

Reporting a **Termination or Death**

Employer Reporting Guide

This guide explains how to inform PERS that an employee has left your employment or died.

**Employer
Service
Center**



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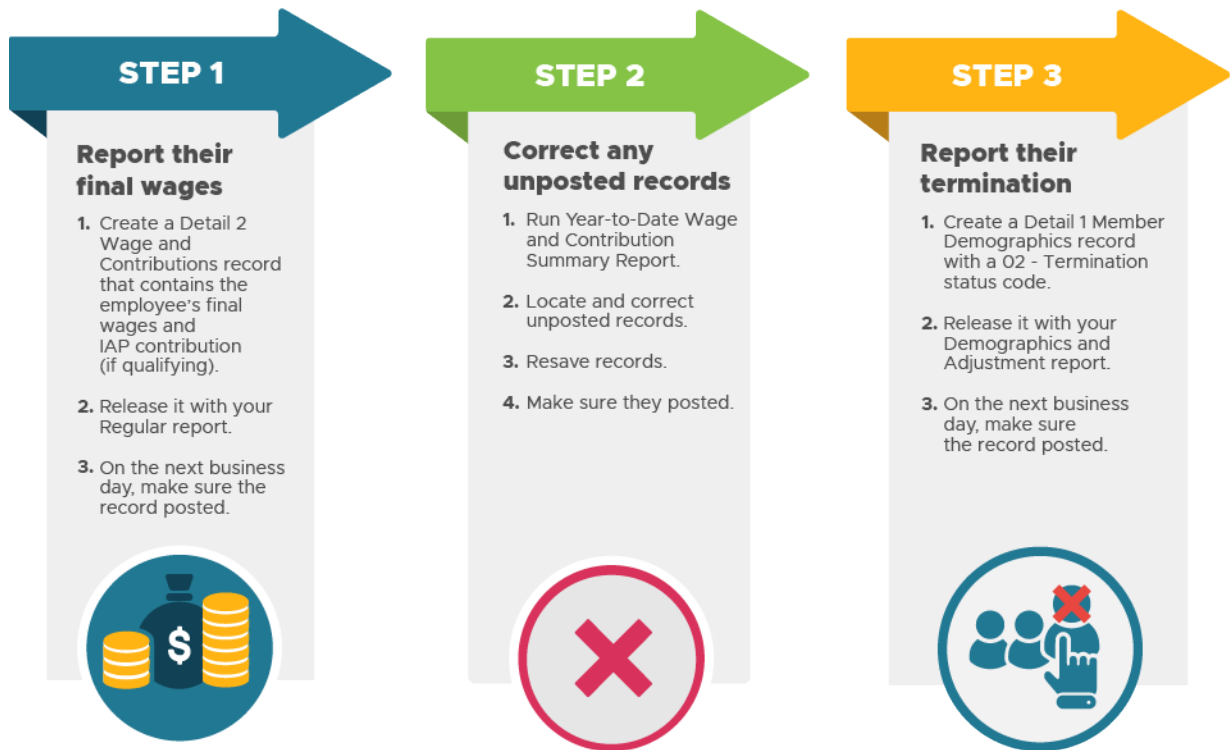
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Introduction

This guide explains how to inform PERS that an employee will no longer be working for you.

Whether the employee is retiring, resigning, being laid off, or changing positions, you need to report their final wages before you report their termination. This also applies to an employee who dies.



Reporting final wages

Submit a wage record (or more than one if you are a local-government employer, if needed) to report the employee's hours and wages earned between their last pay period and their last day as your employee.

