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

Table of Contents
# Table of Contents

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

2 09/91
<table>
<thead>
<tr>
<th>Section</th>
<th>Subject</th>
<th>Number Of Pages</th>
<th>Most Recent Publishing Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>10.44</td>
<td>Earned Income Credit Withholdings ........................................</td>
<td>04/90</td>
<td></td>
</tr>
<tr>
<td></td>
<td>A General Statement</td>
<td>04/90</td>
<td></td>
</tr>
<tr>
<td></td>
<td>B Employee Eligibility</td>
<td>04/90</td>
<td></td>
</tr>
<tr>
<td></td>
<td>C Request For Advance Payments</td>
<td>04/90</td>
<td></td>
</tr>
<tr>
<td></td>
<td>D Form W-5 Processing</td>
<td>04/90</td>
<td></td>
</tr>
<tr>
<td></td>
<td>E Credit Amount Calculation</td>
<td>04/90</td>
<td></td>
</tr>
<tr>
<td>10.45</td>
<td>SAIF Premiums and Workers Compensation Department Assessments</td>
<td>---</td>
<td></td>
</tr>
<tr>
<td>10.46</td>
<td>Claims Against Employee’s Pay</td>
<td>---</td>
<td></td>
</tr>
<tr>
<td>10.50</td>
<td>ACCOUNTING FOR EMPLOYEE BENEFITS</td>
<td>---</td>
<td></td>
</tr>
<tr>
<td>10.51</td>
<td>Qualified Retirement Plans</td>
<td>[17]</td>
<td></td>
</tr>
<tr>
<td></td>
<td>A Introduction</td>
<td>10/89</td>
<td></td>
</tr>
<tr>
<td></td>
<td>B References</td>
<td>10/89</td>
<td></td>
</tr>
<tr>
<td></td>
<td>C PERS Membership</td>
<td>10/89</td>
<td></td>
</tr>
<tr>
<td></td>
<td>D Designation Of Beneficiary</td>
<td>10/89</td>
<td></td>
</tr>
<tr>
<td></td>
<td>E Contributions</td>
<td>10/89</td>
<td></td>
</tr>
<tr>
<td></td>
<td>F Vested Rights</td>
<td>10/89</td>
<td></td>
</tr>
<tr>
<td></td>
<td>G Termination</td>
<td>10/89</td>
<td></td>
</tr>
<tr>
<td></td>
<td>H Retirement</td>
<td>10/89</td>
<td></td>
</tr>
<tr>
<td></td>
<td>J TIAA-CREF Program</td>
<td>10/89</td>
<td></td>
</tr>
<tr>
<td></td>
<td>K Federal Civil Service Programs</td>
<td>10/89</td>
<td></td>
</tr>
<tr>
<td>10.52</td>
<td>Tax Deferred Investment Program</td>
<td>---</td>
<td></td>
</tr>
<tr>
<td>10.53</td>
<td>Flexible Spending Account/Cafeteria Plans</td>
<td>---</td>
<td></td>
</tr>
<tr>
<td>10.54</td>
<td>Deductions</td>
<td>---</td>
<td></td>
</tr>
<tr>
<td>10.55</td>
<td>Pay Redistribution</td>
<td>---</td>
<td></td>
</tr>
<tr>
<td>10.56</td>
<td>Perquisites</td>
<td>---</td>
<td></td>
</tr>
<tr>
<td>10.60</td>
<td>COMPENSATION PROCESSES</td>
<td>[13]</td>
<td></td>
</tr>
<tr>
<td></td>
<td>A An Overview</td>
<td>07/89</td>
<td></td>
</tr>
<tr>
<td></td>
<td>B Compensation Processing</td>
<td>07/89</td>
<td></td>
</tr>
<tr>
<td>10.61</td>
<td>On-Going/On-Request Compensation Processes</td>
<td>---</td>
<td></td>
</tr>
<tr>
<td></td>
<td>A Academic Employees Mass Pay Increase</td>
<td>---</td>
<td></td>
</tr>
<tr>
<td></td>
<td>B Batch Audits</td>
<td>---</td>
<td></td>
</tr>
<tr>
<td></td>
<td>C Check Write</td>
<td>---</td>
<td></td>
</tr>
<tr>
<td></td>
<td>D Payroll Compute Net</td>
<td>---</td>
<td></td>
</tr>
<tr>
<td></td>
<td>E Replacement of Deduction Amounts - Deduction File</td>
<td>---</td>
<td></td>
</tr>
<tr>
<td></td>
<td>F Retroactive Deduction Adjustments</td>
<td>---</td>
<td></td>
</tr>
<tr>
<td></td>
<td>G Retroactive Pay Adjustments - Academic</td>
<td>---</td>
<td></td>
</tr>
<tr>
<td></td>
<td>H Retroactive Pay Adjustments - Classified</td>
<td>---</td>
<td></td>
</tr>
<tr>
<td></td>
<td>I Update/List Controls File</td>
<td>---</td>
<td></td>
</tr>
<tr>
<td>10.62</td>
<td>Annual Compensation Processes</td>
<td>---</td>
<td></td>
</tr>
<tr>
<td></td>
<td>A* PERS Statements</td>
<td>---</td>
<td></td>
</tr>
<tr>
<td></td>
<td>B* Social Security</td>
<td>---</td>
<td></td>
</tr>
<tr>
<td></td>
<td>C Triple Deductions</td>
<td>12/90</td>
<td></td>
</tr>
<tr>
<td></td>
<td>D* Wage and Tax Statements - Form W-2</td>
<td>---</td>
<td></td>
</tr>
<tr>
<td>10.63</td>
<td>Monthly Compensation Processes</td>
<td>---</td>
<td></td>
</tr>
<tr>
<td></td>
<td>A Emergency Checks - Compute Net</td>
<td>---</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>09/91</td>
<td></td>
</tr>
<tr>
<td>Section</td>
<td>Subject</td>
<td>Number Of Pages</td>
<td>Most Recent Publishing Date</td>
</tr>
<tr>
<td>---------</td>
<td>---------</td>
<td>----------------</td>
<td>-----------------------------</td>
</tr>
<tr>
<td>10.66</td>
<td>Daily Compensation Processes</td>
<td>---</td>
<td>---</td>
</tr>
<tr>
<td>A</td>
<td>Audit/Accept Teleprocessing Transaction Input</td>
<td>---</td>
<td>---</td>
</tr>
<tr>
<td>10.70</td>
<td>DISTRIBUTION OF PAY</td>
<td>---</td>
<td>---</td>
</tr>
<tr>
<td>10.71</td>
<td>Payroll Disbursements</td>
<td>---</td>
<td>---</td>
</tr>
<tr>
<td>A</td>
<td>Payrolls</td>
<td>09/89</td>
<td>09/89</td>
</tr>
<tr>
<td>B</td>
<td>Pay Distribution</td>
<td>09/89</td>
<td>09/89</td>
</tr>
<tr>
<td>C</td>
<td>Terminal Inputs</td>
<td>09/89</td>
<td>09/89</td>
</tr>
<tr>
<td>D</td>
<td>Early Release Of Paychecks</td>
<td>09/89</td>
<td>09/89</td>
</tr>
<tr>
<td>E</td>
<td>Payroll Advances</td>
<td>09/89</td>
<td>09/89</td>
</tr>
<tr>
<td>F</td>
<td>Reimbursement Of Paychecks</td>
<td>09/89</td>
<td>09/89</td>
</tr>
<tr>
<td>G</td>
<td>Termination Pay</td>
<td>09/89</td>
<td>09/89</td>
</tr>
<tr>
<td>H</td>
<td>Pay Due To Deceased Employee</td>
<td>09/89</td>
<td>09/89</td>
</tr>
<tr>
<td>10.80</td>
<td>EMPLOYEE LEAVE SYSTEM</td>
<td>---</td>
<td>---</td>
</tr>
<tr>
<td>10.81</td>
<td>Leave Accounting</td>
<td>---</td>
<td>---</td>
</tr>
<tr>
<td>10.90</td>
<td>MISCELLANEOUS</td>
<td>---</td>
<td>---</td>
</tr>
</tbody>
</table>

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

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

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

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

[4] Confidentiality Of Personnel Data
Although most personnel-payroll data is a matter of public domain, discretion should be used as to its access by others. The PDB is a computerized record-keeping system at a future date. For related information, see paragraph 10.00E, System Security/Confidentiality.

B AN OVERVIEW

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

<table>
<thead>
<tr>
<th>Section</th>
<th>Topic</th>
</tr>
</thead>
<tbody>
<tr>
<td>10.01- 10.1X</td>
<td>Establishing an employee in the PDB system and the interaction between the subsequently established records.</td>
</tr>
<tr>
<td>10.3X- 10.5X</td>
<td>Employee compensation and the activities involved in capturing pay transactions.</td>
</tr>
</tbody>
</table>

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

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

C REFERENCES

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

Assistant Attorney General, Tax Section, Jerry Brownlee, 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.
Department of General Services Policy 125-6-600, "State Agency Provided Housing and the Rental Reduction Schedule."

Executive Department Administrative Rules:

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

Executive Department Personnel Policies:

- 3.1.7, "Stand-by Time Compensation."
- 7.1.1, "Furlough Hours."
- 7.1.1.1, "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 Unclassified Positions."
- 3-1-100, "Personnel Policies Generally Concerning Merit Pay System."
- 3-4-100, "Personnel Policies Concerning Overtime Pay."
- 3-4-200, "Overtime Pay."
- 7-1-100, "Personnel Policies Concerning Hours Of Work."
- 7-5-100, "Curtailment of Operations, Closure of State Offices and Institutions or Reassignment 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.


FASOM Sections/Paragraphs:

- 01.21, "Recording Income."
- 01.210, "Reduction Of Expense Receipts."
- 02.00, "Transaction Codes."
- 05.050[2], "Student Payroll - PAR forms."
- 07.13, "Workers Compensation."
- 13.01[1], "Assign Compensation."
- 13.01[2], "Research Subjects."
- 13.03D, "Affidavit To Obtain Payment Dung Decedent Person (C0-192)."
- 13.06C[2], "Definition - Independent Contractor."
- 13.06C, "Persons Ineligible For Independent Contractor Status."
- 13.06N, "Disbursement Request (Form C0-25)."
- 101.29, "Employee Leave Summary."
- 101.30, Leave Status Detail By Department.

Internal Revenue Code Sections:

- 61, "Gross Income," Regulation 1.61-2, "Taxation Of Fringe Benefits."
- 119, "Meals Or Lodging Furnished For The Convenience Of The Employer."
- 125, "Cafeteria Plans."
- 129, "Dependent Care Assistance Programs."
- 131, "Allowance For Deductions For Personal Exemptions."
- 403, "Taxation Of Employee Annuities."
- 415, "Limitations On Benefits And Contributions Under Qualified Plans."
- 457, "Deferred Compensation Plans Of State And Local Governments and Tax-Exempt Organizations."
- 911, "Citizens Or Residents Of The United States Living Abroad."

Internal Revenue Notice 110-4, "Table For Figuring The Amount Exempted From Levy Of Wages, Salary And Other Income."

Internal Revenue Regulations:

- Code 1441, "Withholding Of Tax On Non-Resident aliens."
- Code 3402, "Income Tax Collected At Source."

Internal Revenue Rulings:

- 80-68, 1980-1 Cumulative Bulletin (CB)225, "Form W-4."
- 86-109, 1986-2 Cumulative Bulletin (CB)194, "Receipts For Employees."

Internal Revenue Service Publications 54, "Tax Guide For U.S. Citizens And Resident Aliens Abroad" and 919, "Is My Withholding Correct For 1987?"

ODHE Administrative Rules:
... 580-20-005, "Academic Rank."
... 580-20-030, "Vacations."
... 580-21-080, "Sick Leave Plan For Academic Personnel."
... 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 Revenue Administrative Rule 150-39, 167(1), "Withholdings By Employer."


Oregon Public Employees Union (SEIU Local 503, AFL-CIO, CLC) (Collective Bargaining Agreement, Article 56, "Sick Leave," Section 8, "Hardship Leave"
... "Addendum to 1987 OPEU Contract" with attached "Letter of Intent," from Peg Halton, Deputy Administrator, Personnel Services and Human Relations Division, Executive Department, to Agency Heads and Personnel Managers, 7/10/88.

Oregon Revised Statutes (ORS):
... 23.175, Definitions For "Disposable Earnings," "Earnings," "Employer" (and) "Garnishment."

Note: All definitions pertain to garnishment of employees' wages.
... 23.185, Maximum Rate Subject To Garnishment; Exceptions; Debit

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; Special Documentation.

282.415, Definitions for "Furnishings," "Housing," "Dormitory," "State Agency" (and) "Department."

Note: All definitions pertain to "Agency-Provided Housing."
... 282.425, State Agency Required To Collect Rental For Housing Provided; Furloughing Prohibited; (and) Determination of Fair Rental Value.  
... 282.435, Uniform Schedule of Reduction From Fair Rental Value; (and) Management Policies.

Note: All definitions pertain to the Public Employees Retirement System (PERS).
... 237.197, Variables For PERS Program; Employee Elections; Investment Of Account; (and) Payment Of Benefits.  
... 240.145, Definitions Of Administrator.  
... 240.195, Exempt Service.  
... 240.205, Unclassified Position.  
... 240.207, Other Unclassified Positions.  
... 240.235, Compensation Plan For Classified Service.  
... 40.240, Application Of Chapter To Unclassified Service.  
... 240.250, Application To Management Service.  
... 240.391, Definition For "Severely Handicapped Person."
... 240.394, Satisfactory Completion By Severely Handicapped Person For Temporary Appointment; (and) Trial Service Status Without Additional Examination.
... 240.551, Working Hours, Holidays, Leaves Of Absence And Vacations Of Employees In State Classified Service.

3 04/90

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


.243.115, State Employes' Benefit Board; Membership; (and) Chairman.

.243.125, Powers and Duties; (and) Compensation and Expenses.

.243.130, Health Care Cost Containment Principles.

.243.135, Health Benefit Plans For Public Employees; (and) Terms and Conditions.

.243.145, Board Authority With Respect To Health Benefit Plans; (and) Termination of Participation of State Agency.

.243.155, Board May Contract Without State Participation For Additional Benefit Plans To Be Provided At Expense of Participating Employees.

.243.157, Payment Of Cost For Retired Officer Or Employee.

.243.160, Eligibility of Retired State Officer Or Employee To Participate in Dental Benefit Plans.

.243.165, State Employees' Benefit Account; Controlling Appropriation For Account.

.243.175, Computation of Health Benefit Contributions By Employee and State.

.243.180, Computation of Dental Benefit Contributions By Employee and State.

.243.185, Expenditure of Health Benefit Contributions Made By Employers and State.

.243.195, Salary Reduction For Participating Employee's Monthly Payment of Health Benefit Plan; (and) Disbursement of Monies To Benefit Plan Contractor.

.243.205, Reports.

.243.215, Certain Eligible Employees Permitted to Receive State Health Benefit Plans of Their Choice.

.243.440, Salary Reduction or Deferred Compensation Plan; Amount; (and) Payment.

.243.550, Dependent Care Assistance Plan.


Note: All definitions pertinent to "Payroll Disbursement Plan, "Payroll Disbursing Officer," "Qualified Employee Benefit Plan," (and) "State Agency."

.243.560, Role Making: Choice for Administration; (and) Records.


.243.570, Compensation Reduction Agreement.

.243.575, Compensation Reduction Receiving Fund.


Note: All definitions pertinent to "Collective Bargaining.

.243.820, Agreement For Payment of Annuity; Premium or Investment Contract.


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

Note: All definitions pertinent to Higher Education Supplemental Retirement Benefits.

.244.040(1), "College Health Benefit Plan; (and) Disbursement of Monies To Benefit Plan Contractor.

.297.026, Issuing Payroll Checks.

.297.047, Higher Education: (and) Wage Deduction For Foundation.

.297.045, Deduction of Cost Of Insurance and Other Services; (and) Payment To Insurance Companies or Other Contractors.
State Employees' Benefit Board (SEBB) Administrative Rules.

State Employees' Benefit Board (SEBB) Administrative Rule 102-10-030, "Benefit Eligibility and State Contributions for Two or More Appointing Authorities."


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

D INTERNAL CONTROL

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

... Persons who enter pay/budget data, or who process time cards and adjustment cards, should not also receive and distribute pay checks.

... Persons who enter employee data on the PDB should not also enter pay/ budget data, or process time cards or adjustment cards.

... The duties of data input and input verification should be separated.

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

Personnel and Labor Relations Division (Executive Department) Guidelines -- Addendum for Personnel Policies 7.3.1.1, "Vacation Leave,"

A EMPLOYEE DATA ELEMENTS/FIELDS

[1] 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.

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

<table>
<thead>
<tr>
<th>Abbr. No.</th>
<th>Element/Field Name</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>912</td>
<td>O00 Term OF Service</td>
<td>Service Term</td>
</tr>
<tr>
<td>A-21</td>
<td>085 A-Z1 Code</td>
<td>Code</td>
</tr>
<tr>
<td>ACCT</td>
<td>041 Major Department's Account Number</td>
<td>Number</td>
</tr>
<tr>
<td>ADDR</td>
<td>029 Home Address</td>
<td>Address</td>
</tr>
<tr>
<td>APP0</td>
<td>050 Appointment Date</td>
<td>Date</td>
</tr>
<tr>
<td>APPS</td>
<td>059 Appointment Status</td>
<td>Status</td>
</tr>
<tr>
<td>APPT</td>
<td>049 Appointment Type</td>
<td>Type</td>
</tr>
<tr>
<td>BNK#</td>
<td>072 Bank Number</td>
<td>Number</td>
</tr>
<tr>
<td>BORN</td>
<td>024 Birthdate</td>
<td>Date</td>
</tr>
<tr>
<td>CJ</td>
<td>630 Certificate Number</td>
<td>Number</td>
</tr>
<tr>
<td>C-AO</td>
<td>030 Campus Address</td>
<td>Address</td>
</tr>
<tr>
<td>C-CY</td>
<td>074 County/City Code</td>
<td>Code</td>
</tr>
<tr>
<td>C-DF</td>
<td>012 Classification Date</td>
<td>Date</td>
</tr>
<tr>
<td>C-MD</td>
<td>058 Contract End Date</td>
<td>Date</td>
</tr>
<tr>
<td>C-PH</td>
<td>030 Campus (Work) Phone</td>
<td>Phone</td>
</tr>
<tr>
<td>C-ST</td>
<td>057 Contract Start Date</td>
<td>Date</td>
</tr>
<tr>
<td>CHKO</td>
<td>073 Check Disposition</td>
<td>Disposition</td>
</tr>
<tr>
<td>CIT2</td>
<td>029 City (Address)</td>
<td>Address</td>
</tr>
<tr>
<td>CITZ</td>
<td>064 Citizenship Code</td>
<td>Code</td>
</tr>
<tr>
<td>CLAS</td>
<td>011 Classification Code</td>
<td>Code</td>
</tr>
<tr>
<td>CMST</td>
<td>062 CMST Policy Number</td>
<td>Number</td>
</tr>
<tr>
<td>D2OT</td>
<td>043 Other Degree Date</td>
<td>Date</td>
</tr>
<tr>
<td>D2DT</td>
<td>047 Degree Institution</td>
<td>Institution</td>
</tr>
<tr>
<td>DEQ2</td>
<td>041 Other Degree</td>
<td>Degree</td>
</tr>
<tr>
<td>DSTD</td>
<td>040 Highest Degree</td>
<td>Degree</td>
</tr>
<tr>
<td>DGDE</td>
<td>066 Degree Institution</td>
<td>Institution</td>
</tr>
<tr>
<td>DRC</td>
<td>028 Directory Print Code</td>
<td>Code</td>
</tr>
<tr>
<td>DPCD</td>
<td>006 Direct Pay Code</td>
<td>Code</td>
</tr>
<tr>
<td>DUPL</td>
<td>003 Additional Record On File</td>
<td>File</td>
</tr>
<tr>
<td>E0D</td>
<td>020 E0D Category</td>
<td>Category</td>
</tr>
<tr>
<td>EFF</td>
<td>002 Effective Date</td>
<td>Date</td>
</tr>
<tr>
<td>ELIG</td>
<td>067 PERS Eligibility Date</td>
<td>Date</td>
</tr>
<tr>
<td>EMP</td>
<td>051 Employee Status</td>
<td>Status</td>
</tr>
<tr>
<td>ETHN</td>
<td>021 Ethnic Code</td>
<td>Code</td>
</tr>
<tr>
<td>EMPX</td>
<td>070 Exemptions</td>
<td>Exemptions</td>
</tr>
<tr>
<td>FC</td>
<td>639 Freeze Code</td>
<td>Code</td>
</tr>
<tr>
<td>FDR</td>
<td>034 Year Of Federal Service</td>
<td>Service</td>
</tr>
<tr>
<td>FERS</td>
<td>646 FERS Eligibility Date</td>
<td>Date</td>
</tr>
<tr>
<td>FICA</td>
<td>066 FICA Code</td>
<td>Code</td>
</tr>
<tr>
<td>FICA</td>
<td>067 FICA Effective Date</td>
<td>Date</td>
</tr>
<tr>
<td>FRAY</td>
<td>055 Forecast Pay Authorization</td>
<td>Authorization</td>
</tr>
<tr>
<td>FUTR</td>
<td>002A Future Effective Transac-</td>
<td>Transaction</td>
</tr>
<tr>
<td></td>
<td>tion Pending</td>
<td></td>
</tr>
<tr>
<td>H-OP</td>
<td>042 Home Phone</td>
<td>Phone</td>
</tr>
<tr>
<td>HCAP</td>
<td>021 Handicap Code</td>
<td>Code</td>
</tr>
<tr>
<td>HIGD</td>
<td>038 Highest Degree</td>
<td>Degree</td>
</tr>
<tr>
<td>HRWE</td>
<td>025 Most Recent Employment</td>
<td>Employment</td>
</tr>
<tr>
<td>I9DT</td>
<td>1-9 Date</td>
<td>Date</td>
</tr>
<tr>
<td>JPOR</td>
<td>012 Job Portfolio</td>
<td>Portfolio</td>
</tr>
</tbody>
</table>

Abbr. No. | Element/Field Name | Description |
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>GUS</td>
<td>075 Institution Use Element</td>
<td>Element</td>
</tr>
<tr>
<td>LPAP</td>
<td>052 Last Personnel Action Number</td>
<td>Number</td>
</tr>
<tr>
<td>LPRD</td>
<td>053 Last Personnel Action Date</td>
<td>Date</td>
</tr>
<tr>
<td>LTHD</td>
<td>077 Last Transaction Date</td>
<td>Date</td>
</tr>
<tr>
<td>LTRD</td>
<td>078 Last Transaction Time</td>
<td>Time</td>
</tr>
<tr>
<td>LVAC</td>
<td>033 Leave Accrual Code</td>
<td>Code</td>
</tr>
<tr>
<td>LVCD</td>
<td>035 Leave Type Code</td>
<td>Code</td>
</tr>
<tr>
<td>LVND</td>
<td>057 Leave End Date</td>
<td>Date</td>
</tr>
<tr>
<td>LYST</td>
<td>036 Leave Start Date</td>
<td>Date</td>
</tr>
<tr>
<td>M</td>
<td>631 Method Of Appointment</td>
<td>Method</td>
</tr>
<tr>
<td>MPMO</td>
<td>071 Personnel Payroll Register</td>
<td>Register</td>
</tr>
<tr>
<td>MERR</td>
<td>054 Merit Rating Date and Code</td>
<td>Date and</td>
</tr>
<tr>
<td>MERR</td>
<td>020 Merit Rating Code</td>
<td>Code</td>
</tr>
<tr>
<td>NAME</td>
<td>007 Name</td>
<td>Name</td>
</tr>
<tr>
<td>N/IT</td>
<td>018 Overtime Eligibility Code</td>
<td>Code</td>
</tr>
<tr>
<td>PAP</td>
<td>052 Personnel Action Number</td>
<td>Number</td>
</tr>
<tr>
<td>PFO</td>
<td>064 Position Functional</td>
<td>Functional</td>
</tr>
<tr>
<td>PD0</td>
<td>081 Position Number</td>
<td>Number</td>
</tr>
<tr>
<td>PRSV</td>
<td>061 Negotiated Prior Service</td>
<td>Service</td>
</tr>
<tr>
<td>PTDA</td>
<td>157 Past Tax Deferred Investments</td>
<td>Investments</td>
</tr>
<tr>
<td>PURP</td>
<td>657 Purpose Of VItA</td>
<td>Purpose</td>
</tr>
<tr>
<td>QUAL</td>
<td>016 Salary Rate Qualifier</td>
<td>Qualifier</td>
</tr>
<tr>
<td>RAN</td>
<td>009 Rank Code</td>
<td>Code</td>
</tr>
<tr>
<td>RCR</td>
<td>079 Record Status</td>
<td>Status</td>
</tr>
<tr>
<td>RES</td>
<td>632 Recruitment Code</td>
<td>Code</td>
</tr>
<tr>
<td>RESL</td>
<td>652 Residence Location</td>
<td>Location</td>
</tr>
<tr>
<td>RET</td>
<td>045 Retirement Code</td>
<td>Code</td>
</tr>
<tr>
<td>RETF</td>
<td>046 Retirement Number</td>
<td>Number</td>
</tr>
<tr>
<td>RNKO</td>
<td>010 Rank Type Code</td>
<td>Code</td>
</tr>
<tr>
<td>RMMS</td>
<td>013 Rank Status</td>
<td>Status</td>
</tr>
<tr>
<td>SAB</td>
<td>621 Sabbatical Leave Code</td>
<td>Code</td>
</tr>
<tr>
<td>SABR</td>
<td>623 Sabbatical Leave End Date</td>
<td>Date</td>
</tr>
<tr>
<td>SABS</td>
<td>622 Sabbatical Leave Start Date</td>
<td>Date</td>
</tr>
<tr>
<td>SAIF</td>
<td>045 SAIF Amount</td>
<td>Amount</td>
</tr>
<tr>
<td>SAL</td>
<td>015 Salary Rate</td>
<td>Rate</td>
</tr>
<tr>
<td>SERV</td>
<td>030 Service Anniversary Date</td>
<td>Date</td>
</tr>
<tr>
<td>SEX</td>
<td>019 Sex Code</td>
<td>Code</td>
</tr>
<tr>
<td>SIDT</td>
<td>054 Salary Increase Date</td>
<td>Date</td>
</tr>
<tr>
<td>SPI</td>
<td>060 Security Identification</td>
<td>Identification</td>
</tr>
<tr>
<td>SPOU</td>
<td>112 Spouse's First Name</td>
<td>Name</td>
</tr>
<tr>
<td>SSS</td>
<td>006 Social Security Number</td>
<td>Number</td>
</tr>
<tr>
<td>STAT</td>
<td>029 State (Address)</td>
<td>Address</td>
</tr>
<tr>
<td>STA</td>
<td>068 State Tax Schedule</td>
<td>Schedule</td>
</tr>
<tr>
<td>STAX</td>
<td>065 State Tax Exemptions</td>
<td>Exemptions</td>
</tr>
<tr>
<td>TAXS</td>
<td>066 Tax Schedule</td>
<td>Schedule</td>
</tr>
<tr>
<td>TAXX</td>
<td>069 Tax Exempt Code</td>
<td>Code</td>
</tr>
<tr>
<td>TCRN</td>
<td>004 Taxation Code</td>
<td>Code</td>
</tr>
<tr>
<td>TTEE</td>
<td>--- Total TTE</td>
<td>Tax</td>
</tr>
<tr>
<td>TIAA</td>
<td>063 TIAA Policy Number</td>
<td>Number</td>
</tr>
<tr>
<td>TITL</td>
<td>025 Title Code</td>
<td>Code</td>
</tr>
<tr>
<td>TNUR</td>
<td>056 Tenure Status</td>
<td>Status</td>
</tr>
<tr>
<td>TRAN</td>
<td>076 Transaction Reason</td>
<td>Reason</td>
</tr>
<tr>
<td>TRDC</td>
<td>624 Transit District Code</td>
<td>Code</td>
</tr>
<tr>
<td>TRMD</td>
<td>005 Termination Date</td>
<td>Date</td>
</tr>
<tr>
<td>TTL</td>
<td>026 Title and Code</td>
<td>Title and</td>
</tr>
<tr>
<td>USEP</td>
<td>065 U.S. Entry Date</td>
<td>Date</td>
</tr>
<tr>
<td>USEK</td>
<td>066 U.S. Exit Date</td>
<td>Date</td>
</tr>
<tr>
<td>VET</td>
<td>023 Veteran Status</td>
<td>Status</td>
</tr>
<tr>
<td>VFD</td>
<td>654 VFD Identification Type</td>
<td>Type</td>
</tr>
<tr>
<td>WRKL</td>
<td>653 Work Location</td>
<td>Location</td>
</tr>
<tr>
<td>ZIP</td>
<td>029 Zip Code (Address)</td>
<td>Code</td>
</tr>
</tbody>
</table>
### Data Element/Field Properties Table

The following table contains a tabulation, for each 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 10.014[a]). Employee Data Element/Field Descriptions, elements 006-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 10.014[a]. Employee Data Element/Field Descriptions, for the element/field.
- **O** = Optional. Some optional elements are derived by the computer as described in paragraph 10.014[a]. Employee Data Element/Field Descriptions. Most optional elements/fields are needed for reports.
- **-** = Not applicable to the category. Inputs are rejected. If an employee changes from another category to this category, data on file is deleted.
- **†** = Not applicable to the category. Previously entered data, however, remains on file.
- **Blank** = Data on file is deleted; no entry is possible.

