



May 2015 PERS Employer Monthly Update.

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1) Reconciliation 'tip' for May.

The ESC team would invite all employers to review their contact information (names, phone numbers, email addresses) in EDX to assure that information is both up-to-date and complete. Questions on this subject should be directed to your ESC Account Team. You can find your ESC Account Team members on the PERS employer webpage.

2) **Reminder: Use of Work Period Begin/End Dates (WPBED)/WPBED and first Unit program contributions.**

Local government employers need to report wages with Work Period Begin and End Dates for their Ch.238 Tier 2 and OPSRP employees. The DTL2 Work Period Begin Date and Work Period End Date fields are used by local government employers to **specify the period worked for a reported pay date.** Although not required, local government employers may also report Tier 1 employees with work period dates, to make reporting uniform and less time-consuming.

An employer can determine status as a local government employer in two ways: 1) A PERS employer number in the 2000-2879 range, and 2) Review Oregon Revised Statutes (ORS) 174.116, which is a list of organizations defined as local government employers. Statute reference is the recommended method of verifying local government status.

Any employer can change a member's job class through a DTL2 record, but the change may not be retroactive. Due to this restriction it is most **often best to submit job class changes through a Demographic Correction Request (DCR).**

Please remember:

A) ONLY local government employers should use Work Period Begin/End Dates when reporting wages, hours and contributions.

B) Non-local government employers should normally NEVER use Work Period Begin/End Dates when reporting wages, hours and contributions.

C) The Units program is open ONLY to Tier One/Tier Two Police & Fire members who've elected to participate in that program. No other job class may participate in the Units program, and the Units program is NOT open to OPSRP Police & Fire (Job Class 02) members. If you are a local government employer using Work Period Begin/End dates with DTL2 records to report wages, hours and contributions, and you've just hired a Tier One/Tier Two P&F Unit program participant or you have a current Tier One/Tier Two P&F employee who has just elected to participate in the Units program, **and you are making your first report of Unit contributions for the employee, then please include the entire unit contribution IN ONLY ONE of the two DTL2 records** required for reporting wages, hours and contributions for a pay period crossing monthly boundaries. You may split pay period wages, hours and contributions between the two required DTL2 records, **but PLEASE DO NOT split the unit contributions between the two DTL2 records; put the entire Unit contribution amount in either one of the two DTL2 records.** Including the entire Unit contribution in one of the two required DTL2 records will avoid an EDX error which would prevent posting Unit contributions for each subsequent DTL2 record with a Unit contribution entry.

NO employer would enter job class information, including Job Class and Average Overtime Hours code, on ANY DTL2 record UNLESS the job class is actually being changed with that DTL2 record.

Contact your ESC Account Team representative if you have further questions on this subject.

3) Reminder: Last Day Paid Leave (LDPL) school summer break contact.

Processing disability applications can be time-consuming, but if that process results in award of an OPSRP disability benefit or a Tier One/Tier Two disability retirement, prompt response to PERS employer forms requests becomes very important.

If a disability application is approved, employers will receive forms necessary to complete the process. One of those forms is the Last Day Paid Leave, an online form which appears in employer EDX Work Lists once a disability is approved. **The LDPL form is very important, because a PERS disability benefit becomes effective on the first of any month, following the last month in which a member was on paid leave. The member's benefit date cannot be established, and a benefit payment calculated, UNTIL THE LDPL FORM IS RECEIVED.**

There have been recent instances in which a member's disability benefit calculation and benefit payment were delayed significantly due to employer failure to return the LDPL and other required forms. If you are an education employer, and your administrative office is closed for

the summer, **PLEASE report to PERS an “immediate contact” staff member who can be contacted to complete and return disability forms immediately. This will avoid unnecessary delay in beginning a member’s disability benefit payment. Please e-mail summer break “immediate contact” information to: pers-employer.info.services@pers.state.or.us**

4) Unintentional DTL1 member address changes.

When a DTL1 record is completed and saved the address in the record is re-posted on the EDX data base, **so please be sure the address entered on DTL1 records is current and correct.**

5) Employer Announcement 92: Salary Not Includable as Taxable Income and OPSRP benefits.

Employer Announcement 92 addresses OPSRP membership for foreign nationals working for Oregon PERS-participating public employers and the basis for accumulation of OPSRP retirement benefits by foreign nationals. A foreign national employee may establish OPSRP membership, but may be ineligible for both employer and member account contributions, effectively eliminating the possibility of an OPSRP retirement benefit.

This announcement addresses:

- The taxable status of remuneration paid to foreign national employees.
- The relationship of residency and Oregon taxable status of that remuneration.
- The role of taxable income in creation of OPSRP retirement benefits.

The announcement emphasizes the employer’s role in reporting of income taxable by the state of Oregon and included in a W2 form.

6) Spring 2015 Outreach reminder.

The Spring 2015 Outreach presentation series will conclude Friday, May 22, with a presentation at Oregon Institute of Technology.

Registration for remaining presentations throughout Oregon remains available at sites, dates and times found through this link:

https://www.oregon.gov/pers/EMP/Pages/section/er_presentations/index.aspx

or by starting at the PERS employer web page, www.oregon.gov/pers/emp/pages/index.aspx then clicking these links: “Employer Training and Education Opportunities” > “Outreach Presentation Schedule and Registration”. Registration for outreach presentations is done exclusively online.

Best regards,

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