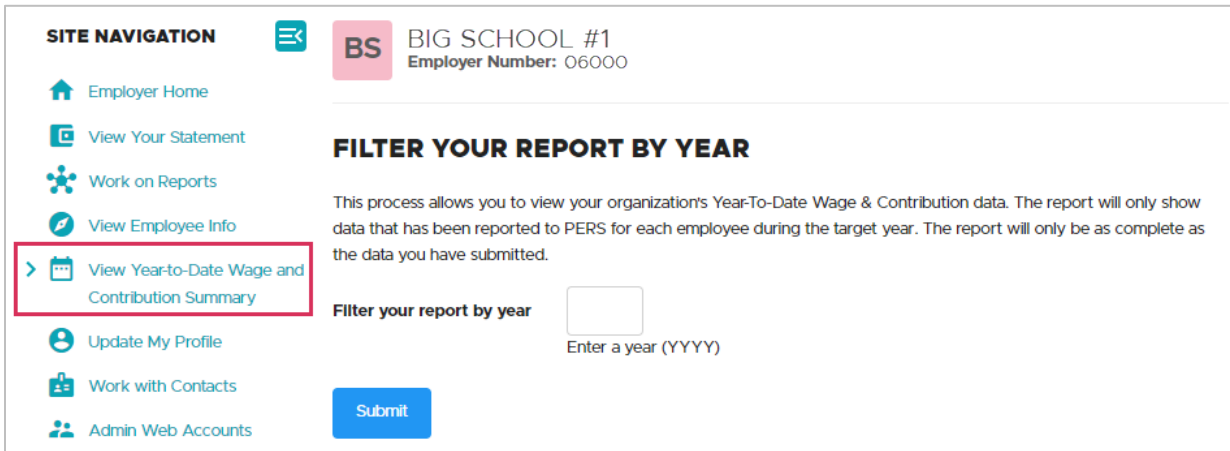
For instructions on how to report wages for a qualifying position, read [employer reporting guide 9, Reporting Wages for a Qualifying Employee](#).

For instruction on reporting wages for a non-qualifying position, read employer reporting guide 10, Reporting Wages for a Non-Qualifying Employee.

Correcting any unposted records

Run a Year-to-Date Wage and Contribution Summary report to find out if the employee has any unposted records. If they do, correct those records and resave.

- 1 Select **View Year-to-Date Wage and Contribution Summary** from the Site Navigation menu.



The screenshot shows the employer reporting interface for 'BIG SCHOOL #1' with Employer Number: 06000. The 'SITE NAVIGATION' menu on the left includes options like 'Employer Home', 'View Your Statement', 'Work on Reports', 'View Employee Info', 'View Year-to-Date Wage and Contribution Summary' (highlighted with a red box), 'Update My Profile', 'Work with Contacts', and 'Admin Web Accounts'. The main content area is titled 'FILTER YOUR REPORT BY YEAR' and contains a text box for 'Filter your report by year' with a 'Submit' button below it. The text explains that the report shows data reported to PERS for each employee during the target year.

- 2 Enter the year for which you want information. Click **Submit**.

The report displays all Detail 2 records, regardless of whether they have posted.

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- 3 Enter the Social Security number of the employee in the Search By SSN box and click the **Search** button.

A list of records for that employee that were submitted for that year appears. Suspended records are referred to on the report as “Not Pstd.”

YEAR-TO-DATE WAGE AND CONTRIBUTION SUMMARY

Year 2022
Today 11/15/2022

Search By SSN

[Search](#)

[View Original Results](#) [View Totals](#) [Download as CSV](#)

Prev **1** Next

Filter By Last Name

<u>SSN</u>	<u>Last Name</u>	<u>First Name</u>	<u>Hire Date</u>	<u>Contrib Start Date</u>	<u>EDX Records</u>	<u>Hours this ER</u>
			11/01/1996	05/01/1997	Posted	1,192.01
					Not Pstd	184.00
					Member Subtotal:	1,376.01

EDX Records column: If there are posted records but no suspended records, only the “posted” line will display. Conversely, if there are no posted records for an employee, only the “not posted” line will appear. If there are both posted and not posted records for an employee, a third line, Member Subtotal, will display the sum of posted and not posted wage, service, and contribution data.

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- 4 Click the employee's Social Security number. Another screen will open with more information about the suspended record. Make note of the report date.

