

ODHE FINANCIAL ADMINISTRATION STANDARD OPERATING MANUAL

10.00
Personnel-Payroll

10.00
Table Of Contents

TABLE OF CONTENTS

Section	Subject	Number Of Pages	Most Recent Publishing Date
10.00	PDB AND PERSONNEL-PAYROLL		
	ADMINISTRATION.....	[5]	04/90
A	Introduction.....		04/90
B	An Overview.....		04/90
C	References.....		04/90
D	Internal Control.....		04/90
E*	System Security/Confidentiality of Information.....		---
10.01	DATA BASE ELEMENTS.....		---
A	Employee Data Elements/Fields.[43].....		---
	["Old" Format Pages 1 through 6].....		11/88
	["New" Format Pages 7 through 13].....		09/91
	["Old" Format Pages 11 through 14].....		11/88
	["Old" Format Pages 15 through 18].....		11/89
	["Old" Format Pages 19 through 26].....		11/88
	["New" Format Pages 27 through 32].....		09/91
	["Old" Format Pages 31 & 32].....		11/88
	["New" Format Pages 33 through 38].....		09/91
B	Position Data Elements.....	[3]	08/83
C	Pay/Budget Data Elements.....	[5]	01/85
D	Deduction Data Elements.....	[6]	01/90
E	Cumulative Records.....	[7]	08/89
F	Leave Record Data Elements.....	[4]	09/82
G	Personnel Action Form (CO-815). [7].....		06/84
H	Request For Personnel Action Forms (CO-215).....	[2]	06/84
10.10*	DATA BASE PROCESSES.....		---
A	General Statement.....		---
B	Definitions of Data Base Process Frequency Codes.....		---
10.11*	On-Going/On/Request Data Base Processes.....		---
A	Academic Mass Pay Update.....		---
B	Mass Pay Increase.....		---
C	Student Status Change.....		---
10.12	Annual Data Base Processes.....	[13]	01/91
A	Calendar Year-End Purge Process.....		01/91
B	Calendar Year-End "Reset" Process.....		01/91
C	Fiscal Year-End "Reset" Process.....		01/91
D	"Reset" Current Budget Amount and FTE Process.....		01/91
E	Update Life Insurance Process.....		01/91
10.13*	Quarterly Data Base Processes.....		---
A	Data Base Totals.....		---
B	Update Year-to-Date Accruals.....		---
10.14*	Monthly Data Base Processes.....		---
A	Personnel Data Base Month-to-Date Reset.....		---
B	PICS Update.....		---
C	Updated Merit and Salary Increase Years.....		---

ODHE FINANCIAL ADMINISTRATION STANDARD OPERATING MANUAL

10.00
Personnel-Payroll

10.00
Table Of Contents

TABLE OF CONTENTS

Section	Subject	Number Of Pages	Most Recent Publishing Date
D	Update Pay Actuals.....		---
10.15*	Daily Data Base Processes.....		---
A	Future Transactions.....		---
10.16*	Data Base Forms.....		---
A	Personnel Action Form (CO-815).....		---
B	Request For Personnel Action Forms (CO-215).....		---
10.30*	COMPENSATION ACCOUNTING.....		---
10.31	Disbursements To Individuals..... [1].....		02/89
A	General.....		02/89
B	Employees.....		02/89
C	Independent Contractors.....		02/89
D	Financial Aid Recipients.....		02/89
E	Research Subjects.....		02/89
10.32	FLSA Administration..... [6].....		02/90
A	General Statement.....		02/90
B	References.....		02/90
C	Scope Of FLSA.....		02/90
D	Basic Wage.....		02/90
E	Overtime Compensation.....		02/90
F	Coefficient Table For Computing Overtime.....		02/90
G	Calculating Overtime Pay.....		02/90
H	Time Card Entries.....		02/90
I	FLSA Record-Keeping.....		02/90
10.33	Overload Compensation..... [2].....		02/89
A	General.....		02/89
B	PERS Applicability.....		02/89
10.34	Taxation Of Fringe Benefits..... [7].....		07/90
A	General.....		07/90
B	References.....		07/90
C	Reporting Taxable Benefits.....		07/90
D	Vehicles.....		07/90
E	Employee Discounts On Services.....		07/90
10.35	Jury Duty and Witness Fees..... [1].....		03/89
A	General.....		03/89
B	References.....		03/89
C	Jury Duty.....		03/89
D	Witness Service.....		03/89
10.36	Payroll Time Capture.....		---
10.37	Payroll Adjustment Activity.....		---
10.38*	Compensation Accounting Forms.....		---
10.40*	PAYROLL WITHHOLDINGS.....		---
10.41*	Involuntary Withholdings.....		---
10.42	Federal and State Income Tax Withholdings.....		---
10.43	Social Security Withholdings.....		---

ODHE FINANCIAL ADMINISTRATION STANDARD OPERATING MANUAL

10.00
Personnel-Payroll

10.00
Table Of Contents

TABLE OF CONTENTS

Section	Subject	Number Of Pages	Most Recent Publishing Date
10.44	Earned Income Credit Withholdings....[3]		04/90
A	General Statement.....		04/90
B	Employee Eligibility.....		04/90
C	Request For Advance Payments.....		04/90
D	Form W-5 Processing.....		04/90
E	Credit Amount Calculation.....		04/90
10.45	SAIF Premiums and Workers Compensation Department Assessments.....		---
10.46	Claims Against Employee's Pay.....		---
10.50*	ACCOUNTING FOR EMPLOYEE BENEFITS.....		---
10.51	Qualified Retirement Plans.....[17]		10/89
A	Introduction.....		10/89
B	References.....		10/89
C	PERS Membership.....		10/89
D	Designation Of Beneficiary.....		10/89
E	Contributions.....		10/89
F	Vested Rights.....		10/89
G	Termination.....		10/89
H	Retirement.....		10/89
I	TIAA-CREF Program.....		10/89
J	Federal Civil Service Programs.....		10/89
10.52	Tax Deferred Investment Program.....		---
10.53*	Flexible Spending Account/Cafeteria Plans.....		---
10.54	Deductions.....		---
10.55	Pay Redistribution.....		---
10.56	Perquisites.....		---
10.60	COMPENSATION PROCESSES.....[13]		07/89
A	An Overview.....		07/89
B	Compensation Processing.....		07/89
10.61*	On-Going/On-Request Compensation Processes.....		---
A	Academic Employees Mass Pay Increase.....		---
B	Batch Audits.....		---
C	Check Write.....		---
D	Payroll Compute Net.....		---
E	Replacement of Deduction Amounts - Deduction File.....		---
F	Retroactive Deduction Adjustments.....		---
G	Retroactive Pay Adjustments - Academic.....		---
H	Retroactive Pay Adjustments - Classified.....		---
I	Update/List Controls File.....		---
10.62	Annual Compensation Processes.....		---
A*	PERS Statements.....		---
B*	Social Security.....		---
C	Triple Deductions.....[2]		12/90
D*	Wage and Tax Statements - Form W-2.....		---
10.63*	Monthly Compensation Processes.....		---
A	Emergency Checks - Compute Net.....		---

TABLE OF CONTENTS

Section	Subject	Number Of Pages	Most Recent Publishing Date
10.64*	Daily Compensation Processes.....		---
A	Audit/Accept Teleprocessing Transaction Input.....		---
10.70*	DISTRIBUTION OF PAY.....		---
10.71	Payroll Disbursements..... [5].....		09/89
A	Payrolls.....		09/89
B	Pay Distribution.....		09/89
C	Terminal Inputs.....		09/89
D	Early Release Of Paychecks.....		09/89
E	Payroll Advances.....		09/89
F	Replacement Of Paychecks.....		09/89
G	Termination Pay.....		09/89
H	Pay Due To Deceased Employee.....		09/89
10.80	EMPLOYEE LEAVE SYSTEM.....		---
10.81*	Leave Accounting.....		---
10.90*	MISCELLANEOUS.....		---

* - Currently unpublished in Section 10. Non-asterisk topics appear under "old format" sub-sections throughout Section 10 until further notice.

A INTRODUCTION

[1] The PDB System

The nucleus of the Department of Higher Education's personnel, pay and budget systems is the Personnel Data Base (PDB). The PDB is a computerized record-keeping system for employee, position, pay and budget data. Employee pay is calculated; pay checks are produced; and reports are generated for budgeting, internal control and governmental reporting purposes, from these records.

[2] PDB Data Elements, Processes And Forms

Section 10 defines the PDB data elements; explains the different types of PDB processes; and describes PDB forms. It also provides information regarding compensation accounting, payroll withholdings, accounting for employee benefits, compensation processes, distribution of pay, the employee leave system and other related topics.

[3] Human Resource Management

Section 10 also describes activities related to human resource management. These personnel-payroll activities have a direct impact on all ODHE employees. The purpose, therefore, of the personnel-payroll portion of Section 10 is to serve as a practical working guide for ODHE institutions in the day-to-day management of their human resources.

[4] Confidentiality Of Personnel Data

Although most personnel-payroll data is a matter of public domain, discretion should be used as to its access by others. This topic will be expanded on in paragraph 10.00E, System Security/Confidentiality of Information, at a future date. For related information, see paragraph 10.00D, INTERNAL CONTROL.

B AN OVERVIEW

[1] Since Section 10 contains numerous, and perhaps complex, PDB and personnel-payroll topics, the reader should thoroughly review the Table Of Contents. The Table lists the specific locations of the following human resource management topics:

Section	Topic
10.01-10.1X	Establishing an employee in the PDB System and the interaction between the subsequently established records.
10.3X-10.5X	Employee compensation and the activities involved in capturing pay transactions

Section	Topic
10.3X-10.5X (cont'd.)	through the application of deductions from that pay. The information follows the order of the data found on a Direct Deposit Earnings Statement or check stub.
10.6X	The processes performed to take accumulated data in the PDB to generate an employee's net pay.
10.7X	Distribution of an employee's net pay.
10.8X	The processes involved in recording an employee's leave accrual and accounting for that leave.
10.9X	Miscellaneous information that may be of a temporary nature, thus not being included in any of the previous sub-sections.

Note: Section 10, as outlined in the Table Of Contents, is constructed in chronological order. This order follows the employee's hiring, compensation, withholdings, etc., processes.

[2] Although some sub-sections may be deleted, and new ones added, the overall structure of Section 10 will remain the same. This structure allows the institution to find needed information based on where, in the human resource management process, a question arises.

C REFERENCES

[1] The following references are used throughout Section 10. Several of the references, including the Oregon Revised Statutes and the cross-referenced FASOM sections, are also individually cited in the appropriate sub-sections.

Assistant Attorney General, Tax Section, Jerry Bronner's Letter to Ron Anderson re: "Benefits Subject to IRC Section 132 (discounted season tickets)," dated 6/19/89.

Bureau Of Labor And Industries, State Of Oregon, various publications.

Collective Bargaining Units' Agreements/Contracts Between the State of Oregon Executive Department and ODHE Employees.

Personnel-PayrollPDB And Personnel-Payroll Administration

Department of General Services Policy 125-6-600, "State Agency Provided Housing and the Rental Reduction Schedule."

Executive Department Administrative Rules:
 15-060-01, "Release Of Payroll Checks."
 15-065-01, "Taxation Of Employee Fringe Benefits (Personal Use Of State-Owned Vehicles)."

Executive Department Personnel Policies:
 3.1.7, "Stand-by Time Compensation."
 7.1.1, "Working Hours."
 7.3.1.1, "Vacation Leave."
 7.3.1.2, "Sick Leave Pay."
 7.3.1.3, "Other Leaves With Pay."
 7.6.1, "Holidays."

Executive Department Personnel Rules:
 1-3-210, "Other Unclassified Positions."
 3-1-100, "Personnel Policies Generally Concerning Merit Pay System."
 3-4-100, "Personnel Policies Concerning Overtime Pay."
 3-4-200, "Overtime Pay."
 7-1-100, "Personnel Policies Concerning Hours Of Work."
 7-5-100, "Curtailement of Operations, Closure of State Offices and Institutions or Reassignment of Employees Because of Hazardous Environmental Conditions."

Fair Labor Standards Act, Title 29, United States Code Of Federal Regulations, "Federal Wage And Hour Law," 201-219.

Fair Labor Standards Amendments Of 1985, based on U.S. Senate Bill #1570, which became Public Law 99-150.

Fair Labor Standards Amendments Of 1989, based on U.S. House of Representatives Bill #2710, which became Public Law 101-157.

FASOM Sections/Paragraphs:
 01.21, Recording Income.
 01.21D[5], Reduction Of Expense Receipts.
 02.00, Transaction Codes.
 05.05D[12], Student Payroll - PAR Forms.
 07.13, Worker's Compensation.
 13.01A[7], Assigned Compensation.
 13.01R[7], Research Subjects.
 13.03D, Affidavit To Obtain Payment Due Deceased Person (CO-192).
 13.06C[4], Definition -- Independent Contractor.
 13.06G, Persons Ineligible For Independent Contractor Status.
 13.92H, Disbursement Request (Form CO-257).
101.29, Employee Leave Summary.
101.30, Leave Status Detail By Department.

....101.31, Leave Status Detail By Institution.
102.15, Supplemental Academic Wages-Paid In Payroll Month XX/8X.

Internal Revenue Code Sections:
 32, "Allowance Of Credit," Regulation 1.43-2, "Earned Income Credit."
 61, "Gross Income," Regulation 1.61-2T, "Taxation Of Fringe Benefits."
 119, "Meals or Lodging Furnished For the Convenience of the Employer."
 125, "Cafeteria Plans."
 129, "Dependent Care Assistance Programs."
 132, "Certain Fringe Benefits," Regulation 1.132-2T, "No-Additional-Cost Service."
 151, "Allowance For Deductions For Personal Exemptions."
 403, "Taxation of Employee Annuities."
 415, "Limitations On Benefits and Contributions Under Qualified Plans."
 457, "Deferred Compensation Plans of State and Local Governments and Tax-Exempt Organizations."
 911, "Citizens Or Residents of the United States Living Abroad."

Internal Revenue Notice 110-A, "Table for Figuring the Amount Exempted From Levy of Wages, Salary and Other Income."

Internal Revenue Regulations:
 Code 1441, "Withholding of Tax on Non-Resident Aliens," Regulation 1.1441-4, "Exemptions From Withholding."
 Code 3402, "Income Tax Collected At Source," Regulation 31.3402, "Requirement of Withholding."
 Code 6011, "General Requirement of Return, Statement or List," Regulation 31.6011(b)-2, "Employees' Account Numbers."
 Code 6109, "Identifying Numbers," Regulation 301.6109-1, "Social Security Numbers and Employer Identification Numbers."

Internal Revenue Rulings:
 69-454, 1969-2 Cumulative Bulletin (CB)193, "Non-Resident Alien."
 80-68, 1980-1 Cumulative Bulletin (CB)225, "Form W-4."
 86-109, 1986-2 Cumulative Bulletin (CB)196, "Receipts For Employees."

Internal Revenue Service Publications 54, "Tax Guide For U.S. Citizens And Resident Aliens Abroad" and 919, "Is My Withholding Correct For 1988?".

Personnel-PayrollPDB And Personnel-Payroll Administration

"Kelley Blue Book Auto Price Manual," published monthly by the National Automobile Dealers Used Car Guide Company, 8400 West Park Drive, McLean, Virginia, 22102-9985.	Waiver Void; Contents of Legal Process Served On Garnishee; (and) Discharge From Employment Prohibited.
ODHE Administrative Rules: 580-20-005, "Academic Rank." 580-21-030, "Vacations." 580-21-040, "Sick Leave Plan For Academic Personnel." 580-21-100, "Kinds of Appointments."	.... 25.050, Alternative Procedure When (Support) Payments Are Delinquent. 25.350, Order To Employer Or Trustee To Withhold Delinquent Payments From Money Otherwise Due. 25.450, Withholding On Support Order From Another Jurisdiction; (and) Documentation.
ODHE Controller's Division, Personnel-Payroll Section, Barry Ostrom's letters to institutions regarding, "Employee Personal Use Of State Vehicles," (6/13/85 and 10/3/85).	....182.415, Definitions for "Furnishings," "Housing," "Dormitory," "State Agency" (and) "Department."
ODHE Systems Support Services Communications Terminal User's Manual, Chapter XII, "Payroll Input Programs."	Note: All definitions pertain to "Agency-Provided Housing."
Office of Management and Budget (OMB) Circular A-21, "Principles For Determining Costs Applicable To Grants, Contracts and Other Agreements With the Federal Government."	....182.425, State Agency Required To Collect Rental For Housing Provided Employees; Furnishing Prohibited; (and) Determination of Fair Rental Value. ....182.435, Uniform Schedule of Reduction From Fair Rental Value; (and) Management Policies.
Oregon Administrative Rules -- Bargaining Unit Benefit Board (BUBB)/State Employees' Benefit Board (SEBB).	....237.003, Definitions for "Annuity," "Calendar Year," "Continuous Service," "Employee," "Fiscal Year," "Pension," "Public Employer," "Salary," "Volunteer Fire Fighter," "Police Officer," "Final Average Salary," "Fire Fighter" (and) "Normal Retirement Age."
Oregon Administrative Rule (Budget and Management Division) 122-20-020, "Personal Service Contracting Guidelines and Policies."	Note: All definitions pertain to the Public Employees Retirement System (PERS).
Oregon Department of Revenue Administrative Rule 150-316.167(1), "Withholdings By Employer."	....237.197, Variable Annuity Program; Employee Elections; Investment of Account; (and) Payment of Benefits.
Oregon Public Employees Union (SEIU Local 503, AFL-CIO, CLC) (OPEU) Collective Bargaining Agreement, Article 56, "Sick Leave," Section 8, "Hardship Leave."	....240.145(3), Duties Of Administrator. ....240.200, Exempt Service. ....240.205, Unclassified Service. ....240.207, Other Unclassified Positions. ....240.235, Compensation Plan For Classified Service.
Oregon Public Employees Union (SEIU Local 503, AFL-CIO, CLC) Collective Bargaining Agreement, Article 56, "Sick Leave," Section 8, "Hardship Leave" -- "Addendum To 1987 OPEU Contract" with attached "Letter of Intent," from Peg Ralston, Deputy Administrator, Personnel and Labor Relations Division, Executive Department, to Agency Heads and Personnel Managers, 7/10/88.	.... 40.240, Application Of Chapter To Unclassified Or Management Service. ....240.250, Rules Applicable To Management Service. ....240.391, Definition for "Severely Handicapped Person." ....240.394, Satisfactory Completion By Severely Handicapped Person of Temporary Appointment; (and) Trial Service Status Without Additional Examination. ....240.551, Working Hours, Holidays, Leaves Of Absence And Vacations Of Employees In State Classified Service.
Oregon Revised Statutes (ORS): 23.175, Definitions for "Disposable Earnings," "Earnings," "Employer" (and) "Garnishment." Note: All definitions pertain to garnishment of employees' wages. 23.185, Maximum Wage Subject To Garnishment; Exceptions; Debtor	

Personnel-Payroll

PDB And Personnel-Payroll Administration

-243.105, Definitions for "State Agency," "Eligible Employee," "Administrator," "Health Benefit Plan," "Premium," "Payroll Disbursing Officer," "Carrier," "Family Member" (and) "Board."
- Note:** All definitions pertain to "Employee Benefit Plans."
-243.107, Employees Eligible To Participate Under ORS 243.105 to 243.205 (Employee Benefit Plans).
-243.115, State Employees' Benefit Board; Membership; (and) Chairman.
-243.125, Powers and Duties; (and) Compensation and Expenses.
-243.130, Health Care Cost Containment Principles.
-243.135, Health Benefit Plans For Public Employees; (and) Terms and Conditions.
-243.145, Board Authority With Respect To Health Benefit Plans; (and) Termination of Participation of State Agency.
-243.155, Board May Contract Without State Participation For Additional Benefit Plans To Be Provided At Expense of Participating Employees.
-243.157, Payment of Cost For Retired Officer Or Employee.
-243.160, Eligibility of Retired State Officer Or Employee To Participate In Dental Benefit Plan.
-243.165, State Employees' Benefit Account; Continuing Appropriation For Account.
-243.175, Computation of Health Benefit Contributions By Employee and State.
-243.180, Computation of Dental Benefit Contributions By Employee and State.
-243.182, Expenditure of Health Benefit Contributions Made By Employees and State.
-243.185, Transfer of Moneys From General Fund For Payment of Costs of Health Benefit Plans.
-243.195, Salary Reduction For Participating Employee's Monthly Payment For Health Benefit Plan; (and) Disbursal of Moneys To Benefit Plan Contractor.
-243.205, Reports.
-243.215, Certain Eligible Employees Permitted To Receive State Contributions For Health Benefit Plans of Their Choice.
-243.440, Salary Deduction For Deferred Compensation Plan; Amount; (and) Payment.
-243.550, Dependent Care Assistance Plan.
-243.555, Definitions for "Benefit Board," "Expense Reimbursement Plan," "Payroll Disbursing Officer," "Qualified Employee Expenses" (and) "State Agency."
- Note:** All definitions pertain to "Dependent Care Assistance Plan."
-243.560, Rulemaking; Charge For Administration; (and) Records.
-243.565, Administration of Plan.
-243.570, Compensation Reduction Agreement.
-243.575, Computation of Retirement and Pension Benefits; (and) Taxable Income.
-243.580, Compensation Reduction Revolving Fund.
-243.650, Definitions for "Appropriate Bargaining Unit," "Board," "Certification," "Collective Bargaining," "Compulsory Arbitration," "Confidential Employee," "Employment Relations," "Exclusive Representative," "Factfinding," "Fairshare Agreement," "Labor Dispute," "Labor Organization," "Legislative Body," "Supervisory Employee," "Mediation," "Payment-in-Lieu-of-Dues," "Public Employee," "Public Employer," "Strike," "Unfair Labor Practice" (and) "Voluntary Arbitration."
- Note:** All definitions pertain to "Collective Bargaining."
-243.820, Agreement For Payment of Annuity Premium Or Investment Company Share Contribution.
-243.830, Effect of (Tax-Sheltered Annuities For Educational Employees) Agreement On Retirement Contributions and Benefits.
-243.910, Definitions for "Board," "Employees" (and) "System."
- Note:** All definitions pertain to Higher Education Supplemental Retirement Benefits.
-244.040(1), "Code Of Ethics."
-292.026, Issuing Payroll Checks.
-292.043, Department of Higher Education; (and) Wage Deduction For Foundations.
-292.045, Deduction of United Fund Contribution; (and) Payment To United Fund.
-292.051, Deduction of Cost of Group Insurance and Other Services; (and) Payment To Insurance Companies or Other Contractors.

Personnel-PayrollPDB And Personnel-Payroll Administration

-292.053, Deduction For Repayment of Loan To Director of Veterans' Affairs.
-292.055, Deduction of Payment For Labor Organization; Payment To Organization; (and) Fees Payable To State.
-292.061, Deduction For Payment of Delinquent Taxes.
-292.065, Deduction of Payment For Parking Fees; (and) Agreements For Parking In State Lots.
-292.067, Deduction of Requested Payments To Financial Institutions; (and) Payment To Designated Central Depositories.
-292.070, Withholding Compensation To Purchase United States Savings Bonds Or Other Obligations; (and) Employees' Bond Savings Account.
-292.080, Issuance of Bonds; (and) Delivery To Employee.
-316.167, Withholding of Tax Required; Elective Provisions For Agricultural Employees; (and) Liability of Supplier of Funds To Employer For Taxes.
-652.140, Payment On Termination of Employment; Notice of Intention To Quit; (and) Forwarding Wages By Mail.
-652.150, Civil Penalty For Failure To Pay Wages On Termination of Employment.
-652.610, (Statements Relating To Employee's Salary and Deductions Therefrom) -- Itemized Statement of Amounts and Purposes of Deductions Required.
-653.025, Minimum Wage Rate.
-656.000, Workers' Compensation.

Personnel and Labor Relations Division
(Executive Department) Guidelines --
Addendum To Personnel Policies
7.3.1.1, "Vacation Leave," and
7.3.1.2, "Sick Leave Pay," 4/1/88.

Public Employees Retirement Act of 1945
and subsequent Amendments.

Public Employees Retirement System (PERS)
Policies and Procedures.

State Employees' Benefit Board (SEBB) Administrative Rules.

State Employees' Benefit Board (SEBB) Administrative Rule 102-10-030, "Benefit Eligibility and State Contribution For Two Or More Appointing Authorities."

United States Code, 1982 Edition (Containing The General and Permanent Laws of the United States In Force On January 14, 1983), Title 46, "Shipping," Section 601, "Attachment Or Arrestment Of Wages;" "Support Of Wife and Minor Children;" (and) "State Tax Laws."

U.S. Department Of Labor, Employment Standards Administration, Wage and Hour Division, various publications.

D INTERNAL CONTROL

[1] There should be adequate separation of duties among employees in Personnel and Payroll Offices to safeguard data on the PDB. To ensure that only properly authorized and accurate data are entered, the following standards should be met:

- Persons who enter pay/budget data, or who process time cards and adjustment cards, should not also receive and distribute pay checks.
- Persons who enter employee data on the PDB should not also enter pay/budget data, or process time cards or adjustment cards.
- The duties of data input and input verification should be separated.

[2] In some situations, complete separation of duties may not be feasible due to staffing limitations. In such circumstances, multiple levels of approval should be used to assure the authenticity of data. For example, the payroll supervisor should approve what the payroll clerk processes, or the business manager should approve inputs by the payroll supervisor.

Personnel-Payroll

Employee Data Elements

A EMPLOYEE DATA ELEMENTS/FIELDS

[1] General

Employee data elements/fields are placed on the Personnel Data Base via telereprocessing terminals. Instructions for entering employee data, and for displaying data on file, are contained in the **Communications Terminal User's Manual** produced by Systems Support Services.

[2] Data Elements/Fields Table

This table lists element/field numbers and names for abbreviations used on terminal displays of employee data. The elements/fields are listed alphabetically by abbreviation or by name, if no abbreviation is present.

Abbr.	No.	Element/Field Name
9/12	060	Term Of Service
A-21	085	A-21 Code
ACCT	401	Major Department's Account Number
ADDR	029	Home Address
APPD	050	Appointment Date
APPS	059	Appointment Status
APPT	049	Appointment Type
BNK#	072	Bank Number
BORN	024	Birthdate
C#	630	Certificate Number
C-AD	030	Campus Address
C/CY	074	County/City Code
C-DT	012	Classification Date
C-ND	058	Contract End Date
C-PH	030	Campus (Work) Phone
C-ST	057	Contract Start Date
CHKD	073	Check Disposition
CITY	029	City (Address)
CITZ	064	Citizenship Code
----	008	Classification Category
CLAS	011	Classification Code
CREF	062	CREF Policy Number
D2DT	043	Other Degree Date
D2IN	042	Other Degree Institution
DEG2	041	Other Degree
DGDT	040	Highest Degree Date
DGIN	039	Highest Degree Institution
DIRC	028	Directory Print Code
DPCD	640	Deposit Code
DUPL	003	Additional Record On File
EEO	020	EEO Category
EFF	002	Effective Date
ELIG	047	PERS Eligibility Date
EMPS	051	Employee Status
ETHN	021	Ethnic Code
EXMP	070	Exemptions
FC	633	Freeze Code
FDYR	034	Years Of Federal Service
FERS	648	FERS Eligibility Date
FICA	066	FICA Code
FICD	067	FICA Effective Date
FPAY	055	Forecast Pay Authorization
FUTR	002A	Future Effective Transactions Pending
H-PH	029	Home Phone
HCAP	022	Handicap Code
HIDG	038	Highest Degree
HIRE	027	Most Recent Employment Date
I9DT	---	I-9 Date

Abbr.	No.	Element/Field Name
IUSE	075	Institution Use Element
LPA#	052	Last Personnel Action Number
LPAD	053	Last Personnel Action Date
LTRD	077	Last Transaction Date
LTRN	076	Last Transaction Reason
LTRT	078	Last Transaction Time
LVAC	033	Leave Accrual Code
LVCD	035	Leave Type Code
LVND	037	Leave End Date
LVST	036	Leave Start Date
M	631	Method Of Appointment
MEMO	071	Memo Payroll Register
MERR	054	Merit Rating Date and
MERR	620	Merit Rating Code
NAME	007	Name
O/T	018	Overtime Eligibility Code
----	017	Pay Step
PA#	052	Personnel Action Number
----	641	Prenotification
PFIC	174	Previous FICA Deductions
PFRN	175	Previous FICA Earnings
PFTE	044	Position FTE
PMOD	014	Position Modifier
POS#	081	Position Number
PRSV	061	Negotiated Prior Service
PTDA	157	Past Tax Deferred Investments
PURP	657	Purpose Of Visit
QUAL	016	Salary Rate Qualifier
RANK	009	Rank Code
----	079	Record Status
RC	632	Recruitment Code
RESL	652	Residence Location
RET	045	Retirement Code
RET#	046	Retirement Number
RNKD	010	Rank Date
RNKS	013	Rank Status
----	621	Sabbatical Leave Code
SABE	623	Sabbatical Leave End Date
SABS	622	Sabbatical Leave Start Date
SAIF	065	SAIF Amount
SAL	015	Salary Rate
SERV	032	Service Anniversary Date
SEX	019	Sex Code
SIDT	054	Salary Increase Date
SPBD	---	Spouse Birthdate
SPOU	112	Spouse's First Name
SSN	006	Social Security Number
STAT	029	State (Address)
STAX	644	State Tax Schedule
SXMP	645	State Tax Exemptions
TAXS	068	Tax Schedule
TAXX	069	Tax Exempt Code
TERM	004	Termination Code
TFTE	---	Total FTE
TIAA	063	TIAA Policy Number
TITL	025	Title Code
TNUR	056	Tenure Status
TRAN	076	Transaction Reason
TRCD	624	Transit District Code
TRMD	005	Termination Date
TTL1	026	Title and
TTL2	026	Title
USED	655	U.S. Entry Date
USXD	656	U.S. Exit Date
VET	023	Veteran Status
VSID	654	Visa Identification Type
WRKL	653	Work Location
ZIP	029	Zip Code (Address)

Personnel-Payroll

Employee Data Elements

[3] **Data Element/Field Properties Table**
 The following table contains a tabulation, for each employee data element/field, of the information listed below:

Element/Field Number: The element's/field's identification number.

Abbreviation: The abbreviation used on terminal displays to identify a given data element/field.

Class Category: Each job classification is assigned to a category for administrative and reporting purposes (see paragraph 10.01A[4], Employee Data Element/Field Descriptions, elements 008-Classification Category, and 011-Classification Code). This section of the table defines whether a data element/field is required, optional or not applicable for each Classification Category.

The symbols used are:
 R = Required for all employees in this category.

X = Required under certain circumstances as described in paragraph 10.01A[4], Employee Data Element/Field Descriptions, for the element/field.

O = Optional. Some optional elements are derived by the computer as described in paragraph 10.01A[4], Employee Data Element/Field Descriptions. Most optional elements/fields are needed for reports.

- = Not applicable to the category. Inputs are rejected. If an employee changes from another category to this category, data on file is deleted.

† = Not applicable to the category. Previously entered data, however, remains on file.

Blank = Data on file is derived; no entry is possible.

Element Format: The length and composition of each element/field are indicated. For longer data elements/fields, the number of characters is indicated in parentheses.

Elem. No.	Abbr.	Element Name	Class Category							Element Format A = Alpha; N = Numeric X = Alpha/Numeric
			F	C	S	G	U	O	N	
002	EFF	Effective Date.	R	R	R	R	R	R	R	NNNNNN
002A	FUTR	Future Effective Trans. Pending								A
003	DUPL	Additional Record on File . . .	X	X	X	X	X	X	-	A
004	TERM	Termination Code.	X	X	X	X	X	X	X	N NN
005	TRMD	Termination Date.	X	X	X	X	X	X	X	NNNNNN
006	SSN	Social Security Number.	R	R	R	R	R	R	R	N . . . N (9)
007	NAME	Name.	R	R	R	R	R	R	R	A . . . A (23)
008	----	Classification Category								A
009	RANK	Rank Code	R	-	-	R	-	-	-	A
010	RNKD	Rank Date	R	-	-	R	-	-	-	NNNNNN
011	CLAS	Classification Code	R	R	R	R	R	R	R	ANNNNAA
012	C-DT	Classification Date	R	R	R	R	R	R	R	NNNNNN
013	RNKS	Rank Status	O	-	-	O	-	-	-	N
014	PMOD	Position Modifier	-	X	-	-	-	-	-	A
015	SAL	Salary Rate	X#	R	O	X	R	O	-	NNN,NNN.NN
016	QUAL	Salary Rate Qualifier	X#	R	X	X	R	X	-	A
017	----	Pay Step.								NN
018	O/T	Overtime Eligibility Code	-	O	-	-	-	-	-	A
019	SEX	Sex Code.	R	R	R	R	R	R	-	A
020	EEO	EEO Category.	O	O	O	O	O	O	-	NN
021	ETHN	Ethnic Code	R	R	R	R	R	R	-	A
022	HCAP	Handicap Code	O	O	O	O	O	O	-	NN NN NN
023	VET	Veteran Status.	O	O	O	O	O	O	-	NN
024	BORN	Birthdate	R	R	R	R	R	R	R	NNNNNN
025	TITL	Title Code.	O	O	O	O	O	O	-	NNN
026	TTL1	Title	O	O	O	O	O	O	O	A . . . A (20)
026	TTL2	Title	O	O	O	O	O	O	O	A . . . A (20)
027	HIRE	Most Recent Employment Date . .	R	R	R	R	R	R	R	NNNNNN
028	DIRC	Directory Print Code.	O	O	O	O	O	O	-	A
029	H-PH	Home Phone.	O	O	O	O	O	O	O	NNNNNNN
029	ADDR	Home Address.	O	O	O	O	O	O	O	X . . . X (24)
029	CY	City (Address).	R#	R	R	R	R	R	R	A . . . A (19)
029	STAT	State (Address)	R#	R	R	R	R	R	R	AA

Personnel-Payroll

Employee Data Elements

Elem. No.	Abbr.	Element Name	Class Category							Element Format A = Alpha; N = Numeric X = Alpha/Numeric	
			F	C	S	G	U	O	N		
029	ZIP	Zip Code (Address)	R#	R	R	R	R	R	R	R	NNNNN
030	C-AD	Campus Address	0	0	0	0	0	0	0	0	X . . . X (10)
030	C-PH	Campus (Work) Phone	0	0	0	0	0	0	0	0	NNNNNNN
032	SERV	Service Anniversary Date	0	0	-	0	0	-	-	-	NNNNNN
033	LVAC	Leave Accrual Code	-	R	-	-	-	-	-	-	A
034	FDYR	Years of Federal Service	X	X	0	0	0	0	-	-	NN
035	LVCD	Leave Type Code	X	X	-	-	X	-	-	-	NN
036	LVST	Leave Start Date	X	X	-	-	X	-	-	-	NNNNNN
037	LVND	Leave End Date	X	X	-	-	X	-	-	-	NNNNNN
038	HIDG	Highest Degree	R#	0	0	0	0	0	-	-	NN
039	DGIN	Highest Degree Institution	R	X	X	X	X	X	X	-	XXXXXX
040	DGDT	Highest Degree Date	R	X	X	X	X	X	X	-	XXXXXX
041	DEG2	Other Degree	0	0	0	0	0	0	-	-	NN
042	D2IN	Other Degree Institution	X	X	X	X	X	X	X	-	NNNN
043	D2DT	Other Degree Date	X	X	X	X	X	X	X	-	NNNN
044	PFTE	Position FTE	X#	R*	0	X	0	0	-	-	N.NNN
045	RET	Retirement Code	R#	R	R	R	R	R	R	R	NN
046	RET#	Retirement Number	0	0	0	0	0	0	0	0	NNNNNN
047	ELIG	PERS Eligibility Date	X#	X	X	X	X	X	X	X	NNNNNN
049	APPT	Appointment Type	-	R	-	-	-	-	-	-	A
050	APPD	Appointment Date	-	R	-	-	-	-	-	-	NNNNNN
051	EMPS	Employee Status	-	R	-	-	-	-	-	-	A
052	PA#	Personnel Action Number	0	X	0	0	0	0	0	0	XXXXXX
052	LPA#	Last Personnel Action Number	-	-	-	-	-	-	-	-	XXXXXX
053	LPAD	Last Personnel Action Date	-	-	-	-	-	-	-	-	NNNNNN
054	SIDT	Salary Increase Date	-	R*	-	-	-	-	-	-	NNNNNN
054	MERR	Merit Rating Date	-	R*	-	-	-	-	-	-	NNNNNN
055	FPAY	Forecast Pay Authorization	0	0	0	0	0	0	-	-	A
056	TNUR	Tenure Status	X#	-	0	X	0	-	-	-	A
057	C-ST	Contract Start Date	X#	0	0	X	0	0	0	0	NNNNNN
058	C-ND	Contract End Date	X#	X	0	X	0	0	0	0	NNNNNN
059	APPS	Appointment Status	R	-	-	0	-	-	-	-	A
060	9/12	Term of Service	R#	-	-	R	-	-	-	-	N
061	PRSV	Negotiated Prior Service	0	†	-	-	-	-	-	-	NN
062	CREF	CREF Policy Number	X	†	†	†	†	†	†	-	ANNNNNNN
063	TIAA	TIAA Policy Number	X	†	†	†	†	†	†	-	ANNNNNNN
064	CITZ	Citizenship Code	R#	R	R	R	R	R	R	-	N
065	SAIF	SAIF Amount	0#	0	R	0	0	0	0	0	N.NN
066	FICA	FICA Code	R#	R	R	R	R	R	R	R	N
067	FICD	FICA Effective Date	R#	R	R	R	R	R	R	R	NNNN
068	TAXS	Tax Schedule	R#	R	R	R	R	R	R	R	A
069	TAXX	Tax Exempt Code	0#	R	0	0	0	0	0	0	A
070	EXMP	Exemptions	R#	R	R	R	R	R	R	R	NN
071	MEMO	Memo Payroll Register	0	0	0	0	0	0	0	0	NN
072	BNK#	Bank Number	0	0	0	0	0	0	0	0	N . . . N (8)
073	CHKD	Check Disposition	R	R	R	R	R	R	R	R	NNX . . . X (18 X's)
074	C/CY	County/City Code	R#	R	R	R	R	R	R	-	NNA
075	IUSE	Institution Use Element	0	0	0	0	0	0	0	0	XXXXX XXXXX XXXXX XXXXX
076	TRAN	Transaction Reason	0	X	0	0	0	0	0	0	NNN NNN NNN NNN
076	LTRN	Last Transaction Reason	-	-	-	-	-	-	-	-	NNN NNN NNN NNN
077	LTRD	Last Transaction Date	-	-	-	-	-	-	-	-	NNNNNN
078	LTRT	Last Transaction Time	-	-	-	-	-	-	-	-	NNNNNN
079	----	Record Status	-	-	-	-	-	-	-	-	N
081	POS#	Position Number	0	R	0	0	0	0	0	0	NN-NNNNNNN
085	A-21	A-21 Code	0	0	0	0	0	0	0	-	XX
112	SPOU	Spouse's First Name	0	0	0	0	0	0	0	-	A . . . A (10)
157	PTDA	Past Tax Deferred Investments	X	X	†	X	†	†	-	-	NN,NNN.NN
401	ACCT	Major Department's Acct. No.	R	R	R	R	R	R	R	R	N . . . N (9)
620	MERR	Merit Rating Code	-	R*	-	-	-	-	-	-	A
621	----	Sabbatical Leave Type Code	-	-	-	-	-	-	-	-	NN
622	SABS	Sabbatical Leave Start	-	-	-	-	-	-	-	-	NNNNNN
623	SABE	Sabbatical Leave End Date	-	-	-	-	-	-	-	-	NNNNNN
624	TRCD	Transit District Code	R#	R	R	R	R	R	-	-	A

Personnel-Payroll

Employee Data Elements

Elem. No.	Abbr.	Element Name	Class Category							Element Format A = Alpha; N = Numeric X = Alpha/Numeric	
			F	C	S	G	U	O	N		
630	C#	Certificate Number	0	X	0	0	0	0	0	0	ANNNNA
631	M	Method of Appointment	0	X	0	0	0	0	0	0	A
632	RC	Recruitment Code	0	X	0	0	0	0	0	0	AA
633	FC	Freeze Code	0	X	0	0	0	0	0	0	N
640	DPCD	Deposit Code Number	X	X	X	X	X	X	X	X	XX
641	----	Prenotification									X
644	STAX	State Tax Schedule	0#	0	0	0	0	0	0	-	A
645	SXMP	State Tax Exemptions	0#	0	0	0	0	0	0	-	NN
648	FERS	FERS Eligibility Date	X#	X	-	-	-	-	-	-	NNNNNN
652	RESL	Residence Location	R#	R	R	R	R	R	R	-	AAAAAAA
653	WRKL	Work Location	R#	R	R	R	R	R	R	-	AAAAAAA
654	VSID	Visa Identification Type	X#	X	X	X	X	X	X	-	AAA
655	USED	U.S. Entry Date	X#	X	X	X	X	X	X	-	NNNNNN
656	USXD	U.S. Exit Date	X#	X	X	X	X	X	X	-	NNNNNN
657	PURP	Purpose of Visit	X#	X	X	X	X	X	X	-	NNA
---	I9DT	I-9 Date	0	0	0	0	0	0	0	-	NNNN
---	SPBD	Spouse Birth Date	X	X	X	X	X	X	X	X	NNNNNN
---	TFTE	Total FTE	X	R	0	X	0	0	0	-	N.NNN

<p># For Emeritus/Courtesy appointment: 015, 016, 044, 045, 047, 056, 065-070, 074, 624, 640, 641, 644, 645, 648 and 652-657 must be blank.</p> <p>029, 038, 057, 058, 060 & 064 are optional.</p> <p>* Optional for temporary classified employees (code "T" in element 049).</p>	<p>R = Required - = N/A, should be blank X = May be required. † = N/A, can be on data 0 = Optional base</p> <p>Classification Category Key:</p> <p>F = Faculty, Admin./Prof. Non-Faculty C = Classified, Management Service S = Student G = Graduate Assistant, Resident, Intern U = Unclassified - Miscellaneous O = Other N = Non-Employee</p>
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Personnel-Payroll

Employee Data Elements

[4] Employee Data Element/Field Descriptions

No.	Element Name/Description	Abbrev.
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002	Effective Date	EFF
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Required on all transactions. The date when an input to the Personnel Data Base is effective. If a Personnel Action (PA) form (PD 124) is produced, this date is printed on the PA as the effective date. If a future EFF date is entered, a PA is not produced until that date.

A transaction entered with a current or past EFF date is immediately placed on the data base if:

- The EFF date is in a past month, or
- The input is after the 10th of the effective month, or
- The input is before the 11th of the effective month, but does not contain any of the following data elements/fields:

- 4 TERM, Termination Code (Except 999)
- 9 RANK, Rank Code
- 11 CLAS, Classification Code
- 14 PMOD, Position Modifier
- 15 SAL, Salary Rate
- 16 QUAL, Pay Rate Qualifier
- 35 LVCD, Leave Type Code
- 49 APPT, Appointment Type Code
- 66 FICA, FICA Code
- 81 POS#, Position Number
- 401 ACCT, Major Department's Account Number

A transaction is placed on a pending file and processed as a "future" transaction as described below if:

- It is entered with a future EFF date, or
- It is entered before the 11th of the effective month and contains any of the data elements/fields listed in the preceding paragraph, or
- It is entered after a regular payroll process and before the 11th of the effective month; and it is a change to the Federal Tax Schedule (Element 68, TAXS) and the State Tax Schedule (Element 644, STAX) or the Tax Exempt Code (Element 69, TAXX) or the Federal Tax Exemptions (Element 70, EXMP) and the State Tax Exemptions (Element 645, SXMP).

The date elements listed below cannot be entered on a "future" transaction. If the corresponding code(s), i.e., Termination Code, Rank Code, etc., is entered or changed, the EFF date will be placed in the date element when the transaction is applied to the data base file.

- 5 TRMD, Termination Date
- 10 RNKD, Rank Date
- 12 CLSD, Classification Date
- 36 LVST, Leave Start Date
- 50 APPD, Appointment Date (see Note)
- 67 FICD, FICA Effective Date

Note: The codes corresponding to Appointment Date (Element 50, APPD) are Classification Code (Element 11, CLAS) or Major Department's Account Number (Element 401, ACCT).

Personnel transactions are recorded on one of two files. The "data base file" is the primary file and contains all current personnel records. The "pending file" is a secondary file that contains only those records entered as "future" transactions as described above.

A pending file record is inactive. It can be deleted, but cannot be changed. On the EFF date or the 11th of the effective month, whichever is later, the pending file record is activated and applied to the current data base file. The transaction is audited at this time and listed on an error report if it fails to pass any audits. A transaction that fails to pass a "reject" audit will not update the current file; the data must be re-entered on a current transaction.

When a "future" record is on the pending file, the terminal display of the employee's data base record will have a "Y" in FUTR. The pending file record can be displayed by entering "FUT" in NEXT ACTION. Paragraphs 10.01A[4][a] - 10.01A[4][f] describe how future effective records are entered, displayed, changed and deleted.

[a] Enter A "Future" Record For A New Employee

Input is the same as for any new employee record. A pending record is created with the future date in EFF and "Y" in FUTR. This record is displayed when the employee record is accessed by terminal, but it is not on the current data base file and cannot be changed. Employee data element changes can be entered per paragraphs 10.01A[4][b] and 10.01A[4][c], however. On the EFF date or 11th of the effective month, whichever is later, the pending file record is activated.

[b] Change to "Future" New Employee Record

The future record cannot be changed, but a future change record can be entered on the pending file. Input is the same as described in paragraph 10.01A[4][c]. The EFF date for the change must be the same as or later than the EFF date for the future new employee record.

[c] "Future" Change To An Employee Record

A future change is input by displaying the data base record, entering or changing the desired data elements, and entering the future effective date in EFF. After the input is transmitted, the data base record has a "Y" in FUTR but is otherwise unchanged. The future change transaction is recorded on a pending file record. On the EFF date the change is

Personnel-Payroll

Employee Data Elements

activated on the current data base file.

[d] Delete A "Future" New Or Change Record

A record with a future EFF date is deleted by displaying the future record and entering "D" in FUTR and "999999" in EFF.

[e] Change To "Future" Change Record

An employee data change entered with a future EFF date cannot be changed. It must be deleted and re-entered. See paragraph 10.01A[4][d], above.

[f] Change To "Future" Effective Date

A future EFF date cannot be changed. The record must be deleted and re-entered with the new EFF date. See paragraph 10.01A[4][d], above.

002A Future Effective Transactions

Pending FUTR
Computer derived. A "Y" is displayed on a new employee record entered with a future Effective Date, and on an existing employee record for which a future effective transaction is on the pending file. FUTR is blank in all other cases. To delete a future effective transaction, display the transaction, and enter "D" in FUTR and "999999" in EFF.

003 Additional Record On File DUPL

Required to enter a second Position Number (Element 81, POS#) for an employee. Separate employee data records are required when an employee is assigned to two positions. The first record is coded "P" - Primary and the second "S" - Secondary.

When the employee data record for the secondary position is entered, code "S" must be placed in Element 3, DUPL. The original record is then automatically coded "P." Only "S" can be entered -- code "P" is always computer-generated. The codes on the two records can be reversed if desired. This is done by changing code "P" to "S." The other record is automatically changed from code "S" to "P."

When employee data is displayed on a terminal, a "P" in DUPL indicates there is a secondary record. DUPL is blank if there is no secondary record.

A secondary record entered in the first ten days of the month it is effective, or with a future date in Element 2, EFF, is placed on the pending file. It is activated on the effective date or 11th of the effective month, whichever is later.

The primary and secondary records must contain the same data in all elements listed below. To achieve this, data entered in the primary record is automatically placed in the secondary record. Attempts to alter the data on secondary records are rejected.

No. Abbr. Element Name

6	SSN	Social Security Number
7	NAME	Name
19	SEX	Sex Code
21	ETHN	Ethnic Code
22	HCAP	Handicap Code
23	VET	Veteran Status
24	BORN	Birthdate
28	DIRC	Directory Print Code
29		Home Phone And Address
34	FDYR	Years Of Federal Service
38	HIDG	Highest Degree
39	DGIN	Highest Degree Institution
40	DGDT	Highest Degree Date
41	DEG2	Other Degree
42	D2IN	Other Degree Institution
43	D2DT	Other Degree Date
44	PFTE	Position FTE
45	RET	Retirement Code
46	RET#	Retirement Number
47	ELIG	PERS Eligibility Date
55	FPAY	Forecast Pay Authorization
62	CREF	CREF Policy Number
63	TIAA	TIAA Policy Number
64	CITZ	Citizenship Code
65	SAIF	SAIF Amount
66	FICA	FICA Code
67	FICD	FICA Effective Date
68	TAXS	Tax Schedule
69	TAXX	Tax Exempt Code
70	EXMP	Exemptions
71	MEMO	Memo Payroll Register
72	BNK#	Bank Number
73	CHKD	Check Disposition
85	A-21	A-21 Code
112	SPOU	Spouse's First Name
157	PTDA	Past Tax Deferred Investments
640	DPCD	Deposit Code Number
641	----	Prequalification
644	STAX	State Tax Schedule
645	SXMP	State Tax Exemption
648	FERS	FERS Eligibility Date
652	RESL	Residence Location
653	WRKL	Work Location
654	VSID	Visa Identification Type
655	USED	U.S. Entry Date
656	USXD	U.S. Exit Date
657	PURP	Purpose Of Visit

EXCEPTION: The following elements must be blank on the secondary record when it is coded "C" - Courtesy or "E" - Emeritus in Element 59, APPS, Appointment Status: 44, 45, 47, 65-70, 640, 641, 644, 645, 648 and 652-657.

004 Termination Code TERM

The first digit, Termination Type, is required on all termination transactions. Digits two and three, Termination Reason, are required for classified and management service employees who resign or are laid off, and are optional otherwise. Element 632, RC, Recruitment Code, is also required for classified and management service.

The Termination Code is placed on the pending file when the termination date is in the future, or in the first ten days of

the month and input is before the 11th. The Termination Code is activated on the data base on the effective date or the 11th of the effective month;, whichever is later.

On a reactivation, the Termination Code must be changed to "999." All pay/budget and deduction records are stopped when an employee is terminated, and must be re-entered on reactivation. The effective date of reactivation must be the current or future date (Element 5, TRMD, Termination Date). A reactivation is recorded on the data base on the effective date, including when in the first ten days of the month.

<u>Termination Type:</u>	<u>Valid Termination Codes:</u>
1 - Layoff	100, 109, 111-118
2 - Resignation	200-209, 221-226
3 - Retirement	300-309, 321-326
4 - Death	400
5 - Dismissal	500, 509, 511-518
6 - Termination Of Appointment	600, 609, 611-618
7 - Removal From Trial Service	700, 709, 711-718
8 - Transfer To Other Agency	800, 802-804, 807, 809
9 - Other	900-909, 911-918, 921-926, 999

Termination Reason Codes:

- 00 - No Reason
- 01 - Stay Home
- 02 - Better Job
- 03 - Dissatisfied
- 04 - Marriage
- 05 - Maternity
- 06 - Illness
- 07 - Relocation
- 08 - Education
- 09 - Other
- 11 - Shortage Of State Funds
- 12 - Shortage Of Federal Funds
- 13 - Shortage Of Work
- 14 - Change Of Duties
- 15 - Change In Organization Unit
- 16 - End Of Contract Or Grant

Termination Reason Codes:

- 17 - Elimination Of Program
- 18 - Classification Restructure
- 21 - Accepted Teaching Position In Other State
- 22 - Accepted Teaching Position In State (Not OSSHE)
- 23 - Accepted Position With Federal Government (Academic Only)
- 24 - Accepted Position In Private Industry (Academic Only)
- 25 - Accepted Similar Job With Higher Pay (Not OSSHE)
- 26 - Accepted Promotion To Higher Level Job
- 99 - Reactivation

005 Termination Date TRMD

Required to enter the effective date of termination, except when input is a "future" transaction as described below. Pay transactions for months after the termination month are rejected by audit 1112, Employee Is Terminated (see paragraph 15.01B1112, Employee Is Terminated). The Termination Date is automatically entered in Element 115, Pay Stop Date, of pay/budget records if no prior Pay Stop Date is entered.

The termination date is not entered in TRMD on a future effective transaction. A "future" transaction is one that is effective either (1) on a future date, or (2) in the first ten days of the current month and is input before the 11th. In such cases, TRMD is left blank and the termination date is entered in Element 2, EFF, Effective Date. The termination transaction is stored on the pending file. On the effective date, or the 11th of the effective month, whichever is later, the transaction is activated on the data base and the EFF date is placed in TRMD.

On a reactivation, enter the current date in TRMD or a future date in EFF (Element 2, Effective Date). If the actual date of reactivation is a past date, it should be entered in Most Recent Employment Date (Element 27, HIRE).

006 Social Security Number SSN
Required to enter all transactions. The Social Security number is the key to all Personnel Data Base records; a record cannot be entered or retrieved without it. To change or delete a Social Security number, the institution should prepare an SSN Change Card, CO-618, and send it to the Controller's Division (see paragraph 10.08D, SOCIAL SECURITY NUMBER CORRECTIONS). The institution should also send a copy of the employee's Social Security number card with any change other than a terminal operator's error. When correcting an operator's error, the CO-618 should indicate an input error and be signed by the employee who made the original entry.

A new employee who has no Social Security number must apply for one (see the subordinate paragraphs in 10.08A, SOCIAL SECURITY NUMBER). The institution should request a "dummy" Social Security number from the Controller's Division, Personnel-Payroll Section, for use until the employee has a Social Security number.

Note: The institution should prepare and send an SSN Change Card to the Controller's Division when the employee receives a permanent Social Security number.

007 Name NAME
Required when the first record is entered for a Social Security number. Must be entered in the following sequence: last name, first name (or initial), middle initial (or name) and appellation, e.g., Jr., Sr., III, etc. Up to 23 characters, including spaces, may be entered. The hyphen (-) is the only non-alphabetic character that may be entered. Omit commas and apostrophes (enter OHARA, not O'HARA). Do not leave spaces in names (enter VANBUREN, not VAN BUREN).

Note: Only the first 20 characters of

the name, including spaces, are contained in the records, of classified employees, transmitted to the Personnel Division.

008 Classification Category
 Each Classification Code, Element 11, CLAS, is assigned to one of the categories listed below. Category codes are used for reporting and administrative control purposes. They are not displayed on terminals and do not appear on reports. Classification Codes and Categories are matched in the description of Element 11, CLAS, Classification Code.

<u>Classification Category</u>	<u>Description:</u>
Codes:	
C	Classified And Management Service
F	Faculty, And Administrative Or Professional Non-Faculty
G	Graduate Assistant, Medical/Dental Intern, Resident Physician/Dentist, Fellow
S	Student
O	Other
N	Non-Employee
U	Unclassified -- Miscellaneous

009 Rank Code RANK
Required for all faculty and graduate assistant employees. Identifies the employee's academic rank (ref.: OS-SHE Administrative Rule 580-20-005, "Academic Rank").

<u>Code:</u>	<u>Rank - Faculty:</u>
A	Professor
B	Associate Professor
C	Assistant Professor
D	Senior Instructor
E	Instructor
H	Lecturer
I	Senior Research Associate
J	Research Associate
K	Senior Research Assistant
L	Research Assistant

Code:	Rank - Faculty:
N	No Rank
Code:	Rank - Graduate:
P	Graduate Teaching Assistant
Q	Graduate Research Assistant
R	Fellow
N	No Rank

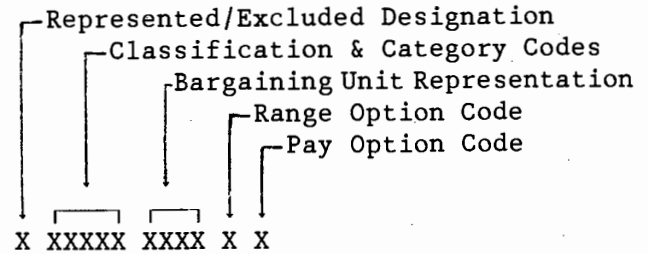
The Rank Code is placed on the pending file when the rank date is in the future, or in the first ten days of the month and input is before the 11th. The Rank Code is activated on the data base on the effective date, or the 11th of the effective month, whichever is later.

010 Rank Date RMKD
Required for a faculty or graduate appointment or change in rank to record the effective date of rank, except when (1) the input is a "future" transaction as described below, or (2) Rank Code is "N" - No Rank.

A date is not entered in RNKD on a future effective transaction. A "future" transaction is one that is effective either (1) on a future date, or (2) in the first ten days of the current month and input is before the 11th. In such cases, RNKD is left blank and the rank date entered in Element 2, EFF, Effective Date. The transaction is stored on the pending file. On the effective date, or the 11th of the effective month, whichever is later, the transaction is activated on the data base and the EFF (Element 2, Effective Date) date is placed in RNKD.

011 Classification Code CLAS
Required for all new employees. The Classification Code is placed on the pending file when the effective date is in the future, or in the first ten days of the month, and input is before the 11th. The Classification Code is activated on the data base on the effective date, or the 11th of the effective month, whichever is later. This is a twelve-character code comprised of five

components as follows:



Note: Although the 12-character Classification Code appears on the terminal display screen, the Bargaining Unit Representation, Range Option Code and the Pay Option Code components are found in Element 642, Representation Code (see Element 642 for further information on these three components of the Classification Code).

X - Represented/Excluded Designation:
 For classified and management service employees, the prefix for the classification from the Personnel Division's Class/Compensation Table must be entered. Valid prefixes include: "C" - Representable Classified; "X" - Management Service; and "T" - Temporary.

- Valid "unclassified" prefixes are:
- U - If the employee is not part of an employee group that is represented by a bargaining unit.
 - U - If the employee is represented by a bargaining unit and is not "excluded."
 - Z - If the employee is part of an employee group that is represented by a bargaining unit, but has been designated as excluded. Includes unclassified secretaries (Classification Codes 2925, Private Secretary (to Chancellor or President) and 2969, Board Secretary).
 - N - Enter for a non-employee who is placed on the data base to collect PERS contributions (see paragraph 13.06G[5], PERS Member).

OS SHE FINANCIAL ADMINISTRATION STANDARD OPERATING MANUAL

10.01

10.01A

Personnel-Payroll

Employee Data Elements

XXXXX - Classification And Category

Codes:

For classified and management service employees, use the Classification Codes that are listed in the Personnel Division's Compensation Plan. For unclassified, e.g., faculty, students, etc., use the Codes listed below.

Note: Normally, a student must work less than 121 hours a month to be assigned a Classification Code of 2985, Non-System Student; 2998, Student - CWSP; or 2999, Student.

Valid unclassified employee Classification and Category Codes include (ref.: ORS 240.200, Exempt Service; 240.205, Unclassified Service; and 240.207, Other Unclassified Positions; as well as Personnel Rule 1-3-210, Other Unclassified Positions):

Code: Category: Position:

2904	F	Professor
2905	F	Associate Professor
2906	F	Assistant Professor
2907	F	Instructor
2910	F	Scholar
2911	F	Research Assistant
2912	F	Lecturer
2914	F	Research Associate
2915	F	Fellow
2920	F	Chancellor
2921	F	Vice Chancellor
2922	F	Assistant (to Chancellor or Vice Chancellor)
2923	F	President
2924	F	Vice President
2925	F	Private Secretary (to Chancellor or President)
2926	F	Controller
2927	F	Chief Budget Officer
2928	F	Director Of Business Affairs (Business Manager)
2930	F	Director Of Admissions
2931	F	Registrar
2932	F	Dean
2933	F	Associate Dean
2934	F	Assistant Dean
2935	F	Director Of Athletics
2936	F	Coach

Code: Category: Position:

2937	F	Trainer
2938	F	Management Audits Director
2939	F	Librarian
2940	F	Director Of Alumni
2941	F	Director Of University Development
2942	F	Director Of Information Services
2943	F	Director Of Publications
2949	F	Interpreter - Hearing Impaired
2950	G	Graduate Teaching Assistant
2951	G	Graduate Research Assistant
2952	G	Resident Physician or Dentist
2953	G	Intern
2954	G	Clinical Fellow
2956	G	Graduate Teaching Fellow - 1
2957	G	Graduate Teaching Fellow - 2
2958	G	Graduate Teaching Fellow - 3
2959	G	Graduate Teaching Fellow - 4
2960	U	Farm Laborer
2961	U	Apprentice
2966	U	Work Incentive Employee (WIN)
2967	U	Upward Bound Employee
2968	O	Board/Commission Member (Exempt)
2969	F	Board Secretary
2970	F	Counselor
2971	F	Other Unclassified - Directly Involved in Teaching, Research, Extension or Counseling
2985	O	Non-OSSHE Student
2998	S	Student - CWSP
2999	S	Student
9996	N	Contractor - Non-OSSHE Employee - PERS Member

CLASSIFICATION CATEGORY KEY:

(see Element 8, Classification Category)
F - Faculty, and Administrative or Pro-

OSSHE FINANCIAL ADMINISTRATION STANDARD OPERATING MANUAL

10.01

10.01A

Personnel-Payroll

Employee Data Elements

- Professional Non-Faculty
- C - Classified and Management Service
(All Codes Not Listed Above)
- S - Student
- G - Graduate Assistant, Resident, Intern
- O - Other
- N - Non-Employee
- U - Unclassified -- Miscellaneous

XXXX - Bargaining Unit Representation:
(see Element 642, Representation Code, for further information on this component of the Classification Code).

This component of the Classification Code identifies: (1) the collective bargaining unit that represents the employee group to which the employee belongs; (2) employees excluded from collective bargaining unit representation under the provisions of ORS 243.650, Definitions Pertaining To Collective Bargaining; and (3) other employee and non-employee groups who are not represented but who may be placed on the PDB to receive pay.

- R Unit Group**
- T XA Temporary Classified Employees.
 - C NHH ONA - Oregon Nurses Association.
 - C G GCIU - Graphic Communications International Union.
 - U D AFT - American Federation of Teachers.
 - U H AAUP - American Association of University Professors.
 - C OA OPEU - Oregon Public Employees Union.
 - U S APSOSC -Associated Professors of Southern Oregon State College.
 - C AHH AFSCME - American Federation of State, County and Municipal Employees.
 - C UA UNREP CL - Unrepresented classified employees not represented by a bargaining unit. Also includes representable employees.
 - U U UNREP UNCL - Unrepresented unclassified employees not represented by a bargaining unit,

R Unit Group

- and who would be excluded if a bargaining unit existed.
- X MM MGT SVC - Excluded employees who are part of a group that is represented, but who are designated as "excluded."
- T XC CONTRACTOR -Independent contractors.
- Z X UNCL EXCL - Excluded and excludable directors & administrators.

KEY TO BARGAINING UNIT REPRESENTATION

CODES:

- "R" - Represented/Excluded.
- Unit - Collective Bargaining Unit.
- Group - An abbreviation for, and a short description of the Bargaining Unit.

Note #1: In addition to the Bargaining Unit designations above, the respective codes are followed by these designations:

1) Employees who are not subject to PERS, but who are members of the Federal Employees Retirement System (FERS) (see paragraph 10.51J, Federal Civil Service Programs) are coded "F" - Federal Retirement (Retirement Code "05" - Exempt PERS, Subject Federal, Pre-1984, in Element 45, RET, Retirement Code).

2) Employees who are members of a bargaining unit which has two or more bargaining agreements with OSSHE institutions, i.e., academic employees, have Representation Sub-Codes. Valid institutional Representation Sub-Codes are:

- 1 - EOSC 4 - SOSC 7 - OHSU
- 2 - WOSC 5 - U of O 9 - PSU
- 3 - OSU 6 - OIT

Note #2: The sources of the Classification Code and the Represented/Excluded designation above are in the File of Tables, i.e., (SB) - Current Class Table (for Classification); (SA) - Past Class

Table; or (SE) - Biennial Class Table. For Bargaining Unit Representation, the source is (SD) - Current Rate Table; (SC) - Past Rate Table; or (SF) - Biennial Rate Table.

X - Range Option Code:

(see Element 642, Representation Code, for further information on this component of the Classification Code).

This component of the Classification Code designates the type of salary range used for a compensation plan, e.g., "by-step," "minimum-maximum," "one-rate," etc.

Note: The source of this component is the File of Tables, i.e., (SD) - Current Rate Table; (SC) - Past Rate Table; or (SF) - Biennial Rate Table.

X - Pay Option Code:

(see Element 642, Representation Code, for further information on this component of the Classification Code).

This component of the Classification Code permits multiple salary ranges to be associated with the same classification and representation code. It may be used when compensation depends on the employee's educational level, e.g., nurses. It may also be used when two agencies with the same representation code and classes have different salary ranges, e.g., management service, etc.

Note: The source of this component is the File of Tables, i.e., (SD) - Current Rate Table; (SC) - Past Rate Table; or (SF) - Biennial Rate Table.

012 Classification Date C-DT
Required, except on a "future" transaction, for all new employees and for the following changes to Element 11, Classification Code: any change to the five-digit Classification Number, and a change of the Bargaining Unit Representation Code to/from "X" - Excluded. The Classification Date is the effective

date of the employee's current Classification Code.

No date is entered in C-DT on future effective transaction. A "future" transaction is one that is effective either (1) on a future date; or (2) in the first ten days of the current month and input is before the 11th. C-DT is left blank, in such cases, and the classification date is entered in Element 2, EFF, Effective Date. The transaction is stored on the pending file. On the effective date or the 11th of the effective month, whichever is later, the transaction is activated on the data base with the EFF date in C-DT.

013 Rank Status RNKS

Optional. Designates temporary or subordinate rank. Adjunct status may be applied to a person from outside the institution who is temporarily assigned to a teaching, research or service position to make use of the individual's special talents or knowledge (ref.: OSSHE Administrative Rule 580-20-005, "Academic Rank").

Valid Rank Status Codes are:

1 - Adjunct 2 - Acting

014 Position Modifier PMOD

Required for classified and management service employees, except temporary, when a transaction will result in "double-filling" a position. Must be blank otherwise. There are five "double-fill" categories as follows:

- **Administrative:** An employee is assigned to a position before the incumbent is terminated or re-assigned.
- **Training:** An employee is assigned to an occupied position to receive job training before the incumbent leaves.
- **Leave:** An employee is assigned to a position while the incumbent is on leave of absence.
- **Job Share:** Up to five employees can be assigned to a job share position.
- **Part-Time:** Up to eleven part-time em-

employees may be assigned to a position.

When an employee is assigned to an occupied position, enter the appropriate Double-Fill Category Code from Table 1 below. Position Modifier Codes are computer-derived as shown in Table 2. When the second employee is assigned, the Position Modifier is derived on the data base for both the incumbent and the new employee. When additional employees are assigned to a job-share or part-time

position, the Position Modifier is derived for each new employee.

Table 1 -- Double-Fill Category Codes
 (Entered by Terminal Operator)

<u>Category:</u>	<u>Code:</u>
Administrative	A
Training	T
Leave	L
Job-Share	J
Part-Time	P

Personnel-Payroll

Employee Data Elements

Table 2 -- Position Modifier Codes
(Derived By Computer)

Employee	Admin	Trng	Leave	Job-Shr	P-T
1	A	T	B	I	O
2	D	C	L	J	P
3				K	Q
4				M	R
5				N	S
6					U
7					V
8					W
9					X
10					Y
11					Z

Example: When adding an employee to a part-time position, Category Code "P" is entered. If there is one other employee in the position, Position Modifier Code "O" is derived for that person and code "P" is derived for the new employee. If there are three employees already in the position with Position Modifier Codes "O," "P" and "R," the lowest available code "Q" is computer-derived for the new employee.

Terminal program PMU can be used to change Position Modifier codes to codes in a different category. This might occur, for example, when a position is to be changed from administrative double-fill (codes "A" and "D") to part-time to add a third employee.

A transaction entered in the first ten days of the month it is effective, or with a future effective date in Element 2, EFF, Effective Date, is placed on the pending file. It is activated on the effective date or the 11th of the effective month, whichever is later.

015 Salary Rate SAL
Required for all new classified, management service, faculty and graduate assistant employees, and when a rate is changed. The full-time rate should be entered for all employees including those working part-time or appointed for a limited time. Enter dollars only for annual and monthly rates. Enter dollars and cents, even if zeros, for all other rates.

Exceptions: This element is not required for faculty and graduate assistants when Element 59, APPS, Appointment Status, is "Z" - Academic Pay. Leave blank for "Courtesy" and "Emeritus" appointments.

For classified and management service employees, if a monthly or hourly pay rate is entered, it must equal a standard rate from the compensation plan for the employee's classification unless the Salary Rate Qualifier, Element 016, QUAL, is coded "I"

- Non-Standard Hourly Rate, or "N" - Non-Standard Monthly Rate.

For faculty and graduate assistants, when an annual salary rate is entered it must be in whole dollars. It is the amount that the employee would earn for working a full 9- or 12-month year. The annual rate will differ from the actual amount paid to an employee who works less than the full 9- or 12-month year.

When a Salary Rate change is entered before the 11th of the month it is effective, a future effective transaction is created and placed on the pending file. The pay rate is activated on the data base on the 11th.

016 Salary Rate Qualifier QUAL
Required for all employees when a Salary Rate is entered. The Qualifier identifies the time period or other basis for the salary rate.

Note: This element must be blank for "Courtesy" and "Emeritus" appointments.

When a change to the Salary Rate Qualifier is entered before the 11th of the month in which it is effective, a future effective transaction is created and placed on the pending file. The qualifier code is activated on the data base on the 11th.

Valid Salary Rate Qualifier Codes include:
A - Annual (Faculty And Graduate Assistants Only)
M - Monthly (All Categories)
H - Hourly (All Categories)
D - Daily (All Categories)
P - Piece (All Categories)
O - Other (All Categories)
I - Non-Standard Hourly Rate (Classified And Management Service Only)
N - Non-Standard Monthly Rate (Classified And Management Service Only)

017 Pay Step
Computer-derived for classified and management service employees. The step at which the employee is paid within the pay range for his/her Classification Code. Used for reporting purposes only.

018 Overtime Eligibility Code O/T
Computer-derived from the indicator for the classification on the File of Tables. An input will override the derived code.

Valid Overtime Eligibility Codes include:
Y - Eligible For Overtime, Subject To Fair Labor Standards Act (FLSA).
N - Not eligible For Overtime, Exempt From FLSA
Z - Eligible For Overtime, Exempt From FLSA

Personnel-Payroll

Employee Data Elements

019 Sex Code **SEX**
Required for all new employees.

Valid Sex Codes are:
 F - Female M - Male

020 EEO Category **EEO**
 Optional. A computer-derived code is assigned if no code is entered. Each classification in the Compensation Plan is assigned to an EEO Job Category and listed on the File of Tables. A code should be entered only to override the File of Tables.

Valid EEO Category Codes include:
 01 - Executive, Administrative, Managerial
 02 - Faculty
 03 - Professional Non-Faculty
 04 - Clerical And Secretarial
 05 - Technical And Para-Professional
 06 - Skilled Crafts
 07 - Service And Maintenance
 08 - Graduate Assistant
 09 - Miscellaneous

021 Ethnic Code **ETHN**
Required for all new employees regardless of citizenship status. The ethnic group to which the employee appears to belong; identifies with; or is regarded in the community as belonging. Used for reports required by the Federal Government.

Valid Ethnic Codes include:

- A - Asian or Pacific Islander. Persons having origins in any of the original peoples of the Far East, Southeast Asia, the Indian Sub-Continent or the Pacific Islands. Includes China, Japan, Korea, the Philippine Islands, Samoa, India, Pakistan, Bangladesh, Sri Lanka, Indonesia, Malaysia, Thailand, Burma, etc. Includes persons of Polynesian, Micronesian or Melanesian descent.
- B - Black; not of Hispanic origin. Persons having origins in any of the black racial groups of Africa. May include Jamaicans, Trinidadians, West Indians, etc.
- H - Hispanic. All persons of Mexican, Puerto Rican, Cuban, Central or South American or other Spanish culture or origin, regardless of race. Includes Spain, but not Portugal.
- I - American Indian or Alaskan Native. Persons having origins in any of the original peoples of North America and who maintained cultural identification through tribal affiliation or community recognition. Includes Aleuts and Eskimos.
- W - White; not of Hispanic origin. Persons having origins in any of the original peoples of Europe, North Africa or the Middle East. Includes Portuguese, but not Spaniards. Includes persons of Arab, Moor, Berber, Hebrew, Assyrian and Iranian decent.

D - Declined to respond.

022 Handicap Code **HCAP**
 Optional unless the Department of Vocational Rehabilitation has certified that the individual as "severely handicapped" under ORS 240.391, Definition For Severely Handicapped Person, and ORS 240.394, Satisfactory Completion By Severely Handicapped Person Of Temporary Appointment; (and) Trial Service Status Without Additional Examination. This element indicates the type and severity of up to three types of handicaps. It is a two-position code.

Valid Handicap Codes include:

First Position - Type
 1 - Sight Impairment
 2 - Hearing Impairment
 3 - Speech Impairment
 4 - Mobility Impairment
 5 - Other Physical Dysfunction
 6 - Mental Retardation
 7 - Emotional Disability
 8 - Other

Second Position - Degree
 1 - Undefined 3 - Moderate
 2 - Slight 4 - Severe

023 Veteran Status **VET**
 Optional. Indicates a veteran's most recent military service era and disability status. This is a two-position code; if one position is entered, both are required.

Valid Veteran Status Codes include:

First Position - Service Era
 1 - Post-Vietnam
 2 - Vietnam Era
 3 - Post-Korean - Pre-Vietnam Era
 4 - Korean Conflict
 5 - Post-World War II - Pre-Korean Era
 6 - World War II
 9 - Other

Second Position - Service Related Disability
 1 - Yes 2 - No

024 Birthdate **BORN**
Required for all new employees. Used for controlling insurance premium rates based on age; monitoring pre-retirement counseling services; over-age surveillance; and statistical purposes.

025 Title Code **TITL**
 Optional. If a code is entered, the title will appear on reports as the employee's working title, supplemented by any title entered in Element 26, TTL1, TTL2, Title.