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

**Column Definitions:****
- **F** = A = Alpha
- **S** = N = Numeric
- **C** = X = Alpha/Numeric
- **N** = Alpha/Numeric
- **G** = A = Alpha
- **N** = Numeric

<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>001</td>
<td>EFF</td>
<td>Effective Date</td>
<td>R R R R R R</td>
<td>NHHHHH</td>
</tr>
<tr>
<td>002</td>
<td>CFA</td>
<td>Future Effective Trans. Pending</td>
<td>X X X X X X</td>
<td>A</td>
</tr>
<tr>
<td>003</td>
<td>DUPL</td>
<td>Additional Record on File</td>
<td>X X X</td>
<td>A</td>
</tr>
<tr>
<td>004</td>
<td>TERM</td>
<td>Termination Code</td>
<td>X X X</td>
<td>A</td>
</tr>
<tr>
<td>005</td>
<td>TRMD</td>
<td>Termination Date</td>
<td>X X X X X X</td>
<td>NHHHNN</td>
</tr>
<tr>
<td>006</td>
<td>SSN</td>
<td>Social Security Number</td>
<td>X X X X X X</td>
<td>N HHN (9)</td>
</tr>
<tr>
<td>007</td>
<td>NAME</td>
<td>Name</td>
<td>R R R R R R</td>
<td>A (23)</td>
</tr>
<tr>
<td>008</td>
<td>------</td>
<td>------</td>
<td>------</td>
<td>------</td>
</tr>
<tr>
<td>009</td>
<td>------</td>
<td>------</td>
<td>------</td>
<td>------</td>
</tr>
<tr>
<td>010</td>
<td>RNSD</td>
<td>Rank Date</td>
<td>R R R R R R</td>
<td>NNNNNN</td>
</tr>
<tr>
<td>011</td>
<td>CLAS</td>
<td>Classification Code</td>
<td>R R R R R R</td>
<td>NNNNNN</td>
</tr>
<tr>
<td>012</td>
<td>C-DR</td>
<td>Classification Data</td>
<td>R R R R R R</td>
<td>NNNNNN</td>
</tr>
<tr>
<td>013</td>
<td>RANKS</td>
<td>Rank Status</td>
<td>D D D D D D</td>
<td>A</td>
</tr>
<tr>
<td>014</td>
<td>PNO</td>
<td>Position Modifier</td>
<td>X X X X X X</td>
<td>N</td>
</tr>
<tr>
<td>015</td>
<td>SAL</td>
<td>Salary Rate</td>
<td>A A A A A A</td>
<td>NNNNNN</td>
</tr>
<tr>
<td>016</td>
<td>QUAL</td>
<td>Salary Rate Qualifier</td>
<td>M M M M M M</td>
<td>A</td>
</tr>
<tr>
<td>017</td>
<td>----</td>
<td>Pay Strip</td>
<td>X X X X X X</td>
<td>A</td>
</tr>
<tr>
<td>018</td>
<td>O/T</td>
<td>Overtime Eligibility Code</td>
<td>D D D D D D</td>
<td>A</td>
</tr>
<tr>
<td>019</td>
<td>SEX</td>
<td>Sex Code</td>
<td>R R R R R R</td>
<td>NN</td>
</tr>
<tr>
<td>020</td>
<td>EEO</td>
<td>EEO Category</td>
<td>R R R R R R</td>
<td>NN</td>
</tr>
<tr>
<td>021</td>
<td>ETHN</td>
<td>Ethnic Code</td>
<td>R R R R R R</td>
<td>NN</td>
</tr>
<tr>
<td>022</td>
<td>HCP</td>
<td>Handicap Code</td>
<td>R R R R R R</td>
<td>NN</td>
</tr>
<tr>
<td>023</td>
<td>VET</td>
<td>Veteran Status</td>
<td>R R R R R R</td>
<td>NN</td>
</tr>
<tr>
<td>024</td>
<td>BORN</td>
<td>Birthdate</td>
<td>R R R R R R</td>
<td>NN</td>
</tr>
<tr>
<td>025</td>
<td>TITL</td>
<td>Title Code</td>
<td>R R R R R R</td>
<td>NN</td>
</tr>
<tr>
<td>026</td>
<td>TITL</td>
<td>Title</td>
<td>R R R R R R</td>
<td>NN</td>
</tr>
<tr>
<td>027</td>
<td>MERE</td>
<td>Most Recent Employment Date</td>
<td>R R R R R R</td>
<td>NNNNNN</td>
</tr>
<tr>
<td>028</td>
<td>DIRE</td>
<td>Directory Print Code</td>
<td>R R R R R R</td>
<td>A</td>
</tr>
<tr>
<td>029</td>
<td>H-PH</td>
<td>Home Phone</td>
<td>R R R R R R</td>
<td>N</td>
</tr>
<tr>
<td>030</td>
<td>ADDR</td>
<td>Address</td>
<td>R R R R R R</td>
<td>A (24)</td>
</tr>
<tr>
<td>031</td>
<td>CITY</td>
<td>City (Address)</td>
<td>R R R R R R</td>
<td>A (19)</td>
</tr>
<tr>
<td>032</td>
<td>ESTAT</td>
<td>State (Address)</td>
<td>R R R R R R</td>
<td>A</td>
</tr>
<tr>
<td>Elem. No.</td>
<td>Abbr.</td>
<td>Element Name</td>
<td>Class Category</td>
<td>Element Format</td>
</tr>
<tr>
<td>----------</td>
<td>-------</td>
<td>--------------</td>
<td>----------------</td>
<td>----------------</td>
</tr>
<tr>
<td>029</td>
<td>ZIP</td>
<td>Zip Code (Address)</td>
<td>FF R R R R R</td>
<td>A = Alpha</td>
</tr>
<tr>
<td>030</td>
<td>C-AD</td>
<td>Campus Address</td>
<td>FF R R R R R</td>
<td>A = Alpha</td>
</tr>
<tr>
<td>031</td>
<td>C-PH</td>
<td>Campus (Work) Phone</td>
<td>FF R R R R R</td>
<td>A = Alpha</td>
</tr>
<tr>
<td>032</td>
<td>SERV</td>
<td>Service Anniversary Date</td>
<td>FF R R R R R</td>
<td>A = Alpha</td>
</tr>
<tr>
<td>033</td>
<td>LYAC</td>
<td>Leave Accrual Code</td>
<td>FF R R R R R</td>
<td>A = Alpha</td>
</tr>
<tr>
<td>034</td>
<td>F newY</td>
<td>Years of Federal Service</td>
<td>FF R R R R R</td>
<td>A = Alpha</td>
</tr>
<tr>
<td>035</td>
<td>LVC</td>
<td>Leave Type Code</td>
<td>FF R R R R R</td>
<td>A = Alpha</td>
</tr>
<tr>
<td>036</td>
<td>LVST</td>
<td>Leave Start Date</td>
<td>FF R R R R R</td>
<td>A = Alpha</td>
</tr>
<tr>
<td>037</td>
<td>LVD</td>
<td>Leave End Date</td>
<td>FF R R R R R</td>
<td>A = Alpha</td>
</tr>
<tr>
<td>038</td>
<td>HDIjg</td>
<td>Highest Degree</td>
<td>FF R R R R R</td>
<td>A = Alpha</td>
</tr>
<tr>
<td>039</td>
<td>DGID</td>
<td>Highest Degree Institution</td>
<td>FF R R R R R</td>
<td>A = Alpha</td>
</tr>
<tr>
<td>040</td>
<td>DDD</td>
<td>Highest Degree Date</td>
<td>FF R R R R R</td>
<td>A = Alpha</td>
</tr>
<tr>
<td>041</td>
<td>DEG2</td>
<td>Other Degree</td>
<td>FF R R R R R</td>
<td>A = Alpha</td>
</tr>
<tr>
<td>042</td>
<td>DGID2</td>
<td>Other Degree Institution</td>
<td>FF R R R R R</td>
<td>A = Alpha</td>
</tr>
<tr>
<td>043</td>
<td>DDDT</td>
<td>Other Degree Date</td>
<td>FF R R R R R</td>
<td>A = Alpha</td>
</tr>
<tr>
<td>044</td>
<td>FTEET</td>
<td>Position FTE</td>
<td>FF R R R R R</td>
<td>A = Alpha</td>
</tr>
<tr>
<td>045</td>
<td>RET</td>
<td>Retirement Code</td>
<td>FF R R R R R</td>
<td>A = Alpha</td>
</tr>
<tr>
<td>046</td>
<td>RETF</td>
<td>Retirement Number</td>
<td>FF R R R R R</td>
<td>A = Alpha</td>
</tr>
<tr>
<td>047</td>
<td>ELG</td>
<td>PERS Eligibility Date</td>
<td>FF R R R R R</td>
<td>A = Alpha</td>
</tr>
<tr>
<td>049</td>
<td>APPY</td>
<td>Appointment Type</td>
<td>FF R R R R R</td>
<td>A = Alpha</td>
</tr>
<tr>
<td>050</td>
<td>APPD</td>
<td>Appointment Date</td>
<td>FF R R R R R</td>
<td>A = Alpha</td>
</tr>
<tr>
<td>051</td>
<td>EMPI</td>
<td>Employee Status</td>
<td>FF R R R R R</td>
<td>A = Alpha</td>
</tr>
<tr>
<td>052</td>
<td>PAAB</td>
<td>Personnel Action Number</td>
<td>FF R R R R R</td>
<td>A = Alpha</td>
</tr>
<tr>
<td>053</td>
<td>LPAB</td>
<td>Last Personnel Action Date</td>
<td>FF R R R R R</td>
<td>A = Alpha</td>
</tr>
<tr>
<td>054</td>
<td>SISD</td>
<td>Salary Increase Date</td>
<td>FF R R R R R</td>
<td>A = Alpha</td>
</tr>
<tr>
<td>055</td>
<td>MERR</td>
<td>Merit Rating Date</td>
<td>FF R R R R R</td>
<td>A = Alpha</td>
</tr>
<tr>
<td>056</td>
<td>NTGR</td>
<td>Forecast Pay Authorization</td>
<td>FF R R R R R</td>
<td>A = Alpha</td>
</tr>
<tr>
<td>057</td>
<td>CTY</td>
<td>Contract Start Date</td>
<td>FF R R R R R</td>
<td>A = Alpha</td>
</tr>
<tr>
<td>058</td>
<td>CTYD</td>
<td>Contract End Date</td>
<td>FF R R R R R</td>
<td>A = Alpha</td>
</tr>
<tr>
<td>059</td>
<td>APPS</td>
<td>Appointment Status</td>
<td>FF R R R R R</td>
<td>A = Alpha</td>
</tr>
<tr>
<td>060</td>
<td>9/12</td>
<td>Termination of Service</td>
<td>FF R R R R R</td>
<td>A = Alpha</td>
</tr>
<tr>
<td>061</td>
<td>PRSV</td>
<td>Pegged Prior Service</td>
<td>FF R R R R R</td>
<td>A = Alpha</td>
</tr>
<tr>
<td>062</td>
<td>CRGR</td>
<td>CHEF Policy Number</td>
<td>FF R R R R R</td>
<td>A = Alpha</td>
</tr>
<tr>
<td>063</td>
<td>TIAA</td>
<td>HSA Policy Number</td>
<td>FF R R R R R</td>
<td>A = Alpha</td>
</tr>
<tr>
<td>064</td>
<td>CITZ</td>
<td>Citizenship Code</td>
<td>FF R R R R R</td>
<td>A = Alpha</td>
</tr>
<tr>
<td>065</td>
<td>SATF</td>
<td>SAI Amount</td>
<td>FF R R R R R</td>
<td>A = Alpha</td>
</tr>
<tr>
<td>066</td>
<td>FICA</td>
<td>FICA Code</td>
<td>FF R R R R R</td>
<td>A = Alpha</td>
</tr>
<tr>
<td>067</td>
<td>FACF</td>
<td>FICA Effective Date</td>
<td>FF R R R R R</td>
<td>A = Alpha</td>
</tr>
<tr>
<td>068</td>
<td>TORS</td>
<td>Tax Schedule</td>
<td>FF R R R R R</td>
<td>A = Alpha</td>
</tr>
<tr>
<td>069</td>
<td>TAXH</td>
<td>Tax Exempt Code</td>
<td>FF R R R R R</td>
<td>A = Alpha</td>
</tr>
<tr>
<td>070</td>
<td>EEMT</td>
<td>Earnings</td>
<td>FF R R R R R</td>
<td>A = Alpha</td>
</tr>
<tr>
<td>071</td>
<td>MEMO</td>
<td>Memo Payroll Register</td>
<td>FF R R R R R</td>
<td>A = Alpha</td>
</tr>
<tr>
<td>072</td>
<td>ERC</td>
<td>Hourly Rate</td>
<td>FF R R R R R</td>
<td>A = Alpha</td>
</tr>
<tr>
<td>073</td>
<td>CMD</td>
<td>Check Disposition</td>
<td>FF R R R R R</td>
<td>A = Alpha</td>
</tr>
<tr>
<td>074</td>
<td>CDS</td>
<td>County/City Code</td>
<td>FF R R R R R</td>
<td>A = Alpha</td>
</tr>
<tr>
<td>075</td>
<td>IUDE</td>
<td>Institution Use Employee</td>
<td>FF R R R R R</td>
<td>A = Alpha</td>
</tr>
<tr>
<td>076</td>
<td>DTRR</td>
<td>Transaction Reason</td>
<td>FF R R R R R</td>
<td>A = Alpha</td>
</tr>
<tr>
<td>077</td>
<td>LTRR</td>
<td>Last Transaction Date</td>
<td>FF R R R R R</td>
<td>A = Alpha</td>
</tr>
<tr>
<td>078</td>
<td>LTRR</td>
<td>Last Transaction Time</td>
<td>FF R R R R R</td>
<td>A = Alpha</td>
</tr>
<tr>
<td>079</td>
<td>RCDR</td>
<td>Record Status</td>
<td>FF R R R R R</td>
<td>A = Alpha</td>
</tr>
<tr>
<td>081</td>
<td>POSF</td>
<td>Position Number</td>
<td>FF R R R R R</td>
<td>A = Alpha</td>
</tr>
<tr>
<td>085</td>
<td>A-21</td>
<td>A-21 Code</td>
<td>FF R R R R R</td>
<td>A = Alpha</td>
</tr>
<tr>
<td>112</td>
<td>SPOE</td>
<td>Spouse’s First Name</td>
<td>FF R R R R R</td>
<td>A = Alpha</td>
</tr>
<tr>
<td>157</td>
<td>PTDF</td>
<td>Past Tax Deferred Investments</td>
<td>FF R R R R R</td>
<td>A = Alpha</td>
</tr>
<tr>
<td>401</td>
<td>ADD</td>
<td>Major Department’s Acct. No.</td>
<td>FF R R R R R</td>
<td>A = Alpha</td>
</tr>
<tr>
<td>620</td>
<td>MEMH</td>
<td>Merit Rating Code</td>
<td>FF R R R R R</td>
<td>A = Alpha</td>
</tr>
<tr>
<td>621</td>
<td>SALT</td>
<td>Sabbatical Leave Type Code</td>
<td>FF R R R R R</td>
<td>A = Alpha</td>
</tr>
<tr>
<td>622</td>
<td>SALL</td>
<td>Sabbatical Leave Start</td>
<td>FF R R R R R</td>
<td>A = Alpha</td>
</tr>
<tr>
<td>623</td>
<td>SALL</td>
<td>Sabbatical Leave End Date</td>
<td>FF R R R R R</td>
<td>A = Alpha</td>
</tr>
<tr>
<td>624</td>
<td>TRDC</td>
<td>Transit District Code</td>
<td>FF R R R R R</td>
<td>A = Alpha</td>
</tr>
<tr>
<td>Elem. No.</td>
<td>Abbr.</td>
<td>Element Name</td>
<td>Class Category</td>
<td>Element Format</td>
</tr>
<tr>
<td>----------</td>
<td>-------</td>
<td>--------------------------------------------------</td>
<td>----------------</td>
<td>----------------</td>
</tr>
<tr>
<td>630</td>
<td>C#</td>
<td>Certificate Number</td>
<td>C</td>
<td>X</td>
</tr>
<tr>
<td>631</td>
<td>M</td>
<td>Method of Appointment</td>
<td>S</td>
<td>X</td>
</tr>
<tr>
<td>632</td>
<td>RC</td>
<td>Recruitment Code</td>
<td>N</td>
<td>X</td>
</tr>
<tr>
<td>633</td>
<td>FC</td>
<td>Freeze Code</td>
<td>D</td>
<td>X</td>
</tr>
<tr>
<td>640</td>
<td>DPCD</td>
<td>Deposit Code Number</td>
<td>A</td>
<td></td>
</tr>
<tr>
<td>641</td>
<td>----</td>
<td>Pension Contributions</td>
<td></td>
<td></td>
</tr>
<tr>
<td>644</td>
<td>STAX</td>
<td>State Tax Schedule</td>
<td></td>
<td></td>
</tr>
<tr>
<td>645</td>
<td>STAX</td>
<td>State Tax Exemptions</td>
<td></td>
<td></td>
</tr>
<tr>
<td>646</td>
<td>FERS</td>
<td>FERS Eligibility Date</td>
<td></td>
<td></td>
</tr>
<tr>
<td>652</td>
<td>RESL</td>
<td>Residence Location</td>
<td></td>
<td></td>
</tr>
<tr>
<td>653</td>
<td>WMKL</td>
<td>Work Location</td>
<td></td>
<td></td>
</tr>
<tr>
<td>655</td>
<td>VED</td>
<td>Visa Identification Type</td>
<td></td>
<td></td>
</tr>
<tr>
<td>656</td>
<td>USM</td>
<td>U.S. Entry Date</td>
<td></td>
<td></td>
</tr>
<tr>
<td>657</td>
<td>URE</td>
<td>U.S. Exit Date</td>
<td></td>
<td></td>
</tr>
<tr>
<td>---</td>
<td>IPDT</td>
<td>I-9 Data</td>
<td></td>
<td></td>
</tr>
<tr>
<td>---</td>
<td>Spbr</td>
<td>Spouse Birth Date</td>
<td></td>
<td></td>
</tr>
<tr>
<td>---</td>
<td>1-FTE</td>
<td>Total FTE</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

For Emeritus/Courtesy appointments:
- 015, 016, 044, 045, 047, 054, 055-070, 074, 524, 640, 641, 644, 645, 648 and 657-659 must be blank.

Optional for temporary classified employees (code "T" in element 493).

Classification Category:
- 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
002 Effective Date
Required on all transactions. The date when an input to the Personnel Data Base is effective. If a Personnel Action (PA) form (PD 1249) is produced, this date is printed on the PA as the effective date. If a future EFF date is entered, a PA is not produced until that date.

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

... The EFF date is in a past month, or
... The input is after the 10th of the effective month, or
... The input is before the 11th of the effective month, but does not contain any of the following data elements/fields:
  4 TERM, Termination Code (Except 999)
  9 RANK, Rank Code
  11 CLASS, Classification Code
  14 PMOD, Position Modifier
  15 SAL, Salary Rate
  16 DUAL, Pay Rate Qualifier
  35 LCPS, Leave Type Code
  49 APMT, Appointment Type Code
  66 FICA, FICA Code
  81 POSN, Position Number
  401 ACCT, Major Department's Account Number

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

... It is entered with a future EFF date, or
... It is entered before the 11th of the effective months 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 65, TAXS) and the State Tax Schedule (Element 64, STAT) or the Tax Exempt Code (Element 69, TAXE) or the Federal Tax Exemptions (Element 70, EXMP) and State Tax Exemptions (Element 645, Simmp).

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

5 TRNO, Termination Date
10 RANK, Rank Date
12 CLSD, Classification Date
36 LCPS, Leave Start Date
50 ACCT, Major Department's Account Date (see note)
67 FICO, FICA Effective Date

Note: The codes corresponding to Appointment Date (Element 55, APDO) are Classification Code (Element 71, CLAS) or Major Department's Account Number (Element 401, ACCT).

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

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

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

[a] Enter A "Future" Record For A New Employee
Input is the same as for any new employee record. A pending record is created with the future date in EFF and a "Y" in FUTR. This record is displayed when the employee record is accessed by terminal, but it is not included in data base queries or consolidated reports. The pending file record and cannot be changed. Employee data elements can be changed from paragraphs 10.01A[a][b] and 10.01A[a][c], however, on the EFF date or 11th of the effective month, whichever is later, the pending file record is activated.

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

[c] "Future" Change To An Employee Record
A future change is input by displaying the data base record, entering or changing the desired data elements, and entering the future effective date in EFF. After the input is transmitted, the data base record has a "Y" in FUTR but is otherwise unchanged. The future change transaction is recorded on a pending file record. On the EFF date the change is
activated on the current data base file.

[d] Delete A 'Future' New or Change Re-Date

A record with a future EFF date is deleted by displaying the future record and entering "ND" in FUTU and "999999" in EFFI.

[e] Change To 'Future' Change Record

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

[f] Change To 'Future' Effective Date

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

002A Future Effective Transactions

Pending

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, FUTU is blank in all other cases. To delete a future effective transaction, display the transaction, and enter "ND" in FUTU and "999999" in EFFI.

003 Additional Record on File

DUPL

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

When the employee data record for the secondary position is entered, code "PS" must be placed in Element 3, DUPL. The original record is then automatically coded with a "PS" and a "PS" can be entered - code "PS" is always computer-generated. The original record can be reversed if desired. This is done by changing code "PS" to "PS".

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

A secondary record entered in the first ten days of the month it is effective, or with a future date in Element 2, EFFI, is placed on the pending file. It is activated on the effective date or 15th of the effective month, whichever comes later.

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

No. Abbrev. Element Name
--- --- ------------------------------
06 SSH Social Security Number
19 NAME Name
19 SEX Sex Code
21 ETIN Social Code
22 HCAP Handicap Code
75 VET Veteran Status
24 BORN Birthdate
28 DIRDC Directory Print Code
29 FNYR Years Of Federal Service
30 HSRC Highest Degree
39 DJIR Highest Degree Institution
60 DEGD Highest Degree Date
61 SURJ Other Degree
62 SURD Highest Degree Institution
63 DEDT Other Degree Date
64 EPNF Position File
65 RET Retirement Code
66 RETF Retirement Number
67 ELIG PERS Eligibility Date
55 FPA Forecast Pay Authorization
61 REFT CMF Payment Number
63 TIFA TIFA Policy Number
66 CITIZ Citizenship Code
65 SAIF SAIF Amount
66 FICA FICA Code
67 FIDC FICA Effective Date
69 TAXS Tax Schedule
69 TASS Tax Exempt Code
70 EXMP Exemptions
71 MEMO Memo Payroll Register
72 BNKF Bank Number
73 CHK0 Check Disposition
85 A-CI A-CI Code
97 SPW Spouses First Name
197 PTDA Past Tax Deferred Investments
640 BNAME Benefit Code Number
641 - Pre-termination
642 STAX State Tax Schedule
645 SVTP State Tax Exemption
646 FERS FERS Eligibility Date
652 RLSL Residence Location
653 WNL Work Location
656 VNTG Retirement Type
656 USED U.S. Entry Date
657 UCGC U.S. Exit Date
657 PURP Purpose Of visit

EXCEPTIONS: The following elements must be blank on the secondary record when it is coded "PS" - "C" - Courtesay or "E" - Emeritus in Element 59, APPTD. Appointment Status: 40, 45, 46, 65-70, 640, 641, 644, 645, 646 and 652-657.

