

OREGON PERS

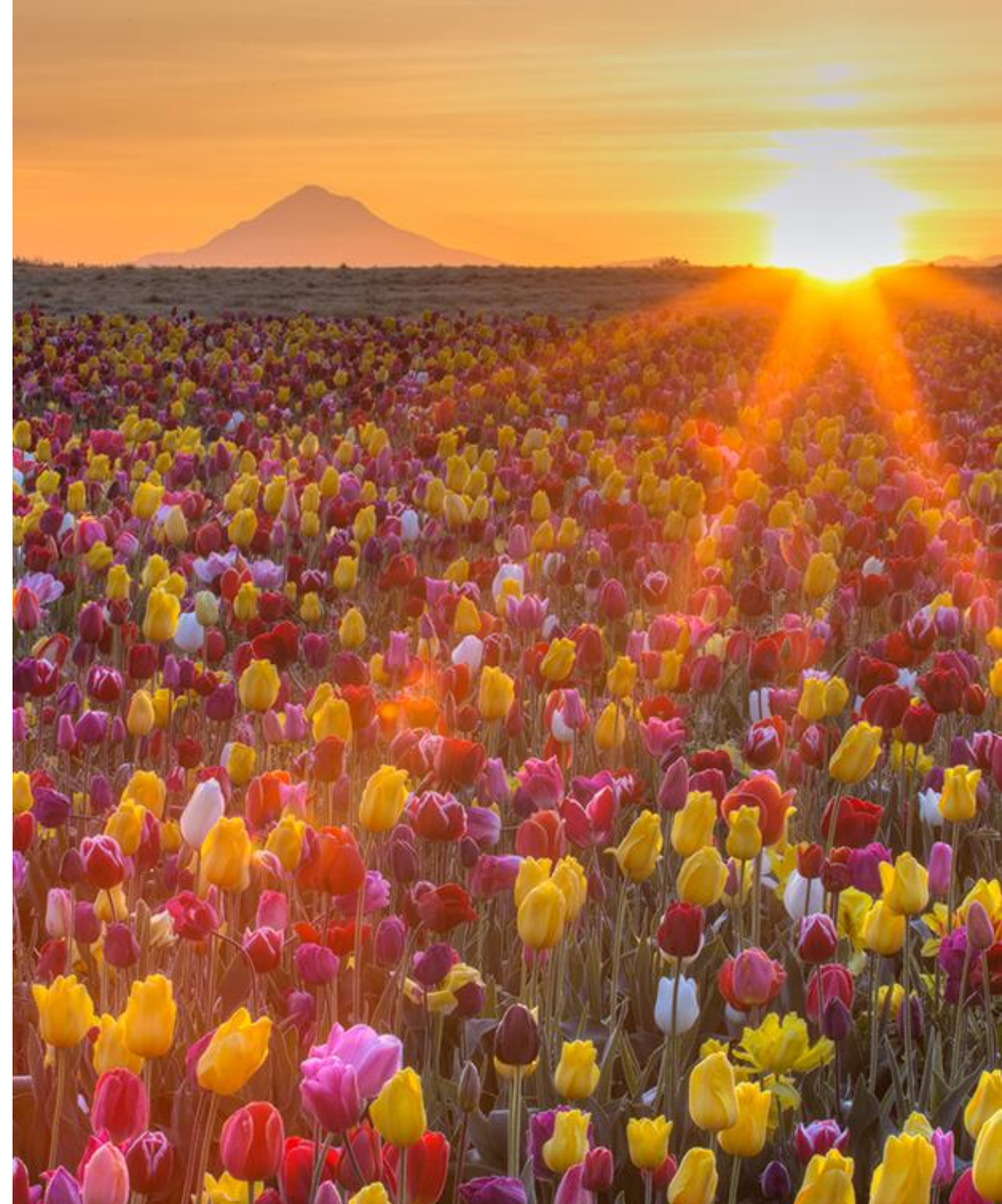
PUBLIC EMPLOYEES RETIREMENT SYSTEM



Local Government Reporting Challenges

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July 22, 2026



Agenda

- Introduction
- Work periods in use
- Seasonal and part-time employees
- Question-and-answer session

Introduction

- What is a local government?
- Job classification codes
- Local governments report work periods

Introduction

What is a local government?

Definition

Local governments include:

- All cities, counties, and local service districts located in state.
- All administrative subdivisions of those cities, counties, and local service districts.

Examples

City | City Police Department | City Fire District | County Public Health District |
County Soil & Water Conservation District | County Council of Governments |
Community Library | County Regional Air Protection Agency | City Irrigation District

Employer numbers

Local government employers are identified by a PERS employer number between **2000** and **2899**.