Valid Title Codes are listed alphabetically on the next page:

Personnel-Payroll

Employee Data Elements

Code	Title		
011	Administrative Assistant	114	Director, Personnel/Human Resources
202	Adviser	109	Director, Physical Plant
010	Assistant	126	Director, Planning
151	Assistant Budget Officer	125	Director, Public Relations
171	Assistant Business Manager	110	Director, Purchasing
003	Assistant Chancellor	104	Director, Student Counseling
191	Assistant Coach	102	Director, Student Financial Aid
061	Assistant Dean	106	Director, Student Health Services
141	Assistant Director	107	Director, Student Housing
067	Assistant Librarian	103	Director, Student Placement
173	Assistant Manager	105	Director, Student Union
063	Assistant Registrar	123	Director, Women's Athletics
221	Assistant Resident Director	008	Executive Assistant
161	Assistant Superintendent	211	Extension Agent
009	Assistant To	212	Extension Coordinator
060	Associate Dean	210	Extension Specialist
140	Associate Director	213	Extension Technician
150	Budget Officer	201	Head Adviser
170	Business Manager	190	Head Coach
065	Chairperson	180	Head Trainer
001	Chancellor	066	Librarian
020	Dean	172	Manager
022	Dean, Agriculture	231	Medical Consultant
021	Dean, Architecture	230	Physician
023	Dean, Arts & Letters	004	President
024	Dean, Arts & Sciences	200	Program Adviser
025	Dean, Business	006	Provost
026	Dean, Communications	232	Psychologist
027	Dean, Continuing Education	062	Registrar
028	Dean, Dentistry	203	Resident Adviser
029	Dean, Education	220	Resident Director
030	Dean, Engineering	012	Special Assistant
031	Dean, Extension	160	Superintendent
032	Dean, Fine Arts	233	Surgical Consultant
033	Dean, Graduate Programs	181	Trainer
034	Dean, Health Related Professions	002	Vice Chancellor
035	Dean, Home Economics	005	Vice President
036	Dean, Humanities	007	Vice Provost
037	Dean, Law		
038	Dean, Library & Information Services	026	Title TTL1, TTL2
039	Dean, Medicine		Optional. The employee's administrative working title describing the position or appointment (not just the name of the rank or classification). If a Title Code, Element 25, TTL1, is also entered, the title entered here will appear on reports following the standard title represented by the Title Code. Example: "TTL:009 TTL1:RECORDS MANAGER" will appear on reports as "ASSISTANT TO RECORDS MANAGER."
040	Dean, Music		
041	Dean, Nursing		
042	Dean, Occupational Studies (Vocation, Educational, Technical)		
043	Dean, Pharmacy		
044	Dean, Sciences		
045	Dean, Social Sciences		
046	Dean, Social Work		
047	Dean, Special Programs		
048	Dean, Undergraduate Programs		
049	Dean, Veterinary Medicine		
064	Department Head		
100	Director		
101	Director, Admissions		
115	Director, Affirmative Action		
130	Director, Alumni Affairs		
122	Director, Athletics		
111	Director, Bookstore		
127	Director, Budgets		
112	Director, Campus Security		
120	Director, Community Services		
117	Director, Computer Center		
108	Director, Food Services		
119	Director, Information Office		
118	Director, Information Systems		
121	Director, Institution Research		
113	Director, Legal Services		
116	Director, Library Services		
124	Director, Men's Athletics		
		027	Most Recent Employment Date HIRE
			Required on all new employees and re-activations. The first day for which the employee is to receive compensation. This date is normally the first day worked except when the employee reports the first working day and works the entire month. For example: If June 1st is a Sunday and the first day of work is Monday, June 2nd, then the Most Recent Employment Date is June 1st. A transaction to pay an employee for a period prior to this date will appear on the Payroll Input Detail and Error List with advisory audit 1114, Employee Paid Prior To Employment Date, indicated.
			Note: The Most Recent Employment Date is the beginning hire date with ODHE except at Oregon State University

Personnel-Payroll

Employee Data Elements

where it is the OSU hire date only.

028 Directory Print Code **DIRC**
 Optional. This is a multi-purpose element. It identifies the directories in which the employee's name is to appear. It indicates whether the employee has or has not requested non-disclosure of home address and phone number. For those employees who request non-disclosure, it also indicates if they are or are not in "sensitive" positions as defined below.

Codes are assigned from the appropriate column in the table below. Code "H" is computer-assigned if no code is entered.

- Column 1: Use these codes if the employee's home address and phone may be disclosed.
- Column 2: Use these codes if the employee has requested non-disclosure of address and phone, and the employee's position is **not** "sensitive."
- Column 3: Use these codes if the employee has requested non-disclosure of address and phone, and the employee's position is "sensitive."

Include employee in:	1	2	3
	All Directories	A	B	C
ODHE Directories Only	H	J	K
No Directory	N	P	R
State Directory Only	S	T	U

Note: A "sensitive" position is one where release of the address or phone number would potentially jeopardize the employee's safety. A position might be considered sensitive if the employee must render decisions that may deny benefits or financial assistance to members of the public; or where access to confidential information that must be protected is required.

029 Home Phone And Address **H-PH, ADDR CITY, STAT, ZIP**
 Home phone number is optional. Home phone and address are optional for "Courtesy" and "Emeritus" appointments. A mailing address is **required** for new employees. W-2 forms are mailed to this address. For foreign addresses, enter "ZZ" in the State element. The foreign country can be entered in place of a Zip Code (see the notation at the bottom of the following table under FOREIGN COUNTRIES).

STATE ABBREVIATIONS	
Alabama.....AL	Arizona.....AZ
Alaska.....AK	Arkansas.....AR

STATE ABBREVIATIONS	
California.....CA	Nevada.....NV
Colorado.....CO	New Hamshire...NH
Connecticut....CT	New Jersey.....NJ
Delaware.....DE	New Mexico.....NM
District of Columbia.....DC	New York.....NY
Florida.....FL	North Carolina.NC
Georgia.....GA	North Dakota...ND
Hawaii.....HI	Ohio.....OH
Idaho.....ID	Oklahoma.....OK
Illinois.....IL	Oregon.....OR
Indiana.....IN	Pennsylvania...PA
Iowa.....IA	Rhode Island...RI
Kansas.....KS	South Carolina.SC
Kentucky.....KY	South Dakota...SD
Louisiana.....LA	Tennessee.....TN
Maine.....ME	Texas.....TX
Maryland.....MD	Utah.....UT
Massachusetts...MA	Vermont.....VT
Michigan.....MI	Virginia.....VA
Minnesota.....MN	Washington....WA
Mississippi....MS	West Virginia..WV
Missouri.....MO	Wisconsin.....WI
Montana.....MT	Wyoming.....WY
Nebraska.....NE	District of Columbia.....DC

TERRITORY ABBREVIATIONS	
American Samoa...AS	Trust Territories (Truk, Yap, Koror, Ponape and Kosrae, and Rota).....CM
Guam.....GU	Caroline Island; Ebeye and Majura, Marshall Island.....TT
North Mariana Islands (Saipan and Rota).....CM	Virgin Islands.VI
Puerto Rico.....PR	

FOREIGN COUNTRIES	
All Foreign Countries.....ZZ	
Note: Foreign Country is also identified in Element 652, RESL, Residence Location, and is identified on Table "BA" of the File of Tables.	

030 Campus Address And Work Phone **C-AD C-PH**
 Optional. The address should be the campus location for delivery of work-related mail. Enter the address and phone number to appear in the staff directory. Enter the full seven-digit phone number.

032 Service Anniversary Date **SERV**
 Optional for classified, management service, faculty, graduate assistant and miscellaneous unclassified employees. An adjusted date to reflect years of service. Enter for new employees; reactivations; and employees returning from leaves without pay of over 15 calendar days, except educational, military, Peace Corps or job

Personnel-Payroll

Employee Data Elements

incurred disability leaves. Today's date minus "Service Anniversary Date" equals years of service. If Service Anniversary Date is not input, Element 27, HIRE, Most Recent Employment Date, is entered automatically on new employees. **For classified and management service:** Reflects years of service with the State of Oregon. **For unclassified:** Reflects years of unclassified service with ODHE.

033 Leave Accrual Code LVAC
Required for all new classified, except temporary, and management service employees. Optional for temporary classified. Identifies, in the leave system, the employee's work status to determine the applicable rules for accruing service; and for awarding vacation and sick leave credits. Identifies, in benefits' processing, the employee's work status to determine pro-ration of the State's contribution amount for those benefit packages coded "Y" - Yes, in the "Pro-Rate" field of the Bargaining Unit Benefit (BE) Table.

VALID LEAVE ACCRUAL CODES			
Code	Description	Employee Status - Benefits	
		Full-Time	Part-Time
F	Full-Time	F	---
P	Part-Time	---	P
S	Seasonal - Part-Time	---	S
J	Seasonal - Full-Time	J	---
T	School Term - Part-Time	---	T
K	School Term - Full-Time	K	---
I	Ineligible - Part-Time	---	I
L	Ineligible - Full-Time	L	---

034 Years Of Federal Service FDYR
 Optional. The number of years during which the employee has had a Federal appointment. This element is updated annually by computer. One year is added in January for employees with FICA Code "5" - Subject Federal, Pre-1984; or "6" - Subject Federal, Post-1983. A terminal input will override the computer-derived number.

035 Leave Type Code LVCD
Required for classified, management service, faculty and graduate assistant

employees taking leave. The current or most recent type of leave.

- Valid Leave Type Codes include:
- 01 - Educational Leave With Pay
 - 02 - Other Leave With Pay
 - 03 - Military Leave Without Pay
 - 04 - Educational Leave Without Pay
 - 05 - Sick Leave Without Pay - Occupational
 - 06 - Sick Leave Without Pay - Non-Job Related
 - 07 - Seasonal Leave Without Pay
 - 08 - Suspension Without Pay
 - 09 - Other Leave Without Pay
 - 10 - Sabbatical Leave

Note: When Leave Type Code 10, Sabbatical Leave, is entered, the Leave Type Code, Leave Start Date and Leave End Date are also recorded in Elements 621, Sabbatical Leave Type Code; 622, SABS, Sabbatical Leave Start; and 623, SABE, Sabbatical Leave End Date, respectively.

036 Leave Start Date LVST
Required to record the date when leave begins.

037 Leave End Date LVND
Required before the return from leave. Should be entered with Leave Start Date, if known.

038 Highest Degree HIDG
Required for new faculty employees; optional for "Courtesy" and "Emeritus" appointments and all other employees. The highest degree earned. Institutions and the Board's Office require degree data for statistical reports.

Valid Highest Degree Codes are:

Code	Degree	Code	Degree
00	- Unknown	13	- Master's - Other
01	- PhD	14	- Professional
02	- DEd	15	- RN
03	- DSc	16	- BA
04	- MD	17	- BS
05	- MD - PhD	18	- Bachelor's - Other
06	- DMD/DDS	19	- Certificate
07	- DMD/DDS - MS		Or Diploma
08	- DMD/DDS - PhD	20	- No Degree
09	- Doctoral - Other	21	- Other
10	- MA	22	- MFA Degree
11	- MS		
12	- MS - RN		

039 Highest Degree Institution DGIN
Required when Highest Degree contains a degree code. Leave blank if Highest Degree code is "20" - No Degree. Use the codes listed on the File of Tables report MP901-E, Table - Institution Granting Highest Degree (see Section 100, File Of Tables Reports, paragraph 100.05, Table - Institution Granting Highest Degree). For a foreign institution enter "000998." If the institution code is unknown, enter "000999."

Personnel-Payroll

Employee Data Elements

040 Highest Degree Date **DGDT**
Required when Highest Degree contains a degree code. Leave blank if Highest Degree is coded "20" - No Degree. Enter the month and year the degree was awarded. If the date is unknown, enter "0000."

041 Other Degree **DEG2**
 Optional. Another degree earned by the employee. See Element 38, HIDG, Highest Degree, for a list of valid codes.

042 Other Degree Institution **D2IN**
Required if Other Degree is coded. See Element 39, DGIN, Highest Degree Institution, for further information.

043 Other Degree Date **D2DT**
Required if Other Degree is coded. The month and year the Other Degree was awarded. Enter "0000" if the date is unknown.

044 Position FTE **PFTE**
Required for classified employees, management service, faculty and graduate assistants except in the following cases:

- Optional for temporary classified employees.
- Optional for faculty and graduate assistants when Element 59, APPS, Appointment Status, is "Z" - Academic Pay.
- Must be blank for "Courtesy" and "Emeritus" faculty appointments.
- Not required for employees on leave without pay (codes 03-09 in Element 35, LVCD, Leave Type Code).

Position FTE is a decimal fraction representing the proportion of full-time for which the individual is employed in the position indicated in Element 81, POS#, Position Number. Position FTE indicates either:

.... The percent of full-time monthly pay that a classified or management service employee is to receive for the current month.

or

.... The percent of full-time annual salary that an unclassified employee is to be paid.

Note: When pay/budget data are entered or changed for an unclassified employee, Position FTE on the file is replaced by

the total of Current Annual FTE, Element 177, for all accounts (see paragraph 10.01C[2]177, Current Annual FTE).

045 Retirement Code **RET**
Required for new employees. Must be blank for "Courtesy" and "Emeritus" appointments. This element indicates the employee's eligibility to participate in PERS and other retirement plans. It also denotes the employee's retirement plan selection. Two digits are required. PERS Eligibility Date, Element 47, ELIG, is required for all "subject" codes and for code "06" - Exempt, Eligibility Undetermined. PERS Eligibility Date must be blank if Retirement Code is "01" - Exempt; "05" - Exempt PERS, Subject Federal, Pre-1984; or "08" - Exempt, Over-Age. Non-employees placed on the data base to collect PERS contributions must be coded "83" - Subject PERS Contributions, Multiple Employer.

Note: Regardless of the Retirement Code used, pay on transaction code 1201, Supplemental Unclassified Pay - Instructional; and transaction code 1215, Commuting - State Vehicle, is not considered salary for PERS retirement purposes.

Valid Retirement Codes include:

- 01 - Exempt
- 02 - Subject PERS Attributions
- 03 - Subject PERS Attributions - Multiple Employer
- 05 - Exempt PERS, Subject Federal, Pre-1984
- 06 - Exempt, Eligibility Undetermined
- 07 - Exempt PERS, Subject Federal, Post-1983
- 08 - Exempt, Over-Age
- 09 - Exempt PERS Attributions, Retired Management Service
- 11 - Subject PERS And TIAA-CREF Attributions, Under 5 Years
- 21 - Subject PERS And TIAA-CREF Attributions, Over 5 Years
- 31 - Subject PERS And TIAA-CREF Contributions, Under 5 Years
- 41 - Subject PERS And TIAA-CREF Contributions, Over 5 Years
- 74 - Subject PERS Contributions And Federal, Post-1983
- 82 - Subject PERS Contributions
- 83 - Subject PERS Contributions, Multiple Employer
- 84 - Subject PERS Contributions And Federal, Pre-1984
- 89 - Subject PERS Contributions, Over-Age

ELEMENT 045, CODE DEFINITIONS		
Code #	Message	Explanation
01	Exempt	The employee is ineligible to participate in a retirement

ELEMENT 045, CODE DEFINITIONS		
Code #	Message	Explanation
		plan for a reason other than age. PERS Eligibility Date, Element 47, ELIG, must be blank. This code is used for the following employees: students, graduate teaching and research assistants, resident physicians, interns, clinical fellows and non-resident aliens on educational visas. FICA Code, Element 66, FICA, should be "1" - Exempt All Year; or, if the employee had FICA-subject earnings this calendar year, "2" - Exempt Current.
02	Subject PERS Attributions	The employee is eligible to participate in PERS and receive PERS attributions after his/her PERS Eligibility Date, Element 47, ELIG. This code applies to most employees who are not subject to another retirement plan and who have not elected a TIAA-CREF option.
03	Subject PERS Attributions, Multiple Employer	The employee is primarily employed by another employer participating in PERS, and is receiving PERS attributions from that agency. PERS Eligibility Date, Element 47, ELIG, should be the same as Most Recent Employment Date, Element 27, HIRE.
05	Exempt PERS, Subject Federal, Pre-1984	Used only for OSU Extension Service employees hired before 1/1/84. The employee is subject to Federal Retirement contributions at 7% and has elected not to contribute to PERS. FICA Code, Element 66, FICA, must be "5" - Subject Federal, Pre-1984.
06	Exempt, Eligibility Undetermined	Applies to employees who are not currently eligible for PERS participation, but whose future status is uncertain. The employee's status is reviewed prior to the PERS Eligibility Date. This code is used for the following employees: part-time non-management service employees working less than 600 hours a year or .30 FTE (.40 FTE for a 9-month academic employee), Farm Laborers, CETA Program employees and workers with Classification Code, Element 11, CLAS, of "9333" - Emergency Classified Appointment. PERS Eligibility Date, Element 47, ELIG, is required.
07	Exempt PERS, Subject Federal, Post-1983	Used only for OSU Extension Service employees hired on or after 1/1/84. Where FERS Eligibility Date, Element 648, FERS, is after 12/31/83 and before 4/30/86, then the employee is subject to Federal Retirement contributions at .94% and has elected not to contribute to PERS. FICA Code, Element 66, FICA, must be "6" - Subject Federal, Post-1983. Where FERS Eligibility Date and Most Recent Employment Date, Element 27, HIRE, is 4/30/86 or later, the same rules apply except that the employee cannot elect to contribute to PERS.
08	Exempt, Over-Age	The employee is retired and is approved to work up to 600 hours a year, or he/she has a Classification Category Code "F" - Faculty, And Administrative Or Professional Non-Faculty, in Element 8, Classification Category; a Tenure Status Code "I" - Indefinite Tenure, in Element 56, Tenure Status, TNUR; and is 70 years of age or older.
09	Exempt PERS Attributions, Retired Management Service	The employee is retired and is approved to work up to 1,040 hours a year and he/she has a Classification Category Code of "C" - Classified and Management Service, in Element 8, Classification Category; and a Classification Code prefix of "X" - Management Service, and suffix of "X" in Element 11, Classification Code, CLAS.

Personnel-Payroll

Employee Data Elements

ELEMENT 045, CODE DEFINITIONS		
Code #	Message	Explanation
11	Subject PERS And TIAA-CREF Attributions, Under 5 Years	The employee is subject to PERS and has elected to participate in the TIAA-CREF Supplemental Annuity Program, but has not yet participated in PERS in five calendar years. Attributions based on the first \$4,800 of subject earnings per calendar year go into PERS. Attributions based on all subject earnings over \$4,800 in a calendar year go to TIAA and CREF.
21	Subject PERS And TIAA-CREF Attributions, Over 5 Years	The employee is subject to PERS; has elected to participate in the TIAA-CREF Supplemental Annuity Program; and has participated in PERS in 5 calendar years. Attributions are divided between PERS and TIAA-CREF the same as for code 11. The code is changed from 11 to 21 by the Controller's Division.
31	Subject PERS And TIAA-CREF Contributions, Under 5 Years	The employee is a member of a bargaining unit with an agreement requiring PERS contributions; is subject to PERS; and has elected to participate in the TIAA-CREF Supplemental Annuity Program, but has not yet participated in PERS in 5 calendar years. Contributions are divided between PERS and TIAA-CREF the same as attributions with code 11.
41	Subject PERS And TIAA-CREF Contributions, Over 5 Years	The employee is a member of a bargaining unit with an agreement requiring PERS contributions; is subject to PERS; has elected to participate in the TIAA-CREF Supplemental Annuity Program; and has participated in PERS in 5 calendar years. Contributions are divided between PERS and TIAA-CREF the same as attributions with code 11. The code is changed from 31 to 41 by the Controller's Division.
74	Subject PERS Contributions And Federal, Post-1983	Used only for OSU Extension Service employees hired on or after 1/1/84. Where FERS Eligibility Date, Element 648, FERS, is after 12/31/83 and before 4/30/86, then the employee is subject to Federal Retirement contributions at .94% and has elected to contribute to PERS. Where FERS Eligibility Date and Most Recent Employment Date, Element 27, HIRE, is 4/30/86 or later, the employee must be coded as "07" - Exempt PERS, Subject Federal, Post-1983, for retirement. Note: Federal Retirement contributions begin immediately on hire. PERS contributions begin when the PERS Eligibility Date, Element 47, ELIG, is current. FICA Code, Element 66, FICA, must be "6" - Subject Federal, Post-1983.
82	Subject PERS Contributions	The employee is subject to PERS; is a member of a bargaining unit with an agreement requiring PERS contributions; and has not elected to participate in the TIAA-CREF Supplemental Annuity Program.
83	Subject PERS Contributions, Multiple Employer	The employee is primarily employed by another employer participating in PERS, and is contributing to PERS. PERS Eligibility Date, Element 47, ELIG, should be the same as Most Recent Employment Date, Element 27, HIRE. Note: This code is used for athletic officials and independent contractors who are PERS members.

EMPS/APPT CORRELATION MATRIX		
(EMPS) Code	(EMPS) Definition	Appointment Type (APP) Must Be:
N	No Status	T, E or C
R	Regular	A, P, L or S
T	Trial Service	A, P, L or S
H	Severely Handicapped (Element 22, Handicap Code, must be "X4")	A, P, L or S

052 Personnel Action Number LPA#, PA#
 Required for all classified and management service personnel transactions affecting the elements that require a Personnel Action (PA) Number except when:

.... Classification Code, Element 11, CLAS, is "9333" - Emergency Classified Appointment;

or

.... Transaction Reason Code, Element 76, TRAN, is "777" - CORRECTION (Only an ODHE PA is produced), or "788" - CORRECTION (No PA is produced).

A Personnel Division PA form (PD-124) is produced for each such transaction. The PA Number is a reference number that identifies the source document. Personnel Action Numbers are entered in the "PA#" element on the terminal display. The Last Previous PA Number is displayed in the "LPA#" element.

Elements That Require A PA#		
No.	Abbr.	Element Name
4	TERM	Termination Code
5	TRMD	Termination Date
7	NAME	Name
11	CLAS	Classification Code
12	CDT	Classification Date
14	PMOD	Position Modifier
15	SAL	Salary Rate

No.	Abbr.	Element Name
16	QUAL	Salary Rate Qualifier
18	O/T	Overtime Eligibility Code
19	SEX	Sex Code
21	ETHN	Ethnic Code
22	HCAP	Handicap Code
24	BORN	Birthdate
27	HIRE	Most Recent Employment Date
28	DIRC	Directory Print Code
29	var.	Home Address
30	C-PH	Campus Work Phone
32	SERV	Service Anniversary Date
35	LVCD	Leave Type Code
36	LVST	Leave Start Date
37	LVND	Leave End Date
44	PFTE	Position FTE
49	APPT	Appointment Type
50	APPD	Appointment Date
51	EMPS	Employee Status
54	SIDT	Salary Increase Date
54	MERR	Merit Rating Date
58	C-ND	Contract End Date
74	C/CY	County/City Code
81	POS#	Position Number
620	MERR	Merit Rating Code
624	TRCD	Transit District Code

053 Last Personnel Action Date LPAD
 The date the personnel transaction is effective. The date is stored on the employee data file and displayed in "LPAD" (Last PA Date).

054 Salary Increase Date SIDT
 Required for classified employees except temporary. Required for management service. Optional for temporary classified. This is the month, day and year that the employee is next eligible for a pay increase. For classified employees,

Personnel-PayrollEmployee Data Elements

MONTH is the first full month after the hire date or six months after the month of promotion; and DAY is always "01." For management service employees, MONTH is the month of hire or six months after the month of promotion; and DAY is the date of hire or promotion.

Note: The Salary Increase Date is changed on a promotion only when it is to a new classification with a higher pay range.

054 Merit Rating Date MERR
Required for classified employees except temporary. **Required** for management service. Optional for temporary classified. The Merit Rating Date indicates the month, day and year of the next merit rating. Initially, it is six months after hire or promotion. After the first merit review, the Merit Rating Date is the same as the Salary Increase Date, Element 54, SIDT, for classified employees and "0601XX" for management service employees.

055 Forecast Pay Authorization FPAY
 Optional. Indicates whether the employee can or cannot be paid by forecast pay. If an "N" - No, is entered, the employee can only be paid by time card and forecast pay on the data base is disregarded.

Forecast Pay Authorization must be either:

Blank - Yes; or N - No

056 Tenure Status TNUR
Required for faculty and graduate assistants when Appointment Status, Element 59, APPS, is coded "R" - Regular, or "V" - Visiting. Must be blank when Element 59 is "C" - Courtesy, or "E" - Emeritus. For definitions of the types of tenure, see ODHE Administrative Rule 580-21-100, Kinds of Appointments.

Valid Tenure Status Codes include:

- I - Indefinite Tenure (Element 57, C-ST, Contract Start Date, is required).
- A - Annual Tenure on tenure track.
- F - Fixed Term (Elements 57, C-ST, Contract Start Date, and 58, C-ND, Contract End Date, are required).
- X - Extendable Contract (SOSC only; Elements 57, C-ST, Contract Start Date, and 58, C-ND, Contract End Date, are required).

057 Contract Start Date C-ST
Required for faculty and graduate assistants when Tenure Status Code, Element 56, TNUR, is "I" - Indefinite Tenure, "F" - Fixed Term or "X" - Extendable Contract. Enter tenure-granted date for Indefinite Tenure, or Contract Start Date for Fixed Term, Tenure Status Code "F," or Extendable Contract, Tenure Status Code "X." Optional for all other employees.

058 Contract End Date C-ND
Required for faculty and graduate assistants when Tenure Status Code, Element 56, TNUR, is "F" - Fixed Term, or "X" - Extendable Contract. Enter the ending date of the contract.

Required for classified temporary and limited duration appointments. Enter the ending date of the appointment.

Optional to enter the number of days remaining in the appointment. Contract End Date is calculated from Most Recent Employment Date, Element 27, HIRE.

059 Appointment Status APPS
Required for faculty appointments and status changes. Optional for graduate assistants. Indicates the type of appointment. For Regular, APPS Code "R," or Visiting, APPS Code "V," appointments, Tenure Status, Element 56, TNUR, is required. "Courtesy" and "Emeritus" appointments have different data requirements as delineated in the Employee Data Element List at the beginning of this section. If Appointment Status is coded "Z" - Academic Pay, Elements 15, SAL, Salary Rate; 16, QUAL, Salary Rate Qualifier; and 44, PFTE, Position FTE, are not required.

Valid Appointment Status Codes are:

R - Regular	E - Emeritus
V - Visiting	O - Other
C - Courtesy	Z - Academic Pay

060 Term Of Service 9/12
Required for new faculty and graduate assistant employees. Optional for "Courtesy" and "Emeritus" appointments. All employees, except full 12-month appointments, will be coded "9" - 9-month. Staff members may be appointed on the academic year basis; the fiscal year basis; or such other basis as may be arranged. Staff members on the academic year basis are subject to service for three terms normally extending from September 16th through June 15th. Such staff members are to be designated as 9-months. Positions which require service in excess of the September 16th - June 15th equivalent but are still basically academic year appointments are designated as 9-months. Fiscal year employees serving from July 1st through June 30th are coded as 12 months.

Valid Term Of Service Codes are:

9 - 9 month	12 - 12 month
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Note: Term Of Service Code for 9-month classified employees is identified by code "A" - Academic Year, in Element 49, APPT, Appointment Type.

061 Negotiated Prior Service PRSV
 Optional for faculty. Not applicable to other employees. The number of months

Personnel-Payroll

Employee Data Elements

of previous experience that will be considered in determining eligibility for tenure. The number is determined in negotiations with the employee at the time of hire. The maximum is 84 months.

062 CREF Policy Number **CREF**
The College Retirement Equities Fund policy number. Entered by the Controller's Division.

063 TIAA Policy Number **TIAA**
The Teacher's Insurance Annuities Association policy number. Entered by the

Controller's Division.

064 Citizenship Code **CITZ**
Required for new employees. Optional for "Courtesy" and "Emeritus" appointments. Used to produce reports for the Federal Government.

Valid Citizenship Codes include:
1 - U.S. Citizen/U.S. Resident
2 - U.S. Citizen/Non-U.S. Resident
3 - Resident Alien
4 - Non-Resident Alien

ELEMENT 064, CODE DEFINITIONS		
Code #	Message	Explanation
1	U.S. Citizen/U.S. Resident	Includes citizens who are traveling outside the U.S. for a definite purpose and period of time, and do not establish a foreign residence.
2	U.S. Citizen/Non-U.S. Resident	Applies to a U.S. citizen who is stationed in a foreign country for a period of time such that he/she establishes a home in the foreign country.
3	Resident Alien	Used for an alien admitted to the U.S. under a permanent immigration visa. This code may also apply to an alien whose purpose in coming to the U.S. may require an "extended stay;" or who has no definite intention to the length of stay; and who establishes a home in the U.S. An "extended stay" for a foreign student, or a Cultural and Educational Exchange Program participant, is generally two full years or more without leaving the U.S., or one full year or more for other aliens with a limited visa. A foreign student who leaves the U.S. during the summer vacation periods is not considered a resident alien.
4	Non-Resident Alien	This code is generally applicable to an alien admitted to the U.S. under a temporary visa for a definite period of time; whose status is that of a transient or sojourner; and who does not establish a home in the U.S. A foreign student with an F-1 visa, or an exchange visitor with a J-1 visa, is considered a non-resident alien unless other circumstances exist that cause a presumption of residence.

065 SAIF Amount **SAIF**
The amount to be deducted monthly from the employee's pay for SAIF. The current monthly deduction amount is entered automatically for employees with forecast pay. The amount can be changed with Pay/Budget terminal program PBU. Must be blank for "Courtesy" and "Emeritus" appointments. Enter "0.00" if the employee works outside Oregon, i.e., Element 74, C/CY, County/City Code is "37" - Outside U.S., or greater.

066 FICA Code **FICA**
Required for new employees. Must be blank for "Courtesy" and "Emeritus" appointments. Indicates FICA contribution status. Non-employees must be coded "1" - Exempt All Year.

The table on the following page lists and explains all valid FICA Codes.

ELEMENT 066, CODE DEFINITIONS		
Code #	Message	Explanation
1	Exempt All Year	Employee is currently, and has been, exempt from FICA since the beginning of the current calendar year.
2	Exempt Current	Employee is now exempt from FICA, but had earnings in the current calendar year which were subject.
3	Subject Current	Employee is now subject to FICA, but had earnings in the current calendar year which were exempt.
4	Exempt Special	Employee is exempt from FICA because of special circumstances including non-resident alien status or non-U.S. citizen employed in a foreign country. Coded by the Controller's Division on the basis of form CO-477, Non-Resident Alien Request For Exemption From Tax Withholding, for non-resident aliens; or information provided in accordance with paragraph 10.07F, FOREIGN EMPLOYMENT OF FOREIGN NATIONAL, for non-resident aliens employed in a foreign country. See paragraph 10.08C, EARNINGS EXEMPT FROM FICA, for further information on earnings exempt from FICA withholding.
5	Subject Federal, Pre-1984	Used only for OSU Extension Service employees hired before 1/1/84. Employee has a Federal appointment; is subject to Federal Retirement contributions at 7% and the Medicare portion of FICA (1.45%); and is exempt from the balance of FICA. Retirement Code, Element 45, RET, must be "05" - Exempt PERS, Subject Federal, Pre-1984; "11" - Subject PERS And TIAA-CREF Contributions, Under 5 Years; "21" - Subject PERS And TIAA-CREF Contributions, Over 5 Years; "31" - Subject PERS And TIAA-CREFF Contributions, Under 5 Years; "41" - Subject PERS And TIAA-CREF Contributions, Over 5 Years; or "84" - Subject PERS Contributions And Federal, Pre-1984.
6	Subject Federal, Post-1983	Used only for OSU Extension Service employees hired on or after 1/1/84. The employee has a Federal appointment; and is subject to Federal Retirement contributions at 1.3% and the full FICA contribution. Retirement Code, Element 45, RET, must be "07" - Exempt PERS, Subject Federal, Post-1983; "11" - Subject PERS And TIAA-CREF Contributions, Under 5 Years; "21" - Subject PERS And TIAA-CREF Contributions, Over 5 Years; "31" - Subject PERS And TIAA-CREF Contributions, Under 5 Years; "41" - Subject PERS And TIAA-CREF Contributions, Over 5 Years; or "74" - Subject PERS Contributions And Federal, Post-1983.
9	Subject All Year	Employee is subject to FICA; and has had no earnings during the current year which were exempt. Most employees will be in this status.

Personnel-PayrollEmployee Data Elements

The FICA Code is recorded on the pending file when the effective date is in the future, or in the first ten days of the month and input is before the 11th. The FICA Code is activated on the data base on the effective date or the 11th of the effective month, whichever is later.

067 FICA Effective Date FICD
Required to record the month the FICA Code is effective for all new employees and when FICA Code is changed except when the input is a "future" transaction. Enter the month and year only. Must be blank for "Courtesy" and "Emeritus" appointments.

No date is entered in FICD on a future effective transaction. In such cases FICD is left blank and the effective date is entered in Element 2, EFF, Effective Date. The transaction is stored on the pending file. On the 11th of the effective month, the transaction is activated on the data base and the EFF month and year is recorded in FICD.

Notes: A "future" transaction is one that is effective either:
 In a future month, or
 In the current month and input is before the 11th.

068 Tax Schedule TAXS
Required for new employees. Must be blank for "Courtesy" and "Emeritus" appointments. This element depicts the employee's marital status as indicated on Treasury form W-4, Employee's Withholding Allowance Certificate. The code entered determines the withholding tax schedule to be used.

Note: A married employee can elect to use the single tax schedule.

Valid Tax Schedule Codes include:

- M - Married
- S - Single (or married, but the employee wants taxes withheld at the higher single rate)

Note: Changes entered after a regular and supplemental payroll processing, and before the 11th of the effective month, become future effective transactions.

069 Tax Exempt Code TAXX
 The appropriate code is entered if the employee claims exemption from withholding. Codes "1," "2," "3" and "7" below may be entered by institutions. If codes "4," "6" or "A-K" appear to apply, the appropriate completed form should be sent to the Controller's Division. The Controller's Division will, in turn, enter the code. Non-employees must be coded "3."

Valid Tax Exempt Codes are:

- 1 - Exempt State.
- 2 - Exempt Federal.
- 3 - Exempt Both, Form W-4. Exemption from withholding claimed. See paragraph 10.07B[6], Incorrect W-4, for further information.
- 4 - Exempt Both, Non-Resident Alien. Non-Resident Alien Request For Exemption From Tax Withholding, form CO-477, is required (see paragraph 10.07D, NON-RESIDENT ALIENS).
- 6 - Exempt Both, Citizen Abroad. See paragraph 10.07G, FOREIGN EMPLOYMENT OF U.S. CITIZENS, for further information.

Note: The following codes A through K are used in lieu of code "4" above when a specific amount of earnings is exempt from tax withholding based on the treaty with the individual's native country.

A - K - Exempt Both, Non-Resident Alien, First (X)X,XXX Earnings*

* (X)X,XXX = amount of exempt earnings as follows:

A = \$1,000	F = \$6,000
B = \$2,000	G = \$7,000
C = \$3,000	H = \$8,000
D = \$4,000	J = \$9,000
E = \$5,000	K = \$10,000

Note: Changes entered after a regular and supplemental payroll processing, and before the 11th of the effective month, become future effective transactions.

070 Exemptions EXMP
Required for new employees. Must be blank for "Courtesy" and "Emeritus" appointments. The number of allowances entered by the employee on Treasury form W-4, Employee's Withholding Allowance Certificate. If the number of allowances is more than 14, a copy of the W-4 form should be sent to the Controller's Division.

Note: Changes entered after a regular and supplemental payroll processing, and before the 11th of the effective month, become future effective transactions.

071 Memo Payroll Register MEMO
 Optional. Coded by the Payroll Office. The employee will appear as a memorandum entry on the Payroll Register delivered to the coded institution in addition to the regular entry on the Payroll Register of his check delivery institution.

Valid Memo Payroll Register Codes appear on the next page:

Personnel-Payroll

Employee Data Elements

Code #	County	Cities/Towns
01	Baker	A. Baker B. Bourne C. Cornucopia D. Haines E. Halfway F. Huntington G. Richland H. Sumpter I. Whitney
02	Benton	A. Corvallis B. Monroe C. Philomath
03	Clackamas	A. Barlow B. Canby C. Estacada D. Gladstone E. Marylhurst F. Milwaukie G. Molalla H. Oregon City I. Lake Oswego J. Sandy K. West Linn L. Wilsonville
04	Clatsop	A. Astoria B. Gearhart C. Hammond D. Seaside E. Warrenton
05	Columbia	A. Clatskanie B. Columbia City C. Coble D. Prescott E. Rainier F. St. Helens G. Scappoose H. Vernonia
06	Coos	A. Bandon B. Coos Bay C. Coquille D. Eastside E. Empire F. Lakeside G. Myrtle Point H. North Bend I. Powers
07	Crook	A. Prineville
08	Curry	A. Brookings B. Gold Beach C. Port Orford
09	Deschutes	A. Bend B. Redmond C. Sisters
10	Douglas	A. Canyonville B. Drain

Code #	County	Cities/Towns
10	Douglas	C. Elkton D. Glendale E. Myrtle Creek F. Oakland G. Reedsport H. Riddle I. Roseburg J. Sutherlin K. Yoncalla
11	Gilliam	A. Arlington B. Condon C. Lonerock
12	Grant	A. Austin B. Canyon City C. Dayville D. Granite E. John Day F. Long Creek G. Monument H. Mt. Vernon I. Prairie City
13	Harney	A. Burns B. Crane C. Drewsey D. Harney E. Mines
14	Hood River	A. Cascade Locks B. Hood River
15	Jackson	A. Ashland B. Butte Falls C. Central Point D. Eagle Point E. Gold Hill F. Jacksonville G. Medford H. Phoenix I. Rogue River J. Talent
16	Jefferson	A. Culver B. Madras C. Metolius
17	Josephine	A. Cave Junction B. Grants Pass
18	Klamath	A. Bonanza B. Chiloquin C. Klamath Falls D. Malin E. Merrill
19	Lake	A. Lakeview B. Paisley C. Silver Lake
20	Lane	A. Coburg B. Cottage Grove C. Creswell

OSSHE FINANCIAL ADMINISTRATION STANDARD OPERATING MANUAL

10.01

10.01A

Personnel-Payroll

Employee Data Elements

<u>CODE #</u>	<u>COUNTY</u>	<u>CITIES/TOWNS</u>
20		D. Eugene E. Florence F. Junction City G. Oakridge H. Springfield
21	Lincoln	A. Lincoln City B. Newport C. Siletz D. Toledo E. Waldport
22	Linn	A. Albany B. Brownsville C. Halsey D. Harrisburg E. Lebanon F. Scio G. Sodaville H. Sweet Home I. Waterloo
23	Malheur	A. Jordan Valley B. Juntura C. Nyssa D. Ontario E. Vale F. Westfall
24	Marion	A. Aumsville B. Aurora C. Detroit D. Donald E. Gates F. Gervais G. Hubbard H. Idanha I. Jefferson J. Mill City K. Mt. Angel L. St. Paul M. Salem N. Scotts Mills O. Silverton P. Stayton Q. Sublimity R. Turner S. Woodburn
25	Morrow	A. Boardman B. Hardman

<u>CODE #</u>	<u>COUNTY</u>	<u>CITIES/TOWNS</u>
		C. Heppner D. Ione E. Lexington
26	Multnomah	A. Fairview B. Gresham C. Portland D. Troutdale E. Wood Village
27	Polk	A. Dallas B. Falls City C. Independence D. Monmouth E. Willamina
28	Sherman	A. Grass Valley B. Moro C. Wasco
29	Tillamook	A. Bay City B. Garibaldi C. Manzanita D. Nehalem E. Rockaway F. Tillamook G. Wheeler
30	Umatilla	A. Adams B. Athena C. Echo D. Freewater E. Helix F. Hermiston G. Milton-Freewater H. Pendleton I. Pilot Rock J. Stanfield K. Umatilla L. Weston
31	Union	A. Cove B. Elgin C. Inbler D. Island City E. LaGrande F. North Powder G. Summerville H. Union
32	Wallowa	A. Enterprise

<u>CODE #</u>	<u>COUNTY</u>	<u>CITIES/TOWNS</u>	<u>CODE #</u>	<u>STATE</u>	<u>CODE #</u>	<u>STATE</u>	
		B. Joseph	51	Idaho	71	New York	
		C. Lostine					
		D. Wallowa					
33	Wasco	A. Antelope	52	Illinois	72	North Carolina	
		B. Dufer					
		C. Friend	53	Indiana	73	North Dakota	
		D. Maupin					
		E. Mosier	54	Iowa	74	Ohio	
		F. Shaniko					
		G. The Dalles	55	Kansas	75	Oklahoma	
34	Washington	A. Banks	56	Kentucky	76	Pennsylvania	
		B. Beaverton					
		C. Cornelius	57	Louisiana	77	Rhode Island	
		D. Forest Grove					
		E. Gaston	58	Maine	78	South Carolina	
		F. Hillsboro					
		G. Orenco	59	Maryland	79	South Dakota	
		H. Sherwood					
		I. Tualatin	60	Massachusetts	80	Tennessee	
35	Wheeler	A. Fossil	61	Michigan	81	Texas	
		B. Mitchell					
36	Yamhill	A. Amity	62	Minnesota	82	Utah	
		B. Carlton					
		C. Dayton	63	Mississippi	83	Vermont	
		D. Dundee					
		E. LaFayette	64	Missouri	84	Virginia	
		F. McMinnville					
		G. Newberg	65	Montana	85	Washington	
		H. Sheridan					
		I. Yamhill	66	Nebraska	86	West Virginia	
OTHER RELATED CODES							
<u>CODE #</u>	<u>STATE</u>	<u>CODE #</u>	<u>STATE</u>	<u>CODE #</u>	<u>STATE</u>	<u>STATE</u>	
37	Outside U.S.	45	Colorado	67	Nevada	87	Wisconsin
40	Alabama	46	Connecticut	68	New Hampshire	88	Wyoming
41	Alaska	47	Delaware	69	New Jersey	89	District of Columbia
42	Arizona	48	Florida	70	New Mexico		
43	Arkansas	49	Georgia				
44	California	50	Hawaii				

075 Institution Use Element IUSE
 Institutions may use this element to record information about the employee in four 5-character fields. The fourth

field is reserved for campus location code.

076 Transaction Reason **TRAN, LTRN**
Required on all classified and management service employee transactions that require Personnel Action (PA) numbers (see Element 52, LPA#, PA#, Personnel Action Number, for an explanation of when a PA number is required). Optional for academic employees. Up to four reason codes, identifying the transaction types being input, may be entered for a given transaction. A Notice of Appointment is produced when a Transaction Reason Code is entered for an academic employee. The Transaction Reason Codes entered on the most recent transaction are stored on the data base and displayed in the "LTRN" element.

Valid Transaction Reason Codes are displayed as follows:

<u>Applica-</u> <u>bility*</u>	<u>TRAN</u> <u>Code</u>	<u>Type of Action</u>
[REGULAR HIRES]		
A/C	141	New Hire/Appointment
A/C	142	Re-Employment/Re-Appointment
C	144	Return From Layoff
C	145	Appointment To Unclassified Title
C	146	Appointment From Unclassified Title
A	150	Academic Pay Appointment (Irregular Appointment)
A	155	Extra Compensation Request (Service In Excess Of 100%)
A	160	Summer-Term Appointment

<u>Applica-</u> <u>bility*</u>	<u>TRAN</u> <u>Code</u>	<u>Type of Action</u>
A	165	600-Hour Appointment
[SPECIAL HIRES]		
C	167	Temporary, Contractors and Non-State Employees
[TRANSFERS-IN FROM ANOTHER AGENCY]		
C	171	Transfer-In: Promotion
C	173	Transfer-In: Lower
C	175	Transfer-In: Equal
[EMPLOYEE DATA CHANGES]		
A/C	231	Personal Data Change
C	232	Service-Related Data Change
C	237	Compensation-Related Data Change
A/C	240	Social Security Number Changes (Controller's Division Use Only)
A/C	241	Other Data Change
C	267	Temporary Employee Data Change
A	270	Appointment Status Code
A	271	Tenure Status Code
A	272	Contract Date Change
A	273	Term-Of-Service Change

<u>Applica-</u> <u>bility*</u>	<u>TRAN</u> <u>Code</u>	<u>Type of Action</u>
[PROMOTIONS OR RE-ASSIGNMENTS]		
A/C	321	Promotion
C	330	Re-Assignment: Equal
C	331	Re-Assignment: Lower
C	332	Re-Assignment: Demotion
C	333	Re-Assignment: Lower In Lieu Of Layoff
C	340	Return From Re-Assignment
A	350	Other Pay Change (Distribution)

[EMPLOYEE RE-CLASSIFICATION]

C	361	Employee Re-Classification: Upward
C	370	Employee Re-Classification: Downward
C	380	Employee Re-Classification: Equal

[OTHER ACTIONS]

A/C	410	Employee Representation Code Change
C	420	Appointment Type Change
C	430	Work Out-Of-Class Change
C	431	Remove Work Out-of-Class Code
A/C	450	Unit Transfer (Position Number Change)

<u>Applica-</u> <u>bility*</u>	<u>TRAN</u> <u>Code</u>	<u>Type of Action</u> or Major Department Change
C	460	FLSA Or Overtime Code Change
A	470	Rank Change

[SEPARATIONS]

C	510	Layoff
A/C	520	Resignation
A/C	530	Retirement
A/C	540	Death
C	550	Dismissal
C	567	Termination Of Temporary Appointment
C	570	Trial Service Removal
C	580	Transfer To Another Agency
A/C	590	Termination Of Appointment

[LEAVE/SUSPENSION WITH PAY]

A	600	Sabbatical Leave
A/C	628	Educational Leave
A/C	629	Other Leave
A/C	710	Suspension With Pay

[LEAVE/SUSPENSION WITHOUT PAY]

A/C	631	Military Leave
A/C	632	Educational Leave

OS SHE FINANCIAL ADMINISTRATION STANDARD OPERATING MANUAL

10.01
Personnel-Payroll

10.01A
Employee Data Elements

<u>Applica-</u> <u>bility*</u>	<u>TRAN</u> <u>Code</u>	<u>Type of Action</u>
A/C	633	Job-Incurred Sick Leave
A/C	634	Non-Job-Incurred Sick Leave
A/C	635	Academic Year Leave
A/C	637	Other Leave
A/C	638	Mobility Leave
C	720	Suspension Without Pay

[RETURN FROM LEAVE/SUSPENSION]

A/C	681**	Return From Leave
C	750**	Return From Suspen- sion

[PAY CHANGES]

A/C	800	Pay Type Change
A/C	811	Base Pay Increase (Merit Increase)
A/C	812	Base Pay Decrease
A/C	813	Base Pay Increase (Special)
C	814	Scheduled Salary Ad- justment
C	815	Pay Restoration After Pay Decrease

[CHANGE TO UNCLASSIFIED]

(TRAN Code is "520" - Resignation, and
Termination Code (Element 4, TERM) is
"09" - Other, Are Printed On The PA)

C	707	Not Applicable
---	-----	----------------

<u>Applica-</u> <u>bility*</u>	<u>TRAN</u> <u>Code</u>	<u>Type of Action</u>
[NO CHANGE] (Only A Salem Transaction Is Produced)		

C 755*** Not Applicable

[CORRECTION]
(Only A Salem Transaction Is Produced)

C 766*** Not Applicable

[CORRECTION]
(Only A Salem Transaction Is Produced)

C 777*** Not Applicable

[CORRECTION]
(No PA Or Transaction Is Produced)

A/C 788*** Not Applicable

[NO CHANGE]
(OSSHE Pay/Budget Action Form Produced)

A/C 791*** Not Applicable

[NO CHANGE]
(Only An OSSHE PA Is Produced)

A/C 799*** Not Applicable

KEY TO TRANSACTION REASON CODE TABLE:

* - Applicability:
"A" - Academic
"C" - Classified and Management
Service

** - A PA is produced even if no ele-
ment listed under Element 52,
Personnel Action Number, LPA#,
PA#, is entered or changed.

KEY TO TRANSACTION REASON CODE TABLE:

*** - When these Transaction Reason Codes are used, they must be entered as the first reason code on the transaction. When "766" - Not Applicable, is used, other reason codes must also be entered. When "788" - Not Applicable, or "799" - Not Applicable, is used, any other reason code or PA Number (Element 52) entered, is ignored in the file update.

077 Last Transaction Date LTRD
 Computer-derived. The date of the last data transaction entry for the employee.

078 Last Transaction Time LTRT
 Computer-derived. The time of day when the last data transaction was entered for the employee.

079 Record Status ----
 Computer-derived. Indicates whether an employee record is active or inactive. A record with a future Effective Date is inactive. "ACTIVE" or "INACTIVE" appears in front of the employee's name on terminal program "EDD" displays.

Record Status must be either:

Blank - Active; or 2 - Inactive

Personnel-Payroll**Employee Data Elements**

081 Position Number **POS#**
Required for all new classified and management service employees, and for all position re-assignments. Optional for unclassified employees. Individual Position Numbers consist of a two-character position status code; the institution number; and a unique number designating the position to which the employee is assigned. See paragraph 10.01B[6], Position Data Element Descriptions, Element 81, Position Number, for additional information. A transaction, for other than a temporary classified employee, entered with a Position Number that is not on the position file, is rejected.

Unclassified positions that are not assigned individual Position Numbers are placed in "aggregate" positions. See paragraph 10.01B[4], Unclassified Aggregate Position Record, for related information. Major Department's Account Numbers, Element 401, ACCT, are used as aggregate position numbers.

If the position is double-filled, a Position Modifier, Element 14, PMOD, indicating the reason for double-filling, is required. Positions for permanent classified employees must be approved by the Executive Department, Budget and Management Division.

When a new employee record, or Position Number change, is entered with a future effective date in Element 2, EFF, or is entered before the 11th of the effective month, it is placed on the pending file. On the effective date or the 11th of the effective month, whichever is later, it is activated on the data base file.

When a classified or management service employee's Position Number is changed, all pay records for the old Position Number are inactivated. Appropriate new pay/budget records must be entered. Pay records for the old position can be reactivated for the current month to pay a partial month's salary under the old position. The reactivated records become inactive again on the 11th of the following month.

When Major Department's Account Number, Element 401, ACCT, is changed for unclassified, Position Number is automatically changed.

085 A-21 Code **A-21**
Optional. Indicates that the employee is to be included in A-21 reports. Used only for employees who do not satisfy the account number and funding criteria for selection; or when the institution wants a monthly, rather than a quarterly, reporting cycle.

Valid A-21 Codes are:

Blank - Not subject or covered by pay account number selection.
 99 - Not subject to A-21 reporting requirements.
 21 - Subject to A-21 reporting - monthly.
 24 - Subject to A-21 reporting - quarterly.

112 Spouse's First Name **SPOU**
Optional. The name of the employee's spouse may be entered for use in printing a campus directory.

157 Past Tax-Deferred Investments **PTDA**
 The amount of previous tax-deferred annuity and deferred compensation contributions, and/or retirement attributions for classified, faculty and graduate assistant employees. A new total amount is computer-derived at the end of each calendar year by adding the year-to-date TDA; deferred compensation; and retirement attribution amounts to the previous total. The Controller's Division will enter the appropriate amount for new employees who had past contributions or attributions.

401 Major Department's Account Number **ACCT**
Required for all "employment" and "transfer in" Transaction Reason Codes 1XX, (see Element 76, Transaction Reason, TRAN, LTRN). Enter the nine-digit account number (Institution-Type-Number). The Type should be -05X-, -06X- (except -069-), -16X- or -863-.

This element identifies the department that has fiscal, program and administrative responsibilities for the position; and to which the employee is attached for purposes of personnel assignment and reporting. It is used to control access to the file.

Note: It is possible that an employee would not receive funds from his/her Major Department account.

A transaction to enter or change ACCT that has a future effective date in Element 2, EFF, Effective Date, or that is entered before the 11th of the effective month, is placed on the pending file. On the 11th or the EFF date, whichever is later, it is activated on the data base file.

620 Merit Rating Code **MERR**
Required for classified employees except temporary. **Required** for management service. **Optional** for temporary classified.

The Merit Rating Code indicates the type of rating required at the next Merit Rating Date.

Valid Merit Rating Codes include:

Personnel-Payroll

Employee Data Elements

- A - Annual With Increase
- M - Annual - At Maximum
- P - Promotional Trial Service
- S - Special
- T - Trial Service

621 Sabbatical Leave Code -----

Computer-derived. When code "10," Sabbatical Leave, is entered in Element 35, Leave Type Code, LVCD, it is also recorded in this element. The leave start and end dates entered in Elements 36 and 37, respectively, are similarly recorded in Elements 622, Sabbatical Leave Start Date, and 623, Sabbatical Leave End Date. Terminal program "EDD" displays Elements 622 and 623. Element 621 is not, however, displayed.

Note: Elements 621; 622, Sabbatical Leave Start Date, SABS; and 623, Sabbatical Leave End Date, SABE; provide a permanent record of an employee's most recent sabbatical leave. Elements 35, Leave Type Code, LVCD; 36, Leave Start Date, LVST; and 37, Leave End Date, LVND, show the most recent leave of any type.

622 Sabbatical Leave Start Date SABS
Computer-derived from Element 36, Leave Start Date, LVST. See Element 621, Sabbatical Leave Code, for further information.

623 Sabbatical Leave End Date SABE
Computer-derived from Element 37, Leave End Date, LVND. See Element 621, Sabbatical Leave Code, description for additional information.

624 Transit District Code TRCD
Required for all new employees and when a change of station occurs. Must be blank for "Courtesy" and "Emeritus" appointments. If no code is entered, one will be computer-derived from Element 74, County/City Code, C/CY, as follows:

TRANSIT DISTRICT CODES		
Code	Location	County/City Codes
B	Bay Area	06B, 06D & 06H
K	Klamath Falls	18C
L	Lane County	20A, 20D & 20H
R	Rogue Valley	15A, 15C, 15F, 15G, 15H & 15J
S	Salem	24M

Code	Location	County/City Codes
T	Tri-County	03, 26 & 34
X	No District	All Others

A code entered by terminal input will override a computer-derived code or previously entered code. The code should be based on the employee's actual work site. If the work site is outside the transit district, use code "X."

Note: Oregon State Board of Higher Education members are exempt from the transit district tax and should be coded "X."

630 Certificate Number C#
Required for classified and management service appointments when the Transaction Reason Code, Element 76, TRAN, is coded with a "141" - New Hire/Appointment; "171" - Promotion With Increase; or "321" - Promotion. Enter the certificate number from the Certificate of Eligibles list from which the employee was appointed. Used for Executive Department reporting.

631 Method Of Appointment M
Required for new classified and management service employees. Indicates how the appointment was made. Used for Executive Department reporting.

Valid Method Of Appointment Codes include:
C - Appointed from a Certificate of Eligibles
R - Direct Appointment - Registration Class
D - Direct Appointment - Other

632 Recruitment Code RC
Required for classified and management service terminations. Indicates how the vacancy will be filled. Used for Executive Department reporting.

Valid Recruitment Codes are:
AP - Agency Promotion
OC - Open Competition
SW - State-wide Promotion
OT - Other

633 Freeze Code FC
Required for classified and management service employees in certain situations as described below for each code. This code indicates when an employee should not receive any automatic pay adjustments, or when employee records should not be updated. For Executive Department reporting.

Valid Freeze Codes are:

- 1 - Review position when vacant.
- 2 - Abolish position when vacant.
- 3 - Bypass the position on salary adjustments.
- 4 - Bypass on salary adjustment; employee above step due to demotion.
- 5 - Bypass on salary adjustment; employee above maximum.
- 7 - Other reason; do not update employee records.
- 8 - Bypass on merit increase.
- 9 - Employee on leave without pay; bypass on salary adjustment unless Leave Type Code, Element 35, LVCD, is "03" - Military Leave Without Pay.

640 Deposit Code **DPCD**
Required for all employees with a Bank Number, Element 72, BNK#, and a bank account number in the account number field, positions 4 through 20, of Element 73, Check Disposition, CHKD.

Valid Deposit Codes must be either:
 22 - Checking Accounts; or
 32 - Savings Accounts

Note: A Deposit Code is also required for Automated Clearing House (ACH) deductions in the employee's deduction record.

641 Pre-Notification ----
 Computer-derived for all employees who have a Deposit Code, Element 640, DPCD. A one-character, alpha-numeric Pre-Notification "flag" is derived for these employees when the Bank Number, Element 72, BNK#, is:

- First entered into the system;
or
- Changed, e.g., if an employee's start date on the Automated Clearing House (ACH) deduction changes;
or
- Reactivated from the deduction or employee level, e.g., if an employee is reactivated.

This Pre-Notification "flag" is not found on a terminal display. It is set to "N" - No Pre-Notification Has Been Done. It operates on the "Residual Net Pay Amount," i.e., the positive net pay remaining after deductions, in the employee's record and in the deduction record account for ACH deductions.

When the monthly Pre-Notification cycle is processed, the following steps occur:

- o A Pre-Notification record is created for the ACH for each employee; and
- o The Pre-Notification "flag" is changed from "N" to "Y" - Pre-Notification Has Been Done.

Valid Pre-Notification Codes must be either:

- 23 - Checking Accounts; or
- 33 - Savings Accounts

642 Representation Code ----
 This element collectively represents the last three components of the 12-character Classification Code, Element 11, CLAS. Specifically, it contains the 4-character Bargaining Unit Representation Code; the single-character Range Option Code; and the single-character Pay Option Code. For a detailed description of these component codes, see Element 11, Classification Code, CLAS.

644 State Tax Schedule **STAX**
Required for all new employees. Computer-derived from Tax Schedule Code, Element 68, TAXS.

A change in the tax schedule is entered in this element when:

- ★ An employee wants a tax schedule to be different from the Tax Schedule Code, Element 68, TAXS;
or
- ★ The Oregon Department of Revenue makes a Determination Order which causes the State Tax Schedule Code to differ from

the Federal Tax Schedule Code, Element 68, TAXS.

If there is no Determination Order, the source of this change is the employee's W-4 form, Employee's Withholding Allowance Certificate. The W-4 form should be identified for State tax purposes by writing the following phrase across the top of the form: "State Tax Schedule and Exemptions."

The State Tax Schedule Code entered determines which withholding tax schedule is used. A married employee may elect to use the "Single" tax schedule, Code "S," to have taxes withheld at the higher single rate.

Valid State Tax Schedule Cods must be either:

- M - Married; or
- S - Single (or married, but the employee wants taxes withheld at the higher single rate)

645 State Tax Exemptions SXMP
 Required for all new employees. Computer-derived from Exemptions, Element 70, EXMP.

A change in the number of exemptions is entered in this element when:

- An employee wants a different number of exemptions or allowances from the Exemptions Code, Element 70, EXMP;
 or
- The Oregon Department of Revenue makes a Determination Order which causes the State tax exemptions to differ from the Federal Tax Exemptions Code, Element 70, EXMP.

If there is no Determination Order, the source of this change is the employee's W-4 form, Employee's Withholding Allowance Certificate. The W-4 form should be identified for State tax purposes by writing the following phrase across the top of the form: "State Tax

Schedule and Exemptions."

The State Tax Exemptions Code entered determines the amount of State tax to be computed using the State Tax Schedule Code present (see Element 644, State Tax Schedule, STAX).

Note: If an employee declares more than ten allowances on a W-4 form, a copy of that W-4 must be sent to the Controller's Division, Personnel-Payroll Section.

648 FERS Eligibility Date FERS
 Used only for eligible OSU Extension Service employees. This date is the hire date for a new employee, or a re-hire, who is eligible for immediate participation in the Federal Retirement System (FERS). Otherwise, it is the effective date of an employee's change of status.

This date is equal to the employee's beginning date of participation in Federal retirement and/or PERS retirement and Medicare (Social Security) for an employee under the Civil Service Retirement System (CSRS).

If the FERS Eligibility Date is prior to January 1, 1984, then the Retirement Code, Element 45, RET, must be "05" - Exempt PERS, Subject Federal, Pre-1984; or "84" - Subject PERS Contributions And Federal, Pre-1984; and the FICA Code, Element 66, FICA, must be "5" - Subject Federal, Pre-1984.

If the FERS Eligibility Date is after December 31, 1983, and before April 30, 1986, then the Retirement Code, Element 45, RET, must be "07" - Exempt PERS, Subject Federal, Post-1983; or "74" - Subject PERS Contributions And Federal, Post-1983; and the FICA Code, Element 66, FICA, must be "6" - Subject Federal, Post-1983.

If an employee's FERS Eligibility Date and Most Recent Employment Date,

Element 27, HIRE, is April 30, 1986, or later, then the Retirement Code, Element 45, RET, must be "07" - Exempt PERS, Subject Federal, Post-1983; and the FICA Code, Element 66, FICA, must be "6" - Subject Federal, Post-1983.

652 Residence Location RESL

Required for all new employees.

This field denotes either where the employee votes or where he/she resides for income tax purposes, e.g., a non-resident alien.

The Residence Location Code is a three-part field containing eight positions as follows:

The first three positions contain the employee's city of residence code or "37" - Outside U.S. The city name codes are derived from the File of Tables, City Names (FT) Table, and are identical to Codes "01" - "37" of Element 74, County/City Code, C/CY.

Positions 4, 5 and 6 contain the employee's country of residence code. Position 4 is the Region Code; while positions 5 and 6 are the Country Code. Example: Cuba would be coded "HCU." "H" is the region and "CU" is the country.

Note: The regions and countries are derived from the File of Tables, Region/Country (BA) Table, and are found on terminal display "SFD."

Positions 7 and 8 contain the employee's state of residence code.

Note: State of residence names are identical to those found in the State Abbreviations Table in Element 29, STAT. The states' abbreviations, Code "ZZ" - Foreign Countries; and Code "AA" are used. Code "AA" input into the state field replaces FICA Code, Element 66, with "9" -

Subject All Year; and makes Tax Exempt Code, Element 69, blank. This action causes tax withholding for those employees who failed to file for tax exemption while preserving the data base detail as to residence, work location, visa identification, purpose of visit and citizenship coding.

653 Work Location WRKL

Required for all new employees.

This field denotes where the employee is currently and physically working.

The Work Location Code is a three-part field containing eight positions as follows:

* The first three positions contain the employee's city of work location code or "37" - Outside U.S. The city name codes are derived from the File of Tables, City Names (FT) Table, and are identical to Codes "01" - "37" of Element 74, County/City Code, C/CY.

* Positions 4, 5 and 6 contain the employee's country of work location code. Position 4 is the Region Code; while positions 5 and 6 are the Country Code. Example: Cuba would be coded "HCU." "H" is the region and "CU" is the country.

Note: The regions and countries are derived from the File of Tables, Region/Country (BA) Table, and are found on terminal display "SFD."

* Positions 7 and 8 contain the employee's state of work location code.

Note: State of work location names are identical to those found in the State Abbreviations Table in Element 29, STAT. Only the states' abbreviations and Code "ZZ" - Foreign Countries, are used.

654 Visa Identification Type VISD
Required for all non-resident alien employees. The appropriate VISD Code is determined by form CO-477, "Non Resident Alien Request For Exemption From Withholding."

The Visa Identification Type Code is a three-character field. When entering a two-character code, position 1 must be blank, e.g., " _ F 1."

Note: VISD Codes are derived from the File of Tables, Visa (BD) Table, and are found on terminal display "SFD."

An employee's exemption from Social Security taxation is noted as follows:

• His/her VISD Code must be either "F1" - Student; "J1" - Exchange Visitor; or "NA" - Not Applicable - Foreign National.

Note: Employees with VISD Code "H1" - Temporary Worker of Distinguished Merit Ability, are FICA subject.

and

• His/her Citizenship Code, Element 64, CITZ, must be "4" - Non-Resident Alien; and FICA Code, Element 66, FICA, must be "4" - Exempt Special.

Exceptions:

VISD Code "H1" - Temporary Worker of Distinguished Merit Ability, must be coded "9" - Subject All Year, in Element 66, FICA Code, FICA.

or

VISD Code "NA" - Not Applicable - Foreign National, must be coded "4" - Exempt Special, in Element 66, FICA Code, FICA; and "4" - Non-Resident Alien, in Element 64, Citizenship Code, CITZ.

655 U.S. Entry Date USED
Required for all non-resident alien employees. This six-position field contains the date a non-immigrant em-

ployee entered the United States.

Note: USED is not required when the employee's Visa Identification Type Code is "NA" - Not Applicable - Foreign National, in Element 654, Visa Identification Type, VISD.

The U.S. Entry Date is taken from form CO-477, "Non-Resident Alien Request For Exemption From Withholding." It may be referenced on the Arrival/Departure Form I-94 of the Immigration and Naturalization Service.

This field is used to audit the maximum period of time a non-resident alien employee may temporarily reside in the U.S. and still be eligible for the privileges specified in a given U.S./ foreign country treaty.

Note: Such a treaty defines the income tax guidelines for that employee while he/she resides in the U.S.

656 U.S. Exit Date USXD
Required for all non-resident alien employees. This six-position field contains the date the employee's authorization of employment expires.

Note: USXD is not required when the employee's Visa Identification Type Code is "NA" - Not Applicable - Foreign National, in Element 654, Visa Identification Type, VISD.

The U.S. Exit Date is taken from form CO-477, "Non-Resident Alien Request For Exemption From Withholding." It may be referenced on the Arrival/Departure Form I-94 of the Immigration and Naturalization Service.

When income tax guidelines are involved, the U.S. Exit Date must agree with the exit date taken from the File of Tables, Treaty (BB) Table.

Note: This table may be found on terminal display "SFD."

USXD must be calculated for all employees with visas coded "F1" - Student. The student employee's maximum presence in the U.S., recorded in days, is derived from the Treaty (BB) Table. The exit date is identified as "DS" - Duration of Status, where the employee is registered as a full-time student.

Note: If the employee's visa provides no limit to his/her "maximum presence in the U.S.," then the U.S. Exit Date is coded "1 2 3 1 9 9."

657 Purpose Of Visit **PURP**
Required for all non-resident alien employees. This three-position field identifies the employee's pay by category of personal services.

The Purpose Of Visit is taken from form CO-477, "Non-Resident Alien Request For Exemption From Withholding."

Note: PURP Codes, and the category of personal services for each, are derived from the File of Tables, Purpose of Visit (BC) Table, and are found on terminal display "SFD."

When a treaty exemption from withholding tax is requested, the PURP Code must agree with the purpose of visit derived from the File of Tables, Treaty (BB) Table.

Note: This table may be found on terminal display "SFD."

698 I-9 Date **I9DT**
Required for all new employees hired after November 7, 1986. This four-position date field is taken from the Immigration and Naturalization Service's Form I-9, "Employment Eligibility Verification."

I9DT is the expiration date, shown

as "M Q Y R" - Month and Year, of the employee's "supporting documents." An employee must furnish OSSHE with various types of these "supporting" documents to establish identity; employment eligibility; or both. Some typical "supporting" documents include:

- ✓ A U.S. Passport.
- ✓ A Certificate of U.S. Citizenship.
- ✓ A Certificate of Naturalization.
- ✓ An unexpired foreign passport with attached Employment Authorization.
- ✓ An Alien Registration Card with a photograph.
- ✓ A State-issued driver's license or a State-issued identification card with photograph, or other information, including name, gender, date of birth, height, weight and color of eyes.

Note: State of issuance must be specified.

- ✓ A U.S. Military card.
- ✓ An original Social Security card (other than a card stating it is not valid for employment).
- ✓ A birth certificate issued by a State, county or municipal authority bearing a seal or other certification.
- ✓ An unexpired Immigration and Naturalization Service Authorization.

Note: INS form number must be specified.

Note: The earliest expiration date of any of the above "supporting" documents should be used in the I9DT field.

If none of the employee's "supporting" documents carries an expiration date, the date "1 2 9 9" may be entered in this field. This date indicates a valid INS Form I-9 is on file for the employee.

--- **Spouse Birth Date** **SPBD**
Required for all employees who participate in the spouse's optional term life insurance coverage program.

This four-position field, shown as "M Q
Y R" - Month and Year, denotes the birth
date of the employee's spouse.

Note: This field is found on terminal
display "SEU" - Short Employee Up-
date.

--- **Total FTE** **TFTE**
Computer-derived. An employee's
Total FTE is the sum of all decimal
proportions of employment entered in
Element 44, Position FTE, PFTE.

Note: An employee's TFTE may be less
than 1.000, i.e., full-time, but
never more than 1.000.

B POSITION DATA ELEMENTS

The "position file" contains records of all classified and management service positions, and of unclassified positions for which position records are entered. Unclassified positions that are not assigned position numbers are summarized by Major Department's Account Number on "aggregate" position records.

[1] Classified (except temporary) and Management Service Position Records

A Personnel Action form for a new position, or to reclassify, split or change the specifications for an existing position, is sent to the Executive Department, Budget and Management Division. The Budget and Management Division coordinates approval and adds authorized new positions and changes to the Position Information Control System (PICS) file. The PICS file is then used to modify the ODHE position file.

[2] Temporary Classified Position Records

If there is no position record for the Position Number when an employee data record is entered for a temporary classified appointment (code "T" in element 49, Appointment Type), a computer-generated partial record is placed on the file.

[3] Faculty, Graduate Assistant and Other Unclassified Positions

A position record may be entered by terminal for each employee. Input procedures are described in Data Services Center's Communications Terminal Operators Manual. Unclassified positions for which

no position records are entered are combined on aggregate position records as described in paragraph [4].

[4] Unclassified Aggregate Position Records

Aggregate position records are computer-generated whenever a department has unclassified employees or budgeted unclassified "TBA" positions without corresponding position file records. The aggregate position records indicate the total budgeted pay and FTE for such employees and positions by Major Department's Account Number. A department may have up to two aggregate position records - one for filled positions and a second for unfilled "TBA" positions. Budgeted pay and FTE are totaled for the department and recorded on aggregate position records as follows: (1) the total for pay/budget element 121, Original Budget Amount, is placed in position element 86, Original Budget Amount; (2) the total for pay/budget element 120, Annual FTE, is placed in position element 87, Original FTE. The third position of element 80, Position Record Status, is coded "F" (filled) or "T" (TBA) as appropriate. Only elements 81 (Position Number), 80, 86 and 87 apply to aggregate records.

[5] Position Data Element List

The table below lists the position record data elements. Elements 82, 92, 93,94 and 95 are also on the employee data record, but with different element numbers. It is possible that the codes applicable to a position and to the employee assigned to that position will differ.

Element Number	Element Name	Position Category*							Element Format
		C	T	F	G	O	A		
80	Position Record Status								AAA
	1st character - Status	D	D	D	D	D	D		
	2nd character - Category	D	D	D	D	D	D		
	3rd character - Fill Status	D	D	D	D	D	D		
81	Position Number	D	D	R	R	R	D		AANN-NNNNNNN
82	Classification Code	D	R	R	R	R	-		ANNNNAA
83	Current Budget Change Amount								NNNNNNN
84	Current Budget Change FTE								NNN.NNN
86	Original Budget Amount								NNNNNNN
87	Original FTE								NNN.NNN
88	Authorized Budget Amount	O	O	O	O	O	O		NNNNNNN
89	Authorized FTE	O	O	O	O	O	O		NNN.NNN
91	Position Type	D	D	-	-	-	-		A
92	Appointment Status	-	-	R	O	-	-		A
93	Full Time/Part Time	D	R	R	R	R	O		A
94	Term of Service	-	-	R	R	-	-		N
95	Tenure Status	-	-	R	-	-	-		A
96	Authorization Number (PICS)	D	-	-	-	-	-		X . . . X (9)
98	Authorization Date (PICS)	D	-	-	-	-	-		NNNN
99	Expiration Date	D	-	-	-	-	-		NNNN
140	Wage Savings Code	D	O	-	-	-	D		A
* Position Category		R = Required							A = Alphabetic
C = Classified		O = Optional							N = Numeric
T = Temp. Class.		D = Derived							X = Alpha/Num.
F = Faculty		- = Not Applicable							
A = Aggregate Pos.									

Personnel-Payroll

Data Base Elements

[6] Position Data Element Descriptions

080 Position Record Status

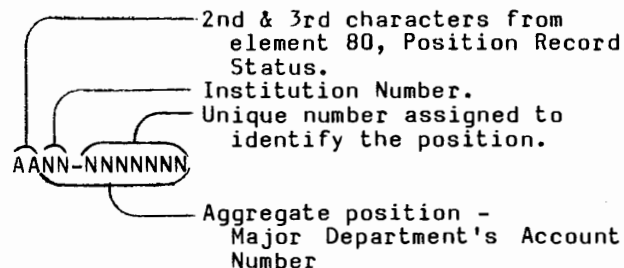
This is a 3-character code that identifies the position type and status.

- First character: Status
 A = Active X = Active, Not Matched
 I = Inactive to PICS File
- Second character: Position Classification
 C = Classified U = Unclassified
 F = Faculty Miscellaneous
 G = Graduate O = Other
 S = Student N = Non-Employee
- Third character: Fill Status
 S = Normal Single Fill Position
 F = Filled Aggregate Position
 T = TBA Aggregate Position (unfilled)

All three codes are computer-generated for classified and management service position records (always coded "A C S") and unclassified aggregate position records (coded "A * F" or "A * T"; * = blank).

081 Position Number

This is the approved Position Number from the Executive Department's PICS file for all classified (except temporary) and management service positions. For temporary classified positions and all unclassified single fill positions, Position Numbers are assigned by institutions and entered on the employee data record input. Position Numbers are computer-assigned for unclassified aggregate positions. A Position Number consists of the following:



082 Classification Code

Required for unclassified single fill positions and temporary classified positions. Obtained from the Executive Department's PICS file for permanent classified and management service positions. Not applicable to aggregate positions.

See A03, Employee Data Element Descriptions, element 11, Classification Code, for a list of unclassified position Classification Codes.

083 Budget Change Amount

Not currently used.

084 Budget Change FTE

Not currently used.

086 Original Budget Amount

Not currently used.

087 Original FTE

Not currently used.

088 Authorized Budget Amount

Optional. The fiscal year budget amount authorized for the position at the full-funding level. Used to calculate non-recurring salary savings when actual funding is below the full-funding level.

089 Authorized FTE

Optional. The fiscal year FTE authorized for the position at the full-funding level. Should be entered when an amount is entered in element 88, Authorized Budget Amount. Cannot exceed 1.000 for a single fill position.

091 Position Type

Obtained from the Executive Department's PICS file for classified (except temporary) and management service positions. Code "I" is computer-assigned for temporary classified positions. A temporary position cannot be double-filled. Not applicable to unclassified.

- Codes: P = Permanent S = Seasonal
 L = Limited I = Temporary
 C = Ceta E = Emergency

092 Appointment Status

Required for faculty single fill positions. **Optional** for graduate assistant single fill positions. Not applicable to classified, management service, other unclassified and unclassified aggregate positions. Indicates the type of appointment applicable to the position.

- R = Regular C = Courtesy
 V = Visiting E = Emeritus
 O = Other

093 Full Time/Part Time

Obtained from the Executive Department's PICS file for classified (except temporary) and management service positions. **Required** for temporary classified positions and for all unclassified single fill positions. **Optional** for unclassified aggregate positions.

The position is part time if it is expected that the employee assigned to it will work less than full time. For faculty and graduate assistant positions, if the total budgeted annual salary is less than 100% of the full time rate (90% at OHSU), the position is part time.

- F = Full Time P = Part Time

094 Term of Service

Required for faculty and graduate assistant single fill positions. Not applicable to classified, management service, other unclassified and unclassified aggregate positions. All positions except full

Personnel-PayrollData Base Elements

12-month positions are to be coded as 9-month.

9 = 9-month 2 = 12-month

095 Tenure Status

Required for faculty single fill positions. Not applicable to other positions. The tenure status appropriate to the position and expected or eventually expected of the person filling the position.

I = Indefinite Tenure
A = Annual Tenure
F = Fixed Term
X = Extendable Contract (SOSC only)

096 Authorization Number

Derived for classified (except temporary) and management service positions. Not applicable to other positions. The unique identification number assigned to the position by the Executive Department, Personnel Division.

098 Authorization Date

Derived for classified (except temporary) and management service positions. Not applicable to other positions. The month and year the position was established by the Executive Department, Personnel Division.

099 Position Expiration Date

Derived for classified (except temporary) and management service positions. Not applicable to other positions. The month and year when it is expected the position will be deleted, as entered on the request to establish the position.

140 Wage Saving Code

Derived for all positions. Indicates whether the position is included in the wage savings system. The derived code can be overridden.

Y = Included in wage savings. Derived for all classified and management service positions.
N = Excluded from wage savings. Derived for all unclassified positions.
Q = Special position.

C PAY/BUDGET DATA ELEMENTS

The pay/budget file contains budgeted pay and FTE, forecast monthly pay, actual monthly pay, and payroll encumbrance information by employee or budgeted unfilled "TBA" position. A separate pay/budget record segment is maintained for each 24-digit account number from which the employee (or position) is budgeted to receive pay or has received pay, or in which funds are encumbered for anticipated payroll expenses.

[1] Pay/Budget Data Element List

Pay/budget data elements are listed in the order they are described in C[2], Pay/Budget Data Element Descriptions. The unnumbered elements (Option Code, Action Code, Control, Projected Amount and Monthly FTE) are not maintained as a part of the pay/budget file data. They are used during the input process to control or modify the input of other data elements.

