## DAS OSPS P060 PERS Correction Guide, as of February 2019

### Employer Paid vs Employee Paid PERS IAP (6% or 7% for Judges) Contributions

#### Dates to remember:

10/31/2016 or earlier – All agencies PERS paid by employer

Effective 11/01/2016, (PPE 11/30/16) – SEIU represented employees changed to employee paid (MPPT). All others remained employer paid (EPPT)

Effective 02/01/2019, (PPE 2/28/19) – \*Remaining represented positions, Management Service and unrepresented changed to employee paid (MPPT) (\*except AEE and AFSCME Parole & Probation)

Effective 06/01/2019 (PPE 6/30/19) – AEE and AFSCME Parole & Probation change to employee paid (MPPT)

Currently- Agency 19700, 97400 and elected officials remain employer paid (EPPT)

<u>PURPOSE</u>: provide instructions for making PERS corrections in OSPA. The topics listed below are most commonly seen when DAS Centralized PERS (CPERS) requests PERS corrections to be made.

# **Topic 1: Change in CSD**

Receive notice from CPERS that your employee had the incorrect Contribution Start Date (CSD)

1. Once you have determined if this is a late start or early start you can make the P060 adjustments following the instruction listed in Topic 2.

# **Topic 2: Early or Late Start**

Late Start – Contributions did not start on time (in current tax year)

- Typical example of a late start: P010 'Retirement Start Date' is not entered. Contributions are not sent (example: February 2019) when employee becomes a PERS participating member. Agency receives notification at a later date (example: April 2019).

Early Start – Contributions started too early (in current tax year)

- Typical example of early start: P010 'Retirement Start Date' is entered (example: February 2019). PERS sends update on employee's eligibility that moves the start date (example: March 2019). Agency is notified at a later date (example: April 2019).

### 1. Employee Paid

 a. Contact OSPS helpdesk to have the P010 updated, be sure to include Employee's Name, OR Number, Agency Number, Pay Period to start PERS, RTMT SYST and the RTMT STAT

https://www.oregon.gov/das/Financial/Payroll/Documents/P010.pdf - link to P010 screen guide

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DAS OSPS

Last updated: April 16, 2019

EFF EXP ----FEDERAL--- -----STATE---- RTMT RTMT RTMT FICA SAIF UNEM DATE DATE STAT EXEM ADDL STAT EXEM ADDL SYST STAT ACCT SUBJ SUBJ SUBJ ? 033118 999999 J 01 0000 J 01 0000 G E 960172 Y Y Y

- b. Set corrective for all impacted months on the P190
- c. Using the PERS P060 Calc worksheet create your P060 entry. To find the PERS subject wages, print the registers for each period to be adjusted, add them together and make one P060 entry for what originally ran with payroll Recommended practice is to keep all back up for entry.

https://www.oregon.gov/das/Financial/Payroll/Pages/processingtools.aspx - link to PERS calc worksheet (see under 'PERS Employer match rates for OSPA')

i. Late start

#### **Current Year P060 Corrections**

AGENCY:	NAME:	EE ID:	DATE:		
10000	Jane Doe	OR1234567	02/01/19		
REASON FOR CORRECTION:					
Late Start, contribution should have started in PPE 123118					

Table 1:					
<ol> <li>Enter PERS subject earnings.</li> </ol>		3. Choose the time period during which			
	plan.	earnings were paid.			
PERS EARN	PLAN	TIME PERIOD	ER RATE	STATE MT *	STATE PU
3,000.00	OPSRP GS (G)	7/1/17 - Present	10.78%	323.40	180.00
ER Match calculation = [PERS subject Salary * ER Rate]					
>> Use Table 2 only if corrections cross time periods with different rates <<					

Table 2:					
PERS EARN	PLAN	TIME PERIOD	ER RATE	STATE MT #	STATE PU
				-	-
# ER Match calculation = [PERS subject Salary * ER Rate]					

Corrected P060 Entries:		
RSE (SUB EARN)	RSM (STATE MT)	RSP/REP (STATE PU)
3,000.00	323.40	180.00
-	-	-
3,000.00	323.40	180.00

PLANS	RET SYS	ID	ADJ VALUE
Tier 1/2	S	RSE	3,000.00
Tier 1/2 - P/F	Т	RSM	323.40
Judges	0	RSP/	180.00
Judges		REP*	180.00
OPSRP - GS	G		
OPSRP - P/F	F		