UNPOSTED RECORDS							
Report Date	Pay Date	Wage Code	Transaction Type	Work Period Begin Date	Work Period End Date	Hours Reg	Hours OT
08/31/2022	08/19/2022	01	Regular wages			184.00	0.00
TOTAL						184.00	0.00

- 5 Go to **Work on Reports** and find that report date under Unposted Regular Reports or Unposted Demographics and Adjustment Reports.

WORK ON WAGE AND CONTRIBUTION REPORTS								? Tell Me More
Below is a list of the latest Wage and Contribution Reports. Select an action that is available next to the report or you can also Create a New Report								
Work with Unposted Reports Work with Posted Reports Work with Posted IAP Voluntary Contributions Reports								
UNPOSTED REGULAR REPORTS								
Status	Date Submitted	Report Date	Delete	Edit	Release / Un-Release	Reject/Edit Report	View Details	View Totals
Suspended	08/31/2022	08/31/2022	delete	edit	n/a	View Report	View Details	View Totals
Suspended	07/28/2022	07/31/2022	delete	edit	n/a	View Report	View Details	View Totals

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- 6 On the Edit Retirement Detail Reports screen, enter the employee's SSN under Option 2 or find them in the list under Option 3 - Unposted Records.

EDIT RETIREMENT DETAIL REPORTS ? Tell Me More

You may view, add, or edit any unposted records on the current report.

OPTION 1 - FINISHED EDITING THIS REPORT?

Finished Editing This Report? Click the **Done** button to return to the Work on Retirement Detail Reports page. You may re-edit this report at any time in the future until all records on the report are posted.

[Done](#)

OPTION 2 - ADD OR EDIT A RECORD

You may add a new record or edit an existing record. Enter a Social Security Number to view or edit a record for that employee. Or add a new record by entering the Social Security Number and completing the form that appears on the following page.

SSN

[Add or Edit Record](#)

OPTION 3 - UNPOSTED RECORDS

Click on a record to make changes to the record. The following page will provide you with a list of errors found during the last nightly validation batch run for each employee record in this list.

- 7 Read the error message or messages. Correct the record. Click **Save**.

ADD/EDIT A MEMBER RECORD

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

! Error Messages For Member

S - The reported member contributions are not within five cents of the calculated member contributions of \$1030.76 and wage code is 01, 04, 05, 06, 08, 11, or 16

S - The sum of Subject Salary (Regular & Overtime), Lump Sum Payoff, Lump Sum Vacation Payoff and Non-Subject Salary must equal Gross Salary.

DETAIL 2 - WAGE AND SERVICE

SSN

First Name

Last Name

Pay Date
(MM/DD/YYYY)

Adjusting final wages for salary limit

Senate Bill 1049 (2019) set new [limits on the subject salary](#) that PERS uses to calculate an employee's PERS benefits for years 2020 and beyond. Employees who earn more than the monthly limit must have their subject salary adjusted before their account is closed. Adjusting their subject salary after closing their account is a complicated process that may involve the employee paying back some of their benefits.

Remember that an employee who is working for **less than 12 months** in a calendar year could be impacted by the **partial year** limit.

Note that for Tier One/Tier Two members, eligible lump-sum payments are included in these amounts.

Instructions

Any subject salary the employee earned that is over the monthly salary limit will need to be reported as non-subject salary.

Note that these limits do not impact an employee's actual paid salary; they only affect the amount of their subject salary that PERS uses to calculate their IAP contributions and pension.

Go to the [Salary Limit: Information for Employer Reporters](#) webpage for full information and instructions.

For your employees: To help your employees understand how salary limits may affect them, direct them to the [Senate Bill 1049 Salary Limit webpage](#). Included on that page are illustrative examples to help members understand how they may or may not be affected by the limit. Note that the limit affects a small number of PERS members and that the general examples may not reflect each member's unique situation.

Reporting a termination

Important fields on the Detail 1 record

Status code

Use status code 02 – Termination to end the employment segment with you.

Status date

This is the date the work status change became effective. This is when the employer/employee relationship ended because of resignation, layoff, or firing.

For a retirement, members retire with PERS only on the first of any month, so the Detail 1 02 – Termination date must be no later than the day before the member's requested retirement date with PERS (e.g., if they retire on August 1, their termination date is July 31).