004 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 52, RC, Reason Code, is also required for classified and management service.

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

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

<table>
<thead>
<tr>
<th>Termination</th>
<th>Valid Termination Codes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Type:</td>
<td></td>
</tr>
<tr>
<td>1 - Layoff</td>
<td>100, 109, 111-118</td>
</tr>
<tr>
<td>2 - Resignation</td>
<td>200-209, 221-226</td>
</tr>
<tr>
<td>3 - Retirement</td>
<td>300-309, 321-326</td>
</tr>
<tr>
<td>4 - Death</td>
<td>600</td>
</tr>
<tr>
<td>5 - Dismissal</td>
<td>500, 505, 511-518</td>
</tr>
<tr>
<td>6 - Termination Of Appointment</td>
<td>600, 609, 611-618</td>
</tr>
<tr>
<td>7 - Removal From Trial Service</td>
<td>700, 709, 711-718</td>
</tr>
<tr>
<td>8 - Transfer To Other Agency</td>
<td>800, 802-804, 807, 809</td>
</tr>
<tr>
<td>9 - Other</td>
<td>900-909, 911-918, 921-926, 999</td>
</tr>
</tbody>
</table>

Termination Reason Codes:

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

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

005 Termination Date TMID

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 15.018112, Employee Is Terminated). The Termination Date is automatically entered in Element 115. Pay Stop Date, of pay/budget records if no prior Pay Stop Date is entered.

The termination date is not entered in TMID 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, TMID 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 TMID.

On a reactivation, enter the current date in TMID or a future date in EFF (Element 2, Effective Date). If the actual date of reactivation is a past date, it should be entered in Most Recent Employment Date (Element 27, MRED).
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 NUMBERS 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 10.04A, 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

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. Only commas and apostrophes (enter OHARA, not O'HARA). Do not leave space in names (enter VANDERBILT, 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:

- C Classified And Management Service
- F Faculty, And Administrative
- G Or Professional Non-Faculty
- S Graduate Assistant, Medical/Dental Intern, Resident Physician/Dentist, Fellow
- U Student
- D Other
- N Non-Employee
- U Unclassified -- Miscellaneous

909 Rank Code

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

Code: Rank - Faculty:

- A Professor
- B Associate Professor
- C Assistant Professor
- D Senior Instructor
- E Instructor
- H Lecturer
- I Senior Research Associate
- J Research Associate
- K Senior Research Assistant
- L Research Assistant

09/91
CodE: Rank - Faculty:  
N No Rank  
P Graduate Teaching Assistant  
Q Graduate Research Assistant  
R Fellow  
G No Rank  

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

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

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

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

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

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 field in 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 Classification 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.
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 13.060[5], PERS Member).
OSHE FINANCIAL ADMINISTRATION STANDARD OPERATING MANUAL

11.01 Personnel-Pyroll - 10.01s Employee Data Elements

XXX - Classification And Category Codes:

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

Note: Normally, a student must work less than 121 hours a month to be assigned a Classification Code of 2983, Non-System Student; 2998, Student - CWSP; or 2999, Student.

Valid unclassified employee Classification and Category Codes include (ref: OBS 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>2937</td>
<td>F</td>
<td>Trainer</td>
</tr>
<tr>
<td>2938</td>
<td>F</td>
<td>Management Audits Director</td>
</tr>
<tr>
<td>2939</td>
<td>F</td>
<td>Librarian</td>
</tr>
<tr>
<td>2940</td>
<td>F</td>
<td>Director Of Alumni</td>
</tr>
<tr>
<td>2941</td>
<td>F</td>
<td>Director Of University Development</td>
</tr>
<tr>
<td>2942</td>
<td>F</td>
<td>Director Of Information Services</td>
</tr>
<tr>
<td>2943</td>
<td>F</td>
<td>Director Of Publications</td>
</tr>
<tr>
<td>2944</td>
<td>F</td>
<td>Interpreter - Hearing Impaired</td>
</tr>
<tr>
<td>2945</td>
<td>O</td>
<td>Graduate Teaching Assistant</td>
</tr>
<tr>
<td>2946</td>
<td>G</td>
<td>Graduate Research Assistant</td>
</tr>
<tr>
<td>2947</td>
<td>G</td>
<td>Resident Physician or Dentist</td>
</tr>
<tr>
<td>2948</td>
<td>G</td>
<td>Clinical Fellow</td>
</tr>
<tr>
<td>2949</td>
<td>G</td>
<td>Graduate Teaching Fellow</td>
</tr>
<tr>
<td>2950</td>
<td>G</td>
<td>Graduate Teaching Fellow</td>
</tr>
<tr>
<td>2951</td>
<td>G</td>
<td>Graduate Teaching Fellow</td>
</tr>
<tr>
<td>2952</td>
<td>G</td>
<td>Graduate Teaching Fellow</td>
</tr>
<tr>
<td>2953</td>
<td>G</td>
<td>Graduate Teaching Fellow</td>
</tr>
<tr>
<td>2954</td>
<td>G</td>
<td>Graduate Teaching Fellow</td>
</tr>
<tr>
<td>2955</td>
<td>G</td>
<td>Graduate Teaching Fellow</td>
</tr>
<tr>
<td>2956</td>
<td>G</td>
<td>Graduate Teaching Fellow</td>
</tr>
<tr>
<td>2957</td>
<td>G</td>
<td>Graduate Teaching Fellow</td>
</tr>
<tr>
<td>2958</td>
<td>G</td>
<td>Graduate Teaching Fellow</td>
</tr>
<tr>
<td>2959</td>
<td>G</td>
<td>Graduate Teaching Fellow</td>
</tr>
<tr>
<td>2960</td>
<td>U</td>
<td>Farm Laborer</td>
</tr>
<tr>
<td>2961</td>
<td>U</td>
<td>Farm Laborer</td>
</tr>
<tr>
<td>2962</td>
<td>U</td>
<td>Farm Laborer</td>
</tr>
<tr>
<td>2963</td>
<td>U</td>
<td>Farm Laborer</td>
</tr>
<tr>
<td>2964</td>
<td>U</td>
<td>Farm Laborer</td>
</tr>
<tr>
<td>2965</td>
<td>U</td>
<td>Farm Laborer</td>
</tr>
<tr>
<td>2966</td>
<td>U</td>
<td>Farm Laborer</td>
</tr>
<tr>
<td>2967</td>
<td>U</td>
<td>Farm Laborer</td>
</tr>
<tr>
<td>2968</td>
<td>O</td>
<td>Board/Commission Member</td>
</tr>
<tr>
<td>2969</td>
<td>F</td>
<td>Board Secretary</td>
</tr>
<tr>
<td>2970</td>
<td>F</td>
<td>Counselor</td>
</tr>
<tr>
<td>2971</td>
<td>F</td>
<td>Counselor</td>
</tr>
<tr>
<td>2972</td>
<td>F</td>
<td>Counselor</td>
</tr>
<tr>
<td>2973</td>
<td>F</td>
<td>Counselor</td>
</tr>
<tr>
<td>2974</td>
<td>F</td>
<td>Counselor</td>
</tr>
<tr>
<td>2975</td>
<td>F</td>
<td>Counselor</td>
</tr>
<tr>
<td>2976</td>
<td>F</td>
<td>Counselor</td>
</tr>
<tr>
<td>2977</td>
<td>F</td>
<td>Counselor</td>
</tr>
<tr>
<td>2978</td>
<td>F</td>
<td>Counselor</td>
</tr>
<tr>
<td>2979</td>
<td>F</td>
<td>Counselor</td>
</tr>
<tr>
<td>2980</td>
<td>F</td>
<td>Counselor</td>
</tr>
<tr>
<td>2981</td>
<td>F</td>
<td>Counselor</td>
</tr>
<tr>
<td>2982</td>
<td>F</td>
<td>Counselor</td>
</tr>
<tr>
<td>2983</td>
<td>F</td>
<td>Counselor</td>
</tr>
<tr>
<td>2984</td>
<td>F</td>
<td>Counselor</td>
</tr>
<tr>
<td>2985</td>
<td>O</td>
<td>Counselor</td>
</tr>
<tr>
<td>2986</td>
<td>F</td>
<td>Counselor</td>
</tr>
<tr>
<td>2987</td>
<td>F</td>
<td>Counselor</td>
</tr>
<tr>
<td>2988</td>
<td>F</td>
<td>Counselor</td>
</tr>
<tr>
<td>2989</td>
<td>F</td>
<td>Counselor</td>
</tr>
<tr>
<td>2990</td>
<td>F</td>
<td>Counselor</td>
</tr>
<tr>
<td>2991</td>
<td>F</td>
<td>Counselor</td>
</tr>
<tr>
<td>2992</td>
<td>F</td>
<td>Counselor</td>
</tr>
<tr>
<td>2993</td>
<td>F</td>
<td>Counselor</td>
</tr>
<tr>
<td>2994</td>
<td>F</td>
<td>Counselor</td>
</tr>
<tr>
<td>2995</td>
<td>F</td>
<td>Counselor</td>
</tr>
<tr>
<td>2996</td>
<td>F</td>
<td>Counselor</td>
</tr>
<tr>
<td>2997</td>
<td>F</td>
<td>Counselor</td>
</tr>
<tr>
<td>2998</td>
<td>F</td>
<td>Counselor</td>
</tr>
<tr>
<td>2999</td>
<td>F</td>
<td>Counselor</td>
</tr>
<tr>
<td>3000</td>
<td>F</td>
<td>Counselor</td>
</tr>
</tbody>
</table>

CLASSIFICATION CATEGORY KEY:

(see Element 8, Classification Category)
F - Faculty, and Administrative or Tro-
### R Unit Group

and who would be excluded if a bargaining unit existed.

X MM MGT SVC - Excluded employees who are part of a group that is represented, but who are designated as "excluded."

T XC CONTRACTOR - Independent contractors.

Z X UNCL EXCL - Excluded and excludeable directors & administrators.

### KEY TO BARGAINING UNIT REPRESENTATION CODES:

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

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

1) Employees who are not subject to PERS, but who are members of the Federal Employees Retirement System (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 OSBEH institutions, i.e., academic employees, have Representation Sub-Codes. Valid institutional Representation Sub-Codes are:

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

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

Classified 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 Classified 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, EFP, 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 EFP date in C-DT.

Rank Status 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 390-20-005, "Academic Rank").

Valid Rank Status Codes are:
1 - Adjunct
2 - Acting

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

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

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

<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>
### Table 2 -- Position Modifier Codes (Derived By Computer)

<table>
<thead>
<tr>
<th>Employee</th>
<th>Admin</th>
<th>Trg</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>3</td>
<td>N</td>
<td>S</td>
<td>U</td>
<td>V</td>
</tr>
<tr>
<td>4</td>
<td>4</td>
<td>N</td>
<td>S</td>
<td>U</td>
<td>V</td>
</tr>
<tr>
<td>5</td>
<td>5</td>
<td>N</td>
<td>S</td>
<td>U</td>
<td>V</td>
</tr>
<tr>
<td>6</td>
<td>6</td>
<td>N</td>
<td>S</td>
<td>U</td>
<td>V</td>
</tr>
<tr>
<td>7</td>
<td>7</td>
<td>N</td>
<td>S</td>
<td>U</td>
<td>V</td>
</tr>
<tr>
<td>8</td>
<td>8</td>
<td>N</td>
<td>S</td>
<td>U</td>
<td>V</td>
</tr>
<tr>
<td>9</td>
<td>9</td>
<td>N</td>
<td>S</td>
<td>U</td>
<td>V</td>
</tr>
<tr>
<td>10</td>
<td>10</td>
<td>N</td>
<td>S</td>
<td>U</td>
<td>V</td>
</tr>
<tr>
<td>11</td>
<td>11</td>
<td>N</td>
<td>S</td>
<td>U</td>
<td>V</td>
</tr>
</tbody>
</table>

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

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

A transaction entered in the first ten days of the month 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**

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

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

For classified and management service employees, if a monthly or hourly pay rate is entered, it must equal a standard rate from the compensation plan for the employee's classification unless the Salary Rate Qualifier, Element 014, QUAL, is coded "I" - 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 "Courteous" 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)
- M - Monthly (All Categories)
- H - Hourly (All Categories)
- D - Daily (All Categories)
- P - Piece (All Categories)
- O - Other (All Categories)
- I - Non-Standard Hourly Rate (Classified and Management Service Only)
- N - Non-Standard Monthly Rate (Classified and Management Service Only)

**017 Pay Step**

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

**018 Overtime Eligibility Code**

O/T Computer-derived from the indicator for the classification on the file of tables. An input will override the derived code.

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

11/88
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
69 - Miscellaneous

021 Ethnic Code
ETHN
Required for all new employees regardless of citizenship status. The ethnic group to which the employee appears to belong; identified 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, Singapore, Malaysia, Thailand, Burma, etc. Includes persons of Filipinos, Micronesians or Melanesian descent.
B - Black: not of Hispanic origin. Persons having origins in any of the black racial groups of Africa. May include Jamaicans, Trisadians, 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 Spaniards, but 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 Al Chuts and Eskimos.
V - Other. Not of Hispanic origin. Persons having origins in any of the original peoples of Europe, North Africa or the Middle East. Includes Portuguese, but not Spaniards. Includes persons of Arab, Moor, Berber, Hebrew, Assyrian and Iranian descent.

D - Declined to respond.

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

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

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

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

Valid Veteran Status Codes Include:
First Position - Service Era
1 - Post-Vietnam
2 - Vietnam Era
3 - Post-Korean - Pre-Vietnam Era
4 - Korean Conflict
5 - World War II - Pre-Korean Era
6 - World War II
9 - Other

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

024 Birthday
BTH
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
TTL
Optional. If a code is entered, the title will appear on reports as the employee's working title, supplemented by any other title entered in Element 26, TTL1, TTL2, Title.

Valid Title Codes are listed alphabetically on the next page.

12 11/18
10.01 Personnel-Payroll

<table>
<thead>
<tr>
<th>Code</th>
<th>Title</th>
<th>Employee Data Elements</th>
</tr>
</thead>
<tbody>
<tr>
<td>011</td>
<td>Administrative Assistant</td>
<td>114 Director, Personnel/Human Resources</td>
</tr>
<tr>
<td>027</td>
<td>Administration</td>
<td>109 Director, Physical Plant</td>
</tr>
<tr>
<td>010</td>
<td>Assistant</td>
<td>126 Director, Planning</td>
</tr>
<tr>
<td>151</td>
<td>Assistant Budget Officer</td>
<td>125 Director, Public Relations</td>
</tr>
<tr>
<td>171</td>
<td>Assistant Business Manager</td>
<td>110 Director, Purchasing</td>
</tr>
<tr>
<td>003</td>
<td>Assistant Chancellor</td>
<td>117 Director, Student Counseling</td>
</tr>
<tr>
<td>191</td>
<td>Assistant Coach</td>
<td>102 Director, Student Financial Aid</td>
</tr>
<tr>
<td>041</td>
<td>Assistant Director</td>
<td>106 Director, Student Health Services</td>
</tr>
<tr>
<td>067</td>
<td>Assistant Librarian</td>
<td>107 Director, Student Housing</td>
</tr>
<tr>
<td>173</td>
<td>Assistant Manager</td>
<td>103 Director, Student Placement</td>
</tr>
<tr>
<td>063</td>
<td>Assistant Registrar</td>
<td>105 Director, Student Union</td>
</tr>
<tr>
<td>221</td>
<td>Assistant Resident Director</td>
<td>104 Director, Women's Athletics</td>
</tr>
<tr>
<td>161</td>
<td>Assistant Superintendent</td>
<td>008 Executive Assistant</td>
</tr>
<tr>
<td>009</td>
<td>Assistant To</td>
<td>211 Extension Agent</td>
</tr>
<tr>
<td>060</td>
<td>Associate Dean</td>
<td>212 Extension Coordinator</td>
</tr>
<tr>
<td>140</td>
<td>Associate Director</td>
<td>210 Extension Specialist</td>
</tr>
<tr>
<td>150</td>
<td>Budget Officer</td>
<td>213 Extension Technician</td>
</tr>
<tr>
<td>170</td>
<td>Business Manager</td>
<td>201 Head Adviser</td>
</tr>
<tr>
<td>065</td>
<td>Chairperson</td>
<td>190 Head Coach</td>
</tr>
<tr>
<td>001</td>
<td>Chancellor</td>
<td>180 Head Trainer</td>
</tr>
<tr>
<td>020</td>
<td>Dean</td>
<td>066 Librarian</td>
</tr>
<tr>
<td>022</td>
<td>Dean, Agriculture</td>
<td>172 Manager</td>
</tr>
<tr>
<td>021</td>
<td>Dean, Architecture</td>
<td>231 Medical Consultant</td>
</tr>
<tr>
<td>023</td>
<td>Dean, Arts &amp; Letters</td>
<td>230 Physician</td>
</tr>
<tr>
<td>026</td>
<td>Dean, Arts &amp; Sciences</td>
<td>200 Program Adviser</td>
</tr>
<tr>
<td>025</td>
<td>Dean, Business</td>
<td>006 Provost</td>
</tr>
<tr>
<td>036</td>
<td>Dean, Communications</td>
<td>232 Psychologist</td>
</tr>
<tr>
<td>037</td>
<td>Dean, Continuing Education</td>
<td>063 Registrar</td>
</tr>
<tr>
<td>028</td>
<td>Dean, Dentistry</td>
<td>293 Resident Adviser</td>
</tr>
<tr>
<td>029</td>
<td>Dean, Education</td>
<td>230 Resident Director</td>
</tr>
<tr>
<td>030</td>
<td>Dean, Engineering</td>
<td>012 Special Assistant</td>
</tr>
<tr>
<td>031</td>
<td>Dean, Extension</td>
<td>160 Superintendent</td>
</tr>
<tr>
<td>032</td>
<td>Dean, Fine Arts</td>
<td>233 Surgical Consultant</td>
</tr>
<tr>
<td>033</td>
<td>Dean, Graduate Programs</td>
<td>181 Trainer</td>
</tr>
<tr>
<td>034</td>
<td>Dean, Health Related Professions</td>
<td>002 Vice Chancellor</td>
</tr>
<tr>
<td>035</td>
<td>Dean, Home Economics</td>
<td>005 Vice President</td>
</tr>
<tr>
<td>036</td>
<td>Dean, Humanities</td>
<td>007 Vice Provost</td>
</tr>
<tr>
<td>037</td>
<td>Dean, Library &amp; Information Services</td>
<td>026 Title TITL, TITL2</td>
</tr>
<tr>
<td>039</td>
<td>Dean, Medicine</td>
<td>Optional. The employee’s administrative working title describing the position or appointment (not just the name of the rank or classification). If a Title Code, Element 25, TITL, is also entered, the title entered here will appear on reports following the standard Title column. Example: &quot;TITL:009 TITL:RECORDS MANAGEMENT&quot; will appear on reports as &quot;ASSISTANT TO RECORDS MANAGER.&quot;</td>
</tr>
<tr>
<td>040</td>
<td>Dean, Music</td>
<td>027 Most Recent Employment Date NINE</td>
</tr>
</tbody>
</table>
| 041  | Dean, Nursing                              | Required on all new employees and re-activations. The first day for which the employee is to receive compensation. This date is normally the first day worked except when the employee reports the first working day and works the entire month. For example: If June 1st is a Sunday and the first day of work is Monday, June 2nd, then the Most Recent Employment Date is June 3rd. A transaction to pay an employee for a period prior to this date will appear on the Payroll Input Detail and Error List with advisory audit 1118, Employee Paid Prior To Employment Date, indicated.
| 042  | Dean, Occupational Studies (Vocation, Educational, Technical) |
| 043  | Dean, Speciality                          | 113 Director, Institution Research |
| 044  | Dean, Sciences                             | 116 Director, Legal Services |
| 045  | Dean, Social Work                          | 116 Director, Library Services |
| 046  | Dean, Special Programs                     | 124 Director, Men's Athletics |
| 048  | Dean, Undergraduate Programs               |                        |
| 049  | Dean, Veterinary Medicine                  |                        |
| 064  | Department Head                            |                        |
| 100  | Director                                  |                        |
| 101  | Director, Admissions                       |                        |
| 115  | Director, Affirmative Action               |                        |
| 120  | Director, Alumni Affairs                   |                        |
| 122  | Director, Athletics                        |                        |
| 111  | Director, Bookstore                       |                        |
| 127  | Director, Budgets                          |                        |
| 122  | Director, Campus Security                  |                        |
| 120  | Director, Community Services               |                        |
| 117  | Director, Computer Center                  |                        |
| 108  | Director, Food Services                    |                        |
| 119  | Director, Information Office               |                        |
| 119  | Director, Information Systems              |                        |
| 121  | Director, Institution Research             |                        |
| 113  | Director, Legal Services                   |                        |
| 116  | Director, Library Services                 |                        |
| 124  | Director, Men's Athletics                  |                        |
where it is the OUS hire date only.

028 Directory Print Code
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 "X" is computer-assigned if no code is entered.

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

<table>
<thead>
<tr>
<th>Include employee in</th>
<th>1</th>
<th>2</th>
<th>3</th>
</tr>
</thead>
<tbody>
<tr>
<td>All Directories</td>
<td>A</td>
<td>B</td>
<td>C</td>
</tr>
<tr>
<td>ONSIE Directories Only</td>
<td>D</td>
<td>E</td>
<td>F</td>
</tr>
<tr>
<td>No Directory</td>
<td>G</td>
<td>H</td>
<td>I</td>
</tr>
<tr>
<td>State Directory Only</td>
<td>J</td>
<td>K</td>
<td>L</td>
</tr>
</tbody>
</table>

Notes: A "sensitive" position is one where release of the address or phone number potentially jeopardizes or endangers the employee's safety. A position might be considered sensitive if the employee must render decisions that affect the profits or financial stability of the entity, or if confidential information that must be protected is required.

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

STATE ABBREVIATIONS

<table>
<thead>
<tr>
<th>Alabama</th>
<th>AL</th>
<th>Arizona</th>
<th>AZ</th>
</tr>
</thead>
<tbody>
<tr>
<td>Alaska</td>
<td>AK</td>
<td>Arkansas</td>
<td>AR</td>
</tr>
</tbody>
</table>

STATE ABBREVIATIONS

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

TERREITORY ABBREVIATIONS

| American Samoa | AS | Trust Territories |
| Guam | GU | Truk, Yap, Peul, Kosrae, Pohnpei |
| North Mariana Islands | CN | Caroline Islands |
| Puerto Rico | PR | Enewetak, Majuro, Marshall Islands |
| Virgin Islands | VI | TT |

FOREIGN COUNTRIES

| All Foreign Countries | ZZ |

Notes: Foreign Country is also identified in Elements 851, 853, Residency Location, and is identified on Table "OA" of the File of Tables.

030 Campus Address And
Work Address
ADDRESS
Address
CITY, STAT, ZIP
Address
CITY, STAT, ZIP
Optional. The address should be the campus address for delivery of work-related mail. Enter the address and phone number to appear in the staff directory. Enter the full seven-digit phone number.

032 Service Anniversary Date
SERVICE ANNIVERSARY DATE
Optional for classified, management service, faculty, graduate assistant and nonclassified unclassified employees. An adjusted date to reflect years of service. Enter for new employees; reactivations, and employees returning from leaves without pay of over 1 calendar year, except educational, military, Peace Corps or Job Corps.

14
11/88
incurred disability leaves. Today's date minus "Service Anniversary Date" equals years of service. If Service Anniversary Date is not input, Element 27, HU6, Most Recent Employment Date, is entered automatically on new employees. For classified and management service; reflects years of service with the State of Oregon. For unclassified: reflects years of unclassified service with ODH.

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>
<th>Full-Time</th>
<th>Part-Time</th>
</tr>
</thead>
<tbody>
<tr>
<td>F</td>
<td>Full-Time</td>
<td>F</td>
<td>---</td>
</tr>
<tr>
<td>P</td>
<td>Part-Time</td>
<td>---</td>
<td>P</td>
</tr>
<tr>
<td>S</td>
<td>Seasonal - Part-Time</td>
<td>---</td>
<td>S</td>
</tr>
<tr>
<td>J</td>
<td>Seasonal - Full-Time</td>
<td>J</td>
<td>---</td>
</tr>
<tr>
<td>T</td>
<td>School Term - Part-Time</td>
<td>---</td>
<td>T</td>
</tr>
<tr>
<td>K</td>
<td>School Term - Full-Time</td>
<td>K</td>
<td>---</td>
</tr>
<tr>
<td>I</td>
<td>Ineligible - Part-Time</td>
<td>---</td>
<td>I</td>
</tr>
<tr>
<td>L</td>
<td>Ineligible - Full-Time</td>
<td>---</td>
<td>L</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 "S". Subject Federal, Pre-1994; or "E" - Subject Federal, Post-1993. A non-input input will override the computer-derived number.

035 Leave Type Code
LVCD Required for classified, management service, faculty and graduate assistant employees taking leave. The current or most recent "Type of Leave " codes are: 01 - Educational Leave With Pay, 02 - Other Leave With Pay, 03 - Military Leave Without Pay, 04 - Educational Leave Without Pay, 05 - Sick Leave Without Pay - Occupational, 06 - Sick Leave Without Pay - Non-Job Related, 07 - Seasonal Leave Without Pay, 08 - Suspension Without Pay, 09 - Other Leave Without Pay, 10 - Sabbatical Leave.

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

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

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

038 Highest Degree
HDGC Required for new faculty employees; optional for "Pro-Rate" and "Empirical" appointments and all other employees. The highest degree earned. Institutions and the Board's Office require degree data for statistical reports.