Introduction

Job classification codes

Reporting employees as Police and Fire

Only employees whose job meets the legal definition of “firefighter” or “police officer” for PERS purposes can be classified as 02 Police and Fire (see [Job Classification Codes guide](#) for definitions).



For an employee to qualify for the Police and Fire job classification:

- The employee’s job must meet the requirements listed in the job class definition.
- The job classification must be included in your employer agreement with PERS.

Introduction

Job classification codes

Reporting employees as Police and Fire

(1) Employees' primary job responsibilities must meet qualifications for the job class, and (2) the job class must be included in the employer's PERS agreement.

For example:

Alphabet Fire Station (fictional) has 12 employees: 10 firefighters and 2 administrative assistants.

For the firefighters to qualify for the **Police and Fire** job classification:*

- They must have primary job duties in firefighting.

For the admin assistants to qualify for the **General Service** job classification:*

- That position type must have been included in the written PERS coverage agreement and resolution submitted to PERS.**

*And an employee must work 600+ hours/calendar year to qualify for PERS membership. See the [Job Class Codes guide](#) for job class definitions.

**Learn more on the [About Joining PERS webpage](#), "How to Join PERS," "For Local Government Entities."

Introduction

Local governments report work periods

Why do local governments use work periods in their reporting?

- The reason goes back to House Bill 3262 (2005).
- In the bill, the Legislature changed how employers would report pay to PERS.
- It changed the system to track hours and wages based on the **date wages were paid** instead of the **date wages were earned**.
- A large coalition representing Oregon cities, counties, and local service districts **legally opted out of the change to keep the existing earned-when-earned** method of calculating employees' pension benefits.

HOUSE BILL 3262

In section 33 of the bill, "Definition of Final Average Salary," the Legislature changed the definition of final average salary for Tier Two and OPSRP Pension Program members (paraphrased):

FROM

"(For) a person who establishes membership, ... the term "final average salary" means the greater of the average salary per calendar year **earned by a public employee** in the three calendar years before retirement or three years when employee was paid the highest salary."

TO

"(For) a person who establishes membership, **and who is not employed by a local government**, ... the term "final average salary" means the greater of the average salary per calendar year **paid to a public employee** in the three calendar years before retirement or three years when employee was paid the highest salary."

Introduction

Local governments report work periods

What are work periods?

- To enable local governments to report salary based on **when it was earned and not when it was paid**, PERS added work period begin-date and end-date fields to Detail 2 records.
- Local government reporters report all salaries earned between the work period begin date and work period end date.
- See the screenshot showing an example.

ADD/EDIT A MEMBER RECORD

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

DETAIL 2 - WAGE AND SERVICE

SSN	11111111
First Name	Annette
Last Name	Carson
Pay Date	05/15/2026 (MM/DD/YYYY)
Work Period Begin Date	04/15/2026 (MM/DD/YYYY)
Work Period End Date	04/30/2026 (MM/DD/YYYY)

Pay Date and Work Period Dates vary depending on employer and report being submitted.

Work periods in use

- Reporting a new employee
- Reporting wages
- Reporting a termination/retirement
- Reporting leave without pay

Work periods in use

Reporting a new employee

Filling out the Detail 1 – new hire record

When hiring a new employee:

- 1. Do a status check with ESC.
- 2. Create a Detail 1 – new hire record.

Important fields

Status Code: Report all paid employees (qualifying and non-qualifying).

Status Date: The date the employee was hired.

Job Class: The new hire record is where you enter the employee’s correct job class.

Nothing needs to be considered about work period dates on this record.

DETAIL 1 - MEMBER DEMOGRAPHICS:

SSN

11111111

Status Code

15 - Non-Qualifying hire

Status Date

04/20/2026

(MM/DD/YYYY)

Last Day Service

(MM/DD/YYYY)

Old SSN

First Name

ANNETTE

Last Name

CARSON

PERS Job Class Code

02 - Police and Fire

Work periods in use

Reporting wages

Filling out the Detail 2 – wage record

Remember the new hire you just reported?

When you report their first wages, the work period begin date must be the *same as or after* their hire date. Why? Because they can't work before they are hired.

For example:

- The regular work period dates for this employer are 04/15/2026–04/30/2026.
- Annette was hired on 04/20/2026. You must enter the work period begin date as 04/20 instead of 04/15 on this wage record.
- If you leave it as 04/15/2026, the record will suspend.

Detail 2 continues on the next slide

DETAIL 2 - WAGE AND SERVICE	
SSN	11111111
First Name	Annette
Last Name	Carson
Pay Date	05/15/2026 (MM/DD/YYYY)
Work Period Begin Date	04/20/2026 (MM/DD/YYYY)
Work Period End Date	04/30/2026 (MM/DD/YYYY)

Need to change Work Period Begin Date to **04/20/2026** On this wage record.

