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* - Currently unpublished in Section 10.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


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.


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.

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:

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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 follow the order of the data found and on where, in the human resource management process, a question arises.

REFERENCES

[1] The following references are used throughout Section 10. Several of the references, including the Oregon Revised Statutes and the cross-referenced FASB 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.
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:

5.1-1, "Stand-by Time Compensation."
7.1.1, "Vacation Leave."
7.1.1.2, " Sick Leave Pay."
7.1.3.3, "Other Leaves With Pay."
7.6.1, " Holidays."

Executive Department Personnel Rules:

1.3-210, "Other Unclassifed 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, "Curtailment Of Operations, Closure Of State Offices And Institutions Or Reassignment Of Employees Because Of Hazardous Environmental Conditions."


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, Workers' Compensation.
13.01A[7], Assigned Compensation.
13.01B[7], Research Subjects.
13.03D, Affidavit To Obtain Payment Due Decedent Person (CO-192).
13.06C[4], Definition -- Independent Contractor.
13.06G, Persons Ineligible For Independent Contractor Status.
13.92N, 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.

10.00

Personnel-Payroll

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

Executive Revenue Code Sections:

32, "Allowance Of Credits," Regulation 1.4-3-2, "Earned Income Credit."
119, "Meals Or Lodging Furnished For The Convenience Of The Employer."
125, " Cafeteria Plans."
129, "Dependent Care Assistance Programs."
151, "Allowance For Deductions For Personal Exemptions."
403, "Taxation Of Employee Annulities."
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 6109, "Identifying Numbers," Regulation 301.6109-1, "Social Security Numbers And Employer Identification Numbers."

Internal Revenue Tax Guide For U.S. Citizens And Residents Abroad And 919, "Is My Withholding Correct For 1988?"

ODHE Administrative Rules:
- 580-20-005, "Academic Rank."
- 580-21-030, "Vacations."
- 580-21-100, "Kinds of Appointments."


ODHE Systems Support Services Communications Terminal User's Manual, Chapter XII, "Payroll Input Programs."

Office of Management and Budget (OMB) Circular A-21, "Principles for Determining Costs Applicable To Grants, Contracts and Other Agreements With the Federal Government."

Oregon Administrative Rules -- Bargaining Unit Benefit Board (BUBB)/State Employees' Benefit Board (SEBB).

Oregon Administrative Rule (Budget and Management Division) 122-20-020, "Personal Service Contracting Guidelines and Policies."

Oregon Department of Administration, Article 150-36-167(1), "Withholdings By Employer."


Oregon Revised Statutes (ORS):
- 23.175, Definitions for "Disposable Earnings," "Earnings, Employer" (and) "Garnishment."
- 23.185, Maximum Rate Subject To Garnishment; Exceptions; Debtor Waiver Void; Contents of Legal Process Served On Garnishee; (and) Discharge From Employment Prohibited.
- 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; Other Documentation.

ODHE Systems Support Services Communications Terminal User's Manual, Chapter XII, "Payroll Input Programs."

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- 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; Other Documentation.

**Note:** All definitions pertain to "Employee Benefit Plans."

#### Employees Eligible to Participate Under ORS 243.105 to 243.205 (Employee Benefit Plans).

#### State Board; Chairman.

#### Board May Contract Without State Participation for Additional Benefit Plans to Be Provided at Expense of Participating Employees.

#### Payment of Cost for Retired Officer or Employee.

#### Eligibility of Retired State Officer or Employee to Participate in Dental Benefit Plan.

#### State Employees' Benefit Account; Continuing Appropriation for Account.

#### Computation of Health Benefit Contributions by Employee and State.

#### Computation of Dental Benefit Contributions by Employee and State.

#### Expenditure of Health Benefit Contributions Made by Employers and State.

#### Transfer of Moneys From General Fund For Payment of Costs of Health Benefit Plans.

#### Salary Reduction for Participating Employee's Monthly Payment for Health Benefit Plan; (and) Disbursement of Monies to Benefit Plan Contractor.

#### Reports.

#### Certain Eligible Employees Permitted to Receive State Payment for Health Benefit Plans of Their Choice.

#### Salary Distribution Plan; Amount; (and) Payment.

#### Dependent Care Assistance Plan.


**Note:** All definitions pertain to "Dependent Care Assistance Plan."

#### Administration of Plan.

#### Compensation Reduction Agreement.

#### Computation of Retirement and Pension Benefits; (and) Taxable Income.

#### Compensation Reduction Revolving Fund.


**Note:** All definitions pertain to "Collective Bargaining."

#### Agreement for Payment of Annuity Premium or Investment Company Share Contribution.

#### Effect of (Tax-Sheltered Annuities For Educational Employees) Agreement on Retirement Contributions and Benefits.

#### Definitions for "Board," "Employees" (and) "System."

**Note:** All definitions pertain to Higher Education Supplemental Retirement Benefits.

#### Code of Ethics.

#### Issuing Payroll Checks.

#### Deduction of United Fund Contributions; (and) Payment To United Fund.

#### Deduction of Cost of Group Insurance and Other Services; (and) Payment To Insurance Companies or Other Contractors.
Personnel-Payroll

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."


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

D INTEGRAL 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:

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.


Public Employees Retirement Act of 1945 and subsequent Amendments.

Public Employees Retirement System (PERS) Policies and Procedures.
### Employee Data Elements/Fields

#### General
Employee data elements/fields are placed on the Personnel Data Base via teleprocessing 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.

#### 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.

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<td>Position FTE</td>
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<td>9/12065</td>
<td>Date of Termination</td>
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<td>9/12066</td>
<td>Title and Dates</td>
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<td>9/12069</td>
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<td>9/12070</td>
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**OSBHE Financial Administration Standard Operating Manual**

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**Personnel-Payroll**

**10.01 Personnel-Payroll**

**10.01A Employee Data Elements**

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**11/88**
## Employee Data Elements

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[a], 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[a], 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[a], Employee Data Element/Field Descriptions. Most optional elements/fields are needed for reports.
  - T = Not applicable to the category. Previously entered data, however, remains on file.
  - Blank = Data on file is derived; no entry is possible.

<table>
<thead>
<tr>
<th>Elem. No.</th>
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<th>Element Name</th>
<th>Class Category</th>
<th>Element Format</th>
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### Employee Data Elements

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<th>Element Format</th>
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<td>C S G U 0 N</td>
<td>X = Alpha/Numeric</td>
</tr>
<tr>
<td>051</td>
<td>EMPY</td>
<td>Employee Status</td>
<td>C S G U 0 N</td>
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</tr>
<tr>
<td>052</td>
<td>PANR</td>
<td>Personnel Action Number</td>
<td>C S G U 0 N</td>
<td>X = Alpha/Numeric</td>
</tr>
<tr>
<td>052</td>
<td>LPAR</td>
<td>Last Personnel Action Date</td>
<td>C S G U 0 N</td>
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</tr>
<tr>
<td>054</td>
<td>SIDS</td>
<td>Salary Increase Date</td>
<td>C S G U 0 N</td>
<td>X = Alpha/Numeric</td>
</tr>
<tr>
<td>055</td>
<td>MERR</td>
<td>Merit Rating Date</td>
<td>C S G U 0 N</td>
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</tr>
<tr>
<td>056</td>
<td>FPAY</td>
<td>Foremost Pay Authorization</td>
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</tr>
<tr>
<td>057</td>
<td>TIPR</td>
<td>Termination Status</td>
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<tr>
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<td>C-ST</td>
<td>Contract Start Date</td>
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<tr>
<td>059</td>
<td>APPS</td>
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</tr>
<tr>
<td>062</td>
<td>CHEF</td>
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<td>X = Alpha/Numeric</td>
</tr>
<tr>
<td>063</td>
<td>TIAA</td>
<td>TIA Policy Number</td>
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<td>X = Alpha/Numeric</td>
</tr>
<tr>
<td>064</td>
<td>CITZ</td>
<td>Citizenship Code</td>
<td>C S G U 0 N</td>
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</tr>
<tr>
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<td>SIF</td>
<td>SAIF Amount</td>
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<tr>
<td>066</td>
<td>FICA</td>
<td>FICA Code</td>
<td>C S G U 0 N</td>
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</tr>
<tr>
<td>067</td>
<td>FICA</td>
<td>FICA Effective Date</td>
<td>C S G U 0 N</td>
<td>X = Alpha/Numeric</td>
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<tr>
<td>068</td>
<td>TASS</td>
<td>Tax Schedule</td>
<td>C S G U 0 N</td>
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</tr>
<tr>
<td>069</td>
<td>TAXE</td>
<td>Tax Exempt Code</td>
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</tr>
<tr>
<td>071</td>
<td>MEMO</td>
<td>Memo Payroll Register</td>
<td>C S G U 0 N</td>
<td>X = Alpha/Numeric</td>
</tr>
<tr>
<td>071</td>
<td>MNOM</td>
<td>Memo Payroll Register</td>
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<td>X = Alpha/Numeric</td>
</tr>
<tr>
<td>072</td>
<td>CHKD</td>
<td>Check Disposition</td>
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<td>X = Alpha/Numeric</td>
</tr>
<tr>
<td>076</td>
<td>INSE</td>
<td>Institution User Element</td>
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</tr>
<tr>
<td>076</td>
<td>DISA</td>
<td>Transaction Reason</td>
<td>C S G U 0 N</td>
<td>X = Alpha/Numeric</td>
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<tr>
<td>076</td>
<td>LTRN</td>
<td>Last Transaction Reason</td>
<td>C S G U 0 N</td>
<td>X = Alpha/Numeric</td>
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<tr>
<td>076</td>
<td>LTRF</td>
<td>Last Transaction Date</td>
<td>C S G U 0 N</td>
<td>X = Alpha/Numeric</td>
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<tr>
<td>076</td>
<td>LTRR</td>
<td>Last Transaction Time</td>
<td>C S G U 0 N</td>
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<tr>
<td>079</td>
<td>RCD</td>
<td>Record Status</td>
<td>C S G U 0 N</td>
<td>X = Alpha/Numeric</td>
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<tr>
<td>081</td>
<td>POSN</td>
<td>Position Number</td>
<td>C S G U 0 N</td>
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<tr>
<td>083</td>
<td>A-21</td>
<td>A-21 Code</td>
<td>C S G U 0 N</td>
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</tr>
<tr>
<td>112</td>
<td>SPOU</td>
<td>Spouse's First Name</td>
<td>C S G U 0 N</td>
<td>X = Alpha/Numeric</td>
</tr>
<tr>
<td>157</td>
<td>PTDG</td>
<td>Past Tax Deferred Investments</td>
<td>C S G U 0 N</td>
<td>X = Alpha/Numeric</td>
</tr>
<tr>
<td>501</td>
<td>MARR</td>
<td>Major Department's Acct. No.</td>
<td>C S G U 0 N</td>
<td>X = Alpha/Numeric</td>
</tr>
<tr>
<td>620</td>
<td>MERR</td>
<td>Merit Rating Code</td>
<td>C S G U 0 N</td>
<td>X = Alpha/Numeric</td>
</tr>
<tr>
<td>621</td>
<td>SALT</td>
<td>Sabbatical Leave Code</td>
<td>C S G U 0 N</td>
<td>X = Alpha/Numeric</td>
</tr>
<tr>
<td>622</td>
<td>SALT</td>
<td>Sabbatical Leave Start</td>
<td>C S G U 0 N</td>
<td>X = Alpha/Numeric</td>
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<tr>
<td>623</td>
<td>SALT</td>
<td>Sabbatical Leave End Date</td>
<td>C S G U 0 N</td>
<td>X = Alpha/Numeric</td>
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<tr>
<td>624</td>
<td>TECC</td>
<td>Transit District Code</td>
<td>C S G U 0 N</td>
<td>X = Alpha/Numeric</td>
</tr>
</tbody>
</table>
# Employee Data Elements

<table>
<thead>
<tr>
<th>Elem. No.</th>
<th>Abbr</th>
<th>Element Name</th>
<th>Class Category</th>
<th>Element Format</th>
</tr>
</thead>
<tbody>
<tr>
<td>630</td>
<td>C#</td>
<td>Certificate Number</td>
<td>F C S</td>
<td>A = Alpha; N = Numeric</td>
</tr>
<tr>
<td>631</td>
<td>M</td>
<td>Method of Appointment</td>
<td>F S</td>
<td></td>
</tr>
<tr>
<td>632</td>
<td>RC</td>
<td>Recruitment Code</td>
<td>F S</td>
<td></td>
</tr>
<tr>
<td>633</td>
<td>FC</td>
<td>Freeze Code</td>
<td>F S</td>
<td></td>
</tr>
<tr>
<td>640</td>
<td>DPCD</td>
<td>Deposit Code Number</td>
<td>F C S D</td>
<td></td>
</tr>
<tr>
<td>641</td>
<td>PFC</td>
<td>Preclassification</td>
<td>F C</td>
<td></td>
</tr>
<tr>
<td>644</td>
<td>STAX</td>
<td>State Tax Schedule</td>
<td>F C</td>
<td></td>
</tr>
<tr>
<td>645</td>
<td>SEMP</td>
<td>State Tax Exemptions</td>
<td>F C</td>
<td></td>
</tr>
<tr>
<td>646</td>
<td>FERS</td>
<td>FERS Eligibility Data</td>
<td>F C</td>
<td></td>
</tr>
<tr>
<td>648</td>
<td>FERS</td>
<td>FERS Pension Type</td>
<td>F C</td>
<td></td>
</tr>
<tr>
<td>652</td>
<td>RESL</td>
<td>Residence Location</td>
<td>F C</td>
<td></td>
</tr>
<tr>
<td>654</td>
<td>VIED</td>
<td>Visa Identification Type</td>
<td>F C</td>
<td></td>
</tr>
<tr>
<td>655</td>
<td>USED</td>
<td>U.S. Entry Date</td>
<td>F C</td>
<td></td>
</tr>
<tr>
<td>656</td>
<td>USG0</td>
<td>U.S. Exit Date</td>
<td>F C</td>
<td></td>
</tr>
<tr>
<td>657</td>
<td>PURP</td>
<td>Purpose of Visit</td>
<td>F C</td>
<td></td>
</tr>
<tr>
<td>659</td>
<td>IPDT</td>
<td>I-9 Date</td>
<td>F C</td>
<td></td>
</tr>
<tr>
<td>660</td>
<td>SIDB</td>
<td>Spouse Birth Date</td>
<td>F C</td>
<td></td>
</tr>
<tr>
<td>661</td>
<td>TFE</td>
<td>Total FTE</td>
<td>F C</td>
<td></td>
</tr>
</tbody>
</table>

For Emeritus/Courtesy appointment:
- C# and M must be optional.
- 015, 016, 044, 045, 047, 054, 055-070, 074, 524, 640, 641, 644, 645, 648 and 657 must be blank.
- 029, 038, 057, 058, 060 & 064 are optional.
- Optional for temporary classified employees (code "T" in element 049).

* Classification Category Key:
- 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
10.01

Personnel-Payroll

[4] Employee Data Element/Field Descriptions

<table>
<thead>
<tr>
<th>No.</th>
<th>Element Name/Description</th>
<th>Abbrev.</th>
<th>Effective Date</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>002</td>
<td>Required on all transactions. The date when an Input to the Personnel Data Base is effective.</td>
<td>EFF</td>
<td></td>
<td>The EMP date is printed on the PA as the effective date. If a future EMP date is entered, it is not produced until that date.</td>
</tr>
</tbody>
</table>

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

- The EMP 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:
  - TERM, Termination Code (Except 999)
  - RANK, Rank Code
  - CLAS, Classification Code
  - PWOD, Position Modifier
  - SAL, Salary Rate
  - DQAL, Pay Rate Qualifier
  - LVC, Leave Type Code
  - APPY, Appointment Type Code
  - FICA, Fica Code
  - POS#, Position Number
  - 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 EMP 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 66, TAXB) or the State Tax Schedule (Element 69, STAXB) or the Federal Exemptions (Element 70, EXMF) or the State Tax Exemptions (Element 71, STXM)

The element listed below cannot be entered on a "future" transaction.

<table>
<thead>
<tr>
<th>No.</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>65</td>
<td>Term, Termination Code (Except 999)</td>
</tr>
<tr>
<td>66</td>
<td>Rank, Rank Code</td>
</tr>
<tr>
<td>67</td>
<td>Classification Code</td>
</tr>
<tr>
<td>68</td>
<td>Position Modifier</td>
</tr>
<tr>
<td>69</td>
<td>Salary Rate</td>
</tr>
<tr>
<td>70</td>
<td>Pay Rate Qualifier</td>
</tr>
<tr>
<td>71</td>
<td>Leave Type Code</td>
</tr>
<tr>
<td>72</td>
<td>Appointment Type Code</td>
</tr>
<tr>
<td>73</td>
<td>Fica Code</td>
</tr>
<tr>
<td>74</td>
<td>Position Number</td>
</tr>
<tr>
<td>75</td>
<td>Major Department's Account Number</td>
</tr>
</tbody>
</table>

When a "future" record is on the pending file, the terminal display of the employee's data base record will have a "Y" in FUTURE. The pending file record can be displayed by entering "future" in NEXT ACTION. Paragraphs 10.01A[a]-10.01A[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 EMP date and "Y" in FUTURE. 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 elements/fields that cannot be entered on a "future" record include those described in paragraphs 10.01A[a][6] and 10.01A[a][6], however, if the EMP date is before the 11th of the effective month, the pending file record is activated.

[b] Change To "Future" New Employee Records

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 paragraphs 10.01A[a][6]. The EMP date for the change must be the same as or later than the EMP 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 EMP. After the input is transmitted, the data base record has a "Y" in FUTURE but is otherwise unchanged. The future change transaction is recorded on a pending file record. The EMP date for the change is 11/88
Delete A "Future" New Or Change Record

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

Change To "Future" Record

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

Change To "Future" Effective Date

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

Future Effective Transactions

Pending

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 EFT.

Additional Record On File

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 entering employee data for the secondary position, code "S" must be placed in Element 3, DUPL. The original record is then automatically coded "S" to "P". When entering data on the secondary record, code "P" must be placed in Element 3, DUPL. The original record is then automatically coded "P" to "S". 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 "S" in DUPL indicates there is a secondary record. DUPL is blank if there is no secondary record.

Secondary record entered in the first ten days of the month it is effective, or with a future date in Element 2, EFT, 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 update these 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 SSS Social Security Number
19 NAME Name
21 SEX Sex Code
22 NCAP NCAP Code
33 VET Veteran Status
28 BORN Birth Date
29 DBC Dirac Directory Print Code
34 FYR Years Of Federal Service
35 DDC Highest Degree Institution
39 DCC Highest Degree
40 DEDT Highest Degree Date
41 DEO Other Degree
42 DCO Other Degree Institution
43 DDO Other Degree Date
44 PFTE Position File
45 RET Retirement Code
46 RETF Retirement Number
47 ELIG PERS Eligibility Date
55 FPA Forecast Pay Authorization
56 CRFE CRFE Policy Number
63 TTIA TIAA Policy Number
64 CITIZ Citizenship Code
65 SAIF SAIF Amount
66 TICA TICA Code
67 FICA FICA Code
68 TICD ITC Code
69 TAX Tax Exempt Code
70 EXMP Exemptions
71 MEMO Memo Payroll Register
72 BNNK Bank Number
73 CHKO Check Disposition
82 A-21 A-21 Code
112 SPGO Spouse's First Name
197 PTDA Past Tax Deferred Investments
640 NAME Name
641 ... Pretransitition
642 STAX State Tax Schedule
643 SKXV State Tax Exemption
644 FERS FERS Eligibility Date
652 RLSS Residence Location
653 WMKL Work Location
654 SGTA SGTA Code
655 USED U.S. Entry Date
656 USEX U.S. Exit Date
657 PURP Purpose Of Visit

Termination Code

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 employees.

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 ef-
fective 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.

### Termination Reason Codes:

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

<table>
<thead>
<tr>
<th>Code</th>
<th>Reason</th>
</tr>
</thead>
<tbody>
<tr>
<td>17</td>
<td>Elimination Of Program</td>
</tr>
<tr>
<td>18</td>
<td>Classification Restructure</td>
</tr>
</tbody>
</table>
| 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 In-
    | dustry (Academic Only)           |
| 25   | Accepted Similar Job With Higher
    | Pay (Not OSSHE)                  |
| 26   | Accepted Promotion To Higher Level
    | Job                              |
| 99   | Reactivation                     |

**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 en-
tered 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 cur-
rent 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 Re-
cent Employment Date (Element 27, HIRE)
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Personnel-Payroll

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 VAN BUREN, 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.

Classification Category Codes:

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>C</td>
<td>Classified And Management Service</td>
</tr>
<tr>
<td>F</td>
<td>Faculty, And Administrative</td>
</tr>
<tr>
<td>G</td>
<td>Or Professional Non-Faculty</td>
</tr>
<tr>
<td>S</td>
<td>Graduate Assistant, Medical/Dental Intern, Resident Physician/Dentist, Fellow</td>
</tr>
<tr>
<td>S</td>
<td>Student</td>
</tr>
<tr>
<td>O</td>
<td>Other</td>
</tr>
<tr>
<td>N</td>
<td>Non-Employee</td>
</tr>
<tr>
<td>U</td>
<td>Unclassified -- Miscellaneous</td>
</tr>
</tbody>
</table>

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

Rank - Faculty:

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>Professor</td>
</tr>
<tr>
<td>B</td>
<td>Associate Professor</td>
</tr>
<tr>
<td>C</td>
<td>Assistant Professor</td>
</tr>
<tr>
<td>D</td>
<td>Senior Instructor</td>
</tr>
<tr>
<td>E</td>
<td>Instructor</td>
</tr>
<tr>
<td>H</td>
<td>Lecturer</td>
</tr>
<tr>
<td>I</td>
<td>Senior Research Associate</td>
</tr>
<tr>
<td>J</td>
<td>Research Associate</td>
</tr>
<tr>
<td>K</td>
<td>Senior Research Assistant</td>
</tr>
<tr>
<td>L</td>
<td>Research Assistant</td>
</tr>
</tbody>
</table>

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10.01 Personnel-Payroll

Employee Data Elements

10.01A

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 database 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 RMKD 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, RMKD 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 database and the EFF (Element 2, Effective Date) date is placed in RMKD.

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 database 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:

- Represented/Excluded Designation
- Classification & Category Codes
- Bargaining Unit Representation
- Range Option Code
- Pay Option Code

X XXXXX XXXX X X

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).
### 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:
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. 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):

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

#### Classification Category Key:
(see Element 8, Classification Category)

- F - Faculty, and Administrative or Tro...
### 10.01 Personnel-Payroll

#### 10.01A Employee Data Elements

<table>
<thead>
<tr>
<th>Classification Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>C</td>
<td>Classified and Management Service (All Codes Not Listed Above)</td>
</tr>
<tr>
<td>S</td>
<td>Student</td>
</tr>
<tr>
<td>G</td>
<td>Graduate Assistant, Resident, Intern</td>
</tr>
<tr>
<td>O</td>
<td>Other</td>
</tr>
<tr>
<td>N</td>
<td>Non-Employee</td>
</tr>
<tr>
<td>U</td>
<td>Unclassified -- Miscellaneous</td>
</tr>
</tbody>
</table>

#### 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** Temporary Classified Employees
- **C** Classified Employees
- **G** Classified Employees
- **D** American Federation of Teachers
- **H** American Association of University Professors
- **A** Oregon Nurses Association
- **E** Graphic Communications International Union
- **U** AFT - American Federation of Teachers
- **H** AAUP - American Association of University Professors
- **A** OPEU - Oregon Public Employees Union
- **S** APSOSC - Associated Professors of Southern Oregon State College
- **M** AFSCME - American Federation of State, County and Municipal Employees
- **K** NEB PL - Unrepresented classified employees not represented by a bargaining unit. Also includes representable employees
- **U** UNREPS - Unrepresented non-classified employees not represented by a bargaining unit. Also includes representable employees

#### KEY TO BARGAINING UNIT REPRESENTATION CODES:

- "R" - Represented/Excluded
- **Group** - Collective 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 (PERS) (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
   - **2** - WOSC 5
   - **3** - OSU 6
   - **4** - SOSC 7
   - **5** - OHSU 2
   - **6** - OIT 3
   - **7** - PSU 0
   - **8** - OSU 6

#### 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.
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 7, 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-

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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)

<table>
<thead>
<tr>
<th>Category</th>
<th>Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>Administrative</td>
<td>A</td>
</tr>
<tr>
<td>Training</td>
<td>T</td>
</tr>
<tr>
<td>Leave</td>
<td>L</td>
</tr>
<tr>
<td>Job-Share</td>
<td>J</td>
</tr>
<tr>
<td>Part-Time</td>
<td>P</td>
</tr>
</tbody>
</table>
10.01 Personnel-Payroll


10.01A Employee Data Elements

Table 2 — Position Modifier Codes

( Derived By Computer )

<table>
<thead>
<tr>
<th>Employee</th>
<th>Admin</th>
<th>Trng</th>
<th>Leave</th>
<th>Job-Shr</th>
<th>P-T</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>A</td>
<td>T</td>
<td>B</td>
<td>I</td>
<td>O</td>
</tr>
<tr>
<td>2</td>
<td>D</td>
<td>C</td>
<td>L</td>
<td>K</td>
<td>Q</td>
</tr>
<tr>
<td>3</td>
<td>4</td>
<td>5</td>
<td>6</td>
<td>7</td>
<td>8</td>
</tr>
<tr>
<td>4</td>
<td>5</td>
<td>6</td>
<td>7</td>
<td>8</td>
<td>9</td>
</tr>
<tr>
<td>5</td>
<td>6</td>
<td>7</td>
<td>8</td>
<td>9</td>
<td>10</td>
</tr>
<tr>
<td>6</td>
<td>7</td>
<td>8</td>
<td>9</td>
<td>10</td>
<td>11</td>
</tr>
</tbody>
</table>

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 "0" 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 "0," "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 full-time (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 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 "1" - Non-Standard Hourly Rate, or "H" - 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 Assistant Only)
H - Monthly (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 highest 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, Except From FLSA
Z - Eligible For Overtime, Except From FLSA
10.01 Personnel-Payroll

10.01A Employee Data Elements

019 Sex Code

Required for all new employees.

SEX

Valid Sex Codes are:

F - Female
M - Male

020 EEO Category

Optional. A computer-derived code is assigned if no code is entered. Each classification in the Compensation Plan is assigned to an EEO 3rd 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

ETN 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 Philippines Islands, Samoa, India, Pakistan, Bangladesh, Sri Lanka, Malaysia, Thailand, Burma, etc. Includes persons of Japanese, 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.

H - Hispanic. All persons of Mexican, Puerto Rican, Cuban, Central or South American or other Spanish culture or origin, regardless of race. Includes Cubans, not Portuguese.

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.

V - This is not a 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.

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 (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
2 - Slight
3 - Moderate
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 - Korean War II - Pre-Korean Era
6 - World War II
9 - Other

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

024 Birthdate

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

TIT 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.
<table>
<thead>
<tr>
<th>Code</th>
<th>Title</th>
</tr>
</thead>
<tbody>
<tr>
<td>011</td>
<td>Administrative Assistant</td>
</tr>
<tr>
<td>020</td>
<td>Assistant</td>
</tr>
<tr>
<td>010</td>
<td>Assistant</td>
</tr>
<tr>
<td>151</td>
<td>Assistant Budget Officer</td>
</tr>
<tr>
<td>171</td>
<td>Assistant Business Manager</td>
</tr>
<tr>
<td>003</td>
<td>Assistant Chancellor</td>
</tr>
<tr>
<td>191</td>
<td>Assistant Coach</td>
</tr>
<tr>
<td>141</td>
<td>Assistant Director</td>
</tr>
<tr>
<td>067</td>
<td>Assistant Librarian</td>
</tr>
<tr>
<td>173</td>
<td>Assistant Manager</td>
</tr>
<tr>
<td>063</td>
<td>Assistant Registrar</td>
</tr>
<tr>
<td>221</td>
<td>Assistant Resident Director</td>
</tr>
<tr>
<td>161</td>
<td>Assistant Superintendent</td>
</tr>
<tr>
<td>099</td>
<td>Assistant To</td>
</tr>
<tr>
<td>060</td>
<td>Associate Dean</td>
</tr>
<tr>
<td>160</td>
<td>Associate Director</td>
</tr>
<tr>
<td>150</td>
<td>Budget Officer</td>
</tr>
<tr>
<td>170</td>
<td>Business Manager</td>
</tr>
<tr>
<td>065</td>
<td>Chairperson</td>
</tr>
<tr>
<td>001</td>
<td>Chancellor</td>
</tr>
<tr>
<td>020</td>
<td>Dean</td>
</tr>
<tr>
<td>022</td>
<td>Dean, Agriculture</td>
</tr>
<tr>
<td>021</td>
<td>Dean, Architecture</td>
</tr>
<tr>
<td>023</td>
<td>Dean, Arts &amp; Letters</td>
</tr>
<tr>
<td>025</td>
<td>Dean, Arts &amp; Sciences</td>
</tr>
<tr>
<td>023</td>
<td>Dean, Business</td>
</tr>
<tr>
<td>036</td>
<td>Dean, Communications</td>
</tr>
<tr>
<td>037</td>
<td>Dean, Continuing Education</td>
</tr>
<tr>
<td>028</td>
<td>Dean, Dentistry</td>
</tr>
<tr>
<td>029</td>
<td>Dean, Education</td>
</tr>
<tr>
<td>030</td>
<td>Dean, Engineering</td>
</tr>
<tr>
<td>031</td>
<td>Dean, Extension</td>
</tr>
<tr>
<td>032</td>
<td>Dean, Fine Arts</td>
</tr>
<tr>
<td>033</td>
<td>Dean, Graduate Programs</td>
</tr>
<tr>
<td>034</td>
<td>Dean, Health Related Professions</td>
</tr>
<tr>
<td>035</td>
<td>Dean, Home Economics</td>
</tr>
<tr>
<td>036</td>
<td>Dean, Humanities</td>
</tr>
<tr>
<td>037</td>
<td>Dean, Library &amp; Information Services</td>
</tr>
<tr>
<td>039</td>
<td>Dean, Medicine</td>
</tr>
<tr>
<td>040</td>
<td>Dean, Music</td>
</tr>
<tr>
<td>041</td>
<td>Dean, Nursing</td>
</tr>
<tr>
<td>042</td>
<td>Dean, Occupational Studies (Vocation,</td>
</tr>
<tr>
<td></td>
<td>Educational, Technical)</td>
</tr>
<tr>
<td>043</td>
<td>Dean, Business</td>
</tr>
<tr>
<td>046</td>
<td>Dean, Sciences</td>
</tr>
<tr>
<td>045</td>
<td>Dean, Social Sciences</td>
</tr>
<tr>
<td>047</td>
<td>Dean, Special Programs</td>
</tr>
<tr>
<td>048</td>
<td>Dean, Undergraduate Programs</td>
</tr>
<tr>
<td>049</td>
<td>Dean, Veterinary Medicine</td>
</tr>
<tr>
<td>064</td>
<td>Department Head</td>
</tr>
<tr>
<td>100</td>
<td>Director</td>
</tr>
<tr>
<td>101</td>
<td>Director, Admissions</td>
</tr>
<tr>
<td>115</td>
<td>Director, Affirmative Action</td>
</tr>
<tr>
<td>130</td>
<td>Director, Alumni Affairs</td>
</tr>
<tr>
<td>122</td>
<td>Director, Athletics</td>
</tr>
<tr>
<td>111</td>
<td>Director, Bookstore</td>
</tr>
<tr>
<td>127</td>
<td>Director, Budgets</td>
</tr>
<tr>
<td>112</td>
<td>Director, Campus Security</td>
</tr>
<tr>
<td>120</td>
<td>Director, Community Services</td>
</tr>
<tr>
<td>117</td>
<td>Director, Computer Center</td>
</tr>
<tr>
<td>105</td>
<td>Director, Food Services</td>
</tr>
<tr>
<td>119</td>
<td>Director, Information Office</td>
</tr>
<tr>
<td>113</td>
<td>Director, Information Systems</td>
</tr>
<tr>
<td>121</td>
<td>Director, Institution Research</td>
</tr>
<tr>
<td>113</td>
<td>Director, Legal Services</td>
</tr>
<tr>
<td>116</td>
<td>Director, Library Services</td>
</tr>
<tr>
<td>124</td>
<td>Director, Men's Athletics</td>
</tr>
<tr>
<td>114</td>
<td>Director, Personnel/Human Resources</td>
</tr>
<tr>
<td>019</td>
<td>Director, Physical Plant</td>
</tr>
<tr>
<td>026</td>
<td>Director, Planning</td>
</tr>
<tr>
<td>125</td>
<td>Director, Public Relations</td>
</tr>
<tr>
<td>100</td>
<td>Director, Purchasing</td>
</tr>
<tr>
<td>104</td>
<td>Director, Student Counseling</td>
</tr>
<tr>
<td>102</td>
<td>Director, Student Financial Aid</td>
</tr>
<tr>
<td>106</td>
<td>Director, Student Health Services</td>
</tr>
<tr>
<td>107</td>
<td>Director, Student Housing</td>
</tr>
<tr>
<td>103</td>
<td>Director, Student Placement</td>
</tr>
<tr>
<td>105</td>
<td>Director, Student Union</td>
</tr>
<tr>
<td>123</td>
<td>Director, Women's Athletics</td>
</tr>
<tr>
<td>008</td>
<td>Executive Assistant</td>
</tr>
<tr>
<td>211</td>
<td>Extension Agent</td>
</tr>
<tr>
<td>212</td>
<td>Extension Coordinator</td>
</tr>
<tr>
<td>210</td>
<td>Extension Specialist</td>
</tr>
<tr>
<td>213</td>
<td>Extension Technician</td>
</tr>
<tr>
<td>201</td>
<td>Head Adviser</td>
</tr>
<tr>
<td>190</td>
<td>Head Coach</td>
</tr>
<tr>
<td>180</td>
<td>Head Trainer</td>
</tr>
<tr>
<td>066</td>
<td>Librarian</td>
</tr>
<tr>
<td>172</td>
<td>Manager</td>
</tr>
<tr>
<td>231</td>
<td>Medical Consultant</td>
</tr>
<tr>
<td>230</td>
<td>Physician</td>
</tr>
<tr>
<td>004</td>
<td>President</td>
</tr>
<tr>
<td>200</td>
<td>Program Adviser</td>
</tr>
<tr>
<td>006</td>
<td>Provost</td>
</tr>
<tr>
<td>232</td>
<td>Psychologist</td>
</tr>
<tr>
<td>062</td>
<td>Registrar</td>
</tr>
<tr>
<td>203</td>
<td>Resident Adviser</td>
</tr>
<tr>
<td>230</td>
<td>Resident Director</td>
</tr>
<tr>
<td>012</td>
<td>Special Assistant</td>
</tr>
<tr>
<td>160</td>
<td>Superintendent</td>
</tr>
<tr>
<td>233</td>
<td>Surgical Consultant</td>
</tr>
<tr>
<td>181</td>
<td>Trainer</td>
</tr>
<tr>
<td>002</td>
<td>Vice Chancellor</td>
</tr>
<tr>
<td>005</td>
<td>Vice President</td>
</tr>
<tr>
<td>007</td>
<td>Vice Provost</td>
</tr>
<tr>
<td>026</td>
<td>Title</td>
</tr>
<tr>
<td></td>
<td>TTL1, TTL2 Optional. The employee's</td>
</tr>
<tr>
<td></td>
<td>administrative working title describing the</td>
</tr>
<tr>
<td></td>
<td>position or appointment (not just the name</td>
</tr>
<tr>
<td></td>
<td>of the rank or classification). If a Title</td>
</tr>
<tr>
<td></td>
<td>Code, Element 25, TTL, is also entered, the</td>
</tr>
<tr>
<td></td>
<td>title entered here will appear on reports</td>
</tr>
<tr>
<td></td>
<td>following the standard title represented by</td>
</tr>
<tr>
<td></td>
<td>the Title Code. Example: &quot;TITL:009</td>
</tr>
<tr>
<td></td>
<td>TTL1:RECORDSMANAGER&quot; will appear on reports</td>
</tr>
<tr>
<td></td>
<td>as &quot;ASSISTANT TO RECORDS MANAGER.&quot;</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>027</th>
<th>Most Recent Employment Date</th>
<th>MRE</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Required on all new employees</td>
<td></td>
</tr>
<tr>
<td></td>
<td>and reactivations. The first</td>
<td></td>
</tr>
<tr>
<td></td>
<td>day for which the employee</td>
<td></td>
</tr>
<tr>
<td></td>
<td>is to receive compensation.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>This date is normally the first</td>
<td></td>
</tr>
<tr>
<td></td>
<td>working day and works the entire</td>
<td></td>
</tr>
<tr>
<td></td>
<td>month. For example: If June 1st</td>
<td></td>
</tr>
<tr>
<td></td>
<td>is a Sunday and the first day</td>
<td></td>
</tr>
<tr>
<td></td>
<td>of work is Monday, June 2nd,</td>
<td></td>
</tr>
<tr>
<td></td>
<td>then the Most Recent Employment</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Date is June 1st. A transaction</td>
<td></td>
</tr>
<tr>
<td></td>
<td>to pay an employee for a period</td>
<td></td>
</tr>
<tr>
<td></td>
<td>prior to this date will appear</td>
<td></td>
</tr>
<tr>
<td></td>
<td>on the Payroll Input Detail</td>
<td></td>
</tr>
<tr>
<td></td>
<td>and Error List with advisory</td>
<td></td>
</tr>
<tr>
<td></td>
<td>audit 111, Employee Paid Prior</td>
<td></td>
</tr>
<tr>
<td></td>
<td>To Employment Date,</td>
<td></td>
</tr>
<tr>
<td></td>
<td>indicated.</td>
<td></td>
</tr>
</tbody>
</table>