Example

An employee has chosen a July 1 PERS retirement date. The status date for termination can be no later than June 30.

If the status date is July 1 or later, the member cannot retire July 1 and must change their retirement date to August 1.

Last Day Service

The last day of service is the last day the employee was working or receiving paid leave such as sick leave or vacation. The last day of service date can be same as the status date but not later.

Example

If the employee used vacation time from 01/06/2023 to 01/15/2023, the Last Day Service would be 01/15/2023.

However, if the employee were on unpaid leave from 01/06/2023 to 01/15/2023 and resigned on 01/16/2021, the Last Day Service would be 01/05/2021 because that's the last day for which they were paid.

If the employee is retiring from a local government employer, the work period end date on the last Detail 2 wage record for the retiring member *must be the same as or earlier than* the last day of service.

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Fill in a Detail 1 record

Fill in the required fields, as shown in the example below.

SSN: Already filled.

Status Code: Use 02 – Terminated.

Status Date: The date the work status change became effective.

Last Day Service: The last date the employee worked or was on paid leave.

Name: Already filled.

Name Change Indicator: Required. N is the default.

Address 1: In all caps. If address includes a unit, apartment, or condo number, enter it in this field. Use a PO box instead of a street address if one is available.

Address 2: Optional. Do not enter a unit, apartment, or condo number in this field.

Address 3: Optional. Do not enter a unit, apartment, or condo number in this field.

City, State, Zip - 1: All caps. Choose the state from the pull-down list.

Zip - 2: Optional for the four extra digits of a zip code.

Continued

DETAIL 1 - MEMBER DEMOGRAPHICS:	
SSN	<input type="text" value="*****"/>
Status Code	<input type="text" value="02 - Terminated"/>
Status Date	<input type="text" value="11/15/2022"/> <small>(MM/DD/YYYY)</small>
Last Day Service	<input type="text" value="11/14/2022"/> <small>(MM/DD/YYYY)</small>
Old SSN	<input type="text"/>
First Name	<input type="text" value="JANE"/>
Last Name	<input type="text" value="DOE"/>
Middle Name	<input type="text"/>
Name Change Indicator	<input type="text" value="N"/>
Address - 1	<input type="text" value="123 4TH STREET"/>
Address - 2	<input type="text"/>
Address - 3	<input type="text"/>
City	<input type="text" value="JOSEPH"/>
State	<input type="text" value="OREGON"/>
Zip - 1	<input type="text" value="97846"/>
Zip - 2	<input type="text"/>

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Province: For foreign address, where Country Code is other than “USA.”

Country Code: USA is the default. Click to view the pull-down list, if needed.

Postal Code: For foreign address.

Unused Sick Leave Hours: Required. Enter zero into this field for OPSRP members and those who do not participate in the PERS unused sick-leave program. For Tier One and Tier Two members, read [employer reporting guide 17, Calculating Unused Sick Leave Hours at Termination or Retirement](#).

Province	<input type="text"/>
Country Code	USA <input type="button" value="v"/>
Postal Code	<input type="text"/>
Date Of Birth	<input type="text"/> (MM/DD/YYYY)
Gender	<input type="button" value="v"/>
PERS Job Class Code	<input type="button" value="v"/>
Average Overtime Hours	100 <input type="button" value="v"/>
Unused Sick Leave Hours	<input type="text" value="0"/>
Contract No. of Months	00 <input type="button" value="v"/>
Employer Site Distribution Code	<input type="text"/>
Non PERS Data Memo	<input type="text"/>
	<input type="button" value="Save"/> <input type="button" value="Cancel"/>