- ii. Early Start (same as late start only using Early Start as the reason)
- d. Make P060 entries for employee paid (REP) for PERS subject wages paid on the original payroll run(s)

https://www.oregon.gov/das/Financial/Payroll/Documents/P060.pdf - link to P060 screen guide

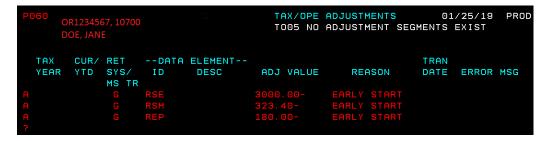
i. Late Start

```
POGO OR1234567,10700 TAX/OPE ADJUSTMENTS 01/25/19 PROD DOE, JANE TOOS NO ADJUSTMENT SEGMENTS EXIST

TAX CUR/ RET --DATA ELEMENT--
YEAR YTD SYS/ ID DESC ADJ VALUE REASON DATE ERROR MSG
MS TR

A G RSE 3000.00 LATE START
A G RSM 323.40 LATE START
A G REP 180.00 LATE START
```

i. Early Start negative P060 entries for employer paid (RSP) to reverse the PERS subject wages paid on the original payroll run(s)



- e. Print the P060 (once payroll posts this entry will disappear)
- f. Complete the CPERS year to date correction form and email to CPERS Team

### 2. Employer Paid

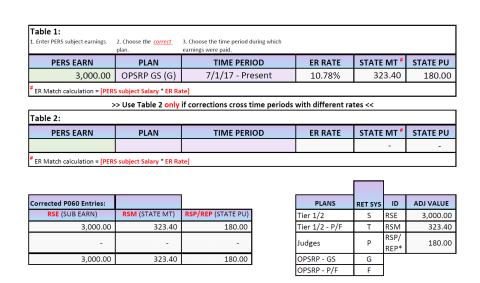
- a. Update P010 to start or stop PERS contributions for the current pay period by changing the RTMT SYST and the RTMT STAT
  - i. Late Start Start contributions

```
EFF EXP ----FEDERAL--- ----STATE---- RTMT RTMT RTMT FICA SAIF UNEM DATE DATE STAT EXEM ADDL STAT EXEM ADDL SYST STAT ACCT SUBJ SUBJ SUBJ ? 033118 999999 J 01 0000 J 01 0000 G D 960172 Y Y Y
```

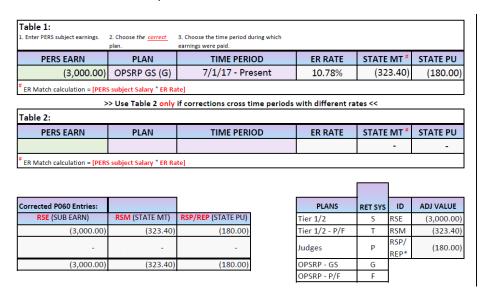
ii. Early Start - Stop contributions

```
EFF EXP ----FEDERAL--- ----STATE---- RTMT RTMT RTMT FICA SAIF UNEM DATE DATE STAT EXEM ADDL SYST STAT ACCT SUBJ SUBJ SUBJ? 033118 999999 J 01 0000 J 01 0000 N N 0000000 Y Y Y
```

- b. Using the PERS P060 Calc worksheet create your P060 entry. To find the PERS subject wages print the registers for each period to be adjusted, add them together and make one P060 entry for what originally ran with payroll. Enter this amount in the worksheet. Recommended practice is to keep all back up for entry
  - i. Late Start

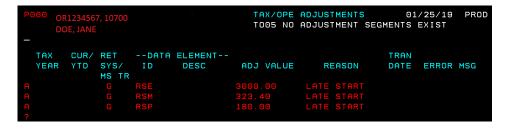


ii. Early Start



3. Make P060 Entry for Employer paid (RSP)

i. Late Start



ii. Early Start - negative P060 entries for employer paid (RSP) to reverse the PERS subject wages paid on the original payroll run(s)

```
OR1234567,10700
DOE, JANE

TAX/OPE ADJUSTMENTS 01/25/19 PROD
T005 NO ADJUSTMENT SEGMENTS EXIST

TAX CUR/ RET --DATA ELEMENT--
YEAR YTD SYS/ ID DESC ADJ VALUE REASON DATE ERROR MSG
MS TR

A G RSE 3000.00- EARLY START
A G RSM 923.40- EARLY START
A G RSP 180.00- EARLY START
C EARLY ST
```