**Note:** The Most Recent Employment Date is the beginning hire date with OSBE except at Oregon State University.
10.01

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 has requested non-disclosure of address and phone, and the employee's position is met sensitive.
...

Note: A "sensitive" position is one where the release of the address or phone number potentially jeopardizes the employee's safety. A position might be considered sensitive if the employee must render decisions that affect the 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

Home phone number is optional. Home phone and address are optional for "Courteous" and "Emeritus" appointments. A mailing address is required for new employees. 24 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).

032 Service Anniversary Date

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 placements.

STATE ABBREVIATIONS

<table>
<thead>
<tr>
<th>STATE</th>
<th>ABBREVIATION</th>
</tr>
</thead>
<tbody>
<tr>
<td>Alabama</td>
<td>AL</td>
</tr>
<tr>
<td>Alaska</td>
<td>AK</td>
</tr>
<tr>
<td>Arizona</td>
<td>AZ</td>
</tr>
</tbody>
</table>

FOREIGN COUNTRIES

All Foreign Countries ZZ

Note: Foreign Country is also identified in Element 652, Residence Location, and is identified on Table "BA" of the File of Tables.
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 Oregon. For unclassified: Reflects years of unclassified service with OHEM.

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-rata 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.

<table>
<thead>
<tr>
<th>VALID LEAVE ACCRUAL CODES</th>
<th>Employee Status - Benefits</th>
</tr>
</thead>
<tbody>
<tr>
<td>Code</td>
<td>Description</td>
</tr>
<tr>
<td>F</td>
<td>Full-Time</td>
</tr>
<tr>
<td>P</td>
<td>Part-Time</td>
</tr>
<tr>
<td>S</td>
<td>Seasonal - Full-Time</td>
</tr>
<tr>
<td>J</td>
<td>Seasonal - Part-Time</td>
</tr>
<tr>
<td>T</td>
<td>School Term - Full-Time</td>
</tr>
<tr>
<td>K</td>
<td>School Term - Part-Time</td>
</tr>
<tr>
<td>I</td>
<td>Ineligible - Full-Time</td>
</tr>
<tr>
<td>L</td>
<td>Ineligible - Part-Time</td>
</tr>
</tbody>
</table>

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-1994; or "6" - Subject Federal, Post-1993. 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 Leave Type Code is recorded in Element 61, Leave Start Date and Leave End Date are also recorded in Elements 62A, Sabbatical Leave Start, and 62B, Sabbatical Leave End Date, respectively.

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 62A, Sabbatical Leave Type Code; 62B, Sabbatical Leave Start; and 62C, 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 DHDG
Required for new faculty employees; optional for "Courteous" 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 Degrees are:

<table>
<thead>
<tr>
<th>Code</th>
<th>Degree</th>
</tr>
</thead>
<tbody>
<tr>
<td>00</td>
<td>Unknown</td>
</tr>
<tr>
<td>01</td>
<td>PhD</td>
</tr>
<tr>
<td>02</td>
<td>MD</td>
</tr>
<tr>
<td>03</td>
<td>MD/PhD</td>
</tr>
<tr>
<td>04</td>
<td>BS</td>
</tr>
<tr>
<td>05</td>
<td>RN</td>
</tr>
<tr>
<td>06</td>
<td>RN/MD</td>
</tr>
<tr>
<td>07</td>
<td>RN/MD/PhD</td>
</tr>
<tr>
<td>08</td>
<td>RN/MD/PhD/MD</td>
</tr>
<tr>
<td>09</td>
<td>RN/MD/PhD/MD/PhD</td>
</tr>
</tbody>
</table>

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 Table report MP901-E, Table - Institution Granting Highest Degree (see Section 105, File of Tables Required, paragraph 100.05, Table - Institution Granting Highest Degree). For a foreign institution enter "000999." If the institution code is unknown, enter "000999."
OSBHE FINANCIAL ADMINISTRATION STANDARD OPERATING MANUAL

10.01 Personnel-Payroll

Employee Data Elements

<table>
<thead>
<tr>
<th>Code</th>
<th>Message</th>
<th>Explanation</th>
</tr>
</thead>
<tbody>
<tr>
<td>040</td>
<td>Highest Degree Date</td>
<td>DGDT Required when Highest Degree contains a degree code. Leave blank if Highest Degree is coded &quot;20&quot; - No Degree. Enter the month and year the degree was awarded. If the date is unknown, enter &quot;0000.&quot;</td>
</tr>
<tr>
<td>041</td>
<td>Other Degree</td>
<td>DEC2 Optional. Another degree earned by the employee. See Element 39, DGIN, Highest Degree, for a list of valid codes.</td>
</tr>
<tr>
<td>042</td>
<td>Other Degree Institution</td>
<td>D2IN Required if Other Degree is coded. See Element 39, DGIN, Highest Degree Institution, for further information.</td>
</tr>
<tr>
<td>043</td>
<td>Other Degree Date</td>
<td>D2DT Required if Other Degree is coded. The month and year the Other Degree was awarded. Enter &quot;0000&quot; if the date is unknown.</td>
</tr>
</tbody>
</table>
| 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 39, 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 or 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.
- The percent of full-time annual salary that an unclassified employee is to be paid.

Note: When 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 benefit 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 "63" - Subject PERS Contributions, Multiple Employer. |

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

Valid Retirement Codes Include:

- 01 - Exempt
- 02 - Subject PERS Contributions
- 03 - Subject PERS Contributions - 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 Contributions, Retired Management Service
- 11 - Subject PERS And TIAA-CREF Contributions, Under 5 Years
- 12 - Subject PERS And TIAA-CREF Contributions, Over 5 Years
- 21 - Subject PERS And TIAA-CREF Contributions, Under 5 Years
- 31 - Subject PERS And TIAA-CREF Contributions, Post-1975
- 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
<table>
<thead>
<tr>
<th>Code</th>
<th>Message</th>
<th>Explanation</th>
</tr>
</thead>
<tbody>
<tr>
<td>02</td>
<td>Subject PERS Attritions</td>
<td>The employee is eligible to participate in PERS and receive PERS attributes after his/her PERS Eligibility Date, Element 67, ELIG. This code applies to most employees who are not subject to another retirement plan and who have not elected a TIAA-CREF option.</td>
</tr>
<tr>
<td>03</td>
<td>Subject PERS Attritions, Multiple Employment</td>
<td>The employee is primarily employed by another employer participating in PERS, and is receiving PERS attributes from that agency. PERS Eligibility Data, Element 67, ELIG, should be the same as Most Recent Employment Date, Employee 27, HERE.</td>
</tr>
<tr>
<td>05</td>
<td>Exempt PERS, Subject Federal, Pre-1984</td>
<td>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 &quot;5&quot; - Subject Federal, Pre-1984.</td>
</tr>
<tr>
<td>06</td>
<td>Exempt, Eligibility Undetermined</td>
<td>Applies to employees who are not currently eligible for PERS participation, but whose future status is uncertain. 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 (or FTE for 9-month academic employees), Farm Laborers, CETA Program employees, and employees with Classification Code, Element 11, CLAS, of &quot;933&quot; - Emergency Classified Appointment. PERS Eligibility Date, Element 47, ELIG, is required.</td>
</tr>
<tr>
<td>07</td>
<td>Exempt PERS, Subject Federal, Post-1983</td>
<td>Used only for OSU Extension Service employees hired on or after 1/1/84. Where FERS Eligibility Date, Element 66, FERS, is after 1/31/83 and before 12/31/83, then 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 &quot;6&quot; - Subject Federal, Post-1983. Where FERS Eligibility Date and Most Recent Employment Date, Element 27, HERE, is 1/30/86 or later, the same rules apply except that the employee cannot elect to contribute to PERS.</td>
</tr>
<tr>
<td>08</td>
<td>Exempt, Over-Age</td>
<td>The employee is retired and is approved to work up to 600 hours a year, or he/she has a Classification Category Code &quot;F&quot; - Faculty, and Administrative or Professional Non-Faculty, in Element 8, Classification Category; and Tenure Status Code &quot;I&quot; - Indefinite Tenure, in Element 56, Tenure Status, THUR; and is 70 years of age or older.</td>
</tr>
<tr>
<td>09</td>
<td>Exempt PERS Attritions, Retired Management Service</td>
<td>The employee is retired and is approved to work up to 1,040 hours a year and has a Classification Category Code of &quot;C&quot; - Classified and Management Service, in Element 8, Classification Category; and a Classification Code prefix of &quot;X&quot; - Management Service, and suffix of &quot;X&quot; in Element 11, Classification Code, CLAS.</td>
</tr>
<tr>
<td>Code</td>
<td>Message</td>
<td>Explanation</td>
</tr>
<tr>
<td>-------</td>
<td>-------------------------------------------------------------------------</td>
<td>----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>11</td>
<td>Subject PERS And TIAA-CREF Contributions, Under 5 Years</td>
<td>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. Contributions based on the first $4,800 of subject earnings per calendar year go into PERS. Contributions based on all subject earnings over $4,800 in a calendar year go into TIAA and CREF.</td>
</tr>
<tr>
<td>21</td>
<td>Subject PERS And TIAA-CREF Contributions, Over 5 Years</td>
<td>The employee is subject to PERS; has elected to participate in the TIAA-CREF Supplemental Annuity Program, but has not yet participated in PERS in five calendar years. Contributions 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.</td>
</tr>
<tr>
<td>31</td>
<td>Subject PERS And TIAA-CREF Contributions, Under 5 Years</td>
<td>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 five calendar years. Contributions are divided between PERS and TIAA-CREF the same as contributions with code 11.</td>
</tr>
<tr>
<td>41</td>
<td>Subject PERS And TIAA-CREF Contributions, Over 5 Years</td>
<td>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 five 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.</td>
</tr>
<tr>
<td>74</td>
<td>Subject PERS Contributions And Federal, Post-1983</td>
<td>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 9.9% 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 &quot;07&quot; - 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 &quot;6&quot; - Subject Federal, Post-1983.</td>
</tr>
<tr>
<td>87</td>
<td>Subject PERS Contributions</td>
<td>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.</td>
</tr>
<tr>
<td>83</td>
<td>Subject PERS Contributions, Multiple Employer</td>
<td>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.</td>
</tr>
</tbody>
</table>
**ELEMENT O45, CODE DEFINITIONS**

<table>
<thead>
<tr>
<th>Code #</th>
<th>Message</th>
<th>Explanation</th>
</tr>
</thead>
<tbody>
<tr>
<td>04</td>
<td>Subject PERS Contributions And Federal, Pre-1984</td>
<td>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 to participate in PERS. 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 &quot;5&quot; - Subject Federal. Pre-1984.</td>
</tr>
<tr>
<td>09</td>
<td>Subject PERS Contributions, Over-Age</td>
<td>The employee is a PERS member past age 70; a member of a bargaining unit with an agreement requiring PERS contributions; and approved to work more than 600 hours a year.</td>
</tr>
</tbody>
</table>

---

**046 Retirement Number**

*RETP*

Entered by the Controller's Division for all employees who are subject to PERS, i.e., Retirement Codes 02, 03, 09, 11, 21, 31, 41, 74 or 8X. The number is assigned by the Public Employees Retirement Board.

**047 PERS Eligibility Date**

*ELIG*

Required for employees who are, or will be, subject to PERS attributions or contributions, those with Retirement Codes of 02, 03, 06, 09, 11, 21, 31, 41, 74 or 8X. The element is the date in which attributions to PERS on the employee's behalf, or contributions to PERS by the employee, will begin. For a new employee this date is usually six months after pay begins. If Retirement Code, Element 45, RET, is 03, 09, 83 or 89, then this date and Most Recent Employment Date, Element 27, HIRE, should coincide.

Note: This date must be blank if Retirement Code is 01, 05, 07 or 08, and for all "Courtesy" and "Emeritus" appointments.

**049 Appointment Type**

*APPT*

Required for all new classified and management service appointments. May correlate with Position Type, Element 91 (see paragraph 10.01B[6]091, Position Type). Classification Code, Element 11, CLAS, "9333" - Emergency Classified Appointment, must be coded "T" - Temporary.

Valid Appointment Type Codes are:

- A - Academic Year
- P - Permanency
- L - Limited Duration
- S - Seasonal
- T - Temporary
- E - Emergency
- C - CETA

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

**050 Appointment Date**

*APPD*

Required for all classified and management service employees to record the date of appointment for a new employee, or the most recent change to the following Elements: 49, APPT, Appointment type; 11, CLAS, Classification Code, when pay range is also changed; and 401, ACCT, Major Department's Account Number when the institution number is changed. If one of these elements is changed and Appointment Date is not, then the date in Element 2, Effective Date, EFF, is automatically entered in Appointment Date.

No date should be entered in APPD 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 APPD is left blank and the effective date is entered in Element 2, EFF. 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 database with the EFF date in APPD.

**051 Employee Status**

*EMPS*

Required for all classified and management service employees. A new employee's status is usually changed from "T" - Trial Service, to "R" - Regular, six months after Most Recent Employment Date, Element 27, HIRE. Employees coded "T" - Temporary, in Element 49, Appointment Type, APPT, must have an EMPS code of "N" - No Status.

Valid Employee Status Codes are shown on the next page:

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11/88
OSBHE FINANCIAL ADMINISTRATION STANDARD OPERATING MANUAL

EHPS/APPT CORRELATION MATRIX

<table>
<thead>
<tr>
<th>(EMPS) Code</th>
<th>(EMPS) Definition</th>
<th>Appointment type (APP) Must Be</th>
</tr>
</thead>
<tbody>
<tr>
<td>N</td>
<td>No Status</td>
<td>T, E or C</td>
</tr>
<tr>
<td>R</td>
<td>Regular</td>
<td>A, P, L or S</td>
</tr>
<tr>
<td>T</td>
<td>Trial Service</td>
<td>A, P, L or S</td>
</tr>
<tr>
<td>H</td>
<td>Severely Handica-</td>
<td>A, P, L or S</td>
</tr>
</tbody>
</table>

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   | CIT  | Classification Date |
- 14   | PMOD | Position Modifier |
- 15   | SAL  | Salary Rate |

052 Personnel Action Number LPAD, 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, TRMD, is "777" - CORRECTION (No PA is produced), or "788" - CORRECTION (No PA is produced).

A Personnel Division PA form (PD-12A) 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 |
- ---- |------ |--------------|
- 16   | QUAL | Salary Rate Qualifier |
- 18   | O/T  | Overtime Eligibility Code |
- 19   | SEX  | Sex Code |
- 21   | ETHN | Ethnic Code |
- 22   | HCAP | Handicap Code |
- 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 |
- 17   | LVND | Leave End Date |
- 44   | PFTE | Position TFE |
- 49   | APPT | Appointment Type |
- 50   | APPD | Appointment Date |
- 51   | EMPS | Employee Status |
- 54   | SMTD | Salary Increase Date |
- 58   | C-N0 | Contract End Date |
- 74   | C/CY | County/City Code |
- 61   | POST | Position Number |
- 620  | MERR | Merit Rating Code |
- 62A  | TRCD | Transit District Code |

055 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 SMTD

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,
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  
Required. Required for classified employees except temporary. Required for temporary classified. 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 5A, SIDT, for classified employees and "0601X" for management service employees.  

055 Forecast Pay Authorization  
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  
Optional for faculty and graduate assistants when Appointment Status, Element 59, APPS, is coded "R" - Regular, or "V" - Visiting. Required for classified temporary and limited duration appointments. For definitions of the types of tenure, see ODHE Administrative Rule 580-21-100, Kinds of Employment. 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 (SSC only; Elements 57, C-ST, Contract Start Date, and 58, C-ND, Contract End Date, are required).  

057 Contract Start Date  
Required for faculty and graduate assistants when Tenure Status Code, Element 56, TNUR, is "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  
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 years remaining in the appointment. Contract End Date is calculated from Most Recent Employment Date, Element 27, MRED.  

059 Appointment Status  
Optional 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. "Courteous" and "Emeritus" appointments have different data requirements as delineated in the Employee Data Elements 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 14, PTE, Position Type, are not required.  

060 Term Of Service  
Required for new faculty and graduate assistants. Optional for "Courteous" 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 12-months. Fiscal year employees serving from July 1st through June 30th are coded as 12 months.  

Valid Term Of Service Codes are:  
R - Regular  
E - Emeritus  
V - Visiting  
C - Courtesy  
Z - Academic Pay  
X - Extendable Contract  
B - Basic Year  
S - Basic Year  
X - Extended  
N - Normal  
D - Denumal  
O - Other  

061 Negotiated Prior Service  
Optional. Not applicable to other employees. The number of months
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 CHEF Policy Number
The College Retirement Equities Fund policy number. Entered by the Controller's Division.

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

<table>
<thead>
<tr>
<th>Code #</th>
<th>Message</th>
<th>Explanation</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>U.S. Citizen/U.S. Resident</td>
<td>Includes citizens who are traveling outside the U.S. for a definite purpose and period of time, and do not establish a foreign residence.</td>
</tr>
<tr>
<td>2</td>
<td>U.S. Citizen/Non-U.S. Resident</td>
<td>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.</td>
</tr>
<tr>
<td>3</td>
<td>Resident Alien</td>
<td>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 &quot;extended stay&quot; or who has no definite intention to the length of stay, and who establishes a home in the U.S. An &quot;extended stay&quot; 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.</td>
</tr>
<tr>
<td>4</td>
<td>Non-Resident Alien</td>
<td>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.</td>
</tr>
</tbody>
</table>

065 SAIF Amount
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 PBS. 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.
<table>
<thead>
<tr>
<th>Code</th>
<th>Message</th>
<th>Explanation</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Exempt All Year</td>
<td>Employee is currently, and has been, exempt from FICA since the beginning of the current calendar year.</td>
</tr>
<tr>
<td>2</td>
<td>Exempt Current</td>
<td>Employee is now exempt from FICA, but had earnings in the current calendar year which were subject.</td>
</tr>
<tr>
<td>3</td>
<td>Subject Current</td>
<td>Employee is now subject to FICA, but had earnings in the current calendar year which were exempt.</td>
</tr>
<tr>
<td>4</td>
<td>Exempt Special</td>
<td>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, EARNINGSEXEMPTFROMFICA, for further information on earnings exempt from FICA withholding.</td>
</tr>
<tr>
<td>5</td>
<td>Subject Federal, Pre-1984</td>
<td>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. Retirement Code, Element 45, RET, must be &quot;05&quot; - Exempt PERS, Subject Federal, Pre-1984; &quot;11&quot; - Subject PERS And TIAA-CREF Contributions, Under 5 Years; &quot;21&quot; - Subject PERS And TIAA-CREF Contributions, Over 5 Years; &quot;31&quot; - Subject PERS And TIAA-CREF Contributions, Over 5 Years; or &quot;41&quot; - Subject PERS And TIAA-CREF Contributions, Over 5 Years; or &quot;84&quot; - Subject PERS Contributions And Federal, Pre-1984.</td>
</tr>
<tr>
<td>6</td>
<td>Subject Federal, Post-1983</td>
<td>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 &quot;07&quot; - Exempt PERS, Subject Federal, Post-1983; &quot;11&quot; - Subject PERS And TIAA-CREF Contributions, Under 5 Years; &quot;21&quot; - Subject PERS And TIAA-CREF Contributions, Over 5 Years; &quot;31&quot; - Subject PERS And TIAA-CREF Contributions, Over 5 Years; or &quot;41&quot; - Subject PERS And TIAA-CREF Contributions, Over 5 Years; or &quot;74&quot; - Subject PERS Contributions And Federal, Post-1983.</td>
</tr>
<tr>
<td>9</td>
<td>Subject All Year</td>
<td>Employee is subject to FICA; and has had no earnings during the current year which were exempt. Most employees will be in this status.</td>
</tr>
</tbody>
</table>
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
FICO
Required to record one 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 "Courtesies" and "Emeritus" appointments.

No date is entered in FICO on a future effective transaction. In such cases FICO 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 FICO.

Note: 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 "Courtesies" 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:
- W - 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", "7" and "8" 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 State, Form W-4. Exemption from withholding claimed. See paragraph 10.07H(6). Incorrect W-4, for further information.
4 - Exemption Both, Non-Resident Alien.
Non-Resident Alien Request for Exemption from Tax Withholding, form CO.
7 - Exemption Both, Citizen Abroad. See paragraph 10.07G, FOREIGN EMPLOYMENT OF U.S. CITIZENS, for further information.

Notes: 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 Line XXXXXX, Earnings
- (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
EXEM
Required for new employees. Must be blank for "Courtesies" 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 10, 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 memo-mandum 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**

**OSBHE Financial Administration Standard Operating Manual**

10.01 AEmployee Data Elements

<table>
<thead>
<tr>
<th>Check Routing Number</th>
<th>MICR Routing Number</th>
</tr>
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<tbody>
<tr>
<td>12-7</td>
<td>12300007</td>
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<tr>
<td>1230</td>
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<td>96-67</td>
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<td>96-7039</td>
<td>32307039</td>
</tr>
<tr>
<td>3230</td>
<td></td>
</tr>
</tbody>
</table>

If a bank number is entered, an account number is required in Element 73, 

**Note:** When an employee's One Check Bank Code, File Table FA, Element 6, One CHK, is "10," the transaction can be processed through the Automated Clearing House (ACH).

The numeric account number, for both the employee file and the employee's deduction file, must be entered as specified in Table FA record lengths, excluding leading zeros. It will be right-justified automatically and only the right-most digits, including leading zeros, will be passed to ACH.

For a "Distribution By The Institution" check delivery, enter the department name or other coding of up to 18 positions after the institution number. All 18 positions may also be left blank. A character in the third position must be alphabetic. Checks are sorted alphabetically by the code word entered. Example:

**BNK#:** 

**CHKD:** A.R.C.H.E.M.I.S.T.R.Y

**074 County/City Code C/CY**

Required for all new employees and when a change of station occurs. Must be blank for "Courtesy" and "Emeritus" appointments. The county and city in Oregon, or the state other than Oregon, where the employee is permanently stationed. If the employee works outside Oregon, Element 65, SAIF, SAIF Amount, must be "0.00." Valid County/City Codes are shown in the table on the following pages.

**Note:** The counties within Oregon and the cities within Oregon's county are each listed alphabetically in the following table.

---

10 - EOSC 34 - Ext. Serv. 50 - UO
18 - OIT 35 - Ag. Exper. 70 - OHSU
20 - WOSC 40 - 50 - PSU

For a "Bank Deposit" check delivery, enter the employee's bank account number after the institution number. The computer will move the account number to the right when the transaction is entered. The account number is the second group of MICR coded numbers at the bottom of pre-printed checks. Bank Number, Element 72, BNK#, is also utilized. The employee must provide a deposit slip and a signed authorization to the Payroll Office. Example:

**BNK#:** 1.2.3.2.0.0.6.7

**CHKD:** 5.0.4.7.5.9.1.
<table>
<thead>
<tr>
<th>Code #</th>
<th>County</th>
<th>Cities/Towns</th>
</tr>
</thead>
<tbody>
<tr>
<td>01</td>
<td>Baker</td>
<td>A. Baker</td>
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**OSSHE FINANCIAL ADMINISTRATION STANDARD OPERATING MANUAL**

10.01 Personnel-Payroll

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### 10.01 Personnel-Payroll

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B. Dufer  
C. Friend  
D. Maupin  
E. Mosier  
F. Shaniko  
G. The Dalles

34 | Washington | A. Banks  
B. Beaverton  
C. Cornelius  
D. Forest Grove  
E. Gaston  
F. Hillsboro  
G. Orenco  
H. Sherwood  
I. Tualatin

35 | Wheeler | A. Fossil  
B. Mitchell

36 | Yamhill | A. Anity  
B. Carlton  
C. Dayton  
D. Dundee  
E. Lafayette  
F. McNaryville  
G. Newberg  
H. Sheridan  
I. Yamhill

### OTHER RELATED CODES

**CODE** | **STATE** | **STATE**
--- | --- | ---
37 | Outside U.S. | 45 | Colorado
40 | Alabama | 46 | Connecticut
41 | Alaska | 47 | Delaware
42 | Arizona | 48 | Florida
43 | Arkansas |  |  
44 | California | 50 | Hawaii

---

**CODE** | **STATE** | **STATE**
--- | --- | ---
51 | Idaho | 71 | New York
52 | Illinois | 72 | North Carolina
53 | Indiana | 73 | North Dakota
54 | Iowa | 74 | Ohio
55 | Kansas | 75 | Oklahoma
56 | Kentucky | 76 | Pennsylvania
57 | Louisiana | 77 | Rhode Island
58 | Maine | 78 | South Carolina
59 | Maryland | 79 | South Dakota
60 | Massachusetts | 80 | Tennessee
61 | Michigan | 81 | Texas
62 | Minnesota | 82 | Utah
63 | Mississippi | 83 | Vermont
64 | Missouri | 84 | Virginia
65 | Montana | 85 | Washington
66 | Nebraska | 86 | West Virginia
67 | Nevada | 87 | Wisconsin
68 | New Hampshire | 88 | Wyoming
69 | New Jersey | 89 | District of Columbia
70 | New Mexico |  |  

---

**CODE** | **INSTITUTION USE ELEMENT** | **IUSE**
--- | --- | ---
075 | 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 TRMN, 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:

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<td>Re-Employment/Re-Appointment</td>
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<td>C 145</td>
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<td>C 146</td>
<td>Appointment From Unclassified Title</td>
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<td>A 150</td>
<td>Academic Pay Appointment (Irregular Appointment)</td>
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<td>Extra Compensation Request (Service In Excess Of 100H)</td>
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### OSSHE Financial Administration Standard Operating Manual

#### 10.01 Personnel-Payroll

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</tr>
</thead>
<tbody>
<tr>
<td>A/C</td>
<td>Employee Representation Code Change</td>
<td>410</td>
</tr>
<tr>
<td>C</td>
<td>Appointment Type Change</td>
<td>420</td>
</tr>
<tr>
<td>C</td>
<td>Work Out-Of-Class Code</td>
<td>430</td>
</tr>
<tr>
<td>C</td>
<td>Remove Work Out-Of-Class Code</td>
<td>431</td>
</tr>
<tr>
<td>A/C</td>
<td>Unit Transfer (Position Number Change)</td>
<td>450</td>
</tr>
</tbody>
</table>

### Promotions or Re-Assignments

- **Change 460** FLSA or Overtime Code
- **Change 470** Rank Change

### Separations

- **C 510** Layoff
- **A/C 520** Resignation
- **A/C 530** Retirement
- **A/C 540** Death
- **C 550** Dismissal
- **C 560** 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
### 10.01 Applicability

<table>
<thead>
<tr>
<th>Code</th>
<th>Type of Action</th>
</tr>
</thead>
<tbody>
<tr>
<td>633</td>
<td>Job-Incurred Sick Leave</td>
</tr>
<tr>
<td>634</td>
<td>Non-Job-Incurred Sick Leave</td>
</tr>
<tr>
<td>635</td>
<td>Academic Year Leave</td>
</tr>
<tr>
<td>637</td>
<td>Other Leave</td>
</tr>
<tr>
<td>638</td>
<td>Mobility Leave</td>
</tr>
<tr>
<td>720</td>
<td>Suspension Without Pay</td>
</tr>
</tbody>
</table>

#### [RETURN FROM LEAVE/SUSPENSION]

<table>
<thead>
<tr>
<th>Code</th>
<th>Type of Action</th>
</tr>
</thead>
<tbody>
<tr>
<td>681</td>
<td>Return From Leave</td>
</tr>
<tr>
<td>750</td>
<td>Return From Suspension</td>
</tr>
</tbody>
</table>

#### [PAY CHANGES]

<table>
<thead>
<tr>
<th>Code</th>
<th>Type of Action</th>
</tr>
</thead>
<tbody>
<tr>
<td>500</td>
<td>Pay Type Change</td>
</tr>
<tr>
<td>811</td>
<td>Base Pay Increase (Merit Increase)</td>
</tr>
<tr>
<td>812</td>
<td>Base Pay Decrease</td>
</tr>
<tr>
<td>813</td>
<td>Base Pay Increase (Special)</td>
</tr>
<tr>
<td>814</td>
<td>Scheduled Salary Adjustment</td>
</tr>
<tr>
<td>815</td>
<td>Pay Restoration After Pay Decrease</td>
</tr>
</tbody>
</table>

#### [CHANGE TO UNCLASSIFIED]

<table>
<thead>
<tr>
<th>Code</th>
<th>Type of Action</th>
</tr>
</thead>
<tbody>
<tr>
<td>707</td>
<td>Not Applicable</td>
</tr>
</tbody>
</table>

---

### 10.01A Pay Type Changes

<table>
<thead>
<tr>
<th>Code</th>
<th>Type of Action</th>
</tr>
</thead>
<tbody>
<tr>
<td>755</td>
<td>Not Applicable</td>
</tr>
</tbody>
</table>

#### [CORRECTION]

<table>
<thead>
<tr>
<th>Code</th>
<th>Type of Action</th>
</tr>
</thead>
<tbody>
<tr>
<td>766</td>
<td>Not Applicable</td>
</tr>
</tbody>
</table>

#### [CORRECTION]

<table>
<thead>
<tr>
<th>Code</th>
<th>Type of Action</th>
</tr>
</thead>
<tbody>
<tr>
<td>777</td>
<td>Not Applicable</td>
</tr>
</tbody>
</table>

#### [CORRECTION]

<table>
<thead>
<tr>
<th>Code</th>
<th>Type of Action</th>
</tr>
</thead>
<tbody>
<tr>
<td>788</td>
<td>Not Applicable</td>
</tr>
</tbody>
</table>

#### [NO CHANGE]

<table>
<thead>
<tr>
<th>Code</th>
<th>Type of Action</th>
</tr>
</thead>
<tbody>
<tr>
<td>791</td>
<td>Not Applicable</td>
</tr>
</tbody>
</table>

#### [NO CHANGE]

<table>
<thead>
<tr>
<th>Code</th>
<th>Type of Action</th>
</tr>
</thead>
<tbody>
<tr>
<td>799</td>
<td>Not Applicable</td>
</tr>
</tbody>
</table>

---

### KEY TO TRANSACTION REASON CODE TABLE:

- **A** - Academic Service
- **C** - Classified and Management Service

** - A PA is produced even if no element 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 '781' - 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**

Computer-derived. The date of the last data transaction entry for the employee.