REPORTING TERMINATION OR DEATH

Explanations of fields

Required	Screen field name	Notes
*	SSN	No dashes. Double check that this is accurate.
*	Status Code	Use 02 for employees terminated, retired, or laid off. Use 10 when reporting an employee's death.
*	Status Date	Date the work status change became effective.
*	Last Day Service	The last date the employee actually worked or was on paid leave (e.g., if the employee was on leave from 1/8/23–1/15/23, you would enter "01/7/2023"). The date can be the same as the Status Date but cannot be later than the Status Date.
*	First Name	Fills in automatically.
*	Last Name	Fills in automatically.
*	Name Change Indicator	"N" is the default.
*	Address - 1	If the address includes a unit, apartment, or condo number, type the number in this field. Use a PO Box instead of a street address if one is available.
	Address - 2	Optional—may be needed for some addresses. Do not enter a unit or apartment number in this field.
	Address - 3	Optional—may be needed for some addresses. Do not enter a unit or apartment number in this field.
*	City	All caps.
*	State	Choose from pull-down list.
*	Zip - 1	The five-digit zip code.
	Zip - 2	Optional.
	Province	Use when Country Code is other than "USA."
*	Country Code	USA is the default.
	Postal Code	Use when Country Code is other than "USA."
*	Unused Sick Leave Hours	Type "0" into this field if employer does not participate in the unused sick leave program or is a member of the PERS Oregon Public Service Retirement Plan (OPSRP).

Reporting an employee death

In the case of an employee death, you must create a Detail 1 record — using status 10 - Deceased — to report his or her death.

When an employee dies, the employee's family and employer must follow a few important steps to report the death to PERS Member Services. PERS will update the employee's account, and the PERS Death Benefits section will begin calculating beneficiary benefits, if applicable.

For information on Oregon Public Service Retirement Plan (OPSRP) member death benefits, read the [Member Death for OPSRP webpage](#).

For information on Tier One/Tier Two death benefits, read the [Member Death for Tier One/Tier Two webpage](#).

Note: Normally, an employer is only involved in the death of a current employee, not a former employee. However, if a former employee dies and PERS discovers that you never reported that employee's termination, PERS will reach out to have you report the termination date. The employment segment must be closed before benefits can be processed.

Inform PERS Member Services

- 1** As soon as possible, the employee's death should be reported to PERS by either the employee's family, a representative of the employee's family, or the employer. (A family member or representative can call PERS Member Services at 888-320-7377.)
- 2** The family member or rep will need to provide Member Services with a photocopy of the death certificate and contact information for next of kin.
- 3** The family member or rep should call the member's employer (e.g., their manager or HR representative) to inform them of their employee's death.
- 4** The member's employer contacts their PERS account representative to inform them of the death. If the member's employer is the first party to report the employee's death, they will need to provide contact information for next of kin so they can complete step 2 above.
- 5** The member's employer goes into EDX and reports the employee's final wages.
- 6** The member's employer then reports the death through a Detail 1 record (instructions below). This also closes out the employment segment.

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Fill in a Detail 1 record

To report an employee's death, create a new Demographics and Adjustment Report (or edit an existing one) and add a Detail 1 Member Demographics record with a status code of 10 - Deceased.

This record does double duty by posting a death status on the account and terminating the open employment segment.

Fill in the **required** fields, as shown in the example below.

SSN: Already filled.

Status Code: Choose 10 – Deceased.

Status Date: Date of death.

Last Day of Service: Their last day on the job.

First Name: Already filled.

Last Name: Already filled.

Address: In all caps, per USPS standard.

Continued

DETAIL 1 - MEMBER DEMOGRAPHICS:	
SSN	*****
Status Code	10 - Deceased ▼
Status Date	11/15/2022 (MM/DD/YYYY)
Last Day Service	11/14/2022 (MM/DD/YYYY)
Old SSN	
First Name	JANE
Last Name	DOE
Middle Name	
Name Change Indicator	N
Address - 1	123 4TH STREET
Address - 2	
Address - 3	
City	JOSEPH
State	OREGON ▼
Zip - 1	97846
Zip - 2	

REPORTING TERMINATION OR DEATH

Province: For foreign address, where Country Code is other than “USA.”

Country Code: USA is the default. Click to view the pull-down list, if needed.

Postal Code: For foreign address.