Or, for .dat file upload, correct when the record suspends.

Work periods in use

Reporting wages

Important fields (continued)

- Pay Date:
 - Date the employer paid the employee.
 - Must be same as or after the work period end date.
 - Must be in the format MM/DD/YYYY.
- Work Period Begin Date and Work Period End Date:
 - Used to allocate wages to the periods in which they were earned.
 - If a pay period crosses from one month to another, two records must be used.

A red arrow points to the 'Pay Date' field. The form contains three date fields, all with the format (MM/DD/YYYY):

Pay Date	05/15/2026
Work Period Begin Date	04/15/2026
Work Period End Date	04/30/2026

The 'Work Period Begin Date' and 'Work Period End Date' fields are highlighted with red boxes. Since the end date (04/30/2026) is before the pay date (05/15/2026), this represents a single pay period.

A red arrow points to the 'Pay Date' field. The form contains three date fields, all with the format (MM/DD/YYYY):

Pay Date	07/01/2026
Work Period Begin Date	05/26/2026
Work Period End Date	06/25/2026

The 'Work Period Begin Date' and 'Work Period End Date' fields are highlighted with a red box. A large red 'X' is drawn over the entire form, indicating that this configuration is incorrect because the pay period (05/26/2026 to 06/25/2026) crosses from May to June, requiring two separate records.

Work periods in use

Reporting wages

When work period crosses into another month

If a work period begins in one month and ends in another.

- You must submit two Detail 2 records because work periods cannot cross monthly boundaries.
- Hours and wages can be split however you would like, as long as one portion is in the first Detail 2 and the second portion is in the second Detail 2.

See example on the next slide

EXAMPLE:

Work period begin date:

- **May 26**

Work period end date

- **June 25**

First Detail 2 record

- **May 26 – May 31**

Second Detail 2 record

- **June 1 – June 25**

Work periods in use

Reporting wages

DETAIL 2 - WAGE AND SERVICE

SSN

987654321

First Name

IMA

Last Name

PERSON

Pay Date

07/01/2026

(MM/DD/YYYY)

Work Period Begin Date

05/26/2026

(MM/DD/YYYY)

Work Period End Date

05/31/2026

(MM/DD/YYYY)

05/26/2026 – 05/31/2026

DETAIL 2 - WAGE AND SERVICE

SSN

987654321

First Name

IMA

Last Name

PERSON

Pay Date

07/01/2026

(MM/DD/YYYY)

Work Period Begin Date

06/01/2026

(MM/DD/YYYY)

Work Period End Date

06/25/2026

(MM/DD/YYYY)

06/01/2026 – 06/25/2026

Work periods in use

Reporting wages

Biweekly payroll

- Often for biweekly reporting employers, it can be confusing as well.
- Some work period dates don't cross monthly boundaries and others do.

EXAMPLE:

Work Period Begin Date / Work Period End Date

1. April 26 - May 9 (**crosses monthly boundaries / 2 records required**)
2. May 10 – May 23 (only 1 record required)
3. May 24 – June 6 (**crosses monthly boundaries / 2 records required**)

Work periods in use

Reporting a termination/retirement

Filling out the Detail 1 Termination record

- Example: Ethan Brooks
- No longer working with this employer as of 04/24/2026.
- Create a termination record.
- Status Date entered 04/24/2026 (termination date).
- Last Day of Service is the last day physically worked (or on paid leave).

DETAIL 1 - MEMBER DEMOGRAPHICS:

SSN	000000000
Status Code	02 - Terminated ▼
Status Date	04/24/2026 (MM/DD/YYYY)
Last Day Service	04/24/2026 (MM/DD/YYYY)
Old SSN	
First Name	ETHAN
Last Name	BROOKS

Status date is the termination date

Let's talk about this a bit more in the next slide.

Work periods in use

Reporting a termination/retirement

Detail 1 Termination record

- An employee’s work period end date (on the Detail 2 Wage record) cannot be after the termination date (on the Detail 1 record).

If it is, the record will suspend.

- An employee cannot work after their termination date.

Detail 2 – Wage record

Work Period Begin Date	04/15/2026 (MM/DD/YYYY)
Work Period End Date	04/30/2026 (MM/DD/YYYY)

Detail 1 – Termination record

Status Date	04/24/2026
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Work periods in use

Reporting a termination/retirement

Detail 1 Termination record

If you:

1. Submit information in chronological order;
2. And know you will be terminating someone;
3. You can update the work period end date when submitting the wage record.

If you do not update the work period date, the termination record will suspend.

You can then:

1. Back out the wages (see [guide 23, Submitting an Adjustment Record](#)).
2. Resubmit with the correct work period end date that coincides with the status date, which is the termination date, for that wage record.
3. Once that posts, resave the termination record to get it to post.