No.	Element Name	Format:
		A = Alpha
		N = Numeric
		X = A or N
65	SAIF Deduction Amount	N.NN
111	Fiscal Year	NN
113	Record Status	A
114	Pay Start Date (month/day)	NNNN
115	Pay Stop Date (month/day)	NNNN
116	FTE - Fall Term	N.NNN
117	FTE - Winter Term	N.NNN
118	FTE - Spring Term	N.NNN
119	FTE - Summer Term	N.NNN
120	Original Budget FTE	N.NNN
121	Original Budget Amount	NNNNN
---	Option Code	NN
---	Action Code	AA
---	Control	NNNNN.NN
122	Forecast Monthly Pay	NNNNN.NN
123	Actual Monthly Pay	NNNNN.NN
---	Projected Amount	NNNNN.NN
124	Classified Wage Savings Change Code	NNN
125	Process Date	NNNNNN
176	Project Encumbrance Amt	NNNNNN
177	Current Annual FTE	N.NNN
---	Monthly FTE	N.NNN
178	Current Budget Amount	NNNNN
180	Prior Fiscal Year Pay	NNNNN.NN
400	Pay Account Number	NN-NNN-NNNN- NNNN-NNNN- XXX-NNNN
409	Classified Wage Savings Months/FTE	NN.NNN
410	Classified Wage Savings Pay Rate	NNNNN.NN

[2] Pay/Budget Data Element Descriptions

065 SAIF Deduction Amount

The current monthly deduction amount is entered automatically for all employees with forecast pay in element 122. If a different amount is to be deducted monthly

from the employee's pay for SAIF, the correct amount can be entered by terminal program PBU.

111 Fiscal Year

The last two digits of the fiscal year to which the pay/budget record applies.

113 Record Status

Required for all pay record segments. Code "P" is system-generated for "payroll actual" segments. The code indicates the status and type of record.

- A = Active pay record.
- I = Inactive; has a Past Stop Date.
- B = Budget position only. The record was created to budget for an unfilled "TBA" position.
- E = Encumbrance only. The record was entered to encumber anticipated payroll expenses. Actual pay will be by time card.
- P = Payroll actual only. The record was computer-generated to record actual pay to the employee. No pay was budgeted or forecast for the employee from this account.
- D = Delete. This code is used to delete pay records entered in error. When the code is entered, the complete record is immediately expunged. However, a "delete" transaction is rejected if the pay record has an amount in element 121, Original Budget Amount, or if the employee has been paid from the account during the current fiscal year.

114 Pay Start Date

The month and day when forecast pay from the account starts; the first month when forecast pay will be entered to the Payroll System from the pay segment. Forecast pay cannot be entered for months prior to the Pay Start Date.

Pay Start Date is computer-derived as the first day of the first month with an amount in element 122, Forecast Monthly Pay, unless another date is entered. The date entered cannot be a past month.

When two pay segments for a single 24-digit Pay Account Number are needed due to a future change in FTE, they cannot both be active at the same time. The Pay Stop Date of one pay segment must precede the Pay Start Date of the other.

115 Pay Stop Date

The month and day when forecast pay from the account stops; the last month when forecast pay will be entered to the Payroll system from the pay segment. If no date is present when an employee is terminated, or the date is later than the Termination Date (element 5, TRMD), the Termination Date is used to generate a Pay Stop Date.

Personnel-Payroll

Data Base Elements

The date entered cannot be earlier than the last day of the previous month. If the last day for which the employee is to receive pay is other than the last day of the month, either;

- Element 122, Monthly Forecast Pay, must be adjusted to the appropriate amount, or
- Pay Stop Date must be entered as the last day of the last full month and the employee paid by time card for the partial month.

- 116 FTE - Fall Term
- 117 FTE - Winter Term
- 118 FTE - Spring Term
- 119 FTE - Summer Term

Computer-derived for faculty and graduate assistants during the automatic pay calculation process. Term FTE is based on the employee's forecast pay for the first full school month each term (i.e., October, January, April and July). When Forecast Monthly Pay (element 122) for these months is entered or changed, Term FTE is calculated as follows:

12 month employee:

$$\frac{12 \text{ (Forecast Monthly Pay)}}{\text{Annual Salary Rate}}$$

9 month employee:

$$\frac{9 \text{ (Forecast Monthly Pay)}}{\text{Annual Salary Rate}}$$

The sum of FTE budgeted for all accounts cannot exceed 1.000 each term. If derived FTE is not accurate, the correct Term FTE may be entered.

120 Original Budget FTE

Required for all budgeted positions and for all employees to be paid by forecast pay. FTE is a decimal fraction representing the proportion of full time effort to be funded from the account by forecast pay. Original Budget FTE is the FTE budgeted for the account for the fiscal year. It represents the percent of annual effort applied to the account. The sum of FTE budgeted for all accounts cannot exceed 1.000.

121 Original Budget Amount

Required for all budgeted positions and for all employees to be paid by forecast pay. The total dollar amount originally budgeted for the account for the fiscal year. The Original Budget Amount is a whole dollar amount - do not enter cents. It does not change after the initial budget is "frozen" by the Budget and Fiscal Policies Division (see element 178, Current Budget Amount). The total of Forecast Monthly Pay amounts (element 122) must equal the Original Budget Amount when initially entered.

The total budget amounts initially entered for all active accounts should not

exceed an unclassified employee's annual rate as calculated from elements 15, Salary Rate, and 16, Salary Rate Qualifier. Annual FTE times annual salary rate should equal the Original Budget Amount.

--- Option Code

Optional for faculty and graduate assistants; not applicable to other employees. Forecast Monthly Pay, element 122, can be calculated automatically when an Option Code is entered. Option Codes 01 - 08 specify how the Current Budget Amount (element 178) or Control amount (see page 3) is distributed among the months of the fiscal year. An Action Code must be entered in "NEXT ACTION" when an Option Code is entered. Option Codes 88 and 99 cause the amount entered in Control (see page 3, Control, second paragraph) to be used in calculating Forecast Monthly Pay. The table below indicates how pay is distributed for each Option Code after calculations applicable to the Action Code are performed. An amount entered in Forecast Monthly Pay by the terminal operator will override the calculated amount.

Opt	PAY DISTRIBUTION											
Cd	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
01	1/12	1/12	1/12	.....	.....	.....	.....	.....	.....	.....	.....	1/12
02			1/18	1/9	1/9	.....	.....	.....	.....	.....	.....	1/9 1/18
03			1/18	1/9	1/9	1/18	1/9	1/9	.....	.....	.....	1/9
04	1/6	1/6	1/6	1/18	1/18	.....	.....	.....	.....	.....	.....	1/18
05	2/15	2/15	2/15	1/15	1/15	.....	.....	.....	.....	.....	.....	1/15
06			1/10	1/10	.....	.....	.....	.....	.....	.....	.....	1/10
07			2/19	2/19	.....	.....	.....	.....	.....	.....	.....	2/19 1/19
08			1/6	1/3	1/6							(Pay Start Month = 9)
08							2/5	2/5	1/5			(Pay Start Month = 1)
08										1/6	1/3	1/3 1/6
88	The amount entered in "CONTROL" is automatically entered in Forecast Monthly Pay for each month from Pay Start Date to Pay Stop Date.											
99	The amount entered in "CONTROL" is automatically divided equally among the months from Pay Start Date to Pay Stop Date and entered in Forecast Monthly Pay.											

--- Action Code

Action Codes may be entered in the "NEXT ACTION" field to have the computer perform certain calculations when using terminal programs PBU or ABU to enter pay/budget data. An Action Code must be entered to make use of Option Codes. **NOTE:** The use of Action Codes as described below applies only to faculty and graduate assistants. An Action Code may be used to calculate classified forecast pay as described for element 122, Forecast Monthly Pay. Action Codes and their functions are:

- **CP** - Forecast Monthly Pay is calculated using either the amount entered in Control, or the product of Monthly FTE times annual Salary Rate if a Control amount is not entered. The amount used is distributed to the months from Pay Start Date to Pay Stop Date based on the Option Code fractions for those months. If no amount is entered in Current Budget Amount, it is calculated by adding

Personnel-Payroll

Data Base Elements

past Actual Monthly Pay and future Forecast Monthly Pay. When Current Budget Amount is entered and it does not equal the computer calculated Projected Amount, advisory message Current Budget and Projected Pay Not Equal (audit 2149) is displayed.

- **C** - Forecast Monthly Pay is calculated and distributed to months from Pay Start Date to Pay Stop Date using Salary Rate, Current Annual FTE and Option Code. Current Budget Amount must also be entered; it is not calculated.
- **CD** - Original Budget Amount is calculated by multiplying Original FTE times the annual Salary Rate. The Original FTE and Budget Amount are also entered in the Current FTE and Budget Amount fields if those elements are blank.
- **CF** - Original Budget FTE is calculated by dividing Original Budget Amount by the annual Salary Rate. The Original Budget FTE and Budget Amount are also entered in the Current Annual FTE and Budget Amount fields if those elements are blank.

After the calculations applicable to Action Code CD or CF are performed, Forecast Monthly Pay is calculated for each pay account. These calculations are made by multiplying the monthly Option Code fractions times the Current Budget Amount. This procedure is used for all months except June. June forecast pay is the Current Budget Amount minus the total forecast amounts for all other months.

The table below summarizes the above operations. The terminal operator must also enter the annual Salary Rate, Option Code, Pay Start Date and Pay Stop Date.

Action Code		Original FTE	Original Budget Amt	Current FTE	Current Budget Amt	Forecast Mo. Pay	Mo. FTE or Control
Terminal Input PBU	Prog. ABU						
CP		*	*	†	†	C	E
	CB	E	C	†	†	C	N/A
	CF	C	E	†	†	C	N/A
	C	*	*	E	E	C	N/A

- E = Entered by terminal operator.
- C = Calculated by computer.
- * = Optional; will be blank if not input.
- † = Optional; will be calculated if not input by operator.

--- **Control**

An amount must be entered in the Control field when an amount is entered in element 122, Forecast Monthly Pay. The

Control amount must be the sum of the amounts entered in forecast pay fields on the transaction. Example: May and June forecast pay amounts are changed from \$400 to \$450 -- \$900 must be entered in Control. If the change is to delete forecast pay, and there is no other pay change, Control must be blank. An audit message will inform the terminal operator if the forecast pay inputs and Control amounts are not equal.

When Option Code 88 or 99 is used, no amounts should be entered in Forecast monthly Pay. The Control amount is automatically applied to Forecast Monthly Pay fields as described in the Option Code paragraph on page 2.

When Action Code CP is used for faculty or graduate assistants, an amount entered in Control will be distributed in Forecast Monthly Pay from Pay Start Date to Pay Stop Date based on the Option Code fractions for those months.

122 Forecast Monthly Pay

Optional. The amount of pay the employee is scheduled to be paid from the account each month. For classified and management service employees, the total Forecast Monthly Pay for all active accounts for the current month must not exceed the monthly Salary Rate in element 15.

For the original annual budget entry, enter the anticipated amounts for the full fiscal year. Their total should equal the Original Budget Amount. Enter subsequent changes to Forecast Monthly Pay only for the months from the time of entry on.

Forecast Monthly Pay can be calculated automatically and entered for faculty and graduate assistants as described in the Option Code and Action Code paragraphs above. When this is done, the total of Forecast Monthly Pay for all accounts may not equal the total Current Budget Amount because of rounding. Terminal operators can change the calculated amounts.

For classified and management service employees, Forecast Monthly Pay is calculated automatically when Action Code "CP" is entered in NEXT ACTION. The monthly Salary Rate (PDB element 15) is multiplied by Monthly FTE and the product entered for each month from Pay Start Date to Pay Stop Date. This should be done whenever Salary Rate or Monthly FTE is changed. When a change to Salary Rate is entered with a future effective date, Forecast Monthly Pay is updated but the new Salary Rate is placed on the pending file. The old Salary Rate remains on the current file until the effective date, when the new Salary Rate is activated.

Personnel-Payroll

Data Base Elements

123 Actual Monthly Pay

Computer-derived from the Payroll System after each payroll. This is the actual pay by month and account disbursed to the employee, including payroll adjustments. When an employee is paid from one account for two positions in the same month, the total pay is posted to the pay/budget records for the first position number encountered on the employee's record. Only current fiscal year pay is recorded in this element. Non-current pay for a prior fiscal year is recorded in element 180.

--- Projected Amount

This is a computer calculated amount equal to actual pay to date this fiscal year plus Forecast Monthly Pay, element 122, for the balance of the year.

124 Classified Wage Savings Change Code

Applicable only to institutions using the classified wage savings system. **Required** on the following pay/budget record transactions for positions coded "Y - Included in Wage Savings" in element 140, Wage Savings Code:

- The position is vacated.
- The position is filled.
- Pay rate is changed.
- FTE is changed.
- The employee starts on or returns from leave without pay.
- The employee is paid for unused vacation credits.
- The position is double-filled.
- The position budget is changed or deleted.

Funds budgeted for a position are transferred from the departmental budget to the classified wage savings reserve when a position is vacant or the employee is on leave without pay (LWOP). When the position is filled or the employee returns from LWOP, funds are transferred from the reserve to the departmental budget. The residual funds that result when actual pay is less than budgeted pay accumulate in the reserve. These unallocated reserves are available for funding unbudgeted expenses such as pay increases, vacation credit pay-offs and double-fill costs.

When a change code is entered, data may also be required in the following pay/budget data elements:

- 115, Pay Stop Date.
- 409, Class. Wage Savings Months/ FTE.
- 410, Class. Wage Savings Pay Rate.

The following table indicates when these elements are required, and the adjustment each transaction type creates.

Ad-just-ment	124 - Classified Wage Savings Change Code	Required Data Elements		
		409	410	115
*	141 - Appointment	TBA	TBA	
*	142 - Reemployment	TBA	TBA	
*	143 - Reinstatement	TBA	TBA	
*	311 - Reg. Merit Increase	TBA	TBA	
***	313 - Spec. Merit Increase			
*	321 - Promotion w/Increase	TBA	TBA	
***	361 - Reclassification			
*	450 - Transfer In	Req.	Req.	
**	451 - Transfer Out			Req.
**	500 - Termination			Req.
*	599 - Vacation Pay-Off	FTE	Req	
**	630 - LWOP - Start			Req.
*	681 - LWOP - Return	TBA	TBA	
***	800 - Excess Double Fill			
***	801 - Promotion w/Increase			
***	802 - Prom. from Underfill			
**	898 - Delete Pos. Budget	Not in use		Req.
**	899 - Correct Pos. Budget			
FUND TRANSFERS				
***	850 - Reserve to Position			
***	851 - Position to Reserve			
***	852 - Department to Reserve			
***	853 - Reserve to Department			

- * - Increases departmental budget; decreases Wage Savings account balance.
- ** - Decreases departmental budget; increases Wage Savings account balance.
- *** - No budget adjustments made; Wage Savings account is unchanged.
- TBA - When a TBA position is being filled, months remaining in fiscal year and monthly pay rate are required.
- Req - Required element.
- FTE - Employee's FTE required; Transaction Code in Pay Account Number must be 1411.

125 Process Date

Computer-derived. The date the pay/budget transaction was processed.

176 Project Encumbrance Amount

Optional. The total project encumbrance amount in whole dollars for the position. Used to calculate project payroll encumbrances for grants and contracts. The encumbrance amount is reduced each month by the actual payroll amount. At the end of the fiscal year, the balance is carried forward to the next fiscal year.

177 Current Annual FTE

Required for all budgeted unclassified positions and all unclassified employees to be paid by forecast pay using 11XX or 16XX transaction codes. The sum of Current Annual FTE for all accounts is placed in Position FTE (element 44) for unclassified employees each time Current Annual FTE is entered or changed.

Optional for classified and management service employees. Element 44, Position FTE is **not** automatically updated when Current Annual FTE is changed.

If the sum of Current Annual FTE for all active accounts exceeds 1.000 when a pay/budget record is updated, the terminal operator is alerted with advisory audit 2108, FTE Greater Than 1.000.

Personnel-Payroll

Data Base Elements

See element 120, Original Budget FTE, for a definition of FTE. Current Annual FTE is the FTE applicable to the employee and account for the current fiscal year. Current Annual FTE and Original Budget FTE usually should be equal at the start of the fiscal year. Changes are applied to Current Annual FTE, but not to Original Budget FTE.

--- Monthly FTE

Computer-derived for classified and management service employees; not derived for other employees. Monthly FTE is calculated by dividing element 122, Forecast Monthly Pay for the current month by element 15, Salary Rate. This calculation is performed each time a pay/budget record is displayed for a classified or management service employee with terminal program PBD or PBU. Monthly FTE is not stored on the data base.

When there is a change to Salary Rate or FTE, Forecast Monthly Pay can be automatically recalculated for classified and management service using terminal program PBU. Enter the Effective Date, Transaction Reason Code (311-313), PA Number, Pay Start Date, new Monthly FTE, and Action Code "CP" after NEXT ACTION. Forecast Monthly Pay is updated when the transaction is entered. If Salary Rate is changed without updating Forecast Monthly Pay on the same transaction, Monthly FTE is incorrectly recalculated by dividing the old Forecast Monthly Pay amount by the new Salary Rate. The correct Monthly FTE must be entered, overriding the calculated FTE, to automatically recalculate Forecast Monthly Pay correctly.

Monthly FTE can be entered for faculty and graduate assistants and used with the annual Salary Rate and Action Code CP to automatically calculate Forecast Monthly Pay. See the description for Action Code CP on page 2.

178 Current Budget Amount

Fiscal year budgeted pay for each account from which an employee has received or is scheduled to receive forecast pay. Initially, Current Budget Amount is the sum of element 122 Forecast Monthly Pay amounts for the fiscal year, and usually equals element 121, Original Budget Amount. Thereafter, the Current Budget Amount is updated by terminal to reflect budget changes.

180 Prior Fiscal Year Pay

Computer-derived from the Payroll System. Pay for a prior fiscal year paid to the employee this fiscal year. For current fiscal year pay see element 123.

400 Pay Account Number

The 24-digit account number from which the employee will be paid. The 9-digit account number is required and must be on the Chart of Accounts. A transaction code is required and must be in the 1XXX Personal Services series. A cash account is required for institutions 34, 35 and 37. The remaining account data elements are optional.

409 Classified Wage Savings Months/FTE

Applicable only to institutions using the classified wage savings system. **Required** when element 124, Classified Wage Savings Change Code is 450 or 599, and when a TBA position is being filled and the Change Code is 141, 142, 143, 311, 321 or 681. Leave blank otherwise.

Enter FTE if element 124 is 599, Vacation Pay-Off. FTE must be in the range 00.010 to 01.000.

Enter the number of months remaining in the fiscal year for Change Codes other than 599. Number of months is entered as a decimal fraction with any partial month after the decimal point. A partial month is calculated by dividing the number of workdays remaining in the month by total workdays in the month. Example: enter 06.455 for 6 months and 10 of 22 workdays. Enter all 5 digits. The table below lists workday decimal fractions.

Workdays Remaining in Month	Workdays in Month			
	20	21	22	23
1	.050	.048	.045	.043
2	.100	.095	.091	.087
3	.150	.143	.136	.130
4	.200	.190	.182	.174
5	.250	.238	.227	.217
6	.300	.286	.273	.261
7	.350	.333	.318	.304
8	.400	.381	.364	.348
9	.450	.428	.409	.391
10	.500	.476	.455	.435
11	.550	.524	.500	.478
12	.600	.571	.545	.522
13	.650	.619	.591	.565
14	.700	.667	.636	.609
15	.750	.714	.682	.652
16	.800	.762	.727	.696
17	.850	.810	.773	.739
18	.900	.857	.818	.783
19	.950	.905	.864	.826
20		.952	.909	.870
21			.955	.913
22				.957

410 Classified Wage Savings Pay Rate

Applicable only to institutions using the classified wage savings system. **Required** when element 409 is entered. Leave blank otherwise. Enter the monthly rate for the position.

Personnel-Payroll

Data Base Elements

D DEDUCTION DATA ELEMENTS

[1] General

The deduction file contains records of all voluntary deductions taken from employees' pay. Collections of Federal, State, FICA and other taxes for "additional" or "prior-year" withholdings may also be recorded in the deduction file. There is a separate deduction record for each deduction Plan/Type Code entered for an employee.

Note: Regular "involuntary" withholdings for Federal and State taxes; FICA; SAIF; and retirement are excluded from the deduction file.

[2] Maintenance Of The Deduction File

The Controller's Division, Personnel-Payroll Section, maintains the Plan Master/Detail Table. All additions and changes must be approved by the Controller's Division. Updates are performed by the Controller's Division via teleprocessing (TPR) program "FTU" - File of Tables Update.

Note: All new insurance contracts, as

well as changes to rates in existing insurance contracts, must be approved by the State Employees' Benefits Board (SEBB).

[3] Deduction Data Element List

The following matrix displays the Deduction Data Elements. The columnar headings of the matrix are defined below:

- Number** - Deduction Data Element Number
- "Caption"** - Teleprocessing (TPR) program
 "DDD" - Deduction Data Display
 "screen" or "DD2" - Version "2" of the "DDD" "screen"
- Location** - Where the Deduction Data Element appears, i.e., "DDD" and/or "DD2" display "screen(s)"
- Element Name** - Deduction Data Element Name
- Source** - The origin of the Deduction Data:
 "Ded. File" - Employee's Deduction File or "Comp. Table" - Personnel-Payroll System's Employee Compensation Tables
- Format** - The format of the Deduction Data Element, expressed in number of characters:
 "A" - Alpha
 "N" - Numeric
 "X" - Alpha/Numeric

DEDUCTION DATA ELEMENT LIST						
Number	"Caption"	Location		Element Name	Source	Format
		DDD	DD2			
0102	PLN	X	X	Plan Code	Ded. File	XXX
0103	TYP	X	X	Type Code	Ded. File	XXX
0104	DED-AMT	X	X	Deduction Amount	Ded. File	NNNNN.NN
0105	START	X	X	Deduction Start Date	Ded. File	NNNN
0106	STOP	X	X	Deduction Stop Date	Ded. File	NNNN
0107	POST-YTD YTD DED	X	X	Post-Tax - Year-To-Date	Ded. File	NNNNN.NN
0640	DPCD		X	Deposit Code	Ded. File	XX
0641	PRE-NOTE		X	Pre-Note Flag	Ded. File	X
0687	BANK ACCT#		X	Bank Account Number	Ded. File	X (18)
	ABA BANK NBR		X	ABA Bank "Routing/Transit" Num.	Ded. File	X (8)
	ACH BANK NBR		X	ACH Bank "Routing/Transit" Num.	Ded. File	X (8)
0688	PTCD		X	Pre-Tax Code	Ded. File	X
0689	E-PRI		X	Priority Number	Ded. File	NNN
0691	PLN-YTD		X	Plan - Year-To-Date	Ded. File	NNNNN.NN
0692	PREM-MTD		X	Premium - Month-To-Date	Ded. File	NNNNN.NN

DEDUCTION DATA ELEMENT LIST (Cont'd.)						
Number	"Caption"	Location		Element Name	Source	Format
		DD1	DD2			
0693	PREM-YTD		X	Premium - Year-To-Date	Ded. File	NNNNN.NN
0694	%		X	Deduction Percentage Amount	Ded. File	N.NNNNN
0710	PTX-MTD		X	Pre-Tax - Month-To-Date	Ded. File	NNNNN.NN
0711	PTX-YTD		X	Pre-Tax - Year-To-Date	Ded. File	NNNNN.NN
0712	POST-MTD		X	Post-Tax - Month-To-Date	Ded. File	NNNNN.NN
1122	DOC-NO	X	X	Document Number	Ded. File	XXXXXX
1274	DESCRIPTION	X	X	Short Title	Comp.Table	XXXXXXXXXXXX
1283	PD		X	Partial Deduction	Ded. File	X
1284	CALC		X	"Calculation" Rule Number	Ded. File	NNN
--	C	X	X	Action Category Code	None	N
--	(I)	X	X	Inactive/Invalid Deduction	Ded. File	***
--	CR	X	X	Current Month Deduction Taken	Ded. File	A
--	TR	X	X	Triple Deduction Code	Ded. File	A
--	L-DTE	X	X	Last Deduction Transaction Date	Ded. File	NNNNNN
--	PO		X	Priority Override	Ded. File	**

[4] Deduction Data Element Descriptions

The following matrix further describes the Deduction Data Elements listed above.

DEDUCTION DATA ELEMENT DESCRIPTIONS		
Number	Element Name	Description
0102	Plan Code	Required on all deduction transactions. The Plan Code identifies the kind of deduction and the company, agency or program for which the deduction is taken. Plan Codes recorded on the File of Tables (C-Table) control the plan input.
0103	Type Code	Required on all deduction transactions. Type Codes identify subdivisions of a Plan, such as the types of coverage for a health insurance program. Type Codes recorded on the File of Tables (C-Table) control the type input.
0104	Deduction Amount	The amount to be deducted from the employee's pay. The amount displayed is dependent on the "S"-Rule - Source Rule Number (see paragraph 10.60B[5], Descriptions Of Compensation Tables, for further information). Note: Deduction amounts which have the Deduction Table as their source, cannot be changed in the employee's Deduction File.
0105	Deduction Start Date	Required on all deduction records. Enter the month and year indicating the employee's first month's pay from which the deduction will be taken.

DEDUCTION DATA ELEMENT DESCRIPTIONS (Cont'd.)		
Number	Element Name	Description
0106	Deduction Stop Date	Required to stop deductions from being taken from the employee's pay. Enter the month and year indicating the employee's last month's pay from which the deduction will be taken. When an employee is terminated, the termination month/year is automatically entered as the Deduction Stop Date for all active deductions.
0107	Post-Tax - Year-To-Date	Computer-derived. The total "post-tax" deduction taken this calendar year-to-date. Note: This amount is shown on the "DDD" display screen as "YTD DED."
0640	Deposit Code	Required for all employees with a Bank Account Number, and an ABA Bank "Routing/Transit" Number, in Deduction Data Element 0687, ACH Bank Number. DPCD is controlled by the Multi-Purpose Data Control (MPDC) Field, on the Deduction Table, when the code is "ACH" - Automated Clearing House deduction, in the employee's deduction record (see paragraph 10.60B[5], Descriptions Of Compensation Tables -- Deduction Table). Valid Deposit Codes are "22" - Checking Accounts; and "32" - Savings Accounts.
0641	Pre-Note Flag	Required for all employees with a Bank Account Number, and an ABA Bank "Routing/Transit" Number, in Deduction Data Element 0687, ACH Bank Number. PRE-NOTE is controlled by the Multi-Purpose Data Control (MPDC) Field, on the Deduction Table, when the code is "ACH" - Automated Clearing House deduction, in the employee's deduction record (see paragraph 10.60B[5], Descriptions Of Compensation Tables -- Deduction Table). Valid Pre-Note Flag Codes are "N" - No Pre-Notification Has Been Done; and "Y" - Pre-Notification Has Been Done. See paragraph 10.01A[4], Employee Data Element/Field Descriptions, PDB Element 641, Pre-Notification, ----, for related information.
0687	Bank Account Number; ABA Bank "Routing/Transit" Number; ACH Bank "Routing/Transit" Number	Required for all employees with a deduction that is controlled by the Multi-Purpose Data Control (MPDC) Field, on the Deduction Table (see paragraph 10.60B[5], Descriptions Of Compensation Tables -- Deduction Table). Examples include "ACH" which requires the input of the Bank Account Number and the ABA Bank "Routing/Transit" Number; "COV" which requires the input of the coverage amount of life insurance; "DVA" which requires the input of the Department of Veterans' Affairs loan number; and "FRS" which requires the input of the percentage for distribution of the Federal Retirement System's voluntary investment program, i.e., Thrift Savings Plan (TSP), contributions.
0688	Pre-Tax Code	Required to indicate the Pre-Tax status of the deduction when the "P-TAX" Code, on the Deduction Table, is "R" - Employee must elect pre-tax or not. Employee deduction must be coded with a "Y" or "N". Valid PTCO Codes are "Y" - All employee deductions for this Plan/Type are pre-tax; and "N" - Not a pre-tax deduction (post-tax). This Deduction Data Element is derived from the Deduction Table when the "P-TAX" Code is "N", "Y", "P" or "T" (see paragraph 10.60B[5], Descriptions Of Compensation Tables -- Deduction Table, for further clarification of all five "P-TAX" Codes).
0689	Priority Number	E-PRI controls the order in which the deduction is processed when calculating the employee's net pay. Priority "001" is the highest. This Deduction Data Element may be modified in the employee's deduction record only if "override" permission has been granted, via the Priority Override Code (PRIOR-0), on the Deduction Table. "Override" permission is granted with a PRIOR-0 Code of "I" which changes the priority. If PRIOR-0 is blank, E-PRI cannot be modified in the employee's deduction record. See paragraph 10.60B[5], Descriptions Of Compensation Tables -- Deduction Table, for further information. Note: Deductions are also sorted on reports and check stubs using E-PRI.

DEDUCTION DATA ELEMENT DESCRIPTIONS (Cont'd.)		
Number	Element Name	Description
0691	Plan - Year-To-Date	PLN-YTD lists the total deduction amount taken for the current Plan-Year-To-Date. It is controlled by the Plan/Year Start Month field (PL-ST), on the Deduction Table (see paragraph 10.60B[5], Descriptions Of Compensation Tables -- Deduction Table, for further information). An example of the use of this Deduction Data Element is as follows: A month "10" indicates, on the Deduction Table, the month in which the "Flexible Spending" Plan begins, i.e., October. Deductions accumulate in the Plan-Year-To-Date Field, in the employee's deduction record, through September of the next year. Note: PLN-YTD only applies to "Pre-Tax" deductions.
0692	Premium - Month-To-Date	PREM-MTD lists the total premium amount, deducted from the employee's pay, for the current month-to-date.
0693	Premium - Year-To-Date	PREM-YTD lists the total premium amount, deducted from the employee's pay, for the calendar year-to-date.
0694	Deduction Percentage Amount	This Deduction Data Element shows the percentage amount used, during the input process, to calculate a specific deduction amount. It is dependent on the specific "Calculation" Rule Number (C-RULE) used from the Deduction Table (see paragraph 10.60B[5], Descriptions Of Compensation Tables -- Deduction Table, for a complete listing/description of all C-RULES).
0710	Pre-Tax - Month-To-Date	PTX-MTD lists the total "Pre-Tax" amount, deducted from the employee's pay, for the current month-to-date.
0711	Pre-Tax - Year-To-Date	PTX-YTD lists the total "Pre-Tax" amount, deducted from the employee's pay, for the calendar year-to-date.
0712	Post-Tax - Month-To-Date	POST-MTD lists the total "Post-Tax" amount, deducted from the employee's pay, for the current month-to-date.
1122	Document Number	Optional on all transactions. A five-character value identifying the input document. Also used to denote a computer-run "mass update".
1274	Short Title	DESCRIPTION is derived from the Short Title (SHORT TITLE) Field, on the Deduction Table (see paragraph 10.60B[5], Descriptions Of Compensation Tables -- Deduction Table, for additional information). It is the abbreviated title for the Plan/Type Code.
1283	Partial Deduction	PD is reserved for future use.
1284	"Calculation" Rule Number	CALC is computer-derived from the "Calculation" Rule Number (C-RULE) Field, on the Deduction Table. It indicates the number assigned to the calculation "routine" used for a specific deduction. See paragraph 10.60B[5], Descriptions Of Compensation Tables -- Deduction Table, for a complete listing/description of all C-RULES.
--	Action Category Code	C is computer-derived when: a deduction record is entered for an employee; a deduction file record is changed; and a one-time deduction is taken. Usual values are "0" and "1". Note: This Deduction Data Element is designed for future use. Therefore, it is currently insignificant.

DEDUCTION DATA ELEMENT DESCRIPTIONS (Cont'd.)		
Num-ber	Element Name	Description
--	Inactive/ Invalid Deduction	<p>The interaction between the employee's deduction record and the Deduction Table, i.e., File of Tables (C-Table), depends on the relationship(s) of the "current" date; Start/Stop Dates on the C-Table; and the Start/Stop Dates on the employee's deduction record as follows:</p> <p>DDU - "New" and "Changes": The "Start" month-year on the employee's deduction record <u>must</u> match the "active window" of at least one of the C-Table records. If no such match exists, then the input is rejected with audit 67 (see paragraph 15.01B0067, Plan/Type Not Active On Deduction Plan Master, for further details).</p> <p>DD2, DDD and DDU (Display Function): If the Plan/Type is <u>not</u> on the C-Table, then the word "INVALID" is printed in the "Description" cell.</p> <p>If the employee's deduction record's "active window" does <u>not</u> match any C-Table "window", then the word "INACTIVE" is printed in the "Description" cell.</p> <p>If the employee's deduction record's "active window" <u>does</u> match one, or more, C-Table "windows", then the data displayed is from a "most logical" C-Table record which is selected via the following priorities:</p> <p>.... 1. The C-Table record that is "currently", i.e., today's date, active if the employee's deduction record is also "currently" active. If there is no such record, then,</p> <p>.... 2. The nearest "future" C-Table record that matches the employee's deduction record's "active window". If there is no such record, then,</p> <p>.... 3. The nearest "post" C-Table record that matches the employee's deduction record's "active window".</p> <p>Note: If no C-Table "window" is "currently" active, "***" is displayed between the Start Date and the Stop Date, on the DD2 and DDD screens, in the employee's detail record. The "***" is located below the "I" designation for that column, e.g., "START (I) STOP".</p>
--	Current Month Deduction Taken	CR is computer-derived. A "Y" is displayed if a deduction is taken for the current month. It remains blank if the deduction is not taken. CR is "keyed" to Deduction Data Element 0692, Premium - Month-To-Date (PREM-YTD). A "Y" is displayed when PREM-YTD is greater than \$0.00.
--	Triple Deduction Code	TR is computer-derived for nine-month faculty and "academic year" classified employees. These employees are identified in PDB Elements 49, Appointment Type, APPT, with Code "A" - Academic year; and 60, Term Of Service, 9/12, with Code "9" - 9-month. Valid TR Codes, for additional deductions taken in May, are: "J" - July; "A" - August; and "B" - Both (July and August). Note: TR is retained until the end of the calendar year. See new sub-Section 10.12B, Calendar Year-End Reset (dated 12/89), for additional information.
--	Last Deduction Transaction Date	This Deduction Data Element is the input date of the most recent transaction which affects an employee's deduction record.
--	Priority Override	PO is computer-derived when the assigned Priority Number, on the Deduction Table, has been overridden (see paragraph 10.60B[5], Descriptions Of Compensation Tables -- Deduction Table, for further

DEDUCTION DATA ELEMENT DESCRIPTIONS (Cont'd.)		
Number	Element Name	Description
--	Priority Override (Cont'd).	information). On DDD, DD2 and DDU screens, the modified Priority Number is displayed with an "*", i.e., the Priority Number, in the employee's record, is different from the Priority Number in the Deduction Table and the Priority Override Code is "I" - An "I" changes the priority.

E CUMULATIVE RECORDS

[1] General

Current, month-to-date, year-to-date and other cumulative data base elements are derived from the Payroll System. Some of these elements, however, are computer-generated. Computer-generated elements are identified with an "*" throughout this section.

[2] Types Of Cumulative Records

The types and purpose of each of the cumulative records are as follows:

.... **Current:** Used in the payroll file to record amounts accumulated for each payroll.

.... **Month-To-Date (MTD):** Sums the amounts from each payroll for the month and is equal to the Current Cumulative Record only after the first payroll for the month.

Note: Month-To-Date records are reset to zero after each month.

.... **Quarter-To-Date (QTD):** Not currently used.

.... **Year-To-Date (YTD):** Increases with each payroll and is reset to zero after each calendar year. These records include amounts for the current calendar year.

Note: YTD records do not include prior-year amounts.

[3] Cumulative Totals

Cumulative totals are not reset at the end of each calendar year. Thus, they represent an employee's continuous, and total, accumulation since the record was first established.

[4] Memo Records

Memo records represent data stored and displayed from employee record files, system control files or data derived in a payroll process.

[5] Cumulative Elements Table

Cumulative data base elements are listed in the following table:

Note: Elements identified with a "#" are described in more detail following the Cumulative Elements Table.

CUMULATIVE ELEMENTS TABLE													
Cumulative Element Name	Cumulative Elements Derived From Payroll System						PDB	Payroll	YTD Record	Payroll File	Pay Transaction Table Add To Gross	Misc. Table Key Values	Comments
	Current Cumulative Element Number	YTD Cumulative Element Number	MTD Cumulative Element Number	QTD Cumulative Element Number	Cumulative Total	Memo Record							
Gross Pay	1188	126	127					X	X				All pay for the current year.
Gross Regular Pay	N/A	N/A	128#					X	X	Regular			
Federal Tax	1197	129	130					X	X	Federal Withholding	001-031		See Section 10.07, Income Tax Withholding.
State Tax	1203	131	132					X	X	State Withholding	035-056		See Section 10.07, Income Tax Withholding.

CUMULATIVE ELEMENTS TABLE (Cont'd.)												
Cumulative Element Name	Cumulative Elements Derived From Payroll System						Memo Record	YTD Record	Payroll File	Pay Transaction Table Add To Gross	Misc. Table Key Values	Comments
	Current Cumulative Element Number	YTD Cumulative Element Number	MTD Cumulative Element Number	QTD Cumulative Element Number	Cumulative Total							
SAIF/Workers Compensation Department (WCD)	1213	133	134				X	X	SAIF	073	See paragraphs 10.09C[1], SAIF ASSESSMENTS, and 10.01C[2]065, SAIF Deduction Amount.	
FICA - Contributions	1208	135	136				X	X			See Section 10.08, Social Security.	
PERS - Contributions	1218	137	138				X	X		086, 087 & 088	See paragraph 10.11C, CONTRIBUTIONS.	
PERS Subject Pay - Attributions	1221	140	139				X	X	PERS		See paragraph 10.11C[2], Employee Contributions.	
TIAA-CREF - Contributions	1227	141	142				X	X		094	See paragraph 10.11E, TIAA - CREF PROGRAM.	
PERS - Attributions	1223	143	144				X	X		085	See paragraph 10.11C[2], Employee Contributions.	
TIAA-CREF Subject Pay - Contributions	1225	145	146				X	X	PERS	090, 091 & 092	See paragraph 10.11E, TIAA - CREF PROGRAM.	
TIAA-CREF Subject Pay - Attributions	1231	147	148				X	X	PERS	089	See paragraphs 10.11C, CONTRIBUTIONS, and 10.11E, TIAA - CREF PROGRAM.	
TIAA-CREF - Attributions	1233	149	150				X	X		093	See paragraphs 10.11C, CONTRIBUTIONS, and 10.11E, TIAA - CREF PROGRAM.	

Personnel-Payroll

Data Base Elements

CUMULATIVE ELEMENTS TABLE (Cont'd.)												
Cumulative Element Name	Cumulative Elements Derived From Payroll System						Memo Record	YTD Record	Payroll File	Pay Transaction Table Add To Gross	Misc. Table Key Values	Comments
	Current Cumulative Element Number	YTD Cumulative Element Number	MTD Cumulative Element Number	QTD Cumulative Element Number	Cumulative Total							
Federal Retirement - Contributions	1244	151	152				X	X	Federal Retirement	096 & 097	See paragraph 10.11F, FEDERAL CIVIL SERVICE EMPLOYEE.	
Total Deductions	1255	153	154				X	X			See Sections 10.01D, DEDUCTION DATA ELEMENTS, and 10.12, Deductions.	
Tax-Deferred Annuities					157#		X				See paragraphs 10.01A[2], Data Elements/Fields Table, and 10.01A[4] 157, Past Tax-Deferred Investments; and Section 10.05, Tax-Deferred Investment Program.	
Perquisites	1191	158	159				X	X			See Section 10.17, Perquisites.	
Record Adjusted	1258	160*#	161*#				X	X				
Net Pay	1261	162	163				X	X			See Section 10.31, Disbursements To Individuals.	
FICA Subject Pay	1207	164	166	165 (see "Comments" cell)			X	X	FICA	057, 059 & 060	Element 165 is not currently in use. See Section 10.08, Social Security.	
PERS Subject Pay - Contributions	1215	167	168				X	X	PERS		See Section 10.11, Retirement.	
Date Last Paid						169*#	X					

CUMULATIVE ELEMENTS TABLE (Cont'd.)												
Cumulative Element Name	Cumulative Elements Derived From Payroll System						PDB	Payroll	Payroll File	Pay Transaction Table Add To Gross	Misc. Table Key Values	Comments
	Current Cumulative Element Number	YTD Cumulative Element Number	MTD Cumulative Element Number	QTD Cumulative Element Number	Cumulative Total	Memo Record						
Payroll Register Reference Number						170*#	X					
Prior Quarter FICA Adjustment						171* (see Comments cell)	X	X				Element 171 is not currently in use. Will be valid for four quarters only.
Ratios-Federal & State Tax						172*#	X	X				
Earned Income Credit		173#					X					See Section 10.44, Earned Income Credit Withholdings.
Previous FICA Deductions - Other State Agency		174#					X	X				See paragraph 10.01A[2], Data Elements/Fields Table.
Previous FICA Earnings - Other State Agency		175#					X	X				See paragraph 10.01A[2], Data Elements/Fields Table.
Gross Pay - Federal	1195	185	186				X	X				Currently not in use.
Gross Pay - State	1201	187	188				X	X				Currently not in use.
Medicare Subject Pay	1247	664	665				X	X	Federal Medicare			See paragraph 10.08C[6], Federal Civil Service Employees.

CUMULATIVE ELEMENTS TABLE (Cont'd.)													
Cumulative Element Name	Cumulative Elements Derived From Payroll System						Memo Record	PDB	YTD Record	Payroll File	Pay Transaction Table Add To Gross	Misc. Table Key Values	Comments
	Current Cumulative Element Number	YTD Cumulative Element Number	MTD Cumulative Element Number	QTD Cumulative Element Number	Cumulative Total								
Medicare Subject Pay - Contributions	1251	666	667					X	X		058, 059 & 061		
Medicare Subject Pay - Medicare Qualified (MQ)		668	669					X				Unavailable to Payroll.	
Fringe Benefit Pay	1193	674	675					X	X	Fringe Benefit		See Section 10.34, Taxation Of Fringe Benefits.	
Federal Retirement - Pre-'84 Subject	1235	680	681					X	X			Currently not in use.	
Federal Retirement - Post - '83 Subject	1238	682	683					X	X			Currently not in use.	
Federal Retirement - Post - '83 Contributions	1242	684	685					X	X			Currently not in use.	
"Deduction Taken" Flags						686		X				Available in PDB. Unavailable to Payroll.	
YTD - Extra - "A"								X				Reserved for future use.	
YTD - Extra - "B"								X				Reserved for future use.	

CUMULATIVE ELEMENTS TABLE (Cont'd.)													
Cumulative Element Name	Cumulative Elements Derived From Payroll System						PDB	Payroll	YTD Record	Payroll File	Pay Transaction Table Add To Gross	Misc. Table Key Values	Comments
	Current Cumulative Element Number	YTD Cumulative Element Number	MTD Cumulative Element Number	QTD Cumulative Element Number	Cumulative Total	Memo Record							
YTD - Extra - "C"								X					Reserved for future use.
YTD - Extra - "D"								X					Reserved for future use.
YTD - Extra - "E"								X					Reserved for future use.
YTD - Extra - "F"								X					Reserved for future use.
YTD - Extra - "G"								X					Reserved for future use.
YTD - Extra - "H"								X					Reserved for future use.
YTD - Extra - "I"								X					Reserved for future use.
YTD - Extra - "J"								X					Reserved for future use.

[6] Element Descriptions

The following elements are coded with a "#" in the above Cumulative Elements Table. Noteworthy descriptions of each of these elements follow:

- 128, Gross Regular Pay: Contains only current regular gross pay, flagged with a "Y" on the Pay Transaction Table.
- 157, Tax-Deferred Annuities - Cumulative Total: The total of tax-deferred annuities for all previous years. At the end of each year, PERS Attributions - YTD, Element 143; and TIAA-CREF Attributions - YTD, Element 149; and Tax-Deferred Annuity deductions, i.e., Deduction Category codes "ID" - Deferred Compensation; "IF" - Federal Employees Retirement System 401K-TSP; and "IJ" - Tax-Deferred Investments,

are added to Element 157's cumulative total. See Section 10.60B[5], Descriptions Of Compensation Tables (DEDUCTION TABLE - DEDUCTION CATEGORY CODES) for further information.

- 160 and 161, Record Adjusted: The Record Adjusted elements are computer-generated to maintain the gross-to-net "crossfoot," i.e., gross minus deductions = net, when net pay is not changed by the following adjustment activities:

- Codes 20 - 25, "Receivable" adjustments.
- Code 33, Cash Received - Voluntary Deduction.
- Code 34, Cash Disbursed - Voluntary Deduction.

Note: Increases and decreases in net

Personnel-Payroll

Data Base Elements

pay from the above adjustment activities are calculated and applied to the Record Adjusted elements. The employee's "true" net pay is the sum of Record Adjusted plus Net Pay, i.e., Elements 160 + 162, and 161 + 163.

- 169, Date Last Paid: The latest date the employee was paid on a "Regular" or "Supplemental" payroll. Pay resulting from adjustments is not reflected. Element 170, Payroll Register Reference Number, reflects adjustment activities.
- 170, Payroll Register Reference Number: This number identifies the last Payroll Register in which the employee appeared. The first two digits identify the "Check Delivery Institution," derived from Element 73, Check Disposition (CHKD). The last four digits indicate the month and year of the payroll.
- 172, Ratios - Federal and State Tax: This element contains two three-digit fields indicating the percentage of gross pay withheld for Federal tax (the first three digits) and State tax (the last three digits). These percentages are derived at calendar year-end by dividing prior calendar year taxes withheld, i.e., Elements 129 and 131 respectively, by prior

calendar year gross pay, i.e., Element 126. These percentages are expressed as decimals, e.g., .125, .140, .043, etc.

Note: The above percentages are used to calculate Federal and State taxes only when there is no current year gross amount in Element 126. Taxes on non-current pay are calculated by deriving percentages from current calendar year fields. If there has been no current year pay, then prior year percentages are used. If neither current year pay or prior year percentages are present, then the tax tables are used.

- 173, Earned Income Credit: The amount of Earned Income Credit paid to the employee this calendar year. See Section 10.44, Earned Income Credit Withholdings, for further information.
- 174, Previous FICA Deductions - Other State Agency; 175 - Previous FICA Earnings - Other State Agency: These elements are entered by the Controller's Division. They indicate the employee's FICA deductions and FICA-subject earnings that resulted from employment with another State of Oregon agency this calendar year. The amounts are used to ensure that excess deductions are not taken.

F LEAVE RECORD DATA ELEMENTS

[1] General

The Leave System is a method for recording and reporting hours of leave time earned and taken by each employee. Use of the Leave System is optional. This section lists and defines the Leave System data elements. See section 10.15, Employee Leave System, for a description of the system. Reports are described in section 101, Personnel/Budget Reports.

[2] Data Element List

No.	Element Name	El. Size (N=Num.)
330	Sick Leave - Current Bal.	NNNN.NN
331	Vacation - Current Balance	NNN.NN
332	Personal Leave - Cur. Bal.	N.NN
333	Exchange Leave - Cur. Bal.	NNN.NN
334	Compensatory Leave - Cur. Bal.	NNN.NN
335	Sick Leave Accrued - MTD	NN.NN
336	Vacation Accrued - MTD	NN.NN
337	Exchange Leave Accrued - MTD	NNN.NN
338	Comp. Leave Accrued - MTD	NNN.NN
339	Sick Leave Accrued - YTD	NNN.NN
340	Vacation Accrued - YTD	NNN.NN
341	Exchange Leave Accrued - YTD	NNNN.NN
342	Comp. Leave Accrued - YTD	NNNN.NN
343	Sick Leave Used - MTD	NNN.NN
344	Vacation Used - MTD	NNN.NN
345	Exchange Leave Used - MTD	NNN.NN
346	Comp. Leave Used - MTD	NNN.NN
347	Personal Leave Used - MTD	NN.NN
348	Other Leave Used - MTD	NNN.NN
349	Sick Leave Used - YTD	NNNN.NN
350	Vacation Used - YTD	NNN.NN
351	Exchange Leave Used - YTD	NNNN.NN
352	Comp. Leave Used - YTD	NNNN.NN
353	Personal Leave Used - YTD	NNNN.NN
354	Other Leave Used - YTD	NNNN.NN
	Leave Adjustment - Increase - MTD	
355	Sick Leave	NNNN.NN
356	Vacation	NNN.NN
357	Exchange Leave	NNN.NN
358	Compensatory Leave	NNN.NN
359	Personal Leave	N.NN
	Leave Adjustment - Increase - YTD	
360	Sick Leave	NNNN.NN
361	Vacation	NNN.NN
362	Exchange Leave	NNN.NN
363	Compensatory Leave	NNN.NN
364	Personal Leave	N.NN
	Leave Adjustment - Decrease - MTD	
365	Sick Leave	NNNN.NN
366	Vacation	NNN.NN
367	Exchange Leave	NNN.NN
368	Compensatory Leave	NNN.NN
369	Personal Leave	N.NN
	Leave Adjustment - Decrease - YTD	
370	Sick Leave	NNNN.NN
371	Vacation	NNN.NN
372	Exchange Leave	NNN.NN
373	Compensatory Leave	NNN.NN
374	Personal Leave	N.NN
	Leave Accrual	
375	Hours Worked - 1st 6 Months	NNNN.NN
376	Hours Worked MTD	NNNN.NN
377	Hours Worked YTD	NNNN.NN
378	Last Leave Transaction Date	NNNNNN

[3] 330-334, Current Leave Balance

The employee's balance of each type of leave as of the cut-off date for Time and Attendance Records used in the most recent leave file update. If the cut-off date is the end of the month, the balance is as of the last day of the previous month. If a mid-month cut-off is used, the balance is as of that date in the previous month. The time and attendance cut-off date should be the same as the payroll cut-off date.

330, Sick Leave - Current Balance

The employee's sick leave balance as of the previous month time and attendance cut-off date.

331, Vacation - Current Balance

The employee's vacation leave balance as of the previous month time and attendance cut-off date. Cannot exceed 250 hours.

332, Personal Leave - Current Balance

The employee's personal leave balance as of the previous month time and attendance cut-off date. Cannot exceed 8 hours.

333, Exchange Leave - Current Balance

The employee's exchange leave balance as of the previous month time and attendance cut-off date.

334, Compensatory Leave - Current Balance

The employee's compensatory leave balance as of the previous month time and attendance cut-off date.

[4] 335-338, Leave Accrued Month-to-Date

These elements indicate the hours of leave accrued for the previous month based on the most recent Time and Attendance Record inputs. The hours accrued are added to the file during file update, and deleted after the monthly reports are printed. The sick leave and vacation hours are computer-derived based on the employee's Classification Code, months of service and hours worked, and the number of work hours in the month. The exchange and compensatory leave hours are obtained from the Time and Attendance Record input.

335, Sick Leave Accrued - MTD

The sick leave hours credited to the employee's account based on hours worked in the previous month. Cannot exceed 8 hours.

Full-time Management Service, unclassified and unrepresented classified employees: 8 hours sick leave are credited if paid hours are 50% or more of standard or non-standard work hours. Sick leave credits are pro-rated if paid hours are less than 50% of standard or non-standard work hours.

Full-time represented classified employees: 8 hours sick leave are credited if paid hours equal standard or non-standard work hours. Sick leave credits are pro-rated if paid hours are less than standard or non-standard work hours.

Personnel-Payroll

Data Base Elements

Part-time employees: Sick leave credits are pro-rated based on the percent of full time work hours for which the employee is paid.

336, Vacation Accrued - MTD

The vacation hours credited to the employee's account based on hours worked in the previous month and the employee's accrual rate.

Full-time Management Service, unclassified and unrepresented classified employees: Vacation hours are credited based on the employee's accrual rate if paid hours are 50% or more of standard or non-standard work hours. Vacation credits are pro-rated if paid hours are less than 50% of standard or non-standard work hours.

Represented classified employees: Vacation hours are credited based on the employee's accrual rate if paid hours equal standard or non-standard work hours. Vacation credits are pro-rated if paid hours are less than standard or non-standard work hours.

Part-time employees: Vacation credits are pro-rated based on the employee's accrual rate and the percent of full-time work hours for which the employee is paid.

337, Exchange Leave Accrued - MTD

The number of exchange leave hours worked in the previous month by the employee. Entered from the Time and Attendance Record.

338, Compensatory Leave Accrued - MTD

The number of compensatory leave hours earned by the employee in the previous month. Entered from the Time and Attendance Record. If the employee is eligible for time and one-half pay for overtime or holiday work, the compensatory leave hours entered must be 1.5 times the overtime or holiday hours worked.

[5] 339-342, Leave Accrued Year-to-Date

Gross sick leave, vacation, exchange leave and compensatory leave hours credited to each employee are added to these elements each month. These are the totals from July 1 to the last file update. Hours of leave taken are not deducted. The amounts are reset to zero each year after the June and year-end reports are run in mid-July.

339, Sick Leave Accrued - YTD

Total sick leave hours credited to the employee this fiscal year.

340, Vacation Accrued - YTD

Total vacation hours credited to the employee this fiscal year.

341, Exchange Leave Accrued - YTD

Total exchange leave hours credited to the employee this fiscal year.

342, Compensatory Leave Accrued - YTD

Total compensatory leave hours credited to the employee this fiscal year.

[6] 343-348, Leave Used Month-to-Date

Hours of paid leave taken in the previous month and reported on Time and Attendance Records are recorded in these elements. Leave adjustment inputs are not applied. The elements are reset to zero after monthly reports are run.

343, Sick Leave Used - MTD

The hours of sick leave taken by the employee in the previous month.

344, Vacation used - MTD

The hours of vacation taken by the employee in the previous month.

345, Exchange Leave Used - MTD

The hours of exchange leave taken by the employee in the previous month.

346, Compensatory Leave Used - MTD

The hours of compensatory leave taken by the employee in the previous month.

347, Personal Leave Used - MTD

The hours of personal leave taken by the employee in the previous month.

348, Other Leave Used, MTD

The hours of other paid leave taken by the employee in the previous month.

[7] 349-354, Leave Used Year-To-Date

These elements contain cumulative totals of leave hours taken since the previous July 1. The "leave used MTD" hours are added to the totals each month and accumulated for the fiscal year. Leave adjustment inputs are not applied. The elements are reset to zero after year-end reports are run.

349, Sick Leave Used - YTD

Total hours of sick leave taken by the employee this fiscal year.

350, Vacation Used - YTD

Total hours of vacation taken by the employee this fiscal year.

351, Exchange Leave Used - YTD

Total hours of exchange leave taken by the employee this fiscal year.

352, Compensatory Leave Used - YTD

Total hours of compensatory leave taken by the employee this fiscal year.

353, Personal Leave Used - YTD

Total hours of personal leave taken by the employee this fiscal year. Cannot exceed 8 hours.

354, Other Leave Used - YTD

Total hours of other types of paid leave taken by the employee this fiscal year.

Personnel-Payroll

Data Base Elements

[8] 355-374, Leave Adjustments

Leave adjustments are entered to correct errors in leave balances. An adjustment increases or decreases the applicable current balance by the hours entered. Adjustments are not applied to leave accrued or leave used elements. Elements 355 to 374 record the adjustments entered each month and fiscal year. The MTD elements are reset to zero after monthly reports are run. YTD elements are reset to zero after year-end reports are run.

355, Sick Leave Adjustment - Increase - MTD

Increase adjustment to sick leave hours entered this month.

356, Vacation Adjustment - Increase - MTD

Increase adjustment to vacation hours entered this month.

357, Exchange Leave Adjustment - Increase - MTD

Increase adjustment to exchange leave hours entered this month.

358, Compensatory Leave Adjustment - Increase - MTD

Increase adjustment to compensatory leave hours entered this month.

359, Personal Leave Adjustment - Increase - MTD

Increase adjustment to personal leave hours entered this month.

360, Sick Leave Adjustment - Increase - YTD

Increase adjustments to sick leave entered this fiscal year.

361, Vacation Adjustment - Increase - YTD

Increase adjustments to vacation hours entered this fiscal year.

362, Exchange Leave Adjustment - Increase - YTD

Increase adjustments to exchange leave hours entered this fiscal year.

363, Compensatory Leave Adjustment - Increase - YTD

Increase adjustments to compensatory leave hours entered this fiscal year.

364, Personal Leave Adjustment - Increase - YTD

Increase adjustments to personal leave hours entered this fiscal year.

365, Sick Leave Adjustment - Decrease - MTD

Decrease adjustment to sick leave hours entered this month.

366, Vacation Adjustment - Decrease - MTD

Decrease adjustment to vacation hours entered this month.

367, Exchange Leave Adjustment - Decrease - MTD

Decrease adjustment to exchange leave hours entered this month.

368, Compensatory Leave Adjustment - Decrease - MTD

Decrease adjustment to compensatory leave hours entered this month.

369, Personal Leave Adjustment - Decrease - MTD

Decrease adjustment to personal leave hours entered this month.

370, Sick Leave Adjustment - Decrease - YTD

Decrease adjustments to sick leave hours entered this fiscal year.

371, Vacation Adjustment - Decrease - YTD

Decrease adjustments to vacation hours entered this fiscal year.

372, Exchange Leave Adjustment - Decrease - YTD

Decrease adjustments to exchange leave hours entered this fiscal year.

373, Compensatory Leave Adjustment - Decrease - YTD

Decrease adjustments to compensatory leave hours entered this fiscal year.

374, Personal Leave Adjustment - Decrease - YTD

Decrease adjustments to personal leave hours entered this fiscal year.

[9] 375-377, Accrued Hours Worked/Taken

The total of all hours for which the employee is paid, except overtime and holiday hours worked, are added to these elements each month. The hours are entered from Time and Attendance Records. Accrued hours worked/taken are used to calculate sick leave and vacation hours earned each month as described above for elements 335 and 336. The following are included:

- Regular hours worked
- Sick leave hours taken
- Vacation hours taken
- Exchange leave hours taken
- Compensatory leave hours taken
- Personal leave hours taken
- Other leave with pay hours taken

375, Leave Accrual - Hours Worked - 6 Months

The total hours worked plus paid leave during the employee's first six months service. This element is reset to zero at fiscal year-end unless the employee is still in the first six months service.

376, Leave Accrual - Hours Worked MTD

The regular work hours plus paid leave reported for the employee for the previous month. This element is reset to zero after monthly reports are run.

Personnel-PayrollData Base Elements**377, Leave Accrual - Hours Worked YTD**

The total regular work hours plus paid leave reported for the employee for the fiscal year. This element is reset to zero after year-end reports are run in July.

[10] Other Elements

378, Last Leave Transaction Date The most recent date when data was entered to the employee's leave record.

G PERSONNEL ACTION FORM (CO-815)

[1] Personnel Action Forms (PA's) are used to document and enter on the Personnel Data Base (PDB) information about employees.

[2] A blank PA is used for new employees. After the form is prepared and approved, the data is entered by terminal to the PDB. A computer-printed PA is then generated and sent to the institution.

[3] The printed PA's provide a record of data on file for each employee. Additional information, changes, and corrections can be marked on the printed PA and entered by terminal to update the PDB. A new PA with current data is then printed and sent to the institution. Only one PA is produced per day for an employee. An "*" is printed with each element changed. Data is shown as of the last change entered. PA forms can also be requested for designated groups of employees per 10.01H.

[4] The following lists and briefly describes the data elements on the PA. For more information about data elements see 10.01A[3], Employee Data Element Descriptions. The designations in the left column below are:

- LINE:** Line number on the PA form.
- EL#:** PDB element number.
- ABBR:** The abbreviation used on terminal displays for the element.
- APPL:** Applicability.
Acad = academic employees.
Class = classified and management service.
Blank = both.

LINE	
EL#	
ABBR	
APPL	Element Name and Description

1 3 DUPL	ADDITIONAL RECORD ON FILE: Always blank except when an employee is assigned to two positions, or a courtesy or emeritus faculty member is serving a 600-hour appointment. Enter "S" on the PA when the employee is first assigned to the secondary position. Printed PA's are coded: P - Primary position PA S - Secondary position PA
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1 52 PA#	PERSONNEL ACTION NUMBER: A PA number is required for classified and management service employees when certain data elements are entered or changed. Optional otherwise. Up to 6 alpha-numeric characters can be entered. The PA Number is blank on printed PA's and the last PA Number entered is shown on line 26 in Last PA No.
----------------	--

See 10.01A[3], element 52, for a list of data elements that require a PA Number.

1 401 ----	INSTITUTION: On printed PA's, the employee's "Major Department" institution is shown in the center of line 1. For Centralized Activities (institution 80) employees, the "check delivery" institution is shown. Check delivery institution is determined from element 73, Check Disposition, in line 9.
------------------	--

1 8 ----	CLASSIFICATION CATEGORY: On printed PA's, the employee's Classification Category is shown on the right of line 1. The Class Category is derived from the Classification Code shown on line 6.
----------------	--

2 7 NAME	NAME: The employee's name on the PDB is printed here. Enter a new employee's name or a name change on line 3. See 10.01A[3], element 7, for restrictions on entering names.
----------------	--

2 6 SSN	SOCIAL SECURITY NUMBER: The SSN on the PDB for the employee is printed here. Enter the SSN for a new employee directly below in line 3. SSN changes and corrections are entered by the Controller's Division -- see FASOM 10.08D.
---------------	--

2 2a	FUTURE EFFECTIVE TRANSACTIONS: If a transaction with a future effective date is on the pending file, "FUT TRAN" is printed in the box at the right end of line 2.
---------	--

3 2 EFF	EFFECTIVE DATE: Enter the effective date of employment for a new employee, or the date the change entered is effective. An Effective Date is required on all transactions. See 10.01A[3], element 2, for further information.
---------------	--

4/5 76 TRAN	TRANSACTION REASON CODE: Up to four codes identifying the type of transaction being input can be entered. The transaction types and codes are listed on the back of the PA form. Transaction Reason Codes are required on PA's for classified and management service employees when a PA number is required (see 10.01A [3], element 52). Transaction Reason Codes are optional for all other employees unless required by the institution.
-------------------	--

The PA printed after the transaction is entered will show, on line 26 in the Last Transaction Reason block, the Transaction Reason Codes entered.

Personnel-Payroll

Data Base Elements

4 **FREEZE CODE:** Enter the applicable code whenever the description for FC that code applies to a classified or Class management service employee. Freeze

Code is not applicable to other employees. See 10.01A[3], element 633, for a list of Freeze Codes.

OREGON DEPARTMENT OF HIGHER EDUCATION										SUPERVISOR <input type="checkbox"/>					
PERSONNEL ACTION FORM															
1 DUPL (3)		PA NUMBER													
2 F R		NAME (7) LAST/FIRST/MIDDLE						SOCIAL SECURITY NUMBER (6)							
3 T O										EFFECTIVE DATE (2)					
4 F R		TRANSACTION REASON CODE (76)		FC	RC	CERT. NO.	Method	MAJOR DEPARTMENT NAME/ACCOUNT NUMBER (401)							
5 T O		TRANSACTION REASON DESCRIPTION													
6 F R		Exemptions (70)		CLASS CODE (11)			CLASSIFICATION NAME			CLASS OATE (12)		POSITION NUMBER (81)/ MOD (14)			
7 T O															
8 F R		TAX SCH (68)		TAX EXEMPT (69)		F R	POS. FTE (44)	T O	F R	SALARY RATE (15)	T O	F R	QUALIFIER (16)	T O	
9 F R		FICA CODE (66)		FICA DATE (67)		DELIVER PAYCHECK TO:			BANK NO. (72)		CHECK DISPOSITION (73)				
10 T O				Payroll		Dept.		Bank							
11 F R		RETIREMENT CODE (45)		PERS RET # (46)		PERS. ELIG. DATE (47)		HIRE DATE (27)		MEMO (71)		TIAA NO. (63)/CREF NO. (62)			
12 F R		EMPLOYEE STATUS (51)		T O	APPOINTMENT TYPE (49)			T O	APPT. DATE (50)		T O				
13 T O		MERIT INC./REVIEW (54)										CODE (620)	A/21 (85)	TITLE CODE (25)	TITLE (26)
14 F R		O/T (18)		RANK NAME			CODE (9)		RANK DATE (10)		RANK STATUS (13)		Campus Phone (30)		
15 T O															
16 F R		APPT. STATUS (59)			TENURE STATUS (56)			CONTRACT START (57) - END DATE (58)			CAMPUS ADDRESS (30)				
17 T O															
18 F R		TERM OF SERVICE (60)		HIGHEST DEGREE (38)		INSTITUTION (39)			CODE		DEGREE DATE (40)				
19 T O		OTHER DEGREE (41)		INSTITUTION (42)			CODE		DEGREE DATE (43)		CITY/COUNTY (74)		TRANSIT CODE (624)		
20 F R		Dir. Print (28)		Home Phone (29)		HOME ADDRESS - STREET (29)			CITY (29)		STATE (29)		ZIP (29)		
21 T O															
22 F R		SEX (19)		BIRTHDATE (24)		SPOUSE NAME (112)		CITIZENSHIP (64)			1. - U.S. Citizen/Resident 2. - U.S. Citizen/Non-Resident 3. - Resident Alien 4. - Non-Resident Alien				
23 F R		ETHNIC CODE (21)		HANDICAP CODE (22)		VETERAN STATUS (23)		EEO CATEGORY (20)		Prior Ser. (61)					
24 F R		LEAVE TYPE CODE (35)			T O	START DATE (36)		END DATE (37)		-					
25 F R		LEAVE ACCRUAL (33)		T O	SERVICE ANNIVERSARY DATE (32)		INSTITUTIONAL USE (75)		Location (75)						
26 F R		Fed Yrs (34)		TERM CODE (4)		DATE (5)		LAST P.A. NO. (52)		DATE (53)		LAST TRANSACTION REASON (76)		LAST FILE UPDATE (77)	
27 F R		EMPLOYEE SIGNATURE			DATE		DEPARTMENT HEAD SIGNATURE			DATE		REMARKS:			
28 F R		DEAN/DIRECTOR SIGNATURE			DATE		PHONE								
29 F R		PREPARED BY			APPOINTING AUTHORITY			DATE							
30 T O															

CO-815

Personnel-Payroll

Data Base Elements

4 632 Class	RECRUITMENT CODE: Enter the appropriate code when an employee terminates to indicate how the position will be filled. Codes are listed in 10.01A[3], element 632.	PMOD Class	a Position Modifier code is assigned for each employee. The code is printed as a suffix to the Position Number on line 6 for classified and management service employees; it is not printed for unclassified. Enter the appropriate double fill category code on line 7 when the second and additional employees are assigned to a position. Position Modifier codes are automatically derived by the computer when the double fill category code is entered. Both double fill category and Position Modifier codes are listed in 10.01A[3], element 14.
4 630 C# Class	CERTIFICATE NUMBER: Enter the certificate number from the Certificate of Eligibles list from which the employee is appointed when the Transaction Reason Code (element 76, TRAN) is 141, New Hire/Appointment; 171, Promotion with Increase; or 321, Promotion.	8 68 TAXS	TAX SCHEDULE: The employee's marital status for tax withholding purposes as indicated on Treasury Form W-4. A married employee can select the "single" schedule. To change the code, line out the printed designation and enter the other code. M = Married, S = Single
4 631 M Class	METHOD OF APPOINTMENT: Enter for new appointments to indicate how the appointment was made. Codes are listed in 10.01A[3], element 631.	8 69 TAXX	TAX EXEMPT CODE: Applies only to employees who claim exemption from tax withholding. "EX STAT" (code 1), "EX FED" (code 2) or "EX BOTH" (code 3, 4 or 6) is printed. The element is blank when codes A through J are entered. Tax Exempt Codes are listed in 10.01A[3], element 69.
4/5 401 ACCT	MAJOR DEPARTMENT'S ACCOUNT NUMBER: The name and account number of the employee's department are printed on line 4. For new employees and transfers, enter the account number on line 5. See 10.01A[3], element 401, for further information.	8 44 PFTE	POSITION FTE: This is a decimal fraction representing the proportion of full-time that the employee is employed in the position indicated in element 81 on line 6. Use the "IO" block to enter or change Position FTE.
6/7 70 EXMP	EXEMPTIONS: The number of allowances claimed by the employee on Treasury form W-4 is printed on line 6. For new employees and changes, enter the number of allowances on line 7.		Unclassified employees: When pay/budget data are entered or changed, the total of Current Account FTE for all accounts is placed in Position FTE. See 10.01C, element 177, Current Account FTE.
6/7 11 CLAS	CLASSIFICATION CODE/CLASSIFICATION NAME: The code and name of the employee's classification are printed on line 6. Enter the Class Code and Name on line 7 for new employees and changes. See 10.01A[3] for a description of this element and list of unclassified classification codes. See the State of Oregon Compensation Plan for a list of classifications for classified and management service employees.	8 15 SAL	SALARY RATE: The employee's rate of pay for the time period or other basis entered in element 16, Salary Rate Qualifier. Use the "IO" block to enter changes. Enter the 9-month or 12-month annual rate for faculty and graduate assistants coded "A" in element 16, regardless of the actual period worked. Monthly and annual rates must be in whole dollars. For a classified or management service employee, when the Salary Rate Qualifier is M or H a standard rate from the compensation plan for the employee's classification must be used. See 10.01A[3], element 15, for further information.
6/7 12 C-DI	CLASSIFICATION DATE: The effective date of the employee's current classification is printed on line 6. Enter the Classification Date on line 7 for new employees and Classification Code changes.	8 16 QUAL	SALARY RATE QUALIFIER: Identifies the time period or other basis for the Salary Rate in element 15. Use
6/7 81 POS# Class	POSITION NUMBER: For classified and management service employees, the Position Number is printed on line 6. Position Number is not printed for unclassified. For new employees or employees assigned to a new position, enter the Position Number on line 7. When an employee's Position Number is changed, forecast pay for the old position is stopped automatically. Pay records for the old position can be reactivated for the current month to pay a partial month's salary under the old position.		
6/7 14	POSITION MODIFIER: When two or more employees occupy the same position,		

Personnel-Payroll

Data Base Elements

- the "IO" block to enter changes. Codes are listed in 10.01A[3], element 16.
- 9 **FICA CODE:** Indicates the employee's Social Security contribution status. To change the code, line out the printed designation and enter the new code. See 10.01A[3], element 66, for a list and descriptions of codes.
- 9 **FICA EFFECTIVE DATE:** The month and year the employee's current FICA Code was effective. When the employee's FICA Code is changed, line out the printed date and enter the new effective date.
- 9 **DELIVER PAYCHECK TO:** Indicates where the employee's checks are to be delivered based on information in elements 72, Bank Number, and 73, Check Disposition. Checks are delivered to the institution payroll office, the employee's department, or the employee's bank as follows:
PAYROLL - Element 72 is blank; element 73 has an institution number only.
DEPT. - Element 72 is blank; element 73 has a department name.
BANK - Element 72 has a bank number and element 73 has an employee's bank account number.
- 9 **BANK NUMBER:** The A.B.A. routing number for the bank where the employee's checks are deposited. See 10.01A[3], element 72, for information on how the Bank Number is derived.
- 9 **CHECK DISPOSITION:** This element, in conjunction with Bank Number, determines where the employee's checks are delivered. The first two positions contain the check delivery institution number. This is followed by the employee's department name if checks are to be delivered there. The employee's bank account number is in the right segment of this element, and element 72 contains a bank number, if checks are deposited. If only the institution number is printed, checks are sent to the institution payroll office. See 10.01A[3], element 73, for information on entering Check Disposition data.
- 10 **RETIREMENT CODE:** Indicates whether the employee is or is not eligible to participate in PERS and other retirement plans. "SUBJECT" is printed if the employee is eligible, and "EXEMPT" if ineligible. The Retirement Code is also shown. Retirement Codes are listed and described in 10.01A[3], element 45.
- 10 **RETIREMENT NUMBER:** The Retirement Number assigned to the employee by the Public Employees Retirement Board. Retirement numbers are entered by the Controller's Division.
- 10 **MOST RECENT EMPLOYMENT DATE (HIRE DATE):** The most recent date the employee was hired or reactivated. See 10.01A[3], element 27, for further information.
- 10 **MEMO PAYROLL REGISTER:** If an employee is to appear as a memorandum entry on the Payroll Register of another institution in addition to the check delivery institution designated on line 9 in element 73, that institution number is shown. Valid institutions are listed in 10.01A[3], element 71.
- 10 **TIAA POLICY NO./CREF POLICY NO.:** The policy numbers are shown for employees who are members of the Teachers' Insurance Annuities Association (TIAA) or College Retirement Equities Fund (CREF). Policy numbers are entered by the Controller's Division.
- 11 **EMPLOYEE STATUS:** The employee's status and status code are indicated. Enter changes in the "IO" block. Code "N" (No Status) can be entered only for temporary and CEIA employees, and appointments to emergency positions. New employees with code "I" (Trial Service) are changed to "R" (Regular) six months after the hire date in line 10, element 27. Code "H" (Severely Handicapped) can be used only when Handicap Code is "X4" (line 23, element 22).
- 11 **APPOINTMENT TYPE:** The type of appointment and code are shown. Enter changes in the "IO" block. The code entered must correlate with the Position Type (see 10.01B[6], element 91). Temporary employees (Classification Code prefix = "I") must be coded "I." Appointment Type codes are listed in 10.01A[3], element 49, and on the back of PA forms.
- 11 **APPOINTMENT DATE:** The date of appointment to the employee's current position. Enter changes in the "IO" block. Appointment Date should be changed when there is a change to: Appointment Type (element 49); Classification Code (element 11, line 6) with a change in pay range also; or Major Department Account Number institution (element 401, line 4).
- 12/13 **SALARY INCREASE DATE/MERIT RATING DATE:** This is a two-part field. The first part is the date the employee is next eligible for a pay increase. For a new employee, it is

Personnel-Payroll

Data Base Elements

- the first of the month that is 12 full calendar months after the date of hire. For an employee who is promoted to a new classification with a higher pay range, it is six months after the month of promotion. The second part is the employee's next merit review date. It is six months after the date of hire or promotion initially. Thereafter, it is the same as the Salary Increase Date. Enter changes on line 13.
- 12/13 **MERIT RATING CODE:** Indicates the type of rating required at the employee's next Merit Rating Date. Class Enter changes on line 13. The codes are listed in 10.01A[3], element 620.
- 12/13 **A-21 CODE:** Selection for A-21 reporting is normally automatic and based on pay account number and funding criteria. This field is blank unless the institution has entered a code to alter the normal reporting selection. A-21 codes are listed in 10.01A[3], element 85.
- 12/13 **TITLE CODE/TITLE:** The employee's working title that describes the position or appointment. If a code for a standard title was entered in element 25, the code is also printed. When a Title Code is entered, the standard title from the table is printed first, followed by the title entered in element 26. If no Title Code is entered, only the title entered in element 26 is shown. The entire field may be blank. Enter changes on line 13. Standard titles are listed in 10.01A[3], element 25.
- 14/15 **OVERTIME ELIGIBILITY CODE:** Indicates the employee's eligibility for overtime pay. The code is computer-derived based on the employee's Classification Code. An input will override the derived code. Enter changes on line 15.
- Y = Eligible N = Not Eligible
- 14/15 **RANK CODE & RANK DATE:** The employee's rank name and code, and the date rank was granted. Enter changes on line 15. Rank Codes are listed in element 10.01A[3], element 9, and on the back of PA forms.
- 14/15 **RANK STATUS:** This element is blank except when used to designate temporary or subordinate rank. Enter changes on line 15.
- 1 = Adjunct 2 = Acting
- 14/15 **CAMPUS WORK PHONE:** The employee's work telephone number to appear in
- C-PH directories. Enter changes on line 15. Enter all 7 digits.
- 16/17 **APPOINTMENT STATUS:** Indicates the type of appointment. Enter changes on line 17. Appointment Status codes are listed in 10.01A[3], element 59.
- 16/17 **TENURE STATUS:** The employee's status relative to tenure. Required when Appointment Status is "R" or "V." Must be blank when Appointment Status is "C" or "E," Optional otherwise. Tenure Status codes are listed in 10.01A[3], element 56, and on the back of PA forms.
- 16/17 **CONTRACT START DATE & CONTRACT END DATE:** These elements have various uses depending on the employee's classification category as described in 10.01A[3], elements 57 and 58. Enter changes on line 17.
- 16/17 **CAMPUS ADDRESS:** The employee's campus address used for delivery of work-related mail. Enter an address change on line 17 as it should appear in the staff directory.
- 18 **TERM OF SERVICE:** Indicates whether the employee is appointed on a 9-month academic year or 12-month fiscal year basis. Enter a change in the "10" block.
- 9 = 9-month academic year
12 = 12-month fiscal year
- 18 **HIGHEST DEGREE, HIGHEST DEGREE INSTITUTION, & HIGHEST DEGREE DATE:** These fields include the highest degree beyond high school earned by the employee, the institution where it was received, and the date received. Degree and institution codes are printed after the institution name. Enter changes by lining out the printed information and entering the correct information above. Degree codes are listed in 10.01A[3], element 38.
- 19 **OTHER DEGREE, OTHER DEGREE INSTITUTION, & OTHER DEGREE DATE:** These fields are for the next highest degree beyond high school earned by the employee, the issuing institution, and the date received. See elements 38/39/40 above for more information.
- 19 **COUNTY/CITY CODE:** The city and county in Oregon, or the state outside Oregon, where the employee is permanently stationed. The County/City Code is also printed. Changes are made by lining out the printed data and entering corrections above. See 10.01A[3], element 74 for a list of County/City Codes.

