Volunteers, Boards and Commissions

Purpose

The purpose of this recommended practice is to describe the generic steps required for entries in OSPA when an agency has board(s) or commission(s) as a part of the agency's program(s).

ORS 292.495 provides authority for an agency to compensate board and commission members $30 per day for time spent in the performance of official duties. It also provides for the agency to reimburse board and commission members for actual and necessary travel and other expenses incurred. The enabling legislation for specific boards and commissions may provide for a different amount of compensation. The compensation is subject to federal and state income tax withholding, social security and Medicare taxes, Workers' Compensation insurance, and Workers' Benefit Fund assessments. It is not subject to mass transit tax or unemployment tax. Expense reimbursements follow the same requirements as employee expense reimbursements. (See OAM 40.10.00 PO Travel and OAM 45.40.00 PO Payment of Employee Expenses through OSPA.)

To generate payments for a member of a board or commission, make the applicable entries on the P050 Gross Pay Adjustments on File. For OSPA to calculate and report the Workers' Compensation subject wages and hours, enter the daily compensation with an hourly rate (RATE on the P050) and the number of hours (UNITS on the P050). See Notes.

Authority / References

IRS Definitions: Classification of Elected and Appointed Officials:
   http://www.irs.gov/govt/fslg/article/0,,id=110343,00.html
ORS 291.405 Assessment of state agencies for mass transit purposes; rates
ORS 292.495 Compensation and expenses of members of state boards and
   commissions
ORS 656.005 (30) Definitions "Worker" (Workers' Compensation)
ORS 657.065 (2) (b) Employment; governmental service excluded, exceptions
OAM 40.10.00 PO Travel
OAM 45.40.00 PO Payment of Employee Expenses through OSPA

Scope / Applicability

This recommended practice applies to agencies that compensate members of their boards and commissions or record their assumed wages in OSPA.

Responsibilities

Entity	Responsibility
Agency Program Area	• Notifies agency Personnel and Payroll Offices of board or commission membership, compensation rates, and applicable statutes and rules • Notifies agency Personnel office of any changes in board or commission membership • Forwards meeting dates, times, and attendees to agency payroll office prior to run 2 final • Approves expense reimbursements and forwards to agency payroll office
Agency Personnel Office	• Enters each current board or commission member in Workday
Agency Payroll Office	• Makes the necessary entries to set-up board and commission members in OSPA • If agency policy, establishes and documents standard hours that will be used for meeting duration. See Notes, P050 Fields. • Prior to run 2 final for each applicable pay period makes P050 entries for each board or commission members' compensation and expense reimbursements
DAS Risk Management	• After each run 2 final, reports SAIF subject hours and wages to SAIF Corporation, the state's insurer • Assesses agencies for Workers' Compensation Insurance
OSPS	• Maintains Payroll Benefit Package Table in OSPA • Distributes XREF21 WBF Assessment & SAIF Premium Summary Report to Risk Management after each run 2 final • Reports and pays federal and state income, social security, and Medicare taxes, and Workers' Benefit Fund Assessment

SYSTEMS / APPLICATIONS

System / Application	Functionality
OSPA	• Produces payments for board and commission members • Calculates, withholds, and reports federal and state withholding, social security, and Medicare taxes, and Workers' Benefit Fund Assessment • Produces reports after each final payroll run

Prerequisites

An Agency Personnel Office staff member must enter each board or commission member in Workday before agency payroll staff members can make entries in OSPA.

Recommended Practice

Action	More
1. Confirm data interfaced from Workday to OSPA on the P030 Job Status Data for each board or commission member, including: ▪ **SSN** – member's SSN ▪ **JOB STAT STOP** – 999999, a current record ▪ **BENEFIT PKG CD** – BB (Board member) ▪ **PERS JOB CLASS CODE** – B (Board member) ▪ **WAGE BASIS CD** – U (undefined) ▪ **PERSONNEL BASE RATE** – 0.0 ▪ **ADJUSTED BASE** – 0.0 ▪ **PERSONNEL PAY RATE** – 0.0 ▪ **EQUIVALENT RATE** – 0.0 ▪ **HOLIDAY PKG CD** – N ▪ **O-T / FLSA CD** – Y/N ▪ **TIMESHEET CD** – N ▪ **EMPLOYEE ID** – Workday assigned, OR######	See OSPA Screen Descriptions, P030.

