
06/10/2022	1499900	Social Security	\$4,222.40

### Wash UAL Credits or Side Account (UAL) Reversals

The current year's accumulated UAL credit, side account credit, and/or side account credit adjustments must be "zeroed out" at the end of the calendar year. On your December 20 statement, you are credited the side-account reversal amount. The reversed amount is then factored into your future contribution rate.

Learn more on the [EDX Invoice Questions webpage](#).

REMITTANCE STATEMENT				
Current Contribution Rates	Employer Statement	Unbilled Activity	Employer Statement History	Wage and Contribution Report History
INVOICE ADJUSTMENTS				
Date Posted	Invoice	Description	Amount	
12/20/2024		Wash UAL Credits	\$1,013,662.33	

or

INVOICE ADJUSTMENTS				
Date Posted	Invoice	Description	Amount	
12/20/2024		Side Account (UAL) Reversals	(\$24,602.62)	

## UNDERSTANDING YOUR STATEMENT

### RHIA and RHIPA sections

This section displays what is due for your employees' health insurance subsidy programs. RHIA and RHIPA are listed separately.

RHIPA only appears if there is any RHIPA activity on this statement. (Only state and judicial agencies participate in RHIPA.)

**Note:** As of 7/1/2019, RHIA UAL is fully funded. Any RHIA UAL invoices will be for pay dates prior to that date.

To see RHIA or RHIPA charges listed by individual employees, click the Contributions Pension invoice link for the invoice you want to see.

RHIA				
RHIA Beginning Balance				\$263.46
DEPOSITS				
Date Posted	Deposit Date	Payment Method	Description	Amount
12/29/2022	12/28/2022	ACH Debit (Pull)	Employer RHIA Remittances	(\$263.46)
Deposit Total				(\$263.46)
INVOICES				
Date Posted	Invoice	Description		Amount
12/21/2022	<a href="#">1551452</a>	UAL Contributions		(\$41.67)
12/22/2022	<a href="#">1551973</a>	Contributions Pension		\$0.31
12/28/2022	<a href="#">1552804</a>	Contributions Pension		\$4,280.95
Invoice Total				\$4,258.01
RHIA Ending Balance				\$4,258.01


## Tab 3: Unbilled Activity

This section shows activity on your account since your last statement (statements are posted on the 5<sup>th</sup> and 20<sup>th</sup> of each month). All invoicing from the 6<sup>th</sup> – 19<sup>th</sup> gathers in Unbilled Activity until the 20<sup>th</sup> and then posts on the Employer Statement tab. All invoicing from the 21<sup>st</sup>–4<sup>th</sup> gathers in Unbilled Activity until the 5<sup>th</sup> when it posts onto the Employer Statement tab.

Like the Employer Statement section, this page begins with an “at a glance” section that summarizes daily activity for each fund.

**SITE NAVIGATION**

- Employer Home
- > View Your Statement**
- Work on Reports
- View Employee Info
- View Year-to-Date Wage and Contribution Summary
- Update My Profile
- Work with Contacts
- Admin Web Accounts
- Work List
- Request Information
- Eligibility Reports
- Status Check
- Inactive Employment Report
- View IAP Voluntary Contribution Report


**COASTAL FIRE DISTRICT**  
Employer Number: 60000

### UNBILLED ACTIVITY

[? Tell Me More](#)

Current Contribution Rates	Employer Statement	<b>Unbilled Activity</b>	Employer Statement History	Wage and Contribution Report History
----------------------------	--------------------	--------------------------	----------------------------	--------------------------------------

### UNBILLED ACTIVITY AT A GLANCE

**Employer** 6000 - COASTAL FIRE DISTRICT

**Unbilled Activity Period** 01/06/2023 - 01/18/2023

Type	Unbilled Activity
IAP	\$150.00
Pension	(\$688.00)
RHIA	\$1.25

This report allows you to view wage and contribution payments received and charges incurred since the last statement.

For assistance, contact the Employer Service Center at 888-320-7377 or [PERS.EDX.Support@pers.oregon.gov](mailto:PERS.EDX.Support@pers.oregon.gov).



## UNDERSTANDING YOUR STATEMENT

Scroll down to see more detail about deposits and invoices for each account. Any reporting that results in financial charges, changes, or credits will have a link to an invoice. The invoice serves as a preview of charges or credits to come; it is not due until the next statement.