**078 Last Transaction Time**

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

10.01A Employee Data Elements

081 Position Number

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 01, 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 10.01A[6], 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

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 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

Optional. The name of the employee's spouse may be entered for use in printing a campus directory.

157 Past Tax-Deferred Investments

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

Required for all "employment" and "transfer in" Transaction Reason Codes 1XX, (see Element 76, Transaction Reason, TRAN, LTRN). Use the nine-digit account number (Institution-Type-Number). 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, 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

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:
10.01 Personnel-Payroll

A - Annual With Increase
M - Annual - At Maximum
P - Promotional Trial Service
5 - 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, 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:

<table>
<thead>
<tr>
<th>Transit District Code</th>
<th>Code</th>
<th>Location</th>
<th>County/City Codes</th>
</tr>
</thead>
<tbody>
<tr>
<td>B</td>
<td>Bay Area</td>
<td>06B, 06D &amp; 06H</td>
<td></td>
</tr>
<tr>
<td>K</td>
<td>Klamath Falls</td>
<td>18C</td>
<td></td>
</tr>
<tr>
<td>L</td>
<td>Lane County</td>
<td>20A, 20D &amp; 20K</td>
<td></td>
</tr>
<tr>
<td>R</td>
<td>Rogue Valley</td>
<td>15A, 15C, 15F, 15G, 15H &amp; 153</td>
<td></td>
</tr>
<tr>
<td>S</td>
<td>Salem</td>
<td>24M</td>
<td></td>
</tr>
</tbody>
</table>

630 Certificate Number CF

Required for classified and management service appointments when the Transaction Reason Code, Element 74, TRM, is coded with a "1^1" - New Hire/Appointment; "1^1" - Promotion With Increase; or "1^1" - 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.

632 Recruitment Code RC

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

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.
6 - Other reason; do not update employee records.
7 - Bypass on merit increase.
8 - Employee on leave without pay; bypass on salary adjustment unless Leave Type Code, Element 35, LVCD, is "03" - Military Leave Without Pay.
9 - Deposit Code

Deposit Code 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.

Pre-Notification

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. 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:

0 A Pre-Notification record is created for the ACH for each employee; and
0 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

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.

State Tax Schedule

Computer-derived from Tax Schedule Code, Element 68, STAX.

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, STAX;
or
• The Oregon Department of Revenue makes a Determination Order which causes the State Tax Schedule Code to differ from
Personnel-Payroll

Employee Data Elements

10.01A

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 Codes 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 SDNF Required for all new employees. Computer-derived from Exemptions, Element 70, EXMF.

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, EXMF; 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, EXMF.

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 FERS 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 '01' - Exempt FERS, Subject Federal, Pre-1984; or '84' - Subject FERS 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 FERS, Subject Federal, Post-1983; or '74' - Subject FERS 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, 09/91.
Element 27, HIRE, is April 30, 1986, or later, then the Retirement Code, Element 45, RET, must be "07" - Exempt PER, 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 66, blank.

This action excuses 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 WRL
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 "SPD."

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.

- His/her Citizenship Code, Element 64, CITZ, must be "a" - 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.

VISD Code "NA" - Not Applicable - Foreign National, must be coded "a" - Exempt Special, in Element 66, FICA Code, FICA; and "a" - 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 employee 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 USED
Required for all non-resident alien employees. This six-position field contains the date the employee's authorization of employment expires.

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. 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 (BD) Table.
Note: This table may be found on terminal display "SFD."

USXO 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 "123199."

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 C0-477, "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 Y Y Y" - 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 '123199' may be entered in this field. This date indicates a valid INS Form I-9 is on file for the employee.

--- Spouse Birth Date SPED
Required for all employees who participate in the spouse's optional term life insurance coverage program.
This four-position field, shown as "M 0 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 Update.

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**Total FTE**

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

**Note:** An employee's TPTY may be less than 1.000, i.e., full-time, but never more than 1.000.
10.01 OSBE FINANCIAL ADMINISTRATION STANDARD OPERATING MANUAL

10.01 Personnel-Payroll

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 OSBE 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.

4) Position Data Element List
The table below lists the position record data elements. Positions 82, 92, 95, 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.

<table>
<thead>
<tr>
<th>Element Number</th>
<th>Element Name</th>
<th>Position Category*</th>
<th>C</th>
<th>T</th>
<th>F</th>
<th>G</th>
<th>B</th>
<th>A</th>
<th>Element Format</th>
</tr>
</thead>
<tbody>
<tr>
<td>80</td>
<td>Position Record Status</td>
<td></td>
<td>D</td>
<td>D</td>
<td>D</td>
<td>D</td>
<td>D</td>
<td>D</td>
<td>AAA</td>
</tr>
<tr>
<td>81</td>
<td>Position Number</td>
<td>1st character - Status</td>
<td>D</td>
<td>D</td>
<td>D</td>
<td>D</td>
<td>D</td>
<td>D</td>
<td>AAA-NNNNNNNN</td>
</tr>
<tr>
<td>82</td>
<td>Classification Code</td>
<td>2nd character - Category</td>
<td>D</td>
<td>D</td>
<td>D</td>
<td>D</td>
<td>D</td>
<td>D</td>
<td>AANNNNNNNN</td>
</tr>
<tr>
<td>83</td>
<td>Current Budget Change Amount</td>
<td>3rd character - Fill Status</td>
<td>D</td>
<td>R</td>
<td>R</td>
<td>R</td>
<td>R</td>
<td>-</td>
<td>NNNNNNN</td>
</tr>
<tr>
<td>84</td>
<td>Current Budget Change FTE</td>
<td></td>
<td>D</td>
<td>R</td>
<td>R</td>
<td>R</td>
<td>R</td>
<td>A</td>
<td>NNNNNNN</td>
</tr>
<tr>
<td>85</td>
<td>Original Budget Amount</td>
<td></td>
<td>D</td>
<td>R</td>
<td>R</td>
<td>R</td>
<td>R</td>
<td>A</td>
<td>NNNNNNN</td>
</tr>
<tr>
<td>86</td>
<td>Original FTE</td>
<td></td>
<td>D</td>
<td>R</td>
<td>R</td>
<td>R</td>
<td>R</td>
<td>A</td>
<td>NNNNNNN</td>
</tr>
<tr>
<td>87</td>
<td>Authorized Budget Amount</td>
<td></td>
<td>D</td>
<td>R</td>
<td>R</td>
<td>R</td>
<td>R</td>
<td>A</td>
<td>NNNNNNN</td>
</tr>
<tr>
<td>88</td>
<td>Authorized FTE</td>
<td></td>
<td>D</td>
<td>R</td>
<td>R</td>
<td>R</td>
<td>R</td>
<td>A</td>
<td>NNNNNNN</td>
</tr>
<tr>
<td>89</td>
<td>Appointment Status</td>
<td></td>
<td>D</td>
<td>R</td>
<td>R</td>
<td>R</td>
<td>R</td>
<td>A</td>
<td>NNNNNNN</td>
</tr>
<tr>
<td>92</td>
<td>Full Time/Part Time</td>
<td></td>
<td>D</td>
<td>R</td>
<td>R</td>
<td>R</td>
<td>R</td>
<td>A</td>
<td>NNNNNNN</td>
</tr>
<tr>
<td>93</td>
<td>Term of Service</td>
<td></td>
<td>D</td>
<td>R</td>
<td>R</td>
<td>R</td>
<td>R</td>
<td>A</td>
<td>NNNNNNN</td>
</tr>
<tr>
<td>94</td>
<td>Tenure Status</td>
<td></td>
<td>D</td>
<td>R</td>
<td>R</td>
<td>R</td>
<td>R</td>
<td>A</td>
<td>NNNNNNN</td>
</tr>
<tr>
<td>95</td>
<td>Authorization Number (PICS)</td>
<td></td>
<td>D</td>
<td>R</td>
<td>R</td>
<td>R</td>
<td>R</td>
<td>A</td>
<td>NNNNNNN</td>
</tr>
<tr>
<td>96</td>
<td>Authorization Date (PICS)</td>
<td></td>
<td>D</td>
<td>R</td>
<td>R</td>
<td>R</td>
<td>R</td>
<td>A</td>
<td>NNNNNNN</td>
</tr>
<tr>
<td>97</td>
<td>Expiration Date</td>
<td></td>
<td>D</td>
<td>R</td>
<td>R</td>
<td>R</td>
<td>R</td>
<td>A</td>
<td>NNNNNNN</td>
</tr>
<tr>
<td>140</td>
<td>Wage Savings Code</td>
<td></td>
<td>D</td>
<td>R</td>
<td>R</td>
<td>R</td>
<td>R</td>
<td>A</td>
<td>AAAAAAAA</td>
</tr>
</tbody>
</table>

* Position Category
C = Classified
G = Graduate Assis.
F = Faculty
0 = Other Unclass.
R = Required
O = Optional
D = Derived
- = Not Applicable
A = Alphabetic
N = Numeric
X = Alpha/Num.

08/83
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

Second character: Position Classification
C = Classified
U = Unclassified
F = Faculty
M = Miscellaneous
S = Student
N = Non-Employee

Third character: Fills Status
S = Normal Single Fill Position
F = Filled Aggregate Position
T = TBAAggregate Position (unfilled)

All three codes are computer-generated for classified and management service position records (always coded "ACS") and unclassified aggregate position records (coded "AF" or "AT"; * = 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 aggregate 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:

/1234567890
2nd & 3rd characters from element 80, Position Record Status.
4th character: Institution Number.
Unique number assigned to identify the position.

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.

See A03, Employee Data 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.

085 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 "T" is computer-assigned for temporary classified positions. A temporary position cannot be double-filled.

Codes:
P = Permanent
L = Limited
C = ETA

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
V = Visiting
C = Courtesy
E = Emeritus

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 (FTE at DHSU), 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
12-month positions are to be coded as 9-month.

\[9 \times 9\text{-month} \quad 2 \times 12\text{-month}\]

**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 (SDSC 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 when 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.
10.01 Personnel-Payroll

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 [2]. Pay/Budget Data Element Descriptions. The unnumbered elements (Option Code,ActionCode,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.

Format:

No. Element Name

- Option Code
- Control

<table>
<thead>
<tr>
<th>No.</th>
<th>Element Name</th>
</tr>
</thead>
<tbody>
<tr>
<td>65</td>
<td>SAIF Deduction Amount</td>
</tr>
<tr>
<td>111</td>
<td>Fiscal Year</td>
</tr>
<tr>
<td>113</td>
<td>Record Status</td>
</tr>
<tr>
<td>114</td>
<td>Pay Start Date</td>
</tr>
<tr>
<td>115</td>
<td>Pay Stop Date</td>
</tr>
<tr>
<td>116</td>
<td>FTE - Fall Term</td>
</tr>
<tr>
<td>117</td>
<td>FTE - Winter Term</td>
</tr>
<tr>
<td>118</td>
<td>FTE - Spring Term</td>
</tr>
<tr>
<td>119</td>
<td>FTE - Summer Term</td>
</tr>
<tr>
<td>120</td>
<td>Original Budget FTE</td>
</tr>
<tr>
<td>121</td>
<td>Original Budget Amount</td>
</tr>
<tr>
<td>122</td>
<td>Forecast Monthly Pay</td>
</tr>
<tr>
<td>123</td>
<td>Actual Monthly Pay</td>
</tr>
<tr>
<td>124</td>
<td>Classified Wage Savings Change Code</td>
</tr>
<tr>
<td>125</td>
<td>Project Date</td>
</tr>
<tr>
<td>176</td>
<td>Project Encumbrance Am</td>
</tr>
<tr>
<td>177</td>
<td>Current Annual FIC</td>
</tr>
<tr>
<td>178</td>
<td>Current Monthly FIC</td>
</tr>
<tr>
<td>180</td>
<td>Prior Fiscal Year Pay</td>
</tr>
<tr>
<td>600</td>
<td>Pay Account Number</td>
</tr>
<tr>
<td>409</td>
<td>Classified Wage Savings Months/FTE</td>
</tr>
<tr>
<td>410</td>
<td>Classified Wage Savings Pay Rate</td>
</tr>
</tbody>
</table>

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. The code indicates the status and type of record. A = Active pay record. B = Budget position only. I = Inactive; has a Past Stop Date. E = Encumbrance only. P = Payroll actual only. 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 121, 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

DataBase 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, then:

- Element 122, Monthly Forecast Pay, must be adjusted to the appropriate amount.
- 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: 
  \[
  \text{Term FTE} = \frac{\text{Forecast Monthly Pay} \times 12}{\text{Annual Salary Rate}}
  \]
- 9 month employee: 
  \[
  \text{Term FTE} = \frac{\text{Forecast Monthly Pay} \times 9}{\text{Annual Salary Rate}}
  \]

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.

122 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 the 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 and non-exempt 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.

<table>
<thead>
<tr>
<th>Opt Cd</th>
<th>PAY DISTRIBUTION</th>
</tr>
</thead>
<tbody>
<tr>
<td>01</td>
<td>July Aug Sept Oct Nov Dec</td>
</tr>
<tr>
<td>125</td>
<td>1/12 /11 /10 /9 /8 /7 /6 /5 /4 /3 /2 /1</td>
</tr>
<tr>
<td>02</td>
<td>1/12 /11 /10 /9 /8 /7 /6 /5 /4 /3 /2 /1</td>
</tr>
<tr>
<td>03</td>
<td>1/12 1/11 1/10 1/9 1/8 1/7 1/6 1/5 1/4 1/3 1/2 1/1</td>
</tr>
<tr>
<td>04</td>
<td>1/12 /11 /10 /9 /8 /7 /6 /5 /4 /3 /2 /1</td>
</tr>
<tr>
<td>05</td>
<td>2/27 /26 /25 /24 /23 /22 /21 /20 /19 /18 /17 /16</td>
</tr>
<tr>
<td>06</td>
<td>1/12 /11 /10 /9 /8 /7 /6 /5 /4 /3 /2 /1</td>
</tr>
</tbody>
</table>

The amount entered in "CONTROL" is automatically divided equally among the months from Pay Start Date to Pay Stop Date.

The amount entered in "CONTROL" is automatically distributed 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
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DataBase Elements

10.01C

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, an 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.

Actions Code

<table>
<thead>
<tr>
<th>Action Code</th>
<th>Terminal Input Prog.</th>
<th>Control</th>
<th>Control Type</th>
<th>Current FTE</th>
<th>Current Budget Amount</th>
<th>Budget Options</th>
<th>Forecast Monthly Pay</th>
<th>Date Type</th>
<th>Date Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>CP</td>
<td></td>
<td>E</td>
<td>C</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CF</td>
<td></td>
<td></td>
<td>C</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>C</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>=</td>
<td>Entered by terminal operator.</td>
<td></td>
<td>C = Calculated by computer.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>≠</td>
<td>Option Code will be calculated if not input.</td>
<td></td>
<td>≠ = Will be calculated if not input by operator.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Control amount must be the sum of the amounts entered in forecast pay fields on the transaction form. Example: Pay Start Date on future fore- cast 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 em- ployee is scheduled to be paid from the account each month. For classified and management service employees, the total Forecast Monthly Pay for all active ac- counts 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 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 amount.

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 (FOB 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.
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. The employee's actual 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 160, Wage Savings Code:

- The position is vacant.
- 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 associated with the change code is also required in the following pay/budget data elements:

- 115, Pay Stop Date
- 400, Class, Wage Savings Month/ FTE
- 410, Class, Wage Savings Pay Rate

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

<table>
<thead>
<tr>
<th>Event</th>
<th>Un-Classified Wages Strike</th>
<th>Savings Change Code</th>
<th>Required Data Elements</th>
</tr>
</thead>
<tbody>
<tr>
<td>111 - Appointment</td>
<td>TBA</td>
<td>Y</td>
<td>Y</td>
</tr>
<tr>
<td>112 - Separation</td>
<td>TBA</td>
<td>N</td>
<td>Y</td>
</tr>
<tr>
<td>113 - Reg., Marit Increase</td>
<td>TBA</td>
<td>N</td>
<td>Y</td>
</tr>
<tr>
<td>114 - Spec., Marit Increase</td>
<td>TBA</td>
<td>N</td>
<td>Y</td>
</tr>
<tr>
<td>125 - Promotion w/Increase</td>
<td>TBA</td>
<td>Y</td>
<td>N</td>
</tr>
<tr>
<td>131 - Reclassification</td>
<td>TBA</td>
<td>Y</td>
<td>N</td>
</tr>
<tr>
<td>450 - Transfer In</td>
<td>Req.</td>
<td>Req.</td>
<td>Req.</td>
</tr>
<tr>
<td>500 - Terminal</td>
<td>TBA</td>
<td>Y</td>
<td>N</td>
</tr>
<tr>
<td>599 - Variation Pay-off</td>
<td>FTE Req.</td>
<td>N</td>
<td>Y</td>
</tr>
<tr>
<td>681 - LWOP</td>
<td>TBA</td>
<td>N</td>
<td>Y</td>
</tr>
<tr>
<td>861 - Employee Double Fill</td>
<td>TBA</td>
<td>N</td>
<td>Y</td>
</tr>
<tr>
<td>891 - Promotion w/Increase</td>
<td>TBA</td>
<td>Y</td>
<td>N</td>
</tr>
<tr>
<td>920 - From Non-Department</td>
<td>TBA</td>
<td>N</td>
<td>Y</td>
</tr>
<tr>
<td>998 - Delete Pay, Budget</td>
<td>Not in Pay Code</td>
<td>N</td>
<td>Y</td>
</tr>
<tr>
<td>451 - Employee Double Fill</td>
<td>TBA</td>
<td>N</td>
<td>Y</td>
</tr>
</tbody>
</table>

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. Elements 46, 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.
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 database. When there is a change to Salary Rate or element 122, Forecast Monthly Pay, the calculation is automatically recalculated. Monthly FTE is not stored on the database.

When there is a change to Salary Rate or Forecast Monthly Pay, the 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 database.

--- 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 cash account is required for institutions 34, 35 and 37. The remaining account data elements are optional.

--- Workday Remaining

Workday Remaining is the 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 21, Original Budget Amount. Thereafter, the Current Budget Amount is updated by terminal to reflect budget changes. The initial value is the annual Salary Rate andActionCode CP entered in Payroll for the fiscal year.

--- Classified Wage Savings Change Code

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 02.010 to 01.000.

Enter the month of the remaining fiscal year in which the employee is scheduled to receive or has received forecast pay. The Workdays in Month table below lists workday decimal fractions.

<table>
<thead>
<tr>
<th>Workdays Remaining in Month</th>
<th>Workdays in Month</th>
</tr>
</thead>
<tbody>
<tr>
<td>20</td>
<td>21</td>
</tr>
<tr>
<td>1</td>
<td>.000</td>
</tr>
<tr>
<td>2</td>
<td>.105</td>
</tr>
<tr>
<td>3</td>
<td>.150</td>
</tr>
<tr>
<td>4</td>
<td>.200</td>
</tr>
<tr>
<td>5</td>
<td>.250</td>
</tr>
<tr>
<td>6</td>
<td>.300</td>
</tr>
<tr>
<td>7</td>
<td>.350</td>
</tr>
<tr>
<td>8</td>
<td>.400</td>
</tr>
<tr>
<td>9</td>
<td>.450</td>
</tr>
<tr>
<td>10</td>
<td>.500</td>
</tr>
<tr>
<td>11</td>
<td>.550</td>
</tr>
<tr>
<td>12</td>
<td>.600</td>
</tr>
<tr>
<td>13</td>
<td>.650</td>
</tr>
<tr>
<td>14</td>
<td>.700</td>
</tr>
<tr>
<td>15</td>
<td>.750</td>
</tr>
<tr>
<td>16</td>
<td>.800</td>
</tr>
<tr>
<td>17</td>
<td>.850</td>
</tr>
<tr>
<td>18</td>
<td>.900</td>
</tr>
<tr>
<td>19</td>
<td>.950</td>
</tr>
<tr>
<td>20</td>
<td>.992</td>
</tr>
<tr>
<td>21</td>
<td>.995</td>
</tr>
</tbody>
</table>

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 petition.
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; SAFE; and retirement are excluded from 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 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 column headings of the matrix are defined below:

Number - Deduction Data Element Number
Caption - Teleprocessing (TPR) program "ODD" - Deduction Data Display "screen" or "ODD" - version "2" of the "ODD" "screen"
Location - Where the Deduction data Element appears, i.e., "ODD" 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

<table>
<thead>
<tr>
<th>Number</th>
<th>&quot;Caption&quot;</th>
<th>Location</th>
<th>Element Name</th>
<th>Source</th>
<th>Format</th>
</tr>
</thead>
<tbody>
<tr>
<td>0102</td>
<td>PLN</td>
<td>X</td>
<td>Plan Code</td>
<td>Ded. File</td>
<td>XXX</td>
</tr>
<tr>
<td>0103</td>
<td>TYP</td>
<td>X</td>
<td>Type Code</td>
<td>Ded. File</td>
<td>XXX</td>
</tr>
<tr>
<td>0104</td>
<td>DED-MNT</td>
<td>X</td>
<td>Deduction Amount</td>
<td>Ded. File</td>
<td>NNNNN.NN</td>
</tr>
<tr>
<td>0105</td>
<td>START</td>
<td>X</td>
<td>Deduction Start Date</td>
<td>Ded. File</td>
<td>NNNNN</td>
</tr>
<tr>
<td>0106</td>
<td>STOP</td>
<td>X</td>
<td>Deduction Stop Date</td>
<td>Ded. File</td>
<td>NNNNN</td>
</tr>
<tr>
<td>0107</td>
<td>POST-YTD</td>
<td>X</td>
<td>Post-Tax - Year-To-Date</td>
<td>Ded. File</td>
<td>NNNNN.NN</td>
</tr>
<tr>
<td>0640</td>
<td>DPCD</td>
<td>X</td>
<td>Deposit Code</td>
<td>Ded. File</td>
<td>X</td>
</tr>
<tr>
<td>0641</td>
<td>PRE-NOTE</td>
<td>X</td>
<td>Pre-Note Flag</td>
<td>Ded. File</td>
<td>X</td>
</tr>
<tr>
<td>0647</td>
<td>BANK ACCT</td>
<td>X</td>
<td>Bank Account Number</td>
<td>Ded. File</td>
<td>X (16)</td>
</tr>
<tr>
<td>0648</td>
<td>PTCD</td>
<td>X</td>
<td>Pre-Tax Code</td>
<td>Ded. File</td>
<td>X</td>
</tr>
<tr>
<td>0649</td>
<td>PRI-NUM</td>
<td>X</td>
<td>Priority Number</td>
<td>Ded. File</td>
<td>NNNN</td>
</tr>
<tr>
<td>0651</td>
<td>PLAN-YTD</td>
<td>X</td>
<td>Plan - Year-To-Date</td>
<td>Ded. File</td>
<td>NNNNN.NN</td>
</tr>
<tr>
<td>0652</td>
<td>PRE-MTD</td>
<td>X</td>
<td>Premium - Month-To-Date</td>
<td>Ded. File</td>
<td>NNNNN.NN</td>
</tr>
</tbody>
</table>
### Deduction Data List (Cont'd.)

<table>
<thead>
<tr>
<th>Number</th>
<th>&quot;Caption&quot;</th>
<th>Location</th>
<th>Element Name</th>
<th>Source</th>
<th>Format</th>
</tr>
</thead>
<tbody>
<tr>
<td>0693</td>
<td>PREM-YTD</td>
<td>X</td>
<td>Premium - Year-To-Date</td>
<td>Ded. File</td>
<td>NNNNN.NN</td>
</tr>
<tr>
<td>0694</td>
<td>%</td>
<td>X</td>
<td>Deduction Percentage Amount</td>
<td>Ded. File</td>
<td>N.NNNNN</td>
</tr>
<tr>
<td>0710</td>
<td>PTX-MTD</td>
<td>X</td>
<td>Pre-Tax - Month-To-Date</td>
<td>Ded. File</td>
<td>NNNNN.NN</td>
</tr>
<tr>
<td>0711</td>
<td>PTX-YTD</td>
<td>X</td>
<td>Pre-Tax - Year-To-Date</td>
<td>Ded. File</td>
<td>NNNNN.NN</td>
</tr>
<tr>
<td>0712</td>
<td>POST-MTD</td>
<td>X</td>
<td>Post-Tax - Month-To-Date</td>
<td>Ded. File</td>
<td>NNNNN.NN</td>
</tr>
<tr>
<td>1122</td>
<td>DOC-NO</td>
<td>X</td>
<td>Document Number</td>
<td>Ded. File</td>
<td>XXXXXX</td>
</tr>
<tr>
<td>1274</td>
<td>DESCRIPTION</td>
<td>X</td>
<td>Short Title</td>
<td>Comp.Table</td>
<td>XXXXXXXXXXXXXX</td>
</tr>
<tr>
<td>1283</td>
<td>PD</td>
<td>X</td>
<td>Partial Deduction</td>
<td>Ded. File</td>
<td>X</td>
</tr>
<tr>
<td>1284</td>
<td>CALC</td>
<td>X</td>
<td>&quot;Calculation&quot; Rule Number</td>
<td>Ded. File</td>
<td>NNN</td>
</tr>
<tr>
<td></td>
<td>C</td>
<td>X</td>
<td>Action Category Code</td>
<td>None</td>
<td>N</td>
</tr>
<tr>
<td></td>
<td>(I)</td>
<td>X</td>
<td>Inactive/Invalid Deduction</td>
<td>Ded. File</td>
<td>&quot;***&quot;</td>
</tr>
<tr>
<td></td>
<td>CI</td>
<td>X</td>
<td>Current Month Deduction Taken</td>
<td>Ded. File</td>
<td>A</td>
</tr>
<tr>
<td></td>
<td>TR</td>
<td>X</td>
<td>Triple Deduction Code</td>
<td>Ded. File</td>
<td>A</td>
</tr>
<tr>
<td></td>
<td>L-DTE</td>
<td>X</td>
<td>Last Deduction Transaction Date</td>
<td>Ded. File</td>
<td>NNNNNN</td>
</tr>
<tr>
<td></td>
<td>PO</td>
<td>X</td>
<td>Priority Override</td>
<td>Ded. File</td>
<td>&quot;***&quot;</td>
</tr>
</tbody>
</table>

[Deduction Data Element Descriptions]

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

<table>
<thead>
<tr>
<th>Number</th>
<th>Element Name</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>0102</td>
<td>Plan Code</td>
<td>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.</td>
</tr>
<tr>
<td>0103</td>
<td>Type Code</td>
<td>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.</td>
</tr>
<tr>
<td>0104</td>
<td>Deduction Amount</td>
<td>The amount to be deducted from the employee's pay. The amount displayed is dependent on the &quot;S&quot;-Rule - Source Rule Number (see paragraph 10.60[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.</td>
</tr>
<tr>
<td>0105</td>
<td>Deduction Start Date</td>
<td>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.</td>
</tr>
</tbody>
</table>
### DEDUCTION DATA ELEMENT DESCRIPTIONS (Cont'd.)

<table>
<thead>
<tr>
<th>Number</th>
<th>Element Name</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>0106</td>
<td>Deduction Stop Date</td>
<td>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 a 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.</td>
</tr>
<tr>
<td>0107</td>
<td>Post-Tax - Year-To-Date</td>
<td>Computer-derived. The total &quot;post-tax&quot; deduction taken this calendar year-to-date. Note: This amount is shown on the &quot;YTD&quot; display screen as &quot;YTD DE.&quot;</td>
</tr>
<tr>
<td>0640</td>
<td>Deposit Code</td>
<td>Required for all employees with a Bank Account Number, and an ABA Bank &quot;Routing/Transit&quot; Number, in Deduction Data Element 0687, ACH Bank Number. DKC is controlled by the Multi-Purpose Data Control (MDPC) Field, on the Deduction Table, when the code is &quot;ACH&quot;. The total &quot;post-tax&quot; deduction entered is the employee's deduction record (see paragraph 10.60B[5], Descriptions Of Compensation Tables -- Deduction Table). Valid Deposit Codes are &quot;21&quot; - Checking Account; and &quot;32&quot; - Savings Accounts.</td>
</tr>
<tr>
<td>0641</td>
<td>Pre-Note Flag</td>
<td>Required for all employees with a Bank Account Number, and an ABA Bank &quot;Routing/Transit&quot; Number, in Deduction Data Element 0687, ACH Bank Number. PRE-NOTE is controlled by the Multi-Purpose Data Control (MDC) Field, on the Deduction Table, when the code is &quot;ACH&quot;. 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 &quot;N&quot; - No Pre-Notification Has Been Done; and &quot;Y&quot; - Pre-Notification Has Been Done. See paragraph 10.01A[4], Employee Data Element/Field Descriptions, PDB Element 641, Pre-Notification, for related information.</td>
</tr>
<tr>
<td>0687</td>
<td>Bank Account Number; ABA Bank &quot;Routing/Transit&quot; Number; ACH Bank &quot;Routing/Transit&quot; Number</td>
<td>Required for all employees with a deduction that is controlled by the Multi-Purpose Data Control (MDPC) Field, on the Deduction Table (see paragraph 10.60B[5], Descriptions Of Compensation Tables -- Deduction Table). Examples include &quot;ACH&quot; which requires the input of the Bank Account Number and the ABA Bank &quot;Routing/Transit&quot; Number; &quot;COV&quot; which requires the input of the coverage amount of life insurance; &quot;DVA&quot; which requires the input of the Department of Veterans' Affairs loan number; and &quot;FRS&quot; which requires the input of the percentage for distribution of the Federal Retirement System's voluntary Investment program, e.g., Thrift Savings Plan (TSP), contributions.</td>
</tr>
<tr>
<td>0688</td>
<td>Pre-Tax Code</td>
<td>Required to indicate the Pre-Tax status of the deduction when the &quot;P-TAX&quot; Code, on the Deduction Table, is &quot;N&quot;. Employee must elect pre-tax or not. Employee deduction must be coded with a &quot;Y&quot; or &quot;N&quot;. Valid PTCD Codes are &quot;Y&quot; - All employee deductions for this Plan/Type are pre-tax; and &quot;N&quot; - Not a pre-tax deduction (post-tax). This Deduction Data Element is derived from the Deduction Table when the &quot;P-TAX&quot; Code is &quot;N&quot;, &quot;Y&quot;, &quot;P&quot; or &quot;T&quot; (see paragraph 10.60B[5], Descriptions Of Compensation Tables -- Deduction Table, for further clarification of all five &quot;P-TAX&quot; Codes).</td>
</tr>
<tr>
<td>0689</td>
<td>Priority Number</td>
<td>E-PRI controls the order in which the deduction is processed when calculating the employee's net pay. Priority &quot;001&quot; is the highest. This Deduction Data Element may be modified in the employee's deduction record if the Priority Override Code (PRIOR-O), on the Deduction Table, &quot;override&quot; permissio has been granted, via the Priority Override Code (PRIOR-O), on the Deduction Table, &quot;override&quot; permissio has been granted with a PRIOR-O Code of &quot;T&quot; which means the deduction. If PRIOR-O 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 as reports and check stubs using E-PRI.</td>
</tr>
</tbody>
</table>
## 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.                                                                                                                                 |
| 1294   | "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. |
## DEPENDENT DATA ELEMENT DESCRIPTIONS (Cont’d.)