- 4. Print the P060 (once payroll posts this entry will disappear)
- 5. Complete the CPERS year to date correction form and email to the CPERS Team

# **Topic #3: Wrong Plan**

Receive notice from CPERS that employee is enrolled in the wrong tier plan:

- 1. Change tier in P010 as instructed by CPERS
  - a. Wrong tier (OPSRP example)

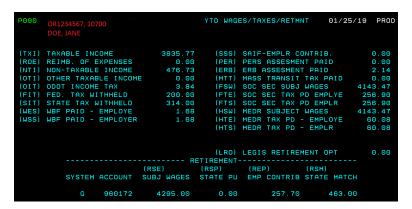
```
EFF EXP ----FEDERAL--- -----STATE---- RTMT RTMT RTMT FICA SAIF UNEM DATE DATE STAT EXEM ADDL STAT EXEM ADDL SYST STAT ACCT SUBJ SUBJ SUBJ ? 033118 999999 J 01 0000 J 01 0000 G E 960172 Y Y Y
```

Correct tier (Tier 2 example)

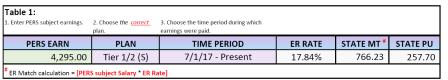
```
EFF EXP ----FEDERAL--- -----STATE---- RTMT RTMT RTMT FICA SAIF UNEM DATE DATE STAT EXEM ADDL STAT EXEM ADDL SYST STAT ACCT SUBJ SUBJ SUBJ 7 033118 999999 J 01 0000 J 01 0000 S E 960172 Y Y Y
```

Contact OSPS helpdesk to have the P010 updated if period to old. Be sure to include Employee's Name, OR Number, Agency Number, Pay Period to start PERS, RTMT SYST and the RTMT STAT

b. The P090 will have the YTD amounts paid. Use the amount from this screen to make your reversing entry



c. Use the PERS Calc Worksheet to make the correcting entry



>> Use Table 2 only if corrections cross time periods with different rates <<

Table 2:					
PERS EARN	PLAN	TIME PERIOD	ER RATE	STATE MT#	STATE PU
				-	-
# ER Match calculation = [PERS subject Salary * ER Rate]					

		1
Corrected P060 Entries:		
RSE (SUB EARN)	RSM (STATE MT)	RSP/REP (STATE PU)
4,295.00	766.23	257.70
-	-	-
4,295.00	766.23	257.70

PLANS	RET SYS	ID	ADJ VALUE
Tier 1/2	S	RSE	4,295.00
Tier 1/2 - P/F	Т	RSM	766.23
Judges	Р	RSP/ REP*	257.70
OPSRP - GS	G		
OPSRP - P/F	F		

d. On the P060, you will make both negative and positive entries in the current pay period. (NOTE: do not make any prior tax year adjustments in current year)

e. To check your entry prior to posting payroll, go to the P370 and pull up the employee in the period you made the P060 entry. Then tab to the "CALC YTD?" (on the bottom left side of screen) change the "N" to "Y" [enter]. This will take you to the P090 screen again and you will be able to see what it will look like once your P060 entry posts. If it doesn't appear how you thought it should go back and check your entries

# **Topic #4: Change from MPPT to EPPT or vice versa**

Payroll office is notified that your employee needs to be changed from MPPT to EPPT or vice versa. Follow steps in Topic #3 and in part 1.d for the P060 correcting entries you would only need to use REP and RSP Data Element IDs.

### Resource links:

- PERS Employer rates for OSPA and PERS calculation worksheet https://www.oregon.gov/das/Financial/Payroll/Pages/processingtools.aspx
- CPERS YTD correction form https://www.oregon.gov/das/Financial/Payroll/Pages/cpers.aspx
- P010 guide <a href="https://www.oregon.gov/das/Financial/Payroll/Documents/P010.pdf">https://www.oregon.gov/das/Financial/Payroll/Documents/P010.pdf</a>
- P060 guide https://www.oregon.gov/das/Financial/Payroll/Documents/P060.pdf