Valid Highest Degree Codes are:

<table>
<thead>
<tr>
<th>Code</th>
<th>Degree</th>
<th>Code</th>
<th>Degree</th>
</tr>
</thead>
<tbody>
<tr>
<td>00</td>
<td>Unknown</td>
<td>13</td>
<td>Master's</td>
</tr>
<tr>
<td>01</td>
<td>PhD</td>
<td>14</td>
<td>Professional</td>
</tr>
<tr>
<td>02</td>
<td>EdD</td>
<td>15</td>
<td>RN</td>
</tr>
<tr>
<td>03</td>
<td>DSc</td>
<td>16</td>
<td>BA</td>
</tr>
<tr>
<td>04</td>
<td>MD</td>
<td>17</td>
<td>BS</td>
</tr>
<tr>
<td>05</td>
<td>MD - PhD</td>
<td>18</td>
<td>Bachelor's</td>
</tr>
<tr>
<td>06</td>
<td>MD/DOS</td>
<td>19</td>
<td>Other</td>
</tr>
<tr>
<td>07</td>
<td>MD/DOS - MS</td>
<td>20</td>
<td>Certificate</td>
</tr>
<tr>
<td>08</td>
<td>MD/DOS - RN</td>
<td>21</td>
<td>Or Diploma</td>
</tr>
<tr>
<td>09</td>
<td>MD - other</td>
<td>22</td>
<td>20</td>
</tr>
<tr>
<td>10</td>
<td>MA</td>
<td>23</td>
<td>21</td>
</tr>
<tr>
<td>11</td>
<td>MS</td>
<td>24</td>
<td>22</td>
</tr>
<tr>
<td>12</td>
<td>RN</td>
<td>25</td>
<td>23</td>
</tr>
</tbody>
</table>

039 Highest Degree Institution
DGIM Required when Highest Degree contains a degree code. Leave blank if Highest Degree code is "00" - No Degree. Use the codes listed on the file of Tables 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."
040 Highest Degree Date  
 REQUIRED when Highest Degree contains a degree code. Leave blank if Highest Degree is coded "20" - No Degree. Enter the month and year the degree was awarded. If the date is unknown, enter "0000."  

041 Other Degree  
DEC2  
OPTIONAL. Another degree earned by the employee. See Element 18, HC0C, Highest Degree, for a list of valid codes.  

042 Other Degree Institution  
DZIN  
REQUIRED if Other Degree is coded. See Element 39, DGIN, Highest Degree Institution, for further information.  

043 Other Degree Date  
DZDT  
REQUIRED if Other Degree is coded. The month and last digit of the year the Other Degree was awarded. Enter "0000" if the date is unknown.  

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

1. Optional for temporary classified employees.  
2. Optional for faculty and graduate assistants when Element 59, APPS, Appointment Status, is "2" - Academic Pay.  
3. Must be blank for "Courtesy" and "Emeritus" faculty appointments.  
4. Not required for employees on leave without pay (codes 03-09 in Element 33, 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, POSN, Position Number. Position FTE indicates either:  

1. The percent of full-time monthly pay that a classified or management service employee is to receive for the current month.  
2. The percent of full-time annual salary that an unclassified employee is to be paid.  

Note: When pay/budget data are entered or changed for an unclassified employee, Position FTE on the file is replaced by the total of Current Annual FTE, Element 177, for all accounts. (See paragraph 10.01IC[2]177, Current Annual FTE.)  

045 Retirement Code  
RET  
REQUIRED for new employees. Must be blank for "Courtesy" and "Emeritus" appointments. This element indicates the employee's eligibility to participate in PERS and other retirement plans. It also denotes the employee's retirement plan selection. Two digits are required. PERS Eligibility Data, Element 47, ILIG, is required for all "subject" codes and for code "00." Exempt, Eligibility Undetermined, PERS Eligibility Date must be blank if Retirement Code is "01" - Exempt; "05" - Exempt PERS, Subject Federal, Pre-1994; or "09" - 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 - Instructional; and transaction code 1215, Commuting - State Vehicle, is not considered salary for PERS retirement purposes.  

Valid Retirement Codes include:  
01 - Exempt  
02 - Subject PERS Contributions  
03 - Subject PERS Contributions - Multiple Employer  
05 - Exempt PERS, Subject Federal, Pre-1994  
06 - Exempt, Eligibility Undetermined  
07 - Exempt PERS, Subject Federal, Post-1993  
08 - Exempt, Over-Age  
09 - Exempt PERS Contributions, Retired Management Service  
11 - Subject PERS And TIAA-CREF Contributions, Under 5 Years  
21 - Subject PERS And TIAA-CREF Contributions, Over 5 Years  
31 - Subject PERS And TIAA-CREF Contributions, Under 5 Years  
41 - Subject PERS And TIAA-CREF Contributions, Over 5 Years  
74 - Subject PERS Contributions And Federal, Post-1983  
82 - Subject PERS Contributions  
83 - Subject PERS Contributions, Multiple Employer  
84 - Subject PERS Contributions And Federal, Pre-1984  
89 - Subject PERS Contributions, Over-Age  

---

**ELEMENT 045, CODE DEFINITIONS**  

<table>
<thead>
<tr>
<th>Code #</th>
<th>Message</th>
<th>Explanation</th>
</tr>
</thead>
<tbody>
<tr>
<td>01</td>
<td>Exempt</td>
<td>The employee is ineligible to participate in a retirement plan</td>
</tr>
<tr>
<td>Code</td>
<td>Message</td>
<td>Explanation</td>
</tr>
<tr>
<td>------</td>
<td>---------</td>
<td>-------------</td>
</tr>
<tr>
<td>02</td>
<td>Subject PERS Attributes</td>
<td>The employee is eligible to participate in PERS and receive PERS contributions 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 Attributes. Multiple Employers</td>
<td>The employee is primarily employed by another employer participating in PERS, and is receiving PERS contributions from that agency. PERS Eligibility Date, Element 67, Elig., should be the same as Most Recent Employment Date, Element 67, HERE.</td>
</tr>
<tr>
<td>05</td>
<td>Exempt PERS, Subject Federal, Pre-1984</td>
<td>Exempt 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. The employee's status is reviewed prior to the PERS Eligibility Date. This code is used for the following employees: part-time non-management service employees working less than 600 hours a year or .30 FTE (an FTE for a 9-month academic year); Farm Laborers, QITA Program employees and workers 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>Exempt only for OSU Extension Service employees hired on or after 1/1/84. Where PERS Eligibility Date, Element 66, Elig., is after 1/1/84 and before 6/30/86, 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 PERS Eligibility Date and Most Recent Employment Date, Element 27, HERE, is 6/30/86 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 on an approved leave of absence with full or reduced pay or is on leave without pay or is on disability leave. Where the amount of disability leave is 90% or more of the employee's salary, 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 PERS Eligibility Date and Most Recent Employment Date, Element 27, HERE, is 6/30/86 or later, the same rules apply except that the employee cannot elect to contribute to PERS.</td>
</tr>
<tr>
<td>09</td>
<td>Exempt PERS Attributes. 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;E&quot; - Classified and Management Service. In Element 3, Classification Category; and a Classification Code prefix of &quot;K&quot; - Management Service, and suffix of &quot;K&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 to 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, and has participated in PERS in 5 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 5 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 5 calendar years. Contributions are divided between PERS and TIAA-CREF the same as contributions 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 64B, FERS, is after 12/31/83 and before 4/30/86, then the employee is subject to Federal Retirement contributions at 19% 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;E&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, ELDC, is current. FICA Code, Element 66, FICA, must be &quot;E&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, ELDC, 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>
<tr>
<td>Code</td>
<td>Message</td>
<td>Explanation</td>
</tr>
<tr>
<td>------</td>
<td>---------</td>
<td>-------------</td>
</tr>
<tr>
<td>04</td>
<td>Subject PERS Contributions And Federal, Pre-1994</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;S&quot; - Subject Federal In. 1994.</td>
</tr>
<tr>
<td>89</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 83. The number is assigned by the Public Employee Retirement Board.

**047 PERS Eligibility Date ELIC**

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 83. The element is the date in which contributions 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 10.018(4)(3)(9), 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 - Permanent
- 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 15th. The Appointment Type Code is activated on the date base on the effective date or the 15th 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, Myجر 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 15th. 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 15th of the effective month, whichever is later, the transaction is activated on the data base with the EFF date in APPD.

**051 Employee Status EMS**

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 EMS Code or "N" - No Status. Valid Employee Status Codes are shown on the next page.
### EMPS/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, I or C</td>
</tr>
<tr>
<td>R</td>
<td>Regular</td>
<td>A, P, L or 5</td>
</tr>
<tr>
<td>T</td>
<td>Trial Service</td>
<td>A, P, L or 5</td>
</tr>
<tr>
<td>H</td>
<td>Severely Handi-</td>
<td>A, P, L or 5</td>
</tr>
<tr>
<td></td>
<td>capped (Ele-</td>
<td></td>
</tr>
<tr>
<td></td>
<td>ment Code,</td>
<td></td>
</tr>
<tr>
<td></td>
<td>must be &quot;H&quot;)</td>
<td></td>
</tr>
</tbody>
</table>

**052 Employee 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, CLASS, is "933" - "Emergency Classified Appointment;"
- or
- Transaction Reason Code, Element 76, TRMN, is "777" - "CORRECTION (Only an OIME PA is produced), or "888" - "CORRECTION (No PA is produced).

A Personnel Division PA form (PD-126) 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 "LPAD" element.

### Elements That Require a PA

<table>
<thead>
<tr>
<th>No.</th>
<th>Abbrev.</th>
<th>Element Name</th>
</tr>
</thead>
<tbody>
<tr>
<td>4</td>
<td>TERM</td>
<td>Termination Code</td>
</tr>
<tr>
<td>5</td>
<td>TRND</td>
<td>Termination Date</td>
</tr>
<tr>
<td>7</td>
<td>NAME</td>
<td>Name</td>
</tr>
<tr>
<td>11</td>
<td>CLASS</td>
<td>Classification Code</td>
</tr>
<tr>
<td>12</td>
<td>CTRN</td>
<td>Classification Date</td>
</tr>
<tr>
<td>14</td>
<td>PMOD</td>
<td>Position Modifier</td>
</tr>
<tr>
<td>15</td>
<td>SAL</td>
<td>Salary Rate</td>
</tr>
</tbody>
</table>

**053 Employee 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 (SIDF)**

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 salary range.

059 Merit Rating Date
MER
Required for classified employees except temporary. Required for management service.
Optional for temporary classified. The Merit Rating Date indicates the month, day, and year of the next merit rating. Initially, it is six months after hire or promotion. After the first merit review, the Merit Rating Date is the same as the Salary Increase Date, Element 59, SION, for classified employees and "0601XX" for management service employees.

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

Forecast Pay Authorization must be either:
Blank - Yes; or H - No

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

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 59, C-NO, Contract End Date, are required).
X - Extendable Contract (DSGC only; Elements 57, C-ST, Contract Start Date, and 59, C-NO, Contract End Date, are required).

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

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

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

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

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

Valid Appointment Status Codes are:
R - Regular
E - Emeritus
V - Visiting
O - Other
C - Courtesy
Z - Academic Pay

060 Term Of Service
9/12
Required for new faculty and graduate assistant employees. Optional for "Courtesy" and "Emeritus" appointments. All employees, except full 12-month appointees, 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 1st through June 30th. Such staff members are to be designated as 9-months. Positions which require service in excess of the September 1st - June 30th 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:
9 - 9-month
12 - 12 month

Note: Term Of Service Code for 9-month classified employees is identified by code "K", academic year. In Element 49, APPT, Appointment Type.

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

21

11/88
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.

064 Citizenship Code
CITIZ
Required for new employees. Optional for “Courtsey” and “Emeritus” appointments. Used to produce reports for the Federal Government.
Valid Citizenship Codes Include:
1 - U.S. Citizen/U.S. Resident
2 - U.S. Citizen/Non-U.S. Resident
3 - Resident Alien
4 - Non-Resident Alien

<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 period 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
SAIF
The amount to be deducted monthly from the employee’s pay for SAIF. The current monthly deduction amount is entered automatically for employees with forecast pay. The amount can be changed with Pay/Budget terminal program PRU. Must be blank for "Courtsey" and "Emeritus" appointments. Enter "9:00" if the employee works outside Oregon, i.e., Element 74, C/CY, County/City Code is "34" - Outside U.S., or greater.

066 FICA Code
FICA
Required for new employees. Must be blank for "Courtsey" and "Emeritus" appointments. Indicates FICA contribution status. Non-employees must be coded "I" - 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. Valid by the Controller's Division on the basis of form CH-477, Non-Resident Alien Request For Exemption From Tax Withholding, for non-resident aliens; or information provided in accordance with paragraph 10.07 F, FOREIGN EMPLOYMENT OF FOREIGN NATIONAL, for non-resident aliens employed in a foreign country. See paragraph 10.08C, EARNINGS EXEMPT FROM FICA, For further information on earnings exempt from FICA withholding.</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, Subject Federal, Pre-1984: &quot;11&quot; - Subject PERS And TIAA-CHEF Contributions, Under 5 Years; &quot;21&quot; - Subject PERS And TIAA-CHEF Contributions, Over 5 Years; &quot;33&quot; - Subject PERS And TIAA-CHEF Contributions, Over 5 Years; or &quot;64&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 1.38 and the full FICA contribution. Retirement Code, Element 45, RET, must be &quot;07&quot; - Exempt, Subject Federal, Post-1983: &quot;11&quot; - Subject PERS And TIAA-CHEF Contributions, Under 5 Years; &quot;21&quot; - Subject PERS And TIAA-CHEF Contributions, Over 5 Years; &quot;31&quot; - Subject PERS And TIAA-CHEF 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 in which the FICA Code is recorded. The FICA Code is activated on the data base on the effective date or the 1st 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 "Courtsey" and "Erectitus" 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 1st of the effective month, the transaction is activated on the data base and the EFF month and year is recorded in FICO.

Notes:

- A "future" transaction is one that is effective either:
  - In a future month, or
  - In the current month and input is before the 1st.

**068 Tax Schedule**

**TAX**

Required for new employees. Must be blank for "Courtsey" and "Erectitus" appointment. Element 20, Employment's Withholding Allowance Certificate, determines the withholding tax schedule to be used.

Notes:

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

Valid Tax Schedule Codes include:

- W - Higher rate
- S - Single (married, but the employee wants taxes withheld at the higher single rate)

Notes:

- Changes entered after a regular and supplemental payroll processing, and before the 1st of the effective month, become future effective transactions.

**069 Tax Exempt Code**

**TAX**

The appropriate code is entered if the employee claims exemption from withholding. Codes "E", "B", "I" and "O" below may be entered by institutions. If codes "A", "S" or "A-X" 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 "I".

Valid Tax Exempt Codes are:

- 1 - Exempt State
- 2 - Exempt Federal
- 3 - Exempt Data, Form W-4, Exemption from withholding claimed. See paragraph 10.075A, Incorrect W-4, for further information.
- 4 - Exempt Both, Non-Resident Alien.
- 5 - Non-Resident Alien Request for Exemption from Tax Withholding, Form CO- 1800, is recorded (see paragraph 10.070, NON-RESIDENT ALIENS).
- 6 - Exempt Both, Citizen Abroad. See paragraph 10.07C, FOREIGN EMPLOYMENT OF U.S. CITIZENS, for further information.

Notes:

The following codes A through K are used in lieu of code "K" 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 180,000 Earnings
- B - Amount of exempt earnings

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>$1,000</td>
</tr>
<tr>
<td>B</td>
<td>$2,000</td>
</tr>
<tr>
<td>C</td>
<td>$3,000</td>
</tr>
<tr>
<td>D</td>
<td>$4,000</td>
</tr>
<tr>
<td>E</td>
<td>$5,000</td>
</tr>
</tbody>
</table>

Notes:

- Changes entered after a regular and supplemental payroll processing, and before the 1st of the effective month, become future effective transactions.

**070 Exemptions**

**EXEM**

Required for new employees. Must be blank for "Courtsey" and "Erectitus" appointments. The number of allowances entered by the employer on the employee's 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.

Notes:

- Changes entered after a regular and supplemental payroll processing, and before the 1st 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- randum 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.
072 Bank Number

Required if the employee elects to have checks deposited in his bank account. Enter the MICR routing number for the employee's bank. This is the first group of MICR coded numbers printed at the bottom of checks and deposit slips. It can also be determined from the check routing number printed in the upper left corner of a check or deposit slip as follows:

<table>
<thead>
<tr>
<th>Check Routing Number</th>
<th>MICR Routing Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>12-7</td>
<td>12300007</td>
</tr>
<tr>
<td>96-67</td>
<td>12320067</td>
</tr>
<tr>
<td>96-123</td>
<td>12330037</td>
</tr>
<tr>
<td>96-320</td>
<td>123307039</td>
</tr>
</tbody>
</table>

If a bank number is entered, an account number is required in Element 73, CHKD, Check Disposition.

Note: When an employee's One Check Bank Code, File Table FA, Element 6, One CHK, is "0," the transaction can be processed through the Automated Clearing House (ACH).

The One Check Bank Codes are derived from the File of Tables, Bank/ABA Transit Code (FA) Table, and are found on terminal display "SFD." ACH transactions will also be processed as a Pre-Numbered Batch, Element 64.

If the One Check Bank Code is not present, in both the employee file and the employee's deduction file, the transaction will not be processed through ACH, but will appear on a bank list.

073 Check Disposition

Required for all new employees to indicate where checks are to be delivered. The check delivery designation must be indicated in the first two positions.

Valid Check Disposition Codes are:

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>10</td>
<td>EOSC</td>
</tr>
<tr>
<td>18</td>
<td>OIT</td>
</tr>
<tr>
<td>20</td>
<td>WOSC</td>
</tr>
</tbody>
</table>

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, CHKD, is also required. The employee must provide a deposit slip and a signed authorization to the Payroll Office. Example:

ID#: 1-232-2-0-006-7
chkd: 5-0-4-7-5-5-9-1

Notes:

The account number section of the Check Disposition must be a number no longer than specified by the bank where the deposit is transmitted through the Automated Clearing House (ACH).

The record lengths of checking accounts, File Table FA, Element 7, CHK SIE, and savings accounts, File Table FA, Element 8, SVE SIE, are derived from the File of Tables, Bank/ABA Transit Code (FA) Table, and are found on terminal display "SFD."

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 rightmost check, leftmost 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 16 positions after the institution number. All 16 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:

ID#: 2-32-2-2-0-006-7
chkd: 5-0-4-7-5-5-9-1

074 County/City Code

Required for all new employees and when a change of station occurs. Must be blank for "Courtesy" and "Emiritus" 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, SAF, SAF Amount, must be 9.00. Valid County/City Codes are shown in the table on the following pages.

Notes:

The counties within Oregon and the cities outside of Oregon are each listed alphabetically in the following table.
<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>
</tr>
<tr>
<td></td>
<td></td>
<td>B. Bourne</td>
</tr>
<tr>
<td></td>
<td></td>
<td>C. Cornelius</td>
</tr>
<tr>
<td></td>
<td></td>
<td>D. Elmer</td>
</tr>
<tr>
<td></td>
<td></td>
<td>E. Fariy</td>
</tr>
<tr>
<td></td>
<td></td>
<td>F. Huntington</td>
</tr>
<tr>
<td></td>
<td></td>
<td>G. Richland</td>
</tr>
<tr>
<td></td>
<td></td>
<td>H. Soper</td>
</tr>
<tr>
<td></td>
<td></td>
<td>I. Whitney</td>
</tr>
<tr>
<td>02</td>
<td>Benton</td>
<td>A. Corvallis</td>
</tr>
<tr>
<td></td>
<td></td>
<td>B. Monroe</td>
</tr>
<tr>
<td></td>
<td></td>
<td>C. Philomath</td>
</tr>
<tr>
<td>03</td>
<td>Clackamas</td>
<td>A. Barlow</td>
</tr>
<tr>
<td></td>
<td></td>
<td>B. Canby</td>
</tr>
<tr>
<td></td>
<td></td>
<td>C. Estacada</td>
</tr>
<tr>
<td></td>
<td></td>
<td>D. Gladstone</td>
</tr>
<tr>
<td></td>
<td></td>
<td>E. Meyers</td>
</tr>
<tr>
<td></td>
<td></td>
<td>F. Milwaukie</td>
</tr>
<tr>
<td></td>
<td></td>
<td>G. Oregon City</td>
</tr>
<tr>
<td></td>
<td></td>
<td>H. Lake Oswego</td>
</tr>
<tr>
<td></td>
<td></td>
<td>J. Sandy</td>
</tr>
<tr>
<td></td>
<td></td>
<td>J. West Linn</td>
</tr>
<tr>
<td></td>
<td></td>
<td>K. Wilsonville</td>
</tr>
<tr>
<td>04</td>
<td>Clatsop</td>
<td>A. Astoria</td>
</tr>
<tr>
<td></td>
<td></td>
<td>B. Garbeau</td>
</tr>
<tr>
<td></td>
<td></td>
<td>C. Memmend</td>
</tr>
<tr>
<td></td>
<td></td>
<td>D. Seaside</td>
</tr>
<tr>
<td></td>
<td></td>
<td>E. Warrenton</td>
</tr>
<tr>
<td>05</td>
<td>Columbia</td>
<td>A. Clatsop</td>
</tr>
<tr>
<td></td>
<td></td>
<td>B. Columbia City</td>
</tr>
<tr>
<td></td>
<td></td>
<td>C. Goble</td>
</tr>
<tr>
<td></td>
<td></td>
<td>D. Prescott</td>
</tr>
<tr>
<td></td>
<td></td>
<td>E. Riper</td>
</tr>
<tr>
<td></td>
<td></td>
<td>F. St. Helens</td>
</tr>
<tr>
<td></td>
<td></td>
<td>G. Scappoose</td>
</tr>
<tr>
<td></td>
<td></td>
<td>H. Vermont</td>
</tr>
<tr>
<td>06</td>
<td>Coos</td>
<td>A. Banden</td>
</tr>
<tr>
<td></td>
<td></td>
<td>B. Coos Bay</td>
</tr>
<tr>
<td></td>
<td></td>
<td>C. Coquille</td>
</tr>
<tr>
<td></td>
<td></td>
<td>D. Eastside</td>
</tr>
<tr>
<td></td>
<td></td>
<td>E. Empire</td>
</tr>
<tr>
<td></td>
<td></td>
<td>F. Lakeside</td>
</tr>
<tr>
<td></td>
<td></td>
<td>G. Myrtle Point</td>
</tr>
<tr>
<td></td>
<td></td>
<td>H. North Bend</td>
</tr>
<tr>
<td></td>
<td></td>
<td>I. Powers</td>
</tr>
<tr>
<td>07</td>
<td>Crook</td>
<td>A. Prineville</td>
</tr>
<tr>
<td>08</td>
<td>Curry</td>
<td>A. Brookings</td>
</tr>
<tr>
<td></td>
<td></td>
<td>B. Coos Bay</td>
</tr>
<tr>
<td></td>
<td></td>
<td>C. Port Orford</td>
</tr>
<tr>
<td>09</td>
<td>Deschutes</td>
<td>A. Beavert</td>
</tr>
<tr>
<td></td>
<td></td>
<td>B. Redmond</td>
</tr>
<tr>
<td></td>
<td></td>
<td>C. Sisters</td>
</tr>
<tr>
<td>10</td>
<td>Douglas</td>
<td>A. Canyonville</td>
</tr>
<tr>
<td></td>
<td></td>
<td>B. Drain</td>
</tr>
<tr>
<td>10</td>
<td>Douglas</td>
<td>C. Elkmun</td>
</tr>
<tr>
<td></td>
<td></td>
<td>D. Glendale</td>
</tr>
<tr>
<td></td>
<td></td>
<td>E. Iron Hills</td>
</tr>
<tr>
<td></td>
<td></td>
<td>F. Oakland</td>
</tr>
<tr>
<td></td>
<td></td>
<td>G. Reedsport</td>
</tr>
<tr>
<td></td>
<td></td>
<td>H. Riddle</td>
</tr>
<tr>
<td></td>
<td></td>
<td>I. Roseburg</td>
</tr>
<tr>
<td></td>
<td></td>
<td>J. Sutherlin</td>
</tr>
<tr>
<td></td>
<td></td>
<td>K. Yamhill</td>
</tr>
<tr>
<td>11</td>
<td>Gilliam</td>
<td>A. Arlington</td>
</tr>
<tr>
<td></td>
<td></td>
<td>B. Condor</td>
</tr>
<tr>
<td></td>
<td></td>
<td>C. Lonesquish</td>
</tr>
<tr>
<td>12</td>
<td>Grant</td>
<td>A. Austin</td>
</tr>
<tr>
<td></td>
<td></td>
<td>B. Canyon City</td>
</tr>
<tr>
<td></td>
<td></td>
<td>C. Dalles</td>
</tr>
<tr>
<td></td>
<td></td>
<td>D. Grandirim</td>
</tr>
<tr>
<td></td>
<td></td>
<td>E. John Day</td>
</tr>
<tr>
<td></td>
<td></td>
<td>F. Long Creek</td>
</tr>
<tr>
<td></td>
<td></td>
<td>G. Monument</td>
</tr>
<tr>
<td></td>
<td></td>
<td>H. Mt. Vernon</td>
</tr>
<tr>
<td></td>
<td></td>
<td>I. Prairie City</td>
</tr>
<tr>
<td>13</td>
<td>Harney</td>
<td>A. Ducks</td>
</tr>
<tr>
<td></td>
<td></td>
<td>B. Crane</td>
</tr>
<tr>
<td></td>
<td></td>
<td>C. Draysey</td>
</tr>
<tr>
<td></td>
<td></td>
<td>D. Harney</td>
</tr>
<tr>
<td></td>
<td></td>
<td>E. Hines</td>
</tr>
<tr>
<td>14</td>
<td>Hood River</td>
<td>A. Cascade Locks</td>
</tr>
<tr>
<td></td>
<td></td>
<td>B. Hood River</td>
</tr>
<tr>
<td>15</td>
<td>Jackson</td>
<td>A. Afton</td>
</tr>
<tr>
<td></td>
<td></td>
<td>B. Battle Falls</td>
</tr>
<tr>
<td></td>
<td></td>
<td>C. Central Point</td>
</tr>
<tr>
<td></td>
<td></td>
<td>D. Eagle Point</td>
</tr>
<tr>
<td></td>
<td></td>
<td>E. Golden Hill</td>
</tr>
<tr>
<td></td>
<td></td>
<td>F. Jacksonville</td>
</tr>
<tr>
<td></td>
<td></td>
<td>G. Kenford</td>
</tr>
<tr>
<td></td>
<td></td>
<td>H. Rogue River</td>
</tr>
<tr>
<td></td>
<td></td>
<td>I. Wetzel</td>
</tr>
<tr>
<td>16</td>
<td>Jefferson</td>
<td>A. Culver</td>
</tr>
<tr>
<td></td>
<td></td>
<td>B. Madras</td>
</tr>
<tr>
<td></td>
<td></td>
<td>C. Metcullus</td>
</tr>
<tr>
<td>17</td>
<td>Josephine</td>
<td>A. Cave Junction</td>
</tr>
<tr>
<td></td>
<td></td>
<td>B. Grants Pass</td>
</tr>
<tr>
<td>18</td>
<td>Klamath</td>
<td>A. Bonanza</td>
</tr>
<tr>
<td></td>
<td></td>
<td>B. Chiloquin</td>
</tr>
<tr>
<td></td>
<td></td>
<td>C. Klamath Falls</td>
</tr>
<tr>
<td></td>
<td></td>
<td>D. Nauvoo</td>
</tr>
<tr>
<td></td>
<td></td>
<td>E. Merrill</td>
</tr>
<tr>
<td>19</td>
<td>Lake</td>
<td>A. Lakeview</td>
</tr>
<tr>
<td></td>
<td></td>
<td>B. Paisley</td>
</tr>
<tr>
<td></td>
<td></td>
<td>C. Silver Lake</td>
</tr>
<tr>
<td>20</td>
<td>Lane</td>
<td>A. Coburg</td>
</tr>
<tr>
<td></td>
<td></td>
<td>B. Cottage Grove</td>
</tr>
<tr>
<td></td>
<td></td>
<td>C. Crescent</td>
</tr>
<tr>
<td>CODE</td>
<td>COUNTY</td>
<td>CITIES/TOWNS</td>
</tr>
<tr>
<td>------</td>
<td>----------</td>
<td>-----------------------</td>
</tr>
<tr>
<td>20</td>
<td>Eugene</td>
<td>D. Eugene</td>
</tr>
<tr>
<td></td>
<td></td>
<td>E. Florence</td>
</tr>
<tr>
<td></td>
<td></td>
<td>F. Junction City</td>
</tr>
<tr>
<td></td>
<td></td>
<td>G. Oakridge</td>
</tr>
<tr>
<td></td>
<td></td>
<td>H. Springfield</td>
</tr>
<tr>
<td>21</td>
<td>Lincoln</td>
<td>A. Lincoln City</td>
</tr>
<tr>
<td></td>
<td></td>
<td>B. Newport</td>
</tr>
<tr>
<td></td>
<td></td>
<td>C. Siletz</td>
</tr>
<tr>
<td></td>
<td></td>
<td>D. Toledo</td>
</tr>
<tr>
<td></td>
<td></td>
<td>E. Waldport</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>22</td>
<td>Linn</td>
<td>A. Albany</td>
</tr>
<tr>
<td></td>
<td></td>
<td>B. Brownsville</td>
</tr>
<tr>
<td></td>
<td></td>
<td>C. Halsey</td>
</tr>
<tr>
<td></td>
<td></td>
<td>D. Harrisburg</td>
</tr>
<tr>
<td></td>
<td></td>
<td>E. Lebanon</td>
</tr>
<tr>
<td></td>
<td></td>
<td>F. Scio</td>
</tr>
<tr>
<td></td>
<td></td>
<td>G. Sodaville</td>
</tr>
<tr>
<td></td>
<td></td>
<td>H. Sweet Home</td>
</tr>
<tr>
<td></td>
<td></td>
<td>I. Waterloo</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>23</td>
<td>Malheur</td>
<td>A. Jordan Valley</td>
</tr>
<tr>
<td></td>
<td></td>
<td>B. Gunters</td>
</tr>
<tr>
<td></td>
<td></td>
<td>C. Myessa</td>
</tr>
<tr>
<td></td>
<td></td>
<td>D. Ontario</td>
</tr>
<tr>
<td></td>
<td></td>
<td>E. Vale</td>
</tr>
<tr>
<td></td>
<td></td>
<td>F. Westfall</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>24</td>
<td>Marion</td>
<td>A. Amnsville</td>
</tr>
<tr>
<td></td>
<td></td>
<td>B. Aurora</td>
</tr>
<tr>
<td></td>
<td></td>
<td>C. Detroit</td>
</tr>
<tr>
<td></td>
<td></td>
<td>D. Donald</td>
</tr>
<tr>
<td></td>
<td></td>
<td>E. Gates</td>
</tr>
<tr>
<td></td>
<td></td>
<td>F. Gervais</td>
</tr>
<tr>
<td></td>
<td></td>
<td>G. Hubbard</td>
</tr>
<tr>
<td></td>
<td></td>
<td>H. Idaho</td>
</tr>
<tr>
<td></td>
<td></td>
<td>I. Jefferson</td>
</tr>
<tr>
<td></td>
<td></td>
<td>J. Mill City</td>
</tr>
<tr>
<td></td>
<td></td>
<td>K. Mt. Angel</td>
</tr>
<tr>
<td></td>
<td></td>
<td>L. St. Paul</td>
</tr>
<tr>
<td></td>
<td></td>
<td>M. Salem</td>
</tr>
<tr>
<td></td>
<td></td>
<td>N. Scotts Mills</td>
</tr>
<tr>
<td></td>
<td></td>
<td>O. Silverton</td>
</tr>
<tr>
<td></td>
<td></td>
<td>P. Stayton</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Q. Sublimity</td>
</tr>
<tr>
<td></td>
<td></td>
<td>R. Turner</td>
</tr>
<tr>
<td></td>
<td></td>
<td>S. Woodburn</td>
</tr>
<tr>
<td>25</td>
<td>Morrow</td>
<td>A. Roardman</td>
</tr>
<tr>
<td></td>
<td></td>
<td>B. Hartman</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>27</td>
<td></td>
<td></td>
</tr>
<tr>
<td>27</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