<table>
<thead>
<tr>
<th>Number</th>
<th>Element Name</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>--</td>
<td>Inactive/Invalid Deduction</td>
<td>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: <em>DDU</em> - “New” and “Changes”: The “Start” month-year on the employee’s deduction record must 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 17 (see paragraph 10.01B0067, Plan/Type Not Active On Deduction Plan Master, for further details).</td>
</tr>
<tr>
<td>--</td>
<td>Current Month Deduction Taken</td>
<td>CR is computer-derived. A “Y” is displayed if the 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 00.00.</td>
</tr>
<tr>
<td>--</td>
<td>Triple Deduction Code</td>
<td>TR is computer-derived for nine-month Faculty and “academic year” classified employees. These employees are identified in PDB Elements 94, 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: “3” - July; “A” - August; and “B” - Both (July and August). Note: TR is retained until the end of the calendar year. See new sub-Section 10.17B, Calendar Year-End Reset (dated 12/89), for additional information.</td>
</tr>
<tr>
<td>--</td>
<td>Last Deduction Transaction Date</td>
<td>This Deduction Data Element is the input date of the most recent transaction which affects an employee’s deduction record.</td>
</tr>
<tr>
<td>--</td>
<td>Priority Override</td>
<td>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</td>
</tr>
</tbody>
</table>

---

Note: If no C-Table “window” is “currently” active, “**” is displayed between the Start Date and the Stop Date, on the DD2 and DDU (Display Function): If the Plan/Type is not on the C-Table, then the word “INVALID” is printed in the “Description” cell. If the employee’s deduction record’s “active window” does not match any C-Table “window”, then the word “INACTIVE” is printed in the “Description” cell. If the employee’s deduction record’s “active window” does 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: 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, 2. The nearest future C-Table record that matches the employee’s deduction record’s “active window”. If there is no such record, then, 3. The nearest past C-Table record that matches the employee’s deduction record’s “active window”. Note: If no C-Table “window” is “currently” active, “**” is displayed between the Start Date and the Stop Date, on the DD2 and DDU screens, in the employee’s detail record. The “**” is located below the “I” designation for that column, e.g., **START (I) STOP**. |
### DEDUCTION DATA ELEMENT DESCRIPTIONS (Cont'd.)

<table>
<thead>
<tr>
<th>Number</th>
<th>Element Name</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>--</td>
<td>Priority Override (Cont'd.)</td>
<td>Information). On D00, D02 and D0U screens, the modified Priority Number is displayed with an &quot;**&quot;, 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 &quot;I&quot;. An &quot;I&quot; changes the priority.</td>
</tr>
</tbody>
</table>
Personnel-Payroll

10.01E

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.

**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.

<table>
<thead>
<tr>
<th>Cumulative Elements Derived From Payroll System</th>
<th>POB Payroll</th>
<th>Misc. Table Key Values</th>
<th>Comments</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gross Pay</td>
<td></td>
<td></td>
<td>All pay for the current year.</td>
</tr>
<tr>
<td>Gross Regular Pay</td>
<td>N/A</td>
<td>N/A 120#</td>
<td>X X Regular</td>
</tr>
<tr>
<td>Federal Tax</td>
<td>N/A</td>
<td>N/A 129 130</td>
<td>X X Federal Withholding</td>
</tr>
<tr>
<td>State Tax</td>
<td>1203</td>
<td>131 132</td>
<td>X X State Withholding</td>
</tr>
</tbody>
</table>

08/89
<table>
<thead>
<tr>
<th>Cumulative Elements Name</th>
<th>Current Cumulative Element Number</th>
<th>Payroll Cumulative Element Number</th>
<th>Memo Record</th>
<th>YTD Payroll File</th>
<th>Misc. Table Key Values</th>
<th>Comments</th>
</tr>
</thead>
<tbody>
<tr>
<td>SAIF/Workers Compensation Department (WCW)</td>
<td>1213</td>
<td>135</td>
<td>136</td>
<td>X</td>
<td>X</td>
<td>SAIF</td>
</tr>
<tr>
<td>FICA Contributions</td>
<td>1208</td>
<td>135</td>
<td>136</td>
<td>X</td>
<td>X</td>
<td></td>
</tr>
<tr>
<td>PERS Contributions</td>
<td>1218</td>
<td>137</td>
<td>138</td>
<td>X</td>
<td>X</td>
<td>087, 088</td>
</tr>
<tr>
<td>PERS Subject Pay - Contributions</td>
<td>1221</td>
<td>140</td>
<td>139</td>
<td>X</td>
<td>X</td>
<td>PERS</td>
</tr>
<tr>
<td>TIAA-CREF Contributions</td>
<td>1227</td>
<td>141</td>
<td>142</td>
<td>X</td>
<td>X</td>
<td>094</td>
</tr>
<tr>
<td>PERS Contributions</td>
<td>1223</td>
<td>143</td>
<td>144</td>
<td>X</td>
<td>X</td>
<td>085</td>
</tr>
<tr>
<td>TIAA-CREF Subject Pay - Contributions</td>
<td>1225</td>
<td>145</td>
<td>146</td>
<td>X</td>
<td>X</td>
<td>PERS</td>
</tr>
<tr>
<td>TIAA-CREF Subject Pay - Contributions</td>
<td>1231</td>
<td>147</td>
<td>148</td>
<td>X</td>
<td>X</td>
<td>PERS</td>
</tr>
<tr>
<td>TIAA-CREF Contributions</td>
<td>1233</td>
<td>149</td>
<td>150</td>
<td>X</td>
<td>X</td>
<td>093</td>
</tr>
</tbody>
</table>
### CUMULATIVE ELEMENTS TABLE (Cont'd.)

<table>
<thead>
<tr>
<th>Cumulative Elements Derived From Payroll System</th>
<th>PDB</th>
<th>Payroll</th>
<th>Misc. Table Key Values</th>
<th>Comments</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Current Cumulative Element Number</strong></td>
<td><strong>YTD Cumulative Element Number</strong></td>
<td><strong>MTD Cumulative Element Number</strong></td>
<td><strong>QTD Cumulative Element Number</strong></td>
<td><strong>Memo Record</strong></td>
</tr>
<tr>
<td>Federal Retirement Contributions</td>
<td>1244</td>
<td>151</td>
<td>152</td>
<td>X</td>
</tr>
<tr>
<td>Total Deductions</td>
<td>1255</td>
<td>153</td>
<td>154</td>
<td>X</td>
</tr>
<tr>
<td>Tax-Deferred Annuities</td>
<td>157#</td>
<td>X</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Perquisites</td>
<td>1191</td>
<td>158</td>
<td>159</td>
<td>X</td>
</tr>
<tr>
<td>Record Adjusted</td>
<td>1258</td>
<td>160#</td>
<td>161#</td>
<td>X</td>
</tr>
<tr>
<td>Net Pay</td>
<td>1261</td>
<td>162</td>
<td>163</td>
<td>X</td>
</tr>
<tr>
<td>FICA Subject Pay</td>
<td>1207</td>
<td>164</td>
<td>166</td>
<td>165 (see &quot;Comments&quot; cell)</td>
</tr>
<tr>
<td>PERS Subject Pay - Contributions</td>
<td>1275</td>
<td>167</td>
<td>168</td>
<td>X</td>
</tr>
<tr>
<td>Date Last Paid</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cumulative Elements Derived From Payroll System</td>
<td>PDB</td>
<td>Payroll</td>
<td>Misc. Table Key Values</td>
<td>Comments</td>
</tr>
<tr>
<td>-----------------------------------------------</td>
<td>-----</td>
<td>---------</td>
<td>------------------------</td>
<td>---------</td>
</tr>
<tr>
<td>Payroll Register Reference Number</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Prior Quarter FICA Adjustment</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>National Federal &amp; State Tax</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Earned Income Credit</td>
<td>173#</td>
<td>X</td>
<td></td>
<td>See Section 10.44, Earned Income Credit Withholdings.</td>
</tr>
<tr>
<td>Previous FICA Deductions - Other State Agency</td>
<td>174#</td>
<td>X X</td>
<td></td>
<td>See paragraph 10.01A[2], Data Elements/Fields Table.</td>
</tr>
<tr>
<td>Previous FICA Earnings - Other State Agency</td>
<td>175#</td>
<td>X X</td>
<td></td>
<td>See paragraph 10.01A[2], Data Elements/Fields Table.</td>
</tr>
<tr>
<td>Gross Pay - Federal</td>
<td>1195 105 186</td>
<td>X X</td>
<td>Currently not in use.</td>
<td></td>
</tr>
<tr>
<td>Gross Pay - State</td>
<td>1201 187 188</td>
<td>X X</td>
<td>Currently not in use.</td>
<td></td>
</tr>
<tr>
<td>Medicare Subject Pay</td>
<td>1247 664 665</td>
<td>X X</td>
<td>Federal Medicare</td>
<td>See paragraph 10.08C[6], Federal Civil Service Employees.</td>
</tr>
</tbody>
</table>
### CUMULATIVE ELEMENTS TABLE (Cont'd.)

<table>
<thead>
<tr>
<th>Cumulative Element Note</th>
<th>Current Cumulative Element Number</th>
<th>YTD Cumulative Element Number</th>
<th>MTD Cumulative Element Number</th>
<th>QTD Cumulative Element Number</th>
<th>Cumulative Total</th>
<th>POB Payroll</th>
<th>Payroll File</th>
<th>Misc. Table Key Values</th>
<th>Comments</th>
</tr>
</thead>
<tbody>
<tr>
<td>Medicare Subject Pay - Contributions</td>
<td>1251</td>
<td>666</td>
<td>667</td>
<td>X</td>
<td>X</td>
<td>X</td>
<td>058, 059 &amp; 061</td>
<td>Medicare Subject Contributions are unavailable to Payroll.</td>
<td></td>
</tr>
<tr>
<td>Medicare Subject Pay - Medicare Qual. (MQ)</td>
<td>668</td>
<td>669</td>
<td>X</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fringe Benefit Pay</td>
<td>1197</td>
<td>674</td>
<td>675</td>
<td>X</td>
<td>X</td>
<td></td>
<td></td>
<td>Fringe Benefit Pay see Section 10.34, Taxation Of Fringe Benefits.</td>
<td></td>
</tr>
<tr>
<td>Federal Retirement - Pre-'84 Subject</td>
<td>1235</td>
<td>690</td>
<td>681</td>
<td>X</td>
<td>X</td>
<td></td>
<td></td>
<td>Currently not in use.</td>
<td></td>
</tr>
<tr>
<td>Federal Retirement - Post - '83 Subject</td>
<td>1258</td>
<td>682</td>
<td>683</td>
<td>X</td>
<td>X</td>
<td></td>
<td></td>
<td>Currently not in use.</td>
<td></td>
</tr>
<tr>
<td>Federal Retirement - Post - '83 Contributions</td>
<td>1242</td>
<td>684</td>
<td>685</td>
<td>X</td>
<td>X</td>
<td></td>
<td></td>
<td>Currently not in use.</td>
<td></td>
</tr>
<tr>
<td><em>Deactivation Token</em> Flags</td>
<td></td>
<td>686</td>
<td>X</td>
<td></td>
<td>Available in POB, Unavailable to Payroll.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>YTD - Extra - &quot;A&quot;</td>
<td></td>
<td></td>
<td></td>
<td>X</td>
<td>Reserved for future use.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>YTD - Extra - &quot;B&quot;</td>
<td></td>
<td></td>
<td></td>
<td>X</td>
<td>Reserved for future use.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
### 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 Contributions - YTD, Element 143; and IRA - CREF Contributions - YTD, Element 149; and Tax-Deferred Annuity deductions, i.e., Deduction Category codes "ID" - Deferred Compensation; "IF" - Federal Employees Retirement System 401K-TSP; and "IT" - 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 59, Cash Received - Voluntary Deduction.
- Code 34, Cash Disbursed - Voluntary Deduction.

Note: Increases and decreases in net.
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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, .160, .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 Controler'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.
### LEAVE RECORD DATA ELEMENTS

#### 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.

#### Data Element List

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

#### 330-334, Current Leave Balance

The employee's balance of each type of leave as of the cut-off date for leave and Attendance records used in the most recent Leave file update and 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.

#### 336, Sick Leave - Current Balance

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

#### 337, Vacation - Current Balance

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

#### 338, 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.

#### 339, Exchange Leave - Current Balance

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

#### 343-346, 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.

#### 355-358, Leave Accrued Month-to-Date

These elements indicate the hours of leave accrued for the previous month based on the most recent Leave file update and 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.

#### 359, Sick Leave Used-MTD

If sick leave is paid for hours equal to or greater than 50% of standard work hours in the previous month, the number of sick leave hours used is the lesser of 8 or 50% of standard work hours. Sick leave credits are prorated if paid hours are less than 50% of standard or non-standard work hours.

#### 360, Sick Leave Used-YTD

If sick leave is paid for hours equal to or greater than 50% of standard work hours in the previous month, the number of sick leave hours used is the lesser of 8 or 50% of standard work hours. Sick leave credits are prorated if paid hours are less than 50% of standard or non-standard work hours.
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 number of vacation leave 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 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.

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. Enter 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.
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[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 - YTD
Increase adjustment to personal leave hours entered this fiscal year.

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 - YTD
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.

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. 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
- 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.
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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.
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 document is sent 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 entered on the 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 describe 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.
   - **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.

### Data Base Elements

<table>
<thead>
<tr>
<th>LINE</th>
<th>EL#: PDB element number.</th>
<th>ABBR: Abbreviation used on terminal displays for the element.</th>
<th>APPL: Applicability.</th>
<th>NAME: Employee's name on the PA.</th>
<th>SOCIAL SECURITY NUMBER: The SSN on the PDB for the employee is printed on the PA.</th>
<th>EFFECTIVE DATE: Enter the effective date of employment for a new employee, or the date the change entered is effective.</th>
<th>TRANSACTION REASON CODE: Up to four codes identifying the type of transaction being input can be entered.</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>LINE number on the PA form.</td>
<td>PDB element number.</td>
<td>Abbreviation used on terminal displays for the element.</td>
<td>Employee's name on the PA.</td>
<td>The employee's Social Security Number on the PA.</td>
<td>Enter the effective date of employment for a new employee, or the date the change entered is effective.</td>
<td>The transaction codes that identify the type of transaction being input can be entered.</td>
</tr>
<tr>
<td>2</td>
<td>FUTURE EFFECTIVE TRANSACTIONS: If a transaction with a future effective date is on the pending file, &quot;FUT TRAN&quot; is printed in the box at the right end of line 2.</td>
<td>If a transaction with a future effective date is on the pending file, &quot;FUT TRAN&quot; is printed in the box at the right end of line 2.</td>
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<td>If a transaction with a future effective date is on the pending file, &quot;FUT TRAN&quot; is printed in the box at the right end of line 2.</td>
</tr>
<tr>
<td>3</td>
<td>EFFECTIVE DATE: Enter the effective date of employment for a new employee, or the date the change entered is effective.</td>
<td>Enter the effective date of employment for a new employee, or the date the change entered is effective.</td>
<td>Enter the effective date of employment for a new employee, or the date the change entered is effective.</td>
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<td>Enter the effective date of employment for a new employee, or the date the change entered is effective.</td>
<td>Enter the effective date of employment for a new employee, or the date the change entered is effective.</td>
<td>Enter the effective date of employment for a new employee, or the date the change entered is effective.</td>
</tr>
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<td>4/5</td>
<td>TRANSACTION REASON CODE: Up to four codes identifying the type of transaction being input can be entered.</td>
<td>The transaction codes that identify the type of transaction being input can be entered.</td>
<td>The transaction codes that identify the type of transaction being input can be entered.</td>
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<td>The transaction codes that identify the type of transaction being input can be entered.</td>
<td>The transaction codes that identify the type of transaction being input can be entered.</td>
</tr>
</tbody>
</table>

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

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

2. **NAME:** The employee's name on the PA is printed here. Enter a new employee's name or a name change on line 5. See 10.01A[3], element 7, for restrictions on entering names.

3. **CLASSIFICATION CATEGORY:** On printed PA's, the employee's Classification Category is shown on the right of line 1. The Classification Category is derived from the Classification Code shown on line 4.

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

5. **CLASSIFICATION CATEGORY:** On printed PA's, the employee's Classification Category is shown on the right of line 1. The Classification Category is derived from the Classification Code shown on line 4.

6. **NAME:** The employee's name on the PA is printed here. Enter a new employee's name or a name change on line 5. See 10.01A[3], element 7, for restrictions on entering names.

7. **SOCIAL SECURITY NUMBER:** The SSN on the PDB for the employee is printed on the PA. 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.

8. **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.

9. **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.

10. **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, in line 26 in the Last Transaction Reason block, the Transaction Reason Codes entered.
### Freeze Code

Enter the applicable (633) code whenever the description for that code applies to a classified or Class management service employee. Freeze Code is not applicable to other employees. See 10.01M(3), element 633, for a list of Freeze Codes.

#### OREGON DEPARTMENT OF HIGHER EDUCATION

**PERSONNEL ACTION FORM**

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<th>Description</th>
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<td>EMPLOYEE SIGNATURE</td>
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<td>DEAN/DIRECTOR SIGNATURE</td>
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<td>PREPARED BY</td>
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#### Data Base Elements

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10.01

**Personnel-Payroll**

**S5HC FINANCIAL ADMINISTRATION STANDARD OPERATING MANUAL**

**Personnel Payroll**

**DATA BASE ELEMENTS**
OSBIE FINANCIAL ADMINISTRATION STANDARD OPERATING MANUAL

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6 RECRUITMENT CODE: Enter the appropriate code when an employee terminates. Indicate how the position will be filled. Codes are listed in 10.01A[3], element 672.

4 CERTIFICATE NUMBER: Enter the certificate number from the Certificate of Eligibility list on line 4. If the employee is appointed when the Take Action Reason Code (element 76) is 141, New Hire/Appointment, Promotion with Increase or 311, Promotion.

4 METHOD OF APPOINTMENT: Enter for new appointments to indicate how the appointment was made. Codes are listed in 10.01A[3], element 671.

4/5 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.

6/7 EXEMPTIONS: The number of allowances claimed by the employee on Treasury Form K-4 is printed on line 6. For new employees and changes, enter the number of allowances on line 7.

6/7 CLASSIFICATION CODE/CLASSIFICATION NAME: The code and name of the employee's classification are printed on line 6. Enter the Classification 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.

6/7 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.

6/7 POSITION NUMBER: For classified and management service employees, the POS# 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 a new Position Number on line 7. When an employee's Position Number is changed, forecast pay for the old position is stopped automatically. The new position can be reactivated for the current pay period and pay a partial month's salary under the old position.

6/7 POSITION MODIFIER: When two or more employees occupy the same position, a Position Modifier code is assigned to 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 674.

8 TAX SCHEDULE: The employee's marital status for tax withholding purposes is indicated on Treasury Form K-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

8 TAX EXEMPT CODE: Applies only to employees who claim exemption from tax withholding. "EX STAT" (code 1), "EX FED" (code 2) or "EX BOTH" (codes 3, 4 or 6) is printed. The element is blank when codes 1 through 3 are entered. In tax exempt Codes are listed in 10.01A[3], element 679.

8 POSITION FTE: This is a decimal fraction representing the proportion of full-time that the employee is employed in the position indicated on element 81 on line 6. Use the "10" block to enter or change Position FTE.

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.

8 SALARY RATE: The employee's rate of pay for the time period or other basis entered in element 16, Salary Rate Qualifier, is the "100" block to enter changes. Enter the 9-month or 12-month annual rate for faculty and graduate assistants coded "M" 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 a standard rate, the standard rate from the compensation plan for the employed employees is assigned to the employee. See 10.01A[3], element 15, for further information.

8 SALARY RATE QUALIFIER: Identifies the time period or other basis for QM, the Salary Rate in element 15. Use
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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 description 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, 73, Bank Number, and element 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 a bank 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 ABA 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 for retirement.

REI: The Retirement Number assigned to the employee by the Public Employee Retirement Board is entered by the Controller's Division.

10 MOST RECENT EMPLOYMENT DATE (HIRE DATE): The month and year the employee was hired or reactivated. See 10.01A[3], element 27, for further information.

10 WCID 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 73.

10 IIAA POLICY NO./CREF POLICY NO.: The policy numbers are shown for employees who are members of the IIAA Teachers' Insurance Annuities Association (IIAA) 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 described. Enter changes in the "TO" block. Code "N" (No Status) can be entered only for temporary and CETA employees, and appointment to emergency positions. New employees with code "T" (Trial Service) are changed to "R" (Regular) six months after the hire date in line 10, element 27. Code "M" (Severely Handicapped) can be used only when Handicap Code is "X4" (line 22, element 22).

11 APPOINTMENT TYPE: The type of appointment and code are shown. Enter changes in the "TO" block. The code Class entered must correlate with the Position Type (see 10.01A[6], element 91). Temporary employees (Classification Code prefix is "T") must be coded "T". 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 "TO" 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; or of 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's pay is increased for a pay Class increase. For a new employee, it is...
<table>
<thead>
<tr>
<th>Element</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>12/13 NER</td>
<td>RITY RATING CODE: Indicates the type of rating required at the employee's next Merit Rating Date. The codes are listed in 10,01A[3], element 620.</td>
</tr>
<tr>
<td>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 95.</td>
<td></td>
</tr>
<tr>
<td>12/13 TITLE CODE/TITLE: The employee's working title that describes the position or appointment. If a 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.</td>
<td></td>
</tr>
<tr>
<td>14/15 OVERTIME ELIGIBILITY CODE: Indicates the employee's eligibility for overtime pay. The code is computer-derived based on the employee's job classification. An input will override the derived code. Enter changes on line 15.</td>
<td></td>
</tr>
<tr>
<td>14/15 RANK CODE &amp; RANK DATE: The employee's rank name and code, and the date the rank changed. Enter changes on line 13. Rank Codes are listed in 10,01A[3], element 9, and on the back of PA forms.</td>
<td></td>
</tr>
<tr>
<td>14/15 RANK STATUS: This element is blank except when used to designate temporary or subordinate rank. Enter changes on line 15.</td>
<td></td>
</tr>
<tr>
<td>14/15 CAMPUS WORK PHONE: The employee's work telephone number to appear in the OSU financial administration standard operating manual.</td>
<td></td>
</tr>
</tbody>
</table>
TRANSL DISTRICT CODE: The code for the mass transit district where the employee works is printed below "(624)." To change, line out the printed code and enter the correct code. Trans District Codes are derived as shown in 10.01A[3], element 624, when no code is entered.

DIRECTORY PRINT CODE: This is a multi-purpose code that: (1) identifies 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. Enter changes on line 21. Directory Print Codes are listed in 10.01A[3], element 28.

HOME PHONE AND ADDRESS: Home phone number is optional. Home address is required and is the employee's mailing address. Enter changes on line 22. See 10.01A[3], element 29, for list of state and territory abbreviations used by the U.S. Postal Service.

SEX: "MALE" or "FEMALE" is printed based on the Sex Code on the PEO for the employee. If incorrect, line out the designation and enter "F" (female) or "M" (male).

BIRTHDATE: The month, day, and year of the employee's birth. If incorrect, line out and enter the correct date.

CITIZENSHIP CODE: The code representing the employee's current citizenship status is printed in the left side of this block. To change, line out the printed code and enter the correct code.

ETHNIC CODE: The employee's ethnic group and code are shown. If incorrect, line out the printed data and enter the correct code. Ethnic codes are: (1) printed in 10.01A[3], element 21, and listed on the back of PA forms.

HANDICAP CODE: This is an optional element. If a code was entered, the type of handicap is indicated following the 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 designations and enter the correct codes. Handicap codes are described in 10.01A[3], element 22, and listed on the back of PA forms.

VETERAN STATUS: This code is entered when the employee is a veteran. Veteran Status Codes are derived based on the Classification Code. To change, line out the printed data and enter the correct code. Veteran Status codes are listed in 10.01A[3], element 23, and on the back of PA forms.

EO CATEGORY: The job category to which the employee is assigned for 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 correct code. EEO category codes are listed in 10.01A[3], element 20.

NEGOTIATED PRIOR SERVICE: The number of months of previous experience that will be considered in determining eligibility for tenure. Enter leave codes and dates in the "TO" blocks. Leave codes are listed in 10.01A[3], element 30, and on the back of PA forms.

LEAVE TYPE CODE; LEAVE START DATE; LEAVE END DATE: These elements contain information on the current or most recent leave of absence, the leave type and code are shown in 10.01A[3], element 35, and on the back of PA forms.

LEAVE ACCRUAL CODE: The employee's work status for determining the applicable rules for accruing service, vacation, and sick leave credits. Use the "0" block to enter Leave Accrual Codes. The codes are listed in 10.01A[3], element 33, and on the back of PA forms.

SERVICE ANNIVERSARY DATE: An adjusted date that reflects years of service. Initially, the date of hire, adjusted for any prior service, is entered. Adjustments are made whenever an employee is terminated or returns from leave without pay of over 15 calendar days except for maternity leave, Peace Corps, or job incurred disability leaves. Enter changes in the "TO" block.


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10.01

Personnel-Payroll  Data Base Elements

25 INSTITUTIONAL USE ELEMENT: This element consists of four 5-character fields used by institutions as desired. The fourth field is reserved for campus location codes.

26 YEARS OF FEDERAL SERVICE: The number of years that an employee had a federal appointment with the OSU Extension Service. Updated annually by computer. If incorrect, line out the number shown and enter the correct number.

26 TERMINATION CODE; TERMINATION DATE: The termination code and date are 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, element 4, and on the back of PA forms.

26 LAST PERSONNEL ACTION NUMBER; LAST PA DATE: The number and date of the last PA produced for the employee are printed. For reference only to identify the source document.

26 LAST TRANSACTION REASON: Up to four transaction reason codes, entered 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 last transaction updating the employee's record was entered is shown, followed by the entering institution (location) number and the initials of the employee who entered the transaction.
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 Sequences: Required. Only one sort can be designated on a request. PA's will be provided in alphabetical order within each:
   - 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.
   - C = Check delivery institution
   - M = Major Department institution

6. Institution Number: Required. Enter an "**" in 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 (CC15) 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.
<table>
<thead>
<tr>
<th>Personl-Payroll</th>
<th>10.01H Database Elements</th>
</tr>
</thead>
</table>

**OREGON DEPARTMENT OF HIGHER EDUCATION**

**REQUEST FOR PERSONNEL ACTION FORMS (CO-815)**

**Job Stream:** PB019  
**INEL:** PB019  
**IDENT:** 06/24  
**Date:**

**SORT SEQUENCE REQUESTED IS ALPHANUMERIC (CHECK ONE):**

<table>
<thead>
<tr>
<th>No.</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Check Delivery</td>
</tr>
<tr>
<td>2</td>
<td>Inst Major Account</td>
</tr>
<tr>
<td>3</td>
<td>Class Category</td>
</tr>
<tr>
<td>4</td>
<td>Bargaining Unit</td>
</tr>
<tr>
<td>5</td>
<td>Maj Account Within Class Category</td>
</tr>
</tbody>
</table>

**SELECTION CRITERIA:***

- **CC08:** Institution (Y = Yes; N = No)
- **CC11:** Institutional Number (* = All)
- **CC13:** CC14 - CC23
- **CC24:** CC25 - CC34
- **CC26:** CC35 - CC68
- **CC27:** CC69 - CC98
- **CC28:** CC39 - CC40

**JOB ACCOUNTING:**

- **PB019 RUN DATE:**
- **PB019 START TIME:**
- **PB019 END TIME:**
- **PB019 JOB TIME:**
- **PB019 LOST TIME:**
- **PB019 REQUESTED BY:**
- **PB019 DELIVER TO:**
- **PB019 TRANSPORT:**
- **PB019 PHONE:**
- **PB019 DATA:**

*Note: The table and form are designed to organize and summarize personnel payroll data, with specific criteria for sorting and selecting data related to institutions, major accounts, class categories, and bargaining units.*
Personnel-Payroll

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 10.01, 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 10.05, 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 supplementary 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 may occur while entering a time card at terminal, that is discovered after the entry is concluded, is corrected by deleting the erroneous entry 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 6 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.
1. Document Number: Always prenum-
bered. The first two digits are al-
ways "91" through "99."

2. Name: Employee's full name with last
name first. Must agree with the PDB.


4. Classification: The employee's Clas-
sification Code, PDB element 11, may be entered for information purposes. However, the Classification Code on the PDB will appear on the Payroll Register.

5. 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.

6. 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.).

7. 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.

8. Account Coding: Account Number andTrans-
ation Code are re-
quired; Variable De-
partment and Institu-
tion 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 com-
puted at 1-1/2 times
the rate entered on the
card (transaction codes 1421, 1422, 1520, 1521, 1523). The employee's regular hour-

9. CWSP Codes: 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 ac-
count:
a. Enter the 20% charge to the de-
partment on the first line and
"P" (prime account) as the CWSP
code. Enter total units worked and
days.

b. 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 sin-
gle time card, lines 1 and 3 must indi-
cate the prime (20%) accounts, and
lines 2 and 4 the "C" or "L" (80%) accounts.

10. 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 exceeded 31 for a pay
package, the deduction is limited
by the computer to 31 times the daily
deference. For those employees with more than
one time card, with the full
amount for SAIF withheld on the time
card, enter "00" on the other time
cards.

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

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OSBHE FINANCIAL ADMINISTRATION STANDARD OPERATING MANUAL

10.02 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 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 Officer: Institutional Payroll Supervisor or other person authorized to 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:

... 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 cannot 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- 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
### 10.02 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/day schedule works 9.5 of 23 work days. Monthly pay rate is $750.

<table>
<thead>
<tr>
<th>DAYS IN MONTH</th>
<th>UNITS</th>
<th>RATE</th>
</tr>
</thead>
<tbody>
<tr>
<td>4</td>
<td>23</td>
<td>9.5</td>
</tr>
<tr>
<td></td>
<td></td>
<td>750.00</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>DAYS IN MONTH</th>
<th>UNITS</th>
<th>RATE</th>
</tr>
</thead>
<tbody>
<tr>
<td>4</td>
<td>17</td>
<td>8.0</td>
</tr>
<tr>
<td></td>
<td></td>
<td>750.00</td>
</tr>
</tbody>
</table>

**Example 3:** An employee is on a flex- ible 10-hour day, 4-day week schedule. The last day worked was 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:

<table>
<thead>
<tr>
<th>DAYS IN MONTH</th>
<th>UNITS</th>
<th>RATE</th>
</tr>
</thead>
<tbody>
<tr>
<td>4</td>
<td>17</td>
<td>7.4</td>
</tr>
<tr>
<td></td>
<td></td>
<td>750.00</td>
</tr>
</tbody>
</table>

**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 em- ployee on a 10-hour day, 4-day week schedule). For example, an employee is to be paid for 86 of 192 scheduled hours at a monthly rate of $750. In this case it is necessary to calculate the partial month's pay as follows:

\[
\text{Hourly Paid} = \frac{\text{X Monthly Rate} = \text{Total Pay}}{\text{Scheduled Hours}}
\]

\[
\frac{86}{192} \times 750 = \$354.40
\]

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

<table>
<thead>
<tr>
<th>UNITS</th>
<th>RATE</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.0</td>
<td>354.40</td>
</tr>
</tbody>
</table>

11/85
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.