Action	More

```
P030   OR#######,#####,1,999999      JOB STATUS DATA                    030
       LASTNAME, FIRSTNAME

   *** JOB STATUS INFO ***                    *** CONCURRENT JOB INFO ***
 JOB STAT START/STOP    030116/999999     REPORT DISTR CD        100
 PERS AGY/POS/DFC/SC    #####/0795592/E/0  RECOG SVC DT           022116
 PT-FT CD/PCT           P/0.0000           CITY CNTY CD           24/M
 APPOINTMENT TYP DT/CD  022116/P           STANDARD HRS PER DAY   8.000
 EMP REPR/CLS/OPT/STEP  B  /Y7500 /A/E/00  MASS TRANSIT DIST      S
 PERSONNEL TRANS CD     450               TIMESHEET CD            N
 BENEFIT PKG CD         BB
 LEAVE ACCRUAL SVC CD   N                  EMPLOYEE ID            #########
 PERS JOB CLASS CODE    B
 CREW-UNIT              45520
 WAGE BASIS CD          U
 PERSONNEL BASE RATE       0.00    ---FUND SPLITS---    -FIXED MLY DIFFS--
 ADJUSTED BASE             0.00    LABOR COSTING  PCT   PAY  PCT/  PCT/
 PERSONNEL PAY RATE        0.00                         TYPE AMT   AMT
 EQUIVALENT RATE           0.00                              CD
 HOLIDAY PKG CD         N          071892511100  1.0000
 LOA BEG DT/CD/END
 SEPARATION DT/REASON
 O-T/FLSA CD            Y/N
 LAST PA NUMBR/TRAN DT          030707
```

2. Enter the following on the P010 Withholding Data / Locator Data for each board or commission member:
   - **FEDERAL** and **STATE STAT**, **EXEM**, and **ADDL** based upon submitted W-4
   - **RTMT SYST** – N
   - **RTMT STAT** -- N
   - **FICA SUBJ** – Y
   - **SAIF SUBJ** – Y
   - **UNEM SUBJ** -- N

See OSPA Screen Descriptions, P010

```
P010   OR####### #####               WITHHOLDING DATA / LOCATOR DATA    010
       LASTNAME, FIRSTNAME           WH63 INQUIRY ONLY THIS AGCY

  RDC/CREW/CST CTR         100
? TAX DATA FOLLOW-UP FLAG:        N
? FINAL CHECK ISSUED:        000000
? FINAL CHECK PERIOD ENDING: 000000
? RETIREMENT START DATE:     000000


  EFF    ----FEDERAL----  -----STATE-----  EIC  RTMT RTMT RTMT   FICA SAIF UNEM
  DATE   STAT EXEM  ADDL  STAT EXEM  ADDL   CD   SYST STAT ACCT   SUBJ SUBJ SUBJ
? 033116  S   00   0000    S   00   0000    N    N    N  000000    Y    Y    N
? 000000  S   00   0000    S   00   0000    N    N    N  000000    Y    Y    Y

  ----WAIVERS----
 CLASS DATE    CLASS DATE    CLASS DATE    CLASS DATE    CLASS DATE    CLASS DATE
 ?             ?             ?             ?             ?             ?
```

Action	More

3. Make entries on the P050 Gross Pay Adjustments on File for the compensation and reimbursements:
    ▪ **PAY TYP** – see Notes
    ▪ **ADJ TYP** – will default to A (one-time)
    ▪ **RATE** – see Notes
    ▪ **UNIT** – see Notes
    ▪ **COMMENT** – audit trail for entry
	See OSPA Screen Descriptions P050.

```
P050   OR#######,#####,1,043016       GROSS PAY ADJUSTMENTS ON FILE
       LASTNAME, FIRSTNAME

   PAY  STRT   STOP ADJ                        DAYS   TRAN
   TYP  DATE   DATE TYP   RATE    UNITS   AMOUNT WRKD  DATE   ERROR MSG
?  ER   043016 043016 A                   111.55       042016
                                                COMMENT 230 MI 0413

?  MST  043016 043016 A                    19.50       042016
                                                COMMENT MEALS 0413

?  PD   043016 043016 A    3.75    8.00    30.00       042016
                                                COMMENT MTG 0413
```

Notes

P050 GROSS PAY ADJUSTMENTS ON FILE FIELDS

ADJ TYP – On the P050, the ADJ TYP defaults to A (one-time).