QSEH FINANCIAL ADMINISTRATION STANDARD OPERATING MANUAL

10.01 Personnel-Payroll

CODE / COUNTY CITIES/TOWNS

20 Eugene D. Eugene
E. Florence
F. Junction City
G. Oakridge
H. Springfield

21 Lincoln A. Lincoln City
B. Newport
C. Siletz
D. Toledo
E. Waldport

22 Linn A. Albany
B. Brownsville
C. Halsey
D. Harrisburg
E. Lebanon
F. Scio
G. Sodaville
H. Sweet Home
I. Waterloo

23 Malheur A. Jordan Valley
B. Gunters
C. Myessa
D. Ontario
E. Vale
F. Westfall

24 Marion A. Amnsville
B. Aurora
C. Detroit
D. Donald
E. Gates
F. Gervais
G. Hubbard
H. Idaho
I. Jefferson
J. Mill City
K. Mt. Angel
L. St. Paul
M. Salem
N. Scotts Mills
O. Silverton
P. Stayton
Q. Sublimity
R. Turner
S. Woodburn

25 Morrow A. Roardman
B. Hartman

26 Multnomah A. Fairview
B. Graham
C. Portland
D. Troutdale
E. Wood Village

27 Polk A. Dallas
B. Falls City
C. Independence
D. Monmouth
E. Williams

28 Sherman A. Grass Valley
B. Hangman
C. Nehalem
D. Rockaway
E. Tillamook
F. Wheeler

29 Tillamook A. Bay City
B. Garibaldi
C. Mansanita
D. Nehalem
E. Rockaway
F. Tillamook
G. Wheeler

30 Umatilla A. Adams
B. Athena
C. Echo
D. Freewater
E. Helix
F. Hermiston
G. Milton-Freewater
H. Pendleton
I. Pilot Rock
J. Stanfield
K. Umatilla
L. Weston

31 Union A. Cove
B. Elgin
C. Inbier
D. Island City
E. LaGrande
F. North Powder
G. Summerville
H. Union

32 Walla Walla A. Enterprise

09/91
<table>
<thead>
<tr>
<th>CODE</th>
<th>COUNTY</th>
<th>CITIES/TOWNS</th>
</tr>
</thead>
<tbody>
<tr>
<td>33</td>
<td>Wasco</td>
<td>A. Antelope</td>
</tr>
<tr>
<td></td>
<td></td>
<td>B. Dufer</td>
</tr>
<tr>
<td></td>
<td></td>
<td>C. Friend</td>
</tr>
<tr>
<td></td>
<td></td>
<td>D. Maupin</td>
</tr>
<tr>
<td></td>
<td></td>
<td>E. Mosier</td>
</tr>
<tr>
<td></td>
<td></td>
<td>F. Shaniko</td>
</tr>
<tr>
<td></td>
<td></td>
<td>G. The Dalles</td>
</tr>
<tr>
<td>34</td>
<td>WashingtonA. Banks</td>
<td>C. Cornelius</td>
</tr>
<tr>
<td></td>
<td></td>
<td>D. Forest Grove</td>
</tr>
<tr>
<td></td>
<td></td>
<td>E. Gaston</td>
</tr>
<tr>
<td></td>
<td></td>
<td>F. Hillsboro</td>
</tr>
<tr>
<td></td>
<td></td>
<td>G. Orenco</td>
</tr>
<tr>
<td></td>
<td></td>
<td>H. Sherwood</td>
</tr>
<tr>
<td></td>
<td></td>
<td>I. Tuscalin</td>
</tr>
<tr>
<td>35</td>
<td>Wheeler</td>
<td>A. Fossil</td>
</tr>
<tr>
<td></td>
<td></td>
<td>B. Mitchell</td>
</tr>
<tr>
<td>36</td>
<td>Yamhill</td>
<td>A. Anity</td>
</tr>
<tr>
<td></td>
<td></td>
<td>B. Carlton</td>
</tr>
<tr>
<td></td>
<td></td>
<td>C. Dayton</td>
</tr>
<tr>
<td></td>
<td></td>
<td>D. Dundee</td>
</tr>
<tr>
<td></td>
<td></td>
<td>E. Lafayette</td>
</tr>
<tr>
<td></td>
<td></td>
<td>F. McMinville</td>
</tr>
<tr>
<td></td>
<td></td>
<td>G. Newberg</td>
</tr>
<tr>
<td></td>
<td></td>
<td>H. Sheridan</td>
</tr>
<tr>
<td></td>
<td></td>
<td>I. Yamhill</td>
</tr>
</tbody>
</table>

**OTHER RELATED CODES**

<table>
<thead>
<tr>
<th>CODE</th>
<th>STATE</th>
<th>CODE</th>
<th>STATE</th>
</tr>
</thead>
<tbody>
<tr>
<td>37</td>
<td>Outside U.S.</td>
<td>45</td>
<td>Colorado</td>
</tr>
<tr>
<td>40</td>
<td>Alabama</td>
<td>46</td>
<td>Connecticut</td>
</tr>
<tr>
<td>41</td>
<td>Alaska</td>
<td>47</td>
<td>Delaware</td>
</tr>
<tr>
<td>42</td>
<td>Arizona</td>
<td>48</td>
<td>Florida</td>
</tr>
<tr>
<td>43</td>
<td>Arkansas</td>
<td>Georgia</td>
<td></td>
</tr>
<tr>
<td>44</td>
<td>California</td>
<td>50</td>
<td>Hawaii</td>
</tr>
</tbody>
</table>

**CODE | STATE | CODE | 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 | |

**075 Institution Use Element (IUSE)**

Institutions may use this element to record information about the employee in four 5-character fields. The fourth
field is reserved for campus location code.

076 Transaction Reason TRAN, LTH
Required on all classified and management service employee transactions that require Personnel Action (PA) numbers (see Element 52, LPA#, PAF, 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 'LTH' element.

Valid Transaction Reason Codes are displayed as follows:

<table>
<thead>
<tr>
<th>Applicability Code</th>
<th>Type of Action</th>
</tr>
</thead>
<tbody>
<tr>
<td>[REGULAR HIRES]</td>
<td></td>
</tr>
<tr>
<td>A/C 141</td>
<td>New Hire/Appointment</td>
</tr>
<tr>
<td>A/C 142</td>
<td>Re-Employment/Re-Appointment</td>
</tr>
<tr>
<td>C 144</td>
<td>Return From Layoff</td>
</tr>
<tr>
<td>C 145</td>
<td>Appointment To Unclassified Title</td>
</tr>
<tr>
<td>C 146</td>
<td>Appointment From Unclassified Title</td>
</tr>
<tr>
<td>A 150</td>
<td>Academic Pay Appointment (Irregular Appointment)</td>
</tr>
<tr>
<td>A 155</td>
<td>Extra Compensation Request (Service In Excess Of 1001)</td>
</tr>
<tr>
<td>A 160</td>
<td>Summer-Term Appointment</td>
</tr>
<tr>
<td></td>
<td>[SPECIAL HIRES]</td>
</tr>
<tr>
<td>C 167</td>
<td>Temporary, Contractors and Non-State Employees</td>
</tr>
<tr>
<td></td>
<td>[TRANSFERS-IN FROM ANOTHER AGENCY]</td>
</tr>
<tr>
<td>C 171</td>
<td>Transfer-In: Promotion</td>
</tr>
<tr>
<td>C 173</td>
<td>Transfer-In: Lower</td>
</tr>
<tr>
<td>C 175</td>
<td>Transfer-In: Equal</td>
</tr>
<tr>
<td></td>
<td>[EMPLOYEE DATA CHANGES]</td>
</tr>
<tr>
<td>A/C 231</td>
<td>Personal Data Change</td>
</tr>
<tr>
<td>C 232</td>
<td>Service-Related Data Change</td>
</tr>
<tr>
<td>C 237</td>
<td>Compensation-Related Data Change</td>
</tr>
<tr>
<td>A/C 240</td>
<td>Social Security Number Changes (Controller's Division Use Only)</td>
</tr>
<tr>
<td></td>
<td>[EMPLOYEE STATUS]</td>
</tr>
<tr>
<td>A/C 241</td>
<td>Other Data Change</td>
</tr>
<tr>
<td>C 267</td>
<td>Temporary Employee Data Change</td>
</tr>
<tr>
<td>A 270</td>
<td>Appointment Status Code</td>
</tr>
<tr>
<td>A 271</td>
<td>Tenure Status Code</td>
</tr>
<tr>
<td>A 272</td>
<td>Contract Date Change</td>
</tr>
<tr>
<td>A 273</td>
<td>Term-Of-Service Change</td>
</tr>
</tbody>
</table>
### Promotions or Re-Assignments

<table>
<thead>
<tr>
<th>A/C</th>
<th>Code</th>
<th>Type of Action</th>
</tr>
</thead>
<tbody>
<tr>
<td>C</td>
<td>321</td>
<td>Promotion</td>
</tr>
<tr>
<td>C</td>
<td>330</td>
<td>Re-Assignment: Equal</td>
</tr>
<tr>
<td>C</td>
<td>331</td>
<td>Re-Assignment: Lower</td>
</tr>
<tr>
<td>C</td>
<td>332</td>
<td>Re-Assignment: Demotion</td>
</tr>
<tr>
<td>C</td>
<td>333</td>
<td>Re-Assignment: Lower In Lieu Of Layoff</td>
</tr>
<tr>
<td>C</td>
<td>340</td>
<td>Return From Re-Assignment</td>
</tr>
<tr>
<td>A</td>
<td>350</td>
<td>Other Pay Change (Distribution)</td>
</tr>
</tbody>
</table>

### Employee Re-Classification

<table>
<thead>
<tr>
<th>Code</th>
<th>Type of Action</th>
</tr>
</thead>
<tbody>
<tr>
<td>C</td>
<td>361 Employee Re-Classification: Upward</td>
</tr>
<tr>
<td>C</td>
<td>370 Employee Re-Classification: Downward</td>
</tr>
<tr>
<td>C</td>
<td>380 Employee Re-Classification: Equal</td>
</tr>
</tbody>
</table>

### Other Actions

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

### Applicability Code

<table>
<thead>
<tr>
<th>Code</th>
<th>Type of Action</th>
</tr>
</thead>
<tbody>
<tr>
<td>C</td>
<td>or Major Department Change</td>
</tr>
<tr>
<td>A</td>
<td>Rank Change</td>
</tr>
</tbody>
</table>

### Separations

<table>
<thead>
<tr>
<th>A/C</th>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>C</td>
<td>510</td>
<td>Layoff</td>
</tr>
<tr>
<td>A/C</td>
<td>520</td>
<td>Resignation</td>
</tr>
<tr>
<td>A/C</td>
<td>530</td>
<td>Retirement</td>
</tr>
<tr>
<td>A/C</td>
<td>540</td>
<td>Death</td>
</tr>
<tr>
<td>C</td>
<td>550</td>
<td>Dismissal</td>
</tr>
<tr>
<td>C</td>
<td>567</td>
<td>Termination Of Temporarily Appointment</td>
</tr>
<tr>
<td>C</td>
<td>570</td>
<td>Trial Service Removal</td>
</tr>
<tr>
<td>C</td>
<td>580</td>
<td>Transfer To Another Agency</td>
</tr>
<tr>
<td>A/C</td>
<td>590</td>
<td>Termination Of Appointment</td>
</tr>
</tbody>
</table>

### Leave/Suspension with Pay

<table>
<thead>
<tr>
<th>A/C</th>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>600</td>
<td>Sabbatical Leave</td>
</tr>
<tr>
<td>A/C</td>
<td>628</td>
<td>Educational Leave</td>
</tr>
<tr>
<td>A/C</td>
<td>629</td>
<td>Other Leave</td>
</tr>
<tr>
<td>A/C</td>
<td>710</td>
<td>Suspension With Pay</td>
</tr>
</tbody>
</table>

### Leave/Suspension without Pay

<table>
<thead>
<tr>
<th>A/C</th>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>A/C</td>
<td>631</td>
<td>Military Leave</td>
</tr>
<tr>
<td>A/C</td>
<td>632</td>
<td>Educational Leave</td>
</tr>
</tbody>
</table>
### Employee Data Elements

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

**[RETURN FROM LEAVE/SUSPENSION]**

<table>
<thead>
<tr>
<th>Applicability</th>
<th>TRAN Code</th>
<th>Type of Action</th>
</tr>
</thead>
<tbody>
<tr>
<td>A/C</td>
<td>681**</td>
<td>Return From Leave</td>
</tr>
<tr>
<td>C</td>
<td>750**</td>
<td>Return From Suspension</td>
</tr>
</tbody>
</table>

**[PAY CHANGES]**

<table>
<thead>
<tr>
<th>Applicability</th>
<th>TRAN Code</th>
<th>Type of Action</th>
</tr>
</thead>
<tbody>
<tr>
<td>A/C</td>
<td>900</td>
<td>Pay Type Change</td>
</tr>
<tr>
<td>A/C</td>
<td>811</td>
<td>Base Pay Increase (Merit Increase)</td>
</tr>
<tr>
<td>A/C</td>
<td>812</td>
<td>Base Pay Decrease</td>
</tr>
<tr>
<td>A/C</td>
<td>813</td>
<td>Base Pay Increase (Special)</td>
</tr>
<tr>
<td>C</td>
<td>814</td>
<td>Scheduled Salary Adjustment</td>
</tr>
<tr>
<td>C</td>
<td>815</td>
<td>Pay Restoration After Pay Decrease</td>
</tr>
</tbody>
</table>

**[CHANGE TO UNCLASSIFIED]**

(TRAN Code is "520" - Resignation, and Termination Code (Element 4, TERM) is "00" - Other, Are Printed On The PA)

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

**[NO CHANGE]**

(Only A Salem Transaction Is Produced)

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

**[CORRECTION]**

(Only A Salem Transaction Is Produced)

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

**[CORRECTION]**

(Only A Salem Transaction Is Produced)

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

**[CORRECTION]**

(No PA Or Transaction is Produced)

<table>
<thead>
<tr>
<th>Applicability</th>
<th>TRAN Code</th>
<th>Type of Action</th>
</tr>
</thead>
<tbody>
<tr>
<td>A/C</td>
<td>788***</td>
<td>Not Applicable</td>
</tr>
</tbody>
</table>

**[NO CHANGE]**

(OSSSH Pay/Budget Action Form Produced)

<table>
<thead>
<tr>
<th>Applicability</th>
<th>TRAN Code</th>
<th>Type of Action</th>
</tr>
</thead>
<tbody>
<tr>
<td>A/C</td>
<td>791**</td>
<td>Not Applicable</td>
</tr>
</tbody>
</table>

**[NO CHANGE]**

(Only An OSSH PA Is Produced)

<table>
<thead>
<tr>
<th>Applicability</th>
<th>TRAN Code</th>
<th>Type of Action</th>
</tr>
</thead>
<tbody>
<tr>
<td>A/C</td>
<td>799***</td>
<td>Not Applicable</td>
</tr>
</tbody>
</table>

**KEY TO TRANSACTION REASON CODE TABLE:**

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

** - A PA is produced even if no element listed under Element 52, Personnel Action Number, LPA/F, PA/F, 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 LTRD
Computer-derived. The date of the last data transaction entry for the employee.

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

079 Record Status LTRD
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
OSBME FINANCIAL ADMINISTRATION STANDARD OPERATING MANUAL

10.01 Personnel-Payroll

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 61, Position Number, for additional information. A transaction, for other than a temporary classified employee, entered with a Position Number that is not on the position file, is rejected.

Unclassified positions that are not assigned individual Position Numbers are placed in "aggregate" positions. See paragraph 10.01B(3), 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, PH00, 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, 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 reacti-vated for the current month to pay a partial month's salary under the old position. The reactivated records become inactive again on the 11th of the following month.

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

085 A-21 Code

A-21 Optional. Indicates that the employee is to be included in A-21 reports. Used only for employees who do not satisfy the account number and funding criteria for selection. 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 PTDI

The amount of previous tax-deferred annuity and deferred compensation contributions, and/or retirement contributions 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 contributions to the previous total. The Controller's Division will enter the appropriate amount for new employees who had past contributions or attributions.

401 Major Department's Account Number

ACCT Required for all "employment" and "transfer in" Transaction Reason Codes X10, (see Element 76, Transaction Reason, THN, THN0), or the nine-digit account number (Institution-Type-Number). The type should be -055-, -062- (except -065-,-066-,-165- or -063-)

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.

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

620 Merit Rating Code

MRR Required for classified employees except temporary. Required for management service. Optional for temporary classified.

The Merit Rating Code indicates the type of rating required at the next Merit Rating Date. Valid Merit Rating Codes include:
Personnel-Payroll

OSBHE FINANCIAL ADMINISTRATION STANDARD OPERATING MANUAL

10.01 Personnel-Payroll

10.01A Employee Data Elements

<table>
<thead>
<tr>
<th>Code</th>
<th>Location</th>
<th>County/City Codes</th>
</tr>
</thead>
<tbody>
<tr>
<td>T</td>
<td>Trial</td>
<td>03, 26 &amp; 34</td>
</tr>
<tr>
<td>X</td>
<td>No District</td>
<td>All Others</td>
</tr>
</tbody>
</table>

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

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

630 Certificate Number

CF Required for classified and management service appointments when the Trans- action Reason Code, Element 76, TRN, is coded with a "11". New Hire/Appointment; "17" - Promotion With Increase; or "121" - 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

H Required for new classified and management service employees. Indicates how the appointment was made. Used for Executive Department reporting.

Valid Method of Appointment Codes Include:

C - Appointed from a Certificate of Eligibles
R - Direct Appointment - Registration Class
D - Direct Appointment - Other

632 Recruitment Code

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

Valid Recruitment Codes are:

AP - Agency Promotion
OC - Open Competition
SW - State-wide Promotion
OT - Other

633 Freeze Code

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

<table>
<thead>
<tr>
<th>Code</th>
<th>Location</th>
<th>County/City Codes</th>
</tr>
</thead>
<tbody>
<tr>
<td>B</td>
<td>Bay Area</td>
<td>06H, 06G &amp; 06H</td>
</tr>
<tr>
<td>K</td>
<td>Klamath Falls</td>
<td>18C</td>
</tr>
<tr>
<td>L</td>
<td>Lane County</td>
<td>20A, 20D &amp; 20K</td>
</tr>
<tr>
<td>R</td>
<td>Rogue Valley</td>
<td>15A, 15C, 15F, 15G, 15H &amp; 15J</td>
</tr>
<tr>
<td>S</td>
<td>Salem</td>
<td>24H</td>
</tr>
</tbody>
</table>
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, LVD, is "03" - Military Leave Without Pay.

**Deposit Code**

Required for all employees with a Bank Number, Element 72, BBNK, 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

**Pre-Notification**

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

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

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

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

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

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

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

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

10.01 Personnel-Payroll

10.01A Employee Data Elements

the Federal Tax Schedule Code, Element 68, TAX.

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 '5,' to have taxes withheld at the higher single rate.

Valid State Tax Schedule Codes must be either:

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

645 State Tax Exemptions SDMP

Required for all new employees.

Computer-derived from Exemptions, Element 70, EXMP.

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

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

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

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

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

648 FERS Eligibility Date FERS

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

This date is equal to the employee's beginning date of participation in Federal retirement and/or 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 '02' - Exempt FERS, Subject Federal, Post-1983; or '76' - 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.
Element 27, HIRE, is April 30, 1966, or later, then the Retirement Code, Element 45, RET, must be "07" - Exempt PERS, Subject Federal, Post-1983, and the FICA Code, Element 66, FICA, must be "6" - Subject Federal, Post-1983.

652 Residence Location

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 "17" - Outside U.S. The city name codes are derived from the File of Table, 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.

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

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

Notes: State of residence names are identical to those found in the State Abbreviations Table in Element 69, STAT. The states' abbreviations, Code "AZ" - Foreign Countries; and Code "AA" are used. Code "AA" input into the state field replaces FICA Code, Element 66, with "09" - Subject All Year; and makes Tax Exempt Code, Element 66, blank. This action causes tax withholding for those employees who failed to file for tax exemption while preserving the data base detail as to residence, work location, visa identification, purpose of visit and citizenship coding.

653 Work Location

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 (RA) 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.
OSSHE FINANCIAL ADMINISTRATION STANDARD OPERATING MANUAL

10.01
Personnel-Payroll

10.01A
Employee Data Elements

654 Visa Identification Type USISD
required for all non-resident alien employees. The appropriate USISD 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., "E L." Note: USISD 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 USISD Code must be either 'FI' - Student; 'J1' - Exchange Visitor; or 'NA' - Not Applicable - Foreign National.

Note: Employees with USISD Code 'HI' - 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 "A" - Exempt Special.