Personnel-Payroll

Data Base Elements

- 19 **TRANSIT DISTRICT CODE:** The code for
624 the mass transit district where the
TRCD employee works is printed below
"(624)." To change, line out the
printed code and enter the correct
code. Transit District Codes are
derived as shown in 10.01A[3], ele-
ment 624, when no code is entered.
- 20 **DIRECTORY PRINT CODE:** This is a
28 multi-purpose code that: (1) indi-
DIRC cates the directories in which the
employee's name should appear; (2)
identifies employees who request
non-disclosure of their home address
and phone number; and (3) identifies
those employees who have requested
non-disclosure and are also deemed
to be in "sensitive" positions. En-
ter changes on line 21. Directory
Print Codes are listed in 10.01A[3],
element 28.
- 20/21 **HOME PHONE AND ADDRESS:** Home phone
29 number is optional. Home address is
H-PH/ required and is the employee's mail-
ADDR/ ing address. Enter changes on line
CITY/ 21. See 10.01A[3], element 29, for
STAT/ a list of state and territory abbrevi-
ZIP ations used by the U. S. Postal
Service.
- 22 **SEX:** "MALE" or "FEMALE" is printed
19 based on the Sex Code on the PDB for
SEX the employee. If incorrect, line
out the designation and enter "F"
(female) or "M" (male).
- 22 **BIRTHDATE:** The month, day and year
24 of the employee's birth. If incor-
BORN rect, line out and enter the correct
date.
- 22 **SPOUSE'S FIRST NAME:** Optional. To
112 add or change, enter the first name
SPOU of the employee's spouse in this
block, lining out the name shown
when incorrect.
- 22 **CITIZENSHIP CODE:** The code repre-
64 senting the employee's current citi-
CIIZ zenship status is printed in the
left side of this block. To change,
line out the printed code and enter
the correct code.
- 23 **ETHNIC CODE:** The employee's ethnic
21 group and code are shown. If incor-
ETHN rect, line out the printed data and
enter the correct code. Ethnic
codes are described in 10.01A[3],
element 21, and listed on the back
of PA forms.
- 23 **HANDICAP CODE:** This is an optional
22 element. If a code was entered, the
HCAP type of handicap is indicated fol-
lowed by the degree of severity code
(e.g., "MOBILITY 3"). When more
than one Handicap Code is entered,
the codes are shown for the second
and third types of handicap. To
change, line out incorrect designa-
tions and enter the correct
code(s). Handicap codes are de-
scribed in 10.01A[3], element 22,
and listed on the back of PA forms.
- 23 **VETERAN STATUS:** Optional element.
23 If a code was entered for the em-
VEI ployee, the most recent military
service era is indicated followed by
the Veteran Status code. Changes
are made by lining out the data
shown and entering the correct
code. Veteran Status codes are
listed in 10.01A[3], element 23, and
on the back of PA forms.
- 23 **EEO CATEGORY:** The job category to
20 which the employee is assigned for
EEO EEO reporting purposes. Both the
category and code are shown. If no
code is entered, EEO Category is
derived based on the Classification
Code. To make a change, line out
the printed data and enter the cor-
rect code. EEO category codes are
listed in 10.01A[3], element 20.
- 23 **NEGOTIATED PRIOR SERVICE:** The num-
61 ber of months of previous experience
PRSV that will be considered in deter-
Acad mining eligibility for tenure. The
amount of credit for previous expe-
rience is normally agreed on at time
of hire. If incorrect, line out and
enter the correct number of months.
- 24 **LEAVE TYPE CODE; LEAVE START DATE;**
35/36 **LEAVE END DATE:** These elements con-
tain information on the current or
/37 most recent leave of absence. The
LVCD/ leave type and code are shown in
LVST/ element 35 (e.g., EDUCATION LV W/O
LVND PAY 04). Enter leave codes and
dates in the "I0" blocks. Leave
codes are listed in 10.01A[3], ele-
ment 35, and on the back of PA
forms.
- 25 **LEAVE ACCRUAL CODE:** The employee's
33 work status for determining the ap-
LVAC plicable rules for accruing service,
Class and awarding vacation and sick leave
credits. Use the "I0" block to en-
ter Leave Accrual Codes. The codes
are listed in 10.01A[3], element 33,
and on the back of PA forms.
- 25 **SERVICE ANNIVERSARY DATE:** An ad-
32 justed date that reflects years of
SERV service. Initially, the date of
hire, adjusted for any prior ser-
vice, is entered. Adjustments are
made whenever an employee is reac-
tivated or returns from leave with-
out pay of over 15 calendar days ex-
cept educational, military, Peace
Corps, or job incurred disability
leaves. Enter changes in the "I0"
block.

Personnel-Payroll

Data Base Elements

- 25 **INSTITUTIONAL USE ELEMENT:** This
75 element consists of four 5-character
IUSE fields used by institutions as de-
sired. The fourth field is reserved
for campus location codes.
- 26 **YEARS OF FEDERAL SERVICE:** The num-
34 ber of years that an employee has
FDYR had a Federal appointment with the
OSU Extension Service. Updated an-
nually by computer. If incorrect,
line out the number shown and enter
the correct number.
- 26 **TERMINATION CODE; TERMINATION DATE:**
4/5 The Termination Code and date are
TERM/ shown for former employees. For re-
TRMD activations, code "999" and the date
the reactivation was entered are
shown. Termination Codes are listed
in 10.01A[3], element 4, and on the
back of PA forms.
- 26 **LAST PERSONNEL ACTION NUMBER; LAST**
52/53 **PA DATE:** The number and date of the
LPA#/ last PA produced for the employee
LPAD are printed. For reference only to
identify the source document.
- 26 **LAST TRANSACTION REASON:** Up to four
76 transaction reason codes, entered
LTRN the last time the employee's record
was updated, are shown. The codes
identify the type of transactions
entered.
- 26 **LAST TRANSACTION DATE:** The date the
77 last transaction updating the em-
LTRD ployee's record was entered is
shown, followed by the entering in-
stitution (location) number and the
initials of the employee who entered
the transaction.

H REQUEST FOR PERSONNEL ACTION FORMS (CO-815)

A special request can be made for Personnel Action (PA) forms for all employees who are in a designated group (e.g., all ODHE employees; all employees of one institution; faculty members and graduate assistants; members of a bargaining unit; etc.). Form CO-215, Request for Personnel Action Forms (CO-815), is used to submit requests. A PA is produced for each employee in the designated group. The information on the PA's will be as of the payroll date nearest the requested "file effective date" (see item 2 below).

COMPLETION INSTRUCTIONS -- FORM CO-215

- 1 **User Identification:**
Required. Enter the 2-digit code that represents the account number to be charged for the cost of the PA's. Codes are assigned on request by Customer Relations, Systems Support Services.
- 2 **File Effective Date:**
Optional. If a date is entered, the PDB file as of the payroll nearest to that date is used to produce the PA's. If no date is entered, the file for the most recent payroll is used.
- 3 **Number of Copies:**
Required. Either single sheet or 4-part PA forms can be requested.
- 4 **Sort Sequence:**
Required. Only one sort can be designated on a request. PA's will be provided in alphabetical order within either:
(Sort 1) Check delivery institution derived from PDB element 73, Check Disposition.
(Sort 2) Institution segment of PDB element 401, Major Department's Account Number.
(Sort 3) Classification Category, PDB element 8.
(Sort 4) Bargaining Unit Representation and Representation Sub-Code segments of PDB element 11, Classification Code.
(Sort 5) Major Department's Account Number, PDB element 11; and Classification Category, PDB element 8.

- 5 **Check Delivery Institution:**
Required if an institution number is entered in item 6. Leave blank if an "*" is entered in item 6. Indicates whether the institution number in item 6 is the check delivery (PDB element 73) or major department (PDB element 401) institution.

Y = Check delivery institution
N = Major Department institution

- 6 **Institution Number:**
Required. Enter an "*" to request PA's for employees of all institutions, or the institution number for a single institution. When an institution number is entered, PA's are printed for employees with that institution number in PDB element 73 or 401 as indicated in item 5.

- 7 **Classification Categories:**
Required. Enter an "*" in the top line (CC13) if PA's are desired for all Classification Categories, PDB element 8. Enter the Classification Category code(s) when PA's are needed for only one or certain categories.

- 8 **Bargaining Units:**
Required for each line that has an entry in item 7, Classification Categories. Enter an "*" in the first space to request PA's regardless of bargaining unit representation. If PA's are desired only for members of one or certain bargaining units, or for unrepresented or excluded employees, enter the appropriate Bargaining Unit Representation and Representation Sub-Code segments of PDB element 11, Classification Code.

- 9 **Requested By:**
Enter the name and phone number (7-digit) of the individual requesting the PA's who can be contacted if questions arise.

- 10 **Deliver To:**
Enter the name, address, and phone number of the individual who is to receive the PA's.

OREGON DEPARTMENT OF HIGHER EDUCATION
REQUEST FOR
PERSONNEL ACTION FORMS (CO-815)

Job Stream: PB019
CNTL PB217
IDENT: XPB 88
Inst

Date Requested: _____

Date Wanted: _____

2 File Eff. Date: _____

3 No. of copies: 1 4

4 SORT SEQUENCE REQUESTED IS ALPHA WITHIN (CHECK ONE):

- Sort 1 Check Delivery
- Sort 2 Inst Major Account
- Sort 3 Class Category
- Sort 4 Bargaining Unit
- Sort 5 Major Account Within Class Category

5 SELECTION CRITERIA:

5 Check Delivery Institution? (Y = Yes; N = No)	6 Institution Number (* = All)	7 Class Categories (* = All)	8 Bargaining Units (* = All)
CC10 <input type="checkbox"/>	CC11 - 12 <input type="checkbox"/>	CC13 <input type="checkbox"/>	CC14 - 23 <input type="checkbox"/>
		CC24 <input type="checkbox"/>	CC25 - 34 <input type="checkbox"/>
		CC35 <input type="checkbox"/>	CC36 - 45 <input type="checkbox"/>
		CC46 <input type="checkbox"/>	CC47 - 56 <input type="checkbox"/>
		CC57 <input type="checkbox"/>	CC58 - 67 <input type="checkbox"/>
		CC68 <input type="checkbox"/>	CC69 - 78 <input type="checkbox"/>

JOB ACCOUNTING:

PB019 RUN DATE: _____

REQUESTED BY: _____ (Name) **9** _____ (Phone)

PB019 START TIME: _____

DELIVER TO: _____

LIST SNUMB: _____

10 _____

(Phone)

A GENERAL

Time cards are used to authorize payroll disbursements to employees. Time cards are not used in the following circumstances:

- When active forecast pay records are on the Personnel Data Base. Pay is generated from those records. See FASOM 10.01C, Pay/Budget Data Elements. Time cards are, however, used for all pay other than the employee's regular salary.
- When a student employee's pay data is reported on a Payroll Activity Report (PAR) form. Pay data is entered from the PAR form. See FASOM 05.05E02, Student Payroll - PAR Form.

Time cards can be processed on any payroll. Payrolls are described in FASOM 10.04, Payroll Checks.

A time card that duplicates PDB forecast pay is rejected.

B PRENUMBERED TIME CARDS (FORM CO-621)

Prenumbered time cards are blank cards that departments can use to authorize pay. They are used when time cards are needed and either preprinted cards were not provided (e.g., new employee), or the cards provided cannot be used (e.g., employee's name is changed). Prenumbered time cards are prepared per section E.

C PREPRINTED TIME CARD (FORM CO-620)

Preprinted time cards are partly prepared cards that are sent to institutions for completion. Cards are computer-generated after each regular and supplemental payroll for employees paid by time card on that payroll, except classified employees who received only vacation pay (transaction code 1411) or compensatory pay (transaction code 1412).

The preprinted cards can be used only for pay for the following month. For example, a time card generated from the regular May payroll can be used only for June pay. It is rejected if used for supplemental May pay or any other non-current pay. A prenumbered time card is required for these cases.

Preprinted time cards are completed as described in section F.

D DELETE TIME CARD (FORM CO-616)

An error made while entering a time card by terminal, that is discovered after the entry is concluded, is corrected by deleting the erroneous input and re-entering the time card as follows:

- Complete a Delete Time Card form as described below.
- Replace the time card to be deleted from the batch with the Delete Time Card. The batch control totals are not changed.
- Add the time card to another batch for re-input.

The Delete Time Card is a signal to the Controller's Division, Personnel-Payroll to delete the time card from the batch, and identifies the time card on the payroll input report.

Complete the Delete Time Card in accordance with the following instructions:

1. **Document:** Enter the preprinted document number from the top left corner of the time card.
2. **Units:** Enter the units worked exactly as they appear on the time card. Do not enter "Days in Month" in line 4 even if it is on the time card.
3. **Rate:** Enter pay rate(s) exactly as entered on the time card.
4. **Deductions:** Enter deduction amounts exactly as they appear on the time card. Do not enter Plan-Type codes.
5. **Batch No.:** Enter the Batch Number of the batch in which the Delete Time Card is placed.

When the UNITS, RATE and DEDUCTION amounts that were input differ from the amounts on the time card, enter the **time card amounts** on the Delete Time Card.

OREGON STATE BOARD OF HIGHER EDUCATION DELETE TIME CARD				
DOCUMENT	UNITS	RATE	DEDUCTIONS	
①	1	②	③	④
	2			
	3			
	4			
				BATCH NO. ⑤

CO-616(2084)

E PREPARATION OF PRENUMBERED TIME CARDS

8. Account Coding: Account Number and Transaction Code are required; Variable Department and Institution Use are optional. Cash Account is only entered when the fixed cash account on the chart of accounts is to be overridden. Since the transaction code identifies the type of pay, the code must be properly indicated. See FASOM section 2, paragraph 02.10, for a list of pay transaction codes. When overtime and holiday time are reported, pay is computed at 1-1/2 times the rate entered on the

① 972607		②		③		④	
⑩	⑤	⑥	⑦	⑧	⑧	⑨	
⑪	⑪						
④							
⑫		⑬	⑭		⑮		

- Document Number:** Always prenumbered. The first two digits are always "91" through "99."
- Name:** Employee's full name with last name first. Must agree with the PDB.
- Social Security Number:** Employee's hyphenated Social Security Number.
- Classification:** The employee's Classification Code, PDB element 11, may be entered for information purposes. However, the Classification Code on the PDB will appear on the Payroll Register.
- Month:** The month for which payment is being made. Use two digits (01, 02, etc.). When computing pay, non-current months are not combined and separate checks are produced.
- Units:** The number of units worked by the employee (e.g., month, hour, piece, etc.). All units must be in tenths (e.g., 1.0, 56.5, etc.).

Time may be reported as a part of a month at a monthly rate by using line 4. The number of possible working days, including holidays, for the month being paid are indicated in the "Days In Month" box. The actual days worked, plus holidays and other paid leave time, are indicated in "Units." See paragraph G, Partial Month's Pay Calculation, for further information.

Line 4 may also be used the same as lines 1, 2 and 3.

- Rate:** The dollar rate of pay for each full unit of work. If Units are in hours, Rate must be the hourly rate; if the Unit is a month, Rate must be the monthly rate; if the Unit is days worked out of Days In Month, Rate must be the monthly rate. The rate indicated for classified and management service employees should normally agree with the Personnel Division's Compensation Plan.

card (transaction codes 1421, 1422, 1520, 1521, 1523). The employee's regular hourly rate and the actual hours worked are entered for all holiday and overtime work.

- CWSP Code:** CWSP accounts must be on successive lines on the time card. For a CWSP student paid 20% by the department and 80% from a CWSP account:
 - Enter the 20% charge to the department on the first line and "P" (prime account) as the CWSP code. Enter total units worked and rate.
 - Enter the 80% account charge on the second line and either "C" (on-campus student) or "L" (loaned from another campus) as the CWSP code. Do **not** enter Units or Rate.

For students funded 100% by outside agencies, a single line is used with an "F" as the CWSP code. When two CWSP payments are reported on a single time card, lines 1 and 3 must indicate the prime (20%) accounts, and lines 2 and 4 the "C" or "L" (80%) accounts.

- SAIF:** This field must be completed and must contain two digits in the range 00-31. Enter the number of days worked during the month. The SAIF deduction is the number of days worked in the month times the daily SAIF rate (see FASOM 10.09C[1]). If the number entered exceeds 31 for a pay package, the deduction is limited by the computer to 31 times the daily rate. For those employees with more than one time card and with the full amount for SAIF withheld on one time card, enter "00" on the other time cards.

Enter "00" for supplemental pay for employees paid from the PDB including

Personnel-Payroll

Payroll Time Cards

employees on sabbatical leave. Enter "20" for employees on sabbatical leave for the full month who are not paid from the PDB.

11. **All Deducts/No Deducts:** Refers only to deductions which are on the PDB. Checking the "All Deducts" or "No Deducts" box on a time card does not affect any time card deduction. On time cards for a non-current month, including those for non-current emergency checks, Data Base deductions are taken only if "All Deducts" is checked. On current month time cards:

- a. If "All Deducts" is checked, PDB deductions are taken even if they were previously taken for the current month.
- b. If "No Deducts" is checked, PDB deductions are not taken from either this time card or any other pay which is combined with this time card.
- c. If neither "All Deducts" nor "No Deducts" is checked, PDB deductions are taken automatically from the first pay for the current month but are not taken again from a subsequent check. However, if a check reversal or pay reversal is processed for current month pay from which PDB deductions were taken, the PDB deductions are taken again from a subsequent check within the current month.

- 12. **Deductions:** Any valid deduction plan may be processed on a time card up to a limit of three per document. A Plan-Type may be indicated on a time card even if no pay information is reported on the document. The "Month" (field 5) must be entered. The desired deduction amount must be entered. It does not have to be the same as the amount on the current deduction plan master file.
- 13. **Business Office:** Institutional Payroll Supervisor or other person authorizing payment to the employee.
- 14. **Approval:** Internal approval as required by the institution.
- 15. **Date:** Date approved.

F COMPLETION OF PREPRINTED TIME CARDS

Fields 1-5 and 7-9 are machine entered on preprinted time cards. Institutions complete the time cards by:

- Entering Units of work (item 6) and SAIF days (item 10).

① 700024		LAST NAME ② SHINE		FIRST RISE		MIDDLE ANN		SOCIAL SECURITY NUMBER ③ 543-21-0987			CLASSIFICATION ④ 2999	
SAIF ⑩ 10	MONTH ⑤ 10	UNITS ⑥ 1	RATE ⑦ 3.50	INST. NUMBER ⑧ 70	TYPE 061	NUMBER 1015	TRANS. CODE 1501	VAR. DEPT.	INST. USE	CASH	CWSP ⑨	
ALL DEDUCTS ⑪	NO DEDUCTS ⑪	DAYS IN MONTH ④ 4		DEDUCTIONS ⑫		APPROVAL ⑬		BUSINESS OFFICE ⑭		DATE ⑮		

- Lining out and correcting incorrect preprinted data.
- Entering additional pay accounts and other data as applicable.

- 1. **Document Number:** Always preprinted; cannot be changed. The first two digits are the check delivery institution number.
- 2. **Name:** Employee's full name from the PDB; cannot be changed. If the employee's name is changed a prenumbered card must be prepared to replace the preprinted card.
- 3. **Social Security Number:** The preprinted number can be changed if the SSN on the PDB is changed.
- 4. **Classification:** The preprinted Classification Code is for information only. The code on the PDB will be entered on the Payroll Register.
- 5. **Month:** The current month; cannot be changed. A preprinted time card for one month can't be used for any other month.
- 6. **Units:** Required for each pay line. See paragraph E.
- 7,8. **Rate and Account Coding:** Preprinted data can be changed by lining it out and entering replacement data above, or by deleting the entire pay line and entering new pay lines. See paragraph E for further information.
- 9. **CWSP Code:** A preprinted CWSP Code may not be blanked out. To remove or change a CWSP code, the entire pay line must be deleted and a new line entered. See paragraph E for further information.
- 10-15. See paragraph E for field descriptions and instructions.

G PARTIAL MONTH'S PAY CALCULATION

When an employee on a monthly salary is to be paid for part of a month, pay line 4 may be used to indicate the proportion of the full month for which pay is due. Enter the number of possible work days, including holidays, for the month in the "Days in Month" box in line 4. Enter

Personnel-Payroll

Payroll Time Cards

the number of days for which pay is due in "Units" and the monthly pay rate in "Rate." Gross pay is automatically calculated when the time card data is input.

For academic employees, use calendar days including weekends in both "Days in Month" and "Units."

For classified and management service employees, "Days in Month" and "Units" are determined from the assigned work schedule and days worked. The following examples illustrate time card entries in various situations. Note: "Days in Month" must be two digits; "Units" must be in tenths.

Example 1: An employee on a regular 8 hours a day schedule works 9.5 of 23 work days. Monthly pay rate is \$750.

4	DAYS IN MONTH	(UNITS)	(RATE)
	23	9.5	750.00

Example 2: An employee on a flexible 10-hour day, 4-day week schedule works 8 of 17 work days at \$750 a month.

4	DAYS IN MONTH	(UNITS)	(RATE)
	17	8.0	750.00

Example 3: An employee is on a flexible 10-hour day, 4-day week schedule. The last day worked is Wednesday, November 14, 1984, in a week containing a holiday (Veteran's Day). The employee worked 8 hour days during the holiday week. In this case the total scheduled work and holiday hours for the month (170), and the total hours to be paid (5 10-hour days + 3 8-hour days = 74) are calculated. The two totals are divided by 10 and the results entered as follows:

4	DAYS IN MONTH	(UNITS)	(RATE)
	17	7.4	750.00

Example 4: Because of the employee's schedule or hours worked, it may not be possible to express "Days in Month" in two digits or "Units" in tenths. This can occur when the employee is paid for a partial day (e.g., 3 hours = .375 days), and when an employee is working a flexible schedule and the first or last week of the month is a holiday week (total scheduled hours can range from 168 to 192 for an employee on a 10-hour day, 4-day week schedule). For example, an employee is to be paid for 86 of 182 scheduled hours at a monthly rate of \$750. In this case it is necessary to calculate the partial month's pay as follows:

$$\frac{\text{Hours Paid}}{\text{Scheduled Hours}} \times \text{Monthly Rate} = \text{Total Pay}$$

$$\frac{86}{182} \times 750 = \$354.40$$

This is entered in any pay line as 1.0 unit with the calculated amount as the rate.

1	UNITS	RATE
	1.0	354.40

Personnel-Payroll

Payroll Adjustment Card

A PAYROLL ADJUSTMENTS

Adjustment cards, form CO-622, are used to enter and document changes to employee's pay, payroll deductions and withholdings, and payroll records. Each type of change is called a payroll adjustment activity and assigned an activity code.

Payroll changes are input to the Payroll System from the adjustment cards. Each input generates a payroll "package" that is processed, reported, and audited as a separate transaction. Transactions are never combined. Only one activity code can be used on a transaction, and each change can normally be entered on one adjustment card. A change that requires

more than one card must be entered as two or more transactions.

[1] Adjustment Categories

Payroll adjustment cards are used to make four categories of payroll changes: (1) reversal - to cancel a paycheck or refund check; (2) receivable - to set up a receivable for an amount due from an employee; (3) adjustment - to record adjustments to pay, pay accounts, withholdings or deductions; and (4) refund - to refund retirement contributions, taxes, or pay redistribution plan amounts to employees.

[2] Activity/Amount Field Correlation

Only the amount fields checked on the chart below are permitted for each adjustment activity.

Code Description		AMOUNT FIELDS PERMITTED																
		Gross Pay	Federal Tax	State Tax	SAIF	Federal Retirement	PERS Contributions	PERS Attributions	Ret. Subj. Cont.	Ret. Subj. Attr.	TIAA-CREF Cont.	T-C Subj. Cont.	TIAA-CREF Attr.	T-C Subj. Attr.	FICA	FICA Subject	Net Pay	Deductions
REVERSALS	11	Pay Check Reversal	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
		FICA Refund Reversal													X	X	X	
	&	PERS Refund Reversal						X	X								X	
		TIAA-CREF Refund Reversal									X	X					X	
REVERSALS	12	Fed. Retirement Refund Reversal					X										X	
		Federal Tax Refund Reversal		X													X	
		State Tax Refund Reversal			X												X	
RECEIVABLES	21	Pay Reversal Receivable	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	
	22	FICA Receivable													X	X		
	23	PERS Receivable						X	X									
	24	TIAA-CREF Receivable									X	X						
	25	Federal Retirement Receivable					X											
ADJUSTMENTS	30	Attribution & Attr. Subject							X	X		X	X					
	31	Pay Account Transfer	X															
	32	Adjustment		X	X	X	X	X		X	X	X			X	X	X	
	33	Cash Received -- Vol. Deduction		X	X												X	
	34	Cash Disbursed -- Vol. Deduction		X	X												X	
	35	Manual Check	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	
	36	Less Overpayment	X															
REFUNDS	41	FICA Refund													X	X		
	42	Retirement Refund -- PERS						X	X									
	43	Retirement Refund -- TIAA-CREF									X	X						
	44	Retirement Refund -- Federal					X											
	45	Federal Tax Refund		X														
	46	State Tax Refund			X													
	47	Pay Redistribution Refund															X	

B GENERAL INSTRUCTIONS FOR PREPARING ADJUSTMENT CARDS

- 1 - **Name:** Employee's full name, last name first. Must match the name on the Personnel Data Base.
- 2 - **Social Security Number:** Employee's hyphenated SSN. Must match the SSN on the PDB.
- 3 - **Activity Type:** Enter the applicable adjustment activity code in the appropriate box.
- 4 - **Reason:** Enter a short explanation of the reason for the adjustment.
- 5 - **Approval/Date:** Signature of person authorized to approve adjustments, and the date approved.
- 6 - **Account Number/Amount:** The pay account number, and the gross pay amount to be charged or reversed. Used only when an adjustment affects gross pay. If an account or amount is entered, both are required. Applies to activity codes 11, 12, 21, 31, 35, and 36 only. If more than 3 accounts, enter "See side B" in the third line and continue on the back. Use only side B for activity code 31.
- 7 - **Account Month-Year:** Required when element 6, Account Number/Amount is entered. Used to control the "actual pay" record on the PDB, and to determine the month and year for SFR reporting.
- 8 - **Plan-Type/Amount:** Used only for deductions with plan-type codes on the File of Tables, Plan Master/Detail Table (see FASOM 100.03). Enter the plan-type code and amount for each deduction. Both the code and amount are required. Enter "0.00" for a zero deduction (e.g., health insurance plan funded 100% by the employer). Applicable zero amount deductions must be entered for employer contributions to be correct. If more than 7 plan-type deductions, enter "See side B" in the last line and continue on the back.
- 9 - **Other Deduction and Withholding Data:** Data can be entered only with appropriate adjustment activity codes. The chart in A[2] correlates the fields and activity codes. The data fields are:
 A - Federal Tax Amount
 B - State Tax Amount
 C - SAIF Amount

019346		LAST	1	FIRST	MIDDLE	2	S.S. NO.	3	REV.	REC.	ADJ.	REF.	
INST	TYPE	NUMBER	TRANS CODE	VAR DEPT	INST USE	CASH	AMOUNT	MO-YR	PLAN-TYPE	AMOUNT			
6		←						6	7	8	8		
FEDERAL TAX	9		STATE TAX	9		SAIF	9		FEDERAL RETIRE	9			
TIAA/CREP	CONT	9		PERS	CONT	9		PERS	CONT SUBJ	9			
	ATTR	9			ATTR	9			ATTR SUBJ	9			
	CONT SUBJ	9			FICA	9		FICA	ADJ CODE	10			
	ATTR SUBJ	9							MO-YR FOR				
NET			CHECK NUMBER			MICR NO			CHECK MO-YR				
4		A						5		APPROVAL INST. NO. DATE			
REASON: CO-622 In 1-11												ORE STATE BOARD OF HIGHER EDUCATION	

019347		LAST NAME	1	FIRST	MIDDLE	2	SOCIAL SECURITY NUMBER	3	ADJ.					
INST	TYPE	NUMBER	TRANS CODE	VAR DEPT	INST USE	CASH	AMOUNT	MO-YR	PLAN-TYPE	AMOUNT				
6		←						6	7	8	8			
REASON: 4												B	5	DATE

FEDERAL TAX	(A)	STATE TAX	(B)	SAIF	(C)	FEDERAL RETIRE	(D)
CONT	(E)	PERS	(I)	PERS	(K)		
ATTR	(F)		(J)		(L)		
CONT SUBJ	(G)	FICA	(M)	FICA	(N)		
ATTR SUBJ	(H)						

- D - Federal Retirement Amount
 - E - TIAA-CREF Contribution Amount
 - F - TIAA-CREF Attribution Amount
 - G - TIAA-CREF Contribution Subject Amount
 - H - TIAA-CREF Attribution Subject Amount
 - I - PERS Contribution Amount
 - J - PERS Attribution Amount
 - K - PERS Contribution Subject Amount
 - L - PERS Attribution Subject Amount
 - M - FICA Amount
 - N - FICA Subject Amount
- 10 - **FICA Adjustment Code:** Indicates the reason for a reduction in FICA subject pay. A code is required if FICA Subject Amount is decreased, and must be blank if it is increased. FICA Adjustment codes are:
- A - Student Earnings Exempt
 - B - Reduce to Maximum
 - C - Reduction Due to Pay or Check Reversal
 - D - Adjusting Between Quarters
 - E - Employee Transferred
 - F - Federal Civil Service Exempt, Pre-1984
 - G - Foreigners Exempt
 - H - Error in Pay Computation

Personnel-Payroll

Payroll Adjustment Card

C PREPARING ADJUSTMENT CARDS

Adjustment cards are prepared according to the specific instructions for each adjustment activity code and the general instructions in section B.

11 - CHECK REVERSAL

Purpose: To cancel a paycheck or a refund check.

General: The check must be reversed exactly as it was originally issued and shown on the Payroll Register.

Enter all dollar amounts as positive amounts -- no brackets are necessary. The data processing system determines which amounts are positive and which are negative for the purpose of adjusting the employee's year-to-date record. The Payroll Register will show the appropriate negative signs.

The total gross amount (field 6) must equal the net amount (field 12) plus all deductions and withholdings (fields 8 and 9). An out-of-balance entry is rejected by audit.

Required Fields:

- 1-10 See B, General Instructions.
- 6 - **Account Number/Amount:** Enter the same as they appear on the Payroll Register.
- 7 - **Month-Year:** Required for each account. Must be the same as field 11, Month-Year For.
- 8 - **Plan-Type/Amount:** Enter all plan-type deductions that appear on the

Payroll Register, including zero deductions.

- 9 - **Withholding Data:** Enter all items to be reversed which appear on the Payroll Register in the Current Amount and Current Subject Amount columns.
- 10 - **FICA Adjustment Code:** Required if a FICA amount was on the check. Enter code "C."
- 11 - **Month-Year For:** The month and year for which the check being reversed was issued. A current month causes all current month-to-date amounts stored on the PDB to be adjusted.

For a FICA refund check reversal, the Month-Year For must be the same as on the original adjustment document. This data determines the FICA quarter to be adjusted.

- 12 - **Net:** Net amount of the check being reversed.
- 13 - **Check Number:** Check number of the original check.
- 14 - **MICR Number:** The first 8-digit number imprinted in magnetic ink near the lower left corner of the check being reversed.
- 15 - **Check Month-Year:** The month and year the check was actually written regardless of when the pay was earned. Identifies the quarter for which FICA will be adjusted for other than FICA refund check reversals (see 11 - Month-Year For). The Check Month-Year is on the Payroll Register to help locate the original entry.

If the Check Month-Year is a prior year, current year-to-date amounts are not affected. Prior year-to-date totals are not accumulated by employee.

019344		LAST EEL FIRST LEE MIDDLE		S.S. NO. 544-33-2211		REV 11 REC ADJ REF				
INST 76	TYPE 050	NUMBER 5850	TRANS CODE 1301	VAR DEPT	INST USE	CASH	AMOUNT 992.00	MO-YR 1-84	PLAN-TYPE 947-190	AMOUNT 200.00
6 ←						6		7	717-802	42.88
									540-001	13.00
FEDERAL TAX 9	90.47	STATE TAX 56.00	SAIF 9	2.80	FEDERAL RETIRE 9				586-002	12.00
CONT		CONT	9	CONT SUBJ	9				773-701	.00
ATTR	9	ATTR	9	ATTR SUBJ	9					
CONT SUBJ							992.00	10	673-704	.00
ATTR SUBJ		FICA 9	66.46	FICA SUBJ 9	992.00	FICA ADJ CODE C		MO-YR FOR 11	1-84	8
NET 12	508.99	CHECK NUMBER 13	33445566	MICR NO 14	01234567	CHECK MO-YR 15	1-84			
On LWOP								APPROVAL 76	INST. NO. 5	DATE 2/2/84
REASON CO-622 Int. 4-2										

12 - CHECK REVERSAL CANCELLATION

Purpose: To cancel a check reversal. The check reversal cancellation creates a positive record for the Check Reconciliation System.

General: The Net plus all withholdings and deductions must equal the gross amount. If not, the input is rejected by audit.

Required Fields: The same fields required for a Check reversal, code 11, are required for a Check Reversal Cancellation. All items that were on the original Check Reversal document are entered except:

019342	LAST	FIRST	MIDDLE	S.S. NO.	REV	REC	ADJ	REF	
	MOTT	OTTO	M	544-33-2211	12	3			
INST	TYPE	NUMBER	TRANS CODE	VAR DEPT	INST USE	CASH	AMOUNT	MO-YR	
50	264	7923	1101				2203.00	12/83	
FEDERAL TAX	306.18	STATE TAX	149.00	SAIF	2.20	FEDERAL RETIRE			
CONT		CONT		CONT		CONT			
ATTR		ATTR	132.18	ATTR		ATTR			
CONT SUBJ		CONT SUBJ		CONT SUBJ		CONT SUBJ			
ATTR SUBJ		ATTR SUBJ	147.60	ATTR SUBJ		ATTR SUBJ			
NET	925.18	CHECK NUMBER	34566593	MICR NO	01357975	CHECK MO-YR	12/83		
Reversed on supp payroll							APPROVAL	INBT. NO. 50	DATE 1/15/84
REASON CO-822 Br. 6-82									

3 - Activity Type: Enter code "12."
 10 - FICA Adjustment Code: Must be blank.

21 - PAY REVERSAL RECEIVABLE

Purpose: To reverse a pay item for which a check as issued and cashed, or for which a deposit was made directly to the employee's bank account.

General: The payee is either repaying the money in cash or has made some arrangement for later payment. The Pay Reversal backs out the dollars from the employee's record. A Record Adjusted field entry and a debit to an Accounts Receivable account (XX-012-6009) are generated for the amount of the Pay Reversal "net." When the money is repaid the receivable account is credited using Transaction Code 0880, Received on Account.

The net plus withholdings and deductions must equal the gross amount. If not, the input is rejected by audit. To cancel a Pay Reversal, an adjustment card containing the same data as the pay reversal is submitted, except that the amounts

019343	LAST	FIRST	MIDDLE	S.S. NO.	REV	REC	ADJ	REF	
	AARON	NORA	A	555-44-3333	21	3			
INST	TYPE	NUMBER	TRANS CODE	VAR DEPT	INST USE	CASH	AMOUNT	MO-YR	
70	260	2916	1101				806.00	12-83	
FEDERAL TAX	73.02	STATE TAX	56.00	SAIF	2.20	FEDERAL RETIRE			
CONT		CONT		CONT		CONT			
ATTR		ATTR	48.36	ATTR		ATTR			
CONT SUBJ		CONT SUBJ		CONT SUBJ		CONT SUBJ			
ATTR SUBJ		ATTR SUBJ	54.00	ATTR SUBJ		ATTR SUBJ			
NET	620.78	CHECK NUMBER		MICR NO		CHECK MO-YR	12-83		
Overpaid on Dec. reg. P/R.							APPROVAL	INBT. NO. 70	DATE 1-5-84
REASON CO-822 Br. 6-82									

are bracketed. Receivable code 21 is used.

Required Fields: The same fields required for a code 11 Check Reversal are required for a Pay Reversal except:

3 - Activity Type: Enter code "21" in the REC (Receivable) box.
 13 - Check Number: Must be blank.
 14 - MICR Number: Must be blank.

22 - FICA RECEIVABLE

Purpose: To record a FICA amount due for a previous pay period rather than deduct it directly from a single pay-check.

General: The FICA contribution amount generates an accounts receivable entry (XX-012-6009). The institution credits the receivable account when the retro-FICA amount is received. This gives the institution the ability to make specific repayment arrangements with employees. If payroll deductions are made to satisfy the receivable, use Plan-Type 95X-001.

019344	LAST	FIRST	MIDDLE	S.S. NO.	REV	REC	ADJ	REF	
	LABOB	BOB	AL	525-25-2525	2	22			
INST	TYPE	NUMBER	TRANS CODE	VAR DEPT	INST USE	CASH	AMOUNT	MO-YR	
FEDERAL TAX		STATE TAX		SAIF		FEDERAL RETIRE			
CONT		CONT		CONT		CONT			
ATTR		ATTR	9	ATTR		ATTR			
CONT SUBJ		CONT SUBJ		CONT SUBJ		CONT SUBJ			
ATTR SUBJ		ATTR SUBJ	3752	ATTR SUBJ		ATTR SUBJ			
NET		CHECK NUMBER		MICR NO		CHECK MO-YR			
Nov & Dec pay subject							APPROVAL	INBT. NO. 510	DATE 1-11-84
REASON CO-822 Br. 6-82									

A separate document must be prepared for each quarter involved to properly record the amounts in the employee's

Social Security record. If more than one month in a quarter is involved, this should be stated in the "Reason."

Personnel-Payroll

Payroll Adjustment Card

For this type of receivable activity the employee's year-to-date net pay is not affected; the offset to the year-to-date FICA contribution amount is entered in a Record Adjusted field.

To cancel a FICA Receivable, an adjustment card containing the same data as the FICA Receivable is submitted with the dollar amounts bracketed. Receivable code 22 is used.

Required Fields:

1-5 See B, General Instructions.

9 - **Withholding Data:** Enter the following:

Fica Amount: The amount due for the quarter.

FICA Subject Amount: Subject pay for the quarter from which no FICA was withheld

11 - **Month-Year For:** The month and year for which the check was issued and the FICA Amount is due. If more than one month in a quarter is involved, enter a single month and the quarter totals in FICA Amount and FICA Subject Amount.

- 23 - RETIREMENT RECEIVABLE - PERS
- 24 - RETIREMENT RECEIVABLE - TIAA-CREF
- 25 - RETIREMENT RECEIVABLE - FEDERAL

Purpose: To record a retirement contribution due for a previous pay period rather than deduct it directly from a single paycheck.

General: The retirement contribution amount generates an accounts receivable entry (XX-012-6009). The institution credits the receivable account when the retro-retirement amount is received. This gives the institution the ability to make specific repayment arrangements with employees. If payroll deductions are taken to satisfy the receivable, use Plan-Type 95X-001.

To cancel a Retirement Receivable, an adjustment card containing the same data as the Retirement Receivable is submitted with the dollar amounts bracketed. The same receivable code (23, 24, or 25) is used.

Required Fields:

1-5 See B, General Instructions. Enter code 23, 24, or 25, as appropriate, in field 3 activity type block "REC" (receivable).

019342		LAST	FIRST	MIDDLE	S.S. NO.	REV	ADJ	REF
		1	YAK	KAY	543-21-2345	2	3	23
INST	TYPE	NUMBER	TRANS CODE	VAR DEPT	INST USE	CASH	AMOUNT	MO-YR
FEDERAL TAX	STATE TAX	SAIF	FEDERAL RETIRE					
CONT	CONT	CONT	CONT					
9	9	60.48	9	1008.00				
TIAA-CREF	FICA	FICA	FICA	FICA	MO-YR FOR			
9	9				1-84	11		
NET	CHECK NUMBER	MICR NO	CHECK MO-YR					
Jan pay subject				A		5		34
						2-6-4		
REASON CO-822 Br. 1-82				APPROVAL ONE STATE BOARD OF HIGHER EDUCATION				

9 - **Withholding Data:** Enter the following:

Code 23: PERS Contribution Amount
PERS Contribution Subject Amount

Code 24: TIAA-CREF Contribution Amount
TIAA-CREF Contribution Subject Amount

Code 25: Federal Retirement Contribution Amount

11 - **Month-Year For**

30 - ATTRIBUTIONS & ATTRIBUTIONS SUBJECT ADJUSTMENT

Purpose: To increase or decrease retirement attributions for an employee, and record the changes to the attribution and subject pay amount records.

General: Only the following fields can be changed with code 30: TIAA-CREF Attribution Amount, TIAA-CREF Attribution Subject Amount, PERS Attribution Amount and PERS Attribution Subject Amount. Bracket the amounts when Attribution Amount and Attribution Subject Amount are reduced. If retirement contributions must also be changed, use a separate card and receivable code 23, 24, or 25, or refund code 42, 43, or 44 as applicable. To transfer attributions between PERS and TIAA-CREF, use Code 32.

019343		LAST	FIRST	MIDDLE	S.S. NO.	REV	ADJ	REF
		1	SINNED	DENNIS	516-78-7615	2	3	30
INST	TYPE	NUMBER	TRANS CODE	VAR DEPT	INST USE	CASH	AMOUNT	MO-YR
FEDERAL TAX	STATE TAX	SAIF	FEDERAL RETIRE					
CONT	CONT	CONT	CONT					
9	9	47.70	9	795.00				
TIAA-CREF	FICA	FICA	FICA	FICA	MO-YR FOR			
9	9				1-84	11		
NET	CHECK NUMBER	MICR NO	CHECK MO-YR					
Not subject to PERS				A		5		34
						2-6-4		
REASON CO-822 Br. 1-82				APPROVAL ONE STATE BOARD OF HIGHER EDUCATION				
FEDERAL TAX	STATE TAX	SAIF	FEDERAL RETIRE					
CONT	CONT	CONT	CONT					
9	9	74.88	9	1248.00				
TIAA-CREF	FICA	FICA	FICA	FICA	MO-YR FOR			
9	9				1-84	11		
NET	CHECK NUMBER	MICR NO	CHECK MO-YR					
Subject to TIAA-CREF				A		90		2-3-4
						2-3-4		
REASON CO-822 Br. 1-82				APPROVAL ONE STATE BOARD OF HIGHER EDUCATION				

Personnel-Payroll

Payroll Adjustment Card

Required Fields:

1-5 See B, General Instructions.
 9 - **Withholding Data:** Enter:
 PERS Attribution Amount and PERS
 Attribution Subject Amount,

or enter
 TIAA-CREF Attribution Amount and
 TIAA-CREF Attribution Subject
 Amount

11 - Month-Year For

31 - PAY ACCOUNT TRANSFER

Purpose: To transfer part or all of an employee's gross pay from one pay account to another.

General: Use only side B of the adjustment document. Twelve account numbers can be entered on a card. Use additional cards if more than 12 transactions need to be entered for an employee. Total increases must equal total decreases on a card. If not, the input is rejected by audit 1176, Entry Does Not Crossfoot.

019347		LAST NAME		FIRST		MIDDLE		SOCIAL SECURITY NUMBER		ADJ	
		NOTRUB		L		BURTON		567-87-8765		2 31(3)	
INST	TYPE	NUMBER	TRANS CODE	VAR DEPT	INST USE	CASH	AMOUNT	MO-YR	PLAN-TYPE	AMOUNT	
30	262	9035	1501				57.00	11-83			
30	262	9039	1501				(51.00)	11-83			
30	262	0157	1501				153.00	12-83			
30	262	0217	1501				(153.00)	12-83			
30	262	9035	1501				51.00	12-83			
30	262	9039	1501				(51.00)	12-83			
(6) (6) (7)											
Correct pay acct. charges B <i>[Signature]</i> (5) 1-12-84											

Required Fields:

- 6 - **Account Number/Amount:** Enter both:
 Transfer to pay account and amount to be charged. The account is debited.
 Transfer from pay account and amount to be transferred. Bracket the amount. The account is credited.
- 7 - **Account Month-Year:** Required for each account.

Activity code 31 can also be used to control the automatic calculation and transfer of OPE pertaining to the pay being transferred. This situation would arise for example, when non-current pay is transferred and the OPE rates have changed. The OPE amounts entered replace the amounts that would have been automatically calculated. No OPE is transferred if a zero amount is entered. Each OPE component is controlled by a 1910 - 1921 transaction code.

A negative (from) and positive (to) amount must be entered for each OPE component being controlled, including any for which a zero amount was calculated.

Code OPE Component

- 1910 FICA
- 1911 Retirement
- 1912 Retirement Attributions

019344		LAST NAME		FIRST		MIDDLE		SOCIAL SECURITY NUMBER		ADJ	
		SILLE		ELLIS				514-20-2415		31	
INST	TYPE	NUMBER	TRANS CODE	VAR DEPT	INST USE	CASH	AMOUNT	MO-YR	PLAN-TYPE	AMOUNT	
30	050	8211	1916				(84.05)	3-84			
30	050	8211	1917				(.09)	3-84			
30	050	8211	1918				(9.75)	3-84			
30	050	8211	1919				(.90)	3-84			
30	050	8211	1920				(5.02)	3-84			
30	050	8401	1916				84.05	3-84			
30	050	8401	1917				.09	3-84			
30	050	8401	1918				9.75	3-84			
30	050	8401	1919				.90	3-84			
30	050	8401	1920				5.02	3-84			
(4) (5)											
Adjust OPE charges B <i>[Signature]</i> 1-11-84											

- 1913 Medical Insurance
- 1914 Dental Insurance
- 1915 Life Insurance and Long-Term Disability
- 1916 Workers' Compensation Board
- 1917 SAIF
- 1918 Personnel Division Assessment
- 1919 Employee Relations Board Assessment
- 1920 Unemployment
- 1921 Mass Transit Assessment

32 - WITHHOLDING OR DEDUCTION TRANSFER

Purpose: To transfer amounts on an employee's pay record from one withholding field to another, or from one deduction plan-type to another.

Example: A PERS attribution should have been TIAA-CREF. The transfer increases the TIAA-CREF Attribution and Attribution Subject Amounts, and

decreases the PERS Attribution and Attribution Subject Amounts.

General: This activity cannot be used to change gross or net pay. Total increases must equal total decreases on a card except for FICA, PERS, and TIAA-CREF Subject amounts. If not equal, the input is rejected by audit.

Personnel-Payroll

Payroll Adjustment Card

When the FICA Subject amount is decreased, a FICA Adjustment Code is required. Acceptable FICA Adjustment Codes are:

- A - Student Earnings Exempt
- B - Reduce to Maximum
- D - Adjusting Between Quarters (A card for the quarter when FICA and FICA Subject are increased is also required.)
- E - Employee Transferred
- F - Federal Civil Service Exempt, Pre-1984
- G - Foreigners Exempt
- H - Error in Pay Computation

019345	LAST	FIRST	MIDDLE	S.S. NO.	REV	ADJ	REF				
	1	NELLE	ELLEN	543-22-2345	2		33				
INST	TYPE	NUMBER	TRANS CODE	VAR DEPT	INST USE	CASH	AMOUNT	MO-YR	PLAN-TYPE	AMOUNT	
									612-001	22.00	
									212-011	22.00	
FEDERAL TAX	STATE TAX	SAIF	FEDERAL RETIRE						8	8	
CONT	CONT	CONT	CONT	CONT	CONT	CONT	CONT	CONT	9	9	
ATTR	ATTR	ATTR	ATTR	ATTR	ATTR	ATTR	ATTR	ATTR	9	9	
TIAA/CREF	TIAA/CREF	TIAA/CREF	TIAA/CREF	TIAA/CREF	TIAA/CREF	TIAA/CREF	TIAA/CREF	TIAA/CREF	9	9	
CONT SUBJ	CONT SUBJ	CONT SUBJ	CONT SUBJ	CONT SUBJ	CONT SUBJ	CONT SUBJ	CONT SUBJ	CONT SUBJ	9	9	
ATTR SUBJ	ATTR SUBJ	ATTR SUBJ	ATTR SUBJ	ATTR SUBJ	ATTR SUBJ	ATTR SUBJ	ATTR SUBJ	ATTR SUBJ	9	9	
NET	CHECK NUMBER	MICR NO	CHECK MO-YR								
PDB mis-coded.									5	20	2-10-84
REASON CO-822 BR. 4-82							4	A	ORE STATE BOARD OF HIGHER EDUCATION		

An entry in a PERS Contribution or Attribution, TIAA-CREF Contribution or Attribution, or FICA Amount field requires an entry in a corresponding PERS, TIAA-CREF, or FICA Subject Amount field. A subject amount can be entered without a corresponding contribution or attribution amount, or FICA amount, however.

Required Fields:

- 1-5,8,9 See B, General Instructions.
- 8 - Plan-Type/Amount: Both transfer from and transfer to plan-types are required to effect a transfer. Bracket

the "from" amount. "From" and "to" amount totals must be equal.

- 9 - Withholding Data: Amounts can be transferred between the following Amount fields and the corresponding Subject Amount fields (or between the Subject Amount fields only): PERS and TIAA-CREF Contributions; PERS and TIAA-CREF Attributions; FICA and Federal/State Tax. Bracket the "from" amounts. "From" and "to" amount totals must be equal.

33 - CASH RECEIVED -- VOLUNTARY DEDUCTION

Purpose: To update the employee's year-to-date pay record for a cash payment by an employee of a voluntary deduction. There are no accounting entries generated by this activity.

General: The employee's year-to-date record is updated by the amount(s) on the adjustment card. This entry appears as a separate column on the Deduction Report. When the collection is recorded, an offsetting entry is recorded in a Record Adjusted field. Collections of Tax Deferred Annuity, Deferred Compensation, or Required Perquisite amounts require adjustments to Federal and State Tax fields.

019346	LAST	FIRST	MIDDLE	S.S. NO.	REV	ADJ	REF				
	1	END ANN	NADINE	567-89-8765	2		33				
INST	TYPE	NUMBER	TRANS CODE	VAR DEPT	INST USE	CASH	AMOUNT	MO-YR	PLAN-TYPE	AMOUNT	
									611-002	16.25	
FEDERAL TAX	STATE TAX	SAIF	FEDERAL RETIRE						8	8	
CONT	CONT	CONT	CONT	CONT	CONT	CONT	CONT	CONT	9	9	
ATTR	ATTR	ATTR	ATTR	ATTR	ATTR	ATTR	ATTR	ATTR	9	9	
TIAA/CREF	TIAA/CREF	TIAA/CREF	TIAA/CREF	TIAA/CREF	TIAA/CREF	TIAA/CREF	TIAA/CREF	TIAA/CREF	9	9	
CONT SUBJ	CONT SUBJ	CONT SUBJ	CONT SUBJ	CONT SUBJ	CONT SUBJ	CONT SUBJ	CONT SUBJ	CONT SUBJ	9	9	
ATTR SUBJ	ATTR SUBJ	ATTR SUBJ	ATTR SUBJ	ATTR SUBJ	ATTR SUBJ	ATTR SUBJ	ATTR SUBJ	ATTR SUBJ	9	9	
NET	CHECK NUMBER	MICR NO	CHECK MO-YR								
Cash collection for January.									5	40	1-5-84
REASON CO-822 BR. 4-82							4	A	ORE STATE BOARD OF HIGHER EDUCATION		

When the adjustment is to a Tax Deferred Annuity, Deferred Compensation, or Required Perquisite deduction plan, no other deduction plan is allowed on the document.

Required Fields:

- 1-5,8 See B, General Instructions.
- 8 - Plan-Type/Amount: Multiple plan-types can be entered except when cash is received for a Tax Deferred Annuity, Deferred Compensation, or Required Perquisite for which no deduction was taken.
- 9 - Withholding Data: Federal Tax and State Tax must be adjusted when cash collection of a Tax Deferred Annuity, Deferred Com-

019345	LAST	FIRST	MIDDLE	S.S. NO.	REV	ADJ	REF				
	1	TREBLE	ELBERT	535-31-3535	2		33				
INST	TYPE	NUMBER	TRANS CODE	VAR DEPT	INST USE	CASH	AMOUNT	MO-YR	PLAN-TYPE	AMOUNT	
									842-220	329.60	
FEDERAL TAX	STATE TAX	SAIF	FEDERAL RETIRE						8	8	
CONT	CONT	CONT	CONT	CONT	CONT	CONT	CONT	CONT	9	9	
ATTR	ATTR	ATTR	ATTR	ATTR	ATTR	ATTR	ATTR	ATTR	9	9	
TIAA/CREF	TIAA/CREF	TIAA/CREF	TIAA/CREF	TIAA/CREF	TIAA/CREF	TIAA/CREF	TIAA/CREF	TIAA/CREF	9	9	
CONT SUBJ	CONT SUBJ	CONT SUBJ	CONT SUBJ	CONT SUBJ	CONT SUBJ	CONT SUBJ	CONT SUBJ	CONT SUBJ	9	9	
ATTR SUBJ	ATTR SUBJ	ATTR SUBJ	ATTR SUBJ	ATTR SUBJ	ATTR SUBJ	ATTR SUBJ	ATTR SUBJ	ATTR SUBJ	9	9	
NET	CHECK NUMBER	MICR NO	CHECK MO-YR								
TDA not withheld.									5	76	1-11-84
REASON CO-822 BR. 4-82							4	A	ORE STATE BOARD OF HIGHER EDUCATION		

pensation, or Required Perquisite results in a reduction in tax liability. Bracket the tax amounts.

Personnel-Payroll

Payroll Adjustment Card

34 - CASH DISBURSED -- VOLUNTARY DEDUCTION

Purpose: To record voluntary deduction refunds to employees through the Accounts Payable System. Voluntary deduction refunds must be made via Disbursement Request.

General: The employee's year-to-date record is updated by the amount on the adjustment card. This entry appears in a separate column on the Deduction Report. When the refund is recorded, an offsetting entry is recorded in a Record Adjusted field. Refunds of Tax Deferred Annuity, Deferred Compensation, or Required Perquisite deductions require adjustments to the Federal Tax and State Tax fields. When the adjustment is to a Tax Deferred Annuity, Deferred Compensation, or Required Perquisite deduction plan, no other deduction plans are allowed on the document.

Required Fields:

- 1-5,8 See B, General Instructions.
- 8 - **Plan-Type/Amount:** Multiple plan-

019346	LAST	FIRST	MIDDLE	S.S. NO.	REV	REC	ADJ	REF	
	SNARF	FRAN	S	515-15-1515	3		34		
INST	TYPE	NUMBER	TRANS CODE	VAR DEPT	INST USE	CASH	AMOUNT	MO-YR	
							611-002	16-25	
FEDERAL TAX	STATE TAX	SAIF	FEDERAL RETIRE						
9	9								
CONT	ATTR	FICA	FICA SUBJ	FICA CODE	MO-YR FOR	CHECK NO-YR			
NET	CHECK NUMBER	MICR NO	CHECK NO-YR						
January deduction refunded							5	90	2-8-84
REASON CO-822 Br. 542							4		

types can be entered except when cash is disbursed to refund a Tax Deferred Annuity, Deferred Compensation, or Required Perquisite deduction. Bracket the refund amount.

- 9 - **Withholding Data:** Federal Tax and State Tax must be adjusted when a Tax Deferred Annuity, Deferred Compensation, or Required Perquisite refund results in a tax liability increase.

35 - MANUAL CHECK

Purpose: To record the complete manual check transaction to payroll and accounting records.

General: Manual checks are prepared by the Controller's Division. Institutions submit adjustment code 35 cards for termination pay when a revolving fund check is issued for total net pay.

Required Fields:

- 1-7 See B, General Instructions.
- 11 - **Month-Year For:** The month and year for which the check is to be issued. Must be the same as field 7, Month-Year.
- 12 - **Net:** The net check amount must equal total gross in field 6 minus deductions and withholdings.
- 13 - **Check Number:** Entered by the Controller's Division.

019346	LAST	FIRST	MIDDLE	S.S. NO.	REV	REC	ADJ	REF	
	GRAF	ANGIE	O	130-13-1313	2		35		
INST	TYPE	NUMBER	TRANS CODE	VAR DEPT	INST USE	CASH	AMOUNT	MO-YR	
		30 050 5505	1301				313.13	1-84	
FEDERAL TAX	STATE TAX	SAIF	FEDERAL RETIRE						
30.18	18.00	1.40							
CONT	ATTR	FICA	FICA SUBJ	FICA CODE	MO-YR FOR	CHECK NO-YR			
		20.98	9 313.13	10	1-84	15			
NET	CHECK NUMBER	MICR NO	CHECK NO-YR						
12 0.00									
Terminated 1-13-84.							5	30	2-10-84
REASON CO-822 Br. 542							4		

- 14 - **MICR Number:** Entered by the Controller's Division
 - 15 - **Check Month-Year:** The month and year the check was written
- Optional Fields:** Fields 8, Plan-type Amount, and 9, Withholding Data, should be completed as appropriate. See B, General Instructions. Field 10, FICA Adjustment Code, must be blank.

36 - LESS OVERPAYMENT

Purpose: To reduce the gross of a paycheck.

General: The Less Overpayment is deducted from paychecks only, never from refund checks. The Less Overpayment accounts, amounts, and month-year designations will appear on the Payroll Register. No more than four cards can be entered for one person on a payroll.

Required Fields:

- 1-5 See B, General Instructions.
- 6 - **Account Number/Amount:** Bracket the amount. Only two lines can be entered on each card
- 7 - **Month-Year**

019345	LAST	FIRST	MIDDLE	S.S. NO.	REV	REC	ADJ	REF	
	KNOMA	MEL	A	513-24-3546	2		36		
INST	TYPE	NUMBER	TRANS CODE	VAR DEPT	INST USE	CASH	AMOUNT	MO-YR	
		70 260 5115	1101				(10.00)	01-84	
FEDERAL TAX	STATE TAX	SAIF	FEDERAL RETIRE						
CONT	ATTR	FICA	FICA SUBJ	FICA CODE	MO-YR FOR	CHECK NO-YR			
NET	CHECK NUMBER	MICR NO	CHECK NO-YR						
Error in recording gross.							5	70	1-17-84
REASON CO-822 Br. 542							4		

Personnel-Payroll

Payroll Adjustment Card

41 - FICA REFUND

Purpose: To refund FICA withholdings.

Required Fields:

- 1-5 See B, General Instructions.
- 9 - **Withholding Data:** Enter: FICA Amount (bracketed) - the refund amount
FICA Subject Amount (bracketed)
- 10 - **FICA Adjustment Code:** Applicable codes:
A - Student Earnings Exempt
B - Reduce to Maximum
E - Employee Transferred
F - Federal Civil Service Exempt, Pre-1984
G - Foreigners Exempt
H - Error in Pay Computation

019342		LAST	FIRST	MIDDLE	S.S. NO.	REV	REC	ADD	REP
		ACKER	BELLE	E	535-28-0796	2	3	41	
WST	TYPE	NUMBER	TRANS CODE	VAR DEPT	INST USE	CASH	AMOUNT	MO-YR	PLAN-TYPE
FEDERAL TAX	STATE TAX	SAIF	FEDERAL RETIRE						
CONT	CONT	CONT	CONT	CONT	CONT	CONT	CONT	CONT	CONT
ATTR	ATTR	ATTR	ATTR	ATTR	ATTR	ATTR	ATTR	ATTR	ATTR
CONT SUBJ	CONT SUBJ	CONT SUBJ	CONT SUBJ	CONT SUBJ	CONT SUBJ	CONT SUBJ	CONT SUBJ	CONT SUBJ	CONT SUBJ
ATTR SUBJ	ATTR SUBJ	ATTR SUBJ	ATTR SUBJ	ATTR SUBJ	ATTR SUBJ	ATTR SUBJ	ATTR SUBJ	ATTR SUBJ	ATTR SUBJ
NET	CHECK NUMBER	MICR NO	CHECK MO-YR						
Employee is student				A	5	18	1-18-84		
REASON CO-822 Rev. 6-82				4	APPROVAL ONE STATE BOARD OF HIGHER EDUCATION				

11 - Month-Year For: The month and year of the original check from which the FICA Amount was withheld.

42 - RETIREMENT REFUND -- PERS

Purpose: To refund PERS retirement contributions withheld.

Required Fields:

- 1-5 See B, General Instructions.
- 9 - **Withholding Data:** Enter: PERS Contribution Amount (bracketed) - the refund amount
PERS Contribution Subject Amount (bracketed)
- 11 - **Month-Year For:** The month and year of the original check from which the PERS Contribution Amount was withheld.

019343		LAST	FIRST	MIDDLE	S.S. NO.	REV	REC	ADD	REP
		MENOT	BARRY		525-38-1791	2	3	42	
WST	TYPE	NUMBER	TRANS CODE	VAR DEPT	INST USE	CASH	AMOUNT	MO-YR	PLAN-TYPE
FEDERAL TAX	STATE TAX	SAIF	FEDERAL RETIRE						
CONT	CONT	CONT	CONT	CONT	CONT	CONT	CONT	CONT	CONT
ATTR	ATTR	ATTR	ATTR	ATTR	ATTR	ATTR	ATTR	ATTR	ATTR
CONT SUBJ	CONT SUBJ	CONT SUBJ	CONT SUBJ	CONT SUBJ	CONT SUBJ	CONT SUBJ	CONT SUBJ	CONT SUBJ	CONT SUBJ
ATTR SUBJ	ATTR SUBJ	ATTR SUBJ	ATTR SUBJ	ATTR SUBJ	ATTR SUBJ	ATTR SUBJ	ATTR SUBJ	ATTR SUBJ	ATTR SUBJ
NET	CHECK NUMBER	MICR NO	CHECK MO-YR						
Withheld in error.				A	5	20	2-3-84		
REASON CO-822 Rev. 6-82				4	APPROVAL ONE STATE BOARD OF HIGHER EDUCATION				

43 - RETIREMENT REFUND -- TIAA-CREF

Purpose: To refund TIAA-CREF retirement contributions withheld.

Required Fields:

- 1-5 See B, General Instructions.
- 9 - **Withholding Data:** Enter: TIAA-CREF Contribution Amount (bracketed) - The refund amount
TIAA-CREF Contribution Subject Amount (bracketed)
- 11 - **Month-Year For:** The month and year of the check from which the TIAA-CREF Contribution was taken.

019344		LAST	FIRST	MIDDLE	S.S. NO.	REV	REC	ADD	REP
		ARIAN	BARB		515-16-1861	2	3	43	
WST	TYPE	NUMBER	TRANS CODE	VAR DEPT	INST USE	CASH	AMOUNT	MO-YR	PLAN-TYPE
FEDERAL TAX	STATE TAX	SAIF	FEDERAL RETIRE						
CONT	CONT	CONT	CONT	CONT	CONT	CONT	CONT	CONT	CONT
ATTR	ATTR	ATTR	ATTR	ATTR	ATTR	ATTR	ATTR	ATTR	ATTR
CONT SUBJ	CONT SUBJ	CONT SUBJ	CONT SUBJ	CONT SUBJ	CONT SUBJ	CONT SUBJ	CONT SUBJ	CONT SUBJ	CONT SUBJ
ATTR SUBJ	ATTR SUBJ	ATTR SUBJ	ATTR SUBJ	ATTR SUBJ	ATTR SUBJ	ATTR SUBJ	ATTR SUBJ	ATTR SUBJ	ATTR SUBJ
NET	CHECK NUMBER	MICR NO	CHECK MO-YR						
Refund excess withheld				A	5	40	2-6-84		
REASON CO-822 Rev. 6-82				4	APPROVAL ONE STATE BOARD OF HIGHER EDUCATION				

44 - RETIREMENT REFUND -- FEDERAL

Purpose: To refund Federal retirement contributions withheld from the pay of OSU Extension Service employees.

Required Fields:

- 1-5 See B, General Instructions.
- 9 - **Withholding Data:** Enter: Federal Retirement Amount (bracketed) - the refund amount
- 11 - **Month-Year For:** The month and year of the check from which the Federal Retirement was taken.

019342		LAST	FIRST	MIDDLE	S.S. NO.	REV	REC	ADD	REP
		BIRD	JAY	L	515-15-1111	2	3	44	
WST	TYPE	NUMBER	TRANS CODE	VAR DEPT	INST USE	CASH	AMOUNT	MO-YR	PLAN-TYPE
FEDERAL TAX	STATE TAX	SAIF	FEDERAL RETIRE						
CONT	CONT	CONT	CONT	CONT	CONT	CONT	CONT	CONT	CONT
ATTR	ATTR	ATTR	ATTR	ATTR	ATTR	ATTR	ATTR	ATTR	ATTR
CONT SUBJ	CONT SUBJ	CONT SUBJ	CONT SUBJ	CONT SUBJ	CONT SUBJ	CONT SUBJ	CONT SUBJ	CONT SUBJ	CONT SUBJ
ATTR SUBJ	ATTR SUBJ	ATTR SUBJ	ATTR SUBJ	ATTR SUBJ	ATTR SUBJ	ATTR SUBJ	ATTR SUBJ	ATTR SUBJ	ATTR SUBJ
NET	CHECK NUMBER	MICR NO	CHECK MO-YR						
Not a fed. employee.				A	5	34	2-8-84		
REASON CO-822 Rev. 6-82				4	APPROVAL ONE STATE BOARD OF HIGHER EDUCATION				

45 - FEDERAL TAX REFUND

Purpose: To refund federal tax with-holdings.

Required Fields:

- 1-5 See B, General Instructions.
- 9 - **Withholding Data:** Enter: Federal Tax Amount (bracketed) - the refund amount.

019343		LAST	FIRST	MIDDLE	S.S. NO.	REV	REC	ADJ	REP
		LOUYA	HAL	A	513-12-1101	2	3	45	
JUST	TYPE	NUMBER	TRANS CODE	VAR DEPT	INST USE	CASH	AMOUNT	MO-YR	PLAN-TYPE
FEDERAL TAX		STATE TAX		SAIF		FEDERAL RETIRE			
9 (18.70)									
CONT	ATTR	PER	CONT	ATTR	PER	CONT	ATTR	PER	CONT
TIAA/CEP	CONT SUBJ	FICA	ATTR	FICA SUBJ	FICA ADJ CODE	MO-YR FOR	CHECK MO-YR		
NET	CHECK NUMBER	MICR NO	CHECK MO-YR						
Fed. tax exempt				A		5 40		2-10-84	
REASON CO-822 Int. 5-82				4		APPROVAL		ORE STATE BOARD OF HIGHER EDUCATION	

46 - STATE TAX REFUND

Purpose: To refund state tax with-holdings.

Required Fields:

- 1-5 See B, General Instructions.
- 9 - **Withholding Data:** Enter: State Tax Amount (bracketed) - the refund amount.

019344		LAST	FIRST	MIDDLE	S.S. NO.	REV	REC	ADJ	REP
		NESS	HAP	E	551-15-1221	2	3	46	
JUST	TYPE	NUMBER	TRANS CODE	VAR DEPT	INST USE	CASH	AMOUNT	MO-YR	PLAN-TYPE
FEDERAL TAX		STATE TAX		SAIF		FEDERAL RETIRE			
9 (23.00)									
CONT	ATTR	PER	CONT	ATTR	PER	CONT	ATTR	PER	CONT
TIAA/CEP	CONT SUBJ	FICA	ATTR	FICA SUBJ	FICA ADJ CODE	MO-YR FOR	CHECK MO-YR		
NET	CHECK NUMBER	MICR NO	CHECK MO-YR						
State tax exempt				A		5 18		2-1-84	
REASON CO-822 Int. 5-82				4		APPROVAL		ORE STATE BOARD OF HIGHER EDUCATION	

47 - PAY REDISTRIBUTION REFUND

Purpose: To process a refund to an employee participating in the Pay Redistribution Plan.

General: This adjustment activity is used only when an employee who is participating in the Pay Redistribution Plan withdraws from the plan and requests a refund. An input to PDB element 106, Deduction Stop Date, is required to stop future pay redistribution plan deductions. See FASOM 10.01D[1], Deduction Data Elements.

019344		LAST	FIRST	MIDDLE	S.S. NO.	REV	REC	ADJ	REP
		SALE	BILL	O	511-14-3121	2	3	47	
JUST	TYPE	NUMBER	TRANS CODE	VAR DEPT	INST USE	CASH	AMOUNT	MO-YR	PLAN-TYPE
FEDERAL TAX		STATE TAX		SAIF		FEDERAL RETIRE			
CONT	ATTR	PER	CONT	ATTR	PER	CONT	ATTR	PER	CONT
TIAA/CEP	CONT SUBJ	FICA	ATTR	FICA SUBJ	FICA ADJ CODE	MO-YR FOR	CHECK MO-YR		
NET	CHECK NUMBER	MICR NO	CHECK MO-YR						
Withdrawn from 9/12 pay plan.				A		5 20		2-3-84	
REASON CO-822 Int. 5-82				4		APPROVAL		ORE STATE BOARD OF HIGHER EDUCATION	

The employee's year-to-date record is updated by the refund amount. A refund request that exceeds the employee's balance in the Pay Redistribution Plan is rejected by Audit 1353, "Refund Would Have Created Negative Balance."

Required Fields:

- 1-5 See B, General Instructions.

8 - Plan-Type/Amount: Bracket the amount. Only the following plan-type codes can be used:

- EOSC - 361-001
- WOSC - 362-001
- OSU - 363-001
- SOSC - 364-001
- UO - 365-001
- OHSU - 367-001
- OIT - 368-001
- PSU - 369-001

Personnel-Payroll

Tax Deferred Investment Program

A TAX DEFERRED INVESTMENTS

ODHE employees may defer receipt of and taxes on a portion of current pay. The deferred pay is used to purchase tax deferred investments. The employee pays no state or federal income taxes on the deferred income or investment earnings until actual receipt of the money.

[1] Eligible Employees

All employees are eligible to participate in tax deferred investment programs. Both full-time and part-time employees are eligible.

[2] Income Deferral Effects

The income deferral is in the form of a voluntary salary reduction from gross pay. The salary reduction amount is invested with a financial institution in an account in the employee's name. State and federal income taxes are withheld only on salary after the reduction. Other withholdings, deductions and contributions, including Social Security taxes, apply to gross pay before any salary reduction.

Retirement system contributions and benefits are not reduced because of a salary reduction (ORS 243.830). Court ordered deductions from pay (e.g., garnishment) and eligibility for earned income credit are based on gross pay; they are not affected by income deferral.

[3] Limitations on Income Deferral

Internal Revenue Code (IRC) sections 403, 415 and 457 authorize tax deferred investment programs and limit the amount of pay on which taxes may be deferred. An employee who has a salary reduction in excess of the IRC limit is responsible for taxes on the excess amount.

[4] Exclusion Allowance Definition

The maximum amount that can be excluded from an employee's taxable gross pay as tax deferred investments during a calendar year.

[5] Tax Deferred Investment Programs

Two programs are offered to ODHE employees: tax deferred annuities and deferred compensation. The two programs offer similar benefits to employees but differ in several ways including:

Tax Deferred Annuities

- IRC sections: 403 and 415.
- Coordinated by: Controller's Division, Personnel-Payroll
- Exclusion allowance: calculated as described in section B.
- Funds may be invested in annuity plans offered by insurance companies, and in mutual funds.
- Begin/change salary reduction: use

form CO-408, Agreement for Salary Reduction (see section C).

- Stop salary reduction: use form CO-409, Termination of Tax Deferred Annuity Reduction (see section D).

Deferred Compensation

- IRC section: 457.
- Coordinated by: Executive Department, Accounting Division.
- Exclusion allowance: lesser of \$7,500 or 25% of gross pay.
- Funds may be invested in savings plans offered by banks and credit unions, and in annuity plans offered by insurance companies.
- Begin/change salary reduction: Deferred Compensation Plan and Agreement forms are furnished by participating financial institutions.
- Stop salary reduction: Deferred Compensation-Employee Update forms are furnished by the Deferred Compensation Coordinator.

B TAX DEFERRED ANNUITY WORKSHEET FORM CO-415

This worksheet is used to calculate an employee's TDA exclusion allowance for a particular year. Participating financial institutions may provide forms which can be used in lieu of this worksheet.

A TDA worksheet is necessary for an employee who wants the maximum salary reduction. It is also necessary for an employee who has had maximum or near maximum salary reductions in the past. Past salary reductions reduce the current exclusion allowance.

It is not necessary to complete a worksheet for an employee who has not had salary reductions of over 12% in the past, and is not requesting a reduction of over 12%.

[1] PDB Data

Various PDB data are needed to complete the TDA worksheet. These data are entered in the upper third of page 1. Data on the left is obtained with terminal program EDD.

Pay and pay reduction data on the right are for the calendar year for which the TDA exclusion allowance is being calculated. Complete as follows:

PROJECTED CALENDAR YEAR GROSS PAY: Estimate the employee's gross pay for the full year. Use past and current pay amounts. Include future summer term pay for a nine-month appointment and future pay increases only if they have been approved. At the beginning of the year, project current pay for the full year and

Personnel-Payroll

Tax Deferred Investment Program

enter in ANNUAL GROSS PAY. During the year, enter:

- YTD PAY - PDB element 126 amount.
- FORECAST PAY - Before July, project the current pay rate for the rest of the year. In July and after, use terminal program PBD to display forecast pay.
- ANNUAL GROSS PAY - Enter the total in "G" on page 2, item 6.

CURRENT YEAR REDUCTIONS: Complete this section when calculating the exclusion allowance during the calculation year, and when the employee is also participating in the deferred compensation program.

- TDA YTD; DC YTD - Terminal program DDD displays TDA and deferred compensation amounts by plan. Include the deferred compensation fee.
- TOTAL YTD REDUCTIONS - PDB element 155 (YTD TDA plus deferred compensation).
- PROJECTED TOTAL DEF. COMP. - Enter the projected deferred compensation amount for the full year in "D" on page 2, item 6.

[2] Past Excluded Amounts

Items 1 through 5 provide an estimate of amounts that were excluded from taxation in the past. Excluded amounts are: past contributions to the employer funded PERS pension; employee contributions to the retirement system that were paid by the state (attributions); and salary reduction amounts contributed to TDA's and deferred compensation.