Note that the same invoice number may appear in more than one section. Each link for that same invoice number opens the same invoice screen, which includes invoice activity for your IAP, OPSRP, PERS (i.e., Tier One and Tier Two), and RHIA accounts.

<b>IAP</b>			
<b>DEPOSITS</b>			
There are no IAP deposits found for the given period.			
<b>INVOICES</b>			
<b>Date Posted</b>	<b>Invoice</b>	<b>Description</b>	<b>Amount</b>
01/09/2023	<a href="#">1556334</a>	Contributions Pension	\$150.00
<b>Invoice Total</b>			<b>\$150.00</b>
<b>PENSION</b>			
<b>DEPOSITS</b>			
There are no pension deposits found for the given period.			
<b>INVOICES</b>			
<b>Date Posted</b>	<b>Invoice</b>	<b>Description</b>	<b>Amount</b>
01/09/2023	<a href="#">1556332</a>	UAL Contributions	\$42.25
01/09/2023	<a href="#">1556333</a>	UAL Credits	(\$1,085.00)
01/09/2023	<a href="#">1556334</a>	Contributions Pension	\$354.75
<b>Invoice Total</b>			<b>(\$688.00)</b>
<b>RHIA</b>			
<b>DEPOSITS</b>			
There are no RHIA deposits found for the given period.			
<b>INVOICES</b>			
<b>Date Posted</b>	<b>Invoice</b>	<b>Description</b>	<b>Amount</b>
01/09/2023	<a href="#">1556334</a>	Contributions Pension	\$1.25
<b>Invoice Total</b>			<b>\$1.25</b>

## UNDERSTANDING YOUR STATEMENT

Click any of the links to open the invoice, which displays an Invoice Summary.

Click the link for IAP, PERS, or RHIA to view charges per individual employee.

WAGE AND CONTRIBUTION INVOICE SUMMARY

?

Tell Me More

INVOICE SUMMARY

Employer

06000 - COASTAL FIRE DISTRICT

Date Posted

01/09/2023

Invoice Number

1556334

Invoice Description

Contributions Pension

Invoice Amount

\$506.00

IAP

Type	Pay Date	Subject Salary	MPAT	MPPT	EPPT	Opt ER IAP	Unit	Employer	Total
<a href="#">IAP</a>	01/15/2023	\$2,500.00	\$150.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$150.00
IAP Totals		\$2,500.00	\$150.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$150.00

OPSRP

No OPSRP data found for the selected invoice

PERS

Type	Pay Date	Subject Salary	MPAT	MPPT	EPPT	Opt ER IAP	Unit	Employer	Total
<a href="#">PERS</a>	01/15/2023	\$2,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$354.75	\$354.75
PERS Totals		\$2,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$354.75	\$354.75

RHIA

Type	Pay Date	Subject Salary	MPAT	MPPT	EPPT	Opt ER IAP	Unit	Employer	Total
<a href="#">RHIA</a>	01/15/2023	\$2,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1.25	\$1.25
RHIA Totals		\$2,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1.25	\$1.25

Sample (fictional) unbilled activity detail

## Tab 4: Employer Statement History

In this section, you can access all your past statements back to 2004.

On the Statement History page, statement periods for past years are grouped by year, with the current year being expanded by default to show all statements for the current year. All previous years will be collapsed into single hyperlink. Each year can be expanded and collapsed. Select a statement to view, click the statement period link.

**SITE NAVIGATION**

- Employer Home
- > View Your Statement**
- Work on Reports
- View Employee Info
- View Year-to-Date Wage and Contribution Summary
- Update My Profile
- Work with Contacts
- Admin Web Accounts
- Work List
- Request Information
- Eligibility Reports
- Status Check
- Inactive Employment Report
- View IAP Voluntary Contribution Report

**CO** COASTAL FIRE DISTRICT  
Employer Number: 06000

**EMPLOYER STATEMENT HISTORY**

Current Contribution Rates	Employer Statement	Unbilled Activity	<b>Employer Statement History</b>	Wage and Contribution Report History
----------------------------	--------------------	-------------------	-----------------------------------	--------------------------------------

**EMPLOYER STATEMENT HISTORY**

Select a statement.