Unused Sick Leave Hours: Required. Enter zero into this field for OPSRP members and those who do not participate in the PERS unused sick-leave program. For Tier One and Tier Two members, read [employer reporting guide 17, Calculating Unused Sick Leave Hours at Termination or Retirement](#).

Province	<input type="text"/>
Country Code	USA ▼
Postal Code	<input type="text"/>
Date Of Birth	<input type="text"/> (MM/DD/YYYY)
Gender	▼
PERS Job Class Code	▼
Average Overtime Hours	▼
Unused Sick Leave Hours	0
Contract No. of Months	00 ▼
Employer Site Distribution Code	<input type="text"/>
Non PERS Data Memo	<input type="text"/>
	<input type="button" value="Save"/> <input type="button" value="Cancel"/>

Calculate unused sick leave hours

If an employer participates in the PERS Unused Sick Leave program, accumulated unused sick leave hours for a Tier One or Tier Two employee are reported when the employee terminates employment or dies. For instructions, read the employer instruction chapter 26, “Calculating Unused Sick Leave Hours at Termination.”

If your organization does not participate in the Unused Sick Leave program or if you are reporting an OPSRP member, enter “0.”

Legislation affecting death benefits

Senate Bill (SB) 111 (2021) increased the death-benefit payout for surviving spouses of a certain group of PERS members.

Previously, if a member died after their earliest retirement age but before they actually retired, a surviving spouse would receive 50% of the actuarially adjusted amount of their death benefit.

SB 111 increased the amount to 100% of the actuarial equivalent of the benefit.

This change affects optional death benefits for Tier One/Tier Two members, as well as death benefits for OPSRP members.

For details, read [SB 111A](#) section 10 (Tier One/Tier Two) and section 11 (OPSRP).

Learn more

The PERS website provides more details about the death process, including steps to follow when a retiree dies.

[Tier One and Tier Two members.](#)

[OPSRP members.](#)

Reporting wages/hours after last day of service

When you report an employee's last day of service on a Detail 1 termination record, that tells the PERS system that the employee will no longer be working hours past that date. If you report wages and hours for days past that date, PERS staff will contact you to see if you've made a mistake.

However, there are situations that may require you to report wages past the last day of service. For example, in the case of a school employee who actually works fewer than 12 months a year but whose pay is spread out over 12 months.

Below are some reporting examples that illustrate how to report wages that are paid after an employee's last date of service.

Reporting examples

Example 1: School Employee — works 10-month contract, paid over 12 months; terminates after 11 months

In 2022 and 2023, Judy was employed as a teacher for the whole school year, but she only worked for 10 months when school was in session. She chose to be paid equal monthly payments over a 12-month period instead of a 10-month period. She quit her job effective August 1 to move to another school district. Here is how her employer reported her final wages.

Important dates

Contracted school year: September 2022 through August 2023.

Last day of service: June 14, 2023.

Termination date: July 31, 2023.

How to report

- Judy received 12 equal payments for the academic school year but only worked through June 14 (the last day school was in session).
- Report regular wages, hours, and IAP contributions (if applicable) through June using wage code 01.
- Report remaining contract pay for July and August using wage code 08 - Contributions/No Service. Include wages and contributions, no hours.

Example 2: School Employee — works 10-month contract, paid for 12 months; terminates after 10 months, receives balance of contract pay and final wages in June

School Employee LaKisha works 10 months/year while school is open for business. Under her contract, she chooses to be paid 12 equal monthly payments from September through August. However, in 2023, she decided to retire on July 1. Because she doesn't work in the summer, her contract allows her to receive the balance of her contract pay (July and August) with her final payment in June.

Important dates

Contracted school year: September 2022 through August 2023.

Last day of service: June 14, 2023 (the last day school was in session).

Termination date: June 30, 2023.

How to report

- LaKisha received the balance of her contract payout in June 2023 with her final payment.
- Report final payment as regular wages, hours worked, and IAP contributions for time she worked in June using wage code 01.
- Report the balance of her contract pay (normally paid in July and August) in one of the following ways, depending on your payroll system:
 - Include the remainder of contract pay for July and August with June's final pay. Report as regular wages with wage code 01. For hours worked, include only the hours LaKisha actually worked in June. Include IAP contributions of 6% of the entire sum.
 - Report July and August wages separately from final wages using wage code 08 - Contributions/No Service. The pay dates would be her last payday in June. Do not include hours; do include IAP contribution.