1. PROJECTED ANNUAL PERS PENSION: The PERS pension portion of retirement pay is estimated by multiplying: gross pay plus attributions times the pension factor (1%) times years of service.

1a. Retirement Salary: Multiply the Annual Gross Pay calculated above times 1.06. This will give an amount equal to gross pay plus the 6% retirement attributions paid by the state. The amount approximates the "final average salary" used by PERS to calculate retirement benefits.

1b. Pension Per Year of Service: Multiply the Retirement Computation Salary times .01. The product is an estimate of the PERS pension for each year of service.

1c. Years in PERS: The number of years the employee will have been in the retirement system while employed by ODHE as of the age 65 retirement month. For academic employees the retirement month is July following the fiscal year in which age 65 is reached. For classified and management service employees it is the month after the 65th birthday. The

age 65 retirement date minus PERS eligibility date (PDB element 47) equals years and months in PERS if the employee has had no breaks in service. If a break in service has occurred, including employment with another state agency, it may be necessary to contact PERS to determine the period employed by ODHE. Use Table III to convert months to years.

1d. Estimated Pension at Age 65: Pension per year of service (1b) times years in PERS at 65 (1c).

2. RETIREMENT AGE FACTOR (Table I): Table I gives the value of an annuity that will return \$1.00 a year after retirement. It is based on average life expectancy, 7.5% interest earnings, and retirement at age 65. The factors for 65 years and one month through eleven months apply to academic employees who are 65 in May or earlier and retire on June 30.

2a. Projected Pension Value at 65: The pension at age 65 (1d) times the retirement age factor gives the value of an annuity that would yield the pension payments.

3. EMPLOYER CONTRIBUTION FACTOR (Table II): Table II gives the amount that would have to be contributed to PERS each year the employee is a retirement system member to accumulate to \$1.00 at age 65. The table is based on interest earnings of 7.5%. Enter the factor for the years in PERS at 65 (1c), extrapolating as necessary for a partial year.

a. Estimated Annual State Contribution: The projected pension value (2a) times the employer contribution factor gives the amount the state must contribute each year to fund the pension annuity.

4. PENSION COST -- END OF PREVIOUS YEAR: The employee's PERS pension is considered to be a tax deferred annuity funded by employer contributions. The employer's cost as of the beginning of the computation year is determined by multiplying the annual state contribution (3a) by years of PERS membership as an ODHE employee.

a. Years in PERS: Enter the computation year (month is always 1) and retirement eligibility date. Subtract to get the years and months in PERS. Convert months to years with Table III.

b. Estimated PERS Pension Cost: The estimated annual state contribution (3a) times years in PERS gives the employer's cost of the employee's PERS pension.

Personnel-Payroll

Tax Deferred Investment Program

[3] Exclusion Allowance

Items 6, 7 and 8 are used to calculate an employee's exclusion allowance under three sections of the Internal Revenue Code. Complete item 8 only for employees who also participate in the deferred compensation program during the computation year.

6. EXCLUSION ALLOWANCE UNDER IRC 403(b): The exclusion allowance is calculated using the formula $E = [.2(S - D - E)] - P$.

E = Exclusion allowance.

GENERAL LIMITATIONS

- 6. EXCLUSION ALLOWANCE UNDER IRC 403(b): $E = Y[.2(S - D - E)] - P$
 E = Exclusion Allowance _____ E = _____
 Y = Years of Service _____ E = _____
 S = Salary - Full Year _____ E = _____
 D = Projected Def. Comp. _____ E = _____
 P = Past Exclusions _____ E = _____
 G = Annual Gross Pay _____
- 7. LIMITATION UNDER IRC 415(c)(1): Lesser of \$30,000 or .20(G - D) .. _____
- 8. LIMITATION UNDER IRC 457 (required only for employees participating in Deferred Compensation program): Lesser of \$7,500 or .25(G) .. _____
 a. Less Projected Deferred Compensation (D) - _____
 b. Remaining IRC 457 Limitation _____
- 9. MAXIMUM EXCLUSION ALLOWANCE: Lesser of 6, 7 or 8b _____

IRREVOCABLE ELECTIONS

- 10. ELECTION UNDER IRC 415(c)(4)(A): See footnote on page 1. Use section 6 to calculate the exclusion allowance.
- 11. ELECTION UNDER IRC 415(c)(4)(B):
 a. IRC 415(c)(4)(B)(i) limitation: .20(G - D), plus \$3,200 _____
 b. Exclusion Allowance: Lesser of \$15,000, 6, 8b or 11a _____
- 12. ELECTION UNDER IRC 415(c)(4)(C):

TABLE IV -- ESTIMATED AGGREGATE SALARY FACTOR

Years	Factor	Years	Factor
1	1.00	24	15.61
2	1.96	25	15.99
3	2.88	26	16.35
4	3.77	27	16.70
5	4.62	28	17.03
6	5.43	29	17.35
7	6.21	30	17.65
8	6.97	31	17.95
9	7.69	32	18.23
10	8.38	33	18.50
11	9.04	34	18.76
12	9.68	35	19.01
13	10.29	36	19.25
14	10.88	37	19.48
15	11.45	38	19.70
16	11.99	39	19.91
17	12.51	40	21.12
18	13.01	41	20.31
19	13.49	42	20.50
20	13.95	43	20.68
21	14.39	44	20.85
22	14.82	45	21.02
23	15.22		

- DEFINED BENEFIT FRACTION:
- a. Estimated Pension at Age 65: (1d) _____
 - b. Maximum Dollar Limit (\$90,000 x 1.25) 112,500
 - c. Percentage Compensation Limit (1.4 x 1a) . _____
 - d. Maximum Benefit (Lesser of 12b or 12c) ... _____
 - e. Defined Benefit Fraction (12a / 12d) _____
- ALLOWABLE TDA AMOUNT:
- f. Defined Contribution Fraction: 1.0 Less Defined Benefit Fraction (1.0 - 12e) ... _____
 - g. Aggregate Salary (Excluding Deferred Comp) _____
 - h. Maximum Allowable Addition (.35 x 12g) ... _____
 - i. TDA Amount: (12f x 12h - 5 - D - .06G) .. _____
 (_____ x _____ - _____ - _____)
 - j. Maximum TDA Under 415(c) (.152 x G) _____
 - k. Net Exclusion Allowance: Lesser of (8b, 12i, 12j or \$30,000) _____

Personnel-Payroll

Tax Deferred Investment Program

Y = Years of service with ODHE from the original hire date to the end of the computation year, expressed as full-time years. Include all periods of service even if retirement contributions were withdrawn. Include service under a fellowship agreement. A full academic year equals one year of service for academic employees on nine-month appointments. For an employee who has worked part-time or partial years, the fractional equivalents of full-time for each year are added to determine full-time years. For example, an employee on a .250 FTE for a full year, or who works full time for one-fourth of a year, is credited with .25 of a year. Years of service cannot be less than one.

S = Annual gross pay for a full year of full-time service. For full-time employees this is the annual gross pay ("G") calculated at the top of page 1 of the form. For an employee working part-time or for a partial year, the equivalent full-time, full year gross pay must be calculated. For example, a 9-month academic employee on .50 FTE appointment would include all of current year salary plus prior period pay equal to another .50 FTE.

D = Projected deferred compensation amount for the full computation year.

P = Total past exclusions from item 5a.

The result of this calculation is the exclusion allowance under IRC 403(b).

7. LIMITATION UNDER IRC 415(c)(1): The general limitation under IRC 415 is 20% of annual gross pay (S). If the employee is participating in the deferred compensation program, projected deferred compensation (D) is subtracted from the annual gross pay. The calculation is then $.20(S - D)$. The maximum limitation is \$30,000.

8. LIMITATION UNDER IRC 457: Contributions to tax sheltered annuities for a deferred compensation program participant are limited to the lesser of \$7,500 or 25% of annual gross pay (S). Deduct from this amount the projected deferred compensation (D) to determine the maximum TDA contribution.

9. MAXIMUM EXCLUSION ALLOWANCE: Enter the lesser of the amounts calculated for sections 6, 7 and 8. This is the employee's exclusion allowance unless one of the elections described below is made.

[4] IRC 415(c)(4) Special Elections

Internal Revenue Code section 415 provides three alternate methods for calculating exclusion allowance. When an employee elects to use one of these methods,

however, that election is irrevocable if the amount excluded from taxable gross pay exceeds the standard maximum exclusion allowance (worksheet section 9). The employee is not permitted to elect any other special election thereafter.

10. ELECTION UNDER IRC 415 (c)(4)(A) (year of separation from service limitation): This election may be made only for the year during which the employee will terminate service with ODHE. It allows the employee to disregard the limitation under IRC 415(c)(1) (worksheet section 7). The exclusion allowance is calculated using worksheet sections 1 through 6, but with the following changes:

- 4a, Years in PERS: the maximum is 9 years.
- 5, Past Excluded Pay: include excluded pay for only the last 9 years.
- 6, Exclusion Allowance Under IRC 403(b): The maximum Years of Service (Y) is 10.

The exclusion allowance is the lesser of \$30,000 or the amount calculated. If the employee also participates in the deferred compensation program, the limitation under IRC 457 (worksheet section 8) also applies.

11. ELECTION UNDER IRC 415(c)(4)(B) (any year limitation): This is a special "catch up" election intended for employees with less than maximum contributions in the past. It may be made at any time and continued until termination. It allows contributions of up to \$3,200 a year above the general limitation of 20% of gross pay. The exclusion allowance is the lesser of the calculated amount, the worksheet section 6 amount, or \$15,000. If the employee also participates in the deferred compensation program, the IRC 457 limitation (worksheet section 8) also applies.

12. ELECTION UNDER IRC 415(c)(4)(C) (overall limitation): This special election allows the employee to disregard the exclusion allowance and limitation calculations in worksheet sections 6 and 7. It may be made at any time and continued until termination. This election allows contributions up to the lesser of: the maximum amount that could have been excluded from taxable income less total past and current year exclusions; 15.2% of annual gross pay (G); or \$30,000. If the employee is contributing to a deferred compensation plan, the IRC 457 limitation (worksheet section 8) also applies.

This election takes into account employee benefits from state contributions to the PERS pension, past exclusions from taxable income, and current year exclusions from taxable income. "Exclusions" include retirement attributions paid by the state, and contributions to TDA and deferred compensation plans.

Personnel-Payroll

Tax Deferred Investment Program

Lines 12a through 12e calculate the percent of an employee's allowed retirement benefits from tax excluded sources that will be derived from the PERS pension. 12f through 12h calculate the aggregate exclusions from taxable income allowed to acquire retirement benefits. The exclusion allowance is then determined in 12i through 12k.

12a. Estimated Pension at Age 65: Enter the amount from line 1d on page 1.

12b. Maximum Dollar Limit: Always \$112,500 [IRC 415(e)(2)(B)(i)].

12c. Percentage Compensation Limit: Multiply 1.4 times the estimated pension in 12a [IRC 415(e)(2)(B)(ii)].

12d. Maximum Benefit: Enter the lesser of 12b or 12c. This is the maximum amount that can be excluded from taxable income for combined employer and employee contributions to retirement plans.

12e. Defined Benefit Fraction: Divide 12a by 12d. This is the percent of retirement benefit funding provided by the PERS pension.

12f. Defined Contribution Fraction: Subtract 12e from 1.00. This is the percent of retirement benefit funding from employee contributions, including any made for the employee by the state, that can be excluded from taxable income.

12g. Aggregate Salary: The employee's aggregate salary for all years of ODHE employment must be determined. Deduct aggregate deferred compensation contributions. If aggregate salary cannot be determined, it can be estimated by multiplying annual gross pay (G) by the factor in table IV for the years of service with ODHE (Y).

12h. Maximum Allowable Addition: Multiply .35 times the aggregate salary in 12g (.35 is the result from 25% times the factor 1.4). This is the maximum amount that could be excluded from taxable income to acquire retirement benefits, including the PERS pension. [IRC 415(e)(3)(B)(ii)].

12i. TDA Amount: Calculate the TDA contributions allowed this year by: (1) multiplying the maximum allowable addition (12h) times the contribution fraction (12f) to determine the total contribution amount; and (2) deducting past excluded pay (line 5), current year deferred compensation (D), and cur-

rent year retirement attributions (.06G).

12j. Maximum TDA Under IRC 415(c): The maximum exclusion allowance is 25% of annual gross pay minus the exclusion allowance, less the current year 6% retirement attribution. This calculation can be reduced to .152 times annual gross pay (G) as follows:

$$\begin{aligned}
 X &= \text{exclusion allowance} \\
 X &= .25(G - X) - \text{PERS attribution} \\
 X &= .25G - .25X - .06G \\
 1.25X &= .19G \\
 X &= .152G
 \end{aligned}$$

12k. Enter the lesser of 8b (deferred compensation participants only), 12i, 12j, or \$30,000.

C AGREEMENT FOR SALARY REDUCTION, FORM CO-408

[1] Instructions For Completing An Agreement For Salary Reduction For The Tax Deferred Investment Program:

...1 Enter full name, address and Social Security number of the employee.

...2 Enter the payroll month with which payroll salary reductions are to start. If the month of October is entered, for example, the salary reduction specified is made from the October check paid October 31.

...3 The second paragraph of the agreement provides, in part, that only one agreement may be in existence during any taxable year. This has been interpreted by the Internal Revenue Service to mean that an employee may make one change in a contract during a taxable year, which is normally the calendar year. The start of a new agreement or the termination of an existing agreement is considered to be a change. An agreement, however, may be terminated regardless of prior activity. A termination of December 31 of any year is considered a change in that year and permits a restart in the following year.

...4 The salary reduction is entered as either a percentage of gross salary or the total dollars by which the employee's salary is to be reduced in the current year. If dollar reductions are selected, the annual dollar figure for the following year must be indicated and must bear a direct relationship to the amount specified for the current year.

Example #1: An employee may wish to start a program in September with a salary reduction of \$100 a month. Enter \$400 (\$100 per month for

Personnel-Payroll

Tax Deferred Investment Program

September through December as the current year dollar amount. To continue this amount into the following year, enter \$1,000 for a 9-month employee or \$1,200 for a 12-month employee as the dollar amount for succeeding years. In the "Company Selected" section (item 6) the monthly amounts are the same for Current Year and Succeeding Years.

Example #2: An employee starts a new program in September but wishes a salary reduction of \$1,200 in both the current year and succeeding years. Enter \$1,200 in both spaces in paragraph 3. The monthly amounts (item 6) are \$300 for the Current Year and either \$120 (9-month employee) or \$100 (12-month employee) for Succeeding Years.

**OREGON STATE BOARD OF HIGHER EDUCATION
AGREEMENT FOR SALARY REDUCTION**
Tax Deferred Investment Program

NAME & ADDRESS _____ SOCIAL SECURITY NO. _____ **1**

OFFICE USE ONLY
STATE OF OREGON, acting by and through the STATE BOARD OF HIGHER EDUCATION
By _____

In accordance with the provisions of ORS 243.810 to 243.830, I, the undersigned employee of the State Board of Higher Education, hereby authorize, effective with respect to amounts earned on and after the first day of _____ 19____, the reduction of my salary by the amount indicated below. The State Board of Higher Education is to transmit the funds available to the company(s) designated below. **2**

3 This agreement shall be legally binding so long as my employment continues; provided, however, that the Board or the undersigned employee may terminate this agreement on 30-days written notice so that it will not apply to salary subsequent to said termination; provided further that no more than one agreement for such salary reduction may be in existence during any taxable year of the undersigned employee; and provided further that this agreement shall be applicable to compensation earned in any one or more institutions or departments of the State Board of Higher Education.

The salary reduction shall be _____% **4** for the current year and succeeding years; **AND/OR \$** _____ for the current year and \$ _____ for succeeding years. When employment is as a nine-month staff member, fixed dollar reductions are to be taken only for the months of January through June and September through December. Percentage reductions are to be made every month in which salary is paid.

EXCLUSION ALLOWANCE: The salary reduction is not to be in excess of the statutory exclusion allowance under the United States Internal Revenue Code. I **AGREE TO ASSUME ALL RESPONSIBILITY FOR THE ACCURACY OF THE EXCLUSION ALLOWANCE AND ANY CONSEQUENCES IN CONNECTION THEREWITH.**

Employees of educational institutions are generally limited to the maximum exclusion allowance under Internal Revenue Code section 403(b) or 415(c)(1). An irrevocable election may, however, be made under IRC415(c)(4) to calculate the exclusion allowance under one of three special options. I, therefore, make the following election:

5

1. Irrevocable elections:
 - A. Option 415(c)(4)(A). Special allowance for the year in which my separation from service with the Oregon State Board of Higher Education occurs.
 - B. Option 415(c)(4)(B). Special "catch-up" allowance.
 - C. Option 415(c)(4)(C). Election under 403(b)(2)(B) to have allowance determined under IRC section 415.
2. No election at this time: Exclusion allowance to be calculated under 403(b) or 415(c)(1).

COMPANY SELECTED: I also agree to assume all responsibility for the selection of the company(s) indicated below for the purposes of this contract. **This contract supersedes all previous contracts and includes ALL companies and ALL salary reductions, even though NOT changed.**

	6	
Company(s)	Monthly Amounts (Percent and/or Dollars)	
	Current Year	Succeeding Years
1. _____	_____	_____
2. _____	_____	_____
3. _____	_____	_____
4. _____	_____	_____
5. _____	_____	_____

EMPLOYEE'S SIGNATURE _____ **7** DATE _____ INSTITUTION _____

Send all copies to Controller's Office—(White-retained by Controller; Yellow-returned to employee; Pink-Company)

8

Personnel-Payroll

Tax Deferred Investment Program

Salary reductions may be a percentage and dollar amount. For instance, an employee wishing to maximize option "B" (20% + \$3,200) would enter 20% in the first space, \$3,200 (or prorated amount) for current year dollars, and \$3,200 for succeeding year dollars.

There must be a direct relationship among the dollar figures entered so the contract amount does not change. For instance, it would be improper in Example #1 to show \$400 as the current year salary reduction and \$2,400 for succeeding years. This is a change from \$100 a month to \$200 a month in the following year for a 12-month employee. Similarly, the amounts in Example #2 could not be \$1,200 and \$2,400. New agreements in the new tax year would be required in these cases. The current year reductions may be terminated by entering a zero amount and "Stop 12/31" for succeeding years, or attaching a Termination of Salary Reduction form (CO-409).

Individuals wishing to make a change in agreement during the year enter the new percentage rate or total dollar amount for the current year. The succeeding year dollar amount is based on the new dollar rate. A 12-month employee wishing to change from \$100 a month to \$200 a month, effective April 1, would enter \$2,100 (3 months at \$100 and 9 months at \$200) for the current year and \$2,400 for succeeding years.

...5 The Internal Revenue Service imposes certain restrictions on the total amount upon which tax deferral is permissible in a tax year. These regulations appear in Sections 403 and 415 of the Internal Revenue Code. In the "Exclusion Allowance" section, the employee must indicate the exclusion option elected or indicate "No Election." The employee is responsible for the accuracy of the exclusion allowance. The employee should discuss this with the company sales person or institutional Staff Benefits Office.

...6 In the "Company Selected" section, enter the company name(s) and the monthly amount or percent of salary reduction for each

company. Premiums may be allocated to one or any combination of the companies authorized to conduct business with ODHE employees. Changing the distribution of the total salary reduction between or among companies is not considered a change in agreement, even though a new agreement form is required.

...7 The employee should sign and date the agreement and indicate the institution to which he or she is administratively responsible.

...8 Send all copies of the completed form to the Controller's Division, P.O. Box 488, Corvallis, OR 97339. It must be received by the 17th of the effective month.

E TERMINATION OF SALARY REDUCTION AMOUNT, FORM CO-409

[1] Instructions For Completing Termination Of Salary Reduction Form:

...1 Enter full name, Social Security number and name of institution.

...2 Enter the payroll month from which the last salary reduction will be taken. For example, if the agreement is to be terminated after the May payroll, enter May, 19XX. No reduction will be taken from June pay.

...3 The employee must sign and date the termination form.

...4 Send all copies of the completed form to the Controller's Division, P.O. Box 488, Corvallis, OR 97339. It must be received by the 17th of the month following the last month of the reduction.

OREGON STATE BOARD OF HIGHER EDUCATION Termination of Tax Deferred Annuity Salary Reduction	
NAME:	SOCIAL SECURITY NO.:
INSTITUTION:	
The Agreement for Salary Reduction (for purchase of tax deferred annuity only) provides that the Board of Higher Education or the employee may terminate the agreement on 30-days' written notice. In accordance with this provision salary reductions are to be discontinued on any earnings after the last day of 19.....	
STATE OF OREGON, acting by and through the STATE BOARD OF HIGHER EDUCATION	EMPLOYEE'S SIGNATURE
By	Date 19
All copies are sent to Controller's Office White—retained by Controller; Yellow—returned to employee; Pink—company	

A SUMMARY

The Pay Redistribution Plan provides a method for employees on 9-month appointments to spread their net pay over 12 months. Participation is open only to employees on 9-month faculty or graduate assistant appointments. Money is withheld from some or all paychecks for the payroll months of October through May as designated by the employee. The money withheld is paid to the employee on the June through September payrolls. No interest is paid on the amounts withheld.

B PAY REDISTRIBUTION DEDUCTIONS

[1] The Pay Redistribution deduction amount is designated by the employee. When triple deductions are taken in May, the Pay Redistribution deduction is reduced by the amount of the extra deductions.

[2] No Pay Redistribution deductions are taken from non-current pay during the October -- May period unless "All Deducts" is checked on the time card. No Pay Redistribution deductions are taken from either current or non-current pay during the June -- September period.

[3] Income tax and FICA withholdings, and retirement contributions or attributions are made on the basis of earnings before Pay Distribution deductions are taken. Budgets are charged as salary is earned.

C DISBURSEMENT SCHEDULE

[1] The total Pay Redistribution deduction amount is paid to the employee per the following schedule:

12.5%	--	June
37.5%	--	July
37.5%	--	August
12.5%	--	September

[2] Checks are deposited in the employee's bank account or sent to the institu-

tion per PDB element 073, Check Disposition (see FASOM 10.01A, Employee Data Elements, element 73).

D PAYROLL DEDUCTION AUTHORIZATION

A payroll deduction authorization must be prepared and signed by the employee to enroll in the Pay Redistribution Plan. A suggested format for the authorization is shown on the next page. A new authorization is needed to change the deduction amount or period. The deduction transaction must be entered on the deduction file by the last payroll input date for the month deductions are to begin. If no Stop Date is entered, deductions will stop automatically after the May payroll, and resume each year thereafter on the designated Start Date. If a Stop Date is entered on the deduction file, a new deduction transaction must be entered if the employee wants to participate the following year.

E EMPLOYEE WITHDRAWAL

A participant can withdraw from the program at any time. The lower part of the payroll deduction authorization should be completed and signed by the employee. A Stop Date, indicating the last month the deduction is taken, must be entered to stop future deductions. If a refund is requested, process a Payroll Adjustment Card per FASOM 10.03C, Adjustment Activity 47 -- Pay Redistribution Refund. If no refund is requested, the funds in the employee's account will be paid in the following June -- September period.

F DEATH OF A PARTICIPANT

If a participating employee dies, the money withheld may be paid to the surviving spouse or children per FASOM 10.04G, Pay Due to Deceased Employee, or to the estate.

G

SAMPLE PAYROLL DEDUCTION AUTHORIZATION

<p>OREGON STATE BOARD OF HIGHER EDUCATION (Institution Name)</p> <p>Payroll Deduction Authorization Pay Redistribution Plan</p>					
<p>I, (NAME), SSN (#), hereby authorize the deduction of (amount) monthly from (1) through (2) from my payroll check, except that when triple deductions are taken in May for other deduction plans, the amount of this authorization will be reduced by the amount of those extra deductions. This deduction will continue from year to year during the months indicated until stopped or changed by me. I understand:</p>					
<p>1. That all money deducted under this authorization will be disbursed to me each year on the following schedule: June-12.5%; July-37.5%; August-37.5%; September-12.5%.</p>					
<p>2. That no interest will accrue to my credit on these funds.</p>					
DATE _____		SIGNATURE _____			
<p>I, (NAME) _____, SSN _____ hereby terminate my payroll deduction for the Pay Redistribution Plan. The last payroll month for which the deduction is to be made is (month and year). I (do or do not) request a refund.</p>					
Date _____		SIGNATURE _____			
Payroll Office Use Only	Plan-Type 36X-001	Amount	Start Date (3)	Stop Date (4)	

- (1) Enter October or a later month in the academic year.
- (2) Enter May or earlier.

This section is used only when the employee withdraws or stops deductions for the balance of the year.

- (3) Must be October or later.
- (4) Optional. If no Stop Date is entered, deductions will stop after May and resume on the following Start Date.

A INCOME TAX WITHHOLDING**[1] General**

Employers are required by law to withhold appropriate amounts for State and Federal income taxes from employee's taxable income. The amounts withheld are remitted to the State Department Of Revenue and Federal Department Of The Treasury.

[2] Taxable Income

Taxable income subject to withholding includes:

- Wages, salaries, commissions, and any other form of remuneration to employees for personal services.
- Pay while on sick leave, vacation, holiday, jury duty, or other leave of absence with pay.
- Cash awards for employee suggestions.

[3] Perquisites

Perquisites for meals and lodging are not subject to Federal or State tax withholding when:

- The meals are furnished on the employer's business premises and for the convenience of the employer.
- The lodging is furnished on the employer's business premises and for the convenience of the employer, and acceptance of the lodging is required as a condition of employment.

[4] In general, the employee's availability at all times must be required, or employer-furnished lodging must be necessary for the employee to perform required services. Examples are workers on 24-hour call or at isolated job sites. The exemption also applies to meals and lodging provided to the employee's spouse and children. Required perquisites are not subject to FICA, but must be reported for SAIF purposes in accordance with paragraph 10.09D[4], Report Of Assumed Wages.

[5] Deferred Compensation And Tax Deferred Annuities

Funds placed directly into a deferred compensation or tax deferred annuity account are exempt from income tax withholding. Such funds are subject to FICA withholding, however.

B EMPLOYEE'S WITHHOLDING ALLOWANCE CERTIFICATE, FORM W-4**[1] General**

Each employee must complete a form W-4, Employee's Withholding Allowance Certificate (ref. Internal Revenue Code (IRC) 31.3402(f)(2)(A)). This form is used to determine how much income tax is to be withheld from the employee's wages. The

W-4 Certificate is also the source document for entering data to the following PDB elements: 68 (TAXS), Tax Schedule; 69 (TAXX), Tax Exempt Code (see paragraphs 10.07C, EMPLOYEES EXEMPT FROM TAX WITHHOLDING; 10.07D, NON-RESIDENT ALIENS; 10.07E, NON-RESIDENTS OF OREGON EMPLOYED IN OTHER STATES; 10.07F, FOREIGN EMPLOYMENT OF FOREIGN NATIONALS; and 10.07G, FOREIGN EMPLOYMENT OF U.S. CITIZENS); and 70 (EXMP), Exemptions (see paragraph 10.01A, elements 68 to 70). The institution retains the form, and where required in paragraph 10.07B[10], Submission Of Certain Withholding Certificates To The Controller's Division, sends a copy, in triplicate, to the Controller's Division.

[2] Change Of Status Affecting The Current Calendar Year (Ref. IRC Regulation 31.3402(f)(2)-1(b))

An employee must file a new W-4 Certificate within 10 days if the number of withholding allowances to which the employee is entitled becomes less than the number presently claimed. The number claimed could become reduced for any of the following reasons:

- The employee's spouse for whom the employee has been claiming a withholding allowance is (1) divorced or legally separated from the employee, or (2) claims his own withholding allowances on a separate W-4 Certificate.
- The employee is on a taxable year which is other than a calendar year and the spouse claimed dies in the calendar year preceding the employee's taxable year.
- The employee finds no allowances allowed under IRC 151(e), Additional Exemption For Dependents, with respect to an individual claimed on the employee's W-4 Certificate.
- The employee finds that too little tax will be withheld in the current calendar year. This occurs when the total withheld amount will be less than the employee's previous year's tax liability or less than 90 percent of the current year's actual tax liability.

Note: The employee in this situation may find Internal Revenue Service (IRS) Publication 919, "Is My Withholding Correct?", helpful.

[3] Change Of Status Affecting The Next Calendar Year (Ref. IRC Regulation 31.3402(f)(2)-1(c))

On any day during the year, the number of withholding allowances, for the next calendar year, may become less than the number to which the employee is currently entitled. The number claimed could

Personnel-PayrollIncome Tax Withholding

become reduced for any of the following reasons:

- The employee's spouse or dependent dies.
- The employee finds that it is unreasonable to expect that a currently claimed dependent will qualify as his dependent in the next calendar year.
- The employee finds that too little tax will be withheld in the next calendar year.

[4] If any of these "less than" situations exist, or are expected to exist, in the next calendar year, the employee must:

- Furnish the employer with a new W-4 Certificate reflecting the decrease in the number of withholding allowances on, or before, December 1st of the year the change occurs.
- Furnish the employer with a new W-4 Certificate within 10 days after the change occurs, if it occurs in December.

[5] If the number of allowances, to which an employee is entitled, increases the next calendar year, the employee may:

- Furnish the employer with a new W-4 Certificate on, or before, December 1st of the year in which the increase occurs.
- Furnish the employer with a new W-4 Certificate on, or after, the date on which the increase occurs. (Note: This applies to increases occurring in December.)

[6] **Incorrect W-4** (Ref. Revenue Ruling 80-68, 1980-1 CB225)

The employer must request another W-4 Certificate from an employee who indicates that his current Certificate contains incorrect information. This false information may be present in the name, Social Security Number, or number of allowances claimed. If the employee fails to provide such a corrected W-4, the employer must withhold income from that employee as a single person claiming no allowances.

[7] **Additional Withholding Agreement**

An employee may expect to owe more Federal income tax than will be withheld. Therefore, he may increase the amount withheld each month by filing a W-4 Certificate with an additional withholding amount indicated on line 5 of the form. A separate W-4 Certificate must be completed as described in paragraph 10.07B[16], W-4 Completion, to withhold an additional amount each month for State income tax.

[8] Plan-Type deduction records are established by the institutional Payroll

Office for the additional withholdings. The requested amounts are withheld each month in addition to the regular withholdings for income taxes. The additional amounts withheld are included in the income tax withholding amounts on the payroll records and the employee's paycheck stub. The additional amounts continue to be withheld each month until the employee files a new W-4 Certificate changing them.

[9] **Method Of Withholding**

ODHE uses the percentage method of withholding with respect to a monthly payroll period. Supplemental pay for the period is combined with regular pay for the same period so the tax withheld is determined as if the aggregate of the supplemental wages and regular wages constitute a single wage payment for the regular payroll period. Therefore, W-4 changes which cause an increase in withholding are not input between the regular and supplemental payroll processing dates.

Note: This method is used because if the employee receives pay on the supplemental payroll, his total deductions, including the additional withholding from his regular pay, may exceed gross supplemental pay. An exception to this rule is found in paragraph 10.07B[16], W-4 Completion, Item 7.

[10] **Submission Of Certain Withholding Certificates To The Controller's Division**

The number of withholding allowances claimed by an employee on the W-4 Certificate determines the amount of income which is not subject to withholding. A copy of the Certificate, in triplicate, must be sent to the Controller's Division if the employee claims more than 10 allowances. The Controller's Division, in turn, forwards one copy to the IRS; sends one copy to the Oregon Department Of Revenue; and retains one copy for response to any determination orders received.

[11] **Employee Claims Exemption From Withholding Status And Earns More Than \$200 Per Week**

An employee may claim exemption from withholding on the W-4 Certificate only if he did not have any Federal income tax liability last year and expects to have none this year. A change of status, i.e., Revocation Of Exemption, is treated similarly to the procedure outlined in paragraphs 10.07B[2], Change Of Status Affecting The Current Calendar Year, and 10.07B[3], Change Of Status Affecting The Next Calendar Year. An Exemption Certificate remains in effect, in the case of a calendar year employee-taxpayer, through February 15th of the following calendar year. A new Exemption Certificate must then be filed if the exemption is to be continued.

[12] While the exemption is in effect,

Personnel-Payroll

Income Tax Withholding

nothing is withheld from the employee's pay for either Federal or State income tax. PDB element 69 (TAXX), Tax Exempt Code, is coded "3" (Exempt Both, Form W-4) by the institutional Payroll Office. When the Tax Exempt Code is entered by the Payroll Office and the employee's salary exceeds \$866 a month, or \$200/week, a copy of the W-4 Certificate and a statement of the pay rate, both in triplicate, must be sent to the Payroll Section of the Controller's Division. The Controller's Division then notifies the IRS and the Oregon Department Of Revenue of all such cases. The third copy of the two pieces of information is kept on file by the Controller's Division.

temporary Social Security Number requires the completion of a form CO-204, STATEMENT OF INFORMATION -- SOCIAL SECURITY ACCOUNT NUMBER, and/or a copy of the receipt for application of a Social Security Number.

[13] Exemption Effective Period

The effective period of exemption begins the first pay period after it is filed by the employee. It ends on March 1st of the following year unless revoked earlier by the employee. The exemption is valid only for the year filed. The employee must re-file each year.

3. **Marital Status:** Required. This item is the basis for PDB element 68 (TAXS), Tax Schedule. Code "A" is used for a single employee filing a W-4 Certificate for the current year. Code "B" is used for a married employee filing for the current year.

[14] Taxes Withheld Before Exemption Filing

Taxes withheld from an employee's pay before the exemption claim is received are not refunded by ODHE. The employee obtains any refund by filing a tax return for the year the taxes were withheld.

4. **Withholding Allowances:** Required, even if zero. A non-resident alien employee, who is not a resident of Canada, Mexico, or Puerto Rico, is entitled to only one withholding exemption (ref. Revenue Rule 69-45, 1969-2 CB193).

[15] Revocation Of Exemption

The employee may request the institution to revoke the exemption at any time. The request must be in writing and signed by the employee. An employee claiming a current year exemption who expects to have a tax liability next year is required by law to file a new W-4 Certificate by December 1st of the current year.

5. **Additional Withholding Amount:** Optional. This is the amount the employee wants withheld from his pay each month for Federal income tax in addition to the amount regularly withheld (see paragraph 10.07B[7], Additional Withholding Agreement).

If the employee wants an additional amount withheld each month for State income tax, a supplemental W-4 Certificate is used. The employee must complete the supplemental Certificate as follows:

[16] W-4 Completion

The W-4 Certificate is completed by the employee. It is then reviewed by the employer. The Certificate is completed as follows:

.... Write "Additional Oregon Withholding" across the top of the Certificate.

.... Enter Items 1 and 2.

.... Enter the additional withholding amount for State income tax in Item 5.

.... Enter the deduction stop date on line 5 if the employee wants to discontinue the deduction after a known future month, e.g., "Stop Date - 12/87."

.... Sign and date the Certificate.

6. **Claim Of Exemption From Withholding:** Optional. Completed only when the employee requests no Federal or State income tax be withheld (see paragraph 10.07B[11], Employee Claims Exemption From Withholding Status And Earns More Than \$200 Per Week). The employee is exempt from withholding only if he did not have any Federal income tax liability last year and he expects to have none this year.

The employee cannot claim exemption from withholding if he:

.... Is a full-time student, and

.... Expects to be claimed as a dependent on another person's income tax return, and

1. **Name and Address:** Required.

2. **Social Security Number:** Required. See paragraph 10.08A, SOCIAL SECURITY NUMBER, for more detailed information. A

Form W-4 Employee's Withholding Allowance Certificate Department of the Treasury Internal Revenue Service OMB No. 1545-0047 1987	
1 Type or print your full name _____ 2 Your social security number _____	
Home address (number and street or rural route) _____ City or town, state, and ZIP code _____	
3 Marital Status: <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Married, but withhold at higher Single rate Note: If married, but legally separated, or spouse is a nonresident alien, check the Single box.	
4 Total number of allowances you are claiming (from the Worksheet on page 3) _____	
5 Additional amount, if any, you want deducted from each pay (see Step 4 on page 2) \$ _____	
6 I claim exemption from withholding because (see Step 2 above and check boxes below that apply): a <input type="checkbox"/> Last year I did not owe any Federal income tax and had a right to a full refund of ALL income tax withheld, AND b <input type="checkbox"/> This year I do not expect to owe any Federal income tax and expect to have a right to a full refund of ALL income tax withheld. If both a and b apply, enter the year effective and "EXEMPT" here: Year 19____ c If you entered "EXEMPT" on line 6b, are you a full-time student? <input type="checkbox"/> Yes <input type="checkbox"/> No	
Under penalties of perjury, I certify that I am entitled to the number of withholding allowances claimed on this certificate or, if claiming exemption from withholding, that I am entitled to claim the exempt status. Employee's signature _____ Date _____ 19____	
7 Employer's name and address (Employer: Complete 7, 8, and 9 only if sending to IRS) _____ 8 Office code _____ 9 Employer identification number _____	

Personnel-Payroll

Income Tax Withholding

- Expects to receive some unearned income, e.g., interest, and
- Expects his wages plus the unearned income to exceed \$500.

The employee will have a tax liability for the current year under these combined circumstances.

7. Sign And Date The Certificate: Required. The W-4 Certificate is implemented on the first payroll after the payroll cut-off date following the date received, or on the date requested by the employee if later. No change, however, which causes an increase in withholding will be implemented between a regular and a supplemental payroll (see paragraph 10.07B[9], Method Of Withholding).

Exception: The first supplemental payroll in a calendar year is the first payroll of that calendar year for tax purposes. Consequently a change caused by a W-4 filing takes effect with that supplemental payroll if filing is timely.

The date that the W-4 Certificate is filed is also important with respect to a request to claim exemption from withholding. Taxes withheld from an employee's pay, before the exemption claim is received, are not refunded by ODHE. The employee must request any refund from the IRS by filing a tax return for the year the taxes were withheld.

C EMPLOYEES EXEMPT FROM TAX WITHHOLDING

[1] General

An employee may be exempt from Federal and/or State income tax withholding in accordance with paragraphs 10.07B[11], 10.07D, 10.07E, 10.07F, or 10.07G. When an employee is exempt from withholding from income taxes, the appropriate code is entered in PDB element 69 (TAXX), Tax Exempt Code. Exemption is determined and the code is input by the institutional Payroll Office or by the Payroll Section of the Controller's Division as indicated by the following two tables:

Element 69, Tax Exempt Code	Element 69 Determined & Entered by
1-Exempt State 2-Exempt Fed. 3-Exempt Both, Form W-4	Payroll Office
4-Exempt Both, Non-Res Alien 5-Exempt Both, Citizen Abroad	Controller's Division

Element 69, Tax Exempt Code	Element 69 Determined & Entered by
A/J-Exempt Both Non-Res Alien First \$X,XXX of Earnings	Controller's Division

[2] Exemption Determined By The Controller's Division

The Controller's Division, when determining an employee's tax exemption status, must rely on the institutional Payroll Office to provide certain data necessary to make that determination. These data include:

- Form W-4, Employee's Withholding Allowance Certificate.
- Form CO-477, Non-Resident Alien Request For Exemption From Tax Withholding.
- Information related to out-of-state or foreign employment (see paragraphs 10.07E, 10.07F, and 10.07G).

[3] Changes Affecting Exemption Status

After an employee is classified as exempt from withholding, the institutional Payroll Office must notify the Controller's Division of any change(s) to the employee's situation which may affect his exemption.

D NON-RESIDENT ALIENS

[1] General

A non-resident alien may be exempt from withholding for some or all State and Federal income taxes if he:

- Is temporarily in the United States as a student or cultural exchange visitor and
- Is a resident of a country with which the United States has a tax treaty.

[2] The non-resident alien must satisfy all of the conditions for exemption set forth in the current tax treaty with his country of residence to be exempt.

[3] Non-Resident Alien Request For Exemption From Tax Withholding, Form CO-477

A non-resident alien, who believes he may be exempt from withholding for either income taxes or Social Security, should file a request for exemption. He may use the following form CO-477, Non-Resident Alien Request For Exemption From Tax Withholding, or provide an equivalent statement containing all of the data requested on form CO-477. A W-4 Certificate claiming exemption on line 6 is insufficient.

Personnel-Payroll

Income Tax Withholding

OREGON STATE SYSTEM OF HIGHER EDUCATION
Non-Resident Alien Request for Exemption from Tax Withholding

NAME _____ SOC. SEC. NO. _____
 PERMANENT MAILING ADDRESS _____
 CITY _____ STATE _____ ZIP CODE _____
 COUNTRY (of Residence) _____

A. Oregon Dept. of Higher Education Institution (i.e., PSU, OSU, etc.) _____
 B. Visa section letter and number (i.e., F-1, J-1) _____
 (Provide copy, front and back, of form I-94)
 C. Date entered the U.S. _____ Expected departure date _____
 D. Primary purpose of visit to the United States:
 Percentage of time to teaching _____
 Percentage of time to research _____
 Percentage of time as a student _____

I CLAIM EXEMPTION FROM INCOME TAX WITHHOLDING, and declare under penalty of perjury that I am not a citizen or a resident of the United States, that earnings paid to me during the calendar year _____ as an employee of the institution named in A above are exempt from U.S. Income tax under the provisions of Article _____ of the tax treaty between the United States and _____ the country of which I am a resident. Please refer to Table J, IRS Publication 515, as a source for this information.

I CLAIM EXEMPTION FROM SOCIAL SECURITY (FICA) taxation on earnings from the institution named in A above, and declare that I am in the United States as a non-immigrant under sub-paragraph (F) or (J) of section 101(a)(15) of the Immigration and Nationalization Act. (i.e., F-1 or J-1 visa designation is required).

DATE: _____ SIGNED: _____ (Claimant)

APPROVAL BY CONTROLLER'S OFFICE

Income Tax Withholdings Non-Exempt Exempt Limitation _____
 Social Security Taxation Non-Exempt Exempt

DATE: _____ SIGNED: _____ (For the Controller)

IF YOU HAVE NOT OBTAINED A SOCIAL SECURITY CARD, PLEASE DO SO IMMEDIATELY

CO-477 (Rev-11-86)

[4] Form CO-477 Completion
 The employee must complete all parts of this form above the "APPROVAL BY CONTROLLER'S OFFICE" section, or provide a written statement containing all of the same data. The completed form is then sent to the Controller's Division for determination of tax withholding status. A request for exemption should be filed annually because an exemption is granted only for the balance of the calendar year and expires on December 31st.

E NON-RESIDENTS OF OREGON EMPLOYED IN OTHER STATES

- [1] General**
 An employee may be exempt from withholding of Oregon State income taxes if he:
- Neither resides nor expects to reside in the State of Oregon **and**
 - Is employed in another state.
- [2]** Such an employee may, however, be subject to withholding of State taxes if he regularly travels to Oregon in the course of his employment (ref. Administrative Rule 150-316.167(1)).

[3] The Controller's Division determines the exemption status of such an employee. The institutional Payroll Office must provide the following employee information for the determination:

- Place(s) and duration of employment.
- Expected frequency and periods of travel to Oregon.
- Verification that residence is not in Oregon.

[4] Once exemption is determined, PDB element 69 (TAXX), Tax Exempt Code, is coded "1 = Exempt State."

F FOREIGN EMPLOYMENT OF FOREIGN NATIONALS

[1] General
 An employee may be exempt from withholding of both State and Federal income taxes if he:

- Is a citizen of another country **and**
- Has never resided in the United States **and**
- Is employed in another country.

[2] This type of employee may request exemption by providing the Controller's Division with information regarding his citizenship and the country where he is employed.

G FOREIGN EMPLOYMENT OF U.S. CITIZENS

[1] General
 Employees who are United States citizens and temporarily reside in a foreign country are subject to income tax withholding. Such employees, however, may be eligible for deduction from, or exclusion of, certain income earned abroad. They may also be eligible for a foreign tax credit when they file their income tax returns (ref. IRC Section 911, Citizens Or Residents Of The United States Living Abroad).

[2] A reduction in tax liability may apply when the employee is:

- A bona fide resident of one or more foreign countries for an entire calendar year. Certain foreign earned income may be exempt from taxation.
- Present in one or more foreign countries for 330 full days in 12 consecutive months. Certain foreign earned income may be exempt from taxation.
- Required to pay foreign taxes on income. A foreign tax credit may be allowed.

Personnel-PayrollIncome Tax Withholding

Note: The employee in this situation may find IRS Publication 54, "Tax Guide For U.S. Citizens And Resident Aliens Abroad," helpful.

[2] Corrected W-2 Form

A corrected W-2 form is issued whenever an employee's pay for a prior year is adjusted. The Controller's Division issues the corrected W-2 form.

[3] Duplicate W-2 Form

Report PR722-03, W-2 Earnings (see FASOM Section 102.28, W-2 EARNINGS), contains all of the data needed to prepare duplicate W-2 forms. Institutional Payroll Offices prepare and issue the duplicate W-2 form when requested by an employee.

**H WITHHOLDING TAX STATEMENTS
FORM W-2**

[1] General

The Controller's Division prepares and distributes Federal form W-2, Withholding Tax Statements, annually in January. All calendar year earnings of an employee who has worked for more than one institution are combined on a single set of Withholding Statements, except for certain Federal employees. Two W-2 forms are issued, for example, for all OSU Extension Service employees who had earnings from both Federal and non-Federal employment within ODHE in the same calendar year.

I FARM LABOR -- STATE TAX

This State tax is withheld for employees with Classification Code 2960, Farm Labor. It is 2% of the employee's gross pay. The number of exemptions claimed by the employee is not considered in its calculation (ref. ORS 316.167(1)).

Personnel-Payroll

Social Security

A SOCIAL SECURITY NUMBER

[1] General

(Ref. Internal Revenue Code (IRC) Regulations 301.6109-1, 31.6011(b)-2, and 1.1441-4(a)(2)(ii))

The Social Security Number is the key to all Personnel Data Base (PDB) records. It is required for the processing of all payroll transactions. Other systems, in addition, use the Social Security Number for identification purposes because numerous employees' names are alike and numerous addresses change frequently.

[2] The employee's name and Social Security Number are required to properly identify him when ODHE reports to the Social Security Administration, Oregon Department of Revenue, Internal Revenue Service, and other taxpayer accounts.

[3] Each individual who is required to file a return, statement, or other document, and has it filed by another person, e.g., an employer, must give his taxpayer's identifying number, i.e., Social Security Number, to that other person on request. The employee is required to furnish ODHE with a Social Security Number when completing and filing such things as:

- An Agreement For Salary Reduction, Form CO-408 (see paragraph 10.05C, AGREEMENT FOR SALARY REDUCTION, FORM CO-408).
- An Employee's Withholding Allowance Certificate, Form W-4 (see paragraph 10.07B, EMPLOYEE'S WITHHOLDING ALLOWANCE CERTIFICATE, FORM W-4).
- A Non-Resident Alien Request For Exemption From Tax Withholding, Form CO-477 (see paragraph 10.07D[3], Non-Resident Alien Request For Exemption From Tax Withholding, Form CO-477).
- PERS Forms 45922-05, Personnel Record/Designation Of Beneficiary, and 45922-08, Other Beneficiary Designation (see paragraph 10.11B[3], New Employees (Non-PERS Members)).
- An Earned Income Credit Advance Payment Certificate, Form W-5 (see paragraph 10.13C, REQUEST FOR ADVANCE PAYMENTS).

[4] Obtaining A Social Security Number

A person needing a Social Security Number, as required above, must apply for it in a timely fashion. This means that the application for the Number must be far enough in advance so as to allow its issuance before its first required use.

[5] Form SS-5, Application For A Social Security Number (Original, Replacement or Correction)

A person who has neither secured nor applied for a Number, must do so by using

a Social Security Administration Form SS-5 shown below. These forms are available from any Social Security Administration office or Internal Revenue Service office. Completion instructions are contained in the Form booklet.

DEPARTMENT OF HEALTH AND HUMAN SERVICES
SOCIAL SECURITY ADMINISTRATION

Form Approved
OMB No. 0960-0066

FORM SS-5 - APPLICATION FOR A SOCIAL SECURITY NUMBER CARD (Original, Replacement or Correction)

Unless the requested information is provided, we may not be able to issue a Social Security Number (20 CFR 422-103(b))

INSTRUCTIONS TO APPLICANT Before completing this form, please read the instructions on the opposite page. Type or print, using pen with dark blue or black ink. Do not use pencil. SEE PAGE 1 FOR REQUIRED EVIDENCE.

1 NAME TO BE SHOWN ON CARD
First Middle Last

2 FULL NAME AT BIRTH (IF OTHER THAN ABOVE)
First Middle Last

3 OTHER NAME(S) USED

4 MAILING ADDRESS (Street/Apt. No., P.O. Box, Rural Route No.)
City (Do not abbreviate) State ZIP CODE

5 CITIZENSHIP (Check one only)
 a. U.S. citizen
 b. Legal alien allowed to work
 c. Legal alien not allowed to work
 d. Other (See instructions on Page 2)

6 SEX
 MALE
 FEMALE

7 RACE/ETHNIC DESCRIPTION (Check one only) (Voluntary)
 a. Asian, Asian-American or Pacific Islander (Includes persons of Chinese, Filipino, Japanese, Korean, Samoan, etc. ancestry or descent)
 b. Hispanic (Includes persons of Chicano, Cuban, Mexican or Mexican-American, Puerto Rican, South or Central American, or other Spanish ancestry or descent)
 c. Negro or Black (not Hispanic)
 d. Northern American Indian or Alaskan Native
 e. White (not Hispanic)

8 DATE OF BIRTH
Month Day Year

9 PLACE OF BIRTH
City (Do not abbreviate) State or Foreign Country (Do not abbreviate) FCI

10 MOTHER'S NAME AT HER BIRTH
First Middle Last (Her maiden name)

11 FATHER'S NAME
First Middle Last

12 Has a Social Security number card ever been requested for the person listed in item 1? YES(2) NO(1) Don't know(1)
 Was a card received for the person listed in item 1? YES(3) NO(1) Don't know(1)

13 IF YOU CHECKED YES TO A OR B, COMPLETE ITEMS C THROUGH E; OTHERWISE GO TO ITEM 11.
 c. Enter the Social Security number assigned to the person listed in item 1.
 d. Enter the name shown on the most recent Social Security card issued for the person listed in item 1.
 e. Date of birth correction (See instruction 10 on page 2)

14 Telephone number where we can reach you during the day. Please include the area code.
 Home Other

15 YOUR SIGNATURE
 Self Other (Specify)

16 WITNESS (Needed only if signed by mark "X")

17 WITNESS (Needed only if signed by mark "X")

DO NOT WRITE BELOW THIS LINE (FOR SSA USE ONLY)

DTC (SSA RECEIPT DATE) NPN DOC

NTC CAN BIC IDN ITV MANDATORY IN PERSON INTERVIEW CONDUCTED

TYPE(S) OF EVIDENCE SUBMITTED SIGNATURE AND TITLE OF EMPLOYEE(S) REVIEWING EVIDENCE AND/OR CONDUCTING INTERVIEW

DATE DATE

DCL

Form SS-5 (5-85) 3

[6] Filing Deadlines

The SS-5 Application Form must be filed on or before the first seven days after beginning employment. If the employee leaves employment before the seventh day, the application must be filed on or before the date he leaves.

[7] Verification Of SSN Card

The employee should be instructed to bring his Social Security card, when it arrives, to the institutional Payroll Office for verification and recording. Telephone verification is unacceptable.

[8] Withholding Pay

The institutional Payroll Office should hold all payroll forms until the Social Security Number is verified. If any pay is due an employee who does not

Personnel-Payroll

Social Security

have a Social Security Number, the Payroll Office should contact the Controller's Division, Personnel-Payroll Section.

[9] **Employee Responsibilities On The First Day Of Work**

A new employee must complete one of the following procedures on his first day of work:

- If the employee has an account number card, issued by the Social Security Administration, available, he must present it to the employer.
- If the employee does not have his Social Security Number card available, but knows what his number is and exactly how his name appears on the card, he must report that information to his employer using a form CO-204, Statement Of Information -- Social Security Account Number, shown here.
- If the employee does not have an account number card, but has a receipt issued by a Social Security Administration office acknowledging that an application for such an account number has been received, he must show that receipt to the employer.
- If the employee is unable to comply with the above three procedures or if he has been furnished with a temporary account number, e.g., 999-01-XXXX, he must complete a form CO-204, Statement Of Information -- Social Security Account Number.

[10] **Statement Of Information -- Social Security Account Number, Form CO-204**

This form has multiple uses as described throughout this section. It is available from institutional Payroll Offices and the Controller's Division, Personnel-Payroll Section.

[11] **Employer Responsibilities Regarding The Employee's Social Security Number**

The employer, after being shown the employee's Social Security Number card, must enter that number and name, exactly as shown on the card, in the employer's records. Such records include the PDB and any other system(s) which require the Social Security Number to be present.

[12] The employer must follow one of the following procedures if the employee does not present his Social Security Number card:

- If the employee has not applied for an account number, or has a temporary number, the employer must inform him of his responsibilities as described in paragraph 10.08A[9], Employee Responsibilities On The First Day Of Work.
- If the employee has an account number, but his Social Security Number

OREGON STATE BOARD OF HIGHER EDUCATION

STATEMENT OF INFORMATION -- SOCIAL SECURITY ACCOUNT NUMBER

Employee's Full Name _____

Temporary Social Security No. _____

Present Address _____

Place of Birth _____ Date of Birth _____

Father's Full Name _____

Mother's Full Name (before Marriage) _____

Sex _____ (M or F)

STATEMENT AS TO PREVIOUS SS-5 APPLICATION

I (check one) have _____, have not _____ previously filed an application on Form SS-5.

If you checked "have" above, indicate the date ____/____/____ and place _____ of such filing and the expiration date of the receipt ____/____/____.

If you check "have not," date and sign this statement below.

Please note that the completion of this form does not relieve you of the requirement to make application on form SS-5 to secure a social security account number.

Date: _____ Signed: _____ (Employee)

INSTITUTIONAL PAYROLL OFFICE

Forward a copy of this form to the Controller's Division, if two months from the date recorded above, the employee has not provided you a permanent social security number.

CO-204 12/86

card is unavailable, then he must complete a form CO-204, Statement Of Information -- Social Security Account Number, as described in paragraphs 10.08A[9] and 10.08A[10] above. The completed form is then submitted to the employer.

- If the employee has a receipt for application for an account number, the employer must enter the receipt's contents on his records. This information must be entered exactly as shown on the receipt. It should include the employee's name and address; the expiration date of the receipt; and the address of the office issuing the receipt.

Note: This information can be obtained either from the employee's receipt or his completed form CO-204 as described above.

- The employee must provide the employer with a permanent Social Security Number within two months of the date

Personnel-Payroll

Social Security

of either the receipt of application or the completed form CO-204. If the employee fails to do so, the institutional Payroll Office must provide the Controller's Division with a copy of one of the two documents.

[13] Courtesy Or Emeritus Employees

These types of employees must either possess a valid Social Security Number or have a number assigned, e.g., 999-01-XXXX, by the Controller's Division, Personnel-Payroll Section.

[14] Name Changes

Any employee, whose name differs from the name on his Social Security card, must notify the Social Security Administration and request a replacement card. This is done by completing Form SS-5, Application For A Social Security Number Card (Original, Replacement or Correction)(see paragraph 10.08A[5] above). The completed form should be sent to the nearest Social Security Administration District Office.

[15] Use Of A SSN Card Containing An Incorrect Name

A new employee may use a Social Security card, containing an incorrect name, as verification of a Social Security Number. The error, however, must be an obvious one such as a misspelling.

[16] An incorrect card may also be used if the error is due to a name change. The employee must, however, present one of the following as evidence of such a name change:

- A legal "Name Change" certificate issued by a duly constituted authority.
- A certified copy of a Marriage Certificate(s).
- An Adoption Certificate.
- An Affidavit from a parent explaining the use of a stepfather's surname.

Note: Compliance with the above procedure does not relieve the employee of the requirement to notify the Social Security Administration of the erroneous name on his Social Security Number card.

B FICA WITHHOLDING

[1] FICA withholdings are deducted from an employee's subject pay in accordance with current Federal regulations and deposited with the Federal Government.

[2] Earnings Subject To FICA

All compensation for employment up to the current limit, including deferred compensation and tax deferred annuities, is subject to FICA withholding except as specifically exempted in paragraph 10.08C,

EARNINGS EXEMPT FROM FICA, for certain groups of employees.

[3] Except for deferred compensation and tax deferred annuity payments, rules on whether pay is exempt from, or subject to, income tax withholding also apply to FICA withholding. See paragraph 10.07A, INCOME TAX WITHHOLDING, for further information.

[4] Sick leave pay, which is a salary continuation program funded from the same appropriation (or limitation) as the employee's regular salary, is subject to FICA withholding taxes. (Ref. N.R. Fisher Letter, Social Security Withholding on "Sick Leave," 11-15-77.)

[5] FICA Deductions From Earnings

FICA withholding taxes are deducted at the rate determined by law from a subject employee's earnings during a calendar year until the maximum earnings subject to FICA are reached. Pay in excess of the current maximum subject amount is exempt from FICA withholding.

[6] Employees With More Than One Employer

An individual who receives pay from more than one employer during a calendar year could have more than the maximum FICA deduction amount withheld from the combined salaries.

[7] An employee who has been, or is now, employed by another State of Oregon agency, is considered to have a single employer for FICA purposes. Such an employee should not have more than the maximum FICA deduction withheld from the combined earnings received from all State agencies during the calendar year. Institutional Payroll Offices should advise the Controller's Division, Personnel-Payroll Section, of such an employee and of the other employing agency(ies) so that excess FICA taxes will not be withheld.

[8] An employee's pay from any employer other than a State of Oregon agency usually will not affect the amount of pay from ODHE which is subject to FICA withholding. This includes earnings from any city, county, or school district. The employee can request a refund of any FICA overpayment when he files his Federal Income Tax return.

C EARNINGS EXEMPT FROM FICA

[1] The following earnings are not subject to FICA withholding.

[2] Students

Pay earned by full-time ODHE students while attending school is exempt from FICA. This exemption does not apply to non-State System students.

[3] A student, to be classified as full-time, must be enrolled for a minimum of 12 credit hours as an undergraduate, or 9

Personnel-PayrollSocial Security

credit hours as a graduate. Earnings between terms when the student is enrolled full-time, except between Spring and Fall terms, are also exempt. If a student's class load drops below the full-time level, his pay is subject to FICA effective the first day of the next month.

[4] Foreign Students

All earnings of a foreign student who has entered the country temporarily, on a Student visa (F-1), to attend school, are exempt from FICA withholding. A Non-Resident Alien Request For Exemption From Tax Withholding, form CO-477, or an equivalent statement, is required. See paragraph 10.07D, NON-RESIDENT ALIENS, for further information.

[5] Non-Resident Aliens

The earnings of a foreign national in the United States temporarily, on an Exchange Visitors visa (J-1), are exempt from FICA withholding. A Non-Resident Alien Request For Exemption From Tax Withholding, form CO-477, or an equivalent statement, is required. See paragraph 10.07D, NON-RESIDENT ALIENS, for further information.

[6] Federal Civil Service Employees

A Federal Civil Service employee, hired before January 1, 1984, is subject to withholding for the Medicare portion of FICA, but is exempt from withholding for the balance of FICA. A Federal employee, hired on or after January 1, 1984, is subject to FICA. A former Federal Civil Service employee, hired after a break in service of less than one year, retains exemption from FICA and is subject only to Medicare.

[7] Employees In Foreign Countries

Employees who live in foreign countries, and who are not United States citizens, are exempt from FICA withholdings.

[8] Employer-Paid Retirement Attributions

Employer-paid attributions to PERS and TIAA-CREF are exempt from FICA withholding.

D SOCIAL SECURITY NUMBER CORRECTIONS**[1] General**

Social Security Number corrections are submitted to the Controller's Division, Personnel-Payroll Section, on SSN Change Cards, form CO-618. A copy of the employee's Social Security Number card is required except to correct an input error. Three types of corrections are possible: Delete, Change, and Combine.

[2] SSN Deletion

All employee deduction and pay/budget data associated with the Social Security Number are deleted from the Personnel Data Base. A "Delete" transaction can be used only when there is no year-to-date pay on file for the SSN to be deleted, and to

delete budgeted "TBA" positions. If there is year-to-date pay on file, a "Change" or "Combine" transaction must be used.

[3] SSN Change

The Social Security Number on the Personnel Data Base is changed to the "Correct SS No." indicated on the SSN Change Card. Used only when all payroll and personnel data are recorded under the incorrect SSN. Element 77, Last Transaction Date, is changed.

[4] Combine SSN's

Used when PDB data are recorded under two SSN's for an employee. The incorrect SSN is deleted and PDB data are partially combined as described below. The "Correct PDB Data" box designates the controlling record for retention of PDB data. Data on file for the two SSN's are retained or deleted as follows:

.... **Deductions:** Each unique deduction Plan/Type on file for either SSN is retained, including all deductions with the same Plan but different Type codes. The deduction amounts are combined if a Plan/Type is on file for both SSN's, and the action code and start/stop dates for the "Correct PDB Data" SSN only are retained.

.... **Employee Data:** All data on file for the "Correct PDB Data" SSN are retained. Personnel Data on file for the other SSN are deleted.

.... **Payroll Data:** Year-to-date pay amounts are combined.

.... **Budget Data:** If pay/budget data are on file for only one SSN, those data are retained even if "Correct PDB Data" is designated for the other SSN. When pay/budget data are on file for both SSN's, only the data for the "Correct PDB Data" SSN are retained.

.... **Element 77, Last Transaction Date:** The date the files are updated.

.... **Elements 126 to 168, Cumulative Payroll Information:** Data from the two records are added together.

.... **Element 171, Prior Quarter FICA Adjustment:** Adjustments for the same quarter and reason are added together. If the quarter or reason differ, separate line items are recorded.

.... **Elements 169, Date Last Paid and 170, Payroll Register Reference Number:** The most recent date for each is retained.

[5] SSN Change Card

1. **Correction Type Code:** Required on all transactions. One block, and only one block, must be checked.

Personnel-Payroll

Social Security

2. **Incorrect Social Security Number:** Required on all transactions. The SSN being deleted. All transactions will cause this SSN to be deleted from the Personnel Data Base.
3. **Correct Social Security Number:** Required on all "Change" and "Combine" transactions; must be blank on a "Delete" transaction. The SSN to replace the "Incorrect SSN" on a "Change" transaction, and to be retained on a "Combine" transaction.
4. **ABC Code:** Required for each SSN entered. The first three letters of the last name associated with the SSN on the PDB.
5. **Correct PDB Data:** Required on "Combine" transactions. Check the box for the SSN that is to control which data will appear on the combined record. Leave blank for "Delete" and "Change" transactions.
6. **Name:** The employee's Payroll name.
7. **Date Prepared:** The date the form is prepared.
8. **Originating Institution:** The 2-digit institution number for the institution submitting the correction.
9. **Completed By:** The name of the person preparing the form.
10. **Approved By:** The Controller's Division, Personnel-Payroll Section, approves all changes.

008456		OREGON STATE BOARD OF HIGHER EDUCATION	
SSN CHANGE CARD			
1 ^① DELETE <input type="checkbox"/>	2 ^① CHANGE <input type="checkbox"/>	3 ^① COMBINE <input type="checkbox"/>	
<div style="border: 1px solid black; padding: 5px; margin: 5px;"> <div style="display: flex; justify-content: space-between;"> ^② ^④ </div> <hr/> <div style="display: flex; justify-content: space-between;"> (Incorrect SS No.) ABC </div> <div style="display: flex; justify-content: center; margin-top: 5px;"> CORRECT P.D.B. DATA <input type="checkbox"/> ^⑤ </div> </div>	<div style="border: 1px solid black; padding: 5px; margin: 5px;"> <div style="display: flex; justify-content: space-between;"> ^③ ^④ </div> <hr/> <div style="display: flex; justify-content: space-between;"> (Correct SS No.) ABC </div> <div style="display: flex; justify-content: center; margin-top: 5px;"> CORRECT P.D.B. DATA <input type="checkbox"/> ^⑤ </div> </div>		
^⑥ _____	^⑥ _____	^⑥ _____	
Last Name	First	Middle	Completed by
^⑦ _____	^⑧ _____	^⑩ _____	
Date Prepared	Orig. Institution	Approved by	
CO-618, 1/73, OSU 3491			

Personnel-Payroll

SAIF Assessments

A STATE ACCIDENT INSURANCE FUND (SAIF)
Reference: ORS Chapter 656

[1] SAIF is a public corporation that provides worker's compensation insurance to protect the Department of Higher Education against liability for employee injury or illness arising out of and in the course of employment. SAIF is funded entirely from premiums paid by employers. Pay that is not subject to the Oregon Worker's Compensation law includes:

- a. Tips and other gratuities
- b. Excess overtime pay (the portion of overtime rate that exceeds the straight-time rate).
- c. Severance pay (unless for time worked).
- d. Bonus pay (where it is not anticipated under the contract of employment and is paid at the employer's sole discretion). Bonuses that are agreed to in advance (e.g. incentives and commissions) are still included for premium purposes. Bonuses received at regular intervals (quarterly or less) are considered to be anticipated.
- e. Vacation pay - exclude when paid. This does not include holiday pay or sick leave pay.
- f. Reimbursement of travel and subsistence, provided it is verifiable.
- g. Value of special rewards for individual invention or discovery.

The formula for includible pay for Oregon Worker's Compensation is:

Adjusted Gross Pay = Gross Pay + assumed wages + PERS pickup (attributions) - Overtime pay/3 (transaction codes 1201, 1412, 1420, 1421, 1520, 1521, 1523) - Vacation pay (transaction codes 1211 and 1411) - Retroactive overtime (transaction codes 1418 and 1518) - FLSA overtime on premium pay (transaction code 1419) - bonus pay - permanent out-of-state employee pay.

SAIF also collects assessments on both employees and employers to fund supplemental worker's compensation programs and Worker's Compensation Board expenses.

[2] For information on coverage, benefits and claims, see FASOM 07.13, Worker's Compensation.

B EMPLOYEES COVERED BY SAIF

[1] The following workers are covered by SAIF:

- All full-time and part-time paid employees stationed in Oregon.

- All employees on sabbatical leave.
- Workers who receive a perquisite as compensation for their services and are approved for coverage by SAIF. See paragraph D.
- CWSP student workers. See FASOM 07.13D.
- Athletic officials such as referees and umpires whether paid on the payroll as non-employees, or as independent contractors.

[2] An employee temporarily outside of Oregon on State business may or may not be covered by SAIF. An employee permanently assigned to work outside of Oregon is not covered by SAIF. See FASOM 07.13D for further information.

C SAIF ASSESSMENTS

[1] All employees who are on the payroll and covered by SAIF are required to pay an assessment by payroll deduction for each full or partial day of work. The assessment rate depends on the month worked as follows:

	Daily	Monthly	Max./Mo.
11-81 - 06-83	.105	2.31	3.26
07-83 - 09-83	.08	1.60	2.48
10-83	.095	1.90	2.95
11-83 - 12-83	.11	2.20	3.41
01-84 & later	.14	2.80	4.34

The assessment on employers, which includes the Worker's Compensation Employer Assessment, is differentiated by institution effective July 1, 1987, as follows:

Inst	Rate	Inst	Rate
OHSU	1.49	SOSC	.74
OSU	.89	WOSC	.74
UO	1.01	OIT	.74
PSU	.56	EOSC	.74

The employee and employer assessments are used to cover injuries to disabled employees, support sheltered workshops, and for vocational rehabilitation for disabled persons.

The amount charged to the employee's pay account is calculated by the Controller's Division by summing the amounts of three calculations.

- a. Adjusted Gross Pay times the institutional rate.
- b. Amount calculated in (a) times .06 (as applicable for PERS pickup).
- c. "Days Worked" times .12 (employer portion of rate).

Example: If the adjusted gross pay is \$525.00, the employee is paid by WOSC, and the "days worked" are 20, the total cost to the department's account would be calculated as follows:

Personnel-Payroll

SAIF Assessments

$$\begin{array}{r}
 \$525.00 \times .0074 = \$3.89 \\
 3.89 \times .06 = .23 \\
 20 \times .12 = 2.40 \\
 \hline
 \$6.52
 \end{array}$$

[2] Assessments for Employees on the Regular Payroll

For employees with budgeted pay on the Personnel Data Base, the monthly SAIF assessment (see C[1]) is automatically entered in PDB element 065, SAIF Amount. The SAIF assessment can be changed using terminal program PBU. The amount entered is deducted from the employee's regular monthly pay.

[3] Assessments for Employees Paid by Time Card

For employees paid by time card, enter the number of days worked on the time card. Include partial days. Enter "00" on the time card if it is for supplemental pay for an employee paid on the regular payroll, or if the full SAIF amount for the employee was reported on another time card. Enter "20" for an employee on sabbatical leave for the full month who is not paid on the regular payroll.

[4] Assessments for Employees on Sabbatical Leave

The SAIF assessment for an employee on sabbatical leave is the same as for a full-time instate employee. The standard monthly deduction (see C[2]) should be entered on the PDB in element 065, SAIF Amount. See paragraph C[3] above if paid by time card.

D WAGES SUBJECT TO ASSUMED WAGE REPORTING

[1] Gross pay for SAIF and Workers Compensation Department (WCD) Assessments includes wages payable to workers for the reasonable value of board, rent, housing lodging or similar advantages received from the employer.

[2] All wages subject to SAIF and WCD premiums and assessments are processed through the payroll system except required perquisites. See FASOM 10.17G and H. Required perquisites (meals and lodging) are not wages for social security and income tax withholding, but are wages for SAIF and WCD subjectivity. Instead of reporting required perquisites through forecast pay or time certificates and taking contra deductions (as is the case in 1XX plan-types or the C-Table), the value of meals and lodging for required perquisites is to be reported on the Report of Assumed Wages Not Paid By Payroll For Computation of the SAIF Premium, CO-202. Any pay in addition to the required perquisite amount is processed as usual, either by time card or forecast pay.

[3] Completion of the Report of Assumed Wages

Institutions report to the Controller's Division at the end of each month the assumed pay for each worker. The report is submitted on form CO-202. Complete form CO-202 as follows:

1. **Institution:** Name of institution exercising supervision and control over the listed employees.
2. **Month/Year for:** The month and year for which the report is prepared.
3. **SSN:** The worker's hyphenated Social Security Number.
4. **Name:** The worker's full name, last name first.
5. **Reqn. Number:** Requisition number assigned by the institution to identify the payment to SAIF. Must contain 6 characters. The first position must be numeric and identify the fiscal year to which the expenditure applies, i.e., enter 7XXXXX for 1986-87 fiscal year, 8XXXXX for 1987-88, etc.
6. **Account Coding:** Account number of department receiving the worker's service. The account will be charged the amount of the SAIF premium on the assumed wages under transaction code 2902, Insurance. Variable Department and Institutional Use are optional. Cash Account is only entered when the fixed cash account on the chart of accounts is to be overridden.

The amount charged to the account is calculated by the Controller's Division by using the following calculation:

Assumed wages times .0074 (varies by institution)

Example: If assumed wage is \$525.00, the total cost to the department's account would be calculated as follows:

$$\begin{array}{r}
 \$525.00 \times .0074 = \$3.89 \\
 \hline
 \text{Total Cost} = \$3.89
 \end{array}$$

7. **Total Assumed Pay for the Month:** The amount is based on the worker's status according to 7(a) or (b).
- 7(a) **Worker receiving board/room perquisite:** Enter the value of meals and housing. This is either the actual value, or \$150 for an individual or \$250 for a couple, whichever is greater.

Personnel-Payroll

Claims Against Employee's Pay

A

DEFINITIONS

Notices of garnishment, support order, bankruptcy order and tax levy are orders from a court or other authority requiring the Department of Higher Education to withhold a specified amount from an employee's pay. The amount withheld is sent by the Controller's Division to the recipient named on the order for application to a claim against the employee.

[1] **Garnishment** (Ref. ORS 23.175)

An order from a court to withhold earnings of an employee for the payment of a debt.

[2] **Bankruptcy Order**

An order from a court of bankruptcy to withhold pay due to an employee for the settlement of claims against an employee who has filed for bankruptcy.

[3] **Support Order** (Ref. ORS 25.050, 25.350, and 25.450)

An order from an Oregon court requiring the employee to contribute to the support of minor children, or spouse and child, and requiring the Department of Higher Education to withhold pay due to the employee to provide such support. A support order is a continuing order until superseded or canceled by a further order of the court.

Note: If the support order originates from another state's court, the claimant should be instructed to contact the Oregon Department Of Human Resources, Child Support Unit. This Department, in return, will initiate the order on behalf of the claimant's state.

[4] **Tax Levy**

An order from the Internal Revenue Service or the State Department of Revenue to withhold pay due to an employee for payment of the employee's past due Federal or State taxes.

[5] **Disposable Earnings** (Ref. ORS 23.175)

Earnings remaining after deduction of amounts required to be withheld by law. Such deductions are:

- Federal and State withholding taxes.
- FICA.
- SAIF.
- Retirement deduction when required by law.
- "Fair Share" deduction or union dues when a "Fair Share" clause is contained in the collective bargaining agreement.
- Payroll advances only when any garnishment is served **after** the advance is made.
- Other prior claims against this month's pay ordered by a court or other authority.

[6] Other deductions such as health and life insurance, dues, tax deferred annuities, deferred compensation, union dues when they are voluntary, etc., are considered part of disposable earnings.

B **PROCESSING CLAIMS AGAINST PAY**

Notices of garnishment, support order, bankruptcy order or tax levy are sent to the Controller's Division, Personnel-Payroll for processing.

[1] **Institution Responsibilities**

On receipt of a notice of garnishment, support, bankruptcy or tax levy, the institution Payroll Office must promptly:

- a. Prepare form CO-404, NOTICE OF CLAIM AGAINST EMPLOYEE'S PAY, in accordance with section D.
- b. For a Federal tax levy, have the employee complete Treasury form 668-P, Statement of Personal Exemptions. This form is usually attached to the notice of tax levy.
- c. If a payroll check for the employee is in the institution's possession, hold or retrieve it and attach to form CO-404.
- d. Send form CO-404, form 668-P when applicable, and any paycheck for the employee to the Controller's Division.

If pay is released to an employee because a. through d. are not performed promptly, a receivable will be established on the institution's books for the amount that is payable on the claim.

[2] **Controller's Division Responsibilities**

The Controller's Division, Personnel-Payroll is responsible for processing claims against employee's pay including:

- a. Determining the amount to be withheld.
- b. Retrieving and reversing employee paychecks that are outstanding when notice is received.
- c. Responding to each notice and issuing checks as directed.
- d. Issuing a check for the balance due to the employee.

C **EXEMPTIONS & LIMITATIONS**

Part of an employee's pay is exempt from garnishment or other levy. State law also places limitations on the duration of claims and employer actions resulting from such claims.

[1] **Reprisals Prohibited**

Discharge of an employee for reason that the employee has had earnings garnished is prohibited. (Ref.: ORS 23.185)

Personnel-PayrollClaims Against Employee's Pay

[2] Discharge or refusal to hire an employee because of service of order of withholding for support of children or spouse and child is prohibited. (Ref.: ORS 25.050 and ORS 25.350)

[3] Garnishment

A garnishment that is not a support order is limited to the amount of pay that is due to the employee on the day the garnishment notice is served. The maximum amount that can be withheld is the employee's gross earnings that are unpaid or undeposited as of the day of notice.

[4] A portion of the employee's earnings is exempt from claim. The exemption for one month is 173.3333 hours times the current minimum wage. The maximum earnings subject to garnishment is the lesser of disposable earnings minus the exemption, or 25% of disposable earnings as defined in paragraph 10.10A[5], Disposable Earnings.

[5] Classification codes 4450 through 4476 are "Seamen." Employees with these classifications are exempt from all garnishments, except support orders, Federal tax levies and State tax levies, in accordance with Title 46 U.S. Code Section 601.