⊖ [2023](#)

[04/06/2023 - 04/20/2023](#)  
[03/21/2023 - 04/05/2023](#)  
[03/06/2023 - 03/20/2023](#)  
[02/21/2023 - 03/05/2023](#)  
[02/06/2023 - 02/20/2023](#)  
[01/21/2023 - 02/05/2023](#)  
[01/06/2023 - 01/20/2023](#)  
[12/21/2022 - 01/05/2023](#)


⊕ [2022](#)  
⊕ [2021](#)  
⊕ [2020](#)  
⊕ [2019](#)  
⊕ [2018](#)  
⊕ [2017](#)

## Tab 5: Wage and Contribution Report History

This section includes all the reports that have been submitted, the date the report was submitted, the report status, and report type. Reports with a status of “suspended” have an error that needs to be corrected before the report will post to your account. For instructions on correcting suspended reports, read [employer reporting guide 6, Correcting Suspended Records](#).

**SITE NAVIGATION**

- Employer Home
- > View Your Statement**
- Work on Reports
- View Employee Info
- View Year-to-Date Wage and Contribution Summary
- Update My Profile
- Work with Contacts
- Admin Web Accounts
- Work List
- Request Information
- Eligibility Reports
- Status Check
- Inactive Employment Report
- View IAP Voluntary Contribution Report


**COASTAL FIRE DISTRICT**  
Employer Number: 60000

### WAGE AND CONTRIBUTION REPORT HISTORY

Current Contribution Rates
Employer Statement
Unbilled Activity
Employer Statement History
**Wage and Contribution Report History**

### WAGE AND CONTRIBUTION REPORT HISTORY

Report Date	Date Submitted	Status	Report Type
<a href="#">12/15/2022</a>	12/29/2022	Suspended	Regular
<a href="#">11/30/2022</a>	12/08/2022	Posted	Regular
<a href="#">11/15/2022</a>	12/08/2022	Posted	Regular
<a href="#">10/31/2022</a>	11/07/2022	Posted	Regular
<a href="#">10/15/2022</a>	10/15/2022	Posted	Regular
<a href="#">09/30/2022</a>	10/15/2022	Posted	Regular
<a href="#">09/15/2022</a>	09/23/2022	Posted	Regular
<a href="#">08/31/2022</a>	09/03/2022	Posted	Regular

### Downloading your invoice

#### Download Full Invoice Detail

The Invoice Summary screen offers the option to download your statement as an Excel file. To access this screen:

1. Choose the View Your Statement function from the main menu.
2. Click the second tab, Employer Statement.
3. Click any invoice number.
4. On the Invoice Summary screen, locate the **Download Full Invoice Detail** button.
5. Follow the downloading instructions on the next page of this guide.

**WAGE AND CONTRIBUTION INVOICE SUMMARY** ? Tell Me More

**INVOICE SUMMARY**

Employer	06000 - COASTAL FIRE DISTRICT
Date Posted	12/22/2022
Invoice Number	1551973
Invoice Description	Contributions Pension
Invoice Amount	\$1,347.15

Download Full Invoice Detail

#### About the full invoice file

- It separates your invoice into tabs by fund type (e.g., Pension, IAP).
- The file name is made up of the invoice type, employer number, invoice number, and date the invoice posted.
- The header row for each tab states the employer number, invoice number, fund type, date the invoice posted, and total invoice amount for that tab.
- The data contained on each tab matches the information from the invoice Detail screen.

### How to download the file

1. Click the **Download Full Invoice Detail** button.

**WAGE AND CONTRIBUTION INVOICE SUMMARY** ? Tell Me More

**INVOICE SUMMARY**

Employer	
Date Posted	12/22/2022
Invoice Number	1551973
Invoice Description	Contributions Pension
Invoice Amount	\$1,347.15

Download Full Invoice Detail

2. While the system is preparing your file, the button is disabled. It turns gray, and a message appears informing you that the system is working on your request. If you need to download the file again, you'll need to click "Refresh the page" below the button to reload the page.

**INVOICE SUMMARY**

**Employer**




Date Posted	12/22/2022
Invoice Number	1551973
Invoice Description	Contributions Pension
Invoice Amount	\$1,347.15

Download Full Invoice Detail

The request button will be disabled once a request is submitted to allow the system to respond to the request. [Refresh the page](#) to download again.