Work periods in use

Reporting a termination/retirement

Work around for Detail 1 Termination record

If you enter the termination record prior to the last wages:

- The employee’s wage record will suspend when you submit (because work period dates do not coincide correctly).
- Then you can go back and correctly match the work period end date on the suspended wage record and resave.

Detail 1 – Termination record

Status Date	04/24/2026
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Detail 2 – Wage record

Work Period Begin Date	04/15/2026 (MM/DD/YYYY)
Work Period End Date	04/30/2026 (MM/DD/YYYY)

Record will suspend

Work periods in use

Reporting leave without pay

Leave without pay (LWOP)

Leave without pay is required to be reported when there is an **official leave without pay**; that is, the employer has written documentation, and the leave is for a majority of the calendar days in a calendar month, [and the employee is receiving NO PAY from you the employer for those days](#).

- Days do not have to be consecutive.
- For a leave without pay to be official, there needs to be a documented agreement between the employer and employee.
- Do not report if equal to or less than a majority of the calendar days in a calendar month.
 - Remember: vacation and sick pay is reported as subject salary not LWOP days.
 - Any days the employee is receiving pay the pay needs to be reported.

Beginning and end of leave dates also need to coincide correctly with work period dates, or records will be suspended.

Seasonal and part-time employees

- Report all employees
- Check employee eligibility
- Terminate employees who are no longer working for you

Seasonal and part-time employees

Report all employees

Report all paid employees

In general, any employee receiving pay from you, the employer, is required to be reported, even if they are:

- Only part time (non-qualifying).
- Serving wait time.
- Volunteers who are getting paid by you, the employer.
- Receiving a stipend.

Also, once an employer is a member of PERS, they remain a member and are required to report employees.

There are a few exceptions of employees that you do not report found in [guide 7, Reporting a New Employee](#), subsection, “Employees Exempted from PERS Membership.”

Seasonal and part-time employees

Check employee eligibility

From non-qualifying to active service

Employees in non-qualifying positions may become active if they do work 600 hours in the calendar year.

1. If non-qualifying position;
2. Does work 600 hours in a calendar year with one or more PERS employers;
3. Submit DCR to update position to active service.
4. Evaluate contribution start date (CSD) (employee must serve wait time before membership begins).
5. Contributions may be due retroactively.

Eligibility Exception Report: Guide 24, [Running Reports](#)

Eligibility Exception Report: Webinar [Presentation slides](#) / [Video](#)

Seasonal and part-time employees

Terminate employees no longer working for you

What to do with employees who come and go

We understand — it can be hard to predict if seasonal or part-time employees are coming back to work.

However, to keep a clean EDX account, it is important to terminate employees who no longer work for you.

You can pull your **inactive employee list** on a quarterly basis to see if you have any employees who need a termination record entered.

Guide 24: [Running Reports](#), section “Inactive Employment Report.”

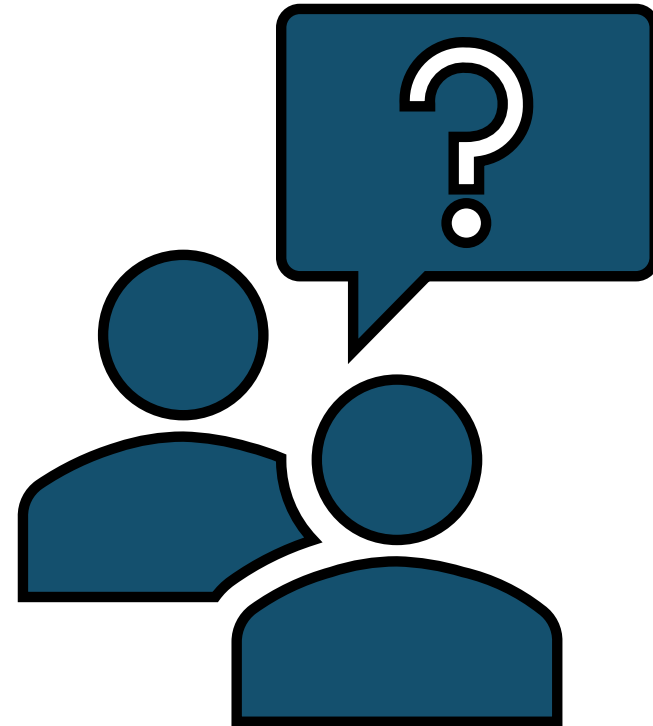
Questions and answers

Questions and answers

Raise your hand to speak (preferred) or ask in the chat.

An ESC representative will answer your question, if possible.
More complicated questions may need a follow-up.

Do not use employee names or any personal information.



OREGON PERS

PUBLIC EMPLOYEES RETIREMENT SYSTEM



Thank you!