### AMOUNT FIELDS PERMITTED

<table>
<thead>
<tr>
<th>PAYROLL ADJUSTMENT ACTIVITY TYPE</th>
<th>Code Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>11 Pay Check Reversal</td>
<td>X X X X X X X X</td>
</tr>
<tr>
<td>12 TIAA-CREF Refund Reversal</td>
<td>X X X X X X X X</td>
</tr>
<tr>
<td>13 Fed. Retirement Reversal</td>
<td>X X X X X X X X</td>
</tr>
<tr>
<td>14 State Tax Refund Reversal</td>
<td>X X X X X X X X</td>
</tr>
<tr>
<td>21 Pay Reversal Receivable</td>
<td>X X X X X X X X</td>
</tr>
<tr>
<td>22 TIAA-CREF Receivable</td>
<td>X X X X X X X X</td>
</tr>
<tr>
<td>23 Federal Retirement Receivable</td>
<td>X X X X X X X X</td>
</tr>
<tr>
<td>30 Attribution &amp; Attr. Subject</td>
<td>X X X X X X</td>
</tr>
<tr>
<td>31 Pay Account Transfer</td>
<td>X X X</td>
</tr>
<tr>
<td>32 Adjustment</td>
<td>X X X X X X X X</td>
</tr>
<tr>
<td>33 Cash Received -- Vol. Deduction</td>
<td>X X X X X</td>
</tr>
<tr>
<td>34 Cash Disbursed -- Vol. Deduction</td>
<td>X X X X X</td>
</tr>
<tr>
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<td>47 Pay Redistribution Refund</td>
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03/84
### Payroll Adjustment Card

#### 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 - SAlF Amount**
   - **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 - Foreigner's Exempt**
   - **H - Error in Pay Computation**

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**03/84**
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 FOB 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 Numbers: Check number of the original check.
14 - MICR Numbers: The first 6-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.
12 - CHECK REVERSAL CANCELLATION

Purpose: To cancel a check reversal. The check reversal 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:

- Activity Type: Enter code "12."
- FICA Adjustment Code: Must be blank.
- Pay Reversal Receivable

21 - PAY REVERSAL RECEIVABLE

Purpose: To reverse a pay item for which a check was 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 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 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:

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

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.

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."
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:
1-3 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-reirement 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 98004.

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

9 - Withholding Data: Enter the followings:
Code 23: PERS Contribution Amount
PERS Contribution Subject Amount
Code 24: TIAA-CREF Contribution Amount
TIAA-CREF Contribution Subject Amount
Code 25: Federal Retiremen Contribution Amount

11 - Month-Year For

30 - ATTRIBUTIONS & ATTRIBUTIONS
SUBJECT ADJUSTMENT

Purpose: To increase or decrease retirement contributions 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.
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Required Fields:
1-5 See B, General Instructions.
9 - Withholding Data: Enter:
TIAA-CREF Attribution Amount and PERS Attribution Subject Amount.

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.

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. 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 Contributions
1913 Medical Insurance
1914 Dental Insurance
1915 Life Insurance and Long-term Disability
1916 Workers' Compensation Board
1917 SAFIT
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.
When the FICA Subject amount is decreased, a FICA Adjustment Code is required. Acceptable FICA Adjustment Codes are:

- **A** - Student Earnings Exempt
- **D** - Adjusting Between Quarters (A card for the quarter when FICA or Sub-Subject amount is increased is also required.)
- **F** - Employee Transferred
- **G** - Foreigners Exempt
- **H** - Error in Pay Computation

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 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, "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; FICA and Federal/State Tax. Bracket the "From" amounts, "To" amounts 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.

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, and no deduction was taken.

9 - Withholding Data: Federal Tax and State Tax must be adjusted when cash collection of a Tax Deferred Annuity, Deferred Compensa-
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**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, See B, General Instructions.
- 7, Plan-Type/Amount: Multiple plan-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.
- 8-11, 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.

**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.

**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 terminating 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.

**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 record the gross of a paycheck.

**General:** The Less Overpayment is deducted from paychecks only, never from refund checks. The Less Overpayment account, 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.
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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
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
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.

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 original check from which the TIAA-CREF Contribution was taken.

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 original check from which the Federal Retirement was taken.
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Personnel-Payroll

46 - FEDERAL TAX REFUND

Purpose: To refund federal tax withholdings.

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

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 PD record 106, Deduction Stop Date, is required to stop future Pay Redistribution Plan deductions. See FASOM 10.010(1), Deduction Data Elements.

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:
- DOE - 361-001
- WSC - 362-001
- S0SC - 363-001
- PSU - 364-001

Payroll Adjustment Card
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Tax Deferred Investment Program

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 (IRC 433(d)(1)). 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 $1,500 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

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 E00.

[2] 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

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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.

IDAYTD; DCYTD—Terminal program ODD displays TDA and deferred compensation amounts by plan. Include the deferred compensation fee.

TOTAL YTD REDUCTIONS—POB 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 contributions contributed to TDA's and deferred compensation.

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 contributions 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 when 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 85th birthday.

2. Employers' Pension Contributions

3. Employer Contribution Factor (Table I): 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.

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 "tax contribution" (1a) by years of PERS membership as an ODHE employee.

5. PENSION COST—END OF CURRENT YEAR: The amount the employer contributes to PERS each year is determined by multiplying the "tax contribution" (1a) by years of PERS membership as an ODHE employee.

6. Estimated PERS Pension Cost: The estimated annual state contribution (1a) times years in PERS gives the average state contribution for the year.

7. 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.

8. PENSION COST—END OF CURRENT YEAR: The amount the employer contributes to PERS each year is determined by multiplying the "tax contribution" (1a) by years of PERS membership as an ODHE employee.

9. Estimated PERS Pension Cost: The estimated annual state contribution (1a) times years in PERS gives the average state contribution for the year.

10.05 Tax Deferred Investment Program

FTOYPAY—POB element 126 amount.

FORTCASTPAY—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; OC YTD; Terminal program ODD displays TDA and deferred compensation amounts by plan. Include the deferred compensation fee.

TOTAL YTD REDUCTIONS—POB element 155 (YTD TDA deferred compensation).

PROJECTED TOTAL DEF. COMP.—Enter the projected deferred compensation amount for the full year in "D" on page 2, item 6.

1. Projected Pension at Age 65: The pension at age 65 (1c) times the retirement age factor gives the value of an annuity that would yield the pension payments.

2. Employer Contribution Factor (Table II): 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.

3. 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 "tax contribution" (1a) by years of PERS membership as an ODHE employee.

5. Estimated PERS Pension Cost: The estimated annual state contribution (1a) times years in PERS gives the employer's cost of the employee's PERS pension.
5. PAST EXCLUDED PAY: Enter the Past Excluded Pay amount (el. 157).
   Element 157 is the sum of retirement contributions (employee contributions paid by the state) since July 1979; TDA contributions since January 1966; and deferred compensation since July 1980, through the end of the previous year.

   5.PAST EXCLUDED PAY: Enter the
   Past Excluded Pay amount (el. 157).
   Element 157 is the sum of retirement
   contributions (employee contributions paid
   by the state) since July 1979; TDA contribu-
   tions since January 1966; and deferred
   compensation since July 1980, through the
   end of the previous year.

   5.PAST EXCLUDED PAY: Enter the
   Past Excluded Pay amount (el. 157).
   Element 157 is the sum of retirement
   contributions (employee contributions paid
   by the state) since July 1979; TDA contribu-
   tions since January 1966; and deferred
   compensation since July 1980, through the
   end of the previous year.

   5. Past Excluded Pay: Enter the Past Excluded Pay amount (el. 157).
   Element 157 is the sum of retirement contributions (employee contributions paid by the state) since July 1979; TDA contributions since January 1966; and deferred compensation since July 1980, through the end of the previous year.

   a. Total Past Exclusions (P): The sum of the estimated PERS pension cost (a) plus past excluded pay is the estimated amount excluded from taxes prior to the computation year. Enter this amount in "P" on page 1, item 6.

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10.05 \hspace{1cm} \textbf{Personnel-Payroll} \\
\hspace{1cm} \textbf{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:

\[ E = \frac{1}{2} (S - D - E) - P \]

WHERE:

- \( E \) = Exclusion Allowance
- \( S \) = Salary - Full Year
- \( D \) = Projected Def. Comp.
- \( P \) = Past Exclusions
- \( G \) = 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).

9. **MAXIMUM EXCLUSION ALLOWANCE:** Lesser of 6, 7 or 8.

**IREVOCABLE 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, 8 or 11a

12. **ELECTION UNDER IRC 415(c)(4)(C):**

**TABLE II—ESTIMATED AGGREGATE SALARY FACTOR**

<table>
<thead>
<tr>
<th>Years (1-5)</th>
<th>Aggregate Salary Factor</th>
</tr>
</thead>
<tbody>
<tr>
<td>11.49</td>
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</tr>
<tr>
<td>22.27</td>
<td>165.03</td>
</tr>
</tbody>
</table>

**DEFINED BENEFIT FRACTION:**

- a. Estimated Pension at Age 65: (11)...
- b. Maximum Dollar Limit ($90,000 x 1.25)...
- c. Percentage Compensation Limit (1.4 x 1a)...
- d. Maximum Benefit (Lesser of 12b or 12c)...
- e. Defined Benefit Fraction (12b / 12d)...

**ALLOWABLE TDA AMOUNT:**

- f. Defined Contribution Fraction: 1.6 Less Defined Benefit Fraction (1.0 - 12e)...
- g. Aggregate Salary Excluding Deferred Comp...
- h. Maximum Allowable Addition (.35 x 12a)...
- i. TDA Amount: (52% x 1b) - (5 - .06G)...
- j. Maximum TDA Under 415(e) (.125 x G)...

**Net Exclusion Allowance:** Lesser of 

\[ (8b, 12i, 12j) \text{ or } $30,000 \]

Page 2
Personnel-Payroll

Tax Deferred Investment Program

Y = Years of service with ODHE from the origination of the employee to the end of the computation year, expressed as full-time years. Include all periods of service even if retiree 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.

5 = 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 (5). 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(G - D). The maximum limitation is $50,000.

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 (5). Subtract 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 and 7. This is the employee's exclusion allowance unless one of the elections described below is made.

IRC 415(c)(4) Special Elections

[4] IRC 415(c)(4) Special Elections provide three alternate methods for calculating exclusion allowances. 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. If 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: includes 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 $40,000 or the amount calculated.

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 (5) 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 prior year exclusions from taxable income. "Exclusions" include retiree benefits paid by the state, and contributions to TDA and deferred compensation plans.

09/85
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)(2)(B)(i)].

12i. TDA Amount: Calculate the TDA contribution allowed this year by: [1] determining 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 current year retirement contributions). [IRC 415(e)(2)(B)(i)].

12j. Maximum TDA Under IRC 415(c): The maximum exclusion allowance is 25% of annual gross pay. Maximum exclusion allowance, less the current year 4% retirement. This calculation can be reduced to .152 times annual gross pay (G) as follows:

\[ X = \text{exclusion allowance} \]
\[ X = .25G - .06G \]
\[ X = .19G \]

12k. Enter the lesser of 12b (deferred compensation participants only), 12i, or $30,000.

T AGREEMENT FOR SALARY REDUCTION, FORM CD-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 and future years. Reductions are selected, the annual dollar figures 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...

10.05 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 #1: 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.

OSBHE STATE BOARD OF HIGHER EDUCATION

AGREEMENT FOR SALARY REDUCTION

Tax Deferred Investment Program

NAME & ADDRESS

OREGON STATE BOARD OF HIGHER EDUCATION

AGREEMENT FOR SALARY REDUCTION

Tax Deferred Investment Program

SOCIALSECURITY NO.

© 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 pay of the

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 IRC section 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). The purposes of this contract. The contract encompasses all previous contracts and includes ALL companies and ALL salary reductions, even though NOT changed.

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 THERETHWITH.

Employees of educational institutions are generally limited to the maximum exclusion allowance under Internal Revenue Code section 403(b) or 415(c). An irrevocable election may, however, be made under IRC 415(c)(4)(A) to calculate the exclusion allowance under one of three special options, i.e., thereby, making the following election:

UNIVERSITY

EMPLOYEE'S SIGNATURE, stamp

DATE, INSTITUTION

Send all copies to Controller's Office—White retained by Controller: Yellow returned to employee: Pink Company
Personnel-Payroll

10.05 Tax Deferred Investment Program

Salary reductions may be a percentage and dollar amount. For instance, an employee wishing to maximize option "B" ($200 + $3,200) would enter 20% in the first space, $5,200 (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 its 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.

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 must discuss this with the controller's division, human resources or institutional staff benefits office.

6 In the "Company Selected" space enter the company name(s) and monthly amount or percent of salary reduction for each company. Premiums may be allocated to more than one company authorized to conduct business with OSHE 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.

9 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

STATE OF OREGON, acting by and through the
STATE BOARD OF HIGHER EDUCATION

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 thirty (30) days written notice. In accordance with this provision salary reductions are to be discontinued on any wage check after the last day of...

STATE OF OREGON, acting by and through the
STATE BOARD OF HIGHER EDUCATION

EMPLOYEE SIGNATURE

[2] All copies are sent to Controller's Office.

White—retained by Controller; Yellow—returned to employee; Pink—company

09/85
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.

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.

DISTRIBUTION 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 institution per PDB element 073, Check Disposition (see FASOM 10.01A, Employee Data Elements, element 73).

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 in the period 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.

Employee Withdrawal

A participant can withdraw from the program at any time. The lowest 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.

Death of a Participant

If a participating employee dies, the money withheld may be paid to the surviving spouse or children per FASOM 10.04C, Pay Due to Deceased Employee, or to the estate.
OSHKOH FINANCIAL ADMINISTRATION STANDARD OPERATING MANUAL 10.06 Personnel-Payroll

10.06 PayRedistributionPlan

SAMPLE PAYROLL DEDUCTION AUTHORIZATION

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.

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%.

2. That no interest will accrue to my credit on these funds.

DATE SIGNATURE

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.

Date SIGNATURE

Payroll Office Use Only

<table>
<thead>
<tr>
<th>Plan-Type</th>
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<th>Start Date</th>
<th>Stop Date</th>
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<tbody>
<tr>
<td>36X-001</td>
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<td></td>
</tr>
</tbody>
</table>

(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.
[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 employee, 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. Perquisites are not subject to FICA, but must be reported for SAIF purposes in accordance with paragraph 10.07D[4], Report of Assumed Wages.


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: 60 (PAYEX), Tax Schedules 68 (TAX), Tax Exempt Code (Ref. paragraphs 10.07C, EMPLOYEE EXEMPT FROM TAX WITHHOLDING; 10.07D, NON-RESIDENT ALIEN; 10.07E, NONRESIDENTS 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 (Ref. paragraph 10.01A, elements 68 to 70). 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 tax year which is other than a calendar year and the spouse claimed dies in the calendar year preceding the employee's tax 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 use Internal Revenue Service 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 the employee will be entitled to in the next calendar year, may become less than the number to which the employee is currently entitled. The number claimed could
Personnel-Payroll

Income Tax Withholding

become reduced for any of the following reasons:

1. The employee's spouse or dependent dies.
2. The employee finds that it is unreasonable to expect that a currently claimed dependent will qualify as his dependent in the next calendar year.
3. The employee finds that too little tax will be withheld in the next calendar year.

If any of these "less than" situations exists, or are expected to exist, in the next calendar year, the employee must:

1. Furnish the employer with a new W-4 Certificate reflecting the decrease in the number of withholding allowances, or before, December 1st of the year the change occurs.
2. Furnish the employer with a new W-4 Certificate within 10 days after the change occurs, if it occurs in December.

If the number of allowances, to which an employee is entitled, increases in the next calendar year, the employee may:

1. Furnish the employer with a new W-4 Certificate on, or before, December 1st of the year in which the increase occurs.
2. 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.)

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.

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.

Plan-type deduction records are established by the institutional Payroll Office for the additional withholdings. The revised W-4 Certificate is sent to 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.

OSHE 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 aggregates 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.

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 W-4 Certificate, i.e., Reorientation 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 exception is in effect,
nothing is withheld from the employee's pay for either federal or State income tax. PD 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.

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.

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.

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.

W-4 Certificate
The W-4 Certificate is completed by the employee. It is then reviewed by the employer. The Certificate is completed as follows:

1. Name and Address: Required.
2. Social Security Number: Required. See payograph 10.07A, SOCIAL SECURITY NUMBER, for more detailed information.
3. Marital Status: Required. This item is the basis for PD 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.
4. Withholding Allowances: 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[1], 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:
   - Write "Additional Oregon Withholding" across the top of the Certificate.
   - Enter Dates 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.
5. 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
   - temporarily Social Security Number requires the completion of a form CO-104A, STATEMENT OF TAXABLE SOCIAL SECURITY ACCOUNT NUMBER, and/or a copy of the receipt for application of a Social Security Number.
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

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10.07 Personnel-Payroll Income Tax Withholding

10.07 Personnel-Payroll Income Tax Withholding
nothing is withheld from the employee's pay for either federal or State income tax. PD 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.

Exemption Effective Period
The effective period of exemption begins the first pay period after it is filed by the employee. It end 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.

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.

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.

W-4 Certificate
The W-4 Certificate is completed by the employee. It is then reviewed by the employer. The Certificate is completed as follows:

1. Name and Address: Required.
2. Social Security Number: Required. See payograph 10.07A, SOCIAL SECURITY NUMBER, for more detailed information.
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... Expect to receive some unearned income, e.g., interest, and... Expect his wages plus the unearned income to exceed $500.

The employee will have a tax liability for the current year under these circumvences.

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 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 OSBE. 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 10.07F[1], 10.07F, 10.07Y, or 10.07Y. When an employee is exempt from withholding from income taxes, the appropriate code is entered in PDB element 69 (JAXX), 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:

<table>
<thead>
<tr>
<th>Element 69</th>
<th>Element 69 Determined &amp; Entered by</th>
</tr>
</thead>
<tbody>
<tr>
<td>1-Exempt State</td>
<td>Payroll Office</td>
</tr>
<tr>
<td>2-Exempt Fed.</td>
<td>Form W-4</td>
</tr>
<tr>
<td>3-Exempt, Office Form W-4</td>
<td></td>
</tr>
<tr>
<td>4-Exempt Both, Non-Res Alien Controller's</td>
<td></td>
</tr>
<tr>
<td>5-Exempt Both, Citizen Abroad</td>
<td></td>
</tr>
</tbody>
</table>

[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 CD-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 an 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.

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 Exception From Tax Withholding, Form CD-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 CD-477, Non-Resident Alien Request for Exception From Tax Withholding, or provide an equivalent statement containing all of the data requested on form CD-477. A W-4 Certificate claiming exemption on line 6 is insufficient.
The Controller's Division determines the exemption status of such an employee. The institutions, 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.

Once exemption is determined, PDB Element 69 (TAXX), Tax Exempt Code, is coded "1= Exempt State."
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Note: The employee in this situation may find IRS Publication 54, "Tax Guide for U.S. Citizens And Resident Aliens Abroad," helpful.

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.

[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 PR732-03, 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.

1 FARM LABOR -- STATE TAX

This State tax is withheld for employees with Classification Code 2960, Farm Labor. It is 1% of the employee's gross pay. The number of exemptions claimed by the employee is not considered in its calculation (ref. ORS 312.167(1)).

03/87
[1] General

(Ref. Internal Revenue Code (IRC) Regulations 301.6109-1, 31.6011(b)-2, and 1.1441-4(8)(2)(ii))

The Social Security Number is the key to all Personnel Database (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 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 ODE 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 ODE with a Social Security Number when completing and filing such things as ...

.... An Agreement For Salary Reduction, Form C0-408 (see paragraph 10.05C, AGREEMENT FOR SALARY REDUCTION, FORM C0-408).

.... 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 CD-477 (see paragraph 10.07D[3], Non-Resident Alien Request For Exemption From Tax Withholding, Form CD-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).


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 of the use so as to allow its issuance before its first required use.

[5] Form SS-5, Application For A Social Security Number

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.


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
10.08 Personnel-Payroll

Social Security

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 CD-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 number, e.g., 999-01-XXXX, he must complete a Form CD-204, Statement Of Information -- Social Security Account Number.

Statement Of Information — Social Security Account Number

Employee’s Full Name

Temporary Social Security No.

Present Address

Place of Birth

Father’s Full Name

Present Address

Place of Birth

Mother’s Full Name (Before Marriage)

Present Address

Place of Birth

Sex (M or F)

Date of Birth

Statement As To Previous SSA Application

If you checked "have" above, indicate the date and place of such filing and the expiration date of the receipt.

If you check "havenot," date and sign this statement below.

PleasenotethatthecompletionofthisformdoesnotrelievetherequirementtomakeapplicationonForm SS-5.

Signed:

(Employee)

INSTITUTIONAL PAYROLL OFFICE

Forward a copy of this form to the Controller’s Division. If this form is not returned within two months from the date recorded above, the employer has not presented any permanent Social Security Account Number.

10.08 Personnel-Payroll

Social Security

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 CD-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 number, e.g., 999-01-XXXX, he must complete a Form CD-204, Statement Of Information -- Social Security Account Number.

Statement Of Information — Social Security Account Number

Employee’s Full Name

Temporary Social Security No.

Present Address

Place of Birth

Father’s Full Name

Present Address

Place of Birth

Mother’s Full Name (Before Marriage)

Present Address

Place of Birth

Sex (M or F)

Date of Birth

Statement As To Previous SSA Application

If you checked “have” above, indicate the date and place of such filing and the expiration date of the receipt.

If you check “havenot,” date and sign this statement below.

PleasenotethatthecompletionofthisformdoesnotrelievetherequirementtomakeapplicationonForm SS-5.

Signed:

(Employee)

INSTITUTIONAL PAYROLL OFFICE

Forward a copy of this form to the Controller’s Division. If this form is not returned within two months from the date recorded above, the employer has not presented any permanent Social Security Account Number.

CD-204 12/86

Employer’s 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 Payroll and any other system(s) which require the Social Security Number to be present.

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 card is unavailable, then he must complete a form CD-204, Statement Of Information -- Social Security Account Number, as described in paragraph 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 CD-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

[10.08 Social Security]

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.

[11] 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.

[12] 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, Revision or Correction) (see paragraph 10.08A[5] above). The completed form should be sent to the nearest Social Security Administration District Office.

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.

10.08Earnings Exempt From FICA, for certain groups of employees.

[3] Except for deferred compensation and tax deferred annuity payments, rules or whether any federal income tax application also apply to FICA withholding. See paragraph 10.08A, 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. See paragraph 10.07, SICK LEAVE.

[5] FICA deductions from Earnings

FICA withholding taxes are deducted at the rate determined by law from each 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] Employee 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 currently 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
[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 Exception 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 Visitor visa (J-1), are exempt from FICA withholding. A Non-Resident Alien Request for Exception From Tax Withholding, form CO-477, or an equivalent statement, is required. See paragraph 10.07D, NON-RESIDENT ALIENS, for further information.

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 handled through the Personnel-Payroll 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 “YBP” positions. If there is year-to-date pay or a “Change” or “Combine” transaction must be used.

[3] SSN Change
The Social Security Number on the Personal 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 payroll/budget data are on file for only one SSN, those data are retained even if “Correct PDB Data” SSN are retained. 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 164, Cumulative Payroll Information: Data from the two records are combined.
- Elements 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.

1. Correction Type Code: Required on all transactions. One code, and only one code, must be checked.
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.
SAIF Assessments

[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:

\[
\text{Adjusted Gross Pay} = \text{Gross Pay} + \text{assumed wages} + \text{PERS pickup (attributions)} - \text{Overtime pay/3 (transaction codes 1201, 1412, 160, 142, 1520, 1523, 1527)} - \text{Vacation pay (transaction codes 121 and 1411)} - \text{Retrospective overtime (transaction codes 1418 and 1518)} - \text{FLSA overtime on premium pay (transaction code 1419)} - \text{bonus pay - permanent out-of-state employee pay}.
\]

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.

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:

<table>
<thead>
<tr>
<th>Monthly Rate</th>
<th>Inst Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Daily</td>
<td>Huss</td>
</tr>
<tr>
<td>11-81</td>
<td>.06</td>
</tr>
<tr>
<td>07-83</td>
<td>.06</td>
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<tr>
<td>10-83</td>
<td>.09</td>
</tr>
<tr>
<td>11-83</td>
<td>.11</td>
</tr>
<tr>
<td>01-8A &amp; later</td>
<td>.14</td>
</tr>
</tbody>
</table>

The amount charged to the employee's pay account is calculated by the Controller's Division by summing the amounts of three calculations.

1. Adjusted Gross Pay times the institutional rate.
2. Amount calculated in (a) times .06 (as applicable for PERS pickup).
3. "Days Worked" times .12 (employer portion of rate).

Example: If the adjusted gross pay is $553.08, 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:

\[
\text{Total Cost} = \text{Adjusted Gross Pay} \times \text{Institutional Rate} \times .06 + \text{Days Worked} \times .12
\]

A STATE ACCIDENT INSURANCE FUND (SAIF)

Reference:cORS Chapter 456

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:

\[
\text{Adjusted Gross Pay} = \text{Gross Pay} + \text{assumed wages} + \text{PERS pickup (attributions)} - \text{Overtime pay/3 (transaction codes 1201, 1412, 160, 142, 1520, 1523, 1527)} - \text{Vacation pay (transaction codes 121 and 1411)} - \text{Retrospective overtime (transaction codes 1418 and 1518)} - \text{FLSA overtime on premium pay (transaction code 1419)} - \text{bonus pay - permanent out-of-state employee pay}.
\]

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.

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 0.

... OHSU student workers. See FASOM 07.130.

... 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 07.130 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:

<table>
<thead>
<tr>
<th>Monthly Rate</th>
<th>Inst Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Daily</td>
<td>Huss</td>
</tr>
<tr>
<td>11-81</td>
<td>.05</td>
</tr>
<tr>
<td>07-83</td>
<td>.06</td>
</tr>
<tr>
<td>10-83</td>
<td>.09</td>
</tr>
<tr>
<td>11-83</td>
<td>.11</td>
</tr>
<tr>
<td>01-8A &amp; later</td>
<td>.14</td>
</tr>
</tbody>
</table>

The assessment on employers, which includes the Worker's Compensation Employer assessment, is differentiated by institution effective July 1, 1987, as follows:

<table>
<thead>
<tr>
<th>Inst Rate</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>OHSU</td>
<td>1.49</td>
</tr>
<tr>
<td>OSU</td>
<td>.99</td>
</tr>
<tr>
<td>PSU</td>
<td>.56</td>
</tr>
</tbody>
</table>

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 $553.08, 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:

\[
\text{Total Cost} = \text{Adjusted Gross Pay} \times \text{Institutional Rate} \times .06 + \text{Days Worked} \times .12
\]
### Assessments for Employees on the Regular Payroll

For employees with budgeted pay on the Personnel Data Base, the monthly SAIF assessment [C1] 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.

### 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.

### Assessments for Employees on Sabbatical Leave

The SAIF assessment for an employee on sabbatical leave is the same as for a full-time inactive employee. The standard monthly deduction fee [C2] should be entered on the PDB in element 065, SAIF Amount. See paragraph C[3] above if paid by time card.

## 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 premium and assessments are processed through the payroll system except required perquisites.**
   - See FASOM 10.172 and N. 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-type 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, CO202. Any amount in excess of the required perquisite amount is processed as usual, either by time card or forecast pay.

### Example

- If assumed wage is $525.00, the total cost to the department's account would be calculated as follows:
  - \[525.00 \times 0.007A = 3.89\]
  - Total Cost = $3.89

### 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. **Req. 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 using the following calculation:

   \[\text{Assumed wages times .007A (varies by institution)}\]

**Example:** If assumed wage is $525.00, the total cost to the department's account would be calculated as follows:

- \[525.00 \times 0.007A = 3.89\]
- Total Cost = $3.89

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 perquisites:** 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.
7(b) Employee paid on the payroll who also receives a required perquisite, e.g., State provided housing. Enter the approved amount applicable to agency need as reported by the Office of Facilities Planning or as approved in Board Minutes (President’s Perquisites).

Approved by: Signature of a supervisor authorized to approve the report.

Form CO-292

<table>
<thead>
<tr>
<th>Social Security Number</th>
<th>Name</th>
<th>Requisition Number</th>
<th>Account To Be Charged</th>
<th>WAGE</th>
<th>DEPT CODE</th>
<th>CASH ACCOUNT</th>
<th>Total Payroll</th>
<th>Meals (M) or Lodging (L)</th>
<th>Meals (M) or Lodging (L) Premium</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
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<td>8</td>
<td></td>
</tr>
</tbody>
</table>

Institution: Oregon State Board of Higher Education

Report of Assumed Wages Not Paid on Payroll for Compensation of SAIF Premium

For the Month of _______ 19

Social Security Number: Name: Requisition Number: Account To Be Charged: WAGE: DEPT CODE: CASH ACCOUNT: Total Payroll: Meals (M) or Lodging (L): Meals (M) or Lodging (L) Premium

As filed with Controller’s Office, Corvallis by the 5th day after the end of the month.

PAGE TOTALS

Ref. TADSH 11,000 Wages Subject to Assumed Wage Reporting

Approved by

12/87
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.
   - Unemployment tax.
   - Retirement deduction when required by law.
   - "Fair Share" deduction or union dues when a "Fair Share" clause is contained in the employee's 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.

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 CD-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 CD-404.
   d. Send form CD-404, form 668-P when applicable, and any paycheck for the employee to the Controller's Division.

If tax is released to an employee because 1. through 6. 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

   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 an employee for reason that the employee has had earnings garnished is prohibited. (Ref: ORS 23.185)
Claims Against Employee's Pay

1. 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)

2. 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 un-deposited as of the day of notice.

3. A portion of the employee's earnings is exempt from claim. The exemption for one month is $73.33 for each hour 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.

4. A portion of the employee's earnings is exempt from claim. The exemption for one month is 173.33 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.C. 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 Orders (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 specific single 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-A, 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.

O 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 date and time of when the Notice of Garnishment was served.
3. Enter the date and time of when the Notice of Garnishment was served.
4. Enter the date and time of when the Notice of Garnishment was served.
5. Enter the date and time of when the Notice of Garnishment was served.
6. Enter the date and time of when the Notice of Garnishment was served.
7. Enter the date and time of when the Notice of Garnishment was served.
8. Enter the date and time of when the Notice of Garnishment was served.
9. Enter the date and time of when the Notice of Garnishment was served.
10. Enter the date and time of when the Notice of Garnishment was served.
11. Enter the date and time of when the Notice of Garnishment was served.
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:**

**INSTITUTION/LOGIN:**

**AMOUNT:**

**CASE NUMBER:**

**DATE SERVED:**

**TIME OF DAY SERVED:**

**REPORT OF EARNINGS:**

- **(A)** Employee is being paid at a monthly rate of $5
- **(B)** Employee is being paid at an hourly rate of $5
- To date of garnishment, employee has worked the following hours for which he has not been paid:

  **Prior Month**
  
<table>
<thead>
<tr>
<th>15</th>
<th>16</th>
<th>17</th>
<th>18</th>
<th>19</th>
<th>20</th>
<th>21</th>
<th>22</th>
<th>23</th>
<th>24</th>
<th>25</th>
<th>26</th>
<th>27</th>
<th>28</th>
<th>29</th>
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<th>31</th>
</tr>
</thead>
<tbody>
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<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

  **Current Month**
  
  | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 24 | 25 | 26 | 27 | 28 | 29 | 30 | 31 |
  |-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
  | 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 $ was made to employee prior to receipt of this order.