AMOUNT – For the daily compensation for a board or commission member, allow OSPA to calculate the AMOUNT from the RATE and UNITS in hours entered. See Workers' Compensation below.

For reimbursement of expenses, you do not need to enter RATE and UNITS, just enter the AMOUNT of the reimbursement.

PAY TYPE – Currently, the BB benefit package has the following pay types:

Pay Type	Description	RATE	UNITS	AMOUNT	Worker's Comp
AW	Assumed Wages (not compensated)	Federal minimum wage	Time spent in official capacity	OSPA calculated	ASSUMED WAGES column on XREF21

Pay Type	Description	RATE	UNITS	AMOUNT	Worker's Comp
ER	Reimbursement of expense			Amount of expense	
ILN	Non-taxable in-state lodging			Amount of expense	
MS	Reimbursement of taxable meals – paid through accounts payable, non-cash entry in OSPA for tax purposes			Amount of expense	
MST	Taxable meal allowance – cash payment through OSPA			Amount of allowance	
PD	Board or commission per diem (compensation)	Daily compensation rate ÷ UNITS	Time spent in official capacity	OSPA calculated	SAIF SUBJECT on XREF21

RATE – ORS 292.495 establishes a **daily** compensation rate of $30.00. The board or commission's enabling legislation may establish a different rate. For OSPA to calculate workers' compensation you will need to enter an **hourly** RATE and UNITS (number of hours). Calculate an hourly rate that will result in an AMOUNT equal to the daily compensation rate.

UNITS – For OSPA to calculate workers' compensation, you will need to enter RATE and UNITS.

With boards and commissions, it may not be cost-effective for the agency to track actual hours of each meeting and make the necessary calculations to determine the RATE for meetings with varying lengths. The Department of Consumer and Business Services offers the following guidelines on their web site http://www.oregon.gov/DCBS/pages/index.aspx

Employers of individuals who are salaried, paid on commission, paid "by the piece," or who work on an honor system, are not required to track actual hours worked. If hours are not tracked, choose the method that ensures the most reasonable estimate of hours worked. Employers who determine total hours using a flat-rate calculation should use 173.33 hours per month, 40 hours per week, or 8 hours per day (prorated for part-time).

If hours are not tracked but the employer has information available showing hours worked, such as a contract, this information may be used to determine or reasonably estimate hours worked. However, if any method other than actual tracking or the flat-rate calculation is used to determine a reasonable estimate of hours worked, the employer must document the method used in case of an audit.

Workers' Compensation – The time board and commission members spend in an official capacity is subject to Workers' Compensation coverage. OSPA needs an hourly RATE and UNITS in hours on the P050 to calculate and report the Workers' Comp subject hours and wages and to calculate the Workers' Benefit Fund Assessment. For the PD and AW pay types, enter RATE and UNITS (hours, not days) on the P050 to ensure proper reporting for workers' compensation coverage.

Exceptions

Troubleshooting

Supporting Documentation / Forms

Resources

Worker's Benefit Fund, Department of Consumer and Business Services, web site:
http://www.oregon.gov/DCBS/Pages/wbf.aspx

Reports

B075B Gross Pay Adjustments
XREF45, XREF44, XREF45, XREF46, XREF46D Payroll Register
XREF21 WBF Assessment & SAIF Premium Summary Report

Attachments

Revision History

Date	Rev. No.	Modification
04/24/07	1.0	Original
07/13/07	1.1	Clarify WBF, unemployment, & mass transit
05/13/16	1.2	Updated web links