[6] Bankruptcy Orders

A bankruptcy order can be either a one-time claim or a continuing claim as stated on the order. All disposable earnings, as defined in paragraph 10.10A[5], Disposable Earnings, are subject to bankruptcy orders.

[7] Support Order (Ref.: ORS 25.050 and 25.350)

A support order is a continuing garnishment with the same exemptions as a garnishment. However, while a garnishment is for a single specific amount, a support order is for a payment each pay period plus delinquent payments due, and continues until altered or stopped by the court.

[8] When the maximum earnings subject to garnishment exceed the monthly payment, the maximum deduction will be taken until all delinquent amounts and interest are paid in full. Thereafter, the amount due each month is withheld.

[9] Tax Levy

The exemption from withholding for a Federal tax levy is determined from IRS Notice 110-A, Table for Figuring the Amount Exempted from Levy of Wages, Salary and Other Income. The exemption varies with the number of dependents claimed on form 668-P, Statement of Personal Exemptions.

[10] A state tax levy can be either a one-time claim, or a continuing claim until paid in full or released by the court.

[11] The maximum amount of earnings that are subject to the tax levy is determined by subtracting the exemption from disposable earnings as defined in paragraph 10.10A[5], Disposable Earnings.

D NOTICE OF CLAIM AGAINST EMPLOYEE'S PAY

Complete the Notice of Claim form CO-404 as follows:

1. Enter the employee's name, institution number and Social Security number.
2. Enter the total amount of the garnishment and the case number from the Notice of Garnishment.
3. Enter the date and time of day the Notice of Garnishment was served. The date served may limit the amount that can be withheld (see paragraph 10.10C[3], Garnishment).
4. Check whether the employee is paid on a monthly or hourly basis and enter the current pay rate.
5. If the employee is being paid at an hourly rate, enter the hours worked each day for which the employee has not been paid.
6. Check if the institution has intercepted a payroll check for the employee, and send the check to the Controller's Division with the Notice of Claim form.
7. Check if the employee has received a payroll advance this month and enter the amount of the advance.

DEPARTMENT OF HIGHER EDUCATION
NOTICE OF CLAIM AGAINST EMPLOYEE'S PAY

To: Personnel-Payroll, Controller's Office

Enclosed is a garnishment, levy or court order served on the earnings of the following employee:

EMPLOYEE NAME: _____ (1)

INST./SSN: _____ (1) / (1)

AMOUNT: \$ _____ (2)

CASE NUMBER: _____ (2)

DATE SERVED: _____ (3)

TIME OF DAY SERVED: _____ (3)

REPORT OF EARNINGS:

(4) Employee is being paid at a monthly rate of \$ _____ (4)

(4) Employee is being paid at an hourly rate of \$ _____ (4)
To date of garnishment, employee has worked the following hours for which he has not been paid:

Prior Month

(5)

15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31
----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----

Current Month

(5)

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31

(6) Attached is an Oregon State Board of Higher Education check that was issued to employee.

(7) A current pay advance for \$ _____ (7) was made to employee prior to receipt of this order.

Prepared by _____

A CALENDAR YEAR-END PURGE PROCESS**[1] General**

The following paragraphs describe the criteria used to purge employee records which are no longer needed in the Personnel Data Base (PDB). This process of eliminating unnecessary data is completed at the end of each calendar year. It is performed by the Personnel-Payroll Section of the Controller's Division.

[2] Definition Of An "Employee Record"

An employee's record, as used in the calendar year-end purge process, is defined as any "primary" and "secondary" record found in the employee's PDB file.

Note: A purged "secondary" record appears on a "Purge List" (see paragraph 10.12A[13], Year-End Reports) with an "S" after the employee's Social Security number.

[3] "Retained" Records

Paragraph 10.12B, CALENDAR YEAR-END "RESET" PROCESS, describes what takes place with those PDB records which are retained and not purged. It explains how the new data values, to which the year-to-date fields are to be "reset," are entered. It also details all other applicable "reset" conditions.

[4] "Calendar Year-End Purge And Reset" Program (Job Stream PB014)

This computer program determines if an employee's record, and its contents, are to be purged. Job Stream PB014 works as follows:

- First, it assumes that all records are to be purged.
- Next, it "looks" at each record searching for reasons why it should not be purged.
- Once it determines that an employee's record should, in fact, not be purged, it "resets" that record with revised year-to-date field values (see paragraph 10.12B, CALENDAR YEAR-END "RESET" PROCESS,

for further information).

[5] Purge Criteria

The following criteria are used to purge an employee's record at calendar year-end. The employee's record will be purged if it contains:

- 1) A Most Recent Employment Date, PDB Element 27, HIRE, which is earlier than July 1st (see paragraph 10.01A[4], Element 27);
and
- 2) No year-to-date gross pay in Year-To-Date Cumulative Element 126, Gross Pay (see paragraph 10.01E[5], Cumulative Elements Table);

or

A last date that the employee was paid, i.e., internally generated Element 169, Date Last Paid, which is prior to July 1st;

Note: "Date Last Paid," as used in the calendar year-end purge process, is, in actuality, the June's Supplemental payroll which occurs prior to July 10th.

and

- 3) No active deductions for delinquent taxes, i.e., Deduction Plans 333, 334, 335, 336, 340, 351, 352, 353, 354 and 355;

and

- 4) No year-to-date amount for "9/12" pay, i.e., Plan/Type 36X-001 (see Section 10.06, Pay Redistribution Plan, for additional information on 9- and 12-month pay);

Note: The generic "X" digit in the above "9/12" Plan/Type represents the unique number assigned to each institution.

and

- 5) No plan year-to-date deductions in Deduction Element 691, Plan Year-To-Date, PLN-YTD;

and

6) No pay account gross pay using transaction code 1299, Redistribution Reduction -- Academic 12-Month Pay Option (see paragraph 02.10A[4], Unclassified Pay). In other words, the total of all Actual Monthly Pay, Pay/Budget Data Element 123, using transaction code 1299, i.e., the "12-Month Pay Option" equals zero (see paragraph 10.01C[2], Element 123, Actual Monthly Pay).

Note: Transaction code 1299 is used to record the reductions to gross pay and the subsequent distributions of gross pay for an academic employee with a 9-month appointment who has elected to enroll in the academic 12-month option for receiving his/her pay.

[6] **Deduction Plans/Category Codes Used In The Purge Process**

Employee record-purging criterion #3 above is also classified by Deduction Category Codes as follows (see paragraph 10.60B[5], Descriptions Of Compensation Tables (DEDUCTION CATEGORY CODES), for further clarification of these codes):

DEDUCTION PLANS/CATEGORY CODES

Deduction Category Code	Description	Deduction Plan Number(s)
"TIA"	FICA-Additional	334
"TIP"	FICA-Prior-Year	333
"TMA"	Federal Medicare - Additional	336
"TMP"	Federal Medicare - Prior Year	335
"TPA"	PERS-Additional	351 & 353
"TPP"	PERS-Prior-Year	352 & 354
"TRA"	Federal Retirement - Additional	355
"TRP"	Federal Retirement - Prior-Year	---
"TWA"	Worker's Compensation/SAIF -	

Deduction Category Code	Description	Deduction Plan Number(s)
	Additional	340
"TWP"	Worker's Compensation/SAIF - Prior-Year	---

Note: The third character of each of the above Deduction Category Codes is defined as follows:

- "A" - Additional
- "P" - Prior-Year

[7] **Employee Records Which Are Not Purged**

An employee's record is not purged at calendar year-end if it contains:

.... A pay amount in either Pay/Budget Data Element 121, Original Budget Amount, or Pay/Budget Data Element 178, Current Budget Amount (see paragraph 10.01C, PAY/BUDGET DATA ELEMENTS);

or

.... A pay amount in Pay/Budget Data Element 123, Actual Monthly Pay, since July 1st (see paragraph 10.01C, PAY/BUDGET DATA ELEMENTS);

or

.... A pay amount in Pay/Budget Data Element 122, Forecast Monthly Pay, for the period of January through June (see paragraph 10.01C, PAY/BUDGET DATA ELEMENTS);

or

.... A Class Date, PDB Element 12, Classification Date, C-DT, within the period from July 1st through December 31st (see paragraph 10.01A[4], Employee Data Element/Field Descriptions).

Note: A classified or management service employee's record is not purged if he/she is on leave at December 31st.

[8] **Academic Employee Records Which Are Not Purged**

An academic employee's record is

not purged at calendar year-end if he/she is not terminated and his/her record contains one of the following conditions:

.... Appointment Status Code, PDB Element 59, APPS, is "C" - Courtesy, or "E" - Emeritus, and Contract End Date, PDB Element 58, CK-ND, is after June 30th (see paragraph 10.01A[4], Employee Data Element/Field Descriptions);

or

.... Classification Code, PDB Element 11, CLAS, is "2952" - Resident Physician Or Dentist, or "2953" - Intern (see paragraph 10.01A[4], Employee Data Element/Field Descriptions);

or

.... The academic employee is on leave at December 31st.

[9] **"Purge Report" Record**

When an employee's record is purged, a "purge report" record is created for the "Purge Listing" which is sorted and printed outside of Job Stream PB014 (see the notation in paragraph 10.12A[2], Definition Of An "Employee Record"; paragraph 10.12A[4], "Calendar Year-End Purge And Reset" Program (Job Stream PB014); and paragraph 10.12A[13], Year-End Reports, for further clarification).

[10] **"Before-And-After-Change" Record**

When an employee's record, which contains no Termination Code in PDB Element 4, TERM, is to be purged, Job Stream PB014, creates a "before-and-after-change" record, i.e., a "Transaction Listing" (see paragraph 10.01A[4], Element 4, Termination Code, TERM; and paragraph 10.12A[4], "Calendar Year-End Purge And Reset" Program (Job Stream PB014)). This record, in turn, is displayed on an internally generated "user journal" to appear on the Employee Transaction Register and the employee's Personnel Action (PA) Form, PD-124, which is sent to the Personnel Division

in Salem (see paragraph 10.01A[4], Element 52, Personnel Action Number, LPA#, PA#; and Element 76, Transaction Reason, TRAN, LTRN, for related information).

[11] **Purging Employee Deduction Records**

An employee's deduction record is purged when one of the following conditions exists:

.... The Deduction Stop Date in Deduction Data Element 106 is on, or prior to, December 31st;

or

.... Any deduction plan/type is inactive on the File Of Tables, i.e., Deduction Stop Date in Deduction Data Element 106 is on, or prior to, December 31st, or a deduction plan/type is not present.

Note: See paragraph 10.01D[2], Deduction Data Element Descriptions, Element 106, Deduction Stop Date, for further information on that element.

[12] **Exceptions To Purging Employee Deduction Records**

An employee's deduction record is not purged when it contains:

.... "9/12" pay, i.e., Plan/Type 36X-001 (see paragraph 10.12A[5], Purge Criteria, Criterion #4).

.... A plan year-to-date deduction amount in Deduction Data Element 691, Plan Year-To-Date, PLN-YTD (see paragraph 10.12A[5], Purge Criteria, Criterion #5).

Note: When present, these plan year-to-date deduction amounts remain unchanged.

.... Certain deduction amounts which are Other Payroll Expense (OPE)-related and have not been "stopped" for more than 18 months.

Note: OPE-related deduction amounts do not appear on

production teleprocessing
(TPR) display screens.

**CALENDAR YEAR-END "RESET"
DATA ELEMENTS/VALUES**

[13] **Year-End Reports**

The following two reports are produced from Job Stream PB014 (see paragraph 10.12A[4], "Calendar Year-End Purge And Reset" Program (Job Stream PB014)). They contain the results of the calendar year-end purge process described in this Section.

CALENDAR YEAR-END PURGE REPORTS

<u>Number</u>	<u>Description</u>
PB806-01	Year-End Data Base Purged Employees
PB806-02	Year-End -- Classified Employees Who Should Be Terminated -- Non-Purged

B CALENDAR YEAR-END "RESET" PROCESS

[1] **General**

The following paragraphs describe the year-to-date values, of the employee's payroll record, that are "reset" at calendar year-end. They also explain the "reset conditions" which apply to certain types of record data of employees who are retained after the calendar year-end purge process.

[2] **Definition**

"Reset" records are those which are retained and not "purged" (see previous paragraph 10.12A, CALENDAR YEAR-END PURGE PROCESS).

[3] **"Reset" Data Elements/Values**

The following table displays the "reset" values assigned to each Year-To-Date (YTD) Cumulative Data Base Element at calendar year-end (see paragraph 10.01E, CUMULATIVE RECORDS, for related information).

Note: Refer to paragraph 10.12B[4], Clarification Of Specific "Reset" Values, for further details on the following designated Values.

<u>YTD Cumulative Element Number</u>	<u>Element Description</u>	<u>"Reset" Value</u>
126	Gross Pay - YTD	"0"
129	Federal Tax - YTD	"0"
131	State Tax - YTD	"0"
133	SAIF/Workers Compensation Department (WCD) - YTD	"0"
135	FICA - Contributions - YTD	"0"
137	PERS - Contributions - YTD	"0"
140	PERS Subject Pay - Attributions - YTD	"0"
141	TIAA-CREF - Contributions - YTD	"0"
143	PERS - Attributions - YTD (see "a" below)	"0"
145	TIAA-CREF Subject Pay - Contributions - YTD	"0"
147	TIAA-CREF Subject Pay Attributions - YTD	"0"
149	TIAA-CREF - Attributions - YTD (see "a" below)	"0"
151	Federal Retirement - Contributions - YTD	"0"
153	Total Deductions - YTD (see "c" below)	"0"
Cumulative		
Cumulative Total Number	Cumulative Total Description	Total "Reset" Value
157	Tax-Deferred Annuities (see "a" below)	"0"

YTD Cumulative Element Number	Element Description	"Reset" Value
158	Perquisites - YTD	"0"
160	Record Adjusted - YTD (see "c" below)	"0"
162	Net Pay - YTD	"0"
164	FICA - Subject Pay - YTD	"0"
165	FICA - Subject Pay - Quarter-To-Date (QTD)	"0"
167	PERS Subject Pay - Contributions - YTD	"0"

Memo Record Number	Memo Record Description	Memo Record "Reset" Value
171	Prior Quarter FICA Adjustment	"0"
172	Ratios - Federal & State Tax (see "b" below)	

YTD Cumulative Element Number	Element Description	"Reset" Value
173	Earned Income Credit - YTD	"0"
174	Previous FICA Deductions - Other State Agency	"0"
185	Gross Pay - Federal - YTD	"0"
187	Gross Pay - State - YTD	"0"
664	Medicare Subject Pay - YTD	"0"

YTD Cumulative Element Number	Element Description	"Reset" Value
666	Medicare Subject Pay - Contributions - YTD	"0"
668	Medicare Subject Pay - Medicare Qualified (MQ) - YTD	"0"
674	Fringe Benefit Pay - YTD	"0"
680	Federal Retirement - Pre-'84 Subject - YTD	"0"
682	Federal Retirement - Post-'83 Subject - YTD	"0"
684	Federal Retirement - Post-'83 Contributions - YTD	"0"

[4] Clarification Of Specific "Reset" Values

The following information refers to the above designated "Reset" Values:

(a) Tax-Deferred Annuities (Cumulative Total Element 157)

This "Cumulative Total" record accumulates the amounts that were in the following Year-To-Date Cumulative Elements prior to the "reset" process:

- Element 143, PERS - Attributions - YTD
- Element 149, TIAA-CREF - Attributions - YTD

and

The "Cumulative Total" record is also generated from the amounts that were in the following Deduction Data Element:

- Element 711, Pre-Tax - YTD

Note: Element 711 is a cumulative deduction record associated with the following Category Codes (see

paragraph 10.60B[5], Descriptions Of Compensation Tables -- Deduction Category Codes):

DEDUCTION CATEGORY CODES

Code	Description
Position	
<u>1</u> <u>2</u> <u>3</u> <u>4</u>	
I D - -	Deferred Compensation
I D - 0	Deferred Compensation - Once Only
I D A -	Deferred Compensation - Administrative Charge
I D A 0	Deferred Compensation - Administrative Charge - Once Only
I F B -	Federal Employees Retirement System - Thrift Savings Plan (TSP) - Employee Deduction
I F B 0	Federal Employees Retirement System - Thrift Savings Plan (TSP) - Employee Deduction - Once Only
I T - -	Tax-Deferred Investments (TDI)
I T - 0	Tax-Deferred Investments (TDI) - Once Only

Key: "-" = Blank Position
 "0" = A "Once Only" Deduction

(b) Ratios - Federal & State Tax

1) Ratio - Federal Tax ("Zero" Amount)
 Memo Record Element 172 above is "reset" to zero if either of the following YTD Cumulative Elements contains a previous "zero" amount:

.... Element 126, Gross Pay - YTD

.... Element 129, Federal Tax - YTD

Note: Ratio - Federal Tax (Existing Amount)
 If dollar amounts exist in both of the above elements, i.e., Elements 126 and 129, a new ratio, for Memo Record Element 172, is computed by dividing the Federal Tax - YTD amount by the Gross Pay - YTD amount, during the "reset" process.

2) Ratio - State Tax ("Zero" Amount)
 Memo Record Element 172 above is "reset" to zero if either of the following YTD Cumulative Elements contains a previous "zero" amount:

.... Element 126, Gross Pay - YTD
 Element 131, State Tax - YTD

Note: Ratio - State Tax (Existing Amount)
 If dollar amounts exist in both of the above elements, i.e., Elements 126 and 131, a new ratio, for Memo Record Element 172, is computed by dividing the State Tax - YTD amount by the Gross Pay - YTD amount, during the "reset" process.

(c) Total Deductions - YTD and Record Adjusted - YTD

1) Voluntary "9/12" Pay Redistribution
 If an academic employee's voluntary "9/12 Pay Redistribution Plan, Plan/Type 36X-XXX (see Section 10.06, Pay Redistribution Plan, for additional information on 9- and 12-month pay), contains a YTD deduction amount which is greater than zero, that amount must be carried forward in his/her YTD record, via the YTD Cumulative Elements listed below, as follows:

.... Element 153, Total Deductions - YTD:
 Amount present remains unchanged

in the "reset" process;
and

.... Element 160, Record Adjusted - YTD:

Amount is "reset" with the opposite sign, i.e., a negative amount, which causes a zero "net" amount for "reset" purposes.

2) Deduction Data Element 691, Plan Year-To-Date, PLN-YTD:

If an employee has a plan with any amount, in Element 691, i.e., greater than or less than zero, that PLN-YTD amount must be carried forward unchanged during the "reset" process (see para-

graph 10.12A[12], Exceptions To Purging Employee Deduction Records).

Note: An amount in Element 691 is not used for "'Gross-To-Net' cross footing" purposes, but is used as a "control" figure for certain Plan Year-to-Date deductions.

[5] **"Reset" Conditions For Certain Types Of Record Data**

The following cells contain numerous "'reset' conditions" which apply to certain types of record data of employees who are retained after calendar year-end purge:

"RESET" CONDITIONS FOR CERTAIN TYPES OF EMPLOYEE RECORD DATA

"Reset" Condition:

A "primary" or "secondary" record is purged.

PDB Element 4, Termination Code, TERM, is "999" - Other.

All criteria has been met for a classified employee to be purged, and he/she is not terminated.

"Reset" Value/Action:

The surviving record has PDB Element 3, Additional Record On File, DUPL, "blanked out" (see paragraph 10.01A[4]003).

Element 4, TERM, is "reset" to zero. PDB Element, Termination Date, TRMD, is also "reset" to zero (see paragraph 10.01A[4], Elements 4 and 5).

A Personnel Action (PA) Form, PD-124, is produced indicating the following "reset" values:

- PDB Element 2, Effective Date, EFF, becomes 12-31-XX; and
- PDB Element 4, Termination Code, TERM, becomes "909" - Other; and
- A Termination Reason Code, i.e., a component of PDB Element 4, TERM, becomes "590" - Other Termination; and
- PDB Element 52, Personnel Action Number, LPA#, PA#, becomes "Purge."

Note: See paragraphs 10.01A[4], Elements 2, 4, 52 and 76; and 10.12A[10], "Before-And-After-Change" Record, for further information.

The one-part PA Form is then sent to the

"Reset" Condition:

"Reset" Value/Action:

PDB Element 66, FICA Code, FICA, is "2"
- Exempt Current.

Personnel Division, in Salem, to update
the employee's Personnel Division file.

Element 66, FICA, is "reset" to "1" -
Exempt All Year (see paragraph
10.01A[4], Element 66).

PDB Element 66, FICA Code, FICA, is "3"
- Subject Current.

Element 66, FICA, is "reset" to "9" -
Subject All Year (see paragraph
10.01A[4], Element 66).

Note: PDB Element 67, FICA Effective
Date, FICD, remains unchanged (see
paragraph 10.01A[4], Element 67).

A Triple Deduction "flag" exists in the
employee's deduction file, Deduction
Data Element 109, Triple Deduction Code.

Element 109, is "reset" to "Blank" (see
paragraph 10.01D[2], Element 109).

[6] Pay/Budget Records

Calendar year-end purge and "re-
set" processes do not "reset" an employ-
ee's pay/budget records. When an em-
ployee is purged, all of his/her pay/
budget records are also purged.

C FISCAL YEAR-END "RESET" PROCESS

[1] General

The following paragraphs describe
the criteria used to "reset" the pay/
budget data elements at the onset of a
new fiscal year (see paragraph 10.01C,
PAY/BUDGET DATA ELEMENTS, for additional
information).

[7] Year-End Reports

The following six reports are
produced from Job Stream PB013, "Calen-
dar Year-End 'Reset'" program. They
contain the results of the calendar
year-end "reset" process described in
the above paragraphs.

**[2] "Classified Fiscal Year-End Reset"
Program (Job Stream PB012)**

This computer program determines
which pay/budget data elements are "re-
set" for classified employees at the
beginning of a new fiscal year. Since
the selection is based on a pay transac-
tion code, non-classified records may be
"reset" as well.

CALENDAR YEAR-END "RESET" REPORTS

<u>Number:</u>	<u>Description:</u>
PB801-01	Purge List
PB989-01	Year-To-Date Totals Posted From Data Base
PB989-02	Month-To-Date Totals Posted From Data Base
PB989-03	Data Base Year-To-Date De- duction Audit Errors
PB989-04	Institutional Year-To-Date Totals Posted From Data Base
PB989-05	Institutional Month-To-Date Totals Posted From Data Base

[3] "Reset" Conditions

Pay/budget records for the new
fiscal year are created based on the
current, i.e., June, records as follows:

- 1) The employee must be "active,"
i.e., not terminated;
- and**
- 2) The employee's June pay/budget
record must contain one of the two
following codes in Pay/Budget Data

Element 113, Record Status (see paragraph 10.01C, PAY/BUDGET DATA ELEMENTS):

"A" - Active Pay Record; or
 "E" - Encumbrance only. The record was entered to encumber anticipated payroll expenses. Actual pay will be by time card;

and

- 3) Transaction code 1301, Staff - Management Service and Classified (see paragraph 02.10A[5], Management Service and Classified Salaries) is selected for the employee;

Note: Some institutions may request additional transaction codes.

and

- 4) The month/day, in the employee's Pay Stop Date, Pay/Budget Data Element 115 (see paragraph 10.01C, PAY/BUDGET DATA ELEMENTS), must be "0630" or "blank;"

and

- 5) The employee's Forecast Monthly Pay, Pay/Budget Data Element 122 (see paragraph 10.01C, PAY/BUDGET DATA ELEMENTS), for the month of June, must be greater than "0."

Note: All five of the above conditions must be present to create a new fiscal year pay/budget record for the employee.

[4] **"Reset" Calculations**

If the five "reset" conditions, noted in the above paragraph, are met, a new fiscal year record is created for the employee. His/her new pay/budget data elements are calculated as follows:

[5] **Forecast Pay**

The employee's new Forecast Pay amount, Pay/Budget Data Element 122, in all 12 months, equals the Forecast Pay in June of the "old," i.e., June's, pay record.

[6] **Current Annual FTE**

The employee's Current Annual FTE, Pay/Budget Data Element 177, for the newly created record, is calculated by dividing the employee's total year's Forecast Pay amount by his/her annual salary.

Note: Annual salary = 12 x the employee's current monthly salary rate.

[7] **Original Budget FTE**

The employee's new Original Budget FTE, Pay/Budget Data Element 120, is calculated the same as the Current Annual FTE (see paragraph 10.12C[6], Current Annual FTE).

[8] **Original Budget Amount**

The employee's new Original Budget Amount, Pay/Budget Data Element 121, is calculated to equal the sum of the Forecast Monthly Pay amounts for the new fiscal year.

[9] **Current Budget Amount**

The employee's new Current Budget Amount, Pay/Budget Data Element 178, is calculated to equal the sum of the Forecast Monthly Pay amounts for the new fiscal year.

[10] **"Reset" Exception Reports**

The following two "reset" exception reports are produced annually by the Controller's Division, Personnel-Payroll Section.

[11] **Fiscal Year-End Reset Exception Report (PB804-01)**

The sum of the Current Annual FTE, Pay/Budget Data Element 177 (see paragraph 10.01C, PAY/BUDGET DATA ELEMENTS), for all "reset" accounts, is compared to the sum of the Position FTE, PFTE, Employee Data Element 44 (see paragraph 10.01A[4], Employee Data Element/Field Descriptions). When the sums differ, the Classified Fiscal Year-End "Reset" Computer Program produces this exception report.

[12] If the calculated total of the Current Annual FTE (see paragraph 10.12C[6], Current Annual FTE, above), by account, is greater than 1.000 or is unequal to the Position FTE, it is also listed on exception report PB804-01.

Note: Institutional action is required on PB804-01. It is probable that the amount of the employee's Forecast Pay (see paragraph 10.12C[5], Forecast Pay, above) in June was unrepresentative of the entire fiscal year. Action should be taken, using teleprocessing terminal display (TPR) "PBU" - Pay/Budget Update, to correct the Forecast Pay and Current Annual FTE amounts.

[13] **Listing Of Unmatched Accounts Report (PB800-01)**

This "reset" exception report lists those employees who had Forecast Pay in June but no pay was "rolled over" because the pay account was not on the Chart of Accounts.

Note: Institutional action is required on PB800-01 if a payment is to be made to these employees. A valid account must be selected and processed using teleprocessing terminal display (TPR) "PBU" - Pay/Budget Update. See Sections 01.01, Account Number, and 01.03, Chart of Accounts, for additional information on valid accounts.

D **"RESET" CURRENT BUDGET AMOUNT AND FTE PROCESS**

[1] **General**

The following paragraphs describe the criteria used to "reset" Pay/Budget Data Elements 177, Current Annual FTE, and 178, Current Budget Amount (see paragraph 10.01C, PAY/BUDGET DATA ELEMENTS, for additional information). This "reset" is completed annually, following the July's Supplemental payroll.

[2] **"Reset Current Budget Amount And FTE" Program (Job Stream PB015)**

This computer program re-computes Pay/Budget Data Elements 178, Current Budget Amount, and 177, Current Annual FTE, each year. It also advises when the sum of the Current Annual FTE is greater than 1.000.

[3] **"Reset" Re-Calculations**

The "reset" re-calculation computes Element 177 where the denominator is 12 times the employee's current monthly salary rate (see the notation in paragraph 10.12C[6], Current Annual FTE, above). A portion of the numerator is the sum of the employee's actual pay for July. This pay is identified by the following Pay/Budget Data Element 113, Record Status codes (see paragraph 10.01C, PAY/BUDGET DATA ELEMENTS):

"A" - Active pay record;

and

"E" - Encumbrance only. The record was entered to encumber anticipated payroll expenses. Actual pay will be by time card;

and

"I" - Inactive; has a Past Stop Date.

Note: These types of pay records must all be accompanied by a 13XX transaction code (see paragraph 02.10A[5], Management Service and Classified Salaries).

[4] The above types of pay are then added to the employee's Forecast Monthly Pay for August through June of the new fiscal year to determine the second portion of the numerator of the above calculation for the employee's adjusted Forecast Pay amount. This adjusted Forecast Pay amount then becomes the new Current Budget Amount, Pay/Budget Data Element 178.

Note: The employee's Original Budget FTE, Pay/Budget Data Element 120, is not re-calculated.

[5] **Calculated Errors From Current Budget Reset Report (PB810-01)**

This report lists those employees, by Social Security number, where the above re-computed total of Current Annual FTE, Pay/Budget Data Element 177, is greater than 1.000

Note: Institutional action is required on PB810-01. Incorrect Current Annual FTE's may result from an overpayment of wages, i.e., an incorrect payroll activity; or an incorrect entry of a salary rate in the employee's data record.

E UPDATE LIFE INSURANCE PROCESS

[1] **General**

The update life insurance process is performed annually by the Personnel-Payroll Section of the Controller's Division. It is completed in October immediately following September's Supplemental payroll. This process is necessary to accurately reflect the employee's, and spouse's, optional term life insurance premium's cost as a factor of his/her current age. The following paragraphs describe this process in more detail.

[2] **"Age-Grading" Coverages**

The employee's cost for optional term life insurance is based on the monthly premium cost per \$10,000 worth of insurance coverage. This cost, in turn, is "age-graded," i.e., it is based on the employee's, and spouses's, current age.

[3] **Age Tiers For Standard Insurance Company**

The following "age tiers" are used to calculate optional term life insurance premium costs. They are the tiers used by the Standard Insurance Company.

Note: Standard Insurance Company's tiers are listed here because this firm provides the majority of the op-

tional term life insurance coverage for ODHE employees and their spouses.

**Standard Insurance Company
 Age Tiers For Optional Employee/Spouse
 Life Insurance Coverage**

34 and under	55 - 59
35 - 39	60 - 64
40 - 44	65 - 69
45 - 49	70 and over
50 - 54	

[4] **Deduction File Input Of Coverage Rates**

Employee/spouse optional term life insurance coverage rates are carried in the Deduction Detail Table, Table FC (see paragraph 10.60B[5], Descriptions Of Compensation Tables, for further information). These rates appear in the Deduction Percentage Amount (DED %) field of the table. This field displays the rates as dollar amounts per \$10,000 worth of life insurance coverage. The maximum deduction amount which may be taken is, in turn, shown in the Numerical Value #1 (VAL-1) field of the table. The Multi-Purpose Data Control (MPDC) field, in this same table, identifies this particular deduction plan, i.e., optional term life insurance as one requiring a coverage amount ("COV") to be input into the employee's deduction file.

[5] **Deduction Plan Coding - First Position Denoting Type Of Coverage And Institution**

The first of three positions in the employee's deduction plan series is an alpha character. This character identifies the employee's specific type of term life insurance coverage, i.e., basic or optional. It also identifies the employee's institution. Valid alpha codes are as follows:

Alpha Character	Type Of Coverage and Institution
"R"	Basic Term Life (All Institutions)

Alpha Character **Type Of Coverage and Institution**
Optional Term Life

"S"	Eastern Oregon State College
"T"	Oregon Institute of Technology
"U"	Western Oregon State College
"V"	Oregon State University
"W"	Southern Oregon State College
"X"	University of Oregon
"Y"	Oregon Health Sciences University
"Z"	Portland State University

[6] Second And Third Positions Denoting Age Tiers
The next two positions of the employee's deduction plan series are numeric. These two digits follow one of the above alpha characters. They denote the upper limit of the age tier for an employee's specific type of life insurance coverage (see paragraph 10.12E[3], Age Tiers For Standard Insurance Company).

Example: "S 3 4" denotes age tier 34 and under at Eastern Oregon State College.

[7] Fourth, Fifth And Sixth Positions Denoting Type Of Coverage
The next three positions of the employee's deduction plan series are numeric. These three digits follow the age tier coded positions described above. They denote whether the optional term life insurance coverage is on the employee or his/her spouse. Valid plan/type detail codes are:

- "001" - Employee Optional Term Life Insurance
- "201" - Spouse Optional Term Life Insurance"

Note: Basic term life insurance coverage, "R 0 1 - 0 0 1", is not age-graded and carries a single premium cost for all enrolled employees

(see paragraph 10.12E[2], "Age-Grading" Coverages).

[8] **Input Of Employee's Enrollment Data**

Once an employee enrolls in an optional term life insurance coverage, the following Deduction Table fields are used to input the necessary data in his/her deduction record (see paragraph 10.60B[5], Descriptions Of Compensation Tables).

DEDUCTION TABLE

<u>Field</u>	<u>Abbreviation</u>
Deduction Plan/Type	PLAN/TYPE
Effective Start Date	START
Pre-Tax Status Code	P-TAX
Multi-Purpose Data Control (records coverage amount)	MPDC

Note: The above data is entered by using computer terminal display "DDU" - Deduction Update.

[9] **Input Of Spouse's Enrollment Data**

When an employee's spouse enrolls in an optional term life insurance coverage, the spouse's birthdate must be entered in computer terminal program "SEU" - Short Employee Update. This entry is made **before** the deduction is input in the employee's deduction record. It allows the chosen age tier plan to be audited against the employee's/spouse's birthdate to assure the correct plan is selected (see paragraph 10.12E[3], Age Tiers For Standard Insurance Company).

[10] **Annual Update Processing**

Once a year, all optional term life insurance coverages are updated by the Personnel-Payroll Section of the Controller's Division. During this annual update process, all active alpha plans, coded "S" through "Z" (see paragraph 10.12E[5], Deduction Plan Coding - First Position Denoting Type Of Coverage And Institution), and with a first character of the type code of "2" - Spouse

Optional Term Life, or "0" - Employee Optional Term Life (see paragraph 10.12E[7], Fourth, Fifth And Sixth Positions Denoting Type Of Coverage), are selected. Once these plan/types are listed, the respective insured's, i.e., employee's or spouse's, birthdate is converted to a numerical Julian date. Next, the date the annual update process is done is also converted to a Julian date. If the insured's "Julian" birthdate is greater than, or equal to, the "Julian" process date (and the insured's age is not within the current plan's age tier), then the "old" optional term life insurance plan is stopped and a new plan/type is created using the new age tier for the insured.

Note: If the insured's "Julian" birthdate is less than the "Julian" process date, and his/her age is within the current plan's age tier, then no update is made to than optional term life insurance plan/type.

[11] **Revising The Employee's Deduction Record**

Once a new plan/type is created, as described in the previous paragraph, the employee's revised deduction record contains the following "stopped" plan's Deduction Table fields:

- An Effective Start Date (START) of the current month and year.
- The Pre-Tax Status Code (P-TAX) of the "stopped" plan, i.e., either "Y" or "N".
- The Priority Number (PRIOR#) of the "stopped" plan.

.... The insurance coverage amount shown in the "stopped" plan's Multi-Purpose Data Control (MPDC) field.

Note: The "COV" portion of this field, i.e., the first six positions, denotes the amount of insurance coverage in thousands of dollars

[12] **Monthly Reports**

The following two reports are produced on a monthly basis to monitor the employee's and spouse's age, for "age grading" purposes, during the year (see paragraph 10.12E[2], "Age-Grading" Coverages):

Monthly Life Insurance Reports

<u>Number:</u>	<u>Description:</u>
PR451-01	Spouse Life Insurance Age Exception
PR451-02	Employee Life Insurance Age Exception

[13] **Annual Reports**

The following two reports are produced concurrently with the annual update of life insurance coverages. They reflect the changes to all new plan/types.

Annual Life Insurance Reports

<u>Number:</u>	<u>Description:</u>
PR452-01	Spouse Life Insurance Age Update
PR452-02	Employee Life Insurance Age Update

Personnel-PayrollDeductions**A GENERAL STATEMENT**

Payroll deductions, in contrast to withholdings, are usually voluntary and are requested by the employee. A signed enrollment or authorization form is usually required for each deduction. This section identifies most types of deductions. Contact Personnel-Payroll, Controller's Division, for information on other deduction types.

Amounts may be withheld or deducted from an employee's pay only when: (Ref. ORS 652.610)

- Required by law;
- Authorized in writing by the employee and for the employee's benefit;
- The employee has voluntarily signed an authorization for the deduction; or
- The deduction is authorized by a collective bargaining agreement.

B REFERENCES

- State Employees' Benefit Board (SEBB) Meeting Minutes, Administrative Procedure #3, 1/18/72.
- Oregon Revised Statutes (ORS) 243.105 to 243.205, 243.135, 243.215, 243.440, 243.550, 243.555 to 243.580, 243.820, 292.043, 292.045, 292.051, 292.053, 292.055, 292.061, 292.065, 292.067, 292.070, 292.080 and 652.610.
- SEBB Rule 102-10-030, Benefit Eligibility and State Contribution for Employees Working for Two or More Appointing Authorities.

C TYPES OF DEDUCTIONS**[1] Insurance**

Deductions made to pay for employee's group policies. Premiums are deducted from an employee's pay after application approval by the specific insurance carrier. Various insurance plans are available to employees, including dependents in some cases, such as health and dental; life; automobile casualty; accidental death and dismemberment; loss of income due to accident, sickness or other disability; and legal insurance (Ref. ORS 243.135 and 292.051).

[2] Health and Dental Insurance

Deductions made for health benefit plans which include both medical and dental care (Ref. ORS 243.105 to 243.205, 243.215 and 292.051). A deduction is taken only when the premium plus the assessment of either the Bargaining Unit Benefit Board (BUBB) or the State Employees' Benefit Board (SEBB) exceeds the monthly State support, or contribution, payment.

Note: Collective bargaining agreements may include a provision to defer medical and dental coverage until after a specified period of employment. Collective bargaining contracts may also, however, provide for the employee's self-payment of the full cost of medical and dental insurance.

[3] An employee's dependents may also be covered on a medical plan. Some dental plans also cover dependents. See paragraphs 10.12E, HEALTH AND DENTAL INSURANCE - RETIREES ON TEMPORARY APPOINTMENTS, and 10.12F, HEALTH AND DENTAL INSURANCE - EMPLOYEES WITH MULTIPLE EMPLOYERS.

[4] Tax Deferred Annuity And State Deferred Compensation Programs

These are salary reductions which are exempt from State and Federal income tax withholding until actual receipt of the money. The deduction system is used to facilitate these pay options (Reference ORS 243.440, Deferred Compensation and 243.820, Tax Deferred Annuities. See Section 10.05, Tax Deferred Investment Program.

[5] U. S. Savings Bonds

Savings Bonds may be purchased through payroll deductions (Ref. ORS 292.070 and 292.080). Deductions start after the employee completes a U. S. Savings Bonds Payroll Savings Authorization form and files it with the institution.

[6] Automated Clearing House Deductions

Payments to a financial institution, such as a credit union for credit union payments; a savings and loan association for savings and loan payments; and a bank and/or mutual savings bank for bank payments. Financial institutions must be designated by their membership in the Oregon Automated Clearing House (ACH) Association or its successor (Ref. ORS 292.067).

The employee must complete an authorization form and submit it to the institutional payroll/benefits office to establish a deduction. The Controller's Division, in turn, will remit amounts deducted to the central clearing house facility designated by the participating financial institution.

Note: Authorization forms for credit unions are generally completed at the local credit union office and a copy is sent to the ODHE institution.

[7] United Way

Contributions to the United Way may be made through payroll deductions (Ref. ORS 292.045). The employee completes a pledge card and submits it to a campaign solicitor for the institution. For

Personnel-PayrollDeductions

related information, see paragraph 13.01A[7], Assigned Compensation.

[8] Foundations

Contributions to a "foundation" may be made through payroll deductions. A "foundation" is a tax-exempt organization designated by the Board of Higher Education to solicit contributions in support of an ODHE institution (Ref. ORS 292.043). For related information, see paragraph 13.01A[7], Assigned Compensation.

[9] Campus Parking

Parking fees may be paid through payroll deductions (Ref. ORS 292.065). The employee completes an authorization form for monthly payroll deductions until the parking fee is paid. Payment schedules vary at different institutions.

[10] Union Dues/"Fair Share"

Membership dues and "fair share" payments to labor organizations, such as OPEU and AAUP, may be paid through payroll deductions (Ref. ORS 292.055). The deductions are paid to the labor organizations. No deduction authorization is needed for "fair share" payments mandated by a bargaining agreement.

[11] Payroll Advance - Collections

An employee may assign compensation, through payroll deductions, to the institution to repay an advance (see paragraph 10.04D, PAYROLL ADVANCES). Pay advances are limited to the amount of the actual net pay earned at the time the advance is made. Collective bargaining agreements may limit the number of pay advances that an employee obtains each calendar year. The number is based on the employee's certification that an emergency situation exists.

[12] Repayment Of Overpayment

An accounts receivable is created to collect an overpayment to an employee. Repayments are processed as payroll adjustments (see paragraph 01.21D[5], Reduction Of Expense Receipts).

[13] Court Orders

A court may order that an amount be deducted from an employee's check for distribution to others. The order can be in the form of a garnishment, support order, bankruptcy order or tax levy (see Section 10.10, Claims Against Employee's Pay).

[14] Pay Redistribution Plan

Employees on 9-month appointments may have their net pay spread over 12 months (see Section 10.06, Pay Redistribution Plan).

[15] Miscellaneous Deductions

The deduction system can be used to make non-standard or one-time collections from an employee's pay. Unique plan-type codes are used to segregate the amounts

deducted. Examples include:

- Collecting a fee or fine.
- Taking a one-time deduction when there is no standard plan.
- Collecting an additional amount due on a regular deduction plan.

[16] Delinquent Taxes

Deductions made for the payment of delinquent income taxes, including interest and penalties, due State or Federal agencies, such as the State Department of Revenue; and the Federal Internal Revenue Service (Ref. ORS 292.061). Deductions must be in accordance with a delinquent tax withholding agreement between the employee and the agency. The employee must complete a deduction agreement and submit it to the institutional payroll/benefits office to establish a deduction. The Controller's Division, in turn, remits amounts deducted to the agency designated to receive the payment.

[17] Department of Veterans' Affairs Mortgage Payments

Deductions may be made for the repayment of a loan to the Department of Veterans' Affairs (DVA)(Ref. ORS 292.053). The employee must complete and submit DVA Form 837-M, Payroll Deduction Authorization. All copies of the completed form are sent to the DVA. The form is available from the DVA or the institutional payroll/benefits office. When approved, the DVA forwards a copy to the employee's institution for input to TPR program "DDU."

Note: Time card transactions cannot be processed.

[18] An employee may authorize a Standard Payment and/or an Additional Payment. A Standard Payment includes principal, interest and, if applicable, insurance and property taxes. The DVA sends report number ACC014-01, Payroll Deduction Update Report, to notify the employee and the payroll/benefits office of any changes, e.g., increases or decreases, to the amounts established by Form 837-M.

[19] The employee may also authorize an Additional Payment for an amount in excess of the Standard Payment. The Additional Payment must be approved by the DVA.

[20] If a DVA Mortgage Payment deduction would cause a negative net pay amount, the deduction will NOT be taken for that month. The employee, in this case, is responsible for making the payment directly to the DVA, including any late payment penalty(ies).

[21] Flexible Spending Accounts

Deductions made for an employee who has entered into a compensation reduction

Personnel-PayrollDeductions

agreement for Dependent Care Assistance and/or an Expense Reimbursement Plan, pursuant to Benefit Board rules (Ref. ORS 243.550, Dependent Care Assistance, and 243.555 to 243.580, Expense Reimbursement Plan).

[22] When the employee's application is approved by the Benefit Board, deductions for Dependent Care Assistance are made (see Internal Revenue Code, section 129, Dependent Care Assistance Programs).

[23] Expense Reimbursement is a plan established by a Benefit Board in accordance with State and Federal income tax laws. Qualified employee expenses include costs for dependent care; medical expenses; insurance premiums; and any other expenses qualifying for tax-free reimbursement under Internal Revenue Code, section 125.

[24] The amount of the employee's gross salary, reduced by Flexible Spending Account (FSA) deductions, is included in the regular salary for the purposes of computing retirement and pension benefits earned by the employee. The amount of the FSA deductions is NOT considered as current taxable income for the purpose of computing taxes withheld on behalf of the employee for Social Security benefits; or Federal or State income taxes.

D DEDUCTION PROCEDURES

These procedures are used to take deductions from an employee's check.

[1] Deductions In General

Upon receiving a signed deduction authorization, the institution enters the necessary information in the deduction segment of the Personnel Data Base. The deduction amount is then taken from the employee's pay for each month until the month following the deduction stop date. For deductions from a non-current month's pay, see paragraph 10.02E, item 11, All Deducts/No Deducts.

[2] One-Time Deductions

Some deductions such as garnishments, assignments, repayments of overpayment and most miscellaneous deductions may apply to only one month's pay. Also, when a standard deduction is missed one month, it may be necessary to take an extra deduction the next month. A one-time deduction can be taken by either:

- a. Entering a deduction transaction with the same date in Deduction Start Date and Deduction Stop Date (see paragraph 10.01D, DEDUCTION DATA ELEMENTS, elements 105 and 106).
- b. Entering a time card transaction indicating the deduction plan-type code and amount. This method is necessary

to take an extra deduction for a standard deduction plan-type. If the employee is not paid on the payroll when the time card transaction is processed, the deduction must be re-entered on the next payroll.

[3] Triple Deductions

This procedure is used on a set of pre-determined deductions for nine-month academic appointees. Extra deductions are taken on the May payroll to pay premiums or dues for non-pay summer months.

E HEALTH AND DENTAL INSURANCE - RETIREES ON TEMPORARY APPOINTMENTS

Retirees who are re-employed on 600-hour appointments for 90 days or longer and at .50 FTE or greater are eligible to have health and dental insurance premiums paid by the State to the same extent as other employees. Retired academic employees appointed at .50 FTE or greater are eligible for premium payments by the State when the appointment is for an entire fall, winter or spring term, or for 90 days or longer.

[1] Dental Insurance

To obtain dental insurance, the retiree must re-apply on being re-employed. Premiums are paid and/or deducted from pay per the current State agreement.

[2] Health Insurance

Retirees who do not have health insurance must re-apply upon being re-employed to obtain such insurance. Premiums are paid and/or deducted from pay in accord with the current State agreement.

[3] Retirees who have health insurance and have had the premiums deducted from their retirement pay, or have paid the premiums themselves, should be advised to continue to do so. At the end of the temporary employment period, the individual should present evidence to the Benefits Officer of those payments for the period of employment. The employee will then be reimbursed for the lesser of the total premiums paid or the maximum State contribution applicable to the employee. A Disbursement Request should be prepared for the reimbursement, charging it to the individual's pay account(s). This method is preferable to enrolling in the current State health plan. In some circumstances a retiree who enrolls in the State health plan could have different or no group coverage after the period of temporary employment.

F HEALTH AND DENTAL INSURANCE - EMPLOYEES WITH MULTIPLE EMPLOYERS

[1] An employee working for two or more State agencies is eligible to enroll in

Personnel-PayrollDeductions

the health and dental insurance program of only one agency and can receive only one State contribution (ref. SEBB Rule 102-10-030). The employee may enroll only in the insurance program of the agency where first hired if the dates of hire differ. When two or more State agencies hire an employee on the same date, the employee usually may select the agency through which insurance will be obtained.

[2] If, after simultaneous employment by two or more agencies, an employee is subject to the jurisdiction of both the State Employees' Benefit Board (SEBB) and the Bargaining Unit Benefits Board (BUBB),

insurance must be obtained through an agency where the employee is subject to SEBB.

**G HEALTH AND DENTAL INSURANCE -
ACADEMIC EMPLOYEES**

An academic employee (category F, PDB Element 8) on a 9-month or greater appointment is considered a full-time employee for health insurance purposes (Ref. SEBB Meeting Minutes, 1/18/72, page 3). This same rule applies to an academic year classified employee (category A, PDB Element 49, Appointment Type).

Personnel-Payroll

Employee Leave System

A SUMMARY

[1] The Leave System uses a computer file to record and report employee leave data. Hours worked and leave used are entered on the file monthly from Time and Attendance Records, form CO-809 (see paragraph 10.15I, TIME AND ATTENDANCE RECORD). These data are used to calculate each employee's new leave balances. Reports containing the new balances are distributed to departments about mid-month. The Leave System maintains balances on:

- Sick Leave
- Vacation
- Exchange Leave
- Compensatory Leave
- Personal Leave

Other types of leave with pay, except educational and sabbatical leaves, are reported on Time and Attendance Records for use in computing vacation and sick leave credits earned.

B REFERENCES

- [1] **Classified Employees**
- Represented classified employees: see the collective bargaining agreement.
 - Unrepresented classified employees: see paragraph 10.15B[3], Management Service And Unrepresented Classified Employees.
- [2] **Academic Employees (Faculty)**
- OSBHE Administrative Rule 580-21-030, Vacations.
 - OSBHE Administrative Rule 580-21-040, Sick Leave Plan For Academic Personnel.
- [3] **Management Service And Unrepresented Classified Employees**
- Personnel Division Policy (PDP) 3.4.1, Overtime Pay
 - PDP 7.3.1.1, Vacation Leave
 - PDP 7.3.1.2, Sick Leave With Pay
 - PDP 7.3.1.3, Other Leaves With Pay
 - PDP 7.5.1, Closure Or Curtailment Of State Offices and Institutions Because Of Inclement Weather Conditions
- [4] **All Employees**
- FASOM 10.01F, LEAVE RECORD DATA ELEMENTS
 - FASOM 101.29, Employee Leave Summary
 - FASOM 101.30, Leave Status Detail By Department
 - FASOM 101.31, Leave Status Detail By Institution

C PAID REGULAR HOURS

[1] "Paid regular hours," as used in this section, refers to the hours an employee is regularly assigned to work and is paid, whether for work or as leave with pay. Sick leave, vacation, and personal leave

credits are calculated for certain employees based on the paid regular hours monthly total. "Paid regular hours" include:

- Regular hours worked.
- Holidays.
- All authorized sick leave, vacation, exchange leave, compensatory leave, and personal leave taken.
- Other leave with pay taken in accord with the employee's classification category and bargaining unit status (e.g., jury duty, pre-retirement counseling leave, military training leave, etc.).

"Paid regular hours" excludes:

- Educational or sabbatical leave with pay.
- Holiday, overtime, or exchange hours worked.

D SICK LEAVE CREDITS**[1] General**

Sick leave credits are automatically calculated each month for employees on the Leave System. Credits are earned based on the employee's Classification Code (PDB element 11) and paid regular hours.

[2] Represented Classified Employee

Sick leave credits are awarded per the applicable bargaining agreement. Applies to Class Codes CXXXXB, CXXXXN, CXXXXO, CXXXXP, and CXXXXT. The following apply unless they conflict with a bargaining agreement:

- When paid regular hours equal a full-time month, 8 hours are credited.
- When paid regular hours are 32 or more but less than full-time, a pro rata part of 8 hours is credited.
- When paid regular hours are less than 32, no sick leave is credited.

[3] Unrepresented Classified Or Management Service Employee

Sick leave credits are awarded per PDP 7.3.1.2, Sick Leave With Pay, as follows:

- Full-time employee -- 8 hours are awarded each full or partial month except as indicated in the next item.
- Full-time employee on leave without pay for 16 or more consecutive calendar days -- a pro rata part of 8 hours is awarded for the month(s) affected. If two or more months are involved and the LWOP is less than 16 calendar days in the first and/or last month, an adjustment is needed because sick leave will not be pro rated.
- Part-time employee -- credits are awarded on a pro rata basis.

[4] Faculty

Academic staff on the Leave System are awarded sick leave credits per OSBHE Administrative Rule 580-21-040, Sick Leave Plan For Academic Personnel, as follows:

Personnel-Payroll

Employee Leave System

- Full-time employee -- 8 hours sick leave credits are awarded for each full month of service, or 2 hours for each full week in a partial month (an adjustment may be necessary).
- Part-time employee, .50 FTE or more -- sick leave credits are awarded on a pro rata basis.
- Part-time employee, less than .50 FTE -- not eligible for sick leave.

[5] **Unclassified Miscellaneous, Other, Or Student Employee**

Unclassified employees with Classification Category Code (PDB element 8) U-Miscellaneous, O-Other, or S-Student are not eligible for sick leave.

[6] **Temporary Classified Employee**

An employee on a temporary appointment is not eligible for sick leave. Includes Class Codes TXXXX.

E VACATION CREDITS

[1] **General**

Vacation credits are automatically calculated for employees on the Leave System. The hours credited are based on the employee's Classification Code (PDB element 11), Service Anniversary Date (PDB element 32), and paid regular hours each month.

[2] **Classified Or Management Service -- Permanent, Full-Time Employee**

Vacation credits are awarded as follows:

- First 6 calendar months of employment -- no vacation leave is credited.
- After first 6 full calendar months -- 48 hours of vacation are credited. If the first month of employment was a partial month, an additional pro rata portion of 8 hours vacation is credited.
- Represented classified employees -- vacation credits are awarded monthly thereafter in accord with the applicable bargaining agreement.
- Unrepresented classified and management service employees -- vacation credits are awarded monthly thereafter in accord with PDP 7.3.1.1, Vacation Leave.

[3] **Classified Or Management Service -- Part-Time Or Seasonal Employee**

Vacation credits are accrued during the first 6 months of employment and awarded at the end of the sixth month.

- Represented classified employees -- vacation credits are awarded in accord with the applicable bargaining agreement.
- Unrepresented classified and management service employees -- vacation credits are awarded in accord with PDP 7.3.1.1, Vacation Leave.

[4] **Faculty -- 12-Month Appointment**

One month vacation with pay is awarded after 11 months service and annually thereafter. Vacation credits are not cumulative. Vacation that is unused 12 months after being awarded is canceled.

[5] **Faculty -- 9-Month Appointment**

Nine-month academic employees are not eligible for paid vacation leave.

[6] **Unclassified Miscellaneous, Other, Or Student Employee**

Unclassified employees with Classification Category Code (PDB element 8) U-Miscellaneous, O-Other, or S-Student are not eligible for paid vacation leave.

[7] **Temporary Classified Employee**

An employee on a temporary appointment is not eligible for paid vacation leave. Includes Class Codes TXXXX.

F PERSONAL LEAVE

[1] **Classified Or Management Service -- Permanent, Full-Time Employee**

The employee is awarded 8 hours personal leave with pay after completing trial service. An additional 8 hours are awarded at the beginning of each fiscal year. Unused personal leave on June 30 is canceled; it cannot be carried over to the next fiscal year. An employee who completes trial service in June is awarded only 8 hours personal leave on July 1.

[2] **Classified Or Management Service -- Part-Time Or Seasonal Employee**

The employee is awarded 8 hours personal leave with pay after completing 1040 hours each fiscal year. The personal leave must be used in the fiscal year it is awarded. In the case of an employee who completes 1040 hours in June, the personal leave is awarded on July 1 and can be used in the new fiscal year.

[3] **Unclassified Employee**

Unclassified employees are not eligible for personal leave.

[4] **Temporary Employee**

Temporary employees are not eligible for personal leave.

G COMPENSATORY & EXCHANGE LEAVE

[1] **General**

Compensatory and exchange leave balances of employees on the Leave System are maintained on the leave file. Hours of leave accrued and taken are recorded on the leave file as described in paragraph 10.151, TIME AND ATTENDANCE RECORD.

[2] **Compensatory Leave**

Classified and management service employees who are eligible for overtime can elect to take compensatory leave in lieu of overtime pay. The following employees

Personnel-Payroll

Employee Leave System

are eligible for overtime pay:

- Salary ranges 01 to 18 -- All employees.
- Salary ranges 19 to 22 -- Employees who have not been designated exempt from overtime eligibility.

Compensatory leave is earned when an eligible employee works in excess of full-time or on a legal holiday. Leave Time is credited at 1.5 times the overtime or holiday hours worked.

[3] Exchange Leave

Classified and management service employees who are not eligible for overtime may qualify for exchange leave as follows:

- Salary ranges 19 to 22 -- Employees ineligible for overtime earn exchange leave for hours worked in excess of full-time or on a legal holiday.
- Salary range 23 and above -- Employees earn exchange leave when required to work a scheduled overtime period to complete a specific project.

Exchange leave is credited on an hour for hour basis, not time and one-half.

H LEAVE WITH PAY (OTHER)

[1] General

The leave file contains a record for each type of leave that an employee can accrue and take at a later time (i.e., sick, vacation, compensatory, exchange, and personal leave). Leave with pay for other reasons is entered only if the employee earns sick leave and vacation credits while on leave.

[2] "Other" Leaves Recorded On Leave File

The following paid leaves should be entered on the leave file:

- Jury duty.
- Witness service required by a subpoena or other court summons.
- Pre-retirement counseling.
- Military training leave.
- Represented classified employee -- other paid leaves in accord with the applicable bargaining agreement.
- Unrepresented classified and management service -- other paid leaves in accord with PDP 7.3.1.3, Other Leaves With Pay.

[3] "Other" Leaves Excluded From Leave File

The following types of leave do not earn sick leave or vacation credits and should not be entered on the leave file:

- Educational leave with pay.
- Sabbatical leave.

I TIME AND ATTENDANCE RECORD

[1] General

The Time and Attendance Record, form CO-809, is used to record the hours of work and leave with pay for each employee. Monthly totals are input to the

Leave System to update the leave file. A Time and Attendance Record containing employee identification information is then printed and routed to departments for the next month's input. The form is designed to record data by calendar month. It can be adapted, however, to any monthly period as desired by users.

[2] Purpose

Time and Attendance Records provide a means to maintain a cumulative record of paid leave time earned and used by each employee. Regular hours worked plus paid leave time are reported monthly and used to calculate sick leave and vacation hours earned. For part-time, seasonal, and trial service employees, the paid regular hours reported also determine when the employee will receive personal leave. Compensatory and exchange leave balances are maintained from inputs of hours accrued and taken.

[3] Form Preparation Instructions

- 1 **Department:** Preprinted. Major Department's Account Number, PDB element 401, and department name.
- 2 **Institution; Name; Social Security Number:** Preprinted.
- 3 **Pay Period:** Preprinted. The payroll month and year.
- 4 **Standard Hours:** Preprinted. The number of work hours, including paid holidays, in the calendar month based on an 8-hour day and 5-day week.
- 5 **Non-Standard Hours:** Enter the number of work hours, including paid holidays, in the month when different from the preprinted Standard Hours. Line out the Standard Hours. May apply to employees on irregular or flexible work schedules, or when time is reported on a basis other than calendar month. Must be in the 150-200 hour range.
- 6 **Regular Work Hours:** Record the number of regularly scheduled hours the employee worked each day. Omit overtime, holiday, and exchange time worked. For legal holidays, enter 8 hours for a full-time employee, or a pro rata part of 8 hours for a part-time employee. Enter the monthly total in the first "PAY" column. The monthly total cannot exceed the Standard Hours or Non-Standard Hours. The "Regular (Other)" line can be used to record unscheduled straight time hours worked (e.g., by a part-time employee).
- 7 **Overtime & Holiday Hours Worked:** Record any overtime and holiday hours worked by all classified and management service employees. Enter the monthly totals of overtime and holiday hours worked for which the employee is paid in the second "PAY" column. If the employee elects to accrue overtime/holiday time worked as compensatory leave, enter 1.5 time

Personnel-Payroll

Employee Leave System

- 8 **Exchange Hours Worked:** Record any exchange hours worked by an employee eligible for exchange leave. Enter the total hours for the month in the "ACC" (accrue) column.
- 9 **Shift Differential/On Call/Special Duty:** Optional. These lines may be used to record hours in which premium pay is earned (e.g., for shift differential, stand-by time, work out of class, etc.). The data is not used by the Leave System.
- 10 **Sick Leave/Vacation/Exchange Leave/Compensatory Leave/Personal Leave/Leave With Pay (Other) Taken:** Record the hours taken of each type of leave. Enter the monthly totals in the first "PAY" column. LWP (Other) is used for jury duty, witness service, pre-retirement counseling, military training leave, etc. Briefly note the reason for leave with pay (other) in the "Remarks" section at the bottom of the form.

- 11 **LWOP:** Optional. This line may be used to record all types of leave without pay. The data is not used by the Leave System.
- 12 **Total:** The total in the first "PAY" column is the paid regular hours for the employee as defined in paragraph 10.15C, PAID REGULAR HOURS. This total is used to determine sick leave and vacation credits, and when personal leave is awarded to part-time and seasonal employees. The second "PAY" column total is the hours of overtime and holiday work for which the employee is paid.
- 13 **Leave Adjustments:** This section of the form is used to correct the current balances, elements 330-334, on the leave file. The balance on the leave file is increased by an entry in "INCR HRS." and decreased by an entry in "DECR HRS." All entries should be to 2 decimal places (X.XX). Describe entries in the "Reason For Adjustment" section.

TKU	DEPARTMENT 800508208 1 CONTROLLERS OFFICE	INSTITUTION 2 CENTRALIZED ACTIVITIES	TIME AND ATTENDANCE RECORD (Please Print or Type)																																		
LAST NAME MASON	FIRST KATHLEEN JEAN	M.I. 2	SOCIAL SECURITY NUMBER 2 475-48-2032																																		
PAY PERIOD 05-82 3		WORK WK. BEGINS	RATE																																		
STANDARD HRS. 168 FULL 4		NON-STAND. HRS. 5																																			
HOURS	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	PAY	PAY	ACC	PAY		
REGULAR	6	5	10	10	10	/				10	10	9	10	/			10	10	10	5	/					10	10	10	10				8	6 157			
REG. (Other)																																					
OVERTIME	7																																			7	7
HOLIDAY																																					
EXCHANGE	8																																			8	
SHIFT DIFF	9																																				9
ON CALL																																					
SPECIAL DUTY																																					
SICK LEAVE	10										1																							10 1			
VACATION			5																															5			
EXCHANGE																																					
COMPENSATORY																																					
PERSONAL																																					
LWP (Other)																					5													5			
LWOP	11																																				
TOTAL 12 168																																					
LEAVE ADJUSTMENTS 13	INCR HRS.	DECR HRS.	REASON FOR ADJUSTMENT																																		
SICK LEAVE			<i>To correctly charge time off to personal leave.</i>																																		
VACATION	4.00																																				
EXCHANGE																																					
COMPENSATORY																																					
PERSONAL		4.00																																			
ACCOUNTING DISTRIBUTION																																					
REG.	O.T.	HOL.	DIF.	O.C.	SPEC.	COMP.	ACCOUNT NO.	I.U.C.	CASH	CWSP																											
REMARKS:					PAYROLL USE ONLY																																
<i>LWP for required appearance in court as witness.</i>					TIME CARD NO.	PAYROLL	INT.																														
						AMEC 1																															
						TCEC 2																															
					White Green	Payroll DSC	Yellow Pink	Dept Employee																													

I CERTIFY THAT THE ABOVE HOURS ARE CORRECT AND PROPERLY CHARGED TO THE ACCOUNTS DESIGNATED

Employee

Supervisor

REMARKS:
LWP for required appearance in court as witness.

SEE OPERATIONS MANUAL FOR STANDARDS AND INSTRUCTIONS

Personnel-Payroll

Perquisites

A GENERAL

Remuneration to employees as compensation for services is generally subject to federal and state income taxes, and social security tax (FICA). This general rule applies whether payment is in cash, or in non-cash items such as lodging, food or other commodities. Remuneration that is not primarily compensation for services may be exempt from taxation.

This section identifies various types of non-cash remuneration to workers, and differentiates between such remuneration that is tax subject and that which is tax exempt in accordance with IRS Code section 119. Certain tax exempt remuneration is subject to assessments for SAIF (State Accident Insurance Fund). See C[1], Required Perquisites.

B REFERENCES

- [1] IRS Code section 119, Meals and Lodging Furnished for the Convenience of the Employer.
- [2] ORS 182.415 - 182.435, Rules Governing State-Provided Housing
- [3] Department of General Services Policy 125-6-600, State Agency Provided Housing Programs and the Rental Reduction Schedule.

C REPORTING PERQUISITES

Reporting requirements vary depending on the type of perquisite.

- [1] **Required Perquisites**
Meal and lodging perquisites that meet the criteria in section G and H are exempt from tax reporting. However, they are subject to SAIF assessments and must be reported on form CO-202, Report of Assumed Wages Not Paid by Payroll for Computation of SAIF Premium. See section 10.09, SAIF Assessments.
- [2] **Other Tax Exempt Perquisites**
There are no reporting requirements for tax exempt perquisites other than required perquisites.
- [3] **Tax Subject Perquisites**
Tax subject perquisites are processed through the payroll system. The perquisite amount (i.e., the value placed on the meals and/or lodging provided to the employee for services performed) may be entered either by time card or on the pay/budget file of the PDB. It is reported as income to the employee using transaction code 1240, Unclassified Perquisites; 1440, Management Service and Classified Perquisites; 1540, Student Perquisites; or 1740, Perquisites-Resident Physicians, Dentists, Clinical Fellows and

Graduate Assistants. The perquisite amount is included in gross pay on check stubs, W-2 forms and reports.

The amount the employee is charged for meals and/or rent may be entered to the payroll system either by time card or on the deduction file of the PDB. The deduction is entered with a 1XX-XXX plan-type code (Meals and/or Rent-Non-Required Perquisite-Tax Subject).

D DEFINITIONS

The following definitions apply only to the use of the terms within this section 10.17.

- [1] **Remuneration** - something given or done in return for acts performed or services rendered. This is a general term that encompasses any payment or reward for a worker's time and services.
- [2] **Compensation** - any remuneration that is primarily to pay employees for services performed. Compensation is taxable income whether in the form of cash or non-cash payments.
- [3] **Perquisite** - any non-cash remuneration to employees or non-employee workers. Perquisites are usually meals and lodging, but utilities, furnishings, transportation, or anything else of value may also be perquisites.
- [4] **Required Perquisite** - a perquisite for meals and/or lodging that is tax exempt because it is a practical working necessity for the employee to perform all duties of the position. Sections G and H outline the criteria for determining when a perquisite is tax exempt.
- [5] **Tax Subject Perquisite** - (also called Non-Required Perquisite) a perquisite that is primarily to compensate the employee for services, or that is not necessary for the employee to properly perform the duties of the job. Any perquisite that is not identified in section E as tax exempt is subject to taxes.

E TAX EXEMPT PERQUISITES

The following perquisites are exempt from federal, state and FICA tax withholding.

- [1] **Required Perquisite**
A perquisite in the form of meals or lodging furnished in kind on institution premises for the convenience of the institution and, in the case of lodging, as a condition of employment, is tax exempt if the criteria in sections G and H are met.
- [2] **Overtime Meal Allowance**
A meal allowance paid to employees who work overtime is considered to be paid

Personnel-Payroll**Perquisites**

for the convenience of the institution and is not taxable income. Transaction code 2907, Overtime Meal Allowance, is used to record the payment.

[3] Facilities and Privileges

"Facilities and privileges" refers to use of employer facilities; tuition and fee reductions; and discounts on purchases, entertainment, sporting events, etc. offered to employees. Such services are tax exempt if furnished or offered to employees generally, of relatively small value, and offered, not as compensation, but to promote employee health, good will or efficiency.

F TAX SUBJECT PERQUISITES

The following are examples of perquisites that would not satisfy the criteria in sections G and H and are, therefore, taxable. Their value must be reported as income with a 1X40 perquisite transaction code. See C[3].

[1] Meals and lodging furnished away from the place of employment.

[2] Meals and lodging furnished when it is not necessary for the employee to be immediately available. Such perquisites are taxable income to the employee even if they are required as a condition of employment.

[3] Meals furnished during the employee's time off from work. Two exceptions are identified in paragraph G[3].

[4] Meals furnished when the employee has an option to accept groceries or a meal allowance in lieu of meals.

[5] Meals and lodging furnished when the employee has a choice of either the meals and lodging or more pay.

[6] Meals and lodging provided primarily to promote employee good will or morale, or to attract prospective employees.

G REQUIRED PERQUISITE CRITERIA - MEALS

Meals may qualify as required perquisites when they are furnished in kind for the convenience of the employer during the employee's working hours on the business premises of the institution.

[1] "In kind" means prepared meals, not groceries or a cash allowance for meals.

[2] "Convenience of the employer" means that there are substantial business reasons for furnishing the meals such as:

.... The employee must be available for emergency call during the meal period.

.... The employee is a food service worker who works during regular meal times.

.... The employee could not otherwise obtain proper meals within a reasonable time in the vicinity of the work place.

.... The nature of the job requires a short meal period such as 30 minutes, and the employee cannot reasonably be expected to eat elsewhere.

[3] "During working hours" generally means the employee's assigned working hours, and that meals furnished during time off are subject to taxation. There are two exceptions:

.... Food service workers may be furnished meals during, or immediately before or after working hours.

.... Meals may be furnished to employees who also receive a required perquisite for lodging anytime they are required to be available.

[4] "Business premises" means at the employee's assigned work place, or a near-by eating place on institution property.

H REQUIRED PERQUISITE CRITERIA - LODGING

Lodging furnished by the institution may qualify as a required perquisite only if all of the following criteria are met:

.... The lodging is furnished on the business premises of the institution.

.... The lodging is furnished for the convenience of the employer.

.... The employee must accept the lodging as a condition of employment.

[1] "Lodging" means the residence and the cost of utility services (heating, electricity, water and sewer) necessary to make the lodging habitable.

[2] "Business premises" means the employee's place of employment. The lodging must be on institution premises, not near them, either in the building where the employee works or a near-by building.

[3] "Convenience of the employer" means that there are substantial business reasons for furnishing the lodging, such as:

.... The employee must be available for duty 24 hours a day in case of emergency.

Personnel-Payroll

Perquisites

- The job is at a remote site where other housing is unavailable.
- The employee provides caretaker or security duties during non-working hours.
- [4] "Condition of employment" means that it is a practical working necessity for the employee to reside in the lodging provided to properly perform the duties of the job. It is not sufficient merely to require the employee to accept the lodging; a need for the employee to live on the business premises must exist.

I SPECIAL SITUATIONS

[1] Meals and lodging furnished an employee's family are required perquisites when the employee is furnished meals and lodging as required perquisites.

[2] If meals and lodging furnished to an employee satisfy the required perquisite criteria, they are required perquisites even if the employment contract or a state statute or rule indicates that they are compensation.

[3] When meals furnished to an employee meet the required perquisite criteria in section G and the employee is required to periodically pay a fixed charge for the meals whether or not they are eaten, the amount of the fixed charge must be excluded from the employee's gross income. Neither the fact that a charge is made for the meals, nor that the employee may accept or decline the meals, is taken into account in determining if the meals are a required perquisite.

[4] In the case of an employee who is furnished lodging in a "camp" in a foreign country by or on behalf of the institution, the camp is considered to be business premises of the institution. For the purposes of this paragraph, a "camp" is lodging provided to the employee for the convenience of the employer when:

- The place of employment in the foreign country is in a remote area where satisfactory housing is not available on the open market; **and**
- The lodging is, as near as practical, in the vicinity of the work place; **and**
- The lodging is in a common area or enclave which is not available to the public and which normally accommodates ten or more employees.

Personnel-PayrollDisbursements To Individuals**A GENERAL****[1] Receiving Payments**

Individuals may receive payments either as employees; as independent contractors; as beneficiaries of stipends, scholarships and other forms of financial aid; or as research subjects. Different laws, regulations and policies apply to each of these categories. Each person, to whom funds are to be disbursed, must be correctly classified to ensure that the proper payment procedures are applied.

[2] Dual Categories

It is possible for two payment categories to apply to the same individual. For example, a student employee may also receive a stipend; or an employee may also be a research subject. When situations such as these occur, the two payments must be identified and kept separate. It is improper to combine them since they have different requirements. An individual can never be both an employee and an independent contractor simultaneously.

B EMPLOYEES**[1] Pay For Services**

Persons, other than independent contractors and research subjects, who are paid for services rendered, are considered employees. They must be placed on the Personnel Data Base and paid through the Payroll System.

[2] Student Government Officers

Student government officers, and student workers who perform services for pay for Auxiliary Enterprise organizations such as radio/television stations, newspapers, yearbooks, etc., are also considered employees. Consequently, they, too, must be paid on the Payroll System.

[3] Withholdings

Employees are subject to withholding on earned pay for income taxes and FICA, and to SAIF withholding for days worked.

[4] Improper Payroll Practices

Employees must be paid for services, as they are rendered, so that there is a direct correlation between pay and effort. The following deviations from standard payroll practices are prohibited:

- Paying a person before services are rendered.
- Paying a person as an employee when no services are rendered, e.g., a stipend.
- Failing to pay an individual as an employee for services performed when that individual is neither an independent contractor nor a research subject.

- Redistributing pay between tax periods to reduce a person's income tax.
- Restructuring an employee's pay to increase retirement benefits.

[5] Falsifying Records

The Federal Internal Revenue Code sets forth fine and imprisonment penalties for falsifying payroll records or providing a false earning statement, as well as for filing an incorrect income tax return.

C INDEPENDENT CONTRACTORS**[1] Definition**

An individual may receive payments from an institution as an independent contractor. Paragraph 13.06C[4], Definition -- Independent Contractor, contains guidelines for determining if an individual performing services is an independent contractor.

[2] Payee Status

An independent contractor is not an employee, and is neither subject to withholding nor eligible for employee benefits.

[3] Employees From Other Agencies

A person who is an employee of another public agency in Oregon and a member of PERS cannot be an independent contractor. He/she must be placed on the Personnel Data Base and paid through the Payroll System. See paragraph 13.06G, PERSONS INELIGIBLE FOR INDEPENDENT CONTRACTOR STATUS, for further details.

D FINANCIAL AID RECIPIENTS**[1] "Aid" vs. Pay**

A person may be paid a stipend or similar payment for which no services are performed. The payment is simply a form of aid to help further the person's education. The individual is not an employee; is not subject to withholding; is not eligible for employee benefits; and must not be paid through the Payroll System.

[2] State Scholarship Commission

Stipends, scholarships and other financial aid payments may not be made from Current General Fund Budget funds. All forms of State financial aid are disbursed through the State Scholarship Commission.

E RESEARCH SUBJECTS**[1] General**

Payments to individuals who serve as research subjects are processed as regular invoices per paragraph 13.01R[7], Research Subjects. This applies whether the individual is an employee; a student; or unaffiliated with the Department of Higher Education.

Personnel-Payroll

FLSA Administration

A GENERAL STATEMENT

[1] Purpose

The Fair Labor Standards Amendments of 1985, and subsequently 1989, brought ODHE under the Fair Labor Standards Act (FLSA), commonly known as the Federal Wage and Hour Law. The purpose of this section is to assist institutional Payroll Offices in applying the basic wage and overtime requirements of FLSA.

[2] Sources Of Additional Information

In addition to the references listed in paragraph 10.32B, REFERENCES, information pertaining to specific personnel questions may be found in the following sources:

- Executive Department's Personnel Policies and Rules.
- Institutional personnel policies and communiques, are located in campus' Personnel/Human Resources Offices.

[3] Historical Information/Resources

This type of information and resource material, regarding the application of FLSA standards to ODHE, is available from ODHE's Centralized Activities Office, Personnel Administration Division.

Note: Details on specific FLSA decisions in ODHE should be directed to ODHE's Personnel Administration Division as well.

B REFERENCES

[1] The following references are the bases for this section. Sources of information regarding other personnel-payroll topics, not addressed in this section, are listed in paragraph 10.00C[1], REFERENCES.

Bureau Of Labor And Industries, State Of Oregon, various publications.

Executive Department Personnel Policies:
 3.1.7, "Stand-by Time Compensation."
 7.1.1, "Working Hours."
 7.3.1.3, "Other Leaves With Pay."
 7.6.1, "Holidays."

Executive Department Personnel Rules:
 3-1-100, "Personnel Policies Generally Concerning Merit Pay System."
 3-4-100, "Personnel Policies Concerning Overtime Pay."
 3-4-200, "Overtime Pay."
 7-1-100, "Personnel Policies Concerning Hours Of Work."
 7-5-100, "Curtailement Of Operations, Closure Of State Offices And

Institutions Or Re-Assignment Of Employees Because Of Hazardous Environmental Conditions."

