


Detail 2 Wage and Service Fields

October 2022



Contents



Introduction	3
Detail 2 Wage and Service field descriptions	4
More about MPPT, MPAT, and EPPT	8
How to change contribution type	8

Introduction

This quick reference explains the salary, payoff, and contribution fields on a Detail 2 – Wage and Service record.

DETAIL 2 - WAGE AND SERVICE	
SSN	<input type="text"/>
First Name	<input type="text"/>
Last Name	<input type="text"/>
Pay Date	<input type="text"/> (MM/DD/YYYY)
Work Period Begin Date	<input type="text"/> (MM/DD/YYYY)
Work Period End Date	<input type="text"/> (MM/DD/YYYY)
Hours Worked (Regular)	<input type="text"/>
Hours Worked (Overtime)	<input type="text"/>
Reported Wage Code	<input type="text" value="v"/>
Subject Salary (Regular)	<input type="text"/>
Subject Salary (Overtime)	<input type="text"/>
Non-Subject Salary	<input type="text"/>
Lump Sum Payoff	<input type="text"/>
Lump Sum Vacation Payoff	<input type="text"/>
Gross Salary	<input type="text"/>
Member Paid After-Tax Contribution (MPAT)	<input type="text"/>
Member Paid Pre-Tax Contribution (MPPT)	<input type="text"/>
Unit Contribution	<input type="text"/>
Employer Paid Pre-Tax Contribution (EPPT)	<input type="text"/>
Optional Employer IAP Percentage	0% <input type="text" value="v"/>
Optional Employer IAP Contribution	<input type="text"/>
PERS Job Class Code	<input type="text" value="v"/>
Average Overtime Hours	<input type="text" value="v"/>
Employer Site Distribution Code	<input type="text"/>
Non PERS Data Memo	<input type="text"/>

Detail 2 Wage and Service field descriptions

Field name	Description
Pay Date	Date the employer paid the employee. The date typed in the Pay Date field cannot be earlier than the date typed in the Work Period Begin Date field. Must be in the format <i>MM/DD/YYYY</i> .
Work Period Begin Date	<p>Work Period Begin Date and Work Period End Date fields are used to allocate wages to the periods in which they were earned. The hours and salary need to be allocated to pay periods and along month boundaries.</p> <p>This field must contain a date if the value in the PERS Job Class Code or Average Overtime Hours field changes or the employer is a local government. The date must be in the format <i>MM/DD/YYYY</i>.</p> <p>The date typed in the Work Period Begin Date field cannot precede the employee's start date for the current job segment.</p>
Work Period End Date	<p>Work Period Begin Date and Work Period End Date fields are used to allocate wages to the periods they were earned. The hours and salary need to be allocated to pay periods and along month boundaries.</p> <p>This field must contain a date if the value in the PERS Job Class Code, Full Time Equivalent Hours, or Average Overtime Hours field changes or the employer is a local government. The date must be in the format <i>MM/DD/YYYY</i>.</p> <p>The date typed in the Work Period End Date field cannot be later than a date previously reported in the Last Date Worked field.</p>
Hours Worked (Regular)	Total hours the employee worked that are considered regular salary. Use a decimal to report partial hours.
Hours Worked (Overtime)	Total overtime hours an employee worked. Use a decimal to report partial hours.

DETAIL 2 FIELDS

Field name	Description
Reported Wage Code*	This code tells EDX how to treat the reported wage and contribution amounts. Typically, this is 01 – Regular Wages. Other codes identify retroactive payments, adjustments, retiree wages, and other special situations. See employer instruction “Wage Codes Quick Reference” for a complete list of wage codes.
Subject Salary, Regular	Salary, excluding overtime pay and amounts expressly considered non-subject to PERS contributions, paid to the employee on the given pay date. Payment Categories lists example payment types and identifies their treatment.
Subject Salary, Overtime	Salary, excluding regular pay and amounts expressly considered non-subject to PERS contributions, paid to the employee on the given pay date for hours worked beyond those used to compute Subject Salary, Regular.
Non-Subject Salary	Salary excluded from PERS and OPSRP contributions (e.g., a check issued for expense reimbursement). Payment Categories lists example payment types and identifies their treatment.
Lump-sum Payoff	Lump-sum payments made to the employee for various reasons, such as accrued compensatory time or severance pay for involuntary termination (except retirement severance). Payment Categories for a more complete list of lump-sum payment types and how to report them.
Lump-sum Vacation Payoff	Lump-sum vacation payoff payments are made to the employee for accrued vacation only. No other amounts should be reported in this field. Payment Categories lists example payment types and identifies their treatment.
Gross Salary	Gross salary paid on the given pay date. This field must equal the sum of the values typed in: <ul style="list-style-type: none"> ▪ Subject Salary, Regular. ▪ Subject Salary, Overtime. ▪ Non-Subject Salary. ▪ Lump-sum Payoff. ▪ Lump-sum Vacation Payoff.

