



Subject: PERS: November 2013 Employer Monthly Update.

Dear PERS employer:

In this update:

- 1) **ESC processing ‘tip’ for November.**
- 2) **Reminder: Use of Work Period Begin Date/Work Period End Date fields.**
- 3) **First in a series: PERS Disability Basics.**
- 4) **Government Accounting Standards Board (GASB) information links posted.**

1) ESC processing ‘tip’ for November.

The 2013 Year-End Processing is underway. We ask that employers concentrate on correcting and posting suspended records and reports for calendar year 2013. The Year-to-Date Wage and Contribution Summary screen and the Eligibility Reports are good tools to answer questions about wages, hours and contributions reported and posted in 2013. Contact your ESC Account Team if you have questions about resolution of suspended records and reports for 2013 that can't be answered by those tools available through the site navigation area of your EDX employer home page.

2) Reminder: Use of Work Period Begin Date/Work Period End Date fields.

“Local government” employers must report salary on an “earned when earned” basis for their OPSRP and Ch. 238 Tier Two employees. Only “local government” employers report salary on an “earned when earned” basis. The DTL2 Work Period Begin Date and Work Period End Date fields are used by “local government” employers to specify the period over which reported salary was earned. **Although not required, “local government” employers may also report salary as “earned when earned” for Tier One employees, just 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 and may require submission of two DTL2 records for a member for the pay period in which the member’s job class changes. Work Period Begin Date and Work Period End Date fields would be used on each of the two records to correctly identify when in the pay period the job class change was effective.

Please remember:

- 1) **ONLY “local government” employers should use Work Period Begin/End Dates when reporting wages, hours and contributions.**

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

3) ANY employer can change job class using a DTL2 record.

A) If the job class change is effective during a pay period, two DTL2 records would be reported for an individual whose job class changes in a given pay period.

The first DTL2 record would include wage, hour and contribution information for the current job class and use the pay period begin date as the Work Period Begin Date and the day before the effective job class change as the Work Period End Date. **Do not enter Job Class or Average Overtime Hours information on this DTL2 record.**

The second DTL2 record would include wage, hour and contribution information for the new job class and use the job class change effective date as the Work Period Begin Date and the pay period end date as the Work Period End Date. **Enter the new Job Class and fill in the Average Overtime Hours information on this DTL2 record.**

B) If the job class change is effective at the start of a pay period, one DTL2 record would be reported for the pay period, with Job Class and Average Overtime Hours information entered on that record. The Work Period Begin Date would be the first day of the pay period, and the Work Period End Date would be the last day of the pay period.

C) Job class changes made with DTL2 records may be prospective only. If a job class change is required for a past time period and salary has already posted for this time period, complete a Demographic Correction Request (DCR) to notify PERS of the job class corrections needed.

4) After a Job Class change via DTL2 record is complete:

A) Non-“local government” employers would NEVER enter Work Period Begin Date, Work Period End Date, Job Class or Average Overtime Hours information on future DTL2 records for the individual, unless job class or average overtime code changes again.

B) “Local government” employers would continue use of Work Period Begin Date and Work Period End Date fields on DTL2 records reporting wages, hours and contributions for their employees, but would NEVER enter Job Class or Average Overtime Hours information on those DTL2 records.

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

3) First in a series: PERS Disability Basics.

The majority of PERS employers have little direct experience with the PERS disability program and when disability questions arise are left to “draw a blank” about what to do and how to approach the situation.

This is the first in a series of PERS disability monthly articles designed to meet that information requirement. The series will be formatted as Disability Frequently Asked Questions (FAQ) appearing in the successive employer monthly updates. After the final installment, all of the articles will become a disability FAQ posted on the PERS employer website.

Here’s this month’s disability FAQ:

Q1) Is the PERS disability program related to or dependent upon, any other form of disability benefit?

A1) No. The PERS disability program is a “stand alone” program with its own benefit requirements and program qualifications. **The PERS disability program IS NOT dependent upon Social Security disability or any insurance disability.**

Q2) Who may qualify for a PERS disability?

A2) Tier One and Tier Two members may qualify for PERS disability retirement. OPSRP members may qualify for a PERS disability benefit.

Q3) Who initiates the PERS disability process?

A3) Members initiate the disability process by contacting PERS customer service. Employers cannot act in behalf of their members, and should refer members with disability questions to PERS customer service.

4) Government Accounting Standards Board (GASB) information links posted.

Current information about upcoming GASB changes can be found through the GASB link on the PERS employer web page. More information on these changes will be posted as it becomes available.

Best regards,