Example 3: School Employee — works 12-month contract, paid over 12 months; retires after 12 months

School Employee Hank is scheduled to work as a custodian for 12 months. He is paid monthly over the 12-month period. In 2023, he retired at the end of the school year. His retirement date was September 1.

Important dates:

Last day of service: August 31, 2023.

Termination date: August 31, 2023.

How to report:

- Report regular wages each month that hours are worked and paid, including hours and IAP contributions (if applicable), with wage code 01 or 02. Because Hank finished out his 12-month contract, he is not owed extra pay.

Example 4: School Employee — works 10-month contract, paid over 12 months; retires after 12 months, works extra hours after last day of service

School Employee Kim is contracted to work as a teacher for 10 months during the school year and is paid equal monthly payments over 12 months. In 2023, Kim was planning to retire but then worked more hours teaching a summer school class in July.

Important dates

Last day of school: June 14, 2023.

Last day of service: July 24, 2023.

Termination date: August 31, 2023.

How to report

- In 2023, Kim is actually employed in two different positions with the same employer.
 - For one position, as a regular employee during the regular school year, she receives 12 equal payments during an academic school year (September through August).
 - For her second position, she is employed in a temporary position and works additional hours in July after the normal school year ended.
- Report her regular wages with hours worked through July (because she worked until July 24).
- Report her July and August balance of contract pay in one of the following ways, depending on your payroll system:
 - If balance of contract pay for July and August is included in July final pay, report as regular wages (wage code 01), include only the hours she worked in July, and include IAP contributions (if applicable).
 - Report balance of July and August contract pay separately from final wages using wage code 08 - Contributions/No Service. Use the actual July and August pay dates. Do not include hours; do include contributions.

Example 5: General Service employee — receives retroactive wages after last day of service because of clerical error

General Service Employee Jim was employed until February 28 and paid final wages in February. Two weeks later, payroll staff discovered that they did not pay Jim some additional hours he had worked in January. Jim is due retroactive wages.

Important dates

Last day of service: February 28, 2024.

Termination date: February 28, 2024.

How to report

- Jim received payment for hours that were worked in January but not reported until March 15.
- Report the wages with the January pay date when wages should have been paid. Because Jim works for a municipal employer, include work period begin and end dates. Use wage code 04 – Retroactive Payment.

Note: If a retiree is due pay for a past period because of a collective bargaining agreement or settlement finalized after retirement, that is handled differently than this example. Contact your ESC representative for help reporting past pay in this situation.

Example 6: General Service employee — receives wages upon return from leave of absence

General Service Employee Gary was out on medical leave without pay since January. Gary resigns from employment while out on leave. Gary is a Tier One member, and his employer allows accrued vacation leave to be paid out upon termination.

Important dates

Leave of absence: February 1, 2024, to April 25, 2024.

Last day of service: January 31, 2024.

Termination date: April 25, 2024.

How to report

- Gary is due a final check for his accrued vacation hours. He is paid the lump sum on April 30, 2024.
- Report his pay with wage code 08 – Contributions/No Service. Do not include hours.

Tips for success

Reporting wages without hours

When you report wages that you paid an employee when they were not actually working, unless required by a collective bargaining agreement or other employment agreement, you will not report hours. This means you can't use wage codes 01, 02, or 05 because they require hours to be included.

Instead, use wage code 08 – Contributions/No Service. This wage code requires you to include IAP contributions. Therefore, it cannot be used during wait time or for a non-qualifying position.

Reporting accrued leave

When an employee takes sick leave, vacation, compensatory time, bereavement leave, or other accrued leave, report it as regular pay **with hours** using wage code 01 or 02.

Learn more

For questions about reporting payments during a leave of absence, read [employer reporting guide 11, *Reporting a Leave*](#).