Fair Labor Standards Act, Title 29, United States Code Of Federal Regulations, "Federal Wage And Hour Law," 201-219.

Fair Labor Standards Amendments of 1985, based on U.S. Senate Bill #1570, which became Public Law 99-150.

Fair Labor Standards Amendments of 1989, based on U.S. House of Representatives Bill #2710, which became Public Law 101-157.

Oregon Revised Statutes (ORS):

- 240.145(3), Duties Of (Personnel Division) Administrator [Prepare such rules, policies and procedures, tests and eligible lists as are necessary to carry out the duties, functions and powers of the Personnel Division under this chapter].
- 240.235, Compensation Plan For Classified Service.
- 240.240, Application Of Chapter To Unclassified Or Management Service.
- 240.250, Rules Applicable To Management Service.
- 240.551, Working Hours, Holidays, Leaves Of Absence And Vacations Of Employees In State Classified Service.
- 653.025, Minimum Wage Rate.

U.S. Department Of Labor, Employment Standards Administration, Wage And Hour Division, various publications.

C SCOPE OF FLSA

[1] General

Fair Labor Standards Act topics commonly include, but are not limited to, the following:

- FLSA Coverage:
 - a) Individual employees.
 - b) Enterprises.
 - c) Contractors, etc.
- Non-Coverage of FLSA:
 - a) Exempt employees.
- Hours Worked and Compensation for:
 - a) Voluntary work.
 - b) Waiting time.
 - c) On-call, show-up, stand-by and rest time.
 - d) Bona fide meal periods.

Personnel-Payroll

FLSA Administration

- e) Sleeping time.
- f) Training programs, lectures and meetings.
- g) Travel time.
- h) Board, Lodging and Other Facilities.

- Overtime Compensation.
- Equal Pay and Child Labor.
- Record-keeping.

D BASIC WAGE

[1] "Regular Rate" Of Pay In Oregon

The basic minimum wage, in Oregon, is currently \$4.25 per hour for calendar year 1990.

Note: Oregon's basic minimum wage rate will increase to \$4.75 per hour after calendar year 1990 (ref. ORS 653.025, Minimum Wage Rate).

[2] Federal "Regular Rate" Of Pay

The Federal basic minimum wage rates, both current and future, are as follows (ref. Fair Labor Standards Amendments of 1989, based on U.S. House of Representatives Bill #2710, which became Public Law 101-157):

- \$3.35 per hour for period ending March 31, 1990.
- \$3.80 per hour during the year beginning April 1, 1990.
- \$4.25 per hour after March 31, 1991.

[3] "Prevailing" Regular Rate Of Pay

The higher Oregon minimum wage rate listed above (see paragraph 10.32D[1], "Regular Rate" Of Pay In Oregon), prevails over lower rates. In other words, the rate cannot be less than the Oregon minimum, or the FLSA minimum, whichever is greater.

[4] "Includable" Compensation

Certain types of compensation are FLSA "includable" in the regular rate of pay. The following types of "includable" compensation are paid to non-exempt employees:

- Stand-by/On-call pay.
- Employee lunch or meal expenses paid by ODHE.
- Salaries.
- Salary increases, including retroactive increases.
- Shift differentials.
- Travel expenses, of employees going to and from their work station, if

the expenses are paid by ODHE.

- Contest prizes.
- Bonuses promised for:
 - a) Accuracy of work.
 - b) Good attendance.
 - c) Continuation of the employment relationship.
 - d) Incentive.
 - e) Production and quality of work.

[5] Other Types Of Compensation

Certain types of compensation are not necessarily included in the regular rate of pay. Examples of these types of pay include:

- Weekly overtime pay.
- Call-back premium pay.
- All employee time paid at a rate of time and one-half.
- Holiday pay, if it is equivalent to regular earnings.
- Absence pay for infrequent or unpredictable absences, etc.

[6] Compensation Types' Descriptions/ Codes

ODHE compensation types are described in Section 02.10, Transaction Codes, Personal Services. Detailed characteristics of pay transaction codes are displayed in TPR program "SFD" - Pay Transaction Table, Table BH.

Note: Pay transaction codes include "Category" and "Hour Type" codes. These secondary codes identify whether a pay item is Regular Pay, Overtime Pay, Differential Pay, etc.

E OVERTIME COMPENSATION

[1] General

The following paragraphs describe ODHE's overtime compensation policies. These policies are subject to changes made in various collective bargaining agreements.

[2] Eligibility

The Compensation Plan Table, Table FJ or FU, identifies overtime eligible positions with code "Y" - Eligible.

[3] Classified Employees

All overtime, including both FLSA overtime or contract overtime, worked by non-exempt employees, should be paid at a rate of time and one-half. It may be paid either in cash or compensatory time. The method of compensation is determined by the employee.

Personnel-Payroll

FLSA Administration

[4] Management Service Employees

All overtime worked by non-exempt management service employees should be paid at a rate of time and one-half. It may be paid either in cash or compensatory time. The method of compensation is determined by ODHE.

[5] Use Of Earned Compensatory Time

Compensatory time earned by both classified and management service employees may be saved for use at a later date. It does not have to be used within the same week or month in which it is earned. Typically, however, a balance of FLSA compensatory time cannot exceed 240 hours per employee.

Note: There are exceptions to this FLSA compensatory time maximum balance as outlined in Executive Department Personnel Rule 3-4-200, "Overtime Pay."

F COEFFICIENT TABLE FOR COMPUTING OVERTIME

[1] General

The following Coefficient Table is prepared by the U.S. Department of Labor. It is designed to simplify computing extra half-time for overtime worked. The following paragraphs explain how the table is constructed and how it may be used.

[2] Calculating Extra Half-Time For Overtime Worked

When determining the extra half-time that is due for overtime pay, the method of calculation most commonly used is to:

- Divide the "straight-time" earnings by the total number of hours worked.
- Multiply the result of the previous step by the number of overtime hours divided by two.

Examples:

The following matrix displays how overtime is calculated for various hypothetical work weeks:

Weekly Hours For Which O/T Is Due	O/T Computation
48	$\frac{\text{Earnings}}{48} \times \frac{8}{2} =$
50	$\frac{\text{Earnings}}{50} \times \frac{10}{2} =$
47-3/4	$\frac{\text{Earnings}}{47-3/4} \times \frac{7-3/4}{2} =$

[3] Decimal Equivalents (Coefficients) For Overtime Hours Worked

The table shown in paragraph 10.32F[5], Coefficient Table For Computing Extra Half-Time For Overtime Worked, contains the decimal equivalents, i.e., coefficients, of the fraction:

$$\frac{\text{OVERTIME HOURS}}{\text{TOTAL HOURS} \times 2}$$

Examples:

The matrix below displays how coefficients are calculated for variations of the above fraction:

Overtime Hours Worked	Overtime Fraction	Coefficient (Decimal Equivalent)
48	$\frac{8}{48 \times 2} = \frac{1}{12}$	.083
50	$\frac{10}{50 \times 2} = \frac{1}{10}$	.100
47-3/4	$\frac{7-3/4}{47-3/4 \times 2} = \frac{7.75}{95.5}$	.081

[4] Use Of The "Coefficient Table"

The following two steps explain how to use the "Coefficient Table."

- For a work week with both FLSA and additional earnings, i.e., shift differential, work-out-of-class, etc., select the appropriate coefficient for the total FLSA hours worked in the week.
- Next, multiply the additional earnings by that coefficient. The result is the additional half-time amount of overtime due because of the additional earnings.

Example:

An employee earns \$9.60 in shift differential in a week that had 48 FLSA hours, i.e., 8 hours of overtime. The additional \$.80 of overtime due is calculated as follows:

$$\begin{aligned} & \$9.60 \text{ (Earned in shift differential)} \\ & \times .083 \text{ (Coefficient for 48 hours)} \\ & \hline & \$0.80 \text{ (Additional Overtime Due)} \end{aligned}$$

[5] Coefficient Table For Computing Extra Half-Time For Overtime Worked

This Table is displayed on the next page.

COEFFICIENT TABLE FOR COMPUTING EXTRA HALF-TIME FOR OVERTIME												
FLSA Hours	even	00.25	00.50	00.75	00.10	00.20	00.30	00.40	00.60	00.70	00.80	00.90
40	0.000	0.003	0.006	0.009	0.012	0.025	0.037	0.050	0.074	0.086	0.098	0.110
41	0.012	0.015	0.018	0.021	0.0134	0.0146	0.0157	0.0169	0.0192	0.0204	0.0215	0.0227
42	0.024	0.027	0.029	0.032	0.0249	0.0261	0.0272	0.0283	0.0305	0.0316	0.0327	0.0338
43	0.035	0.038	0.040	0.043	0.0360	0.0370	0.0381	0.0392	0.0413	0.0423	0.0434	0.0444
44	0.045	0.048	0.051	0.053	0.0465	0.0475	0.0485	0.0495	0.0516	0.0526	0.0536	0.0546
45	0.056	0.058	0.060	0.063	0.0565	0.0575	0.0585	0.0595	0.0614	0.0624	0.0633	0.0643
46	0.065	0.068	0.070	0.072	0.0662	0.0671	0.0680	0.0690	0.0708	0.0717	0.0726	0.0736
47	0.074	0.077	0.079	0.081	0.0754	0.0763	0.0772	0.0781	0.0798	0.0807	0.0816	0.0825
48	0.083	0.085	0.088	0.090	0.0842	0.0851	0.0859	0.0868	0.0885	0.0893	0.0902	0.0910
49	0.092	0.094	0.096	0.098	0.0927	0.0935	0.0943	0.0951	0.0968	0.0976	0.0984	0.0992
50	0.100	0.102	0.104	0.106	0.1008	0.1016	0.1024	0.1032	0.1047	0.1055	0.1063	0.1071
51	0.108	0.110	0.112	0.114	0.1086	0.1094	0.1101	0.1109	0.1124	0.1132	0.1139	0.1146
52	0.115	0.117	0.119	0.121	0.1161	0.1169	0.1176	0.1183	0.1198	0.1205	0.1212	0.1219
53	0.123	0.124	0.126	0.128	0.1234	0.1241	0.1248	0.1255	0.1269	0.1276	0.1283	0.1289
54	0.130	0.131	0.133	0.135	0.1303	0.1310	0.1317	0.1324	0.1337	0.1344	0.1350	0.1357
55	0.136	0.138	0.140	0.141	0.1370	0.1377	0.1383	0.1390	0.1403	0.1409	0.1416	0.1422
56	0.143	0.144	0.146	0.148	0.1435	0.1441	0.1448	0.1454	0.1466	0.1473	0.1479	0.1485
57	0.149	0.151	0.152	0.154	0.1497	0.1503	0.1510	0.1516	0.1528	0.1534	0.1540	0.1546
58	0.155	0.157	0.158	0.160	0.1558	0.1564	0.1569	0.1575	0.1587	0.1593	0.1599	0.1604
59	0.161	0.162	0.164	0.165	0.1616	0.1622	0.1627	0.1633	0.1644	0.1650	0.1656	0.1661
60	0.167	0.168	0.169	0.171	0.1672	0.1678	0.1683	0.1689	0.1700	0.1705	0.1711	0.1716
61	0.172	0.173	0.175	0.176	0.1727	0.1732	0.1737	0.1743	0.1753	0.1759	0.1764	0.1769
62	0.177	0.179	0.180	0.181	0.1779	0.1785	0.1790	0.1795	0.1805	0.1810	0.1815	0.1820
63	0.183	0.184	0.185	0.186	0.1830	0.1835	0.1840	0.1845	0.1855	0.1860	0.1865	0.1870
64	0.188	0.189	0.190	0.191	0.1880	0.1885	0.1890	0.1894	0.1904	0.1909	0.1914	0.1918
65	0.192	0.193	0.195	0.196	0.1928	0.1933	0.1937	0.1942	0.1951	0.1956	0.1960	0.1965
66	0.197	0.198	0.199	0.200	0.1974	0.1979	0.1983	0.1988	0.1997	0.2001	0.2006	0.2010
67	0.201	0.203	0.204	0.205	0.2019	0.2024	0.2028	0.2033	0.2041	0.2046	0.2050	0.2054
68	0.206	0.207	0.208	0.209	0.2063	0.2067	0.2072	0.2076	0.2085	0.2089	0.2093	0.2097
69	0.210	0.211	0.212	0.213	0.2106	0.2110	0.2114	0.2118	0.2126	0.2131	0.2135	0.2139
70	0.214	0.215	0.216	0.217	0.2147	0.2151	0.2155	0.2159	0.2167	0.2171	0.2175	0.2179

Personnel-Payroll

FLSA Administration

G CALCULATING OVERTIME PAY

[1] **General**

The following example describes the procedures for calculating overtime pay. It uses FLSA guidelines and a fictitious contract provision requiring overtime pay for any work in excess of eight hours per day. It also shows the effect of using the "Coefficient Table For Computing Extra Half-Time For Overtime," shown in paragraph 10.32F[5], on additional earnings such as shift differential.

FACTS:

Type Of Employee: Non-Exempt
 Weekly Work Schedule: 8 hours per day, starting on Sunday
 Employee Eligible For: Shift Differential Working Out-of-Class
 Monthly Salary: \$1,733
 Hourly Rate Of Pay: \$10.00

HOURS WORKED:

Week #	SU	M	TU	W	TH	F	SA
1	-	8	10	10	8	8	4
2	-	8	8	8	8	8	-
3	-	Holiday	8	8	Sick	8	5
4	-	Sick	10	8	8	8	-

ADDITIONAL EARNINGS:

Week #	FLSA O/T	Non-FLSA O/T	Additional Earnings
1	8	--	\$37.44 *
2	--	--	--
3	--	5	6.72 **
4	--	2	--
TOTAL			\$44.16
* Week #1: Shift Differential = \$.28 x 48 hours = \$13.44 + Out-of-Class = .05 x \$10 x 48 hours = \$24.00 TOTAL = \$37.44			
** Week #3: Shift Differential = \$.28 x 24 hours = \$6.72			

OVERTIME CALCULATION:

Week #1:
 FLSA O/T:
 8 hours x 1.5 x \$10 = \$120.00

Additional O/T Compensation:
 $\frac{\$37.44}{48} \times \frac{8}{2} = .78 \times 4 = 3.12$

Using Coefficient Method:
 \$37.44 x (48 hour coefficient) =
 \$37.44 x .083 (Taken from Coefficient Table) = \$3.11

Week #3:
 Non-FLSA O/T:
 5 hours x 1.5 x \$10 = 75.00

Note: No additional O/T Compensation Required in Week #3.

Week #4:
 Non-FLSA O/T:
 2 hours (Earned 3 hours Compensatory Time)

TOTAL OVERTIME PAY \$ 198.12
 + Additional Earnings 44.16
 TOTAL TIME CARD PAY \$ 242.28
 + Monthly Salary (From Forecast Pay) 1,733.00
 TOTAL GROSS PAY \$1,975.28

H TIME CARD ENTRIES

[1] **General**

The computed pay transactions, for the above example, are recorded on a time card or entered on the terminal using TPR program "ETC."

[2] **Time Card Entries**

The time card entries, for the above example, are as follows:

915760		DATE		TIME		DATE		TIME	
1	130	10 00	XX XXX XXXX	1421					
2	720	28	XX XXX XXXX	1435					
3	480	50	XX XXX XXXX	1444					
4	10	3 12	XX XXX XXXX	1449					

1. Pay recorded with Transaction Code 1421, Overtime - Management Service And Classified, computes to.....\$195.00

Personnel-Payroll

FLSA Administration

- 2. Pay recorded with Transaction Code 1435, Shift Differential Pay, computes to.....\$ 20.16
 - 3. Pay recorded with Transaction Code 1414, Work Out-Of-Class, computes to... ..\$ 24.00
 - 4. Pay recorded with Transaction Code 1419, FLSA Overtime On Premium Pay, computes to.....\$ 3.12
- TOTAL (As per example) = \$242.28

rate of \$10.00. The first time card records 100.0 hours at a rate of \$10.00 per hour. The second time card records 1.0 unit at a rate of \$880.00 (the employee worked .50 FTE for the department during a month with 176 regular working hours, i.e., 88 hours, also at a rate of \$10.00 per hour). The summary of the two pay transactions is shown below:

Department	Units Worked	Pay Rate	Computed Pay
1	100.0	\$ 10.00	\$1,000.00
2	1.0	880.00	880.00
TOTAL PAY			\$1,880.00

I FLSA RECORD-KEEPING

[1] General

Record-keeping requirements under FLSA are described in Executive Department Personnel Rules 3-4-200, page 7 of 8 (see paragraph 10.32B, REFERENCES, for further information). The data currently maintained to process pay transactions, and the personnel data on file, should meet these requirements.

Note: Record-keeping is enhanced, however, if, when processing pay data, the pay rate and the units recorded conform to the employee's Salary Rate, Element 15, SAL; and Salary Rate Qualifier, Element 16, QUAL (see paragraphs 10.01A[4]015; and 10.01A[4]016, for detailed information).

[2] Record-Keeping Errors

The following example shows how to avoid some possible errors in FLSA record-keeping.

[3] A non-exempt employee under FLSA is paid from two departments on separate time cards. The employee is paid an hourly

[4] In the above example, the employee should have received regular pay of \$1,760.00 and overtime pay, or compensatory time of 18 hours, of \$180.00, i.e., 12 hours x \$10.00 per hour x 1.5, for a total pay of \$1,940.00. This total pay assumes that the 12 additional hours, i.e., 100.0 + 88.0 - 176.0, were accumulated as hours in excess of eight hours in a work day(s) or 40 hours in a work week(s). The same holds true if, in Department 2, the employee was paid on forecast pay, except in this instance, no units would be recorded.

Note: To monitor and detect potential errors in an employee's pay, as described in the above example, the Controller's Division, Personnel-Payroll Section, produces various monthly payroll reports for institutions (see Section 102.00, Payroll Reports, for further information on specific reports).

Personnel-PayrollOverload CompensationA **GENERAL****[1] Definition**

Overload compensation is any compensation, other than administrative stipend, paid to a faculty member for services in excess of full-time effort for institutionally-sponsored activities.

[2] Guidelines

Institutions should establish practices and procedures to ensure consistency with the following guidelines.

[3] Sources

The following activities are typical sources of overload compensation:

- Continuing Education
- Extension Service
- Consulting
- Seminars and similar services

[4] Time Limit

Activities involving overload time should not exceed one day in a seven day week, on an average, or its equivalent during the academic year or other period of appointment.

[5] Accounting

All overload compensation, and the income and expenses of the activities for which the compensation is paid, should be channeled through the institution's regular accounting process.

[6] Unallowable Activities

Regular on-campus classes as well as time spent in support of grant and research activities are not allowable activities for overload compensation except under extraordinary or emergency circumstances.

[7] Class Size

Overload compensation should not be based on the number of students per class or any similar ratio except for correspondence or independent study courses.

[8] Delegated Approval

Institution Presidents may not delegate approval of overload compensation requests below the college, school, division dean or equivalent officer level.

[9] Amounts

Overload compensation amounts should be determined by the campus President.

[10] Ineligibility

Presidents, Vice Presidents, Deans and other equivalent level officers are ineligible for overload compensation.

[11] Reporting Requirements

Each institution is required to report overload compensation activities for

the previous fiscal year beginning July 1, 1986. Further reports as necessary may be required. Details of the reporting requirements may be found in new Section 102.15, Supplemental Academic Wages-Paid In Payroll Month XX/8X, (dated 12/87).

[12] Copies Of Authorizations

Copies of all overload compensation authorizations should be maintained by each institution in a central file. This file should be kept available for Internal Audit Division review.

B **PERS APPLICABILITY****[1] Instructional Services**

Overload payments for instructional services during the period of the employee's contract are not considered as salary for purposes of Public Employees Retirement System (PERS) contributions.

Note:

1. When computing a SAIF premium, overload is treated the same as overtime, i.e., one-third of the gross is excluded from the premium base.
2. If the employee is employed full-time by another employer participating in PERS and is contributing to PERS, (Element 045, Retirement Code is "03" - Subject PERS Contributions, Multiple Employer; or "83" - Subject PERS Contributions, Multiple Employer) all pay for instructional services should be paid under transaction code 1201, Supplemental Unclassified Pay - Instructional.

[2] Definition

Instructional services are defined as any type of teaching of either credit or non-credit activities regardless of the source of funds for payment for the services.

[3] Examples

Examples of instructional services include, but are not limited to, the following:

- Teaching which involves continuing education, workshops, seminars and short courses.
- Curriculum development directly related to the overload teaching activity.

[4] Nine-Month Academic Employees - Subject

Earnings of a nine-month academic staff member for teaching a short course any time between June 15th and September 15th is considered salary and is subject to PERS contributions.

Personnel-PayrollOverload Compensation**[5] Nine-Month Academic Employees - Non-Subject**

If that same nine-month academic employee, in the above paragraph, has a full-time appointment to teach summer session, any overload during the summer term is not subject to PERS.

Note: Summer session is only that period for which the summer term contract applies, i.e., 5 weeks, 8 weeks, 11 weeks, etc.

[6] Full-Time Classified Employees

Full-time classified employees may be employed to teach a class or course. Although payment for such instructional services is not considered as overload compensation, it does not qualify as salary for PERS contributions (ref. ORS 237.003(8)(c)(H), PUBLIC EMPLOYEE'S RETIREMENT SYSTEM -- Definitions). Such pay, therefore, is included in transaction code 1201, Supplemental Unclassified Pay.

Personnel-PayrollTaxation Of Fringe Benefits**A GENERAL****[1] Types Of Fringe Benefits**

Some examples of employee fringe benefits include the following:

- Use of State-owned vehicles (see paragraph 10.34D, VEHICLES).
- Use of "company-owned" aircraft.
- Commercial flights, free or discounted.
- Vacations.
- Discounts on property or services.
- Memberships in country clubs or other social clubs.
- Tickets to entertainment or athletic events.

[2] Tax Reporting Of Fringe Benefits

Fringe benefits must be included in an employee's gross income unless specifically excluded by law. Some benefits are subject to Federal/State income taxes and Social Security (FICA) taxes. The following section explains the tax regulations of various fringe benefits.

[3] Calculating Gross Income

The amount of the fringe benefit to be included in the employee's gross income is calculated as follows:

"Fair Market Value" of the benefit

minus

The sum of:

[Amount the employee paid for the benefit]
and
[Any amount excluded by law]

Note: See paragraphs 10.34C, REPORTING TAXABLE BENEFITS; 10.34D, VEHICLES; and 10.34E, EMPLOYEE DISCOUNTS ON SERVICES, for actual applications.

[4] Non-Taxable Fringe Benefits

The following examples of fringe benefits are non-taxable according to Executive Department Administrative Rule 15-065-01 (see paragraph 10.34B, REFERENCES):

- Services provided to an employee at no additional cost. An example is the free use of a locker which is normally provided to a non-employee for a fee.
- Qualified discounts. An example is the use of a copying/duplicating machine at a price which is less than the price to a non-employee.
- Working condition fringe benefits such as:
 - a) Institutional parking.
 - b) Use of on-premise athletic facilities.

c) Use of a State-owned "marked" vehicle by a Campus Security Officer.

d) Use of a State-owned vehicle by a Physical Plant driver on 24-hour call or a driver who houses a State-owned vehicle at his/her home.

.... Minimal value fringe benefits. An example is meals provided at dining facilities operated for employees.

.... Reduced tuition.

.... Numerous other specific exclusions.

[5] Income And Wage Base

The above fringe benefits are excluded from the income and wage base of "control" and "highly paid" employees only when the benefits are given to all employees on a non-discriminatory basis.

[6] Definitions Of "Control" And "Highly Paid" Employees

The following two definitions are taken from Internal Revenue Code 61, Regulation 1.61-2T (see paragraph 10.34B, REFERENCES):

.... "Control" employees are elected or appointed officials requiring the approval of the legislature.

.... "Highly Paid" employees are those whose compensation exceeds certain limits.

[7] "Personal Use" Restriction

Fringe benefits apply only when an employee is required to use State-owned property solely for ODHE business, not for personal use. "Personal Use" of such property is prohibited under ORS 244.040 (see paragraph 10.34B, REFERENCES).

B REFERENCES

[1] The following references are the bases for this section. Sources of information regarding other personnel-payroll topics, not addressed in this section, are listed in paragraph 10.00C[1], REFERENCES.

Assistant Attorney General, Tax Section, Jerry Bronner's Letter to Ron Anderson re: "Benefits Subject to IRC Section 132 (discounted season tickets)," dated 6/19/89.

Executive Department Administrative Rule:
.... 15-065-01, "Taxation Of Employee Fringe Benefits (Personal Use Of State-Owned Vehicles)."

Internal Revenue Code Sections:

.... 61, "Gross Income," Regulation 1.61-2T, "Taxation Of Fringe Benefits."

Personnel-PayrollTaxation Of Fringe Benefits

.... 132, "Certain Fringe Benefits," Regulation 1.132-2T, "No-Additional-Cost Service."

"Kelley Blue Book Auto Price Manual," published monthly by the National Automobile Dealers Used Car Guide Company, 8400 West Park Drive, McLean, Virginia, 22102-9985.

ODHE, Controller's Division, Personnel-Payroll Section, Barry Ostrom letters to institutions, "Employee Personal Use Of State Vehicle," (6/13/85) and (10/3/85).

Oregon Revised Statute (ORS):

.... 244.040(1), "Code Of Ethics."

C REPORTING TAXABLE BENEFITS**[1] General**

Institutions must report the amounts of taxable fringe benefits received by employees to the Personnel-Payroll Section of the Controller's Division. Each institutional personnel/payroll office must determine which, if any, of an employee's benefits are to be reported. The following paragraphs describe those benefits which must be reported for various tax purposes.

[2] Non-Cash Taxable Benefits

Non-cash taxable income amounts are recorded in the employee's Cumulative Data Base Element 674, Fringe Benefits - YTD. These same amounts are included at calendar year-end in the employee's Cumulative Data Base Element 126, Gross Pay - YTD. They are also reported on the employee's Internal Revenue Service Form W-2, Withholding Tax Statement (see paragraph 10.07H, WITHHOLDING TAX STATEMENTS -- FORM W-2).

[3] Transaction Entries

Fringe benefit transactions are entered into the Payroll System by teleprocessing terminal input or by a time card. These transactions are identified by a Personal Services transaction code (see paragraph 02.10A, PERSONAL SERVICES).

[4] Tax Withholdings

The benefit amount is included in the employee's gross pay amount for income and FICA tax withholding purposes. A deduction is made in the same amount as the benefit which results in a non-cash transaction.

D VEHICLES**[1] General**

Taxable fringe benefits apply to "control" employees who are provided with a State-owned vehicle for full-time business and "personal use" (see paragraph

10.34A[6], Definition Of "Control" And "Highly Paid" Employees). They also apply to employees who are eligible to commute to and from his/her place of employment in a State-owned vehicle.

Note: Except for a few officials, the only "personal use" of a State-owned vehicle is to commute between the employee's work station and home (see paragraph 10.34A[7], "Personal Use" Restriction).

[2] Determining Taxable Amount

The two methods for determining the taxable fringe benefit amount, depending on the type of employee, are as follows:

.... The **Annual Lease Value Method** for vehicles assigned to "control" employees.

and

.... The **Alternate Method or Commuting Valuation Rule** for all non-"control" employees (ref. IRS Regulation 1.61-2T). See paragraph 10.34B, REFERENCES, for further information.

[3] Benefits Treated As Cash Wages

ODHE may elect to treat taxable fringe benefits on the personal use of an employer-provided vehicle as paid on a pay period, quarterly, semi-annual or annual basis. The income is treated as if cash wages had actually been paid on the date(s) selected. General withholding methods and deposit rules are followed. The benefits are treated as paid by December 31st. The same election need not be made for all employees. Federal income tax may be withheld at the 20% rate applicable to supplemental wages. Benefits provided in November and December may be added to the following year.

[4] Annual Lease Value Method

The Annual Lease Value Method must be used to determine the amount of income for "control" employees. After calculating the Annual Lease Value of the vehicle and determining the "personal use" mileage, the fringe benefit income is computed and combined with fuel fringe benefit income, if any. Once utilized, this method must be continued for as long as the vehicle is assigned to the employee.

[5] Fair Market Value

The "Blue Book" (see paragraph 10.34B, REFERENCES) is used to determine the Fair Market Value of the vehicle as of January 1st of the first year of use or subsequent years (see paragraph 10.34D[8], Full-Year Valuation Method).

Note: The Fair Market Value of a new vehicle is the invoice amount.

Personnel-Payroll

Taxation Of Fringe Benefits

[6] Annual Lease Value Table

The following table contains the Annual Lease Values of vehicles based on their Fair Market Value.

Note: Higher values, not found on the table may be requested from the Controller's Division, Personnel-Payroll Section.

ANNUAL LEASE VALUE TABLE			
Vehicle Fair Market Value	Annual Lease Value	Vehicle Fair Market Value	Annual Lease Value
\$ 0---999	600	17,000-17,999	4,850
1,000--1,999	850	18,000-18,999	5,100
2,000--2,999	1,100	19,000-19,999	5,350
3,000--3,999	1,350	20,000-20,999	5,600
4,000--4,999	1,600	21,000-21,999	5,850
5,000--5,999	1,850	22,000-22,999	6,100
6,000--6,999	2,100	23,000-23,999	6,350
7,000--7,999	2,350	24,000-24,999	6,600
8,000--8,999	2,600	25,000-25,999	6,850
9,000--9,999	2,850	26,000-27,999	7,250
10,000-10,999	3,100	28,000-29,999	7,750
11,000-11,999	3,350	30,000-31,999	8,250
12,000-12,999	3,600	32,000-33,999	8,750
13,000-13,999	3,850	34,000-35,999	9,250
14,000-14,999	4,100	36,000-37,999	9,750
15,000-15,999	4,350	38,000-39,999	10,250
16,000-16,999	4,600	40,000-41,999	10,750

Note: Maintenance and insurance costs are included in the Annual Lease Value, whereas fuel must be valued separately.

[7] Methods Of Computing Annual Lease Value

Computing the Annual Lease Value of a vehicle involves using one of the two following methods. The method chosen depends on the length of time that the vehicle is in use.

.... Full-Year Valuation Method:

Used for periods of 365 days per calendar year and for partial first year followed by a full year.

.... Partial-Year Valuation Method:

Used for two periods as follows:

- a) The prorated Annual Lease Value used for continuous availability of the vehicle for at least 30 days, but less than an entire calendar year; or
- b) The Daily Lease Value used for continuous availability for less than 30 days.

[8] Full-Year Valuation Method

When using this method of determining a vehicle's Annual Lease Value, the following procedures apply:

First Four Years:

Select the Annual Lease Value, from the table shown in paragraph 10.34D[6], Annual Lease Value Table, that corresponds with the Fair Market Value of the vehicle on the first day of use.

Note: This Annual Lease Value applies from the first day of use to December 31st of the fourth full year of use.

Fifth And Subsequent Years:

Select the Annual Lease Value from the Annual Lease Value Table that corresponds with the Fair Market Value of the vehicle on January 1st of the fifth year and every year thereafter.

Vehicle Transfer Between Employees:

Select the Annual Lease Value from the Annual Lease Value Table that corresponds with the Fair Market Value of the vehicle on January 1st of the year of the transfer.

[9] Partial-Year Valuation Method

When using the Partial-Year Valuation Method of determining a vehicle's Annual Lease Value, the following procedures apply:

Prorated Annual Lease Value:

For periods of continuous availability of at least 30 days, but less than an entire calendar year, the value of the ODHE-provided vehicle is calculated as follows:

- 1) Multiply the Annual Lease Value (ALV) of the vehicle, selected from the table shown in paragraph 10.34D[6], Annual Lease Value Table, that corresponds with the Fair Market Value, by
- 2) The ratio of the number of days of availability to 365 days per calendar year, i.e.,

Prorated Annual Lease Value = (ALV) x (#Days/365)

Personnel-PayrollTaxation Of Fringe Benefits

Note: A vehicle, unavailable because the employee is taking a personal vacation, is not a bona fide reason of ODHE for unavailability.

Daily Lease Value:

For periods of continuous availability of less than 30 days, the value of the ODHE-provided vehicle is calculated as follows:

- 1) Multiply the Annual Lease Value (ALV) of the vehicle, selected from the Annual Lease Value Table, that corresponds with the Fair Market Value, by
- 2) The ratio of four times the number of days of availability to 365 days per calendar year, i.e.,

$$\text{Daily Lease Value} = (\text{ALV}) \times \frac{(4 \times \# \text{Days})}{365}$$

[10] Lowest Lease Value

The lowest lease value of a vehicle, calculated above, should be used for continuous availability of less than 30 days based on the lowest result of either:

.... The Prorated Lease Value for 30 days,

or

.... The Daily Lease Value Method.

Note: The Prorated Lease Value for 30 days will always result in a lower amount for periods of 8 - 29 days.

[11] "Continuous Availability" Rules

The rules for determining the continuous availability of an ODHE-provided vehicle apply to non-"control" employees only (see paragraph 10.34A[6], Definitions Of "Control" And "Highly Paid" Employees). They do not apply to the Annual Lease Value Method (see paragraph 10.34D[4], Annual Lease Value Method).

[12] Trip Log For Mileage

An employee must keep a trip log for all "business" mileage. The mileage is totaled at the end of each reporting period and is used in calculating a "personal use" mileage ratio described below. This ratio, once determined, is then used to calculate the employee's fringe benefit income.

[13] "Total" Mileage

The "total" mileage for each reporting period is the vehicle's odometer reading at the end of the period minus the reading at the beginning of the period.

[14] "Personal Use" Mileage

The "personal use" mileage is the "total" mileage minus the "business" mileage from the employee's trip log.

[15] "Personal Use" Mileage Ratio

The ratio of the employee's "personal use" mileage to the "total" mileage, for each reporting period, is used in calculating his/her fringe benefit income as described in the following paragraphs.

[16] Calculating Fringe Benefit Income Using The Annual Lease Value Method

An employee's fringe benefit income, using the Annual Lease Value Method, is calculated as follows:

- 1) Divide the vehicle's Annual Lease Value (ALV), selected from the table shown in paragraph 10.34D[6], Annual Lease Value Table, that corresponds with the Fair Market Value, by
- 2) The reporting period, i.e., 12 for monthly or 4 for quarterly, then
- 3) Multiply the quotient by the "personal use" mileage ratio (see paragraph 10.34D[15], "Personal Use" Mileage Ratio), e.g.,

$$\text{Fringe Benefit Income} = \frac{\text{ALV}}{12} \times (\text{"Personal Use" Mileage Ratio})$$

[17] Calculating "Fuel" Fringe Benefit Income Using The Annual Lease Value Method

An additional amount for "personal use" income must be reported if ODHE provides all fuel for the employee's use of the ODHE-owned vehicle. Such "fuel" fringe benefit income, using the Annual Lease Value Method, is calculated as follows:

- 1) Multiply the "personal use" mileage (see paragraph 10.34D[14], "Personal Use" Mileage) by \$.055 and
- 2) Add the product to the fringe benefit income calculated by using the Annual Lease Value Method (see paragraph 10.34D[4], Annual Lease Value Method).

[18] Example Of Calculating Fringe Benefit Income Using The Annual Lease Value Method

The following example combines the aforementioned procedures for calculating an employee's fringe benefit income, using the Annual Lease Value Method, as it pertains to the use of an ODHE-owned vehicle.

Circumstances:

A "control" employee has a State-owned vehicle assigned to him/her all year. Taxable fringe benefit income must be reported using the Annual Lease Value Method.

Facts:

Personnel-PayrollTaxation Of Fringe Benefits

Vehicle's Fair Market Value
(effective January 1st) = \$8,450

Vehicle's Annual Lease Value
(from Annual Lease Value
Table) = \$2,600

Trip Log Total
(for April through June) = 3,000 miles

"Personal Use" commuting = 750 miles

Calculation:

The calculation of the employee's fringe benefits, including fuel, for the quarter is as follows:

$$\begin{array}{r}
 (\$2,600/4) \times (750/3,000) = \$162.50 \\
 + \\
 (750 \times \$.055) = 41.25 \\
 \hline
 \text{TOTAL FRINGE BENEFIT} = \$203.75
 \end{array}$$

[19] Alternate Method Or Commuting Valuation Rule

This method of calculating fringe benefit income must be used for all non-"control" employees (see paragraph 10.34D[2], Determining Taxable Amount) when:

- The vehicle is owned or leased, by ODHE, and is provided to one or more employees for use in connection with ODHE business.
- ODHE requires the employee to commute to/from work in the vehicle.
- A "No Personal Use" policy is followed as described in Executive Department Administrative Rule 15-065-01 (see paragraph 10.34B, REFERENCES).

Note: The Commuting Valuation Rule applies **only** to an ODHE employee who is assigned the use of a State-owned vehicle. It **does not** apply to a passenger, for example, in the vehicle.

[20] Commuting Trip Values

Under the Alternate Method of calculating an employee's fringe benefit income, his/her commuting has a value per trip as follows:

- \$1.50 per one-way commute; and
- \$3.00 per round-trip commute.

[21] Example Of Calculating Fringe Benefit Income Using The Alternate Method

The following example combines the aforementioned procedures for calculating an employee's fringe benefit income, using the Alternate Method, as it pertains to commuting trip values.

Circumstances:

A non-"control" employee has a State-owned vehicle assigned to him/her all year. Taxable fringe benefit income must be reported using the Alternate Method.

Facts:

The reporting period, quarter beginning April 1st and ending June 30th, has 65 regularly scheduled working days.

Calculation:

The calculation of the employee's fringe benefit income, as it relates to his/her commuting trip values, is as follows:

$$(\$3.00) \times (65 \text{ days}) = \$195.00$$

Note: If the same employee takes a two-week vacation, i.e., 10 working days, during the quarter, the amount of taxable fringe benefit income reported is:

$$(\$3.00) \times (55 \text{ days}) = \$165.00$$

[22] Definition Of "Recipient" Of A Fringe Benefit

The "recipient" of a fringe benefit is an employee who is performing ODHE services in connection with the provided benefit.

[23] Use Of A Fringe Benefit By A Non-Employee

The provision of a vehicle, for example, by ODHE, to an employee's spouse, is taxable to the employee as the "recipient." The vehicle is referred to as "available to the employee." Use by the employee's spouse is considered use by the employee (ref. Internal Revenue Regulation 1.61-2T, "Taxation Of Fringe Benefits").

[24] Use Of A Fringe Benefit By More Than One Employee

A State-owned vehicle may be used for commuting by more than one employee, but the car is assigned to one of the commuting employees. In this case, all of the fringe benefit income is taxable only to the employee to whom the vehicle is assigned and who performs the driving.

[25] Definition Of "Provider" Of A Fringe Benefit

The "provider" of a fringe benefit is ODHE for whom services are performed. This definition applies regardless of whether ODHE actually provides the fringe benefit to the "recipient" (ref. Internal Revenue Regulation 1.61-2T, "Taxation Of Fringe Benefits"). For related information see paragraph 10.34D[22], Definition Of "Recipient" Of A Fringe Benefit.

Personnel-Payroll

Taxation Of Fringe Benefits

[26] Time Card Entries For Reporting Fringe Benefit Income

Time card entries for reporting an employee's fringe benefit income are shown in the sample below:

[3] 20% Exemption From Income Taxes

The IRS allows 20% of the cost of a service, to a non-employee, to be excluded when calculating the employee's gross income as it relates to a "discount."

[4] Tax Withholdings On "Discounts"

Any "discount" in excess of the 20% noted above is treated as taxable income to the employee. It is subject to Federal and State income tax withholdings as well as Social Security (FICA) withholdings.

[5] Examples Of "Discounts"

Examples of "employee discounts" include:

.... Free athletic tickets provided to employees.

.... "Discounted" faculty/staff "Season" athletic tickets.

[6] Calculating Gross Income Relative To "Employee Discounts"

The amount of the fringe benefit to be included in the employee's W-2 gross income is calculated as follows:

Cost of service to a non-employee

minus

The sum of:

[Cost of service to the employee]

and

[20% of the cost of the service to a non-employee]

Example #1: "Free Ticket Provided To An Athletic Department Employee"

Cost of a "Season" pass to football/basketball games to a non-employee = \$260.00

Cost to the Employee = \$ --
IRS 20% Exclusion = 52.00

AMOUNT RECORDED IN GROSS INCOME = - 52.00
= \$208.00

Example #2: "Discounted Faculty/Staff 'Season' Athletic Ticket"

Cost of a "Season" pass to football/basketball games to a non-employee = \$260.00

Cost to the Employee = \$175.00
IRS 20% Exclusion = 52.00

AMOUNT RECORDED IN GROSS INCOME = - 227.00
= \$33.00

[7] Time Card Entries For Reporting "Employee Discounts"

Time card entries for reporting an employee's "discount on services" income are shown in the sample on the next page:

934003	LAST NAME Que	FIRST Carl	MIDDLE E.	SOCIAL SECURITY NUMBER XXX-XX-XXXX	CLASSIFICATION 2999
SALE 1 00	MONTH 2 06	UNITS 3 00	RATE 4 3.00	PLAN TYPE 5 XX	MEMBER NUMBER 6 050
ALL DEDUCTS/NO DEDUCTS 7 0	PREMIUM 8 0	COPIES IN MONTH 9 0	PLAN CODE 10 81025	DATE 11 1/21/90	
PLAN TYPE 12 101-100	AMOUNT 13 180.00	DEDUCTIONS 14 0	PREMIUM 15 0	COPIES 16 0	DATE 17 3/20/90

- SAIF:** Enter "00" because this non-cash payment is not subject to SAIF.
- MONTH:** Enter the last calendar month of the reporting period.
- UNITS:** Enter the number of days the vehicle was used for commuting during the reporting period for employees using the Alternate Method.
- RATE:** Enter the rate per trip, one-way or round-trip, as applicable see paragraph 10.34D[20], Commuting Trip Values, for additional assistance).
- ACCOUNT NUMBER:** Enter the two-digit Institution Number (see paragraph 01.01A[4], Institution Number XX-xxx-xxxx, for a listing of these codes).
- ALL DEDUCTS/NO DEDUCTS:** Leave blank.
- PLAN-TYPE:** Enter the institutional perquisite deduction number. The plan numbers assigned are 101 through 109. See the File of Tables on the terminal display for specific institutional numbers.
- APPROVAL:** Same as the regular time card approval process or the units to be reported must be approved on the institution's labor distribution report.

E EMPLOYEE DISCOUNTS ON SERVICES

[1] Definition

An "employee discount" is the difference in cost of a service, to an ODHE employee, and the cost to a non-employee.

[2] Value Of "Discounts"

The Internal Revenue Service (IRS) considers the value of an "employee discount" to be a fringe benefit. Thus a portion of the value must be recorded as taxable income to the employee.

Personnel-Payroll

Taxation Of Fringe Benefits

LAST NAME Day		FIRST Wen		MIDDLE D.		SOCIAL SECURITY NUMBER XX-XXX-XXXX		CLASSIFICATION 2441	
1 SAIF 00	2 MONTH 03	3 UNITS 1.0	4 RATE 33.00	5 PLAN TYPE XX	6 NUMBER 050 8626	7 TRANS CODE 1216	8 JOB DEPT XXXX	9 JOB USE XXXX	10 CASH XXXX
ALL DEDUCTS 0		NO DEDUCTS 0		SAIF IN MONTH 0					
DEDUCTIONS									
PLAN TYPE XX-XXX	AMOUNT 33.00	PREMIUM	PTCD	COV	LOAN #	%	OC	APPROVAL ocr	
INST XX		DATE 7/2/90							

CO-820 (5-89)

Transaction code 1216, Employee Discounts On Services, should also be used. Use the Institutional Use Code cell to record the fund receiving the benefits of the discount.

Note: When OPE charges are material, they should be redistributed to the appropriate fund via a Journal Voucher.

- SAIF:** Enter "00" because this non-cash payment is not subject to SAIF.
- MONTH:** Enter the last calendar month of the reporting period.
- UNITS:** Enter 1.0.
- RATE:** Enter the amount to be included in gross income.
- ACCOUNT NUMBER:** Enter the pay account number for "Employee Discounts On Services," i.e., XX-050-8626.

- ALL DEDUCTS/NO DEDUCTS:** Leave blank.
- PLAN-TYPE:** Enter the plan/type numbers assigned for "Employee Discounts On Services." The plan numbers assigned are 181 through 189. Enter the deduction amount which must equal the pay on transaction code 1216. When the "Units" are equal to "1.0," the deduction amount must equal the "Rate," i.e., \$33.00, in this example, (see #3, UNITS, and #4, RATE, above). See the File of Tables on the terminal display for specific institutional numbers.
- APPROVAL:** Same as the regular time card approval process or the units to be reported must be approved on the institution's labor distribution report.

Personnel-PayrollJury Duty and Witness Fees**A GENERAL**

[1] This section applies to management service and unrepresented classified employees. Represented classified and represented unclassified (faculty) employees should refer to the applicable collective bargaining agreement.

B REFERENCES

- Personnel Division Policy 7.3.1.3, "Other Leaves With Pay."
- Applicable Collective Bargaining Units' Agreements/Contracts Between the State of Oregon Executive Department and ODHE Employees.

C JURY DUTY

[1] Employees may keep any money paid by the court for jury duty and to reimburse expenses. Employees are granted leave with pay for service with a jury.

D WITNESS SERVICE**[1] Definition**

"Witness Service" includes:

- Appearance before a court; legislative committee; or judicial or quasi-judicial body in response to a subpoena or other official order.
- Attendance in a court, or other governmental body, in connection with the employee's assigned duties.
- Preparing a deposition or other

evidentiary document for a judicial or quasi-judicial proceeding.

Note: "Witness Service" does not cover voluntary attendance in a court or at a governmental meeting, or any proceeding where the employee is the plaintiff or defendant.

[2] Matters Unrelated To Assigned Duties

An employee may keep any money paid as a witness fee or for expenses. The employee is given time off with pay when compelled by subpoena or other order to perform "witness service" during working hours.

[3] Matters Related To Assigned Duties

This category of "witness service" refers to any individual while serving in his/her capacity as an employee. Under such circumstances, he/she is paid and reimbursed for expenses the same as for performing his/her normal work. Any money paid as a witness fee, or to reimburse expenses for services during working hours, however, must be assigned to the institution. Such payments for services performed during non-working hours may be kept by the employee.

Note: A period of "witness service" that begins during working hours and extends beyond the end of the employee's normal work shift is considered a continuation of working hours.

[4] Recording As Income

Funds received by institutions for the above described services, performed by employees, are recorded as revenue. (See Section 01.21, Recording Income, for further information).

Personnel-PayrollEarned Income Credit Withholdings**A GENERAL STATEMENT**

[1] Internal Revenue Code section 32 provides a tax credit for low income workers who have dependent children and maintain a household. The credit is based on the amount of earned income and is called an Earned Income Credit. Employees who have gross income of less than \$20,264 per year (Plan/Type 320-001, Single; or Married - Spouse Does Not File Form W-5) or \$10,137 per year (Plan/Type 320-002, Married - Spouse Also Files Form W-5) may be eligible for the tax credit (see paragraph 10.44E, CREDIT AMOUNT CALCULATION). An eligible employee can receive an Earned Income Credit even if no income tax is owed.

[2] Tax Credit Options

An eligible individual has two options available for obtaining an Earned Income Credit. Those options are described in the next two paragraphs.

[3] Tax Credit Refund

A worker may claim an Earned Income Credit when filing an income tax return. Form 1040 or 1040A must be used. The Credit will first be applied to any taxes due from the worker. The balance, if any, is treated as an overpayment of taxes and refunded to the worker.

[4] Advance Payment

An employee may choose to get the Earned Income Credit in advance. When this option is chosen, part of the tax Credit is included in the employee's paycheck each month. The monthly Credit is calculated according to the schedule in paragraph 10.44E, CREDIT AMOUNT CALCULATION).

[5] "Non-Subject" Credit

The Earned Income Credit advance payment is not a part of the employee's gross pay. It is not subject to any withholding or FICA tax, or to any deduction that is calculated on gross pay, e.g., PERS. Rather, it is a tax credit paid by the IRS to the employee through the employer.

[6] Eligibility And Processing

This section describes the criteria for determining employee eligibility for Earned Income Credit advance payments and the procedure for processing requests for those advance payments.

B EMPLOYEE ELIGIBILITY

[1] An employee must meet the following criteria to be eligible to receive an Earned Income Credit:

1. The employee's adjusted gross income must be less than \$20,264 per year (Plan/Type 320-001) or \$10,137 per

year (Plan/Type 320-002).

2. At least one child must be living with the employee full-time.
3. If the employee is married, a joint income tax return must be filed.
4. An employee who is not married must pay at least half of the cost of keeping up a household.
5. All of the employee's income must be earned in the U.S.
6. A child who lives with an employee must be claimed by that employee as an income tax exemption or the employee must qualify as an unmarried head of household because of an unmarried child who cannot be claimed as an income tax exemption.

C REQUEST FOR ADVANCE PAYMENTS**[1] Completion Of Form W-5**

An employee who chooses to receive Earned Income Credit advance payments must complete, and submit to the institutional Payroll Office, a Form W-5, Earned Income Credit Advance Payment Certificate. The certificate expires on December 31, and a new Form W-5 is required for each year.

[2] Two Or More Employers

An employee who has two or more employers may file a Form W-5 with only one employer at a time. If the employee and spouse are both employed, both may file a Form W-5.

[3] Employee Status Change

An employee who is receiving Earned Income Credit advance payments is required to submit a revised Form W-5 when no longer eligible, and when the employee's spouse also files a Form W-5 claiming the credit.

[4] Form W-5 Completion Instructions

The employee completes Form W-5 as follows:

Name, Address, Signature, Date:
Required.

Social Security Number:

Required. For a new employee, check it against the number on the Social Security card.

1 - Eligibility Expectation:

The employee must check "Yes" to receive advance payments, or "No" to stop the payments.

2 - Married?:

"No" should be checked by a single employee. Box #3 remains blank if "No" is checked in this box.

Note: This item does not apply to a request to stop advance payments and may be left blank for such a request.

Personnel-Payroll

Earned Income Credit Withholdings

3 - Form W-5 Filed By Spouse?:

"Yes" should be checked by a married employee whose spouse has also filed a Form W-5. "No" should be checked by a married employee whose spouse has not filed a

separate Form W-5.

Note: This item does not apply to a request to stop advance payments and may be left blank for such a request.

▼ Give the lower part of this form to your employer; keep the top part for your records ▼
----- Detach along this line -----

Form W-5 Department of the Treasury Internal Revenue Service	Earned Income Credit Advance Payment Certificate This certificate expires on December 31, 1989.	1989				
Type or print your full name		Your social security number				
Home address (number and street or rural route)						
City or town, state, and ZIP code						
Note: If you file Form W-5 with an employer to receive advance payments of the earned income credit for 1989, you must file Form 1040 or Form 1040A for 1989. If married, you must file a joint return (unless you qualify to file as head of household).						
1 I expect to be eligible for the earned income credit for 1989, I have no other certificate in effect with any other current employer, and I choose to receive advance payment of the earned income credit		<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th style="width:50%;">Yes</th> <th style="width:50%;">No</th> </tr> <tr> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> </table>	Yes	No	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No					
<input type="checkbox"/>	<input type="checkbox"/>					
2 Are you married?		<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th style="width:50%;">Yes</th> <th style="width:50%;">No</th> </tr> <tr> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> </table>	Yes	No	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No					
<input type="checkbox"/>	<input type="checkbox"/>					
3 If you are married, does your spouse have a certificate in effect for 1989 with any employer?		<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th style="width:50%;">Yes</th> <th style="width:50%;">No</th> </tr> <tr> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> </table>	Yes	No	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No					
<input type="checkbox"/>	<input type="checkbox"/>					
Under penalties of perjury, I declare that the information I have furnished above is, to the best of my knowledge, true, correct, and complete.						
Signature ►		Date ►				

D FORM W-5 PROCESSING

[1] The institutional Payroll Office enters a Plan/Type code on the deduction file of the Personnel Data Base for an employee who submits a Form W-5. The amount of the credit is calculated according to the Plan/Type code and the table in paragraph 10.44E, CREDIT AMOUNT CALCULATION. The Plan/Type code is based on how the Form W-5 is completed as follows:

	Form W-5 Checked		Plan/Type Code
	Yes	No	
1	X		320-002 (Married - Spouse Also Files W-5) (SCHEDULE "B") (see next page)
2	X		
3	X		

	Form W-5 Checked		Plan/Type Code
	Yes	No	
1	X		320-001 (Single) (SCHEDULE "A") (see next page)
2		X	
3	BLANK		

1		X	Enter Deduction Stop Date for Plan/Type 320-001 or 320-002 as applicable.
2	BLANK		
3	BLANK		

1	X		320-001 (Married - Spouse Does Not File W-5) (SCHEDULE "A") (see next page)
2	X		
3		X	

E CREDIT AMOUNT CALCULATION

[1] Each month during payroll processing, the Earned Income Credit advance payment amount is computer-calculated based on the Plan/Type code and gross pay that month. The following "Schedules" list the Credit amounts for various "Gross Pay" ranges:

Note: No payment is made for less than \$1.00.

Personnel-Payroll

Earned Income Credit Withholdings

Plan/Type 320-001 (Single; or Married Spouse Does Not File Form W-5) (SCHEDULE "A")	
Gross Pay	Credit
\$0 - \$564	14% of Pay
\$564+ - \$898	\$79
\$898+	\$79 less 10% of pay over \$898

Plan/Type 320-002 (Married - Spouse Also Files Form W-5) (SCHEDULE "B")	
Gross Pay	Credit
\$0 - \$278	14% of Pay
\$278+ - \$454	\$39
\$454+ -	\$39 less 10% of pay over \$454

[2] Reporting Tax Credits

The total amount of Earned Income Credit advance payments is reported to the IRS annually on the employee's W-2 statement (see paragraph 10.07H, WITHHOLDING TAX STATEMENTS -- FORM W-2).

[3] Check Stub Recording

The Earned Income Credit advance payment amount appears on the employee's pay-check stub directly beneath the "Gross Pay" box as illustrated below.

		S. S. NUMBER	CHECK NUMBER	REGISTER	DEDUCTIONS	CURRENT MONTH	YEAR TO DATE
TYPE	UNITS	RATE	GROSS	YEAR TO DATE			
EARNED INCOME CREDIT			39.80				
BANK NUMBER							
PERIOD ENDING							

CO 880

OREGON STATE BOARD OF HIGHER EDUCATION
P.O. Box 488
Corvallis, Oregon

NON-NEGOTIABLE STATEMENT

Personnel-Payroll

Qualified Retirement Plans

A INTRODUCTION

[1] Establishment Of The Public Employees' Retirement System

The Public Employees Retirement Act of 1945, and its subsequent amendments, established the Public Employees' Retirement System (PERS).

[2] Eligibility For PERS Membership

In general, regular State employees working 600 hours or more per year must become PERS members after six months of continuous employment.

[3] The following paragraphs describe the requirements to become a PERS member. They also outline the PERS-related procedures to follow when an employee retires from, or terminates, his/her employment.

Note: Additional information about specific retirement plans, options and benefits is available through the PERS office.

[4] Other Retirement Options

Certain personnel may also be eligible to participate in other retirement plans such as the Federal Employees' Retirement System (FERS) and the Teachers Insurance Annuity Association and College Retirement Equity Fund (TIAA-CREF). Details on these retirement options are also contained in this Section.

B REFERENCES

[1] The following references are the bases for this section. Sources of information regarding other personnel-payroll topics, not addressed in this section, are listed in paragraph 10.00C[1], REFERENCES.

Executive Department, Personnel And Labor Relations Division, Karen Roach's Memorandum to Agency Heads, "Employment Of Retired Persons (House Bill 2851)," August 22, 1989.

Executive Department, Personnel And Labor Relations Division, Personnel Policy 6.6.1.3, "Pre-Retirement Counseling Leave."

"FERS Membership Handbook," United States Office Of Personnel Management, Retirement And Insurance Group, Booklet RI 90-1.

Oregon Administrative Rule (Public Employees' Retirement System) 459-10-065, "Documentary Evidence" (for Verification Of Age).

Oregon Legislative House Bill 2851, "Employment Of Retired Persons," amending ORS 237.143, "Re-Employment Of Retired Employees," effective July

25, 1989.

Oregon Public Employees Union (OPEU) Collective Bargaining Agreement, "Pre-Retirement Counseling Leave."

Oregon Revised Statutes (ORS):

.... 237.---, "Public Employees' Retirement System."

.... 243.810, "Tax-Sheltered Annuities For Educational Employees."

.... 243.820, "Agreement For Payment Of Annuity Premium Or Investment Company Share Contribution."

.... 243.830, "Effect Of Agreement On Retirement Contributions And Benefits."

.... 243.910, "Higher Education Supplemental Retirement Benefits."

.... 243.920, "Assisting Employees To Obtain Supplemental Benefits; Employee Contribution."

.... 243.930, "Board Contributions; Investment; Purchase Of Benefits."

.... 243.940, "Employee Election; Cancellation Of Election."

PERS Employer Brief 87-3, "All PERS Offices Now Require Appointments For Counseling," July, 1987.

PERS Employer Brief 87-4, "Signature Required On Notice Of Separation," July, 1987.

PERS "Membership Handbook -- 1988-1989."

Title 5 of the United States Code (USC), Governmental Organizations' Employees," Section 8431, "The Federal Employees' Retirement System."

Title 5 of the United States Code (USC), "Governmental Organizations' Employees," Section 8431, "The Federal Employees' Retirement System," Chapter 84, Subchapter III, "Thrift Savings Plan."

C PERS MEMBERSHIP

[1] General

All regular employees working 600 or more hours per year must become PERS members after completing six months of employment with no more than 30 days absence.

Note: For academic employees, 600 hours is equivalent to .30 FTE for 12-month or .40 FTE for 9-month appointments.

[2] Commencement Of Membership

PERS membership begins during the first pay period after the employee has worked for six months.

Personnel-Payroll

Qualified Retirement Plans

[3] Employment Of A PERS Member

An employee may already be a PERS member at the time of his/her hiring. For example, the employee may have been working for another public employer; may have terminated from ODHE or another public employer in the past without withdrawing from PERS; or may currently be drawing PERS benefits as a retiree.

[4] Waiving The Six-Month Waiting Period

The six-month waiting period does not apply to PERS members hired to work 600 or more hours per year. Contributions to PERS, therefore, begin at the time the employee is hired. In the case of a retiree, retirement benefits cease effective with his/her hire date.

[5] Notice Of PERS "Covered" Employment (PERS Form 45922-05)

This PERS form, displayed on the next two pages, has several different uses. It replaces former PERS Forms 45922-05, "Personnel Record," and 45922-06, "Notice Of Employment." It must be completed by employees who are currently PERS members; by employees who are former PERS members with withdrawn accounts; and by all new employees (Ref. ORS 237.011, "Membership Generally"). Each specific use of this form is described in the following paragraphs.

Note: "Covered" employment refers to an employer who participates in PERS.

[6] Employment Of A Current PERS Member

An employee, who is a PERS member at the time of hire, must complete a "Notice Of PERS Covered Employment." The completed form is sent to the Personnel-Payroll Section of the Controller's Division. Upon receipt of the completed form, the Controller's Division updates the employee's retirement data elements on the Personnel Data Base (PDB). Once the update is completed, the form is forwarded to the PERS office.

[7] Employment Of A Former PERS Member

A PERS member who leaves covered employment loses PERS membership whenever that person either:

.... Withdraws his/her PERS account balance after terminating employment,

or

.... Is not "vested" and leaves covered employment within five full years. See paragraph 10.51F, VESTED RIGHTS, for related information.

[8] A former PERS member must complete a

"Notice Of PERS Covered Employment." He/she must also meet the six-month/600 hour requirement described in paragraph 10.51C[1], PERS MEMBERSHIP -- General, unless PERS reinstates membership.

Note: PERS may reinstate a former member who returns to covered employment within five years and repays the full amount withdrawn within one year of re-employment.

[9] Employment Of A New Employee (Non-PERS Member)

The six-month waiting period must be met by new employees before they are eligible to become PERS members. The employee must submit a completed "Notice Of PERS Covered Employment." The institution should complete lines 11, 12, 13 and 14 of the submitted form. Once the form is completed by the institution, it should be sent to the Controller's Division, Personnel-Payroll Section.

Note: The new employee should also name a beneficiary at this time using PERS Form 45922-08, "DESIGNATION OF BENEFICIARY." See paragraph 10.51D, DESIGNATION OF BENEFICIARY, for further details.

[10] Persons Ineligible For PERS Membership

The following persons are ineligible for PERS membership:

- Independent contractors.
- Seasonal, temporary, emergency and part-time employees working less than 600 hours in a calendar year.
- 12-month academic employees under .30 FTE.
- 9-month academic employees under .40 FTE.
- Students.
- Employees funded by CWSP, CETA or WIN Programs.
- Employees who are age 70 and over and who have:
 - A Classification Category (PDB Element 008) Code of "F" - Faculty, And Administrative Or Professional Non-Faculty (see paragraph 10.01A[4]008, Classification Category),

and

- A Tenure Status (PDB Element 056) Code of "I" - Indefinite Tenure (Element 057, Contract Start Date, C-ST, is required) (see paragraph 10.01A[4]056, Tenure Status, TNUR).



PUBLIC EMPLOYEES RETIREMENT SYSTEM

200 SW Market St., Suite 300, Portland

Mailing Address: PO Box 73, Portland, OR 97207-0073

Phone (503) 229-5824

DO NOT WRITE IN THIS BLOCK				
Code	Batch	Status	Class	Type
BD Conf.		PREV. ER #	PS Credit	
Employment Date		First Day Subject to Contributions		

1. PERS No.
2. Soc. Sec. No.

NOTICE OF PERS COVERED EMPLOYMENT

Please Type or Print Legibly

3. Name: First	Middle	Last	Home Phone
4. Mailing Address			5. Female <input type="checkbox"/> Male <input type="checkbox"/>
6. Date of Birth	7. Annual Salary		
City	State	Zip	

8. Is the employe working: Yes No
- full time or in a position which requires 600 hours or more in a year?
- for two or more PERS participating employers?
- as an independent contractor on a personal services contract?

9. SCHOOL DISTRICTS:
 Length of Year Employe Works: 9 Months 12 Months Other _____ ; Full Time Part Time

10. Major Duties:
- Teacher Elected Official Legislator Judge
- Fire Fighter Police All Other

11. I hereby certify under penalty of law that the above information is correct and that the employe is now and has been employed in a qualifying position, with no more than 30 working days absence, since _____ (Date in a Qualifying Position)

12. Employer Name: _____

13. Employer No.: _____

14. _____ Date

Signature of Employer Representative
 NOT ACCEPTABLE WITHOUT DATE IN QUALIFYING POSITION
 AND AUTHORIZED SIGNATURE.

	For PERS use only

Reference: ORS 237.011
 45922-05 (10/87)

PLY 1
 (See Back of Ply 3 for Instructions.)

INSTRUCTIONS
for preparation of Form 45922-05
NOTICE OF PERS COVERED EMPLOYMENT

- Employer completes this form for all employees (replaces former Personnel Record (45922-05) AND Notice of Employment (45922-06)).
 - Submit after completion of 6-month waiting period for new employes and former PERS members with withdrawn accounts.
 - Submit **IMMEDIATELY** after hiring for all current PERS members.
1. Enter employee's PERS number if known. (If left blank, PERS will enter the number before returning a copy to you.)
 2. Enter employee's social security number.
 3. Enter employee's full name; and home phone number, including area code.
 4. Enter employee's mailing address.
 5. Mark the appropriate box for male or female.
 6. Enter employee's date of birth as XX/XX/XX, i.e., 09/18/87.
 7. Enter employee's annual salary, if known. (This may be needed by PERS to determine waiting period salary.)
 8. Mark the appropriate box for each question. ("A year" equals a 12-month period.)
 9. For School Districts:
 Mark the appropriate box for the number of months worked **regardless of how paid**.
 Also indicate whether employe works full or part time.
 10. Mark the appropriate box to indicate the type of duties performed by employe.
 11. Enter first day in a qualifying position.
 12. Enter name of employer.
 13. Enter PERS-assigned four-digit employer reporting number.
 14. Must be signed and dated by an authorized employer representative.

Mail Ply 1 & 2 to:

PERS
 P. O. Box 73
 Portland, OR 97207-0073

Retain Ply 3.

Personnel-Payroll

Qualified Retirement Plans

D DESIGNATION OF BENEFICIARY

[1] Standard Designation Of Beneficiary
All PERS members must designate a beneficiary of their account using PERS Form 45922-08, "Designation Of Beneficiary," shown below and on the next page. The front portion of this form is used to make a "standard" designation of beneficiary.

[2] Specific Beneficiary Designation
If a PERS member chooses not to name a "standard" beneficiary, he/she may use the back portion of PERS Form 45922-08, noted above, to list a specific beneficiary.

Note: Regardless of which type of beneficiary is named, only one side of PERS Form 45922-08 should be completed.

Form containing PERS logo, address (200 SW Market Street, Suite 300, Portland, OR), title (DESIGNATION OF BENEFICIARY), instructions (PLEASE READ BOTH SIDES OF THIS FORM CAREFULLY BEFORE COMPLETING ONE. THEN USE ONLY ONE SIDE.), and a 'STANDARD DESIGNATION' section with a list of beneficiary groups (SPOUSE, CHILDREN, MOTHER and FATHER, BROTHERS and SISTERS) and a signature/employer section.

USE THIS DESIGNATION **ONLY IF YOU DO NOT USE THE STANDARD DESIGNATION.**
 COMPLETE ONLY ONE SIDE OF THIS FORM.

PERS No.
Soc. Sec. No.

INSTRUCTIONS FOR DESIGNATING A "SPECIFIC BENEFICIARY"

- If you use this designation, complete and sign the section below.
- Do not use white-out, or cross anything out. If a change is required, use a new form.
- Type or print your beneficiaries' names, relationship (if any), and a birthdate (if a person) in the large box below, and complete and sign the section at the bottom.
- Always show *full given names*. For example, Mary R. Doe (not Mrs. Robert Doe).
- To name *co-beneficiaries*:

Mary J. Doe	Mother 1/30/1901
and	
John R. Doe	Father 11/10/1899
- To name a *contingent beneficiary*:

Mary J. Doe	Mother 1/30/1901
	if living, otherwise to
Betty A. Jones	Sister 8/12/1935
- To designate your *estate as beneficiary*, show:
 The Personal Representative, Executor, or Administrator of my Estate. (Do not show anyone's name).

SPECIFIC BENEFICIARY DESIGNATION

I hereby revoke any and all previous designations of beneficiary and name as my beneficiary or beneficiaries:

FULL GIVEN NAME OF BENEFICIARY	RELATIONSHIP	BIRTHDATE

YOUR NAME (Print)	PHONE (Days)
MAILING ADDRESS	City State Zip
SIGNATURE (Do Not Print)	DATE

PRESENT EMPLOYER	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="height: 20px;"></td></tr> <tr><td style="height: 20px;"></td></tr> <tr><td style="height: 20px;"></td></tr> <tr><td style="height: 20px;"></td></tr> </table>				

For PERS use only

Send directly to PERS. This designation is not effective until received in and approved by the PERS office.

45922-08 (8/88)

Personnel-Payroll

Qualified Retirement Plans

E CONTRIBUTIONS

[1] General

PERS is funded by a combination of employer and employee contributions. The contribution amounts are based on pre-determined rates. These rates are percentages of an employee's gross pay as described in the following paragraphs. All pay, other than perquisites and "overload" compensation, is subject to PERS contributions (see Section 10.33, Overload Compensation, for related information). Contributions start after an employee has worked for six calendar months at a rate equivalent to 600 or more hours per year.

[2] Employer Contributions

Employer contributions to PERS are calculated by multiplying the gross pay of employees, who are PERS members, by the current contribution rate. The employer contribution rate is determined each year on an actuarial basis. This basis is designed to ensure that PERS will continue to be fully funded.

[3] Employee Contributions

Employee contributions to PERS are based on an individual employee's gross pay. The contribution rate is a percentage of the employee's gross pay. The two types of employee contributions are described below.

[4] "Attributions"

For most employees, PERS contributions are paid by the employer on the employee's behalf. Such payments are called "attributions." The current contribution rate for these "attributions" is found in the Miscellaneous Compensation Table, Key Value 085 - "PERS Attribution Rate" (see paragraph 10.60B[5], Descriptions Of Compensation Tables).

[5] Ineligibility For "Attributions"

Some employees are not eligible for employer-paid "attributions," but are PERS members. Such employees pay their own contributions through payroll deductions.

[6] The contribution rate for employees who are not eligible for "attributions" depends on the employee's situation as follows:

.... The current contribution rate, listed in Key Value 085 (see above paragraph 10.51E[4], "Attributions"), applies to such employees hired, or who established PERS membership, after August 21, 1981.

Note: This category includes those employees who were already PERS members when hired, e.g., former employees of ODHE or another public agency.

.... For such employees who were both on the payroll and members of PERS on August 21, 1981, PERS contribution rates vary with monthly pay. The location of these current contribution rates are shown below:

Miscellaneous Compensation Table	
Monthly Pay	Key Value
\$1,000 or more	086
\$ 500 - 999	087
Less than \$500	088

[7] Variable Annuity Contributions

An employee may, before the start of any calendar year, elect to have a percentage of his/her following year's contributions invested in the PERS "Variable Annuity Account."

[8] Variable Annuity Election (PERS Form 45922-04)

If the "Variable Annuity Account" option is chosen, the employee must complete PERS Form 45922-04, "Variable Annuity Election," shown on the next page. Once the employee completes the form, it should be submitted to the institutional Payroll Office. The institution, in turn, forwards the form to the PERS office.

Note: Form 45922-04 must be filed before January 1st (Ref. ORS 237.197, "Variable Annuity Program; Employee Elections; Investment Of Account; Payment Of Benefits").

PERS		PUBLIC EMPLOYEES RETIREMENT SYSTEM — 200 SW Market St., Suite 300, Portland	
		Mailing Address: PO Box 73, Portland, OR 97207-0073 — Phone (503) 229-5824	
VARIABLE ANNUITY ELECTION			
PERS No.	Soc. Sec. No.	DO NOT WRITE IN THIS BLOCK	
Name (Please Print)			
Mailing Address			
City, State, ZIP Code			
Employer's Name			
<p>PRIMARY ELECTION-- EFFECTIVE JANUARY 1 following the receipt of this election by PERS, place in the Variable Annuity Account the following portion of my employe retirement contributions: (I must be a contributing member on this January 1 effective date.) <input type="checkbox"/> 25% <input type="checkbox"/> 50% <input type="checkbox"/> 75% <input type="checkbox"/> Cancel previous election</p> <p>SECONDARY ELECTION-- I was an employe-member of PERS on JANUARY 1, 1968, and elect to transfer 10% of my balance as of my ORIGINAL VARIABLE PARTICIPATION DATE from my Regular (Non-Variable) Account to the Variable Annuity Account, irrevocably, for: <input type="checkbox"/> 1 year; <input type="checkbox"/> 2 years; <input type="checkbox"/> 3 years; <input type="checkbox"/> 4 years; <input type="checkbox"/> 5 years.</p>			
Signature: <input checked="" type="checkbox"/>		Date: <input checked="" type="checkbox"/>	
General Information Relating to Variable Annuity Program			
<p>① In Variable Annuity you accept the risk of investments. Your benefit will be increased or decreased based on how the variable did compared to what would have happened had your money been in a Regular (Non-Variable) Account.</p> <p>② Money placed in the Variable Annuity Account cannot be moved back to your regular account except at retirement.</p> <p>③ Your election to participate can be changed for future contributions only.</p> <p>④ When you retire, you must elect to keep your money in the Variable Annuity program or to transfer it to a Regular Account.</p>			
		<i>For PERS use only</i>	
Reference: ORS 237.197 45922-04 (10/87)			

F VESTED RIGHTS

[1] Definition

A PERS member has "vested" benefit rights after making a contribution to PERS in each of five calendar years or when he/she reaches 50 years of age.

[2] Retaining Benefit Rights

A "vested" PERS member retains all benefit rights after termination unless he/she withdraws his/her PERS account balance, and may draw retirement benefits on reaching retirement age.

[3] Reinstatement

An employee's PERS membership may be

reinstated after separation from "covered" employment and withdrawal of his/her account balance (see the notation in paragraph 10.51C[5], Notice Of PERS "Covered" Employment (PERS Form 45922-05) for related information). This is possible if the employee re-enters covered employment within five years of separation. Reinstatement does require, however, repayment of the full amount withdrawn, including all accrued interest. The full repayment must be made in a "lump sum" within one year after re-entry into covered employment.

G

TERMINATION

Personnel-Payroll

Qualified Retirement Plans

[1] General


An employee who terminates covered employment may continue PERS membership for up to five years if not "vested" (see paragraph 10.51F[1], Definition). If the employee is "vested," PERS membership is indefinite. Membership is lost, however, if the individual either withdraws his/her PERS account balance, or is not "vested" and does not return to covered employment within five years after termination.

[2] Separation From PERS Covered Position (PERS Form 45923-02)

When a PERS member terminates covered employment, a PERS Form 45923-02, "Separation From PERS Covered Position," displayed on this and the next page, must be completed. This form must be on file at

the PERS office before any benefits or withdrawals can be paid. The institution completes the upper portion of the form and sends it to the Controller's Division, Personnel-Payroll Section. The Controller's Division enters final dollar amounts and sends the completed form to the PERS office.

Note: Form 45923-02 must be signed by the employer's authorized representative. Typed signatures or titles are not considered a valid signature on Line 18, "Signature Of Employer Representative" (Ref. PERS Employer Brief 87-4, "Signature Required On Notice Of Separation," July, 1987).

 <p>PERS Oregon Public Employees Retirement System</p>	<p style="text-align: center;">DO NOT USE</p> <p style="text-align: center;">200 SW Market Street, Suite 300, Portland, OR Mailing Address - P.O. Box 73, Portland, OR 97207-0073 - Phone (503) 229-5824</p>
SEPARATION FROM PERS COVERED POSITION	
<p>1 Process this Separation as: <input type="checkbox"/> Regular, <input type="checkbox"/> Supplemental, <input type="checkbox"/> Correction.</p> <p>2 Separation Due to: <input type="checkbox"/> Retirement, <input type="checkbox"/> Disability, <input type="checkbox"/> Death; Date of Death _____</p>	
<p>3 Member Name _____ Soc. Sec. No. _____ PERS No. _____</p> <p>Mailing Address _____ City _____ State _____ ZIP _____</p>	
<p>4 Check if a personal services contract for a non-employee <input type="checkbox"/></p> <p>5 Last day worked in a PERS covered position: (Last day on the job) _____</p> <p>6 Date of FINAL payment in a covered position: (Date on paycheck) _____</p> <p>7 Was member on paid leave after last day worked? <input type="checkbox"/> Yes, <input type="checkbox"/> No</p> <p style="margin-left: 40px;">Type of Leave: _____ Date Ended: _____</p> <p style="margin-left: 40px;"><input type="checkbox"/> Vacation Leave _____</p> <p style="margin-left: 40px;"><input type="checkbox"/> Sick Leave _____</p> <p style="margin-left: 40px;"><input type="checkbox"/> Other _____</p>	
<p>8 Was member on Leave of Absence Without Pay during current calendar year? (Y/N) From _____ to _____</p>	
<p>9 a. Accumulated unused Sick Leave for this segment of employment _____ hours</p> <p>b. Less Sick Leave transferred in from another employer _____ hours</p> <p>c. Less Sick Leave reinstated _____ hours</p> <p>d. NET unused Sick Leave for PERS: (2a - 2b - 2c) = _____ hours</p> <p style="text-align: right;">NOTE: Sick Leave Earned Cannot Exceed 8 Hours Per Month Worked</p>	
<p>10 a. If Sick Leave reported is for a period prior to 7-1-73, was it based on actual records? _____ (Y/N)</p> <p>b. If no, compute at 2.675 x _____ months = _____ hours (ORS 237.153(2)(f)(B)).</p>	
CONTRIBUTIONS FOR CURRENT CALENDAR YEAR	
<p>11 Contributions Withheld _____ \$</p> <p>12 Contributions Picked Up By Employer _____ \$</p>	
<p>13 Total Gross Salary per your records _____ \$</p> <p>14 Less Non-Subject Salary:</p> <p style="margin-left: 20px;">a. "Waiting Period": _____ \$</p> <p style="margin-left: 20px;">b. Other: _____ \$</p> <p style="margin-left: 20px;">c. (14a + 14b) _____ \$</p> <p>15 Subject Salary (13 - 14c) _____ \$</p>	
<p>16 Total PERS Covered Salary (12 + 15) _____ \$</p>	
<p>17 Employer Name _____ Phone No. _____ Employer No. _____</p>	
<p>18 Under penalty of law, I certify the above to be correct</p> <p style="text-align: center;">Signature of Employer Representative _____ Date _____</p>	
<p>If you have any questions, please call our Membership Unit at 229-6176.</p>	
<p>Reference: ORS 237.153 PLY 1-3: PERS; PLY 4: Employer 45923-02 (11/88) (See back of PLY 4 for Instructions)</p>	

INSTRUCTIONS
for preparation of Form 45923-02
SEPARATION FROM PERS COVERED POSITION

1. TYPE OF SEPARATION: (Check Box)

- Regular* When a member leaves a PERS covered position, complete entire form.
- Supplemental* When original separation dollar amounts were underreported on lines No. 11-16, submit (fill in) only additional amounts; also complete lines 1 through 8, 17 and 18.
- Correction* When original separation amounts were overreported and/or to correct any other reported data, submit a replacement form with corrections highlighted. (i.e., additional sick leave or incorrect dates, etc.)