3. The downloaded file appears in your Downloads folder on your computer. Click "Open file" to open it.

Downloads

 CONT\_04062\_1551973\_12222022.xlsx  

[Open file](#)

[See more](#)

## UNDERSTANDING YOUR STATEMENT

- The file shows the IAP tab first (this may vary). Click through the tabs to view all details of your invoice.

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	ER#:	Inv#: 1551973	Type: IAP	Date Posted: 12/22/2022	Inv Amt: \$1,347.15	SL3							
2	Last Name	SSN	Pay Date	Wage Type	Subject Salary	MPAT	MPPT	EPPT	Opt ER IAP	Unit	Employer	ER Rate	Total Contributions
3			08/19/2022	Regular wages	\$625.93	\$0.00	\$37.56	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$37.56
4			08/19/2022	Regular wages	\$3,289.21	\$0.00	\$197.35	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$197.35
5			09/20/2022	Regular wages	\$31.72	\$0.00	\$1.90	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$1.90
6			11/18/2022	Regular wages	\$626.20	\$0.00	\$37.57	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$37.57
7			10/20/2022	Regular wages	\$4,951.29	\$0.00	\$297.08	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$297.08
8													
9													

- A message displays on a selected tab if there were no data for that fund type on your invoice.

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	ER#:	Inv#: 1551451	Type: OPSRP	Date Posted: 12/21/2022	Inv Amt: \$1,259.18	SL3							
2	Last Name	SSN	Pay Date	Wage Type	Subject Salary	MPAT	MPPT	EPPT	Opt ER IAP	Unit	Employer	ER Rate	Total Contributions
3	No OPSRP data found for the selected invoice												
4													

### Download Invoice Detail

The Invoice Detail screen offers the option to download one section of your statement as an Excel file. To access this screen:

1. Choose the View Your Statement function from the main menu.
2. Click the second tab, Employer Statement.
3. Click a linked invoice number.
4. On the Invoice Summary screen, click a fund type (e.g., IAP, Pension). The Invoice Detail screen opens for that fund type.
5. Locate the **Download Invoice Detail** button.
6. Follow the download instructions on the next page of this guide.

### About the invoice detail file

- The file name is made up of the invoice type, employer number, invoice number, fund type, and date the invoice posted.
- In the Excel file, the header row shows the employer number, invoice number, fund type, date the invoice posted, and total invoice amount.
- The data in the file match the information on the Invoice Detail screen.
- The Download Invoice Detail button is disabled once a request is submitted to allow the system to respond to the request. Click the refresh the page link to download the .xlsx file again.



### How to download the file

1. Click the **Download Invoice Detail** button.

**WAGE AND CONTRIBUTION INVOICE DETAIL**  
**INVOICE SUMMARY**  

Employer	
Date Posted	12/22/2022
Invoice Number	1551973
Invoice Description	Contributions Pension
Invoice Amount	\$1,347.15

Download Invoice Detail

2. While the system is preparing your file, the button is disabled. It turns gray, and a message appears informing you that the system is working on your request. If you need to download the file again, you'll need to click "Refresh the page" below the button to reload the page.

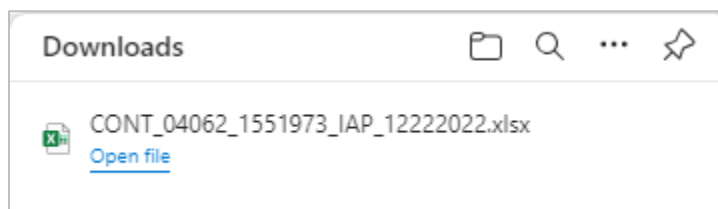
**WAGE AND CONTRIBUTION INVOICE DETAIL**  
**INVOICE SUMMARY**  

Employer	
Date Posted	12/22/2022
Invoice Number	1551973
Invoice Description	Contributions Pension
Invoice Amount	\$1,347.15

Download Invoice Detail

The request button will be disabled once a request is submitted to allow the system to respond to the request. [Refresh the page](#) to download again.

3. The downloaded file appears in your Downloads folder on your computer. Click "Open file" or double-click the file name to open it.