DETAIL 2 FIELDS

Field name	Description
Member Paid After-Tax Contribution (MPAT)*	IAP contributions paid by the employee, which, if entered, must equal 6% of total subject salaries. Type the member IAP contribution in this field if it is deducted from the employee's pay on an after-tax basis.
Member Paid Pre-Tax Contribution (MPPT)*	IAP contributions paid by the employee, which, if entered, must equal 6% of total reported subject salaries. Type the member IAP contribution in this field if it is deducted from the employee's pay on a pre-tax basis.
Unit Contribution	Voluntary member contributions made by police- or firefighter-class employees who submit a unit election under ORS 238.440.
Employer Paid Pre-Tax Contribution (EPPT)*	IAP contributions paid by employers, which, if entered, must equal 6% of subject salaries.
Optional Employer IAP Percentage	An employer may, by written agreement, elect to pay an additional contribution into the IAP accounts of a class (or all) of its employees. This amount must be a whole number percentage between 1% and 6%.
Optional Employer IAP Contribution	Dollar amount of the contribution percentage selected in the previous field. The amount is the percentage of the employee's gross salary for that pay period.
PERS Job Class Code*	If the employee has changed his or her job class, update the code in this field. Only provide a value in this field if an active employee is changing from one job class to another. A change in this field also requires selecting a value in the Average Overtime Hours fields. Work Period Begin Date and Work Period End Date fields must contain a date when this field contains a value. For a list of definitions, read employer quick reference "Job Class Codes."

DETAIL 2 FIELDS

Field name	Description
Average Overtime Hours	<p>If the PERS Job Class Code has a value in it, select the number of annual overtime hours considered average/ reasonable for the employee's new job class. The selected hours provide a reasonableness cap on how many overtime hours are used for calculating a retiree's final average salary.</p> <p>A change in this field also requires selecting a value in the PERS Job Class Code field.</p> <p>The Work Period Begin Date and Work Period End Date fields must contain a date when this field contains a value.</p>
Employer Site Distribution Code	<p>Optional field (up to 15 characters in length) you can use to sort employee information by division or geographic location. (Example: For a large employer with employees at five different work sites, use an employer site distribution code of "A" for the employees at site A, "B" for the employees at site B, etc.)</p>
Non PERS Data Memo	<p>Field you can use to make notes about the record.</p>

*The 6% member contribution (unless the employee is in his or her waiting period) must be entered in only one of these fields. Note that the 6% member contribution is entered on the Detail 2 record but not in the employer portion of contributions. The employer contribution rate is calculated when Detail 2 records post and are shown on the Contribution Remittance Statement.

More about MPPT, MPAT, and EPPT

PERS collects three types of IAP account contributions:

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

If an employer is withholding and remitting contributions on an 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 to MPPT or MPAT by agreeing to “pick-up” the employee contributions withheld from the member. However, changing the contribution type cannot be retroactive; it only applies going forward.

How to change contribution type

- 1** Among your leadership and all involved parties, agree upon a new contribution method for a group of employees (or all employees) going forward.
- 2** Send PERS a certified copy of the official document authorizing the method of contribution (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 OAR 459-009-0200). You can send it to your ESC account representative.

You may request from your ESC account rep a “template” (example) of the 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.

These steps must be repeated each time the method of member account contribution changes for any employee group. Employers should allow sufficient time for the submission and approval process prior to the effective date of the contribution type change.

Contact your ESC representative for a sample resolution containing appropriate language for the contribution type you'll be using.