2. Check box if known and applicable.
3. Enter member's name, Social Security number and PERS number. (If PERS number is unknown, leave that box blank.)
4. Check only if member is working as an independent contractor on a personal service contract per ORS 237.103.
5. Last day the person was actually working on the job in a PERS covered position.
6. Date on final paycheck for services in PERS covered position.
7. Complete the applicable box(es) and date(s). Please identify "other leave," if applicable.
8. Complete if applicable. If answer is yes, enter dates. If the leave began in a prior calendar year and carried over to current calendar, enter actual starting date. If you report more than one period in the current calendar year, please attach an additional sheet.
9. Employer MUST COMPLETE lines 9a through 9d, and ONLY for the current segment of employment. Enter zero if there is no amount or it is unknown.
- a. Enter the number of hours of sick leave accumulated per available records for the current segment of employment.
- b. Enter the number of hours of sick leave transferred in from other employer(s).
- c. Enter the number of hours of sick leave reinstated upon the rehiring of a former employe.
- d. Enter the total of Lines 9a minus 9b minus 9c (the new total may be less than zero.)
10. Complete ONLY if a portion of the employment segment was prior to July 1, 1973.
- a. If the answer is "Y" for YES, include sick leave on Line 9a. If the answer is "N" for NO, go to Line 10b.
- b. Enter the number of months prior to July 1, 1973, and multiply by 2.675 and enter the result and include on Line 9a.
11. Include all PERS contributions withheld during current calendar year.
12. Include all PERS contributions picked up by the employer during current calendar year (6% of line 15).
13. Total gross salary PAID in current calendar year.
14. a. Amount of salary paid during 6-month "waiting period" NOT subject to PERS contributions in current calendar year.
- b. Payments made during current calendar year (other than 14a above) that were not subject to PERS contributions.
- c. Total of lines 14a and 14b.
15. Line 13 minus line 14c.
16. Total of lines 12 plus 15.
17. Enter employer name, phone number and PERS-assigned four-digit reporting number.
18. Must be signed by an authorized employer representative.

NOTE: Submit this form on the date (whichever is later) that:

- a. Official Leave of Absence is terminated, or
 b. Final payment reported on line 6 is made.

Mail Ply 1, 2, & 3 to: PERS
 P.O. Box 73
 Portland, OR 97207-0073

Retain Ply 4.
 A photocopy must be given to your separating employe.

[3] Withdrawal Of Member's Account

A terminated employee who wants to withdraw his/her PERS account balance must complete a PERS Form 45923-03, "Withdrawal Request," shown on the next two pages. The completed form should be sent by the employee directly to the PERS office. Upon receipt and confirmation of the completed form, PERS will issue the employee a check for the account balance. Included with the check is a statement showing the employee's contribution and "attribution" amounts along with the amount of earned interest on the account.

[4] Reporting Taxable Income

Any individual receiving a check for their withdrawn PERS account balance must report the "attribution" amount and all interest earned as income, for the year it is received, to the Internal Revenue Service (IRS).

Note: Additional details on IRS taxation rules and codes which apply to refunded PERS account balances are located on the back of PERS Form 45923-03 displayed on page 12.



PUBLIC EMPLOYES RETIREMENT SYSTEM

200 SW Market St., Suite 300, Portland

Mailing Address: PO Box 73, Portland, OR 97207-0073

Phone (503) 229-5824

WITHDRAWAL REQUEST

Account withdrawal cancels all rights to any benefits

I request a refund of my account balance. I UNDERSTAND THAT THIS WITHDRAWAL CANNOT BE MADE UNTIL I HAVE RECEIVED MY FINAL PAY CHECK AND MY EMPLOYER HAS SUBMITTED THE NECESSARY EMPLOYMENT AND TERMINATION FORMS TO PERS. I further understand that this withdrawal cancels all rights to retirement, death, disability, or any other benefits, under ORS 237.

Type Refund	
Months Prior	Months Total
Var. Term. Date	

Caution: You are required to remain absent from employment with all participating employers the remainder of the month you terminate and the following full month; otherwise you must immediately repay the full amount withdrawn. If you remain absent the required time, but return to qualifying employment within five years of the date you terminated, you may redeposit in a lump sum, within one year of reemployment, the full amount withdrawn plus interest, to recover credit for that service.

INSTRUCTIONS:

- Section A--Complete to ensure where PERS will mail your check.
- Section B--Mark one of the boxes to specify your Withholding Election.
- Section C--Sign & date before a Notary Public.
- Section D--This form must be notarized.
- Do not submit this request prior to receiving your final pay check.
- When you receive your check from PERS, retain the accompanying Form 1099R for tax reporting.

A	Name of Applicant (PRINT OR TYPE)		PERS No.
	Mailing Address	Home Phone No.	Soc. Sec. No.
	City	State	Zip
			Birthdate

B

IMPORTANT - WITHHOLDING ELECTION

Mark one of the boxes below:

1. DONT WITHHOLD federal income tax. 2. WITHHOLD federal income tax according to tables provided by the I.R.S.

You are liable for payment of income taxes on the taxable portion of your payment, even if you elect not to have income tax withheld. You may be liable for an additional Excise Tax of 10%. You may also be subject to tax penalties under the estimated tax payment rules if your estimated tax and withholding payments are not adequate.

PLEASE SEE REVERSE FOR TAX INFORMATION

C	Signature of Applicant (Must be witnessed by Notary Public))	Date

D

NOTARY PUBLIC

State of _____

County of _____

Signed and sworn to before me on _____

by _____

Title _____

My commission expires: _____

Use Space For Seal

	For PERS use only

Reference: ORS 237.111
45923-03 (2/88)

FEDERAL TAX INFORMATION--The Internal Revenue Code provides several complex rules relating to the taxation of the amounts you receive in your withdrawal. This notice merely summarizes these rules. You should promptly consult a tax advisor in deciding what course to follow with respect to your withdrawal.

EXCISE TAX--Unless rolled over, the taxable amount of your refunded account balance is subject to a federal excise tax of 10%. The 10% excise tax is in addition to the ordinary federal income tax. If your rollover is less than the entire taxable amount, the excise tax is only applicable to the portion which is not rolled over.

ROLLOVERS--The Internal Revenue Code permits you to avoid current taxation on any of the taxable amount of an eligible distribution by rolling over that portion into another qualified employer retirement plan that accepts rollover contributions or into an individual retirement arrangement (IRA). A tax-free rollover is accomplished by transferring the amount you are rolling over to the new plan or IRA not later than 60 days after you receive the amount from PERS and notifying the trustee or issuer of the new plan or IRA that you are making a rollover contribution. Not all plan distributions are eligible to be rolled over. A distribution must either be a "qualified total distribution" or a "partial distribution" in order to be rolled over. A withdrawal of your account is a lump sum payment of all remaining PERS benefits because of your separation from service. As such it is considered by the IRS as a "qualified total distribution" and, therefore, eligible to be rolled over.

CAPITAL GAINS TREATMENT--If no part of your withdrawal is rolled over, you may be able to have a portion of the withdrawal attributable to your participation in the plan before 1974 (if any) taxed as a long term capital gain, and the remainder taxed as ordinary income. You may use the special 10-year or 5-year averaging rules if you were 50 or older on January 1, 1986.



PUBLIC EMPLOYEES RETIREMENT SYSTEM

BOX 73 PORTLAND OR 97207-0073

Personnel-Payroll

Qualified Retirement Plans

H RETIREMENT

[1] **General**
 When a PERS member retires, a PERS Form 45923-02 must be completed and sent to the PERS office (see paragraph 10.51G[2], Separation From PERS Covered Position (PERS Form 45923-02) for further information).

[2] **Calculation Methods Of PERS Retirement Benefits**
 PERS uses three methods to calculate an employee's retirement benefits: "Full Formula," "1% Plus Annuity" and "Money Match (Annuity)." The method producing the highest amount is used to determine the retiree's benefit (Ref. PERS Membership Handbook -- 1988-1989). The three methods are summarized in the following paragraphs.

Note: Additional, specific information regarding calculation of retirement benefits is available from the PERS office.

[3] **"Full Formula" Method**
 This method uses the following three components to compute a PERS member's retirement benefit:

.... The employee's "Final Average (monthly) Salary."

Note: The "Final Average Salary" is the greater of the following amounts divided by thirty-six months:

.... The employee's last thirty-six months of salary,
 or

.... The employee's highest three calendar year salaries during his/her career in covered employment (see the notation to paragraph 10.51C[5], Notice Of PERS "Covered" Employment (PERS Form 45922-05), for a definition of "covered" employment).

.... The employee's years of "Creditable" service as of the date of his/her retirement.

.... A factor, established by statute, of 1.67% for most State employees (Ref. ORS 237.147, "Service Retirement Allowance At Retirement").

[4] The "Full Formula" retirement benefit is calculated by multiplying the employee's "Final Average Salary" by 1.67%. The product of that computation is multiplied

by the employee's length of service to provide the "Option 1 (Straight-Life) Benefit" amount (see PERS Membership Handbook -- 1988-1989, for further details).

Note: Both the employer and employee account balances fund this payment.

Example:

"Option 1 (Straight-Life) Benefit"			
Final Average Salary	x Factor (%)	Length Of Service (Years)	= Monthly Benefit Amount
\$2,333	x 1.67	x 28.25	= \$1,100.62

[5] **"1% Plus Annuity" Method**
 This method is available only to PERS members with some service prior to August 21, 1981. A method similar to the "Full Formula" Method is used to compute the employer's portion of the monthly benefit amount. The employee's portion is the monthly payment provided by the individual's annuity which is based on his/her PERS account balance and life expectancy. This method, therefore uses the following five components to compute a PERS member's retirement benefit:

.... The employee's "Final Average (monthly) Salary" (see notation in paragraph 10.51H[3], "Full Formula" Method, for a definition of "Final Average Salary").

.... The employee's years of "Creditable" service as of the date of his/her retirement.

.... A factor, established by statute, of 1% for most State employees.

.... The employee's PERS account balance.

.... The employee's annuity's rate of payment.

Note: The total "1% Plus Annuity" retirement benefit is reduced if the employee takes an early retirement.

[6] The employer's portion of the employee's "1% Plus Annuity" retirement benefit is calculated by multiplying the employee's "Final Average Salary" by 1%. The product of that computation is multiplied by the employee's length of service. The employee's annuity portion, described above, is then added to the employer's portion to provide the total "1% Plus Annuity" Benefit amount (see PERS Membership Handbook -- 1988-1989, for further details).

Example: (Displayed on the next page).

Personnel-Payroll

Qualified Retirement Plans

"1% Plus Annuity Benefit"			
Final Average Salary	Fixed Factor (%)	Length Of Service (Years)	Monthly Benefit Amount (Employer)
\$2,333	x 1.00	x 28.25	= \$ 659.07
+			
PERS Account Balance	Annuity Rate* (/ \$1,000)	Monthly Benefit Amount (Employee)	
\$50,000	x \$8.32	= \$ 416.00	
Total Monthly Benefit Amount = \$1,075.00			
* The \$8.32 per \$1,000 is for a PERS member retiring at age 58.			

[7] "Money Match" (Annuity) Method
 This method uses the product of the employee's PERS account balance and his/her specific annuity's rate of payment (based on his/her PERS account balance and life expectancy). This product determines the employee's portion of his/her monthly retirement benefit. An employer match of the product is added to the employee's portion to arrive at the employee's total monthly benefit amount. The following two components, therefore, are used to compute a PERS member's "Money Match" (Annuity) retirement benefit:

- The employee's PERS account balance.
- The employee's annuity's rate of payment.

Example:

"Money Match (Annuity) Benefit"		
PERS Account Balance	Annuity Rate* (/ \$1,000)	Monthly Benefit Amount (Employee)
\$50,000	x \$8.32	= \$ 416.00
+		
PERS Account Balance	Annuity Rate* (/ \$1,000)	Monthly Benefit Amount (Employer)
\$50,000	x \$8.32	= \$ 416.00
Total Monthly Benefit Amount = \$ 832.00		
* The \$8.32 per \$1,000 is for a PERS member retiring at age 58.		

[8] **Benefit Estimates**
 If an employee is planning to retire

within five years, he/she should contact the PERS office to request a monthly benefit estimate using each of the above calculation methods (see the following paragraphs for further information).

[9] **Pre-Retirement Counseling - Represented Employees**

All employees, represented by the Oregon Public Employees Union (OPEU), are eligible for paid leave of up to 3 1/2 days for pre-retirement counseling (Ref. OPEU Collective Bargaining Agreement, "Pre-Retirement Counseling Leave"). The leave may be taken within ten years of the employee's compulsory retirement date or within five years of his/her chosen retirement date. This leave may be used to investigate and assemble the employee's retirement program, e.g., PERS, Social Security, insurance and other retirement income. PERS counseling includes calculating individual retirement benefits using the methods described above.

[10] **Pre-Retirement Counseling - Non-Represented Employees**

All management service, unclassified unrepresented, excluded and classified unrepresented employees are eligible for 3 1/2 days of paid leave for pre-retirement counseling (Ref. Executive Department, Personnel And Labor Relations Division, Personnel Policy 6.6.1.3, "Pre-Retirement Counseling Leave"). The leave may be taken within fifteen years of the employee's chosen retirement date. This leave may be used to investigate and assemble the employee's retirement program, e.g., PERS, Social Security, insurance and other retirement income. PERS counseling includes calculating individual retirement benefits using the methods described in the preceding paragraphs.

[11] **Pre-Retirement Counseling "By Appointment Only"**

Pre-retirement counseling is available to all PERS members by appointment only (Ref. PERS Employer Brief 87-3, "All PERS Offices Now Require Appointments For Counseling," July, 1987). This counseling is available at all PERS office locations. A minimum of two weeks, in advance, is required for making an appointment.

Note: Some PERS locations, at certain times of the year, necessitate appointments to be made much further in advance than two weeks.

[12] "Circuit Riders"

PERS provides its rural members with on-site pre-retirement counseling via "Circuit Riders." These "Circuit Rider" counselors have established mobile locations to serve their members in rural southern and eastern Oregon. They serve these locations, by appointment, on a regular basis. The employee may call any

Personnel-Payroll

Qualified Retirement Plans

PERS office to schedule such an appointment.

[13] Pre-Retirement Appointment Packets
 Once an employee makes an appointment for pre-retirement counseling, PERS sends him/her an appointment packet approximately two weeks before the scheduled date. This packet contains directions to the counseling location; the location's telephone number(s); and the availability/cost of parking.

[14] Proof-Of-Age Documentation
 Proof-of-age is required by PERS before paying benefits to a retiring member (Ref. PERS Membership Handbook -- 1988-1989). Proof of age documents include the following:

- Birth certificate
- Baptismal certificate
- School age record
- Census record
- Family record

Note: Proof-of-age documents for a member's beneficiary may also be required if certain retirement benefit payment options are chosen. Contact the PERS office for additional information.

[15] Working After Retirement
 A non-management service or non-executive service retiree, receiving PERS benefits, may work up to 600 hours per year for an employer who participates in PERS. There is no limit to the amount this type of retiree may earn. There is also no restriction on working for an employer who does not participate in PERS. If such a retiree works more than 600 hours for a participating employer, however, retirement benefits stop effective with hire. Also, at that point, contributions are once again made to PERS.

Note: Management and executive service employees may work up to 1,040 hours without loss of retirement benefits (REF. Oregon Legislative House Bill 2851, "Employment Of Retired Persons," amending ORS 237.143, "Re-Employment Of Retired Employees," effective July 25, 1989. This provision will "sunset" on June 30, 1991, unless further legislative action is taken to amend/continue the bill).

I TIAA-CREF PROGRAM

[1] General
 An academic employee who is eligible for PERS membership may participate in the Teachers Insurance Annuity Association and College Retirement Equity Fund (TIAA-CREF)

programs (Ref. ORS 243.910, "Higher Education Supplemental Retirement Benefits"). This option may be exercised only thirty days prior to the first PERS eligibility date or the first sixty days of a calendar year. An employee may withdraw from the TIAA-CREF Program only during the first sixty days of a calendar year.

[2] TIAA-CREF "Attributions"/Contributions

Certain eligible academic employees may have TIAA-CREF contributions paid by their employer on the employee's behalf, i.e., "attributions" (see paragraph 10.51E[4], "Attributions," for related information). Other employees make their own contributions to TIAA-CREF. Still other academic employees may participate in the TIAA-CREF program using a combination of "attributions" and contributions. Regardless of which method(s) is used to participate, the amounts paid to TIAA-CREF are based on the employee's earnings' limits shown in the Miscellaneous Compensation Table, Key Values 093 - "Cap On PERS Attributions, Then TIAA-CREF Attributions," and 094 - "Cap On PERS Contributions, Then TIAA-CREF Contributions" (see paragraph 10.60B[5], Descriptions Of Compensation Tables). "Attributions"/Contributions on earnings above these Key Values are made to TIAA-CREF.

[3] Rates Of "Attributions"/Contributions

The location of the current TIAA-CREF "attribution"/contribution rates are shown below:

Miscellaneous Compensation Table	
"Attributions"	Key Value
Any Amount	089

Contributions Monthly Pay	Key Value
\$1,000 or more	090
\$ 500 - 999	091
Less Than \$500	092

[4] PERS Retirement Benefit
 The PERS retirement benefit, for the years the employee participates in TIAA-CREF, is calculated on the basis of the PERS "cap" listed in the two Key Values described above in paragraph 10.51I[2], TIAA-CREF "Attributions"/Contributions. For any years the employee does not contribute to TIAA-CREF, the PERS retirement benefit is calculated on the basis of the employee's total pay.

Personnel-Payroll

Qualified Retirement Plans

3 FEDERAL CIVIL SERVICE PROGRAMS

[1] Establishment Of The Federal Employees Retirement System

The Federal Employees Retirement System Act of 1986 established the Federal Employees Retirement System (FERS) (Ref. Title 5 of the United States Code (USC), "Governmental Organizations' Employees," Section 8431, "The Federal Employees' Retirement System"). The following paragraphs explain more about FERS.

[2] Additional Aspects Of The FERS Act

In addition to a retirement system, the FERS Act of 1986 established a "Thrift Savings Plan (TSP)" (Ref. Title 5 of the United States Code (USC), "Governmental Organizations' Employees," Section 8431, "The Federal Employees' Retirement System," Chapter 84, Subchapter III, "Thrift Savings Plan"); defined survivor annuities and disability benefits; established provisions for the administration of FERS and TSP; and established the Federal Retirement Thrift Investment Board. The following paragraphs provide details on several of these programs.

[3] Eligibility For FERS Membership

In general, most Federal civilian employees hired after December 31, 1983, are required to join FERS. Additionally, Federal employees covered by the Civil Service Retirement System (CSRS) were given an opportunity to transfer into FERS prior to the end of 1987.

Note: FERS membership is optional for pre-1984 political appointees and CSRS employees.

[4] Employer Contribution Rate To FERS

Employer contributions to FERS are calculated by multiplying the gross pay of the employee, who is a FERS member, by 12.5%.

[5] Employer Contribution Rate To CSRS

Employer contributions to CSRS are calculated by multiplying the employee's gross pay by 7%.

[6] Employee Contributions To FERS

Employee contributions to FERS are based on a percentage of the individual employee's gross pay. The current contribution rate is found in the Miscellaneous Compensation Table, Key Value 097, - "Federal FERS Rate - Federal Retirement" (see paragraph 10.60B[5], Descriptions Of Compensation Tables).

[7] Employee Contributions To CSRS

Employee contributions to CSRS are based on a percentage of the individual employee's gross pay. The current contribution rate is found in the Miscellaneous

Compensation Table, Key Value 096, - "Federal CSRS Rate - Federal Retirement" (see paragraph 10.60B[5], Descriptions Of Compensation Tables).

[8] FERS Employee Contributions To TSP

A FERS employee may contribute up to 10% of his/her basic monthly pay to TSP. This current maximum employee contribution rate is found in the Miscellaneous Compensation Table, Key Value 098, - "Thrift Savings Plan Contributions Maximum" (see paragraph 10.60B[5], Descriptions Of Compensation Tables).

[9] CSRS Employee Contributions To TSP

A CSRS employee may contribute up to 5% of his/her basic monthly pay to TSP. This current maximum employee contribution rate is also found in Key Value 098 noted above (see paragraph 10.51J[8], FERS Employee Contributions To TSP).

[10] Key Values For Employer "Matching" Contributions To TSP For FERS Members

Amounts of employer "matching" contributions to TSP, on behalf of employees who are FERS members, are found in the following Key Values (see paragraph 10.60B[5], Descriptions Of Compensation Tables):

Miscellaneous Compensation Table	
Key Value	Description
099	FERS Employer Match Percentage For Employee 1%
100	FERS Employer Match Percentage For Employee 2%
101	FERS Employer Match Percentage For Employee 3%
102	FERS Employer Match Percentage For Employee 4%
103	FERS Employer Match For Employer 5%-10%
104	FERS First Tier Of Employer Match 3%
105	FERS Second Tier Of Employer Match 2%
106	FERS % Of Employer Match For Second Tier 50%

Note: There is no employer "match" to TSP for CSRS employees.

[11] Employer's "Automatic" TSP Contribution

Personnel-Payroll

Qualified Retirement Plans

The Federal employee's agency contributes an amount equal to 1% of his/her pay to the employee's TSP savings account each pay period (Ref. "FERS Membership Handbook," United States Office Of Personnel Management, Retirement And Insurance Group, Booklet RI 90-1). This employer contribution is made automatically regardless of whether the employee contributes to TSP as well. If the employee does choose to participate in TSP, he/she may do so via monthly payroll deductions.

[12] Rates Of "Matching" Contributions To TSP

The Federal government contributes a "matching" portion of the participating employee's TSP savings account as follows:

Employer "Matching" Contribution Rates To Employee's TSP Account	
Employee Contribution	Government Match
First 3% Of Pay	\$1.00 For \$1.00
Next 2% Of Pay	\$.50 For \$1.00
Next 5% Of Pay	-0-

Note: The above table shows, therefore, that the employing Federal agency contributes 5% to the employee's TSP account if he/she saves 5%. The "matching" amount includes the 1% automatic contribution noted in paragraph 10.51J[11], Employer's "Automatic" TSP Contribution.

[13] Vested Rights In TSP

A TSP member has immediate "vested" benefit rights to his/her account (see paragraph 10.51F, VESTED RIGHTS, for related information regarding PERS). Immediate "Vesting" entitles the member to all of his/her contributions in the TSP account along with the government's "matching" contributions. It does not, however, include the immediate ownership of the automatic 1% government contribution (see paragraph 10.51J[11], Employer's "Automatic" TSP Contribution).

[14] Ownership Of The "Automatic" TSP Contribution -- Career Civilian Employees

If the TSP member is a career civilian employee, he/she gains ownership of the automatic 1% government contribution as well, after five years of service.

[15] Ownership Of The "Automatic" TSP Contribution -- Non-Career Employees

If the TSP member is a non-career employee, a political appointee, a member of Congress or a Congressional staff member, he/she gains ownership of the automatic 1% government contribution after two years of service.

A AN OVERVIEW

[1] Scheduling Payrolls

The Personnel-Payroll Section of the Controller's Division schedules all ODHE payrolls one year in advance. The schedule for the upcoming year is available to institutions each December.

[2] Preparing For Compensation Processing

According to the above schedule, compensation processing begins after the following steps have been taken:

- An employee's required pay data is entered in the PDB System.
- All pay transactions are pending processing.
- The "cut-off" date for the applicable payroll to be processed is met and the payroll is subsequently closed.

[3] Auditing Payroll Data Input

All payroll data is automatically subjected to a series of system audits. When the data is input via a computer terminal, immediate results of the audits are available to the terminal operator. If any of the data fails an audit(s), it may be deleted and/or revised by terminal input. Also any pre-processing testing may be performed at this point.

[4] Compensation Processing

Once the necessary control files are reviewed and updated as necessary, the existing pay file is converted to four separate pay files. This allows four employees to be processed simultaneously from gross pay calculations to computing net pay.

[5] Testing For Data Accuracy

During compensation processing, testing for accuracy of all data may be done via a computer terminal. The terminal operator simply inquires about any/all data input in an employee's pay file.

[6] Summary

Compensation processing involves the following phases:

- Payroll data input.
- Data collection.
- Computation of net pay.
- Completion.

[7] The "Completion" phase above includes the creation of payroll activity files. These files contain information that generates numerous payroll reports. This phase also includes updating the PDB System. Lastly, the "Completion" phase clears the payroll files in preparation for the next accumulation of payroll data.

B COMPENSATION PROCESSING

[1] Operational Codes

Compensation processing involves all operations necessary to compensate ODHE employees for work performed. The following matrix displays what these operations are and where their respective coding structure is located:

COMPENSATION PROCESSING	
Operation	Location Of Codes
Collection of pay transactions.	Pay Transaction Table and Eligible Classes Table
Involuntary deductions for applicable taxes.	PDB and Miscellaneous Table (Values Table)
Benefit programs (employer contributions, insurances, tax sheltered annuities, etc).	Deduction Table and Bargaining Units Benefit Table
Direct deposit of pay through the Automated Clearing House (ACH) or paychecks.	PDB and Bank Table

Note: Compensation processing operations also include error corrections and reports.

[2] Compensation Tables

The Personnel-Payroll System contains certain compensation tables. These tables are a fundamental part of employee compensation processing. They are in addition to the values contained in the PDB files, i.e., employee, position, pay budget, employee deduction and cumulative record. These tables allow the user to control payroll program processing. The tables contain considerable data which, historically, has been "built in" to computer programs and employee records. That data is now maintained in tabular fashion on various tables which are external to all payroll programs.

[3] Using The Compensation Tables

The compensation tables, described in the previous paragraph, may be used to directly change any control information on the payroll file. In other words, no computer programming is necessary to make the desired changes. These tables are designed to add, change or delete processing and data values.

Note: These tables may be expanded, or additional ones established, as requirements change.

Personnel-Payroll

Compensation Processes

[4] Maintenance Of Compensation Tables

The Personnel-Payroll Section of the Controller's Division maintains all compensation tables. These tables, which are maintained separately from the PDB and other tables, are also used by other systems. All compensation tables are maintained through a single program module. This module unifies the various mechanical features relating to each table's maintenance and display. An orderly maintenance procedure, for each table, is made possible by the installation of numerous audits. A maintenance form and "on-line" screens are provided for updating each table. A transaction log is printed automatically each time a table is modified.

[5] Descriptions Of Compensation Tables

Each compensation table, and the fields in each of those tables, are listed below:

PAY TRANSACTION TABLE		
Field	Abbrev.	Description
Transaction Code	TRANSCODE	Personal Services transaction code. See Section 02.10, Personal Services.
Effective Start Date	E START	First date this table entry will be used.
Effective Stop Date	E STOP	Last date this table entry may be used.
Full Description	N/A	Obtain from Section 02.10.
Short Description	N/A	Shortened version of field used on check stubs, payroll reports, etc.
Executive Department Pay Type	EXEC. DEPT.(ED) TYPE	Placed on "Payroll Actuals" file sent to ED.
Oregon Public Employees Union Dues	OPEU-DUES	Indicates gross pay for this trans code used to calculate OPEU DUES.
Oregon Public Employees Union Fair Share	OPEU FAIR SHARE	Indicates gross pay for this trans code used to calculate FAIR SHARE.
Life and Disability Insurance	LIFE/DIS	Indicates gross pay for this trans code used to calculate LIFE/DIS.

PAY TRANSACTION TABLE (Cont'd.)		
Field	Abbrev.	Description
Deferred Compensation	DC	Indicates gross pay for this trans code used to calculate DC.
Temporary Employee	T	Transaction code may be used for temporary employees.
Days-In-Month	DM	Transaction code allowed if days-in-month is present. All others are rejected.
Category (Codes shown below with second abbreviation listed on check stub description)	N/A	Groups of pay transactions to control various payroll processes:
	"C" (REG= REGS = "Summer" & REGP = "Prior Year")	Regular CWSP
	"D"(DIFF)	Differential
	"E" (CTP)	Compensatory Time Paid
	"F" (FB)	Fringe Benefit
	"H" (HOL)	Holiday Worked
	"L" (LV)	Leave Pay Off
	"M"(MISC)	Miscellaneous
	"O" (OT)	Overtime
	"P"(PERQ)	Perquisite
	"R" (REG)	Regular
	"Y" (CB)	SEBB "Cash Back"
	"Z" (CB)	OPEU "Cash Back"
Units Type (Codes shown below)	N/A	Defines units for time card transactions:
	"R"	Regular
	"O"	Overtime
	"D"	Differential
	"M"	Miscellaneous

PAY TRANSACTION TABLE (Cont'd.)		
Field	Abbrev.	Description
Units Type (Cont'd.)	"H"	Holiday
	"L"	Leave "Pay-Off"
Time Card Calculation Rule Number	TC CR#	Numbers are listed below:
	"001"	Units x Rate
	"002"	Units x Rate x "Factor" (see next field)
	"003"	Units x "Factor" (see next field)
Factor	N/A	Factor used in Time Card Calculations above. An amount/hour (\$.35) or constant for overtime (1.5).
Audit Rule Number	AR#	Indicates number of audit rule used for this transaction code.
Separate Checks (Codes shown below)	N/A	Creates a separate check for this transaction and tax as follows:
	"1"	Regular taxation
	"2"	Federal tax, supplemental, i.e., 20%
	"3"	No tax
	"Blank"	Accumulate in appropriate check, current or non-current
Add To Gross Pay (Codes shown below)	N/A	Controls taxation. Add to gross as indicated below:
	"REG"	Regular
	"FWT"	Federal Withholding Tax
	"SWT"	State Withholding Tax
	"FICA"	Federal Insurance Compensation Act Tax
	"RET"	Retirement

PAY TRANSACTION TABLE (Cont'd.)		
Field	Abbrev.	Description
Add To Gross Pay (Cont'd.)	"FRET"	Federal Retirement
	"FB"	Fringe Benefit
	"SAIF"	State Accident Insurance Fund
	"FMED"	Federal Medicare
	"AA"	Annual Appointment Gross
Classification Categories Eligibility (Codes shown below)	"TBA"	To Be Assigned
	CAT. ELIG.	Indicates which Classification Categories (see Section 10.01A[4]008, Classification Category) are eligible for this transaction code.
	"X"	Only those Categories marked are eligible.
Classification Code Eligibility (Eligible or Not Eligible) (Codes shown below)	"BLANK"	All Categories are eligible.
	CLASS. E/N	Indicates which Classification Codes (see Section 10.01A[4]011, Classification Code) are eligible for this transaction code.
	"E" in first column	Only Classification Codes listed in Eligible Classifications Table are eligible.
	"N" in first column	Only Classification Codes listed in Eligible Classifications Table are not eligible.
	"Code"	The Eligible Classifications Table containing the specific Classification numbers.
	"Blank"	All Classification Codes are eligible.

ELIGIBLE CLASSIFICATIONS TABLE		
Field	Abbrev.	Description
Eligible Classifications Key	N/A	Key to Eligible Classifications Table.
Effective Start Date	START	First date this Table entry will be used.
Effective Stop Date	STOP	Last date this Table entry may be used.

ELIGIBLE CLASSIFICATIONS TABLE (Cont'd.)		
Field	Abbrev.	Description
Classification Number	N/A	Either a series of Classification Numbers or a range of Classification Numbers (XXXXXXXX, XXXXXXXX or XXXXXXXX-XXXXXXX)

DEDUCTION TABLE				
Field	Abbrev.	Plan Master-Plan Code	Plan/Type Code	Description
Deduction Plan/Type	PLAN/TYPE	X		The "plan" portion is an alpha/numeric key for a payroll deduction plan. The "type" component designates a specific type of coverage in that payroll deduction plan.
Plan Title	TITLE	X		The title of the specific deduction plan. This field generally corresponds to the account title.
Group Number	GROUP NO	X		The number, assigned by SEBB/BUBB, to a given group of employees covered under a specific deduction plan.
Carrier Name 1	CARRIER NAME 1	X		The first line entry of the vendor name or the ODHE department administering the deduction plan.
Carrier Name 2	CARRIER NAME 2	X		The second line entry of the vendor name or the ODHE department administering the deduction plan.
Street Address	STREET	X		The vendor's street address for sending remittances. In the case of an ODHE department, the institution's address for sending reports.
City (Address)	CITY	X		The vendor's city address for sending remittances. In the case of an ODHE department, the institution's address for sending reports.
State (Address)	STATE	X		The vendor's state address for sending remittances.
Zip Code (Address)	ZIP	X		The Zip Code for the vendor's address when sending remittances. In the case of an ODHE department, the Zip Code for the institution's address when sending reports.
Account Number	ACCOUNT NUMBER	X		The account number, assigned by ODHE, to which payroll transactions are posted; remittances and refunds are processed; etc.

DEDUCTION TABLE (Cont'd.)				
Field	Abbrev.	Plan Master-Plan Code	Plan/Type Code	Description
Contract Number	CONTRACT	X		The number, assigned by the vendor, for a given deduction plan contract/policy with ODHE.
Vendor Number	VENDOR NO	X		The number, assigned by ODHE, to a vendor for use in remittance distribution.
Short Title	SHORT TITLE	X		The abbreviated title for deduction plan reports.
Stop Code	STOP CODE	X		A "flag" indicating this plan is stopped.
OPE Code And Date	OPE CODE & DATE	X		A "flag" indicating this plan contains employer contributions; and the date, if not zeros, indicating the "Stop Date" of the OPE plan. Note: Stopped OPE plans cannot be deleted for at least 25 months from the "Stop Date."
Institution Code	INST	X		Designates a specific ODHE institution. It is used for sorting and auditing purposes.
Deduction Plan/Type	PLAN/TYPE		X	The "plan" portion is an alpha/numeric key for a payroll deduction plan. The "type" component designates a specific type of coverage in that payroll deduction plan.
Effective Start Date	START		X	Indicates the date a deduction may first be used. If blank, deduction is effective when entered.
Effective Stop Date	STOP		X	Indicates the last date a deduction may be used. If blank, deduction may be used indefinitely.
Detail Coverage	No Abbreviation		X	A description of the coverage for a specific plan/type code.
Short Title	TITLE		X	The abbreviated title for deduction plans printed on check stubs and Direct Deposit Earnings Statements.
Employee Deduction Amount	D-AMT		X	Indicates the amount deducted from an employee's pay under Calculation Rule "001" (see fields C-RULE of this table; and TC CR# of the PAY TRANSACTION TABLE).
Carrier Premium Amount	C-PRE		X	Indicates the vendor's portion of the coverage's premium amount. This amount is equal to the employee's deduction if no employer contribution is involved.
Total Amount	T-AMT		X	Indicates the Carrier Premium Amount (see field C-PRE above) plus any administrative fees.
Numerical Value #1	VAL-1		X	Indicates a numerical value used in a "test of limits." In conjunction with VAL-2 (see below), this value is the lower limit of a "Range." May also be used as a constant in a calculation, e.g., rate per \$1,000 of insurance coverage.

DEDUCTION TABLE (Cont'd.)				
Field	Abbrev.	Plan Master-Plan Code	Plan/Type Code	Description
Numerical Value #2	VAL-2		X	Indicates a numerical value that may be used in a "test of limits." In conjunction with VAL-1 (see above), this value is the upper limit of a "Raise." May also be used as a constant in a calculation.
Deduction Category Code	CATEG		X	A code used to group deductions for reporting, statistical and control purposes. See CATEG Code detail below:

DEDUCTION CATEGORY CODES			
Code Position 1 2 3	Description		
"C"	CONTRIBUTIONS		
"U"	United Way		
"Z"	Miscellaneous Contributions		
"F"	FOUNDATIONS		
"Z"	Miscellaneous Foundations		
"H"	HEALTH PLANS		
"D"	Dental Insurance		
"H"	Health Care		
"M"	Medical Insurance		
"Z"	Miscellaneous Health Plans		
"I"	INVESTMENT PLANS		
"B"	U.S. Savings Bonds		
"D"	Deferred Compensation		
"A"	Deferred Compensation - Administrative Charge		
"F"	Federal Employees Retirement System 401K-TSP		
"A"	Thrift Savings Plan (TSP)- Government Basic Contribution.		
"B"	Thrift Savings Plan (TSP)- Employee Deduction.		
"T"	Tax Deferred Investments (TDI).		
"U"	Union Flex Trust Account		
"Z"	Miscellaneous Investment Plans		
"L"	LEGAL WRITS		
"Z"	Miscellaneous Legal Writs		
"O"	OTHER INSURANCE		
"A"	Accidental Death & Dis- memberment		
"D"	Disability		
"L"	Long-Term Disability		
"S"	Short-Term Disability		
"I"	Income Protection		
"L"	Life Insurance		
"Z"	Miscellaneous Other Insurance		
"P"	PARKING		

DEDUCTION CATEGORY CODES (Cont'd.)			
Code Position 1 2 3	Description		
"P"	PARKING (Cont'd.)		
"C"	Campus		
"O"	Off-Campus		
"Z"	Miscellaneous Parking		
"S"	SALARY REDUCTION AGREEMENTS - OTHER		
"D"	Dependent Care		
"Z"	Miscellaneous Salary Reduction Agreements		
"T"	TAXES		
"E"	Earned Income Credit		
"F"	Federal Tax		
"I"	FICA		
"M"	Federal Medicare		
"O"	Oregon State Tax		
"P"	Public Employees Retirement System (PERS)		
"R"	Federal Retirement		
"S"	States Other Than Oregon		
"W"	Worker's Compensation/ SAIF		
"Z"	Miscellaneous Taxes		
"U"	LABOR ORGANIZATIONS/UNIONS/ ASSOCIATIONS		
"A"	Associations - Contributions To		
"D"	Dues - Bargaining Contracts		
"F"	Fair Share - Bargaining Contracts		
"P"	Political Action Committees (PAC's)		
"Z"	Miscellaneous Labor Organizations/Unions/Associations		
"Z"	MISCELLANEOUS		
"A"	Automated Clearing House Deductions (ACH)		
"N"	Net Pay Distribution - 9/12 Pay Plan		
"V"	Veteran's Loan Payments		
"Z"	Miscellaneous - Miscellaneous		

DEDUCTION TABLE (Cont'd.)				
Field	Abbrev.	Plan Master-Plan Code	Plan/Type Code	Description
Carrier Plan/Type	P/T		X	An alpha-numeric code used on a vendor's magnetic computer tape to sort a given coverage under a given plan/type code.
Triple Deduction Code	TRIP		X	A "flag" indicating special action for deductions taken in May, or July and August.
Stop Code	S-CD		X	A "flag" indicating this plan/type is stopped.
Zero Deduction Flag	Z-AUD		X	A "flag" indicating plan/types which have no employee deduction.
Excluded	EXCL		X	A field reserved for future use.
Federal	FED		X	A "flag" indicating deduction types reserved for Federal employees.
Institution Code	INST		X	Designates a specific ODHE institution. It is used for sorting and auditing purposes.
Priority Number	PRIOR#		X	Controls the order in which the deduction is processed when calculating net pay.
Deduction Percentage Amount	DED %		X	Indicates the percentage that is used to calculate the deduction amount.
Bargaining Unit Benefit	BENEFIT		X	Indicates the Bargaining Unit and the option to which this deduction pertains. See the BARGAINING UNIT BENEFIT TABLE for further details.
Executive Department Code	EXEC-CD		X	An eight-character code assigned for statistical and "cross-walking" purposes.
OPE Type Code	OPE-TYP		X	A "flag" indicating this plan/type contains employer contributions.
OPE Date	OPE-DTE		X	A "flag," if not zeros, indicating the "Stop Date" of a given OPE plan/type.
Priority Override Code	PRIOR-0		X	An "I" code changes the priority. If blank, only the Controller's Division may change the priority.
Partial Deduction Code	PARTIAL		X	A "P" code indicates that a part of the deduction will be taken if the remaining net pay is insufficient to take the entire deduction. An "N" code indicates that the deduction will not be taken if it will cause a negative net pay for example.
Bargaining Unit	B-UNIT		X	A number assigned to a given collective bargaining unit which is associated with a specific deduction coverage for its members.
Calculation Rule Number	C-RULE		X	Indicates the number of the "calculation routine" used for this deduction. Valid C-RULE Codes are listed on the following pages:

DEDUCTION TABLE (Cont'd.)

Field	Abbrev.	Plan Master-Plan Code	Plan/Type Code	Description
CALCULATION RULES				CALCULATION RULES (Cont'd.)
Rule Number	Purpose			Rule Number
001	Calculates using the deduction amount in the employee's deduction record.			008 Cont'd.
002	Computes all medical, dental and other employee insurance containing a State contribution which is applied toward the premium amount.			009
003	Calculates Earned Income Credit Withholdings for single employees. See Section 10.44, Earned Income Credit Withholdings, for further information.			010
004	Calculates Earned Income Credit Withholdings for both "Married - Spouse Does Not File Form W-5," and "Married - Spouse Also Files Form W-5" types of employees. The calculated amount depends on the employee's salary. See Section 10.44, Earned Income Credit Withholdings, for further information.			011
005	Calculates additional Social Security (FICA) withholding amounts from an employee's pay. See Section 10.08, Social Security, for further information.			012
006	Calculates any additional employee retirement "Contributions." See Section 10.11, Retirement, for additional information.			013
007	Calculates any additional Teachers Insurance and Annuity Association - College Retirement Equities Fund (TIAA - CREF) "Supplemental Retirement" amounts. See paragraph 10.11E, TIAA - CREF PROGRAM (Ref. ORS 243.910), for additional information.			014
008	Computes the premium amounts for all management service employees' State-paid term life insurance policies. The			employee's base monthly earnings are used to compute the premium amount.
				Calculates the premium amounts for all management service employees' State-paid long-term disability insurance policies. The employee's base monthly earnings are used to compute the premium amount.
				Computes the premium amounts for all management service employees who pay for their own insurance coverages. The employee's base monthly earnings are used to compute the premium amount using a percentage. If the deduction amount exceeds the maximum allowable, then it defaults to the maximum amount for the deduction.
				Computes the premium amounts paid by an employee for term life and long-term disability insurance policies. Uses the coverage amount in the employee's deduction record and the rate per \$1,000 of coverage on the deduction table to compute the amount paid by the employee.
				Calculates the premium amounts for all employees who pay for their own insurance coverages. The employee's base monthly earnings are used to compute the premium amount using a percentage taken from the deduction table.
				Computes Oregon Public Employees Union (OPEU) members' dues. Uses the employee's OPEU dues gross earnings and a percentage, which is taken from the deduction table, to compute the dues amount.
				Computes Oregon Public Employees Union (OPEU) "Fair Share," i.e., in lieu of dues, amounts

DEDUCTION TABLE (Cont'd.)				
Field	Abbrev.	Plan Master-Plan Code	Plan/Type Code	Description
CALCULATION RULES (Cont'd.)			CALCULATION RULES (Cont'd.)	
Rule Number	Purpose		Rule Number	Purpose
014 Cont'd.	for non-union member employees. Uses the employee's OPEU Fair Share gross earnings and a percentage, taken from the deduction table, to compute the Fair Share amount.		020 Cont'd.	Retirement, for additional information.
015	Computes Graduate Teaching Fellows Federation (GTFF) union members' dues. Uses the member's "Full-Time Equivalency" (FTE) to compute the dues amount.		021	Calculates additional Federal retirement deduction amounts from Federal employees' pay. See paragraph 10.11F, FEDERAL CIVIL SERVICE EMPLOYEE, for related information.
016	Computes Graduate Teaching Fellows Federation (GTFF) union "Fair Share," i.e., in lieu of dues, amounts for non-union member employees. Uses the member's "Full-Time Equivalency" (FTE) to compute the Fair Share amount.		022	Calculates additional prior-year Social Security (FICA) withholding amounts from an employee's pay. See Section 10.08, Social Security, for further information.
017	Computes all deferred compensation deduction amounts. Uses the employee's deferred compensation gross earnings and a percentage taken from the employee's deduction record. An administrative fee is also assessed based on the employee's deduction record. See Section 10.05, Tax Deferred Investment Program, for related information.		023	Computes all tax deferred annuity (TDA) deduction amounts. Uses the employee's gross earnings and a percentage taken from the employee's deduction record. See Section 10.05, Tax Deferred Investment Program, for related information.
018	Computes deferred compensation with a fixed amount in the employee's deduction record. The employee specifies the amount to be withheld. An administrative fee is also assessed based on the employee's deduction record. See Section 10.05, Tax Deferred Investment Program, for additional information.		024	Calculates tax deferred annuities (TDA) with a fixed amount in the employee's deduction record. The employee specifies the amount to be withheld. See Section 10.05, Tax Deferred Investment Program, for additional information.
019	Computes the deferred compensation administrative fee. See Section 10.05, Tax Deferred Investment Program, for related information.		025	Computes deduction amounts for Federal employees who participate in the Federal Thrift Savings Plan (TSP). Uses a percentage taken from the employee's deduction record.
020	Computes an employee's prior-year retirement "Contributions." See Section 10.11,		026	Computes the Federal Thrift Savings Plan (TSP) fixed deduction amounts as designated in the Federal employee's deduction record. Also includes an employer's matching amount.
			027	Computes a Federal employee's prior-year Federal retirement deduction amounts.
			028	Calculates additional Federal income tax withholding amounts from an employee's pay. See

DEDUCTION TABLE (Cont'd.)				
Field	Abbrev.	Plan Master-Plan Code	Plan/Type Code	Description
CALCULATION RULES (Cont'd.)		CALCULATION RULES (Cont'd.)		
Rule Number	Purpose		Rule Number	Purpose
028 Cont'd.	Section 10.07, Income Tax Withholding.		034	Computes the savings' amount for Federal employees who participate in the Federal Thrift Savings Plan (TSP). Uses the "basic match" with no employee deduction.
029	Calculates additional State income tax withholding amounts from an employee's pay.		035	Computes prior-year Federal Medicare deduction amounts from Federal employees' pay.
030	Computes an employee's prior-year Teachers Insurance and Annuity Association - College Retirement Equities Fund (TIAA - CREF) "Supplemental Retirement" amounts. See paragraph 10.11E, TIAA-CREF PROGRAM (Ref. ORS 243.910), for related information.		036	Processes an employee's Oregon Public Employees Union (OPEU) "Flex" Spending Trust Benefit account.
031	Computes additional Federal Medicare deduction amounts from Federal employees' pay.		037	Computes American Federation Of Teachers (AMFT) union members' dues.
032	Computes additional State Accident Insurance Fund (SAIF) deduction amounts from an employee's pay.		996	Used for "non-standard" deductions from employees' pay. This C-RULE is computer-derived.
033	Calculates deduction amounts for Federal employees who participate in the Federal Thrift Savings Plan (TSP). Uses the employee's gross pay and a percentage taken from the employee's deduction record.		997	Identifies "inactive" plans and types.
			998	Used for plan/type deductions that are not to be taken in the summer.
			999	Used for "non-standard" premium amounts. This C-RULE is computer-derived.
Audit Rule Number	A-RULE		X	Indicates the number of the Audit Rule used for this deduction.
Source Rule Number	S-RULE		X	Indicates where/how the amount of this deduction is obtained. Valid S-RULE Codes include: "01" - Amount from employee deduction record. "02" - Percentage from employee deduction record. "03" - Amount from File Of Tables' deduction detail. "04" - Percentage from File Of Tables' deduction detail. "05" - Amount and percentage from employee deduction record. "06" - Amount and percentage from File Of Tables' deduction detail. "07" - Amount from employee deduction record; percentage from File Of Tables' deduction detail.

DEDUCTION TABLE (Cont'd.)				
Field	Abbrev.	Plan Master-Plan Code	Plan/Type Code	Description
				Valid S-RULE Codes include (Cont'd.): "08" - Amount from File Of Tables' deduction detail; percentage from employee deduction record. "20" - BUBB "Flex" medical deductions. "99" - No Source.
Flexible Spending Account	FLEX		X	Indicates this deduction is included in a "Flexible Spending" Program. Valid FLEX Codes include: "U" - "Union Flex" Program. "S" - SEBB Flexible Spending Program.
Plan/Year Start Month	PL-ST		X	Indicates the month the "Flexible Spending" Plan begins. Deductions accumulate in the plan-year-to-date field in the employee's deduction record until this month next year.
W-2 Box Number	W-2		X	Indicates the number of the special box on the Internal Revenue Service's form W-2, Wage and Tax Statement, in which the Year-to-Date (YTD) total, for this deduction, is printed. See paragraph 10.07H, WITHHOLDING TAX STATEMENTS, FORM W-2, for related information.
Multi-Purpose Data Control	MPDC		X	Indicates the contents of the employee's deduction record. Valid MPDC Codes include: "ACH" - Automated Clearing House account number. "DVA" - Department Of Veterans' Affairs loan number. "COV" - Coverage amount for life insurance. "FRS" - Percentage for distribution of the Federal Retirement System's voluntary investment program, i.e., Thrift Savings Plan (TSP), contributions.
Pre-Tax Status Code	P-TAX		X	Indicates the pre-tax status of the deduction. Valid P-TAX Codes include: "N" - Not a pre-tax deduction (post-tax). "Y" - All employee deductions for this plan/type are pre-tax. "R" - Employee must elect pre-tax or not. Employee deduction must be coded with a "Y" or "N". "P" - Deductions for the entire year are pre-tax. "T" - Deductions for the entire year are post-tax.
Purge Control Code	P-CNTL		X	Indicates how this deduction controls the data base "purge" process, e.g., P-CNTL Code "N" might indicate: "Do not purge employee if this deduction is present and active."

BARGAINING UNIT BENEFIT TABLE		
Field	Abbrev.	Description
Bargaining Unit Benefit Code	BENEFIT CODE	Indicates the Bargaining Unit and the option referred to in the deduction table. See the DEDUCTION TABLE for related information.
Effective Start Date	START	Indicates the date a Bargaining Unit benefit option becomes effective.
Effective Stop Date	STOP	Indicates the last date a Bargaining Unit benefit option may be used.
Short Title Of Bargaining Unit	SHORT TITLE	The abbreviated name of the applicable representation unit.
Benefit Title	TITLE	The full description of the Bargaining Unit benefit option chosen.
Medical/Dental Premium Amount	MED/DENT AMT	Indicates the composite amount available for paying medical and dental benefit premiums.
Medical Premium Amount	MEDICAL AMT	Indicates the amount available for paying <u>medical</u> benefit premiums <u>only</u> .
Dental Premium Amount	DENTAL AMT	Indicates the amount available for paying <u>dental</u> benefit premiums <u>only</u> .
Supplemental Amount	SUPP AMT	Indicates an amount for calculating deductions or determining "cash" to be paid to a given employee.
Maximum "Cash Back" Amount	MAXIMUM CASH BACK	Indicates the maximum amount of "Cash Back" an employee may receive regardless of "Deduction Type" selected.

BARGAINING UNIT BENEFIT TABLE (Cont'd.)		
Field	Abbrev.	Description
Calculation "Constant" Amount	CONSTANT AMOUNT	Indicates an amount to be used in calculating deductions for a given benefit option, e.g., assumed dental insurance premiums.
Amount #1	AMT-1	Indicates an additional amount field for expanded benefits.
Amount #2	AMT-2	Indicates an additional amount field for expanded benefits.
Amount #3	AMT-3	Indicates an additional amount field for expanded benefits.

MISCELLANEOUS TABLE		
Field	Abbrev.	Description
Reference Number	NO.	Indicates the number used to reference the table data. Two table entries may have the same number as long as the Start/Stop dates do not overlap.
Effective Start Date	START	Indicates the first date a given table entry may be used.
Effective Stop Date	STOP	Indicates the last date a given table entry may be used.
Value of "Constant"	VALUE	Indicates the mathematical factor used in calculations.
Description of "Constant"	DESCRIPTION	Describes the mathematical factor noted above.
Review Date of "Constant"	REVIEW	Indicates the date when the mathematical factor, noted above, should be reviewed for possible change.

MISCELLANEOUS TABLE (Cont'd.)		
Field	Abbrev.	Description
Audit Rule Number	A-RULE	Indicates the number of the audit rule used to audit a given record during input to a given table.
Range of "Constants"	RANGE - -HI- -LO-	Two twelve-character fields to store constants used in controlling calculations or processors, i.e., Deduction Plan/Type numbers, classification numbers, ages, etc.

C TRIPLE DEDUCTIONS

[1] General

This procedure is used on a set of pre-determined deductions for two groups of ODHE employees:

- Nine-Month academic, and
- "Academic Year" classified.

Note: Both faculty and graduate assistants are coded with a "9" - 9-month or "12" - 12-month in PDB Element 60, Term Of Service, 9/12 (see paragraph 10.01A[4], Employee Data Element/Field Descriptions). Currently, graduate assistants are ineligible for medical, dental or other insurance coverages. The triple deduction process is designed, however, to accommodate graduate assistants, if, in the future, they become eligible for triple deductions, i.e., have a triple deduction "indicator" code of "3" on the Deduction Table, i.e., C-Table (see paragraphs 10.62C[7], Codes In The Triple Deduct "Indicator," and 10.62C[8], Definitions Of "Indicator" Codes, below). If graduate assistants do become eligible for medical/dental insurance coverage, such coverage will be reflected on the Bargaining Unit Benefit Table, i.e., BE-Table (see paragraph 10.60B[5], Descriptions Of Compensation Tables "Bargaining Unit Benefit Table," for further information).

[2] "Non-Pay" Summer Months

Extra deductions are taken, in this procedure, on the May payroll to pay premiums for "non-pay" summer months. Additional deductions may be taken as follows:

- May's pay for June's premiums;
- July's for August's premiums;
- August's for September's premiums.

Note: Triple deductions are taken in May

because June and September are considered "half-pay" months, i.e., the employee accrues pay for half of the month only. July and August are "non-pay" months, i.e., the employee accrues no pay.

[3] Maximum Number Of Deductions

The triple deduction process, on current pay for the May payroll, results in up to three deductions, i.e., May's pay (paid in June); July's pay (paid in August); and August's pay (paid in September). This maximum number of deductions may be processed for each triple deduction in the employee's deduction record.

Note: Less than three deductions may be processed for a given employee. For example, if an employee terminates in July, two deductions would be taken, i.e., for May's pay (paid in June) and for July's pay (paid in August). See the matrix in paragraph 10.62C[7], Codes In The Triple Deduct "Indicator," for additional employee deduction scenarios.

[4] Process Controls

The triple deduction process is controlled by a combination of several variables. The controls include a triple deduct code of "3" on the Deduction Table, i.e., C-Table, (see paragraph 10.60B[5], Descriptions Of Compensation Tables) for a deduction residing in the file of a nine-month academic employee, coded "9" - 9-month, in PDB Element 60, Term of Service, 9/12, or an "academic year" classified employee, coded "A" - Academic Year, in PDB Element 49, Appointment Type, APPT, on either the regular or supplemental May payrolls (see paragraph 10.01A[4], Employee Data Element/Field Descriptions).

Note: An exception to the above controls is when the total of Actual Monthly Pay, PDB Element 123, with transaction code 1299, is greater

than zero (see paragraphs 10.01C[2], Pay/Budget Data Element Descriptions, and 02.10A[2]1299, Redistribution Reduction - Academic 12-Month Pay Option, for related information). The employee, in this circumstance, is treated as a regular 12-month employee and no triple deductions are taken.

[5] **Determination Dates**

The amount of the deduction(s) or premium(s), as well as the number of records, processed depends on the following two sets of dates:

- "Start" and "Stop" dates in the employee's deduction record and,
- Effective "Start" and "Stop" dates on the Deduction Table.

[6] **"Collection" And "Compute Net" Process Entries**

If the employee's deduction record is active during May, July and August and a "table" deduction record is active (**Note:** These may or may not be the same record) during those months, triple deductions are accepted into the "collection" process of the Payroll System. They are accepted into the "compute net" process at this time as well. The same calculation rules and processes are used as for any other month (see paragraph 10.60B[5], Descriptions Of Compensation Tables "Calculation Rules," for further information).

[7] **Codes In The Triple Deduct "Indicator"**

The employee's deduction record, on an update from the triple deduction process, reflects the action taken in that process. The triple deduct "flag," or "indicator," codes reflect the following procedures:

Code In Triple "Indicator"	For These Months		
	May	July	Aug.
"B"	X	X	X

**Code In Triple
"Indicator"**

**For These Months
May July Aug.**

"J"	X	X	
"A"	X		X
"X"		X	X
"Y"		X	
"Z"			X
"4"	X		

[8] **Definitions Of "Indicator" Codes**

All of the above alpha "indicator" codes are found on the employee's deduction record. Each code action is explained below:

"B":

Represents the standard triple deduction action.

"B," "J," "X" or "Y":

On the July payroll, employee deduction records with these "indicators" have no deductions taken. These records pass to the "compute net" program, using Calculation Rule 997 (this rule identifies "inactive" plans and types), as an inactive record for year-to-date (YTD) purposes only (see paragraph 10.60B[5], Descriptions Of Compensation Tables "Calculation Rules").

"B," "A," "X" or "Z":

On the August payroll, employee deduction records with these "indicators" have no deductions taken. These records pass to the "compute net" program, using Calculation Rule 997 (this rule identifies "inactive" plans and types), as an inactive record for year-to-date (YTD) purposes only (see paragraph 10.60B[5], Descriptions Of Compensation Tables "Calculation Rules").

"4":

This "indicator" (and "Indicator 3") is taken from the Deduction Table, i.e., C-Table (see paragraph 10.60B[5], Descriptions Of Compensation Tables). This indicates that this deduction is not tripled. It also indicates that the deduction is **not** taken in July or August.

Personnel-PayrollPayroll DisbursementsA **PAYROLLS**[1] **General**

ODHE has two or more payrolls each month: the "Regular Payroll" on the last working day of the month; the "Supplemental Payroll" on, or before, the tenth of the next month; and additional payrolls as needed. The Controller's Division, Personnel-Payroll Section, administers the Payroll System, and schedules the cut-off dates for payroll inputs and payroll production.

[2] **Regular Payroll**

The Regular Payroll is the principal payroll processed each month. Employees who have active forecast pay records on the Personnel Data Base (PDB) are paid on the Regular Payroll.

Note: Employees, for whom time data is input or time cards are submitted by the scheduled cut-off date, are also paid on the Regular Payroll.

[3] **"Payday"**

This is the date on the check. It is the last working day of the payroll month. Checks may not be cashed or deposited before 8:00 A.M. on payday; and should not be released to employees until then.

Note: The procedures outlined in paragraph 10.71D, EARLY RELEASE OF PAY-CHECKS, must be followed when releasing a check before 8:00 A.M. on payday.

[4] **Supplemental Payroll**

The Supplemental Payroll is used to pay employees for various items for which personal service compensation is due and was not included on the Regular Payroll. Such items include, but are not limited to:

- Previous month's pay
- Shift differential
- Overtime
- Vacation pay-off
- Pay due on termination

[5] Employees, for whom time data is input or time cards are submitted after the Regular Payroll cut-off date and by the Supplemental Payroll cut-off date, are paid on the Supplemental Payroll.

[6] **Production And Release Of Checks**

The Supplemental Payroll is produced on, or before, the tenth of each month. Checks are dated the day they are produced. Check stubs are dated the last day of the previous month to indicate the payroll period of the pay. Checks may be released to employees upon receipt by the institution.

[7] **Additional Payrolls**

The Personnel-Payroll Section may

schedule additional payrolls as needed. These payrolls are primarily for current month pay for terminating employees, short course instructors, visiting lecturers, etc. They are not supplemental to the previous Regular Payroll, although they may include pay adjustments and non-current pay. Employees for whom time cards were input after the Supplemental Payroll cut-off date are paid on an additional payroll.

[8] **Production And Release Of Checks**

An additional payroll is usually produced on, approximately, the 15th of each month. Checks and stubs are dated the day they are produced. Checks may be released to employees upon receipt by the institution.

B **PAY DISTRIBUTION**[1] **Automated Clearing House (ACH) Processing**

Effective January 1, 1987, Oregon House Bill 2881, amended ORS 292.026, Issuing Payroll Checks, and ORS 292.067, Deduction Of Requested Payments To Financial Institutions; (and) Payment To Designated Central Depositories. This amendment provides for transactions of employees' net pay and deductions to be processed through the Automated Clearing House (ACH). Participating financial institutions must be designated by their membership in the Oregon Automated Clearing House Association (OACHA) or its successor.

Note: Only Regular and Supplemental payroll transactions may be processed through ACH.

[2] **ACH Input Deadlines**

ACH requires payroll data to be input as follows:

.... Transactions must be input and received by 3:00 P.M. **two** business days before "Settlement Day," i.e., payday.

.... Stop-Payment data must be input and received by 11:00 A.M., **two** business days before "Settlement Day."

Note: Since ACH is a member of the Federal Reserve System, "business days" exclude bank holidays and weekends. ACH may also observe bank holidays that differ from holidays specified in ODHE collective bargaining agreements.

.... Pre-notification records, i.e., the entry of zero dollar amounts, must be created for an employee, and transmitted to ACH, at least 10 business days before dollar amounts are transmitted. Typically this occurs on, or near, the 15th of the month.

Personnel-Payroll

Payroll Disbursements

Note: An employee who has chosen a financial institution which is coded "010" - ACH, should have a Pre-Notification "flag" of "N" - No Pre-Notification, in Element 641, Pre-Notification, ----.

[3] **Other Check Distributions**

An employee may choose to have his/her pay check distributed as follows:

.... To a bank that is not a member of the Automated Clearing House (ACH) system.

or

.... Directly to his/her ODHE institution designated by the alpha description in positions 3 - 20 of the Check Disposition Code, Element 73, CHKD.

.... **Batch Number:** Assigned by the institutional Payroll Office.

.... **Units, Rate, Deducts:** Enter hash totals.

.... **Distribution:**

Original: Retained by the institution.

Copy 1: Internal Audit Division
AdS B-236
PO Box 488

Copy 2: Corvallis, OR 97339
Controller's Division
Personnel-Payroll Section
AdS B-236
PO Box 488
Corvallis, OR 97339

[3] **Check Production**

Time card transactions that are entered by terminal, and accepted, are stored on a computer file until the next payroll run when the checks are produced.

C **TERMINAL INPUTS**

[1] **Time Card Inputs**

Time card pay data are entered into the Payroll System by teleprocessing terminal during scheduled input days using input program "ETC."

Note: For instructions on entering data by terminal, see ODHE System Support Services **Communications Terminal User's Manual**, Chapter XII, Payroll Input Programs.

[2] **Terminal Input (ETC) -- Time and Adjustment Card (ADJ) Batch Totals (Form CO-428)**

Input Batch Totals should be entered on form CO-428, shown below. Copies of the form should be sent to the Controller's Division, Personnel-Payroll Section; and the Internal Audit Division. Institutions should retain the original source document as specified by current retention schedules.

TERMINAL INPUT (ETC)					
Time & Adjustment Card (ADJ) Batch Totals					
Batch No.	No. of Documents	Units	Rate	Deducts	Hash
Adjustment Card (ADJ) Batch Totals:					
Forward to:					
Copy 1: Internal Audit Division, AdS B-236 PO Box 488, Corvallis, OR 97339					
Copy 2: Controller's Office -- Payroll					
Transmitted by			Date:		

CO-428 Rev. 05-79

D **EARLY RELEASE OF PAYCHECKS**

[1] **General**

An employee who is not scheduled to work on the Regular Payroll payday because of flex work scheduling, vacation, medical appointment, etc., may receive his/her payroll check the day prior to payday if:

.... The check is available, and

.... A form CO-403, Request For Release of Payroll Check, is completed (Ref. Executive Department Administrative Rule 15-060-01, Release Of Payroll Checks, page 1).

Note: This limitation applies only to the Regular Payroll. Supplemental Payroll checks may be released to employees as soon as the checks are available.

[2] **Early Release Of Regular Payroll Checks**

Payday is after 8:00 A.M. of the last day, or the last work day, of the month. "Early Release" means release of a check to an employee prior to that time.

[3] **Request For Release Of Payroll Check (FORM CO-403)**

An employee, who will not be at work on the Regular Payroll payday, may request his/her payroll check the day before payday. The request is initiated by the institutional Payroll Supervisor, or his/her designee, by:

.... Preparing a form CO-403, shown on the following page;

.... Explaining to the employee:

- a) When it is permissible to cash the check, and
- b) That a written explanation to the Controller is required if the

Personnel-Payroll

Payroll Disbursements

check is cashed before payday;

- Signing the form and obtaining the employee's signature; and
- Giving one copy to the employee and retaining one copy for 90 days.

STATE OF OREGON
BOARD OF HIGHER EDUCATION
Request for Release of Payroll Check

I, _____, am not scheduled to work on
payday, _____ (date). I therefore request release
of my payroll check early. I understand that I may not cash or deposit my
payroll check before _____ (hour) on _____ (date).

Signature of person authorized to release payroll check.

Signature of employee.

CO-403 (2-78)

- **(Date) Of Payday:** Enter the last day of the month, or the last work day of the month, as applicable.
- **(Hour) Time Restriction On Cashing/ Depositing Check:** Enter 8:00 A.M.

[4] **Checks Cashed Before Payday**
An employee who cashes a Regular Payroll check before payday may be subject to disciplinary action in accordance with institutional policy and any applicable collective bargaining agreement(s).

E PAYROLL ADVANCES

[1] **General**
Payroll advances on earned pay may be made in certain situations when other methods of payment cannot be processed quickly enough for the circumstances involved. Transaction code 2990, Withdrawals And Advances, is used on all payroll advances (see paragraph 02.20A[2]2990, Withdrawals And Advances, for further information).

Note: No receipt is required if a receivable is established for the advance.

[2] **Payroll Advance Payment**
Payroll advances may be made in either of two following ways:

- From the Business Manager's Revolving Fund (see paragraphs 10.71E[3], Revolving Fund Payroll Advance; 10.71E[5], Controller's Division Processing; and 10.71E[6], Reconciling The Receivable Account).

.... By sending a Disbursement Request for the advance to the Controller's Division for issuance of a check to the employee. The check can be either mailed to the employee's home address, or sent to the institution for forwarding to the employee (see paragraphs 10.71E[7], Controller's Division Payroll Advance; 10.71E[9], Controller's Division Processing; and 10.71E[10], Reconciling The Receivable Account).

[3] **Revolving Fund Payroll Advance**
When the advance is issued, a Disbursement Request, form CO-257, is prepared for reimbursement of the revolving fund.

Note: See paragraph 13.92H, DISBURSEMENT REQUEST (Form CO-257), for completion instructions.

[4] The Disbursement Request should contain a complete explanation of the reason for the advance. The reimbursement transaction is charged to the appropriate XX-012-6013 receivable account. A time card is prepared, or a one-time deduction entered with terminal input program "DDU," using the appropriate deduction Plan-Type code, to deduct the advance from the employee's next current pay. The time card document number is referenced on the Disbursement Request which is then sent to the Controller's Division, Personnel-Payroll Section.

[5] **Controller's Division Processing**
The Controller's Division will record an employee's payroll advance from the revolving fund by:

- Processing the Disbursement Request to reimburse the revolving fund; and
- Processing the time card to deduct the advance from the employee's pay.

[6] **Reconciling The Receivable Account**
At the close of the payroll period, the institution should reconcile the receivable account to ensure that all receivables are cleared. If an advance was not deducted from the employee's pay, it should be collected in cash and deposited to the credit of the receivable account. If the advance is not collected because no pay is processed for the employee, the institution should take the necessary action to process the pay on the next available payroll and take the deduction.

[7] **Controller's Division Payroll Advance**
A Disbursement Request, form CO-257, is prepared to request an advance check from the Controller's Division.

Note: See paragraph 13.92H, DISBURSEMENT REQUEST (Form CO-257), for completion instructions.

Personnel-Payroll

Payroll Disbursements

[8] The Disbursement Request should contain a complete explanation of the reason for the advance. The reimbursement transaction is charged to the appropriate XX-012-6013 receivable account. A time card is prepared, or a one-time deduction entered with terminal input program "DDU," using the appropriate Plan-Type code, to deduct the advance from the employee's next current pay. The time card document number is referenced on the Disbursement Request which is then sent to the Controller's Division, Personnel-Payroll Section.

[9] **Controller's Division Processing**
The Personnel-Payroll Section will record an employee's payroll advance from the Controller's Division by:

.... Preparing and forwarding a check in accordance with the Disbursement Request; and

.... Processing the time card to deduct the advance from the employee's pay.

[10] **Reconciling The Receivable Account**

At the close of the payroll period, the institution should reconcile the receivable account to ensure that all receivables are cleared. If an advance was not deducted from the employee's pay, it should be collected in cash and deposited to the credit of the receivable account. If the advance is not collected because no pay is processed for the employee, the institution should take the necessary action to process the pay on the next available payroll and take the deduction.

F REPLACEMENT OF PAYCHECKS

[1] For information on replacing paychecks, see FASOM Section 13.03, Replacement and Returned Checks.

G TERMINATION PAY

[1] **General**

When an employee quits; is discharged; or otherwise terminates employment, all pay earned and unpaid, including vacation pay, is due and payable as outlined in the following matrix (Ref. ORS 652.140, Payment On Termination of Employment; Notice of Intention To Quit; (and Forwarding Wages By Mail):

Circumstances	Pay Due & Payable
* Employee terminates with 48+ hours notice.	**Immediately upon termination.
* Employee terminates without 48 hours notice.	**48 hours after notice is received.

Circumstances	Pay Due & Payable
Employee is discharged.	Immediately upon termination.
* 48 hours notice -- Saturday, Sunday and holidays are excluded.	
** A retiree may lose some retirement pay if issuance of the final check is delayed until the next month.	

[2] **Final Pay**

It is preferable to process final pay, due an employee, on a regularly scheduled payroll date. This practice helps to contain payroll costs.

[3] An employee, who is terminating his/her employment, should be counseled as follows:

.... Clearly advised of his/her rights;

.... Informed of the date of the next payroll on which a check would normally be issued; and

.... Encouraged to accept his/her final pay on that date.

[4] **Issuing The Final Check**

The institutional Payroll Office should contact the Controller's Division, Personnel-Payroll Section, if:

.... An employee requests final pay on the date it is due and payable;

or

.... It is deemed advisable, in a specific instance, to issue final pay to the employee by the date it is due and payable, and a scheduled payroll cannot be utilized.

[5] If time permits, a time card may be submitted for issuance of a manual check for the employee. If there is insufficient time to process such a manual check, the Controller's Division will calculate the net pay due. This, in turn, allows the institution to issue a revolving fund check for the employee's final pay.

[6] **Penalty When Final Pay Is Not Timely**

The penalty, for failure to make timely payment, is continuation of the employee's regular pay until payment is made, up to a maximum of 30 days (Ref. ORS 652.150, Civil Penalty For Failure To Pay Wages On Termination Of Employment).

Example: An employee who is discharged on May 2nd, but not paid until June 1st, is eligible for pay for the entire month of May.

Personnel-Payroll

Payroll Disbursements

H PAY DUE TO DECEASED EMPLOYEE

[1] General

The Internal Revenue Service (IRS) requires ODHE to report all accrued wages and vacation pay due a deceased employee. These wages and pay are payable to the employee's survivor(s) (Ref. Internal Revenue Ruling 86-109, 1986-2, Cumulative Bulletin (CB)196, "Receipts For Employees.")

[2] Affidavit To Obtain Payment Due Deceased Person (Form CO-192)

This form is used to authorize the payment of wages to a survivor of a deceased employee. Completion instructions and related information may be found in paragraph 13.03D, AFFIDAVIT TO OBTAIN PAYMENT DUE DECEASED PERSON (FORM CO-192).

Note: The Social Security number of the claimant who is signing the Affidavit is required. If payment(s) is to be made to a trust or an estate, the Taxpayer (Employer) Identification Number must be included.

[3] Payments To Surviving Spouses

Payment of accrued wages and other pay, to the spouse of a deceased employee, is made via the following steps:

.... The institutional Payroll Office must submit a completed form CO-192 (see paragraph 10.71H[2], Affidavit To Obtain Payment Due Deceased Person (Form CO-192) above for further information). A time card(s), reflecting the pay due the decedent, should accompany the completed Affidavit.

.... A manual check, for the net amount of pay, is then issued by the Controller's Division, Personnel-Payroll Section.

Note: A Payroll Adjustment Activity "35" Card, is completed by the Controller's Division, at this time (see paragraph 10.03C35, MANUAL CHECK, for further details). It records the transaction on the decedent's data base.

Exception: If pay is due to a surviving spouse, and is to be directly deposited into a joint account, then the payment may be routinely processed through the Payroll System. Such a situation eliminates the need for the above steps.

[4] Payments To Others

Payment of accrued wages and other pay, to an estate or anyone other than a surviving spouse of a deceased employee, is made via the following steps:

.... A net check is calculated with the following deductions:

- a) SAIF
- b) FICA (if payment is made before the end of the year in which the employee died)
- c) Insurance (if family coverage, if any, is to be continued)
- d) Union Dues
- e) Amounts owed to ODHE

.... An accounts payable check, for the gross wages less deductions, is issued to the survivor or estate.

.... An IRS form 1099 MISC is issued in January of the following year to the survivor or estate, for the gross wages due the decedent, but paid to the survivor or estate.

.... An IRS for W-2, Wage And Tax Statement, is issued, in the name of the decedent, in January of the following year. The W-2 contains the following information:

Box #10, "Wages, Tips and Other Compensation": This amount includes wages paid before the date of death.

Box #13, "Social Security Wages": This amount includes the wages paid before death and the amount paid to a survivor if the payment is made before the end of the calendar year in which the employee died.

.... Payroll Adjustment Activity "30" and "32" Cards, are completed by the Controller's Division (see paragraphs 10.03C30, ATTRIBUTIONS & ATTRIBUTIONS SUBJECT ADJUSTMENT; and 10.03C32, WITHHOLDING OR DEDUCTION TRANSFER, for further details). These adjustment cards record information on the decedent's data base as follows:

Data Base Information To Be Recorded	Payroll Adjustment Activity Card Used
PERS Subject Amounts	30
PERS Attributions	30
FICA Subject Wages	32
FICA Withholdings	32