Exceptions:

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

USISD 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 USKD
required for all non-resident alien employees. This six-position field contains the date a non-immigrant employee entered the United States.

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

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 is 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 USKD
required for all non-resident alien employees. This six-position field contains the date the employee's authorization of employment expires.

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

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 "SPD."

USEX 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 "9 9 9 9 9 9."

657 Purpose Of Visit PURP
Required for all non-resident alien employees. This three-position field identifies the employee’s pay 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 "SPD."

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 "SPD."

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

I9DT is the expiration date, shown as "M Q Y E" - 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 a photograph, or other information, including name, gender, date of birth, height, weight and color of eyes.

Note: State of issuance must be specified.

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

Note: INS form number must be specified.

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

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

--- Spouse Birth Date SPBD
Required for all employees who participate in the spouse’s optional term life insurance coverage program.
This four-position field, shown as "M O Y R" - Month and Year, denotes the birth date of the employee’s spouse.

Note: This field is found on terminal display "sEJ" - Short Employee Update.

---

**Total FTE**

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

**TFTE**

Note: An employee’s TFTE may be less than 1.000, i.e., full-time, but never more than 1.000.
B POSITION DATA ELEMENTS

The "position file" contains records of all classified and management service positions. 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 PIICS file is then used to modify the OSHE position file.

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 69, 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].

Aggregate position records are computer-generated whenever a department has unclassified employees or budgeted unclassified "FBA" 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 "FBA" 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 84, Original Budget Amount.

[2] The total for pay/budget element 121, Annual FTE, is placed in position element 87, Original FTE. The third position of element 80, Position Record Status, is coded "F" (filled) or "M" (unfilled) as appropriate.

[5] Position Data Element List
The table below lists the position record data elements. Elements 82, 92, 93, 94, 95 and 96 are also on the employee data record, but with different element numbers. It is possible for the codes applied to a position to assign 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>82</td>
<td>1st character - Status</td>
<td></td>
<td>D</td>
<td>D</td>
<td>D</td>
<td>D</td>
<td>D</td>
<td>D</td>
<td></td>
</tr>
<tr>
<td>83</td>
<td>2nd character - Category</td>
<td></td>
<td>D</td>
<td>D</td>
<td>D</td>
<td>D</td>
<td>D</td>
<td>D</td>
<td></td>
</tr>
<tr>
<td>84</td>
<td>3rd character - Fill Status</td>
<td></td>
<td>D</td>
<td>D</td>
<td>D</td>
<td>D</td>
<td>D</td>
<td>D</td>
<td></td>
</tr>
<tr>
<td>85</td>
<td>Position Number</td>
<td></td>
<td>D</td>
<td>D</td>
<td>D</td>
<td>D</td>
<td>D</td>
<td>D</td>
<td>AANN-NN-NN-NN</td>
</tr>
<tr>
<td>86</td>
<td>Classification Code</td>
<td></td>
<td>D</td>
<td>D</td>
<td>D</td>
<td>D</td>
<td>D</td>
<td>D</td>
<td>ANN-AAA</td>
</tr>
<tr>
<td>87</td>
<td>Current Budget Change Amount</td>
<td></td>
<td>D</td>
<td>D</td>
<td>D</td>
<td>D</td>
<td>D</td>
<td>D</td>
<td>NN-NN</td>
</tr>
<tr>
<td>88</td>
<td>Original Budget Amount</td>
<td></td>
<td>D</td>
<td>D</td>
<td>D</td>
<td>D</td>
<td>D</td>
<td>D</td>
<td>NN-NN</td>
</tr>
<tr>
<td>89</td>
<td>Current Budget Change FTE</td>
<td></td>
<td>D</td>
<td>D</td>
<td>D</td>
<td>D</td>
<td>D</td>
<td>D</td>
<td>NN-NN</td>
</tr>
<tr>
<td>90</td>
<td>Original FTE</td>
<td></td>
<td>D</td>
<td>D</td>
<td>D</td>
<td>D</td>
<td>D</td>
<td>D</td>
<td></td>
</tr>
<tr>
<td>91</td>
<td>Authorized Budget Amount</td>
<td></td>
<td>D</td>
<td>D</td>
<td>D</td>
<td>D</td>
<td>D</td>
<td>D</td>
<td>NN-NN</td>
</tr>
<tr>
<td>92</td>
<td>Authorized Budget</td>
<td></td>
<td>D</td>
<td>D</td>
<td>D</td>
<td>D</td>
<td>D</td>
<td>D</td>
<td></td>
</tr>
<tr>
<td>95</td>
<td>Full Time/Past Time</td>
<td></td>
<td>D</td>
<td>D</td>
<td>D</td>
<td>D</td>
<td>D</td>
<td>D</td>
<td></td>
</tr>
<tr>
<td>96</td>
<td>Terms of Service</td>
<td></td>
<td>D</td>
<td>D</td>
<td>D</td>
<td>D</td>
<td>D</td>
<td>D</td>
<td></td>
</tr>
<tr>
<td>97</td>
<td>Position Type</td>
<td></td>
<td>D</td>
<td>D</td>
<td>D</td>
<td>D</td>
<td>D</td>
<td>D</td>
<td></td>
</tr>
<tr>
<td>98</td>
<td>Appointment Status</td>
<td></td>
<td>D</td>
<td>D</td>
<td>D</td>
<td>D</td>
<td>D</td>
<td>D</td>
<td></td>
</tr>
<tr>
<td>99</td>
<td>Authorization Date (PICS)</td>
<td></td>
<td>D</td>
<td>D</td>
<td>D</td>
<td>D</td>
<td>D</td>
<td>D</td>
<td></td>
</tr>
<tr>
<td>99</td>
<td>Authorization Date (PICS)</td>
<td></td>
<td>D</td>
<td>D</td>
<td>D</td>
<td>D</td>
<td>D</td>
<td>D</td>
<td></td>
</tr>
<tr>
<td>100</td>
<td>Career History Code</td>
<td></td>
<td>D</td>
<td>D</td>
<td>D</td>
<td>D</td>
<td>D</td>
<td>D</td>
<td></td>
</tr>
<tr>
<td>101</td>
<td>Wage Savings Code</td>
<td></td>
<td>D</td>
<td>D</td>
<td>D</td>
<td>D</td>
<td>D</td>
<td>D</td>
<td></td>
</tr>
</tbody>
</table>

* Position Category
C = Classified  G = Graduate Assist.
F = Temp. Class.  O = Other Unclass.
F = Faculty  A = Aggregate Pos.
R = Required  O = Optional
A = Alphabetic  D = Derived
N = No Applicable  X = Alpha/Numeric.
[6] Position Data Element Descriptions

080 Position Record Status
This is a 3-character code that identifies the position type and status.
First character: Status
A = Active
Z = Active, Not Matched
l = Inactive to PICS file
Second character: Position Classification
C = Classified
U = Unclassified
F = Faculty
M = Miscellaneous
S = Staff
D = Other
N = Non-Employee
Third character: Fill Status
S = Normal Single Fill Position
F = Filled Aggregate Position
T = TBA Aggregate Position (unfilled)
All three codes are computer-generated for classified and management service position records (always coded "AAA") and unclassified aggregate position records (coded "AAA") or "AAA"

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

2nd and 3rd characters from element 89, Position Record Status, Institution Number, Unique position 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. Not applicable to aggregate positions.

See 083, 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 "R" is computer-assigned for temporary classified positions. A temporary position cannot be double-filled. Not applicable to unclassified positions.

Codes: P = Professor
S = Seasonal
L = Limited
T = Temporarily
C = Ceta
E = Emergency

092 Appointment Status
Required for classified single fill positions. Not applicable to classified, management service, other unclassified and unclassified aggregate positions. Indicates the type of appointment applicable to the position.

A = Regular
C = Courtesy
V = Visiting
E = Emeritus
O = Other

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

The position is part time if it is expected that the employee assigned to it will work less than full time. For faculty and graduate assistant positions, if the total budgeted annual salary is less than 100% of the full time rate (108 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 = 9-month  2 = 12-month

**095 Tenure Status**
Required for faculty single fill positions. Not applicable to other positions. The tenure status appropriate to the position and expected or eventually expected of the person filling the position.
- I = Indefinite Tenure
- A = Annual Tenure
- F = Fixed Term
- X = Extendable Contract (GSOC only)

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

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

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

**140 Wage Savings Code**
Derived for all positions. Indicates whether the position is included in the wage savings system. The derived code can be overridden.
- Y = Included in wage savings. Derived for all classified and management service positions.
- N = Excluded from wage savings. Derived for all unclassified positions.
- Q = Special position.
C PAYOUT/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 "BA" position. A separate pay/budget record segment is maintained for each 24-digit account number for which the employee (at position) is budgeted to receive pay or has received pay, or in which funds are encumbered for anticipated payroll expenditure.

[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, Action Code, Control, Projected Amount and Monthly FTE) are not maintained as a part of the pay/budget file data. They are used during the input process to control or modify the input of other data elements.

Format:

No. Element Name
--- Option Code
--- Control
--- Forecast Monthly Pay
--- Projected Amount
--- Classified Wage Savings Change Code
--- Projected FTE
--- Project Encumbrance Amt
--- Current Annual FIC
--- Monthly FTE
--- Current Budget Amount
--- Prior Fiscal Year Pay
--- Pay Account Number
--- Classified Wage Savings Monthly/FTE
--- Classified Wage Savings Pay Rate

[2] Pay/Budget Data Element Descriptions

065 SAI/IF 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 SAI/IF, the correct amount can be entered by terminal program F85.

111 Fiscal Year

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

113 Record Status

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

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

114 Pay Start Date

The month and day when forecast pay from the account starts; the first month when forecast pay will be entered to the Payroll System from the pay segment. Forecast pay cannot be entered for months prior to the Pay Start Date. Pay Start Date is computer-derived as the first day of the first month with an amount in element 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 termination date (element 5, HRM), the termination date is used to generate a Pay Stop Date.
10.01

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, the employee must be paid the employee pay by the last full week of the month.

... Element 122, Monthly Forecast Pay, must be adjusted to the appropriate dates for the event.

... Pay Stop Date must be entered as the last day of the last full month and the employee pay by card for the partial month.

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

Computer-derived for faculty and graduate assistants during the automatic pay calculation process. Term FIE 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 FIE is calculated as follows:

12 month employee:
12 (Forecast Monthly Pay) / (Annual Salary Rate)

9 month employee:
9 (Forecast Monthly Pay) / (Annual Salary Rate)

The sum of FIE budgeted for all accounts cannot exceed 1,000 each term. If derived FIE is not accurate, the correct term FIE may be entered.

122 Original Budget FIE

Required for all budgeted positions and for all employees to be paid by forecast pay. FIE is a decimal fraction representing the proportion of full time effort to be funded from the account by forecast pay. Original Budget FIE is the FIE budgeted for the account for the fiscal year. It represents the percent of annual effort applied to the account. The sum of FIE 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 total 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 FIE times annual salary rate should equal the Original Budget Amount.

-- Option Code

Optional for faculty and graduate assistants, not representative employees. Forecast Monthly Pay, element 122, can be calculated automatically when an Option Code is entered. Option Codes 01 - 09 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>No.</th>
<th>PAY DISTRIBUTION</th>
</tr>
</thead>
<tbody>
<tr>
<td>01</td>
<td>01/12 01/13</td>
</tr>
<tr>
<td>02</td>
<td>1/12 1/13</td>
</tr>
<tr>
<td>03</td>
<td>3/27 3/28 3/29</td>
</tr>
<tr>
<td>05</td>
<td>3/27 3/28 3/29</td>
</tr>
<tr>
<td>06</td>
<td>3/27 3/28 3/29</td>
</tr>
<tr>
<td>07</td>
<td>(Forecast Monthly Pay)</td>
</tr>
<tr>
<td>08</td>
<td>(Forecast Monthly Pay)</td>
</tr>
<tr>
<td>09</td>
<td>(Forecast Monthly Pay)</td>
</tr>
</tbody>
</table>

-- Action Code

Action Codes may be entered in the "NEXT ACTION" field to have the computer perform certain calculations when using terminal program PBU or AUB 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 FIE times annual salary rate if a Control amount is not entered. The amount used is distributed to the months of the pay period used 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
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 2949) is displayed.

C  Forecast Monthly Pay is calculated and distributed to months from Pay Start Date to Pay Stop Date using Salary Rate, Current Annual FTE and Option Code. Current Budget Amount must also be entered; it is not calculated.

CD  Original Budget Amount is calculated by multiplying Original FTE times the annual Salary Rate. The Original FTE and Budget Amount are also entered in the Current FTE and Budget Amount fields if those elements are blank.

CF  Original Budget FTE is calculated by dividing Original Budget Amount by the annual Salary Rate. The Original Budget FTE and Budget Amount are also entered in the Current Annual FTE and Budget Amount fields if those elements are blank.

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

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

<table>
<thead>
<tr>
<th>Action Code</th>
<th>PBU</th>
<th>ABU</th>
<th>Input Prog.</th>
<th>Code</th>
<th>Computed</th>
<th>Current</th>
<th>Option Code</th>
<th>Cycle</th>
<th>Pay Start Date</th>
<th>Pay Stop Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>CP</td>
<td>CB</td>
<td>CF</td>
<td>C</td>
<td>E</td>
<td>C</td>
<td>E/C</td>
<td>C/N/A</td>
<td>C/N/A</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

E = Entered by terminal operator.

C = Calculated by computer.

* = Default if not input.

+ = Optional; will be calculated if not input by operator.

Control

An amount must be entered in the Control field if an amount is entered in elements 122, Forecast Monthly Pay. The Control amount must be the sum of the amounts entered in forecast pay fields on the transaction form. Typical Pay Stop forecast pay amounts are charged from $400 to $454, depending on who the employee is or other pay changes. 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 80 or 99 is used, 30 amounts should be entered in forecast monthly Pay. The Control amount is automatically applied to Forecast Monthly Pay fields as described in the Option Code paragraph on page 2.

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

122 Forecast Monthly Pay

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

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

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

For classified and management service employees, Forecast Monthly Pay is calculated automatically when Action Code "CP" is entered in NEXT ACTION. The monthly Salary Rate (F5B 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, the 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 record for the first position number recorded on the employee's record. The unallocated fiscal year pay is recorded in this code. 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 Savings Wage" in element 160. Wage Savings Code:

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

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; also be required in the following pay/budget data elements:

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

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

<table>
<thead>
<tr>
<th>Required</th>
<th>Data Elements</th>
</tr>
</thead>
<tbody>
<tr>
<td>Not in Pay</td>
<td>124 - Classified Wage Savings Change Code</td>
</tr>
</tbody>
</table>

125 Process Code

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 pay/roll 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.

117 Current Annual FTE

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

Optional for classified and management service employees. Element 46, Position FTE is not manually 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 21008.
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 PBU or PBI. Monthly FTE is not stored on the database.

When there is a change to Salary Rate or Forecast Monthly Pay, Forecast Monthly Pay can be automatically recalculated for classified and management service using terminal program PBU. Enter the Effective Date, Transaction Reason Code (101-313), PA Number, Pay Start Date, new Monthly FTE, and Action Code “CP” after NEXT ACTION. Forecast Monthly Pay is updated when the transaction is entered. If Salary Rate is changed without updating Forecast Monthly Pay and the action code is incorrect, recalculating is divided by the old forecast monthly pay amount by the new salary rate. The current monthly FTE must be entered, overriding the calculated FTE, to automatically recalculate forecast monthly pay correctly.

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

178 Current Budget Amount

Fiscal year budgeted 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.

180 Prior Fiscal Year Pay

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

400 Pay Account Number

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

409 Classified Wage Savings Months/FTE

Applicable only to institutions using the classified wage savings system. Required when element 124, Classified Wage Savings Change Code in 450 or 599, and when a TBA position is being filled and the change code is 147, 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 0.01 to 80.00.

Enter the number of months remaining in the fiscal year for Change Codes other than 599. Number of months in entered as a decimal fraction with any partial month after the decimal point. A partial month is calculated by dividing the number of workdays remaining in the month by total workdays in the month. Example: enter 06.455 for 6 months and 10 of 22 workdays. Enter all 5 digits. The table below lists weekly 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>.107</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>.000</td>
</tr>
<tr>
<td>21</td>
<td>.050</td>
</tr>
<tr>
<td>22</td>
<td>.100</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, TICA 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 by the employee.

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

### 2. Maintenance of the Deduction File
The Controller's Division, Personnel-Payroll Section, maintains the Plan Master/Detail table. All additions and changes must be approved by the Controller's Division. Updates are performed by the Controller's Division via Teleprocessing (TPR) program "FFU" - File of Tables Update.

**Note:** All new insurance contracts, as well as changes to rates in existing insurance contracts, must be approved by the State Employees Benefits Board (SEBB). X (9)

### 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 "GDD" - Deduction Data Display "screen" or "GDD" version 2 of the "GDD" "screen" display(s)
- **Location:** - Where the Deduction Data Element appears, i.e., "GDD" and/or "ODL" 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
  - "Employee Compensation Table"
- **Format:** - The format of the Deduction Data Element, expressed in number of characters:
  - "A" - Alpha
  - "N" - Numeric
  - "X" - Alpha/Numeric

### DEDUCTION DATA ELEMENT LIST

<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>PUN</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-AMT</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 YTD DED</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>DPDC</td>
<td>X</td>
<td>Deposit Code</td>
<td>Ded. File</td>
<td>XX</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 ACC#</td>
<td>X</td>
<td>Bank Account Number</td>
<td>Ded. File</td>
<td>X (10)</td>
</tr>
<tr>
<td></td>
<td>ABA BANK NR</td>
<td>X</td>
<td>ABA Bank &quot;Routing/Transit&quot; Num.</td>
<td>Ded. File</td>
<td>X (3)</td>
</tr>
<tr>
<td></td>
<td>ACH BANK NR</td>
<td>X</td>
<td>ACH Bank &quot;Routing/Transit&quot; Num.</td>
<td>Ded. File</td>
<td>X (3)</td>
</tr>
<tr>
<td>0648</td>
<td>PTCO</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>PLN-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>PREN-MTD</td>
<td>X</td>
<td>Premium - Month-To-Date</td>
<td>Ded. File</td>
<td>NNNNN</td>
</tr>
</tbody>
</table>

01/90
### DEDUCTION DATA ELEMENT 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,NNNNNN</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>XXXXXXX</td>
</tr>
<tr>
<td>1274</td>
<td>DESCRIPTION</td>
<td>X</td>
<td>Short Title</td>
<td>Comp. Table</td>
<td>XXXXXXXXXX</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>***</td>
</tr>
<tr>
<td>-</td>
<td>CR</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>NNNNNNN</td>
</tr>
<tr>
<td>-</td>
<td>PD</td>
<td>X</td>
<td>Priority Override</td>
<td>Ded. File</td>
<td>*-</td>
</tr>
</tbody>
</table>

[4] Deduction Data Element Descriptions
The following matrix further describes the Deduction Data Elements listed above.

### DEDUCTION DATA ELEMENT DESCRIPTIONS

<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 10.400(5)), Descriptions Of Compensation Tables, for further information. Notes: 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>
<tr>
<td>Number</td>
<td>Element Name</td>
<td>Description</td>
</tr>
<tr>
<td>--------</td>
<td>-----------------------</td>
<td>-----------------------------------------------------------------------------</td>
</tr>
<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 of pay from which deductions will be taken. When the employee is terminated, the termination month/year is automatically entered as the Deduction Stop Date for all active employees.</td>
</tr>
<tr>
<td>0107</td>
<td>Post-Tax Year-To-Date</td>
<td>Required for all employees with a Bank Account Number, and an ABA Bank &quot;Routing/Transit&quot; Number, in Deduction Data Element 0657, ACH Bank Number. DKDC is controlled by the Multi-Purpose Data Control (MPDC) field, on the Deduction Table, when the code is &quot;ACCH&quot;. Automated clearing House deduction, in the employee's deduction record (see paragraph 10.60B[5]), Descriptions Of Compensation Tables -- Deduction Table. Valid Deposit Codes are &quot;21&quot; - Checking Accounts; and &quot;32&quot; - Savings Accounts.</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 0657, ACH Bank Number. PRE-NOE is controlled by the Multi-Purpose Data Control (MPDC) field, on the Deduction Table, when the code is &quot;ACCH&quot;. Automated clearing House deduction, in the employee's deduction record (see paragraph 10.60B[5]), Descriptions Of Compensation Tables -- Deduction Table. Valid Deposit Codes are &quot;21&quot; - Checking Accounts; 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 0657, ACH Bank Number. PKC is controlled by the Multi-Purpose Data Control (MPDC) field, on the Deduction Table, when the code is &quot;ACCH&quot;. Automated clearing House deduction, in the employee's deduction record (see paragraph 10.60B[5]), Descriptions Of Compensation Tables -- Deduction Table. Valid Deposit Codes are &quot;21&quot; - Checking Accounts; and &quot;32&quot; - Savings Accounts.</td>
</tr>
<tr>
<td>0647</td>
<td>Bank Account Number</td>
<td>Required for all employees with a Bank Account Number, and an ABA Bank &quot;Routing/Transit&quot; Number, in Deduction Data Element 0657, ACH Bank Number. PRE-NOE is controlled by the Multi-Purpose Data Control (MPDC) field, on the Deduction Table, when the code is &quot;ACCH&quot;. Automated clearing House deduction, in the employee's deduction record (see paragraph 10.60B[5]), Descriptions Of Compensation Tables -- Deduction Table. Valid Deposit Codes are &quot;21&quot; - Checking Accounts; and &quot;32&quot; - Savings Accounts.</td>
</tr>
<tr>
<td>0649</td>
<td>Priority Number</td>
<td>Required to indicate the Pre-Tax status of the deduction when the &quot;P-Tax&quot; code. On the Deduction Table, in &quot;H&quot; - Employee must elect pre-tax or not. Employee deduction must be coded with a &quot;Y&quot; or &quot;N&quot;. Valid PKC Codes are &quot;YH&quot; - All employee deductions for this Plan/Type are pre-tax; and &quot;NH&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;H&quot;, &quot;YH&quot;, &quot;D&quot; or &quot;TT&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>
</tbody>
</table>

**Note:** Deductions are also sorted as reports and check stubs using E-PRI.
<table>
<thead>
<tr>
<th>Number</th>
<th>Element Name</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>0691</td>
<td>Plan - Year-To-Date</td>
<td>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 10.608(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 &quot;1D&quot; indicates, on the Deduction Table, the month in which the &quot;Flexible Spending&quot; 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 &quot;Pre-tax&quot; deductions.</td>
</tr>
<tr>
<td>0692</td>
<td>Premium - Month-To-Date</td>
<td>PREM-MTD lists the total premium amount, deducted from the employee's pay, for the current month-to-date.</td>
</tr>
<tr>
<td>0693</td>
<td>Premium - Year-To-Date</td>
<td>PREM-YTD lists the total premium amount, deducted from the employee's pay, for the calendar year-to-date.</td>
</tr>
<tr>
<td>0694</td>
<td>Deduction Percentage Amount</td>
<td>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 &quot;Calculation&quot; Rule Number (C-RULE) used from the Deduction Table (see paragraph 10.608(5), Descriptions Of Compensation Tables -- Deduction Table, for a complete listing/description of all C-RULES).</td>
</tr>
<tr>
<td>0710</td>
<td>Pre-Tax - Month-To-Date</td>
<td>PTX-MTD lists the total &quot;Pre-Tax&quot; amount, deducted from the employee's pay, for the current month-to-date.</td>
</tr>
<tr>
<td>0711</td>
<td>Pre-Tax - Year-To-Date</td>
<td>PTX-YTD lists the total &quot;Pre-Tax&quot; amount, deducted from the employee's pay, for the calendar year-to-date.</td>
</tr>
<tr>
<td>0712</td>
<td>Post-Tax - Month-To-Date</td>
<td>POST-MTD lists the total &quot;Post-Tax&quot; amount, deducted from the employee's pay, for the current month-to-date.</td>
</tr>
<tr>
<td>1122</td>
<td>Document Number</td>
<td>Optional on all transactions. A five-character value identifying the input document. Also used to denote a computer-run &quot;mass update&quot;.</td>
</tr>
<tr>
<td>1274</td>
<td>Short Title</td>
<td>DESCRIPTION is derived from the Short Title (SHORT TITLE) Field, on the Deduction Table (see paragraph 10.608(5), Descriptions Of Compensation Tables -- Deduction Table, for additional information). It is the abbreviated title for the Plan/Type Code.</td>
</tr>
<tr>
<td>1283</td>
<td>Partial Deduction</td>
<td>PD is reserved for future use.</td>
</tr>
<tr>
<td>1284</td>
<td>&quot;Calculation&quot; Rule Number</td>
<td>CALC is computer-derived from the &quot;Calculation&quot; Rule Number (C-RULE) Field, on the Deduction Table. It indicates the number assigned to the calculation &quot;routine&quot; used for a specific deduction. See paragraph 10.608(5), Descriptions Of Compensation Tables -- Deduction Table, for a complete listing/description of all C-RULES.</td>
</tr>
<tr>
<td>--</td>
<td>Action Category Code</td>
<td>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 &quot;0&quot; and &quot;1&quot;. Note: This Data Element is designed for future use. Therefore, it is currently insignificant.</td>
</tr>
<tr>
<td>Number</td>
<td>Element Name</td>
<td>Description</td>
</tr>
<tr>
<td>--------</td>
<td>----------------------</td>
<td>-----------------------------------------------------------------------------</td>
</tr>
<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 &quot;current&quot; date; Start/Stop Dates on the C-Table; and the Start/Stop Dates on the employee's deduction record. As follows: DOY = &quot;Date&quot; and &quot;Changes&quot;: The &quot;start&quot; month/year on the employee's deduction record must match the &quot;active window&quot; of at least one of the C-Table records. If no such match exists, then the input is rejected with audit 17 (see paragraph 15.01800067, Plan/Type Not Active On Deduction Plan Master, for further details). DOY, 002, and 004 (Display Function): If the Plan/Type is 004 on the C-Table, then the word &quot;INVALID&quot; is printed in the &quot;Description&quot; cell. If the employee's deduction record's &quot;active window&quot; does not match any C-Table &quot;window&quot;, then the word &quot;INACTIVE&quot; is printed in the &quot;Description&quot; cell. If the employee's deduction record's &quot;active window&quot; does match one or more, C-Table &quot;windows&quot;, then the data displayed is from a &quot;most logical&quot; C-Table record which is selected via the following priorities: 1. The C-Table record that is &quot;currently&quot;, i.e., today's date, active if the employee's deduction record is also &quot;currently&quot; active. If there is no such record, then, 2. The nearest &quot;future&quot; C-Table record that matches the employee's deduction record's &quot;active window&quot;. If there is no such record, then, 3. The nearest &quot;past&quot; C-Table record that matches the employee's deduction record's &quot;active window&quot;. Note: If no C-Table &quot;window&quot; is &quot;currently&quot; active, &quot;&quot;&quot; is displayed between the Start Date and the Stop Date, on the 002 and 004 screens, in the employee's detail record. The &quot;&quot;&quot; is located below the &quot;T&quot; designation for that column, e.g., &quot;START (I) STOP&quot;.</td>
</tr>
<tr>
<td>--</td>
<td>Current Month Deduction Taken</td>
<td>CR is computer-derived. A &quot;Y&quot; is displayed if the deduction is taken for the current month. It remains blank if the deduction is not taken. CR is &quot;eved&quot; to Deduction Data Element (DDE), Premium Month-To-Date (PREM-TTD). A &quot;Y&quot; is displayed when PREM-TTD is greater than 50.00.</td>
</tr>
<tr>
<td>--</td>
<td>Triple Deduction Code</td>
<td>TR is computer-derived for nine-month Faculty and &quot;academic year&quot; classified employees. These employees are identified in P00 Elements 99, Appointment Type, APPY, with Code &quot;A&quot;. Academic year: and 60, Termination Service, 9/12, with Code &quot;S&quot;. 60-month &quot;Valid TR Codes&quot;, for additional deductions taken in May, are: &quot;3&quot; - July; &quot;A&quot; - August; and &quot;8&quot; - Bath (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 10.60105), Descriptions Of Compensation Tables -- Deduction Table, for further</td>
</tr>
<tr>
<td>Number</td>
<td>Element Name</td>
<td>Description</td>
</tr>
<tr>
<td>--------</td>
<td>-----------------------</td>
<td>--------------------------------------------------------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td></td>
<td>Priority Override</td>
<td>Information. On DDO, DO2 and DDU screens, the modified Priority Number is displayed with an &quot;(^<em>)(^{</em>})&quot;, i.e., the Priority Number, in the</td>
</tr>
<tr>
<td></td>
<td>(Cont’d)</td>
<td>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>
E CUMULATIVE RECORDS

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

[2] Types Of Cumulative Records
The types and purpose of each of the cumulative records are as follows:

.... Currents: Used in the payroll file to record amounts accumulated for each payroll.
.... Month-To-Date (MID): Sums the amounts from each payroll for the month and is equal to the Current Cumulative Record only after the first payroll for the month.
Note: Month-To-Date records are reset to zero after each month.
.... Quarter-To-Date (QTD): Not currently used.