Prepared by

Prepared by

Co-404 (Rev. 12-82)

03/83
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 of 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):

<table>
<thead>
<tr>
<th>Deduction Category Code</th>
<th>Description</th>
<th>Deduction Plan Code</th>
<th>Number(s)</th>
</tr>
</thead>
<tbody>
<tr>
<td>'TIA'</td>
<td>FICA-Additional</td>
<td>Additional</td>
<td>334</td>
</tr>
<tr>
<td>'TIP'</td>
<td>FICA-Prior-Year</td>
<td>Federal Medicare - Additional</td>
<td>333</td>
</tr>
<tr>
<td>'TNA'</td>
<td>Federal Medicare - Prior Year</td>
<td>335</td>
<td></td>
</tr>
<tr>
<td>'TPA'</td>
<td>FERS-Additional</td>
<td>Federal Retirement - Additional</td>
<td>355</td>
</tr>
<tr>
<td>'TPP'</td>
<td>FERS-Prior-Year</td>
<td>Federal Retirement - Prior-Year</td>
<td>355</td>
</tr>
<tr>
<td>'TRA'</td>
<td>Federal Retirement - Additional</td>
<td>355</td>
<td></td>
</tr>
<tr>
<td>'TPR'</td>
<td>Federal Retirement - Prior-Year</td>
<td>355</td>
<td></td>
</tr>
<tr>
<td>'TWA'</td>
<td>Worker's Compensation/SAIF</td>
<td>Additional</td>
<td>340</td>
</tr>
</tbody>
</table>

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 123, Original Budget Amount, or Pay/Budget Data Element 17b, Current Budget Amount (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
- An 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);
- **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);
- The academic employee is on leave at December 31st.

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).

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).

### 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.

### 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 #5).
- 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 16 months.

Note: OPE-related deduction amounts do not appear on
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production teleprocessing (TPR) display screens.

[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

<table>
<thead>
<tr>
<th>Number</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>PB806-01</td>
<td>Year-End Data Base Purged Employees</td>
</tr>
<tr>
<td>PB806-02</td>
<td>Year-End -- Classified Employees Who Should Be Terminated -- Non-Purged</td>
</tr>
</tbody>
</table>

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.

<table>
<thead>
<tr>
<th>Number</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>126</td>
<td>Gross Pay - YTD &quot;0&quot;</td>
</tr>
<tr>
<td>129</td>
<td>Federal Tax - YTD &quot;0&quot;</td>
</tr>
<tr>
<td>131</td>
<td>State Tax - YTD &quot;0&quot;</td>
</tr>
<tr>
<td>133</td>
<td>SIAF/Workers Compensation Department (WCD) - YTD &quot;0&quot;</td>
</tr>
<tr>
<td>135</td>
<td>FICA Contributions - YTD &quot;0&quot;</td>
</tr>
<tr>
<td>137</td>
<td>PERS Contributions - YTD &quot;0&quot;</td>
</tr>
<tr>
<td>140</td>
<td>PERS Subject Pay - Contributions - YTD &quot;0&quot;</td>
</tr>
<tr>
<td>141</td>
<td>TIAA-CREF Contributions - YTD &quot;0&quot;</td>
</tr>
<tr>
<td>143</td>
<td>PERS Contributions - YTD &quot;0&quot; (see &quot;a&quot; below)</td>
</tr>
<tr>
<td>144</td>
<td>TIAA-CREF Subject Pay Contributions - YTD &quot;0&quot;</td>
</tr>
<tr>
<td>149</td>
<td>TIAA-CREF Contributions - YTD &quot;0&quot; (see &quot;a&quot; below)</td>
</tr>
<tr>
<td>151</td>
<td>Federal Retirement Contributions - YTD &quot;0&quot;</td>
</tr>
<tr>
<td>153</td>
<td>Total Deductions - YTD &quot;0&quot; (see &quot;c&quot; below)</td>
</tr>
</tbody>
</table>

Cumulative

<table>
<thead>
<tr>
<th>Number</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>157</td>
<td>Tax-Deferred Annuities (see &quot;a&quot; below)</td>
</tr>
</tbody>
</table>
### YTD Cumulative Element

<table>
<thead>
<tr>
<th>Number</th>
<th>Description</th>
<th>&quot;Reset&quot;</th>
</tr>
</thead>
<tbody>
<tr>
<td>158</td>
<td>Perquisites - YTD</td>
<td>&quot;0&quot;</td>
</tr>
<tr>
<td>160</td>
<td>Record Adjusted - YTD</td>
<td>&quot;0&quot;</td>
</tr>
<tr>
<td>162</td>
<td>Net Pay - YTD</td>
<td>&quot;0&quot;</td>
</tr>
<tr>
<td>164</td>
<td>FICA - Subject Pay - YTD</td>
<td>&quot;0&quot;</td>
</tr>
<tr>
<td>165</td>
<td>FICA - Subject Pay - QTD</td>
<td>&quot;0&quot;</td>
</tr>
<tr>
<td>167</td>
<td>PERS Subject Pay - Contributions - YTD</td>
<td>&quot;0&quot;</td>
</tr>
</tbody>
</table>

### Memo

<table>
<thead>
<tr>
<th>Memo Number</th>
<th>Memo Description</th>
<th>&quot;Reset&quot;</th>
</tr>
</thead>
<tbody>
<tr>
<td>171</td>
<td>Prior Quarter FICA Adjustment</td>
<td>&quot;0&quot;</td>
</tr>
<tr>
<td>172</td>
<td>Ratios - Federal &amp; State Tax</td>
<td>&quot;0&quot;</td>
</tr>
</tbody>
</table>

### YTD Cumulative Element

<table>
<thead>
<tr>
<th>Number</th>
<th>Description</th>
<th>&quot;Reset&quot;</th>
</tr>
</thead>
<tbody>
<tr>
<td>173</td>
<td>Earned Income Credit - YTD</td>
<td>&quot;0&quot;</td>
</tr>
<tr>
<td>174</td>
<td>Previous FICA Deductions - Other State Agency</td>
<td>&quot;0&quot;</td>
</tr>
<tr>
<td>185</td>
<td>Gross Pay - Federal - YTD</td>
<td>&quot;0&quot;</td>
</tr>
<tr>
<td>187</td>
<td>Gross Pay - State - YTD</td>
<td>&quot;0&quot;</td>
</tr>
<tr>
<td>664</td>
<td>Medicare Subject Pay - YTD</td>
<td>&quot;0&quot;</td>
</tr>
</tbody>
</table>

### Memo

<table>
<thead>
<tr>
<th>Memo Number</th>
<th>Memo Description</th>
<th>&quot;Reset&quot;</th>
</tr>
</thead>
<tbody>
<tr>
<td>666</td>
<td>Medicare Subject Pay - Contributions - YTD</td>
<td>&quot;0&quot;</td>
</tr>
<tr>
<td>668</td>
<td>Medicare Subject Pay - Medicare Qualified (MQ) - YTD</td>
<td>&quot;0&quot;</td>
</tr>
<tr>
<td>674</td>
<td>Fringe Benefit Pay - YTD</td>
<td>&quot;0&quot;</td>
</tr>
<tr>
<td>680</td>
<td>Federal Retirement - Pre-'84 Subject - YTD</td>
<td>&quot;0&quot;</td>
</tr>
<tr>
<td>682</td>
<td>Federal Retirement - Post-'83 Subject - YTD</td>
<td>&quot;0&quot;</td>
</tr>
<tr>
<td>684</td>
<td>Federal Retirement - Post-'83 Contributions - YTD</td>
<td>&quot;0&quot;</td>
</tr>
</tbody>
</table>

#### [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 - Contributions - YTD
- Element 149, TIAA-CREF - Contributions - YTD

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...
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paragraph 10.608[5], Descriptions Of Compensation Tables -- Deduction Category Codes:

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>I</td>
<td>Deferred Compensation</td>
</tr>
<tr>
<td>D</td>
<td>Deferred Compensation - Once Only</td>
</tr>
<tr>
<td>A</td>
<td>Deferred Compensation - Administrative Charge</td>
</tr>
<tr>
<td>D A O</td>
<td>Deferred Compensation - Administrative Charge - Once Only</td>
</tr>
<tr>
<td>F B</td>
<td>Federal Employees Retirement System - Thrift Savings Plan (TSP) - Employee Deduction</td>
</tr>
<tr>
<td>F B O</td>
<td>Federal Employees Retirement System - Thrift Savings Plan (TSP) - Employee Deduction - Once Only</td>
</tr>
<tr>
<td>T</td>
<td>Tax-Deferred Investments (TDI)</td>
</tr>
<tr>
<td>T O</td>
<td>Tax-Deferred Investments (TDI) - Once Only</td>
</tr>
</tbody>
</table>

Key: '0' = Blank Position  
'1' = 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 127, 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) contains a YTD deduction amount which is greater than zero, that amount must be carried forward in his/her YTD record.

Element 126, Gross Pay - YTD

... Element 131, Total Deductions - YTD: Amount present remains unchanged

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in the "reset" process;

... Element 160, Record Adjusted - YTD;
Amount is "reset" with the opposite sign, i.e., ± negative amount, which causes ± 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 paragraph 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.

---

"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, TERMIN, is "reset" to zero.
PDB Element 4, Termination Date, TMTH, 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, TERMIN, becomes "909" - Other; and
... A Termination Reason Code, i.e., a component of PDB Element 4, TERMIN, becomes "590" - Other Termination; and
... PDB Element 52, Personnel Action Number, LPAF, 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...
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"Reset" Condition:

PDB Element 66, FICA Code, FICA, is "2" - Exempt Current.

PDB Element 66, FICA Code, FICA, is "3" - Subject Current.


[6] Pay/Budget Records

Calendar year-end purge and "reset" processes do not "reset" an employee's pay/budget records. When an employee is purged, all of his/her pay/budget records are also purged.

[7] Year-End Reports

The following six reports are produced from Job Stream PB013, "Calendar Year-End 'Reset'" program. They contain the results of the calendar year-end 'reset' process described in the above paragraphs.

CALENDAR YEAR-END 'RESET' REPORTS

<table>
<thead>
<tr>
<th>Number</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>PB801-01</td>
<td>Purge List</td>
</tr>
<tr>
<td>PB989-01</td>
<td>Year-To-Date Totals Posted From Data Base</td>
</tr>
<tr>
<td>PB989-02</td>
<td>Month-To-Date Totals Posted From Data Base</td>
</tr>
<tr>
<td>PB989-03</td>
<td>Data Base Year-To-Date Deduction Audit Errors</td>
</tr>
<tr>
<td>PB989-04</td>
<td>Institutional Year-To-Date Totals Posted From Data Base</td>
</tr>
<tr>
<td>PB989-05</td>
<td></td>
</tr>
</tbody>
</table>

"Reset" Value/Action:

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).

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).

Element 109, is "reset" to 'Blank' (see paragraph 10.01D[2], Element 109).

C FISCAL YEAR-END 'RESET' PROCESSES

[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).

[2] "Classified Fiscal Year-End Reset" Program (Job Stream PB012)

This computer program determines which pay/budget data elements are "reset" for classified employees at the beginning of a new fiscal year. Since the selection is based on a pay transaction code, non-classified records may be "reset" as well.

[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;

2) The employee's June pay/budget record must contain one of the two following codes in Pay/Budget Data
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**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.

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.

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.

[6] **Current Annual FTE**
The employee's Current Annual FTE, Pay/Budget Data Element 117, 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.

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.
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[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 not representative 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 whose 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 P0105)
This computer program re-computes Pay/Budget Data Elements 177, Current Budget Amount, and 178, 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;
- 'E' - Encumbrance only. The record was entered to encumber anticipated payroll expenses. Actual pay will be by time card;
- '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.
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[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 PTE, Pay/Budget Data Element 177, is greater than 1,000

Note: Institutional action is required on PB810-01. Incorrect Current Annual PTE’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 spouse’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 optional term life insurance coverage for ODHE employees and their spouses.

Standard Insurance Company Age Tiers For Optional Employee/Spouse Life Insurance Coverage

<table>
<thead>
<tr>
<th>Age Range</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>34 and under</td>
<td>55 - 59</td>
</tr>
<tr>
<td>35 - 39</td>
<td>60 - 64</td>
</tr>
<tr>
<td>40 - 44</td>
<td>65 - 69</td>
</tr>
<tr>
<td>45 - 49</td>
<td>70 and over</td>
</tr>
<tr>
<td>50 - 54</td>
<td></td>
</tr>
</tbody>
</table>

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. 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:

<table>
<thead>
<tr>
<th>Alpha Character</th>
<th>Type Of Coverage and Institution</th>
</tr>
</thead>
<tbody>
<tr>
<td>&quot;B&quot;</td>
<td>Basic Term Life (All Institutions)</td>
</tr>
</tbody>
</table>
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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
'W' Oregon State University
'X' Southern Oregon State College
'Y' University of Oregon
'Z' Oregon Health Sciences University

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 34" denotes age tier 34 and under at Eastern Oregon State College.

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, "B 01 - 0 01", 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 Field Abbreviation
Deduction Plan/Type PLAN/TYPE
Effective Start Date EFFECTIVESTART DATE
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 "Z" - Spouse...
Optional Term Life, or "O" - 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.

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 (7-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

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

<table>
<thead>
<tr>
<th>Number</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>PR451-01</td>
<td>Spouse Life Insurance Age Exception</td>
</tr>
<tr>
<td>PR451-02</td>
<td>Employee Life Insurance Age Exception</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Number</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>PBA52-01</td>
<td>Spouse Life Insurance Age Update</td>
</tr>
<tr>
<td>PBA52-02</td>
<td>Employee Life Insurance Age Update</td>
</tr>
</tbody>
</table>
10.12 Personnel-Payroll

**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:

1. **Required by law;**
2. **Authorized in writing by the employee and for the employee's benefit;**
3. **The employee has voluntarily signed an authorization for the deduction;**
4. **The deduction is authorized by a collective bargaining agreement.**

**REFERENCES**

State Employees' Benefit Board (SEBB) Meeting Minutes, Administrative Procedure 1/18/72.


SEBB Rule 102-10-030, Benefit Eligibility and State Contribution for Employees Working for Two or More Appointing Authorities.

**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 292.031).

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, 292.045, 292.051, and 292.065). Deduction is taken only when the premium plus the assessment of other benefit unit (Benefit Board (BUNB) or The State Employees' Benefit Board (SEBB)) exceeds the monthly State support, or contribution, payment.

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 Dedications**
   - 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/beneffits 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.

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
OSBHE FINANCIAL ADMINISTRATION STANDARD OPERATING MANUAL

10.12 Personnel-Payroll

Deductions

[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 OSBHE 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.


An employee may assign compensation, through payroll deductions, to the institution to repay an advance (see paragraph 10.040, 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 account receivable is created to collect an overpayment to an employee. Repayments are processed as payroll adjustments (see paragraph 01.210[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).


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 from 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-D1, 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 penalties.

[21] Flexible Spending Accounts

Deductions made for an employee who has entered into a compensation reduction related Information, see paragraph 10.04[7], Assigned Compensation.

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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).

[2] 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 Program).

[3] 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.

[4] 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 The 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 each pay period, 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 pay period. 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 paragraphs 10.010, DEDUCTION DATA ELEMENTS, elements 105 and 166).

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 paid on the payday when the time card transaction is processed, the deduction must be re-entered on the next payday.

[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 appointees, 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, the retiree 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
An employee working for two or more State agencies is eligible to enroll in
10.12

**Deductions**

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 9, Appointment Type).
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, for C0-809 (see paragraph 10.151, 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 sabatical 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 10.158[3], Management Service And Unrepresented Classified Employees.

[2] Academic Employees (Faculty)
- Classified Employees (Faculty) see paragraphs 10.158[3], Management Service And Unrepresented Classified Employees.

[3] Management Service And Unrepresented Classified Employees
- Personnel Division Policy (PDP) 3.1.1, Overtime Pay
- PDP 3.1.2, Sick Leave With Pay
- PDP 3.1.3, Other Leave With Pay
- PDP 7.3.1, Closure Or Curtailment Of State Offices and Institutions Because Of Inclement Weather Conditions

[4] All Employees
- FASOM 101.07F, 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 included 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" includes:

- Regular hours worked.
- Holidays.
- All authorized sick leave, vacation, exchange leave, compensatory leave, and personal leave.
- 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 sabatical leave with pay.
- Holidays, 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.

- Sick leave credits are awarded per the applicable bargaining agreement. Applies to CXXXXB, CXXXXN, CXXX0, CXXXP, and CXXXI.

- 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.
- Part-time employee -- credits are awarded on a pro rata basis.

[4] Faculty
- Academic staff on the Leave System are awarded full leave credits per OSBE Administrative Rule 580-21-048, Sick Leave Plan For Academic Personnel, as follows:
10.15 Personnel - Payroll

Employee Leave System

10.15 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 (PDBelement 8) U-Miscellaneous, 0-Other, or S-Student are not eligible for sick leave.


An employee on a temporary appointment is not eligible for sick leave. Includes Class Codes TXXX.

Vacation Credits

General
Vacation credits are automatically calculated for employees on the Leave System. The hours credited are based on the employee’s Classification Code (PDBelement 11), Service Anniversary Date (PDBelement 32), and paid regular hours each month.

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 7.5.1.1, Vacation Leave.

Classified Or Management Service -- Part-Time Or Seasonal Employee
Vacation credits are accrued during the first 6 months of employment and are 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 7.5.1.1, Vacation Leave.

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.

Faculty -- 9-Month Appointment
Nine-month employees are not eligible for paid vacation leave.

Unclassified Miscellaneous, Other, or Student Employee
Unclassified employees with Classification Category Code (PDBelement 8) U-Miscellaneous, 0-Other, or S-Student are not eligible for paid vacation leave.

Temporary Classified Employee
An employee on a temporary appointment is not eligible for paid vacation leave. Includes Class Codes TXXX.

Personal Leave

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.

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.

Unclassified Employees
Unclassified employees are not eligible for personal leave.

Temporary Employees
Temporary employees are not eligible for personal leave.

Compensatory & Exchange Leave

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.

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:

1. **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.

2. **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.

**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 employees — other paid leaves in accord with the applicable bargaining agreement.
     - Unrepresented classified and management service — other paid leaves in accord with POP 7.3.1.2. (Other leaves with Pay).

3. **Other** Leaves Excluded From Leave File
   - The following types of leave do not accrue leave or vacation credits and should not be entered on the leave file:
     - Jury duty.
     - Witness service required by a subpoena or other court summons.
     - Pre-retirement counseling.
     - Military training leave.
     - Unrepresented classified employees — other paid leaves in accord with the applicable bargaining agreement.

**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 positive 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 tribal service employees, the paid regular hours worked also determine when the employee will earn personal leave. Compensatory and exchange leave balances are maintained from inputs of hours earned and taken.

3. **Form Preparation Instructions**
   - **Department**: Preprinted. Major Department's Account Number, PDB element 401, and department name.
   - **Institutions**: Name; Social Security Number: Preprinted.
   - **Pay Period**: Preprinted. The payroll month and year.
   - **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.
   - **Non-Standard Hours**: Enter the number of work hours, including paid holidays, in the month when different from the preprinted Standard Hours. Leave the Standard Hours. Pay applies 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.
   - **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).
   - **Overtime & Holiday Hours Worked**: Record any overtime and holiday hours worked for 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 times
10.15 Personnel-Payroll

**Employee Leave System**

1. **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.

2. **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.

3. **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 total in the first "PAY" column. LWOP (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.

4. **LWOP (optional):** This line may be used to record all types of leave without pay. The data is not used by the Leave System.

5. **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.

6. **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 "INCRHRS." and decreased by an entry in "DECRHRS." All entries should be to 2 decimal places (X.XX). Describe entries in the "Reason For Adjustment" section.

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<th>Shift Differential</th>
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<th>Vacation</th>
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<td>0.00</td>
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</tbody>
</table>

---

**Accounting Distribution**

<table>
<thead>
<tr>
<th>ACCOUNT NO.</th>
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<th>200</th>
<th>300</th>
<th>400</th>
<th>CASH</th>
<th>CHQ</th>
</tr>
</thead>
<tbody>
<tr>
<td>TOTAL</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

---

**Remarks:**

Payroll use only.

---

**Certify that the above hours and computations are correct and that the employee has been paid:**

[Signature]

---

**Life Operations Manual:** For standards and instructions.

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4. 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


[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 C0-202, 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; 1400, 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 recorded using the applicable transaction 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 in the form of meals 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 C 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 upon request.
Facilities and Privileges

"Facilities and privileges" refers to the 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.

Perquisites

Transaction code 2907, Overtime Meal Allowance, is used to record the payment.

Facilities and Privileges

"Facilities and privileges" refer to the 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.

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.

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:

   a. The employee must be available for emergency call during the meal period.
   b. The employee is a food service worker who works during regular meal times.
   c. The employee could not otherwise obtain or furnish the lodging, such as meal time in the vicinity of the work place.
   d. The nature of the job requires a short meal period such as 30 minutes, and the employee cannot reasonably be expected to eat elsewhere.

   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:

FREQUENT PERQUISITE CRITERIA - LODGING

Lodging furnished by the institution may qualify as a required perquisite only if all of the following criteria are met:

1. The lodging is furnished on the business premises of the institution.

2. The lodging is furnished for the convenience of the employer.

3. 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 employer's place of employment. The lodging must be on the institution premises, not near lines, offices 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 meals such as:

   a. The employee must be available for duty 24 hours a day in case of emergency.

   b. "Business premises" means the employer's place of employment. The lodging must be on the institution premises, not near lines, offices in the building where the employee works or a near-by building.

   c. "Convenience of the employer" means that there are substantial business reasons for furnishing the meals such as:

   d. The employee must be available for duty 24 hours a day in case of emergency.
Perquisites

10.17

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.

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.
Disbursements To Individuals

[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.

Employees are subject to withholding on earned pay for income taxes and FICA, and to SAFI 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 or as a research subject when that individual is neither an independent contractor nor a research subject.

The Federal Internal Revenue Code sets forth fine and imprisonment penalties for falsifying payroll records or providing a false tax statement, as well as for failing to file an incorrect income tax return.

INDEPENDENT CONTRACTORS

[1] Definition
An individual may receive payments from an institution as an independent contractor. Paragraph 13.06C[A], Definition — Independent Contractor, contains guidelines for determining if an individual performing services is an independent contractor.

[2] Payment Status
An independent contractor is not an employee, and is neither subject to withholding nor eligible for employee benefits.

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 withholdings; 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.

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.
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.

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

Executive Department Personnel Policies:
.... 3.1.7, "Stand-by Time Compensation."
.... 3.1.11, "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, "Curtailment Of Operations, Closure Of State Offices And

Institutions Or Re-Arrangement Of Employees Because Of Hazardous Environmental Conditions."


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


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.

SCOPES 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) Bonas and meal periods.
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e) Sleeping time.
f) Training programs, lectures and other meetings.
g) Travel time.
h) Board, Lodging and Other Facilities.

... Overtime Compensation...

... Equal Pay and Child Labor...

... Record-keeping...

C 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.


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.

... 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 07.10, Transaction Codes, Personnel Services. Detailed characteristics of pay transaction codes are displayed in TPR Program "SFD" - Pay Transaction Table, Table B4.

Note: Pay transactions 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 F3 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

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 ODEH.

[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-A-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.

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:

<table>
<thead>
<tr>
<th>Weekly Hours For Which O/T Is Due</th>
<th>O/T Computation</th>
<th>O/T Fraction</th>
<th>Coefficient (Decimal Equivalent)</th>
</tr>
</thead>
<tbody>
<tr>
<td>48</td>
<td>Earnings x 8/4</td>
<td>8/4 x 6/12</td>
<td>.063</td>
</tr>
<tr>
<td>50</td>
<td>Earnings x 10/5</td>
<td>10/5 x 10</td>
<td>.200</td>
</tr>
<tr>
<td>47-3/4</td>
<td>Earnings x 7-3/4</td>
<td>7-3/4 x 7.75</td>
<td>.081</td>
</tr>
</tbody>
</table>

[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:

OVERTIME HOURS
TOTAL HOURS X 2

Examples:
The matrix below displays how coefficients are calculated for variations of the above fraction:

<table>
<thead>
<tr>
<th>O/T Hours Worked</th>
<th>O/T Fraction</th>
<th>Coefficient (Decimal Equivalent)</th>
</tr>
</thead>
<tbody>
<tr>
<td>48</td>
<td>8/4 x 6/12</td>
<td>.063</td>
</tr>
<tr>
<td>50</td>
<td>10/5 x 10</td>
<td>.200</td>
</tr>
<tr>
<td>47-3/4</td>
<td>7-3/4 x 7.75</td>
<td>.081</td>
</tr>
</tbody>
</table>

[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 5.80 of overtime due is calculated as follows: $9.60 (Earned in shift differential) x .063 (Coefficient for 48 hours) = .06 (Additional Overtime Due)

[5] Coefficient Table For Computing Extra Half-Time For Overtime Worked
This table is displayed on the next page.
<table>
<thead>
<tr>
<th>FLSA Hours</th>
<th>even</th>
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<th>00.50</th>
<th>00.75</th>
<th>00.10</th>
<th>00.20</th>
<th>00.30</th>
<th>00.40</th>
<th>00.60</th>
<th>00.70</th>
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</tr>
</thead>
<tbody>
<tr>
<td>0</td>
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<td>0.003</td>
<td>0.006</td>
<td>0.009</td>
<td>0.012</td>
<td>0.023</td>
<td>0.037</td>
<td>0.050</td>
<td>0.076</td>
<td>0.086</td>
<td>0.099</td>
<td>0.110</td>
</tr>
<tr>
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<td></td>
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<td></td>
</tr>
<tr>
<td>41</td>
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<td>0.018</td>
<td>0.021</td>
<td>0.024</td>
<td>0.026</td>
<td>0.031</td>
<td>0.037</td>
<td>0.050</td>
<td>0.060</td>
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<td>0.029</td>
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<td>0.041</td>
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<td>0.046</td>
<td>0.050</td>
<td>0.055</td>
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<td>0.091</td>
<td>0.103</td>
<td>0.114</td>
</tr>
<tr>
<td>44</td>
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<td>0.051</td>
<td>0.053</td>
<td>0.056</td>
<td>0.060</td>
<td>0.065</td>
<td>0.070</td>
<td>0.090</td>
<td>0.101</td>
<td>0.112</td>
<td>0.123</td>
</tr>
<tr>
<td>45</td>
<td>0.056</td>
<td>0.058</td>
<td>0.060</td>
<td>0.063</td>
<td>0.065</td>
<td>0.069</td>
<td>0.074</td>
<td>0.079</td>
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<tr>
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<td>0.068</td>
<td>0.070</td>
<td>0.072</td>
<td>0.076</td>
<td>0.081</td>
<td>0.086</td>
<td>0.092</td>
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<td>0.090</td>
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<td>49</td>
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<td>0.128</td>
<td>0.139</td>
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</tr>
<tr>
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<td>0.104</td>
<td>0.106</td>
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<td>0.158</td>
</tr>
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<td>0.110</td>
<td>0.112</td>
<td>0.114</td>
<td>0.117</td>
<td>0.122</td>
<td>0.127</td>
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<td>0.247</td>
<td>0.253</td>
<td>0.259</td>
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</tbody>
</table>
10.32 Personnel-Payroll

OSBHE FINANCIAL ADMINISTRATION STANDARD OPERATING MANUAL

10.32

FLSA Administration

C 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 8 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:
40 hours per day, starting on Sunday
Employee Eligible For:
Shift Differential Working
Out-of-Class:
Weekly Salary:
$1,733
Hourly Rate Of Pay:
$10.00

HOURS WORKED:

<table>
<thead>
<tr>
<th>Week #</th>
<th>Su</th>
<th>Mo</th>
<th>Tu</th>
<th>W</th>
<th>Th</th>
<th>F</th>
<th>Sa</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>8</td>
<td>10</td>
<td>10</td>
<td>8</td>
<td>8</td>
<td>4</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td></td>
<td>8</td>
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<td>8</td>
<td>8</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td></td>
<td></td>
<td>8</td>
<td></td>
<td></td>
<td>Sick</td>
<td>5</td>
</tr>
<tr>
<td>4</td>
<td></td>
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<td></td>
<td>10</td>
<td>0</td>
<td>8</td>
<td>8</td>
</tr>
</tbody>
</table>

ADDITIONAL EARNINGS:

<table>
<thead>
<tr>
<th>Week #</th>
<th>FLSA O/T</th>
<th>Non-FLSA O/T</th>
<th>Additional Earnings</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>8</td>
<td></td>
<td>$37.44</td>
</tr>
<tr>
<td>2</td>
<td></td>
<td></td>
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<tr>
<td>3</td>
<td></td>
<td></td>
<td>5</td>
</tr>
<tr>
<td>4</td>
<td></td>
<td></td>
<td>2</td>
</tr>
</tbody>
</table>

TOTAL $44.16

* Week #1: Shift Differential = .28 x 48 hours = 13.44
  Out-of-Class = .05 x 510 x .50 = 12.75
  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:
$37.44 x 8 = $299.52

Using Coefficient Method:
$37.44 x (48 hour coefficient) = $1,733

Week #3:
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 $198.72

+ Additional Earnings $44.16

TOTAL TIME CARD PAY $242.88

+ Monthly Salary (From Forecast Pay) $1,733.00

TOTAL GROSS PAY $2,015.88

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 TPM program "ETC."


The time card entries, for the above example, are as follows:

91576Q

1. Pay recorded with Transaction Code 1421, Overtime - Management Service And Classified, computes to.......$195.00


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 10.32. 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.

A non-exempt employee under FLSA is paid from two departments on separate time cards. The employee is said an hourly 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 $800.00 (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:

<table>
<thead>
<tr>
<th>Department</th>
<th>Units Worked</th>
<th>Pay Rate</th>
<th>Computed Pay</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
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<td>$10.00</td>
<td>$1,000.00</td>
</tr>
<tr>
<td>2</td>
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<td>880.00</td>
<td>880.00</td>
</tr>
<tr>
<td>TOTAL</td>
<td></td>
<td></td>
<td>$1,880.00</td>
</tr>
</tbody>
</table>

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).
Overload Compensation

A 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.

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
- Seminars and similar services

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
Institute Presidents, deans and other equivalent level officers are ineligible for overload compensation.

Each institution is required to report overload compensation activities for the previous fiscal year beginning July 1, 1984. 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 043, Retirement Code is '01' - 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 or of 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

Enrolments 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.
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.

   [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 257.003(81)(c)(H), PUBLIC EMPLOYEES' RETIREMENT SYSTEM -- Definitions). Such pay, therefore, is included in transaction code 1204, Supplemental Unclassified Pay.
A GENERAL

[1] Types Of Fringe Benefits
Some examples of employee fringe ben-

... Use of State-owned vehicles (see par-

... Use of "company-owned" aircraft.

... Commercial flights, free or discount-

... Vacations.

... Discounts on property or services.

... Memberships in country clubs or other

... Tickets to entertainment or athletic

events.

Fringe benefits must be included in

an employee's gross income unless specif-

ically excluded by law. Some benefits are

subject to Federal/State income taxes and

Social Security (FICA) taxes. The follow-

ing 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 ben-

efits are non-taxable according to Execu-

tive Department Administrative Rule 15-

065-01 (see paragraph 10.34C, 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 ma-

chine 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 facili-

ties.

c) Use of a State-owned "marked" ve-

hicle by a Campus Security Offi-

cer.

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

e
e

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 exclu-

ed from the income and wage base of "con-

trol" and "highly paid" employees only

when the benefits are given to all employ-

ees on a non-discriminatory basis.

[6] Definitions Of "Control" And "Highly

Paid" Employees
The following two definitions are taken from Internal Revenue Code 61, Regu-

lation 1.61-21 (see paragraph 10.34B, REF-

ERENCES):

... "Control" employees are elected or

appointed officials requiring the ap-

proval 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 underORS 244.040

(see paragraph 10.34B, REFERENCES).

REFERENCES

[1] The following references are the bas-

es for this section. Sources of informa-

tion 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-

21, "Taxation Of Fringe Bene-

fits."
10.34 Personnel-Payroll

10.34 Taxation Of Fringe Benefits


ODHE, Controller's Division, Personnel-Payroll Office, 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).

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).

The benefit amount is included in the employee's gross pay amount for income and FICA tax withholding purposes. A deduction is made for 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.

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, 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 10.07H[9], Full-Year Valuation Method).

Note: The Fair Market Value of a new vehicle is the invoice amount.
10.3^ Personnel-Payroll


10.3^ Taxation of Fringe Benefits

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.