## UNDERSTANDING YOUR STATEMENT

4. The file has one tab showing the detailed charges and credits for that fund type.

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	ER#:	Inv#: 1551973	Type: IAP	Date Posted: 12/22/2022	Inv Amt: \$1,347.15	SL3							
2	Last Name	SSN	Pay Date	Wage Type	Subject Salary	MPAT	MPPT	EPPT	Opt ER IAP	Unit	Employer	ER Rate	Total Contributions
3			08/19/2022	Regular wages	\$625.93	\$0.00	\$37.56	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$37.56
4			08/19/2022	Regular wages	\$3,289.21	\$0.00	\$197.35	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$197.35
5			09/20/2022	Regular wages	\$31.72	\$0.00	\$1.90	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$1.90
6			11/18/2022	Regular wages	\$626.20	\$0.00	\$37.57	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$37.57
7			10/20/2022	Regular wages	\$4,951.29	\$0.00	\$297.08	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$297.08
8													
9													

## Definitions

Definitions of items you may see on your invoice.

<b>BEF</b>	Benefit Equalization Fund. The legislature created the BEF in 1997 as permitted by the IRS to allow a full payment of PERS retirement benefits to recipients whose benefits would otherwise be capped by IRC Section 415, which limits contributions and benefits in a tax-qualified plan. The BEF pays the amount of PERS benefits earned by these few members (approximately 100 each year) over and above the IRS limits.  Employers who have employees who are paid from the BEF are assessed a fee to fund those benefits. Reference <a href="#">ORS 238.485</a> .
<b>EPPT</b>	Employer-paid pre-tax. Contributions paid by employers and sent to PERS on behalf of members. The contribution amount is calculated before taxes are taken out of the employee salary.
<b>EPSA</b>	Employee Pension Stability Account. The Member Redirect program redirects a portion of an employee's IAP contribution into their EPSA, which will be used to help pay for their future retirement benefit. <a href="#">Learn more</a> .
<b>IAP</b>	Individual Account Program. An account-based benefit for all PERS members who have worked in a qualifying position since January 1, 2004. Members contribute 6% of their subject salary into the IAP, which is invested as part of the Oregon PERS Fund (OPERF) under the oversight of the Oregon Investment Council. Learn more on the <a href="#">What Is the IAP? webpage</a> . Also, see definition for EPSA.
<b>IAP voluntary contributions</b>	An option available to employees to offset the percentage redirected from their IAP to their EPSA because of the Member Redirect program. See <a href="#">voluntary contributions FAQs</a> .
<b>Invoice</b>	A bill that shows what your organization owes or was credited for a particular section of your statement.
<b>Invoice adjustment</b>	A charge from a manual (paper) invoice, such as prior year earnings (PYE) or a Social Security administrative fee. The invoice adjustment does not have a link to a screen with more information because the manual invoice details are not generated in EDX. Instead, a detailed invoice is emailed to you.
<b>MPAT</b>	Member-paid after-tax contribution. PERS IAP contribution deducted from a member's salary after the withholding of federal and state income taxes from their gross salary.