.... Year-To-Date (YTD): Increases with each payroll and is reset to zero after each calendar year. These records include amounts for the current calendar year.
Note: YTD records do not include prior-year amounts.

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

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

[5] Cumulative Elements Table
Cumulative data base elements are listed in the following table:

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

CUMULATIVE ELEMENTS TABLE

<table>
<thead>
<tr>
<th>Cumulative Elements Derived From Payroll System</th>
<th>PDB Payroll</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cumulative Element Name</td>
<td>YTD Cumulative Element Number</td>
</tr>
<tr>
<td>-------------------------</td>
<td>--------------------------</td>
</tr>
<tr>
<td>Gross Pay</td>
<td>1188</td>
</tr>
<tr>
<td>Gross Regular Pay</td>
<td>N/A</td>
</tr>
</tbody>
</table>

1 08/89
<table>
<thead>
<tr>
<th>Cumulative Elements</th>
<th>YTD Cumulative Element Number</th>
<th>FTD Cumulative Element Number</th>
<th>QTD Cumulative Element Number</th>
<th>Memo Record</th>
<th>YTD Record</th>
<th>Paydown Payroll File</th>
<th>Pay Transaction Table Add To Gross</th>
<th>Misc. Table Value</th>
<th>Comments</th>
</tr>
</thead>
<tbody>
<tr>
<td>SAFI/Workers Compensation Department (MCZ)</td>
<td>1213</td>
<td>133</td>
<td>134</td>
<td>X</td>
<td>X</td>
<td>SAFI</td>
<td>073</td>
<td></td>
<td>See paragraph 10.06.1, SAFI ASSESSMENTS, W E N D S, and 10.06.2.1, SAFI Deduction amount.</td>
</tr>
<tr>
<td>FICA Contributions</td>
<td>1208</td>
<td>135</td>
<td>136</td>
<td>X</td>
<td>X</td>
<td>OB1, OB7 &amp; OB8</td>
<td>See Section 10.08, Social Security</td>
<td></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>PERS</td>
<td>See paragraph 10.11C(2), Employee Contributions</td>
<td></td>
<td></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>
<td>See paragraph 10.11C(2), Employee Contributions</td>
<td></td>
<td></td>
</tr>
<tr>
<td>IIAA-CREF Contributions</td>
<td>1227</td>
<td>141</td>
<td>142</td>
<td>X</td>
<td>X</td>
<td>PERS</td>
<td>See paragraph 10.11C(2), Employee Contributions</td>
<td></td>
<td></td>
</tr>
<tr>
<td>PERS Contributions</td>
<td>1223</td>
<td>143</td>
<td>144</td>
<td>X</td>
<td>X</td>
<td>PERS</td>
<td>See paragraph 10.11C(2), Employee Contributions</td>
<td></td>
<td></td>
</tr>
<tr>
<td>IIAA-CREF Subject Pay Contributions</td>
<td>1225</td>
<td>145</td>
<td>146</td>
<td>X</td>
<td>X</td>
<td>PERS</td>
<td>See paragraph 10.11C, IIAA-CREF PROGRAM</td>
<td></td>
<td></td>
</tr>
<tr>
<td>IIAA-CREF Subject Pay Contributions</td>
<td>1231</td>
<td>147</td>
<td>148</td>
<td>X</td>
<td>X</td>
<td>PERS</td>
<td>See paragraph 10.11C, IIAA-CREF PROGRAM</td>
<td></td>
<td></td>
</tr>
<tr>
<td>IIAA-CREF Contributions</td>
<td>1233</td>
<td>149</td>
<td>150</td>
<td>X</td>
<td>X</td>
<td>IIAA-CREF PROGRAM</td>
<td>See paragraphs 10.11C, IIAA-CREF PROGRAM</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cumulative Element Name</td>
<td>Current Cumulative Element Number</td>
<td>YTD Cumulative Element Number</td>
<td>MTD Cumulative Element Number</td>
<td>QTD Cumulative Element Number</td>
<td>Cumulative Total</td>
<td>Memo Record</td>
<td>YTD Record</td>
<td>Pay Roll File</td>
<td>Pay Transaction Table Add To Gross</td>
</tr>
<tr>
<td>-------------------------</td>
<td>----------------------------------</td>
<td>------------------------------</td>
<td>------------------------------</td>
<td>-------------------------------</td>
<td>----------------</td>
<td>------------</td>
<td>------------</td>
<td>-------------</td>
<td>-----------------</td>
</tr>
<tr>
<td>Federal Retirement Contributions</td>
<td>1264</td>
<td>151</td>
<td>152</td>
<td>X</td>
<td>X</td>
<td>X</td>
<td>096</td>
<td>097</td>
<td>X</td>
</tr>
<tr>
<td>Total Deductions</td>
<td>1255</td>
<td>153</td>
<td>154</td>
<td>X</td>
<td>X</td>
<td>X</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Tax-Deferred Annuities</td>
<td></td>
<td>157#</td>
<td></td>
<td>X</td>
<td></td>
<td>X</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Perquisites</td>
<td>1191</td>
<td>158</td>
<td>159</td>
<td>X</td>
<td>X</td>
<td>X</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Record Adjusted</td>
<td>1258</td>
<td>160#</td>
<td>161#</td>
<td>X</td>
<td>X</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Net Pay</td>
<td>1261</td>
<td>162</td>
<td>163</td>
<td>X</td>
<td>X</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>FICA Subject Pay</td>
<td>1207</td>
<td>164</td>
<td>166</td>
<td>165 (see &quot;Com- ments&quot; cell)</td>
<td></td>
<td>X</td>
<td>X</td>
<td>FICA</td>
<td>D57, D59</td>
</tr>
<tr>
<td>PER Subject Pay Contributions</td>
<td>1275</td>
<td>167</td>
<td>168</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Date Last Paid</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>169#</td>
<td>X</td>
</tr>
</tbody>
</table>

OSBHE FINANCIAL ADMINISTRATION STANDARD OPERATING MANUAL

Data Base Elements

Personnel-Payroll

10.01

10.01E

3

08/89
### CUMULATIVE ELEMENTS TABLE (Cont'd.)

<table>
<thead>
<tr>
<th>Cumulative Element Name</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>Memo Record</th>
<th>Payroll Roll</th>
<th>Payroll File</th>
<th>Pay-Trans. Table</th>
<th>Misc. Table</th>
<th>Key Value</th>
<th>Comments</th>
</tr>
</thead>
<tbody>
<tr>
<td>Payroll Register Number</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Prior Quarter FICA Adjust-ment</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Federal &amp; State Tax</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Earned Income Credit II</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Previous FICA Deductions - Other State Agency</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Gross Pay - Federal</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Gross Pay - State</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Medicare Subject Pay</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

| 170#                     | X                                |                              |                              |                               |             |              |              |                 |            |           |          |
| 171*                    | (see Comments cell)              | X                             | X                             |                               |             |              |              |                 |            |           |          |
| 172#                     | X                                | X                             | X                             |                               |             |              |              |                 |            |           |          |

- Element 171 is not currently in use. Will be valid for four quarters only.
- See Section 10.44, Earned Income Credit Withholdings.
- See paragraph 10.01A[2], Data Elements/Fields Table.
- See paragraph 10.01A[3], Data Elements/Fields Table.

Currently not in use.
Currently not in use.
<table>
<thead>
<tr>
<th>Cumulative Elements Table (Cont'd.)</th>
<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>Current Element Number</td>
<td>YTD Cumulative Element Number</td>
<td>MTD Cumulative Element Number</td>
<td>QTD Cumulative Element Number</td>
<td>Cumulative Total</td>
</tr>
<tr>
<td>Medicare Subject Pay - Contributions</td>
<td>1251</td>
<td>666</td>
<td>667</td>
<td>X</td>
</tr>
<tr>
<td>Medicare Subject Pay - Medicare Qualification (OMO)</td>
<td>668</td>
<td>663</td>
<td></td>
<td>X</td>
</tr>
<tr>
<td>Fringe Benefit Pay</td>
<td>1197</td>
<td>674</td>
<td>675</td>
<td>X</td>
</tr>
<tr>
<td>Federal Retirement - Pre-'84 Subject</td>
<td>1235</td>
<td>690</td>
<td>685</td>
<td></td>
</tr>
<tr>
<td>Federal Retirement - Post - '83 Subject</td>
<td>1258</td>
<td>682</td>
<td>683</td>
<td>X</td>
</tr>
<tr>
<td>Federal Retirement - Post - '83 Contributions</td>
<td>1242</td>
<td>684</td>
<td>685</td>
<td></td>
</tr>
<tr>
<td>&quot;Devaluation Flags&quot;</td>
<td></td>
<td></td>
<td></td>
<td>686</td>
</tr>
<tr>
<td>YTD - Extra - &quot;A&quot;</td>
<td></td>
<td></td>
<td></td>
<td>X</td>
</tr>
<tr>
<td>YTD - Extra - &quot;P&quot;</td>
<td></td>
<td></td>
<td></td>
<td>X</td>
</tr>
</tbody>
</table>
### CUMULATIVE ELEMENTS TABLE (Cont'd.)

<table>
<thead>
<tr>
<th>Cumulative Elements Derived from Payroll System</th>
<th>Payroll</th>
</tr>
</thead>
<tbody>
<tr>
<td>YTD - Extra &quot;CH&quot;</td>
<td>X</td>
</tr>
<tr>
<td>YTD - Extra &quot;NP&quot;</td>
<td>X</td>
</tr>
<tr>
<td>YTD - Extra &quot;CF&quot;</td>
<td>X</td>
</tr>
<tr>
<td>YTD - Extra &quot;FR&quot;</td>
<td>X</td>
</tr>
<tr>
<td>YTD - Extra &quot;NH&quot;</td>
<td>X</td>
</tr>
<tr>
<td>YTD - Extra &quot;FP&quot;</td>
<td>X</td>
</tr>
<tr>
<td>YTD - Extra &quot;FP&quot;</td>
<td>X</td>
</tr>
<tr>
<td>YTD - Extra &quot;FP&quot;</td>
<td>X</td>
</tr>
<tr>
<td>YTD - Extra &quot;FP&quot;</td>
<td>X</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Comments</th>
</tr>
</thead>
<tbody>
<tr>
<td>Reserved for future use,</td>
</tr>
<tr>
<td>Reserved for future use,</td>
</tr>
<tr>
<td>Reserved for future use,</td>
</tr>
<tr>
<td>Reserved for future use,</td>
</tr>
<tr>
<td>Reserved for future use,</td>
</tr>
<tr>
<td>Reserved for future use,</td>
</tr>
<tr>
<td>Reserved for future use,</td>
</tr>
<tr>
<td>Reserved for future use,</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 "#" 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 Attributes - YTD, Element 143; and IA-AFIP Attributes - YTD, Element 149; and tax-deferred Annuity deductions, i.e., Deduction Category code "1D" - Deferred Compensation; "IF" - Federal Employees Retirement System 401K-ISP; and "IT" - Tax-deferred Investments, are added to Element 157's cumulative total. See Section 10.60W[5]. Descriptions of Compensation Tables (DEDUCTION TABLE - DEDUCTION CATEGORY CODES) for further information.

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

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

Note: Increases and decreases in net
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 163 + 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 130, 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 15, Check Disposition (CHD). The last four digits indicate the month and year of the payroll.

.... 172, 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 year 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 Control Line's Division. They indicate the employee's FICA deductions and FICA-subject earnings that resuluted 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

[1] General

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

[2] Data Element List

<table>
<thead>
<tr>
<th>No.</th>
<th>Element Name</th>
<th>El. Size</th>
<th>Mnemonic</th>
</tr>
</thead>
<tbody>
<tr>
<td>330</td>
<td>Sick Leave - Current Bld.</td>
<td>NNN, NN</td>
<td></td>
</tr>
</tbody>
</table>
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—MID
The number of vacation hours credited to the employee’s account based on hours worked in the previous month and the employee’s accrual rate.

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

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

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

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

[5] 339-342, Leave Accrued Year-to-Date
Gross sick leave, vacation, exchange leave and compensatory leave hours credited to each employee are added to these elements each month. These are the totals from July 1 to the last file update. Hours of leave taken are not deducted. The amounts are reset to zero each year after the June and year-end reports are run in mid-July.

339, Sick Leave Accrued—YTD
Total sick leave hours credited to the employee this fiscal year.

340, Vacation Accrued—YTD
Total vacation hours credited to the employee this fiscal year.

341, Exchange Leave Accrued—YTD
Total exchange leave hours credited to the employee this fiscal year.

342, Compensatory Leave Accrued—YTD
Total compensatory leave hours credited to the employee this fiscal year.

[6] 343-348, Leave Used Month-to-Date
Hours of paid leave taken in the previous month. 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—MID
The hours of sick leave taken by the employee in the previous month.

344, Vacation Used—MID
The hours of vacation taken by the employee in the previous month.

345, Exchange Leave Used—MID
The hours of exchange leave taken by the employee in the previous month.

346, Compensatory Leave Used—MID
The hours of compensatory leave taken by the employee in the previous month.

347, Personal Leave Used—MID
The hours of personal leave taken by the employee in the previous month.

348, Other Leave Used, MID
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 MIDI” 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.
(8) 355-374, Leave Adjustments
Leave adjustments are entered to correct errors in leave balances. An adjust-
ment increases or decreases the applicable current balance by the hours entered.
Adjustments are not applied to leave accruing or leave used elements. Elements
355 to 374 record the adjustments entered each month and fiscal year. The MID
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 - MID
Increase adjustment to sick leave hours entered this month.

356, Vacation Adjustment - Increase - MID
Increase adjustment to vacation hours en-
tered this month.

357, Exchange Leave Adjustment - Increase - MID
Increase adjustment to exchange leave hours entered this month.

358, Compensatory Leave Adjustment - In-
crease - MID
Increase adjustment to compensatory leave hours entered this month.

359, Personal Leave Adjustment - Increase - MID
Increase adjustment to personal leave hours entered this month.

360, Sick Leave Adjustment - Increase - YTD
Increase adjustments to sick leave entered this fiscal year.

361, Vacation Adjustment - Increase - YTD
Increase adjustments to vacation hours en-
tered this fiscal year.

362, Exchange Leave Adjustment - Increase - YTD
Increase adjustments to exchange leave hours entered this fiscal year.

363, Compensatory Leave Adjustment - In-
crease - 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 - MID
Decrease adjustment to sick leave hours entered this month.

366, Vacation Adjustment - Decrease - YTD
Decrease adjustment to vacation hours en-
tered this month.

367, Exchange Leave Adjustment - Decrease - MID
Decrease adjustment to exchange leave hours entered this month.

368, Compensatory Leave Adjustment - De-
crease - MID
Decrease adjustment to compensatory leave hours entered this month.

369, Personal Leave Adjustment - Decrease - MID
Decrease adjustment to personal leave hours entered this month.

370, Sick Leave Adjustment - Decrease - YTD
Decrease adjustment to sick leave hours entered this fiscal year.

371, Vacation Adjustment - Decrease - YTD
Decrease adjustments to vacation hours en-
tered this fiscal year.

372, Exchange Leave Adjustment - Decrease - YTD
Decrease adjustments to exchange leave hours entered this fiscal year.

373, Compensatory Leave Adjustment - De-
crease - YTD
Decrease adjustments to compensatory leave hours entered this fiscal year.

374, Personal Leave Adjustment - Decrease - YTD
Decrease adjustments to personal leave hours entered this fiscal year.

[9] 375-377, Accrued Hours Worked/Taken
The total of all hours for which the employee is paid, except overtime and hol-
day hours worked, are added to these ele-
ments each month. The hours are entered from time and attendance records. Accrued
hours worked/taken are used to calculate
sic leave and vacation hours earned each
month as described above for elements 335
and 336. The following are included:
Regular hours worked
Sick leave hours taken
Vacation hours taken
Exchange leave hours taken
Compensatory leave hours taken
Personal leave hours taken
Other leave with pay hours taken

375, Leave Accrual - Hours Worked - 6 YTD
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 MID
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.
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.
10.01

OSBE FINANCIAL ADMINISTRATION STANDARD OPERATING MANUAL

Data Base Elements

PERSONNEL ACTION FORM (CO-015)

[1] Personnel Action Forms (PA's) are used to obtain required personnel Data Base (PDB) information about employees.

[2] A blank PA is used for new employees. After the form is prepared and approved, it 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 employees on file for each employee. Additional information, changes, and corrections can be marked on the printed PA and entered by terminal to update the PDB. A new PA with current data is then printed and sent to the institution. Only one PA is produced per day for an employee. An "X" is printed with each element changed. Data is shown as of the last change entered. PA forms can also be requested for designated groups of employees per 10.01H.

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

LINE: Line number on the PA form.

EL: PDB element number.

ABBR: The abbreviation used on terminal displays for the element.

AP/PL: Applicability. Acad = academic employees. Class = classified and management service.

Blank = both.

LINE

ELF

ABBR

AP/PL

Element Name and Description

1

ADDITIONAL RECORD ON FILE: Always blank except when an employee is assigned to two positions, or a customary or sabbatical faculty member is serving a 600-hour appointment. Enter "F" on the PA when the employee is first assigned to the secondary position. Printed PA's are coded:

F = Primary position PA

S = Secondary position PA

PERSONNEL ACTION NUMBER: A PA number is required for classified and management service employees when certain data elements are entered or changed. Optional otherwise. Up to 6 alpha-numeric characters can be entered. The PA Number is blank on printed PA's and the last PA Number entered is shown on line 26 in last PA No.

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

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

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

NAME: The employee's name on the PDB 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.

SOCIAL SECURITY NUMBER: The SNN on the PDB for the employee is printed here. Enter the SNN for a new employee directly below in line 3. 55N changes and corrections are entered by the Controller's Division -- see FASOM 10.08D.

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

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.

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 line 26 in the Last Transaction Reason block, the Transaction Reason Codes entered.

06/84
4 **FREEZE CODE**: Enter the applicable code whenever the description for FC code applies to a classified or 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

<table>
<thead>
<tr>
<th>FIELD</th>
<th>DESCRIPTION</th>
</tr>
</thead>
<tbody>
<tr>
<td>EMPID</td>
<td>Employee ID</td>
</tr>
<tr>
<td>FA NUMBER</td>
<td>Functional Area Number</td>
</tr>
<tr>
<td>NAME</td>
<td>First/Last Name</td>
</tr>
<tr>
<td>LAST PMT DUE</td>
<td>Last Payment Due</td>
</tr>
<tr>
<td>SOCIAL SECURITY NUMBER</td>
<td>Social Security Number</td>
</tr>
<tr>
<td>EFFECTIVE DATE</td>
<td>Effective Date</td>
</tr>
<tr>
<td>TRANSACTION NUMBER</td>
<td>Transaction Number</td>
</tr>
<tr>
<td>TRANSACTION DESCRIPTION</td>
<td>Transaction Description</td>
</tr>
<tr>
<td>EMPLOYEE CODE</td>
<td>Employee Code</td>
</tr>
<tr>
<td>CLASSIFICATION</td>
<td>Classification</td>
</tr>
<tr>
<td>CLASS CODE</td>
<td>Class Code</td>
</tr>
<tr>
<td>CLASSIFICATION NAME</td>
<td>Classification Name</td>
</tr>
<tr>
<td>CLASS CODE</td>
<td>Class Code</td>
</tr>
<tr>
<td>POSITION NUMBER</td>
<td>Position Number</td>
</tr>
<tr>
<td>Giới hạn</td>
<td>Giới hạn</td>
</tr>
<tr>
<td>TAX SDC</td>
<td>Tax SD Cubicle</td>
</tr>
<tr>
<td>TAX EXCL</td>
<td>Tax Excluded</td>
</tr>
<tr>
<td>PAY PER PAYROLL</td>
<td>Pay per Payroll</td>
</tr>
<tr>
<td>HOURLY RATE</td>
<td>Hourly Rate</td>
</tr>
<tr>
<td>QUALIFIER</td>
<td>Qualifier</td>
</tr>
<tr>
<td>CHECK SDC</td>
<td>Check SD Cubicle</td>
</tr>
<tr>
<td>EMPLOYEE STATUS</td>
<td>Employee Status</td>
</tr>
<tr>
<td>EMPLOYEE POSITION</td>
<td>Employee Position</td>
</tr>
<tr>
<td>EMPLOYEE TITLE</td>
<td>Employee Title</td>
</tr>
<tr>
<td>EMPLOYEE CODE</td>
<td>Employee Code</td>
</tr>
<tr>
<td>EMPLOYEE NAME</td>
<td>Employee Name</td>
</tr>
<tr>
<td>EMPLOYEE ADDRESS</td>
<td>Employee Address</td>
</tr>
<tr>
<td>EMPLOYEE CITY</td>
<td>Employee City</td>
</tr>
<tr>
<td>EMPLOYEE STATE</td>
<td>Employee State</td>
</tr>
<tr>
<td>EMPLOYEE ZIP</td>
<td>Employee Zip</td>
</tr>
<tr>
<td>EMPLOYEE PHONE</td>
<td>Employee Phone</td>
</tr>
<tr>
<td>EMPLOYEE EMAIL</td>
<td>Employee Email</td>
</tr>
<tr>
<td>EMPLOYEE ID</td>
<td>Employee ID</td>
</tr>
<tr>
<td>EMPLOYEE SOCIAL SECURITY NUMBER</td>
<td>Employee Social Security Number</td>
</tr>
<tr>
<td>ENCUMBRANCE NUMBER</td>
<td>Encumbrance Number</td>
</tr>
<tr>
<td>ENCUMBRANCE NAME</td>
<td>Encumbrance Name</td>
</tr>
<tr>
<td>ENCUMBRANCE STATUS</td>
<td>Encumbrance Status</td>
</tr>
<tr>
<td>ENCUMBRANCE DATE</td>
<td>Encumbrance Date</td>
</tr>
<tr>
<td>ENCUMBRANCE END DATE</td>
<td>Encumbrance End Date</td>
</tr>
<tr>
<td>ENCUMBRANCE EFFECTIVE DATE</td>
<td>Encumbrance Effective Date</td>
</tr>
<tr>
<td>ENCUMBRANCE EXPIRATION DATE</td>
<td>Encumbrance Expiration Date</td>
</tr>
<tr>
<td>ENCUMBRANCE LAST FILE UPDATE</td>
<td>Encumbrance Last File Update</td>
</tr>
<tr>
<td>ENCUMBRANCE PREPARED BY</td>
<td>Encumbrance Prepared By</td>
</tr>
</tbody>
</table>

---

D08/4
RECRUITMENT CODE: Enter the appropriate code when an employee terminates to indicate how the position will be filled. Codes are listed in 10.014(1), element 611.

CERTIFICATE NUMBER: Enter the certificate number from the Certificate of Qualification for each position when the employee is appointed. When the position is listed as "Partial" in line 6, the "Promotion with Increase" is noted. Promotion with Increase is listed in 10.014(1), element 611.

METHOD OF APPOINTMENT: Enter for new appointments to indicate how the appointment was made. Codes are listed in 10.014(3), element 611.

MAJOR DEPARTMENT'S ACCOUNT NUMBER: 401 The name and account number of the department's employee is printed on line 4. For new employees and transfers, enter the account number on line 4. See 10.014(1), element 401, for further information.

EXEMPTIONS: The number of allowances claimed by the employee on the line. These are noted on line 6. For new employees and changes, enter the number of allowances on line 6.

CLASSIFICATION CODE/CLASSIFICATION: 11 Name: The code and name of the employee's classification are printed on line 1. Enter the Class Code and Name of the employee on line 4. New employees and changes. See 10.014(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.