<table>
<thead>
<tr>
<th>Vehicle Fair Market Value</th>
<th>Annual Lease Value</th>
<th>Vehicle Fair Market Value</th>
<th>Annual Lease Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>0---999</td>
<td>400</td>
<td>17,000---17,999</td>
<td>4,850</td>
</tr>
<tr>
<td>1,000---1,999</td>
<td>850</td>
<td>18,000---18,999</td>
<td>5,100</td>
</tr>
<tr>
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<td>19,000---19,999</td>
<td>5,350</td>
</tr>
<tr>
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<td>1,350</td>
<td>20,000---20,999</td>
<td>5,600</td>
</tr>
<tr>
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<td>1,850</td>
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<td>34,000---35,999</td>
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</tr>
<tr>
<td>14,000---14,999</td>
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<td>9,750</td>
</tr>
<tr>
<td>15,000---15,999</td>
<td>4,350</td>
<td>38,000---39,999</td>
<td>10,250</td>
</tr>
<tr>
<td>16,000---16,999</td>
<td>4,600</td>
<td>40,000---41,999</td>
<td>10,750</td>
</tr>
</tbody>
</table>

Note: Maintenance and Insurance costs are included in the Annual Lease Value, whereas fuel must be valued separately.


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 10.3A-D[6], Annual Lease Value Table, that corresponds with the Fair Market Value of the vehicle on January 1st of the fourth year of use.

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 following 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:

1) Multiply the Annual Lease Value (ALV) of the vehicle, selected from the table shown in paragraph 10.3A-D[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)
10.34 Personnel-Payroll

Taxation 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.,

\[
\text{Daily Lease Value} = (\text{ALV}) \times \left(\frac{4 \times \text{#Days}}{365}\right)
\]

[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:

1. The Prorated Lease Value for 30 days, or
2. The Daily Lease Value Method.


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.,

\[
\text{Fringe Benefit} = \frac{\text{ALV}}{12} \times \left(\frac{\text{Personal Use}}{\text{Total}}\right)
\]


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:

07/90
10.34

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:

\[
\frac{\text{Vehicle's Annual Lease Value}}{4} \times \frac{\text{"Personal Use" commuting}}{\text{Trip Log Total}} = \frac{\$2,600}{4} \times \frac{750}{3,000} = $162.50
\]

\[\text{Vehicle's Fair Market Value} \times \frac{\text{"Personal Use" commuting}}{\text{Trip Log Total}} = \$8,450 \times \frac{750}{3,000} = \$212.50\]

Total Fringe Benefit = $203.75

10.34
Taxation Of fringe Benefits

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:

\[\text{($3.00 \times 65 days) = $195.00}\]

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:

\[\text{($3.00 \times 55 days) = $165.00}\]

[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 10.34[22], Definition Of "Recipient" Of A Fringe Benefit.
[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:

<table>
<thead>
<tr>
<th>Time Card Entries for Reporting Fringe Benefit Income</th>
</tr>
</thead>
<tbody>
<tr>
<td>Time card entries for employees' fringe benefit income are shown in the sample below:</td>
</tr>
</tbody>
</table>

1. **SAF**: Enter "00" because this non-cash payment is not subject to SAIF.
2. **MONTH**: Enter the last calendar month of the reporting period.
3. **UNITS**: Enter the number of days the vehicle was used for commuting during the reporting period for employees using the Alternate Method.
4. **RATE**: Enter the rate per trip, one-way or round-trip, as applicable see paragraph 10.34D(20), Commuting Trip Values, for additional assistance.
5. **ACCOUNT NUMBER**: Enter the two-digit Institution Number (see paragraph 01.01A(4), Institution Number -xxx-xxxx, for a listing of these codes).
6. **ALL DEDUCTS/NODEDUCTS**: Leave blank.
7. **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.
8. **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 ODH 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.

[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."


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 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]
  - [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 = $227.00
AMOUNT RECORDED IN GROSS INCOME = $32.00

**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 = $32.00
AMOUNT RECORDED IN GROSS INCOME = $142.00

[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:
1. **SAIF**: Enter '00' because this non-cash payment is not subject to SAIF.
2. **MONTH**: Enter the last calendar month of the reporting period.
3. **UNITS**: Enter 1.0.
4. **RATE**: Enter the amount to be included in gross income.
5. **ACCOUNT NUMBER**: Enter the pay account number for "Employee Discounts On Services," i.e., XX-050-8626.

### Notes:
- 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.
- 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 #1, UNITS, and #2, RATE, above). See the file of tables on the terminal display for specific institutional numbers.
- APPROVAL: Same as the regular times card approval process, or the units to be reported must be approved on the institution’s labor distribution report.

### Table:

<table>
<thead>
<tr>
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<th>Amount</th>
<th>Deduction</th>
<th>Final</th>
<th>Pay</th>
<th>#</th>
<th>9-30-90</th>
</tr>
</thead>
<tbody>
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<td>XXXXX</td>
<td>XXXXX</td>
<td>XXXX</td>
<td>1</td>
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<td>XXXXX</td>
<td>XXXXX</td>
<td>XXXXX</td>
<td>XXXX</td>
<td>3</td>
<td>XXXXX</td>
</tr>
</tbody>
</table>

### Diagram:

- [Diagram of Personnel-Payroll]

---

**APPROVAL**

Same as the regular times card approval process or the units to be reported must be approved on the institution's labor distribution report.
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 OHE 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.


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).
10.44 Personnel-Payroll

Earned 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 pay-check 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 calling 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.

Note: This item does not apply to a request to stop advance payments and may be left blank for such a request.
OSBHE FINANCIAL ADMINISTRATION STANDARD OPERATING MANUAL

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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.

---

**Form W-5**

**Earned Income Credit Advance Payment Certificate**

This certificate expires on December 31, 1989.

Yoursocialsecuritynumber

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).

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.

Are you married?

Under penalties of perjury, I declare that the information I have furnished above is to the best of my knowledge, true, correct, and complete.

Date

Signature

---

**Plan/Type**

**Form W-5 Checkered**

<table>
<thead>
<tr>
<th>Plan/Type</th>
<th>Code</th>
<th>Form W-5 Checkered</th>
</tr>
</thead>
<tbody>
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<td>1</td>
<td>X</td>
<td>320-002</td>
</tr>
<tr>
<td>2</td>
<td>X</td>
<td>(Married -</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Spouse Also</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Filed W-5)</td>
</tr>
<tr>
<td>3</td>
<td>X</td>
<td>(SCHEDULE &quot;A&quot;)</td>
</tr>
</tbody>
</table>

**SCHEDULE "B"**

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.

---

**Plan/Type**

**Form W-5 Checkered**

<table>
<thead>
<tr>
<th>Plan/Type</th>
<th>Code</th>
<th>Form W-5 Checkered</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>X</td>
<td>Enter Deduction</td>
</tr>
<tr>
<td>2</td>
<td>BLANK</td>
<td>Stop Date for</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Plan/Type 320-001</td>
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<tr>
<td></td>
<td></td>
<td>or 320-002 as</td>
</tr>
<tr>
<td></td>
<td></td>
<td>applicable.</td>
</tr>
</tbody>
</table>

---

**Plan/Type**

**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.
### Earned Income Credit Withholdings

#### Plan/Type 320-001 (Single; or Married Spouse Does Not File Form W-5)  
(SCHEDULE "A")

<table>
<thead>
<tr>
<th>Gross Pay</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>50 - 564</td>
<td>1% of Pay</td>
</tr>
<tr>
<td>564+ - 5898</td>
<td>$79</td>
</tr>
<tr>
<td>5898+</td>
<td>$79 less 10% of pay over 5898</td>
</tr>
</tbody>
</table>

#### Plan/Type 320-002 (Married - Spouse Also Files Form W-5)  
(SCHEDULE "B")

<table>
<thead>
<tr>
<th>Gross Pay</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>50 - 278</td>
<td>1% of Pay</td>
</tr>
<tr>
<td>278+ - 454</td>
<td>$39</td>
</tr>
<tr>
<td>454+</td>
<td>$39 less 10% of pay over 454</td>
</tr>
</tbody>
</table>

#### 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).

#### 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.

<table>
<thead>
<tr>
<th>S.S. NUMBER</th>
<th>CHECK NUMBER</th>
<th>REGISTER</th>
<th>DEDUCTIONS</th>
<th>CURRENT MONTH</th>
<th>YEAR TO DATE</th>
</tr>
</thead>
<tbody>
<tr>
<td>TYPE</td>
<td>UNITS</td>
<td>RATE</td>
<td>GROSS</td>
<td>YEAR TO DATE</td>
<td></td>
</tr>
<tr>
<td>[2] EARNED INCOME CREDIT</td>
<td>39.80</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>BANK NUMBER</th>
<th>PERIOD ENDING</th>
</tr>
</thead>
<tbody>
<tr>
<td>OREGON STATE BOARD OF HIGHER EDUCATION</td>
<td>P.O. Box 448, Corvallis, Oregon</td>
</tr>
<tr>
<td>NON-NEGOTIABLE STATEMENT</td>
<td></td>
</tr>
</tbody>
</table>

30/90
INTRODUCTION

[1] Establishment Of The Public Employees' Retirement System
The Public Employees' Retirement Act of 1955, 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.

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, Personnel Policy 6.6.1.3, "Pre-Retirement Counseling Leave.",


Oregon Administrative Rule (Public Employees' Retirement System) 495-10-065, "Documentation Of Evidence" (for verification of age).


Oregon Public Employees Union (OPEU) Collective Bargaining Agreement, "Pre-Retirement Counseling Leave."

Oregon Revised Statutes (ORS):

... 243.810, "Tax-Sheltered Annuities For Educational Employees."

... 243.820, "Agreement For Payment or 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 Utilize Supplemental Benefits; Employee Contribution."

... 243.930, "Board Contributions; Investment; Purchase of Benefits."

... 243.946, "Employee Election; Cancellation Of Election."


Title 5 of the United States Code (USC), Governmental Organizations' Employees, Section 8431, "The Federal Employees' Retirement System."


CPERS 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 .50 FTE for 12-month or .60 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.
[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 employee 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**

This PERS form, displayed on the next two pages, has several different uses. It replaces former PERS Forms 5922-05, “Personnel Record,” and 4922-06, “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 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 repay 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 45922-09, “DESIGNATION OF BENEFICIARY.” See paragraph 10.510, 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 WSP, CETA or WIK Programs.
.... Employees who are age 70 and over and who have:

.... A Classification Category (PDB Element 85G) Code of ‘F’—Faculty, and Administrative Or Professional Non-Faculty (see paragraph 10.01A[6]) 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], Tenure Status, TNR).
NOTICE OF PERS COVERED EMPLOYMENT

Please Type or Print Legibly

1. Name: First Middle Last

2. Home Phone

3. Mailing Address

4. Sex: Female Male

5. Date of Birth

6. Annual Salary

7. Is the employee 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?  

8. SCHOOL DISTRICTS:
   Length of Year Employee Works:
   9 Months 12 Months Other
   Full Time Part Time

9. Major Duties:
   Teacher  Elected Official  Legislature  Judge
   Fire Fighter  Police  All Other

10. Employer Name:

11. I hereby certify under penalty of law that the above information is correct and that the employee is now and has been employed in a qualifying position, with no more than 30 working days absence, since

12. Employer Name:

13. Signature of Employer Representative

14. Date

Reference: ORS 237.011

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 employees 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 XXX/XXX/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 employee works full or part time.
10. Mark the appropriate box to indicate the type of duties performed by employee.
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 Pny 1 & 2 to: PERS
P. O. Box 73
Portland, OR 97207-0073

Retain Pny 3.
10.51 Personnel-Payroll

10.51 Qualified Retirement Plans

**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.

---

**DESIGNATION OF BENEFICIARY**

PLEASE READ BOTH SIDES OF THIS FORM CAREFULLY BEFORE COMPLETING ONE. THEN USE ONLY ONE SIDE.

The Standard Designation is easy to use, whether you are married or single. Complete and sign the section below. No listing of beneficiaries is necessary. It will remain up-to-date regardless of future marriages, divorces, births, deaths, or adoptions.

If you wish to disinherit a family member or name a beneficiary not included below, do NOT use this form, but complete the Specific Beneficiary Designation on the other side of this sheet.

**STANDARD DESIGNATION**

IMPORTANT: Do not change anything in this box; alterations will invalidate the form.

I hereby revoke any and all previous designations of beneficiary and name as my beneficiary my sons or of his surviving me at the time of my death in the following groups in the order listed:

(a) To my SPOUSE; and if he or she does not survive me, then to

(b) My CHILD or CHILDREN in equal shares, and the share of any child who does not survive me to his or her children living at my death in equal shares; but if none of my children survive me, then to the children of my children living at my death in equal shares; and if neither my children nor any of their children survive me, then to

(c) My MOTHER and FATHER in equal shares, or to the survivor; and if neither survives me, then to

(d) My BROTHERS and SISTERS in equal shares, and the share of any brother and sister who does not survive me to his or her children living at my death in equal shares; but if none of my brothers and sisters survive me, then to the children of my brothers and sisters living at my death in equal shares.

The terms "child" and "children," as used in this beneficiary designation, shall include both natural born and adopted children, whether born or adopted before or after the date on which I selected this beneficiary.

No payments shall be made to persons included in any of the above groups should there be living at the date of my death persons in any group proceeding it as listed.

Except as I have designated in groups (b) and (d) above, I choose not to have the dependents of any beneficiary who does not survive me take any interest or benefit in property subject to this designation.

YOUR NAME (Print) PHONE (Days)

MAILING ADDRESS (City) Zip

SIGNATURE (Do Not Print) DATE

PRESENT EMPLOYER

Send directly to PERS. This designation is not effective until received in and approved by the PERS office.

45922-08 (8/88)
USE THIS DESIGNATION ONLY IF YOU DO NOT USE THE STANDARD DESIGNATION. COMPLETE ONLY ONE SIDE OF THIS FORM.

INSTRUCTIONS FOR DESIGNATING A "SPECIFIC BENEFICIARY":

- If you use this designation, complete and sign the sections below.
- Use only one 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 birthdate (if a person) in the large box below, and complete and sign the sections at the bottom.
- Always show full given names. For example, Mary R. Doe (not Mrs. Robert Doe).
- To name co-beneficiaries:
- To name a contingent beneficiary:
- To designate your estate as beneficiary, show:

### SPECIFIC BENEFICIARY DESIGNATION

I hereby revoke any and all previous designations of beneficiary and name as my beneficiary or beneficiaries:

<table>
<thead>
<tr>
<th>FULL GIVEN NAME OF BENEFICIARY</th>
<th>RELATIONSHIP</th>
<th>BIRTHDATE</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

YOUR NAME (Print)          PHONE (Day)  
MAILING ADDRESS City State Zip  
SIGNATURE (Do Not Print) DATE  
PRESENT EMPLOYER  

Send directly to PERS. This designation is not effective until received and approved by the PERS office.
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.

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.

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.

“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 10.4065). Descriptions Of Compensation Tables.

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.

The contribution rate for employees who are not eligible for “attributions” depends on the employee’s situation as follows:

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.”

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”).

Miscellaneous Compensation Table

<table>
<thead>
<tr>
<th>Monthly Pay</th>
<th>Key Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>$1,000 or more</td>
<td>086</td>
</tr>
<tr>
<td>$500 - $999</td>
<td>087</td>
</tr>
<tr>
<td>Less than $500</td>
<td>098</td>
</tr>
</tbody>
</table>

...The current contribution rate, listed in Key Value 085 (see above paragraph 10.51E4, “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 ODH 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:
Personnel-Payroll

Qualified Retirement Plans

VARIABLE ANNUITY ELECTION

<table>
<thead>
<tr>
<th>PRIMARY ELECTION</th>
<th>EFFECTIVE JANUARY 1 following the receipt of this election by PERS, place in the Variable Annuity Account the following portion of your employer contributions: (I must be a contributing member on this January 1 effective date.)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td>SECONDARY ELECTION</td>
<td>I was an employee 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, indefinitely, for:</td>
</tr>
<tr>
<td></td>
<td></td>
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<tr>
<td></td>
<td></td>
</tr>
<tr>
<td>Signature:</td>
<td></td>
</tr>
<tr>
<td>Date:</td>
<td></td>
</tr>
</tbody>
</table>

General Information Relating to Variable Annuity Program

- Money placed in the Variable Annuity Account cannot be moved back to your regular account except at retirement.
- Your election to participate can be changed for future contributions only.
- When you retire, you may elect to keep your money in the Variable Annuity program or to transfer it to a Regular Account.

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 A5922-05) 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.

10/19
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.

Separation From PERS Covered Position

When a PERS member terminates covered employment, a PERS Form 4923-02, "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 4923-02 must be signed by the employer's authorized representative. Typed signatures or titles are not considered a valid signature on Line 18, "Signature Of Employee Representative" (Ref. PERS Employer Brief 87-4, "Signature Required On Notice Of Separation," July, 1987).

Contributions for Current Calendar Year

If you have any questions, please call our Membership Unit at 227-4178.

Reference: ORS 237.153
ORS 237.153-02 (L.P. 1-3: PERS: L.P. 4: Employer
(See back of L.P. 4 for instructions)
10.51 Qualified Retirement Plans

INSTRUCTIONS for preparation of Form 45923-02
SEPARATION FROM PERS COVERED POSITION

1. TYPE OF SEPARATION: (Check box)
   a. Regular: When a member leaves a PERS-covered position, complete entire form.
   b. Supplemental: When separation amounts were underreported on Line 2 of Form 45923-01, submit this form only for the additional amounts.
   c. Correction: When original separation amounts were overreported, submit this form only to correct any errors.

2. Check box if known and applicable.
   a. Enter member’s name, Social Security number, and PERS number. If PERS number is unknown, leave that box blank.
   b. Enter number of hours of leave accumulated per available records for the current segment of employment.
   c. Enter number of hours of leave transferred in from previous employment(s).

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 or a personal service contract per ORS 237.103.

5. Enter 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. Enter employer name, phone number, and PERS-assigned four-digit reporting number.

9. Employer MUST COMPLETE lines 9 through 9d and ONLY for the current segment of employment. Enter zero if there is no amount or it is unknown.
   a. Hours of sick leave accumulated per available records for the current segment of employment.
   b. Hours of sick leave transferred in from previous employment(s).
   c. Enter the number of months prior to July 1, 1973, and multiply by 2.675 and enter the result and include on Line 15.

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 9d.
   b. Enter the total of Line 9 minus Line 15b.

11. Include all PERS contributions paid over to the employee during current year.

12. Include PERS contributions paid up to the employee during current calendar year.

13. Total gross salary PAID in current calendar year.

14. Amount of salary paid during 6-month "waiting period" NOT subject to PERS contributions in current calendar year.
   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 previous employment(s).
   c. Enter the number of months prior to July 1, 1973, and multiply by 2.675 and enter the result and include on Line 15.

15. Total of Lines 12 and 13.


17. Enter employer name, phone number, and PERS-assigned four-digit reporting number.

[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 shall 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 employer'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 re-funded PERS account balances are located on the back of PERS Form 45923-03 displayed on page 11.
OSBHE FINANCIAL ADMINISTRATION STANDARD OPERATING MANUAL

PERSONNEL-PAYROLL

QUALIFIED RETIREMENT PLANS

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 benefit, under ORS 237.

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 mean to qualify for unemployment within five years of the date you terminated, you may be placed in a lump sum, within one year of reemployment, in 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 1099-R for tax reporting.

Name of Applicant (PRINT OR TYPE)

Mailing Address

Home Phone No.

Soc. Sec. No.

City State Zip

Birthdate

PERS No.

Signature of Applicant (Must be witnessed by Notary Public)

Date

NOTARY PUBLIC

State of ________________

County of ________________

Signed and sworn to before me on _______ by ________________

My commission expires: ________________

For PERS use only

Reference: ORS 237.111 40923-03 (2/88)

10/89
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 amounts of an eligible distribution by rolling over that portion into another qualified employer retirement plan that acceptsrollover 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 qualifying 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 part 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 regular 10-year or 5-year averaging rules if you were 50 or older on January 1, 1986.

10.51 Personnel-Payroll

Qualified Retirement Plans

H RETIREMENT

1. [General]

Then a PERS member retires, a PERS Form 45923-02 must be completed and sent to the PERS office (see paragraph 10.51[C]), Separation From Covered Position (PERS Form 45922-02) 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:

1. The employee's last thirty-six months of salary,

2. The employee's highest three calendar year salaries during his/her career in covered employment (see the notation to paragraph 10.51[C], Notice of PERS Covered Employment (PERS Form 45922-02), for a definition of "covered employment").

3. 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").

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:

<table>
<thead>
<tr>
<th>Final Average Salary</th>
<th>Length of Service</th>
<th>Monthly Benefit Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>$12,333</td>
<td>1.67</td>
<td>$1,100.62</td>
</tr>
</tbody>
</table>

4. "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 10.51[H], "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.

5. [The employer's portion of the employee's "1% Plus Annuity" retirement benefit is calculated by multiplying the employee's "Final Average Salary" by 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

*10.51 + Annuity Benefit*

<table>
<thead>
<tr>
<th>Final Average Salary</th>
<th>Fixed x Factor</th>
<th>Length Of Service (Years)</th>
<th>Monthly Benefit Amount (Employer)</th>
</tr>
</thead>
<tbody>
<tr>
<td>$2,333</td>
<td>x 1.00</td>
<td>26.25</td>
<td>$5,659.07</td>
</tr>
</tbody>
</table>

PERS Account Balance x Annuity Rate* = Monthly Benefit Amount (Employer)

$500,000 x $8.32 = $4,160.00

Total Monthly Benefit Amount = $5,075.00

* 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 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 x Annuity Rate* = Monthly Benefit Amount (Employee)

$500,000 x $8.32 = $4,160.00

Total Monthly Benefit Amount = $5,075.00

* 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 1 1/2 days for pre-retirement counseling (Ref. Collective Bargaining Agreement, "Pre-Retirement Counseling Leave"). The leave may be taken within five 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. 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 above.

[11] Pre-Retirement Counseling "By Appointment Only"

Pre-retirement counseling is available to all PERS members by appointment only (Ref. PERS Employer Brief 47-3, "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, have limited availability for appointments. A minimum of two weeks, in advance, is required for making an appointment.

[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. For more information on these locations, by appointment, on a regular basis. The employee may call any
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Qualified Retirement Plans

[1] 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 office, the counselor's telephone number(s); and the availability/cost of parking.

[16] 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.


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.

Regardlessofwhichmethod(s)isusedtoparticipate,themeamountspaidtoTIAA-CREFarebasedontheemployee'searnings'limitstheshownintheMiscellaneousCompensationTable,KeyValues089-"CapOnPERSContributions,ThenTIAA-CREFContributions,"and091-"CapOnPERSContributions,ThenTIAA-CREFContributions"(seeparagraph10.60B[5],DescriptionsOfCompensationTables)."Attributions/Contributions"onearningsabovetheseKeyValuesaremadeTOTIAA-CREF.

[3] Rates of "Attributions"/Contributions

The location of the current TIAA-CREF "tribution"/contribution rates are shown below:

<table>
<thead>
<tr>
<th>Miscellaneous Compensation Table</th>
<th>&quot;Attributions&quot;</th>
<th>Key Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Any Amount</td>
<td>099</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Contributions Monthly Pay</th>
<th>Key Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>$1,000 or more</td>
<td>090</td>
</tr>
<tr>
<td>$ 500 - 999</td>
<td>091</td>
</tr>
<tr>
<td>Less Than $500</td>
<td>092</td>
</tr>
</tbody>
</table>

[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. (See paragraph 10.51(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.
10.51 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 8331, "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 8331, "The Federal Employees' Retirement System, Chapter 24, 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 10.51[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):

<table>
<thead>
<tr>
<th>Key Value</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>099</td>
<td>FERS Employer Match Percentage For Employee 1%</td>
</tr>
<tr>
<td>100</td>
<td>FERS Employer Match Percentage For Employee 2%</td>
</tr>
<tr>
<td>101</td>
<td>FERS Employer Match Percentage For Employee 3%</td>
</tr>
<tr>
<td>102</td>
<td>FERS Employer Match Percentage For Employee 4%</td>
</tr>
<tr>
<td>103</td>
<td>FERS Employer Match For Employer 5%</td>
</tr>
<tr>
<td>104</td>
<td>FERS First Tier Of Employer Match 3%</td>
</tr>
<tr>
<td>105</td>
<td>FERS Second Tier Of Employer Match 2%</td>
</tr>
<tr>
<td>106</td>
<td>FERS % Of Employer Match For Second Tier 50%</td>
</tr>
</tbody>
</table>

Note: There is no employer "match" to TSP for CSRS employees.

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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 AT 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:

<table>
<thead>
<tr>
<th>Employee &quot;Matching&quot; Contribution Rates</th>
<th>Employee's TSP Account</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st 3% Of Pay</td>
<td>$1.00 For $1.00</td>
</tr>
<tr>
<td>Next 2% Of Pay</td>
<td>$.50 For $1.00</td>
</tr>
<tr>
<td>Next 5% Of Pay</td>
<td>$0.00</td>
</tr>
</tbody>
</table>

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 10.513[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 FERS). 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 10.513[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.


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.

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 10.513[11], Employer's "Automatic" TSP Contribution.
10.60 Personnel-Payroll

A

AN OVERVIEW

[1] Scheduling Payrolls

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:

<table>
<thead>
<tr>
<th>Compensation Processing</th>
<th>Location Of Codes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Collection of pay transactions</td>
<td>Pay Transaction Table and Eligible Classes Table</td>
</tr>
<tr>
<td>Involuntary deductions for applicable taxes</td>
<td>PDB and Miscellaneous Table (Values Table)</td>
</tr>
<tr>
<td>Benefit programs (employer contributions, insurances, tax sheltered annuities, etc.)</td>
<td>Deduction Table and Bargaining Units Benefit Table</td>
</tr>
<tr>
<td>Direct deposit of pay through the Automated Clearing House (ACH) or paychecks</td>
<td>PDB and Bank Table</td>
</tr>
</tbody>
</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.


The compensation tables, described in the previous paragraph, may be used to directly change or 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.

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:

<table>
<thead>
<tr>
<th>PAY TRANSACTION TABLE</th>
<th>Field</th>
<th>Abbrev.</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Transaction Code</td>
<td>TRANSCODE</td>
<td>Personal Services Transaction code. See Section 02.10, Personal Services.</td>
<td></td>
</tr>
<tr>
<td>Effective Start Date</td>
<td>ESTART</td>
<td>First date this table entry will be used.</td>
<td></td>
</tr>
<tr>
<td>Effective Stop Date</td>
<td>ESTOP</td>
<td>Last date this table entry may be used.</td>
<td></td>
</tr>
<tr>
<td>Full Description</td>
<td>N/A</td>
<td>Obtain from Section 02.10.</td>
<td></td>
</tr>
<tr>
<td>Short Description</td>
<td>N/A</td>
<td>Shortened version of field used on check stubs, payroll reports, etc.</td>
<td></td>
</tr>
</tbody>
</table>

**Oregon Public Employees Union Dues**

- **OPEU-DUES**: Indicates gross pay for this transaction code used to calculate OPEU DUES.

**Oregon Public Employees Union Fair Share**

- **OPEU FAIR SHARE**: Indicates gross pay for this transaction code used to calculate OPEU FAIR SHARE.

**Life and Disability Insurance**

- **LIFE/DIS**: Indicates gross pay for this transaction code used to calculate LIFE/DIS.

**PAY TRANSACTION TABLE (Cont’d.)**

<table>
<thead>
<tr>
<th>Field</th>
<th>Abbrev.</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Deferred Compensation</td>
<td>DC</td>
<td>Indicates gross pay for this transaction code used to calculate DC.</td>
</tr>
<tr>
<td>Temporary Employee</td>
<td>T</td>
<td>Transaction code may be used for temporary employees.</td>
</tr>
<tr>
<td>Days-In-Month</td>
<td>DM</td>
<td>Transaction code allowed if days-in-month is present. All others are rejected.</td>
</tr>
</tbody>
</table>

**PAY TRANSACTION TABLE**

<table>
<thead>
<tr>
<th>Category (Codes shown below with second abbreviation listed on check stub description)</th>
<th>N/A</th>
<th>Groups of pay transactions to control various payroll processes:</th>
</tr>
</thead>
<tbody>
<tr>
<td>&quot;CE&quot; (REGS = &quot;Summer&quot; &amp; REGP = &quot;Prior Year&quot;)</td>
<td>&quot;D&quot;</td>
<td>&quot;E&quot; (CP) Compensatory Time Paid</td>
</tr>
<tr>
<td>&quot;F&quot; (HOL)</td>
<td>&quot;L&quot; (LV) Leave Pay off</td>
<td></td>
</tr>
<tr>
<td>&quot;M&quot; (PERQ) Perquisite Regular</td>
<td></td>
<td></td>
</tr>
<tr>
<td>&quot;O&quot; (FB) Fringe Benefits</td>
<td></td>
<td></td>
</tr>
<tr>
<td>&quot;P&quot; (CASH) &quot;Cash Back&quot; OPEU &quot;Cash Back&quot;</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Units Type (Codes shown below)**

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>&quot;N&quot;</td>
<td>Defines units for time card transactions:</td>
</tr>
<tr>
<td>&quot;R&quot;</td>
<td>Regular</td>
</tr>
<tr>
<td>&quot;D&quot;</td>
<td>Differential</td>
</tr>
<tr>
<td>&quot;M&quot;</td>
<td>Miscellaneous</td>
</tr>
</tbody>
</table>
### PAY TRANSACTION TABLE (Cont'd.)