**Continued**

## UNDERSTANDING YOUR STATEMENT

<b>MPPT</b>	Member-paid pre-tax contribution. PERS IAP contribution deducted from a members' salary before the withholding of federal and state income taxes from their gross salary.
<b>OPSRP</b>	Oregon Public Service Retirement Plan. The third tier of the PERS pension plan. Employees who started work with a participating public employer in a qualifying position on or after August 29, 2003, participate in the OPSRP Pension Program. An employee becomes fully vested into the program when they complete at least 600 hours of service in each of five calendar years or if they are an active member any time on or after reaching normal retirement age. OPSRP members' retirement benefits are calculated with a formula using a percentage of their final average salary, length of service, and type of service.
<b>Opt ER IAP</b>	Optional employer IAP contribution. An employer may, by written agreement, elect to pay an additional contribution amount into the IAP accounts of a class (or all) of its employees in addition to other contributions. This amount must be a whole number percentage between 1% and 6%.
<b>Pension</b>	A PERS pension provides monthly payments for life for qualifying employees. Pension charges on your employer statement pay for your employees' future retirement benefits as well as the retirement benefits of your retired members.
<b>PERS</b>	On your invoice, this refers to debits and credits for Tier One and Tier Two members.
<b>PYE</b>	Prior-year earnings. When you successfully submit all your records for a calendar year by the March 5 statement of the following year, your employees receive a deposit of interest earnings from PERS into their IAP accounts. If you do not post all your records in time, your organization must pay the earnings, which are invoiced to you as a PYE line item.
<b>Reclassification</b>	Indicates funds that were moved from one section of your statement to another (e.g., Pension to IAP). Usually for deposits made before 2014.
<b>Remittance statement</b>	A statement showing employer charges. The charges are calculated by EDX based on data your organization reported in Wage and Service records. Available through the View Your Statement function in EDX, the statement shows three levels of detail, down to individual employee charges, for each record posted.
<b>RHIA</b>	Retirement Health Insurance Account. This program provides a \$60 per month subsidy to help offset the cost of insurance premiums in PERS-sponsored health insurance plans for eligible retirees enrolled in Medicare Parts A and B. All PERS employers fund this subsidy through contributions. Approximately 44,000 retirees receive this subsidy. <a href="#">Learn more.</a>

*Continued*

## UNDERSTANDING YOUR STATEMENT

<b>RHIPA</b>	Retirement Health Insurance Premium Account. This program subsidizes the cost of insurance premiums in PERS-sponsored health insurance plans for those who retired directly from state agency employment but are not yet Medicare eligible and are not enrolled in the state employee health insurance retiree plans sponsored by Public Employees Benefit Board. The subsidy, which is funded by the state of Oregon through its contribution rate, is based on the number of years the retired member was employed in state service.
<b>Side account</b>	When an employer makes a lump-sum payment to prepay all or part of their pension UAL, the money is placed in a special account called a “side account.” This account is attributed solely to the employer making the payment and is held separate from other employer reserves. The money is invested in the <a href="#">OPERF</a> and is subject to earnings and losses.
<b>Side account credit adjustment</b>	A debit from your organization’s side account that was caused by a wage reversal to a payroll that originally contained a side account credit.
<b>Side account (UAL) reversal</b>	The current year accumulated Side Account Credit Adj total is a rolling debit until there are enough credits to apply to the debit invoice(s). If there are not enough credits by the 12/20 statement, the debit balance is washed. If there is a total to wash at the end of the year, it appears as a negative line in the Invoice Adjustments as the line-item Side Account (UAL) Reversals on your 12/20 statement.
<b>SLGRP</b>	State and Local Government Rate Pool. See <a href="#">Glossary quick-reference guide</a> for definitions of this and other employer pools.
<b>Tier One</b>	The first tier of the PERS pension plan. Employees who became PERS members before December 31, 1995, participate in the Tier One Pension Program. Tier One members can retire earlier and generally earn more benefits than Tier Two or OPSRP members, as shown on the <a href="#">Benefit Component Comparisons Chart</a> .
<b>Tier Two</b>	The second tier of the PERS pension plan. Employees who became PERS members between January 1, 1996, and August 28, 2003, participate in the Tier Two Pension Program. Tier Two was created by the Oregon Legislature to be less costly for employers than the Tier One plan. Tier Two members can retire earlier and generally earn more benefits than OPSRP members. To compare benefits, read the <a href="#">Benefit Component Comparisons Chart</a> .
<b>UAL</b>	Unfunded actuarial liability. The difference between accrued assets (employer contributions and investment earnings) and accrued liabilities (the cost of pension benefits). If a fund’s liabilities are larger than its assets, there is a UAL. The debt is paid by splitting it among affected employers in an equitable manner. To learn more, read <a href="#">Guide to Understanding UAL</a> .

## UNDERSTANDING YOUR STATEMENT

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<b>UAL contribution</b>	The portion of your contribution rate that will be applied to UAL, transition liability, or pre-SLGRP liability.
<b>UAL credit</b>	Credit from your organization's side account(s), transition surplus, pre-SLGRP surplus, or negative UAL rate.
<b>Wash UAL credits</b>	The Current Year Accumulated UAL and Side Account total is a rolling credit that is displayed on your 12/20 statement. If there is a total to wash at the end of the year, it will appear as a Wash UAL Credits line item on the last statement of the year as an Invoice Adjustment.