<table>
<thead>
<tr>
<th>Field</th>
<th>Abbrev.</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Units Type</td>
<td>&quot;H&quot;</td>
<td>Holiday</td>
</tr>
<tr>
<td></td>
<td>&quot;L&quot;</td>
<td>Leave &quot;Pay-Off&quot;</td>
</tr>
<tr>
<td>Time Card Calculation Rule Number</td>
<td>&quot;001&quot;</td>
<td>Units x Rate</td>
</tr>
<tr>
<td></td>
<td>&quot;002&quot;</td>
<td>Units x Rate x &quot;Factor&quot; (see next field)</td>
</tr>
<tr>
<td></td>
<td>&quot;003&quot;</td>
<td>Units x &quot;Factor&quot; (see next field)</td>
</tr>
<tr>
<td>Factor</td>
<td>N/A</td>
<td>Factor used in Time Card Calculations above. An amount/hour ($.35) or constant for overtime (1.5).</td>
</tr>
<tr>
<td>Audit Rule Number</td>
<td>AR#</td>
<td>Indicates number of audit rule used for this transaction code.</td>
</tr>
<tr>
<td>Separate Checks (Codes shown below)</td>
<td>N/A</td>
<td>Creates a separate check for this transaction and tax as follows:</td>
</tr>
<tr>
<td></td>
<td>&quot;3&quot;</td>
<td>No tax</td>
</tr>
<tr>
<td></td>
<td>&quot;Blank&quot;</td>
<td>Accumulate in appropriate check, current or non-current</td>
</tr>
<tr>
<td>Add To Gross Pay (Codes shown below)</td>
<td>N/A</td>
<td>Controls taxation. Add to gross as indicated below:</td>
</tr>
<tr>
<td></td>
<td>&quot;SWI&quot;</td>
<td>Federal tax, supplemental, i.e., 20%</td>
</tr>
<tr>
<td></td>
<td>&quot;RET&quot;</td>
<td>Federal Retirement</td>
</tr>
<tr>
<td></td>
<td>&quot;RFT&quot;</td>
<td>State Withholding Tax</td>
</tr>
<tr>
<td></td>
<td>&quot;FICA&quot;</td>
<td>Federal Insurance Compensation Act Tax</td>
</tr>
<tr>
<td></td>
<td>&quot;FRT&quot;</td>
<td>Retirement</td>
</tr>
</tbody>
</table>

### PAY TRANSACTION TABLE (Cont'd.)

<table>
<thead>
<tr>
<th>Field</th>
<th>Abbrev.</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Add To Gross Pay (Cont'd.)</td>
<td>&quot;FRET&quot;</td>
<td>Federal Retirement</td>
</tr>
<tr>
<td></td>
<td>&quot;FB&quot;</td>
<td>Fringe Benefit</td>
</tr>
<tr>
<td></td>
<td>&quot;SAIF&quot;</td>
<td>State Accident Insurance Fund</td>
</tr>
<tr>
<td></td>
<td>&quot;FMED&quot;</td>
<td>Federal Medicare</td>
</tr>
<tr>
<td></td>
<td>&quot;AA&quot;</td>
<td>Annual Appointment Gross</td>
</tr>
<tr>
<td>Classification Category Eligibility (Codes shown below)</td>
<td>CAT. ELIG.</td>
<td>Indicates which Classification Categories (see Section 10.01A[4]08, Classification category) are eligible for this transaction code.</td>
</tr>
<tr>
<td></td>
<td>&quot;E&quot;</td>
<td>Only those Categories marked are eligible.</td>
</tr>
<tr>
<td></td>
<td>&quot;Blank&quot;</td>
<td>All Categories are eligible.</td>
</tr>
</tbody>
</table>

### Classification Code Eligibility (Eligible or Not Eligible) (Codes shown below)

<table>
<thead>
<tr>
<th>CLASS.</th>
<th>E/N</th>
<th>Indicates which Classification Codes (see Section 10.01A[4]011, Classification Code) are eligible for this transaction code.</th>
</tr>
</thead>
<tbody>
<tr>
<td>&quot;E&quot; in first column</td>
<td>Only Classification Codes listed in Eligible Classifications Table are eligible.</td>
<td></td>
</tr>
<tr>
<td>&quot;N&quot; in first column</td>
<td>Only Classification Codes listed in Eligible Classifications Table are not eligible.</td>
<td></td>
</tr>
<tr>
<td>&quot;Code&quot;</td>
<td>The Eligible Classifications Table containing the specific Classification numbers.</td>
<td></td>
</tr>
<tr>
<td>&quot;Blank&quot;</td>
<td>Classification Codes are eligible.</td>
<td></td>
</tr>
</tbody>
</table>
### Eligible Classifications Table

<table>
<thead>
<tr>
<th>Field</th>
<th>Abbrev.</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Eligible Classifications Key</td>
<td>N/A</td>
<td>Key to Eligible Classifications Table.</td>
</tr>
<tr>
<td>Effective Start Date</td>
<td>START</td>
<td>First date this Table entry will be used.</td>
</tr>
<tr>
<td>Effective Stop Date</td>
<td>STOP</td>
<td>Last date this Table entry may be used.</td>
</tr>
</tbody>
</table>

### Deduction Table

<table>
<thead>
<tr>
<th>Field</th>
<th>Abbrev.</th>
<th>Plan Master-Plan Code</th>
<th>Plan/Type Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Deduction Plan/Type</td>
<td>PLAN/</td>
<td>X</td>
<td></td>
<td>The &quot;plan&quot; portion is an alpha/numeric key for a payroll deduction plan. The &quot;type&quot; component designates a specific type of coverage in that payroll deduction plan.</td>
</tr>
<tr>
<td></td>
<td>TYPE</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Plan Title</td>
<td>TITLE</td>
<td>X</td>
<td></td>
<td>The title of the specific deduction plan. This field generally corresponds to the account title.</td>
</tr>
<tr>
<td>Group Number</td>
<td>GROUP NO</td>
<td>X</td>
<td></td>
<td>The number, assigned by SEBB/BUBB, to a given group of employees covered under a specific deduction plan.</td>
</tr>
<tr>
<td>Carrier Name1</td>
<td>CARRIER NAME1</td>
<td>X</td>
<td></td>
<td>The first line entry of the vendor name or the ODHE department administering the deduction plan.</td>
</tr>
<tr>
<td>Carrier Name2</td>
<td>CARRIER NAME2</td>
<td>X</td>
<td></td>
<td>The second line entry of the vendor name or the ODHE department administering the deduction plan.</td>
</tr>
<tr>
<td>Street Address</td>
<td>STREET</td>
<td>X</td>
<td></td>
<td>The vendor's street address for sending remittances. In the case of an ODHE department, the institution's address for sending reports.</td>
</tr>
<tr>
<td>City (Address)</td>
<td>CITY</td>
<td>X</td>
<td></td>
<td>The vendor's city address for sending remittances. In the case of an ODHE department, the institution's address for sending reports.</td>
</tr>
<tr>
<td>State (Address)</td>
<td>STATE</td>
<td>X</td>
<td></td>
<td>The vendor's state address for sending remittances.</td>
</tr>
<tr>
<td>Zip Code (Address)</td>
<td>ZIP</td>
<td>X</td>
<td></td>
<td>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.</td>
</tr>
<tr>
<td>Account Number</td>
<td>ACCOUNT NUMBER</td>
<td>X</td>
<td></td>
<td>The account number, assigned by ODHE, to which payroll transactions are posted; remittances and refunds are processed, etc.</td>
</tr>
</tbody>
</table>
### Deduction Table (Cont'd.)

<table>
<thead>
<tr>
<th>Field</th>
<th>Abbrev.</th>
<th>Plan Master Plan Code</th>
<th>Plan/ Type Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Contract Number</td>
<td>CONTRACT</td>
<td>X</td>
<td></td>
<td>The number, assigned by the vendor, for a given deduction plan contract/policy with ODHE.</td>
</tr>
<tr>
<td>Vendor Number</td>
<td>VENDOR</td>
<td>X</td>
<td></td>
<td>The number, assigned by ODHE, to a vendor for use in remittance distribution.</td>
</tr>
<tr>
<td>Short Title</td>
<td>SHORT</td>
<td>TITLE</td>
<td></td>
<td>The abbreviated title for deduction plan reports.</td>
</tr>
<tr>
<td>Stop Code</td>
<td>STOP</td>
<td>CODE</td>
<td></td>
<td>A &quot;flag&quot; indicating this plan is stopped.</td>
</tr>
<tr>
<td>OPE Code And Date</td>
<td>OPE</td>
<td>CODE &amp; DATE</td>
<td></td>
<td>A &quot;flag&quot; indicating this plan contains employer contributions; and the date, if not zeros, indicating the &quot;Stop Date&quot; of the OPE plan. Note: Stopped OPE plans cannot be deleted for at least 25 months from the &quot;Stop Date.&quot;</td>
</tr>
<tr>
<td>Institution Code</td>
<td>INST</td>
<td>X</td>
<td></td>
<td>Designates a specific ODHE institution. It is used for sorting and auditing purposes.</td>
</tr>
<tr>
<td>Deduction Plan/Type</td>
<td>PLAN/</td>
<td>TYPE</td>
<td></td>
<td>The &quot;plan&quot; portion is an alpha/numeric key for a payroll deduction plan. The &quot;type&quot; component designates a specific type of coverage in that payroll deduction plan.</td>
</tr>
<tr>
<td>Effective Start Date</td>
<td>START</td>
<td>X</td>
<td></td>
<td>Indicates the date a deduction may first be used. If blank, deduction is effective when entered.</td>
</tr>
<tr>
<td>Effective Stop Date</td>
<td>STOP</td>
<td>X</td>
<td></td>
<td>Indicates the last date a deduction may be used. If blank, deduction may be used indefinitely.</td>
</tr>
<tr>
<td>Detail Coverage</td>
<td>No</td>
<td>Abbreviation</td>
<td></td>
<td>A description of the coverage for a specific plan/type code.</td>
</tr>
<tr>
<td>Short Title</td>
<td>TITLE</td>
<td>X</td>
<td></td>
<td>The abbreviated title for deduction plans printed on check stubs and Direct Deposit Earnings Statements.</td>
</tr>
<tr>
<td>Employee Deduction</td>
<td>D-AMT</td>
<td>X</td>
<td></td>
<td>Indicates the amount deducted from an employee's pay under calculation Rule &quot;001&quot; (see fields C-RULE of this table; and TC CR# of the PAY TRANSACTION TABLE).</td>
</tr>
<tr>
<td>Premium Amount</td>
<td>C-PRE</td>
<td>X</td>
<td></td>
<td>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.</td>
</tr>
<tr>
<td>Total Amount</td>
<td>T-AMT</td>
<td>X</td>
<td></td>
<td>Indicates the Carrier Premium Amount (see field C-PRE above) plus any administrative fees.</td>
</tr>
<tr>
<td>Numerical Value #1</td>
<td>VAL-1</td>
<td>X</td>
<td></td>
<td>Indicates a numerical value used in a &quot;test of limits.&quot; In conjunction with VAL-2 (see below), this value is the lower limit of a &quot;Range.&quot; May also be used as a constant in a calculation, e.g., rate per $1,000 of insurance coverage.</td>
</tr>
</tbody>
</table>
### DEDUCTION TABLE (Cont'd.)

<table>
<thead>
<tr>
<th>Field</th>
<th>Abbrev.</th>
<th>Plan Master-Plan Code</th>
<th>Plan/Type Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Numerical Value #2</td>
<td>VX-2</td>
<td>X</td>
<td></td>
<td>Indicates a numerical value that may be used in a &quot;test of limits.&quot; (In conjunction with VAL-1 (see below), this value is the upper limit of a &quot;Raise.&quot; It may also be used as a constant in a calculation.)</td>
</tr>
<tr>
<td>Deduction Category Code</td>
<td>CATES</td>
<td>X</td>
<td></td>
<td>A code used to group deductions for reporting, statistical and control purposes. See CATES Code detail below.</td>
</tr>
</tbody>
</table>

#### DEDUCTION CATEGORY CODES

<table>
<thead>
<tr>
<th>Code Position 1 2 3</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>&quot;CN&quot;</td>
<td>CONTRIBUTIONS</td>
</tr>
<tr>
<td>&quot;CF&quot;</td>
<td>MISCELLANEOUS</td>
</tr>
<tr>
<td>&quot;DP&quot;</td>
<td>PARKING (Cont'd.)</td>
</tr>
<tr>
<td>&quot;CP&quot;</td>
<td>TAXES</td>
</tr>
<tr>
<td>&quot;CA&quot;</td>
<td>LABOR ORGANIZATIONS/UNIONS/ASSOCIATIONS</td>
</tr>
</tbody>
</table>

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<thead>
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<tr>
<td>&quot;CF&quot;</td>
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#### DEDUCTION CATEGORY CODES (Cont'd.)

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<tr>
<th>Code Position 1 2 3</th>
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<tbody>
<tr>
<td>&quot;CN&quot;</td>
<td>CONTRIBUTIONS</td>
</tr>
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<table>
<thead>
<tr>
<th>Field</th>
<th>Abbrev.</th>
<th>Plan Master Plan Code</th>
<th>Plan/Type Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Carrier Plan/type</td>
<td>P/T</td>
<td>X</td>
<td></td>
<td>An alpha-numeric code used on a vendor’s magnetic computer tape to sort a given coverage under a given plan/type code.</td>
</tr>
<tr>
<td>Triple Deduction Code</td>
<td>TRIP</td>
<td>X</td>
<td></td>
<td>A “flag” indicating special action for deductions taken in May, or July and August.</td>
</tr>
<tr>
<td>Stop Code</td>
<td>S-CD</td>
<td>X</td>
<td></td>
<td>A “flag” indicating this plan/type is stopped.</td>
</tr>
<tr>
<td>Zero Deduction Flag</td>
<td>Z-AUD</td>
<td>X</td>
<td></td>
<td>A “flag” indicating plan/types which have no employee deduction.</td>
</tr>
<tr>
<td>Excluded</td>
<td>EXCL</td>
<td>X</td>
<td></td>
<td>A field reserved for future use.</td>
</tr>
<tr>
<td>Federal</td>
<td>FED</td>
<td>X</td>
<td></td>
<td>A “flag” indicating deduction types reserved for Federal employees.</td>
</tr>
<tr>
<td>Institution Code</td>
<td>INST</td>
<td>X</td>
<td></td>
<td>Designates a specific ODHE Institution. It is used for sorting and auditing purposes.</td>
</tr>
<tr>
<td>Priority Number</td>
<td>PRIOR#</td>
<td>X</td>
<td></td>
<td>Controls the order in which the deduction is processed when calculating net pay.</td>
</tr>
<tr>
<td>Deduction Percentage Amount</td>
<td>OED %</td>
<td>X</td>
<td></td>
<td>Indicates the percentage that is used to calculate the deduction amount.</td>
</tr>
<tr>
<td>Bargaining Unit Benefit</td>
<td>BENEFIT</td>
<td>X</td>
<td></td>
<td>Indicates the Bargaining Unit and the option to which this deduction pertains. See the BARGAINING UNIT BENEFIT TABLE for further details.</td>
</tr>
<tr>
<td>Executive Department Code</td>
<td>EXEC-CD</td>
<td>X</td>
<td></td>
<td>An eight-character code assigned for statistical and “cross-walking” purposes.</td>
</tr>
<tr>
<td>OPE Type Code</td>
<td>OPE-TYP</td>
<td>X</td>
<td></td>
<td>A “flag” indicating this plan/type contains employer contributions.</td>
</tr>
<tr>
<td>OPE Date</td>
<td>OPE-DTC</td>
<td>X</td>
<td></td>
<td>A “flag,” if not zeros, indicating the “Stop Date” of a given OPE plan/type.</td>
</tr>
<tr>
<td>Priority Override Code</td>
<td>PRIOR-O</td>
<td>X</td>
<td></td>
<td>An “IT” code indicates the priority. If blank, only the Controller’s Division may change the priority.</td>
</tr>
<tr>
<td>Partial Deduction Code</td>
<td>PARTIAL</td>
<td>X</td>
<td></td>
<td>A “nop” code indicates that a part of the deduction will be taken if the remaining net pay is insufficient to take the entire deduction. An “NM” code indicates that the deduction will not be taken if it will cause a negative net pay for example.</td>
</tr>
<tr>
<td>Bargaining Unit</td>
<td>B-UNIT</td>
<td>X</td>
<td></td>
<td>A number assigned to a given collective bargaining unit which is associated with a specific deduction coverage for its members.</td>
</tr>
<tr>
<td>Calculation Rule Number</td>
<td>C-RULE</td>
<td>X</td>
<td></td>
<td>Indicates the number of the “calculation routine” used for this deduction. Valid C-RULE Codes are listed on the following pages:</td>
</tr>
</tbody>
</table>
### Deduction Table (Cont'd.)

<table>
<thead>
<tr>
<th>Field</th>
</tr>
</thead>
<tbody>
<tr>
<td>Personnels-Payroll</td>
</tr>
<tr>
<td>Compensation Processes</td>
</tr>
</tbody>
</table>

#### Calculation Rules

<table>
<thead>
<tr>
<th>Rule Number</th>
<th>Purpose</th>
</tr>
</thead>
<tbody>
<tr>
<td>001</td>
<td>Calculates using the deduction amount in the employee's deduction record.</td>
</tr>
<tr>
<td>002</td>
<td>Computes all medical, dental and other employee insurance containing a State contribution which is applied toward the premium amount.</td>
</tr>
<tr>
<td>003</td>
<td>Calculates Earned Income Credit Withholdings for single employees. See Section 10.44, Earned Income Credit Withholdings, for further information.</td>
</tr>
<tr>
<td>004</td>
<td>Calculates Earned Income Credit Withholdings for both &quot;Married - Spouse Does Not File Form W-5,&quot; and &quot;Married - Spouse Also Files Form W-5&quot; types of employees. The calculated amount depends on the employee's salary. See Section 10.44, Earned Income Credit Withholdings, for further information.</td>
</tr>
<tr>
<td>005</td>
<td>Calculates additional Social Security (FICA) withholding amounts from an employee's pay. See Section 10.08, Social Security, for further information.</td>
</tr>
<tr>
<td>006</td>
<td>Calculates any additional employee retirement &quot;Contributions.&quot; See Section 10.11, Retirement, for additional information.</td>
</tr>
<tr>
<td>007</td>
<td>Calculates any additional Teachers Insurance and Annuity Association - College Retirement Equities Fund (TIAA - CREF) &quot;Supplemental Retirement&quot; amounts. See paragraph 10.15E, TIAA - CREF Program (Ref. OES 243.910), for additional information.</td>
</tr>
<tr>
<td>008</td>
<td>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.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Rule Number</th>
<th>Purpose</th>
</tr>
</thead>
<tbody>
<tr>
<td>008</td>
<td>Computes 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.</td>
</tr>
<tr>
<td>009</td>
<td>Computes 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.</td>
</tr>
<tr>
<td>010</td>
<td>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.</td>
</tr>
<tr>
<td>011</td>
<td>Computes the premium amounts for all management service employees' State-paid long-term disability insurance policies. Uses the coverage amount in the employee's deduction record and the per $1,000 of coverage on the deduction table to compute the amount paid by the employee.</td>
</tr>
<tr>
<td>012</td>
<td>Computes 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.</td>
</tr>
<tr>
<td>013</td>
<td>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.</td>
</tr>
<tr>
<td>014</td>
<td>Computes Oregon Public Employees Union (OPEU) &quot;Fair Share,&quot; i.e., in lieu of dues, amounts</td>
</tr>
</tbody>
</table>
### Deduction Table (Cont'd.)

<table>
<thead>
<tr>
<th>Field</th>
<th>Abbrev.</th>
<th>Plan Master Code</th>
<th>Plan Type Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>CALCULATION RULES (Cont'd.)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>014</strong> Cont'd.</td>
<td></td>
<td></td>
<td></td>
<td>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.</td>
</tr>
<tr>
<td><strong>015</strong></td>
<td></td>
<td></td>
<td></td>
<td>Computes Graduate Teaching Fellows Federation (GTF) union members' dues. Uses the member's &quot;Full-Time Equivalency&quot; (FTE) to compute the dues amount.</td>
</tr>
<tr>
<td><strong>016</strong></td>
<td></td>
<td></td>
<td></td>
<td>Computes Graduate Teaching Fellows Federation (GTF) union &quot;Fair Share,&quot; i.e., in lieu of dues, amounts for non-union member employees. Uses the member's &quot;Full-Time Equivalency&quot; (FTE) to compute the Fair Share amount.</td>
</tr>
<tr>
<td><strong>017</strong></td>
<td></td>
<td></td>
<td></td>
<td>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 additional information.</td>
</tr>
<tr>
<td><strong>018</strong></td>
<td></td>
<td></td>
<td></td>
<td>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.</td>
</tr>
<tr>
<td><strong>019</strong></td>
<td></td>
<td></td>
<td></td>
<td>Computes the deferred compensation administrative fee. See Section 10.05, Tax Deferred Investment Program, for related information.</td>
</tr>
<tr>
<td><strong>020</strong></td>
<td></td>
<td></td>
<td></td>
<td>Computes an employee's prior-year retirement &quot;Contributions.&quot; See Section 10.11,</td>
</tr>
</tbody>
</table>

### Calculation Rules (Cont'd.)

<table>
<thead>
<tr>
<th>Rule Number</th>
<th>Purpose</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>020</strong> Cont'd.</td>
<td></td>
</tr>
<tr>
<td><strong>021</strong></td>
<td></td>
</tr>
<tr>
<td><strong>022</strong></td>
<td></td>
</tr>
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</tr>
<tr>
<td><strong>027</strong></td>
<td></td>
</tr>
<tr>
<td><strong>028</strong></td>
<td></td>
</tr>
</tbody>
</table>
### COMPENSATION PROCESSES

#### CALCULATION RULES (Cont’d.)

<table>
<thead>
<tr>
<th>Rule Number</th>
<th>Purpose</th>
</tr>
</thead>
<tbody>
<tr>
<td>028</td>
<td>Section 10.07, Income Tax Withholding.</td>
</tr>
<tr>
<td>029</td>
<td>Calculates additional State income tax withholding amounts from an employee’s pay.</td>
</tr>
<tr>
<td>031</td>
<td>Computes additional Federal Medicare deduction amounts from Federal employees’ pay.</td>
</tr>
<tr>
<td>032</td>
<td>Computes supplemental retirement amounts. See paragraph 10.11E, TIAA-CREF PROGRAM (Ref. ORS 243.910), for related information.</td>
</tr>
<tr>
<td>033</td>
<td>Computes additional State Accident Insurance Fund (SAIF) deduction amounts from an employee’s pay.</td>
</tr>
<tr>
<td>034</td>
<td>Computes the savings amount for Federal employees who participate in the Federal Thrift Savings Plan (TSP). Uses the “basic match” with no employee deduction.</td>
</tr>
<tr>
<td>035</td>
<td>Computes prior-year Federal Medicare deduction amounts from Federal employees’ pay.</td>
</tr>
<tr>
<td>036</td>
<td>Processes an employee’s Oregon Public Employees Union (OPEU) “Flex” Spending Trust Benefit account.</td>
</tr>
<tr>
<td>037</td>
<td>Computers American Federation of Teachers (AMFT) union members’ dues.</td>
</tr>
</tbody>
</table>

#### DEDUCTION TABLE (Cont’d.)

<table>
<thead>
<tr>
<th>Field</th>
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<th>Plan Master Plan Code</th>
<th>Plan Type Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>034</td>
<td></td>
<td></td>
<td></td>
<td>Computes the savings’ amount for Federal employees who participate in the Federal Thrift Savings Plan (TSP). Uses the &quot;basic match&quot; with no employee deduction.</td>
</tr>
<tr>
<td>035</td>
<td></td>
<td></td>
<td></td>
<td>Computes prior-year Federal Medicare deduction amounts from Federal employees’ pay.</td>
</tr>
<tr>
<td>036</td>
<td></td>
<td></td>
<td></td>
<td>Processes an employee’s Oregon Public Employees Union (OPEU) “Flex” Spending Trust Benefit account.</td>
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<tr>
<td>037</td>
<td></td>
<td></td>
<td></td>
<td>Computers American Federation of Teachers (AMFT) union members’ dues.</td>
</tr>
<tr>
<td>038</td>
<td></td>
<td></td>
<td></td>
<td>Used for “non-standard” deductions from employees’ pay. This C-RULE is computer-derived.</td>
</tr>
<tr>
<td>039</td>
<td></td>
<td></td>
<td></td>
<td>Identifies “inactive” plans and types.</td>
</tr>
<tr>
<td>040</td>
<td></td>
<td></td>
<td></td>
<td>Used for “non-standard” premium amounts. This C-RULE is computer-derived.</td>
</tr>
</tbody>
</table>

#### Audit Rule Number

<table>
<thead>
<tr>
<th>Source Rule Number</th>
<th>A-RULE</th>
<th>S-RULE</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>X</td>
<td>X</td>
</tr>
</tbody>
</table>

Indicates the number of the Audit Rule used for this deduction.
### DEDUCTION TABLE (Cont'd.)

<table>
<thead>
<tr>
<th>Field</th>
<th>Abbrev.</th>
<th>Plan / Master- Type Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Flexible Spending Account</td>
<td>FLEX</td>
<td>X</td>
<td>Indicates this deduction is included in a &quot;Flexible Spending&quot; Program. Valid FLEX Codes include: &quot;U&quot; - &quot;Union Flex&quot; Program. &quot;S&quot; - SEBB Flexible Spending Program.</td>
</tr>
<tr>
<td>Plan/Year Start Month</td>
<td>PL-ST</td>
<td>X</td>
<td>Indicates the month the &quot;Flexible Spending&quot; Plan begins. Deductions accumulate in the plan-year-to-date field in the employee's deduction record until this month next year.</td>
</tr>
<tr>
<td>W-2 Box Number</td>
<td>W-2</td>
<td>X</td>
<td>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.</td>
</tr>
<tr>
<td>Multi-Purpose Data Cont.</td>
<td>MPDC</td>
<td>X</td>
<td>Indicates the contents of the employee's deduction record. Valid MPDC Codes include: &quot;ACH&quot; - Automated Clearing House account number. &quot;DVA&quot; - Department Of Veterans' Affairs loan number. &quot;COV&quot; - Coverage amount for life insurance. &quot;FRS&quot; - Percentage for distribution of the Federal Retirement System's voluntary investment program, i.e., Thrift Savings Plan (TSP), contributions.</td>
</tr>
<tr>
<td>Pre-Tax Status Code</td>
<td>P-TAX</td>
<td>X</td>
<td>Indicates the pre-tax status of the deduction. Valid P-TAX Codes include: &quot;N&quot; - Not a pre-tax deduction (post-tax). &quot;Y&quot; - All employee deductions for this plan/ type are pre-tax. &quot;E&quot; - Employee must elect pre-tax or not. Employee deduction must be coded with a &quot;Y&quot; or &quot;N&quot;. &quot;P&quot; - Deductions for the entire year are pre-tax. &quot;I&quot; - Deductions for the entire year are post-tax.</td>
</tr>
<tr>
<td>Purge Control Code</td>
<td>P-CNTL</td>
<td>X</td>
<td>Indicates how this deduction controls the data base &quot;purge&quot; process, e.g., P-CNTL Code &quot;N&quot; might indicate: &quot;Do not purge employee if this deduction is present and active.&quot;</td>
</tr>
</tbody>
</table>
### OSBHE Financial Administration Standard Operating Manual

#### 10.60 Personnel - Payroll

**Compensation Processes**

#### Bargaining Unit Benefit Table

<table>
<thead>
<tr>
<th>Field</th>
<th>Abbrev.</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bargaining Unit Code</td>
<td>BENEFIT CODE</td>
<td>Indicates the Bargaining Unit and the option referred to in the deduction table. Set the DEDUCTION TABLE for related information.</td>
</tr>
<tr>
<td>Effective Start Date</td>
<td>START</td>
<td>Indicates the date the Bargaining Unit benefit option becomes effective.</td>
</tr>
<tr>
<td>Effective Stop Date</td>
<td>STOP</td>
<td>Indicates the last date a Bargaining Unit benefit option may be used.</td>
</tr>
<tr>
<td>Short Title of Bargaining Unit</td>
<td>SHORT TITLE</td>
<td>The abbreviated name of the applicable Bargaining Unit.</td>
</tr>
<tr>
<td>Benefit Title</td>
<td>TITLE</td>
<td>The full description of the Bargaining Unit benefit option chosen.</td>
</tr>
<tr>
<td>Medical/Dental Premium Amount</td>
<td>MED/DENT AMT</td>
<td>Indicates the composite amount available for paying medical and dental benefit premiums.</td>
</tr>
<tr>
<td>Medical Premium Amount</td>
<td>MEDICAL AMT</td>
<td>Indicates the amount available for paying medical benefit premiums only.</td>
</tr>
<tr>
<td>Dental Premium Amount</td>
<td>DENTAL AMT</td>
<td>Indicates the amount available for paying dental benefit premiums only.</td>
</tr>
<tr>
<td>Supplemental Amount</td>
<td>SUPP AMT</td>
<td>Indicates an amount for calculating deductions or determining &quot;Cash Back&quot; to be paid to a given employee.</td>
</tr>
<tr>
<td>Maximum &quot;Cash Back&quot; Amount</td>
<td>MAXIMUM CASH BACK</td>
<td>Indicates the maximum of &quot;Cash Back&quot; an employee may receive regardless of &quot;Deduction Type&quot; selected.</td>
</tr>
</tbody>
</table>

**Bargaining Unit Benefit Table (Cont'd.):**

<table>
<thead>
<tr>
<th>Field</th>
<th>Abbrev.</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Calculation &quot;Constant&quot; Amount</td>
<td>CONSTANT AMOUNT</td>
<td>Indicates an amount to be used in calculating deductions for a given benefit option, e.g., assumed dental insurance premiums.</td>
</tr>
<tr>
<td>Amount #1 AMT-1</td>
<td>Amount 1</td>
<td>Indicates an additional amount field for expanded benefits.</td>
</tr>
<tr>
<td>Amount #2 AMT-2</td>
<td>Amount 2</td>
<td>Indicates an additional amount field for expanded benefits.</td>
</tr>
<tr>
<td>Amount #3 AMT-3</td>
<td>Amount 3</td>
<td>Indicates an additional amount field for expanded benefits.</td>
</tr>
</tbody>
</table>

**Miscellaneous Table**

<table>
<thead>
<tr>
<th>Field</th>
<th>Abbrev.</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Reference Number</td>
<td>NO.</td>
<td>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.</td>
</tr>
<tr>
<td>Effective Start Date</td>
<td>START</td>
<td>Indicates the first date a given table entry may be used.</td>
</tr>
<tr>
<td>Effective Stop Date</td>
<td>STOP</td>
<td>Indicates the last date a given table entry may be used.</td>
</tr>
<tr>
<td>Value of &quot;Constant&quot;</td>
<td>VALUE</td>
<td>Indicates the mathematical factor used in calculations.</td>
</tr>
<tr>
<td>Description of &quot;Constant&quot;</td>
<td>DESCRIPT</td>
<td>Describes the mathematical factor noted above.</td>
</tr>
<tr>
<td>Review Date of &quot;Constant&quot;</td>
<td>REVIEW</td>
<td>Indicates the date when the mathematical factor noted above should be reviewed for possible change.</td>
</tr>
</tbody>
</table>
### MISCELLANEOUS TABLE (Cont'd.)

<table>
<thead>
<tr>
<th>Field</th>
<th>Abbrev.</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Audit Rule Number</td>
<td>A-RULE</td>
<td>Indicates the number of the audit rule used to audit a given record during input to a given table.</td>
</tr>
<tr>
<td>Range of &quot;Constants&quot;</td>
<td>RANGE - -HI- -L0-</td>
<td>Two twelve-character fields to store constants used in controlling calculations or procedures, i.e., Deduction Plan/Type numbers, classification numbers, ages, etc.</td>
</tr>
</tbody>
</table>
10.01 Personnel-Payroll

10.62C Annual Compensation Processes

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 69, 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 paid 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 deduction 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 69, 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.

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.

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).

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:

<table>
<thead>
<tr>
<th>Code In Triple 'Indicator'</th>
<th>For These Months May July Aug.</th>
</tr>
</thead>
<tbody>
<tr>
<td>&quot;B&quot;</td>
<td>X X</td>
</tr>
</tbody>
</table>

- "B": Represents the standard triple deduction action.

- "B," "J," "K" 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," "K" 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").

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.
10.71 Payroll Disbursements

A. PAYROLLS

[1] General

The Oregon State Board of Higher Education Finance (OSBHEF) has two payroll systems: the "Regular Payroll" on, or before, the tenth of the month; and the "Supplemental Payroll" on, or before, the tenth of the next month; and additional payrolls as needed. The Controller's Division, Personnel-Payroll Section, manages 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.

[4] Supplemental Payroll

The Supplemental Payroll is used to pay employees for various items for which personnel 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
- Pay due on termination
- Vacation pay-off

[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. Cheques may not be cashed or deposited before 8:00 A.M. on payday. Checks stubs are dated the last day of 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


Effective January 1, 1988, Oregon House Bill 2881, amending 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 11:00 A.M. two business days before "Settlement Day," i.e., payday.
- Stop-Payment 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 30 business days before "Settlement Day." Typically this occurs on, or near, the 15th of the month.
Personnel-Payroll

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 Distribution Code, Element 73, CHKD.

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.

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.

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
STATE OF OREGON
BOARDOF HIGHER EDUCATION

Request for Release of Payroll Check

am not scheduled to work on I therefore request release payday, (date) of my payroll check early. I understand that I may not cash or deposit my payroll check before (hour) (date)

Signature of person authorized to release payroll check.

Signature of employee.

... (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.

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 agreements.

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).

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.

[6] 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, form CO-257, 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.

[7] Controller's Division Payroll Advance
A Disbursement Request, form CO-257, is prepared to advance check from the Controller's Division.

Note: See paragraph 13.92H, DISBURSEMENT REQUEST (Form CO-257), for completion instructions.

PAYROLL DISBURSEMENTS

check is cashed before payday;

... Sighting the form and obtaining the employee's signatures and

... Giving one copy to the employee and retaining one copy for 90 days.
[8] The Disbursement Request should contain a complete explanation of the reason for the advance. The reimbursement transaction is charged to the appropriate 31-012-003 receivable account. A time card is prepared, or a one-time deduction entered with terminal input program "DMD," 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] 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):

<table>
<thead>
<tr>
<th>Circumstances</th>
<th>Pay Due &amp; Payable</th>
</tr>
</thead>
<tbody>
<tr>
<td>Employee terminated with 48+ hours notice</td>
<td>Immediately upon termination.</td>
</tr>
<tr>
<td>Employee terminated without 48 hours notice</td>
<td>48 hours after notice is received.</td>
</tr>
</tbody>
</table>

[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 the date it is due and payable.

[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;
* 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 3rd, but not paid until June 1st, is eligible for pay for the entire month of May.
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 "15" 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) SAIT
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 Form 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 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 ADJUSTMENTS; and 10.03C32, WITHHOLDING OR DEDUCTION TRANSFER, for further details). These adjustment cards record information on the decedent's data base as follows:

<table>
<thead>
<tr>
<th>Data Base Information To Be Recorded</th>
<th>Payroll Adjustment Activity Card Used</th>
</tr>
</thead>
<tbody>
<tr>
<td>PERS Subject Amounts</td>
<td>30</td>
</tr>
<tr>
<td>PERS Contributions</td>
<td>30</td>
</tr>
<tr>
<td>FICA Subject Wages</td>
<td>32</td>
</tr>
<tr>
<td>FICA Withholdings</td>
<td>32</td>
</tr>
</tbody>
</table>