CLASSIFICATION DATE: The effective date of the employee's current classification is printed on line 6. Enter the Classification Date on line 4 for new employees and classification codes.

POSITION NUMBER: For classified and unclassified positions, the Position Number is printed on line 3. When an employee's Position Number is changed, forecast pay for the old position is stopped automatically and the new position can be reactivated for the current pay period through a partial month's salary under the old position.

POSITION MODIFIER: When two or more employees occupy the same position, a Position Modifier code is assigned. The code is printed as a suffix to the Position Number on line 6 for classified and management service employees. The code is not printed for unclassified. Enter the appropriate double digit category code on line 6. When the second and additional double digit category code is entered, Position Modifier codes for automatically derived by the computer when the double fill category code is entered. Both double fill category and Position Modifier codes are listed in 10.014(3), element 611.

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.

TAX EXEMPT CODE: Applies only to employees who claim exemption from tax withholding. "EX 01M" (code 1), "EX FED" (code 2) or "EX BGN" (code 3, 4 or 6) is printed on the line. The element is blank when codes 4 through 6 are entered. Codes are listed in 10.014(3), element 67.

POSITION FIE: This is a decimal fraction representing the proportion of full-time that the employee is employed in the position indicated in element 81 on line 6. Use the "100" block to enter or change Position FIE.

Unclassified employees: When pay/budget data are entered as changed, the total of Current Account FIE for all accounts is placed in Position FIE. See 10.014(3), element 177, Current Account FIE.

SALARY RATE: The employee's rate of pay for the time period or other basis entered in element 16, Salary Rate Qualifier. Use the "100" block to enter changes. Enter the 9-month or 12-month annual rate for faculty and graduate assistants coded "A" in element 16, regardless of the actual period worked. Monthly and annual rates must be in whole dollars.

Salary Service or Management Service employee, when the Salary Rate Qualifier is filled in and used, the rate from the compensation plan for the employees assigned to that position is used. See 10.014(3), element 15, 8.

SALARY RATE QUALIFIER: Identifies the time period or other basis for QMN. The Salary Rate in element 15, Use
OSBE FINANCIAL ADMINISTRATION STANDARD OPERATING MANUAL

10.01 Personnel-Payroll

Data Base Elements

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 the codes.

9 FICA EFFECTIVE DATE: The month and year the employee's current FICA Code is effective. When the employee's FICA Code is changed, line out the printed date and enter the new effective date.

9 DELIVER PAYCHECK TO: Indicates where the employee's checks are to be delivered based on information in elements 72, Bank Number, and 73, Check Disposition. Checks are delivered to the institution's payroll office, the employee's department, or the employee's bank as follows:

PAYROLL: Element 72 is blank; element 73 has an institution number only.

DEPT: Element 72 is blank; element 73 has a department name.

BANK: Element 72 has a bank number and element 73 has an employee's bank number only.

9 BANK NUMBER: The A.A.A. routing number for the bank where the employee's checks are deposited. See 10.01A[3], element 72, for information on how the Bank Number is derived.

9 CHECK DISPOSITION: This element, in conjunction with Bank Number, determines where the employee's checks are delivered. The first two positions contain the check delivery information. 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 77 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, and whether the employee is eligible for other retirement plans. "SUBJ(C)" is printed if the employee is eligible, and "INEL" if not. The Retirement Code is also shown, Retirement Codes are listed and described in 10.01A[3], element 45.

16 RETIREMENT NUMBER: The Retirement Number assigned to the employee by the Public Employees Retirement Board who is entered by the Controller's Division.

10 MOST RECENT EMPLOYMENT DATE (HIRE DATE): The most recent employment date. See 10.01A[3], element 27, for further information.

10 EMPLOYER PAYROLL REGISTER: If an employee is to appear as a remuneration entry on the Payroll Register of another institution in addition to the check delivery institution designated on line 9 in element 73, that institution number is shown. Valid institutions are listed in 10.01A[3], element 71.

10 IIAA POLICY NO./CHEF POLICY NO.: 67/62 The policy numbers are shown for employees who are members of the IIAA Teachers' Insurance Annuity Association (IIAA), College Retirement Equities Fund (CREF). Policy numbers are entered by the Controller's Division.

11 EMPLOYEE STATUS: The employee's 51 status and status code are indicated. EMP56 ted, Enter changes in the "TOD" Class block. Code "NM" (No Status) can be entered only for temporary and CEIA employees, and appointed to emergency positions. New employees with code "IF" (Trial Service) are changed to "NM" (Regular) six months after the hire date in line 10, element 27. Code "NH" (Severely Handicapped) can be used only when Handicap Code is "NA" (line 2, element 27).

11 APPOINTMENT TYPE: The type of appointment and code are shown. Enter changes in the "TOD" block. The code Class entered must correlate with the position type (e.g. 10.01B[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 is shown. Enter changes in the "TOD" block. Appointments should not be changed when a change is made to Appointment Type (element 49). Classification Code (element 11, line 4) with a change in pay range, class of Major Department Account Number institution (element 601, line 4).

12/13 SALARY INCREASE DATE/PERIOD RATING: 54 DATE: This is a two-part field. The first part is the date the employee's salary is increased for a pay period. The second part is the class period. For a new employee, it is

06/84
OSBHE FINANCIAL ADMINISTRATION STANDARD OPERATING MANUAL

10.01 Personnel Payroll

Data Base Elements

the first of the month that is 12 full calendar months after the date of hire. For an employee who is placed in a new classification with a higher pay range, it is six months after the month of promotion. The second part is the employee's next merit review date. If the employee is promoted, this date will change. If not, it will remain the same as the Salary Increase Date. Enter changes on line 13.

12/13 MERRI T RATING CODE: Indicates the 620 type of rating required at the em- 620 -plyee's next Merit Rating Date. Enter changes on line 13. The codes are listed in 10,018[3], element 620.

12/13 A-21 CODE: Selection for A-21 report- 85 is normally automatic and 85 based on pay account number and funding criteria. This field is blank unless the institution has en- tered a code to alter the normal report- 85 ing situation. A-21 codes are listed in 10,019[1], element 85.

12/13 TITLE CODE/TITLE: The employee's 25/26 working title that describes the 25/26 position or appointment. If a code 25/26 for a standard title was entered in 25/26 element 25, the code is also 25/26 printed. When a Title Code is en- tered, 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 25/26 blank. Enter changes on line 13. Standard titles are listed in 10,019[3], element 25.


Y x Eligible 3 x Not Eligible

14/15 RANK CODE & RANK DATE: The employ- 9/10 ees' rank name and code, and the 9/10 rank changes on line 15. Rank Codes are 9/10 Acaded in 10,019[3], element 9, and on the back of PA forms.

14/15 RANK STATUS: This element is blank 13 except when used to designate low- 13 RNES or subordinate rank. Enter 13 changes on line 15.

x x Adjacent 2 x Acting

14/15 CAMPUS WORK PHONE: The employees' 30 work telephone number to appear in C-PH directories. Enter changes on line 15.

16/17 APPOINTMENT STATUS: Indicate the 59 type of appointment. Enter changes 59. For temporary staff, enter APPS on line 17. Appointment Status codes are listed in 10,019[3], element 59.

16/17 TENURE STATUS: The employee's sta- 56 tus as it relates to tenure. Enter TNUB when Appointment Status is "P" or 56 Acads "S". Must be blank when Appointment 56 Status is "W" or "E". Optional otherwise. Tenure Status codes are listed in 10,019[3], element 56, and on the back of PA forms.

16/17 CONTRACT START DATE & CONTRACT END 57/58 DATES: These elements have various 57/58 C-SIT uses depending on the employee's 57/58 F-ND classification category as described in 10,019[3], elements 57 and 58. Enter changes on line 17.

16/17 CAMPUS ADDRESS: The employee's cam- 30 pus address used for delivery of 30 work-related mail. Enter an address change on line 17 as it should ap- 9 x 9-month academic year 12 x 12-month fiscal year 10 x HIGHEST DEGREE, HIGHEST DEGREE IN- 10/11 STITUTION, A HIGHER DEGREE PART- 10/11 TIME & ADO. These fields include the highest de- 10/11 gree/beyond high school earned by DG10 the employee, the institution where DG10 it was received, and the date re- DG10 ceived. Degree and institution codes are printed after the institu- tion name. Enter changes by lining out the printed information and entering the correct information above. Degree codes are listed in 10,019[4], element 38.

19 OTHER DEGREE, OTHER DEGREE INSTITU- 41/42 TION, & OTHER DEGREE DATE: These 41/42 fields are for the next highest de- 41/42 gree/beyond high school earned by DG41 the employee, the institution where DG41 the degree was received, and the date received. See DG41 the appropriate fields are listed in 41/42 10,019/42 above for more in- 41/42 formation.

19 COUNTY/CITY CODE: the city and 74 county in Oregon, or the state out- 74 side Oregon where the employee is per- 74 manently stationed. The County/ City Code is to be used when changes are made by lining out the printed 74/74 codes above. See 10,019[3], element 74 for a list of County/City Codes. 06/84
<table>
<thead>
<tr>
<th>Personnel-Paroll</th>
<th>Data Base Elements</th>
</tr>
</thead>
<tbody>
<tr>
<td>19</td>
<td>TRANSIT DISTRICT CODE: The code for the Transit District where the employee works is printed below &quot;Transit Dist Code.&quot; To change line out the printed code and enter the correct code. Each Transit District Code is derived as shown in 10.01A[3], element 624, when no code is entered.</td>
</tr>
<tr>
<td>20</td>
<td>DIRECTORY PRINT CODE: This is a two-digit code (e.g., 71), indicates the directories in which the employee's name appears: (22) identifies employees who request non-disclosure of their home address and phone number; and (23) identifies those employees who have requested non-disclosure and are also deemed to be in &quot;sensitive&quot; positions. Enter changes on line 21. Directory Print Code are listed in 10.01A[3], element 29.</td>
</tr>
<tr>
<td>20/21</td>
<td>HOME PHONE AND ADDRESS: Home phone number is optional. Home address is required and is the employee's mailing address. Enter changes on line 21. See 10.014[3], element 29, for STAT/ZIP: a list of state and territory abbreviations used by the U.S. Postal Service.</td>
</tr>
<tr>
<td>22</td>
<td>SEX: &quot;MALE&quot; or &quot;FEMALE&quot; is printed based on the Sex Code on the PEB for the employee. If incorrect, line out the designation and enter &quot;F&quot; (female) or &quot;M&quot; (male).</td>
</tr>
<tr>
<td>24</td>
<td>BIRTHDATE: the month, day, and year of the employee's birth. If incorrect, line out and enter the correct date.</td>
</tr>
<tr>
<td>25</td>
<td>BORN: Add or change, enter the birthplace of the employee's spouse in this block. Line out the name shown when incorrect.</td>
</tr>
<tr>
<td>25/26</td>
<td>SPOUSE'S FIRST NAME: Optional. To add or change, enter the first name of the employee's spouse in this block. Line out the printed name when incorrect.</td>
</tr>
<tr>
<td>27</td>
<td>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.</td>
</tr>
<tr>
<td>28</td>
<td>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: A, Asian; D, African American; I, Indian, element 21, and listed on the back of PA forms.</td>
</tr>
<tr>
<td>29</td>
<td>HANDICAP CODE: This is an optional element. If a code was entered, the type of handicap is indicated followed by the code that describes it (e.g., &quot;MOBILITY 5&quot;). When more than one handicap is present, the codes are shown for the second and third types of handicap. To change, line out incorrect designations and enter the correct code(s). Handicap codes are described in 10.01A[3], element 22, and listed on the back of PA forms.</td>
</tr>
<tr>
<td>30</td>
<td>VETERAN STATUS: Optional element.</td>
</tr>
<tr>
<td>31</td>
<td>EEI: If a code was entered for the employee, the most recent military service era is indicated followed by the Veteran Status code. Changes are made by line out the data shown and entering the correct code. Veteran Status codes are listed in 10.01A[3], element 23, and on the back of PA forms.</td>
</tr>
<tr>
<td>32</td>
<td>EEO CATEGORY: The job category to which the employee is assigned for EEO reporting purposes. 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.</td>
</tr>
<tr>
<td>33</td>
<td>NEGOTIATED PRIOR SERVICE: The number of months of previous experience that will be considered in determining eligibility for tenure. The amount of credit for previous experience is normally agreed upon at the time of hire. If incorrect, line out and enter the correct number of months.</td>
</tr>
<tr>
<td>35/16</td>
<td>LEAVE TYPE CODE/LEAVE START DATE: Add or change, enter the name of the employee's spouse in this block. Line out the name shown when incorrect.</td>
</tr>
<tr>
<td>35/16</td>
<td>LEAVE CODE/LEAVE END DATE: These elements contain information on the current or most recent leave of absence. The leave type and code are shown in 10.014[3], element 59, (e.g., EDUCATION LV M/D PAY 94). Enter leave codes and dates in the &quot;16&quot; block. Leave codes are listed in 10.014[3], element 59, and on the back of PA forms.</td>
</tr>
<tr>
<td>36</td>
<td>LEAVE ACCRUAL CODE: The employee's leave status for determining the applicable rules for accruing service. LVAC and awarding vacation and sick leave credits. Use the &quot;16&quot; block to enter Leave Accrual Codes. The codes are listed in 10.014[3], element 59, and on the back of PA forms.</td>
</tr>
<tr>
<td>37</td>
<td>SERVICE ANNIVERSARY DATE: An optional element. 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 in the case of a Military, Peace Corps, or job incurred disability leaves. Enter changes in the &quot;16&quot; block.</td>
</tr>
</tbody>
</table>
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 has had a federal appointment with the NSF Extension Service. Updated annually by computer. If incorrect, line out the number shown and enter the correct number.

26 **TERMINATION CODE; TERMINATION DATE:**

4/5 The termination code and date are shown for former employees. For re-activations, code “9999” and the date the reactivation was entered are shown. Termination Codes are listed in 10.0143, element 4, and on the back of PA forms.

26 **LAST PERSONAL 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.
H REQUEST FOR PERSONAL ACTION FORMS (CG-815)

A special request can be made for Personal 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 assistant members of a bargaining unit; etc.). Form CO-215, Request for Personal Action Forms (CG-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 How 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, System Support Services.

2 File Effective Date:
   Optional. If a date is entered, the PDB file as of the payroll nearest to that date is used to produce the PA's. If no date is entered, the file for the most recent payroll is used.

3 Number of Copies:
   Required. Either single sheet or 4-part PA forms can be requested.

4 Sort Sequence:
   Required. Only one sort can be designated on a request. PA's will be provided in alphabetical order within either:
   (Sort 1) Check delivery institution derived from PDB element 73, Check Disposition.
   (Sort 2) Institution segment of PDB element 401, Major Department's Account Number.
   (Sort 3) Classification Category, PDB element 8.
   (Sort 4) Bargaining Unit Representation and Representation Sub-Code segments of PDB element 11, Classification Code.
   (Sort 5) Major Department's Account Number, PDB element 11; and Classification Category, PDB element 8.

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

6 Institution Number:
   Required. Enter an "**" 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 Sys:
   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.
Personnel-Payroll

A \(\text{GENERAL}\)

Time cards are used to authorize pay- roll 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 10.0.K, Pay/Budget Data Ele-

... When a student employee's pay data is reported on a Payroll Activity Report (PAR) form. Pay data is entered from the PAR forms. See FASOM 10.0.K.02, Student Payroll - PAR Form.

Time cards can be processed on any payroll. Payroll4 is described in FASOM 10.0.K, Payroll Checks. A time card that duplicates P0B forecast pay is rejected.

B \(\text{PRENUMERATED TIME CARDS (FORM CD-611)}\)

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

C \(\text{PREPRINTED TIME CARD (FORM CD-620)}\)

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

The preprinted cards can be used only for pay for the following month. For exam-
ple, 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.
1. Document Number: Always prenum-bered. The first two digits are al-ways "92" through "99."

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


4. Classification: The employee's Classi-fication 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-critical 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, 56.7, etc.).

Time may be reported as a part of a month at a monthly rate by using line 4. The number of possible working days, including holidays, for the month being paid are indicated in the "Days In Month" box. The actual days worked, plus holidays and other paid leave time, are indicated in Units. See paragraph 6, Partial Month's Pay Calculation, for further information.

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

7. Rates: 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 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. Payroll Time Cards

9. WSF Codes: WSF accounts must be on successive lines on the time card. For a WSF student paid 20% by the department and 80% from a WSF ac-count:

   a. Enter the 20% charge to the dep-artment on the first line and "F" (prime account) as the WSF code. Enter total units worked and rate.

   b. Enter the 80% account charge on the second line and either "C" (current term student) or "L" (turned out of another campus) as the WSF code. Do not enter Units or Rate. For students funded 100% by outside agencies, a single line is used with an "F" as the WSF code. When two WSF payments are reported on a single time card, lines 1 and 2 must indi-cate the prime (20%) accounts, and lines 2 and 4 the "C" or "L" (80%) accounts.

10. SAFI: This field must be completed and must contain two digits in the range 00-99. Enter the number of days worked during the month. The SAFI deduction is the number of days worked in the month times the daily SAFI rate (see OSBE DOM 100V [1]). If the number entered exceeds 31 for a pay package, the deduction is limited by the computer to 31 times the daily rate. For those employees with more than one time card for the period, enter the full amount for SAFI withheld on the time card, enter "00" on the other time cards.

Enter "00" for supplemental pay for employees paid from the PDB including
employees on sabbatical leave. Enter "00" for employees on sick leave for the full month who are not paid from the PDB.

11. **All Deducts/No Deducts** refers only to deductions which are on the PDB. Checking the "All Deducts" or "No Deducts" box on a time card does not affect any time card deduction. On time cards for a non-current month, including those for non-current emergency checks, data base deductions are taken only if "All Deducts" is checked. On current month time cards:
   a. If "All Deducts" is checked, PDB deductions are taken even if they were previously taken for the current month.
   b. If "No Deducts" is checked, PDB deductions are not taken from either this time card or any other pay which is combined with this time card.
   c. If neither "All Deducts" nor "No Deducts" is checked, PDB deductions are taken automatically from the first pay for the current month but are not taken again from a subsequent check. However, if a check reversal or pay reversal is processed for current month pay from which PDB deductions were taken, the PDB deductions are taken again from a subsequent check within the current month.

12. **Deductions** Any valid deduction plan may be processed on a time card up to a limit of three per document. A Plan-Type may be indicated on a time card even if no pay information is reported on the document. The "Month" (field 5) must be entered. The desired deduction amount must be entered. It does not have to be the same as the amount on the current deduction plan master file.

13. **Business Office** Institutional Payroll Supervisor or other person authorizing payment to the employee.

14. **Approval** Internal approval as required by the Institution.

15. **Date** Date approved.

**F COMPLETION OF PREPRINTED TIME CARDS**

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

...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 obtained to replace the preprinted card.

3. **Social Security Number** The preprinted number can be changed if the SSN on the PDB is changed.

4. **Classification** The preprinted Classification Code is for information only. The code on the PDB will be entered on the Payroll Register.

5. **Month** The current month cannot be changed. A preprinted time card for one month can't be used for any other month.

6. **Units** Required for each pay line. See paragraph F.

7.8. **Rate and Account Codings** 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 F for further information.

8. **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 F for further information.

10. **See paragraph F for field descriptions, titles 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
the number of days for which pay is due in "Units" and the monthly pay rate in "Rate." Gross pay is automatically calculated when the time card data is input.

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

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

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

<table>
<thead>
<tr>
<th>DAYS IN MONTH</th>
<th>UNITS</th>
<th>RATE</th>
</tr>
</thead>
<tbody>
<tr>
<td>23</td>
<td>5.5</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>17</td>
<td>8.0</td>
<td>750.00</td>
</tr>
</tbody>
</table>

**Example 3:** An employee is on a flexible 10-hour day, 4-day week schedule. The last day worked was Wednesday, November 19, 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 x 7/4) 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>17</td>
<td>7.4</td>
<td>750.00</td>
</tr>
</tbody>
</table>
### Payroll Adjustments

Adjustment cards, form CO-602, 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.
C PREPARING ADJUSTMENT CARDS

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

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.

1. 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.

2. The total gross amount (field 6) must equal the net amount (field 12) plus all deductions and withholdings (fields 6 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 5-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 cancellation creates a positive record for 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:

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 with the check and a debit to an Accounts Receivable account (XX-012-6000) are generated for the amount of the Pay Reversal "net." 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:

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-012-6000). 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:
1-5 See B, General Instructions.

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

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 (24-022-6000). The institution credits the receivable account when the retro-retirement amount is received. This gives the institution the ability to make specific repayment arrangements with employees. If payroll deductions are taken to satisfy the receivable, use Plan-type 9-0001.

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

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

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.

30 - ATTRIBUTIONS & ATTRIBUTIONS SUBJ 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 Subject Amount, PERS Attribution Amount, and PERS Attribution Subject Amount. Bracket the entries 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.
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 one of the adjustment documents. 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 Attributions
1913 Medical Insurance
1914 Dental Insurance
1915 Life Insurance and Long-term Disability
1916 Workers' Compensation Board
1917 SAFI
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 the 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.
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 adjustent 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: 1-3.8 See B, General Instructions. 8 - Plan-Type/Amount: Multiple plan-types can be entered except when cash is received for a Tax Deferred Annuity, Deferred Compensation, or Required Perquisite for which no deduction was taken.

2 - Withholding Data: Federal Tax and State Tax must be adjusted when cash collection of a Tax Deferred Annuity, Deferred Compensation, or Required Perquisite results in a reduction in tax liability. Bracket the tax amounts.

The "From" amount, "From" and "To" amount totals must be equal.

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 adjusted by the amount on the adjustment card. This entry appears in a separate column on the Deduction Report. When the refund is recorded, an offsetting entry is recorded in a Record-Adjusted field. Refunds of tax deferred annuity, deferred compensation, or required perquisite deductions require adjustments to the Federal Tax and State Tax fields. When the adjustment is to a Tax Deferred Annuity, Deferred Compensation, or Required Perquisite deduction plan, no other deduction plans are allowed on the document.

Required Fields:
1-5,8 See B, General Instructions.
8 - Plan-Type/Amount: Multiple plan types can be entered except when cash is disbursement to refund a Tax Deferred Annuity, Deferred Compensation, or Required Perquisite deduction. Bracket the refund amount.
9 - Withholding Data: Federal Tax and State Tax must be adjusted when a Tax Deferred Annuity, Deferred Compensation, or Required Perquisite refund results in a tax liability increase.

35 - MANUAL CHECK

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

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

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

36 - LESS OVERPAYMENT

Purpose: To reduce the gross of a paycheck.

General: The less overpayment is deducted from paychecks only, never from refund checks. The less overpayment accounts, amounts, and month-year designations will appear on the Payroll Register. No more than four cards can be added to 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
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:
A - Student Earnings Exempt
B - Reduce to Maximum
E - Employee Transferred
F - Federal Civil Service Exempt, Pre-1983
G - Foreign Earned 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 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 check from which the Federal Retirement was taken.
45 - 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.

46 - STATE TAX REFUND

Purpose: To refund state tax withholdings.

Required Fields:
1-5 See B, General Instructions.
9 - Withholding Date: Enter: State 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 PDR item 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 1355, '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:
- E05 - 361-001
- U05 - 362-001
- R05 - 363-001
- O05 - 367-001
- G05 - 368-001
- P05 - 369-001
A. TAX DEFERRED INVESTMENTS

ODHE employees may defer receipt of and taxes on a portion of current pay. The deferred pay is used to purchase tax deferred investments. The employee pays no state or federal income tax on the deferred income or investment earnings until the money is paid out.

[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 deferral. 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 4301 and 4307). 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 437 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.

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.
.... Exclusion allowance: calculated as a percentage of pay.
.... Funds may be invested in annuity plans offered by insurance companies, and in mutual funds.
.... Begin/change salary reduction: use form CO-409, Termination of Tax Deferred Annuity Reduction (see section D).

Deferral Compensation
.... IRC sections: 401(a) and 402.
.... 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: Deferral Compensation Plan and Agreement forms are furnished by participating financial institutions.
.... Stop salary reduction: Deferral Compensation-Employee Update form are furnished by the Deferral Compensation Coordinator.

B. TAX DEFERRED ANNUITY WORKSHEET

FORM CO-417

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 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] PUB Data
Various PUB 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.

Pay and pay reduction data on the right are for the calendar year for which the TDA exclusion allowance is being calculated. Complete as follows:

PROJECTED CALENDAR YEAR GROSS PAY: Estimate the employee's gross pay for the full year. Use past and current pay amounts. Include future summer term pay for a nine-month appointment and future pay increases only if they have been approved. At the beginning of the year, project current pay for the full year and
Personnel-Payroll

OSHE FINANCIAL ADMINISTRATION STANDARD OPERATING MANUAL

10.03

Income Tax

Purpose

10.05

Tax Deferred Investment Program

enter in ANNUAL GROSS PAY. During the year, enter:

YTD PAY - PDB element 126 amount.

FORTCAST PAY - Before July, project the current pay rate for the rest of the year. In July and after, use terminal program PDD to display forecast pay.

ANNUAL GROSS - Enter the total in "G" on page 2, item 6.

CURRENT YEAR REDUCTIONS: Complete this section when calculating the exclusion allowance during the calculation year, and when the employee is also participating in the deferred compensation program.

TDA YTD; DC YTD; Terminal program DDD displays TDA and deferred compensation amounts by year. Include the deferred compensation fees.

TOTAL YTD REDUCTIONS - PDB element 155 (YTD TDA plus deferred compensation)

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

1. Past Excluded Amounts

Items 1 through 3 provide an estimate of amounts that were excluded from taxation in the past. Excluded amounts are past contributions to the employer funded PERS pension; employee contributions to the retirement system that were paid by the state (attributions); and salary reduction amounts contributed to TDA's and deferred compensation.

1a. PROJECTED ANNUAL PERS PENSION: The PERS pension portion of retirement pay is estimated by multiplying gross pay plus attributions times the pension factor (1%) times years of service.

1b. 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.

1c. 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.

1d. 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 55th birthday.

age 65 retirement date minus PERS eligibility date (PDB element k7) equals years and months in PERS if the employee has had no breaks in service. If a break in service has occurred, including employment with another state agency, it may be necessary to contact PERS to determine the period employed by ODHE. Use Table III to convert months to years.

1d. Estimated Pension at Age 65: Pension per year of service (1%) times years in PERS at 65 (%).

2. RETIREMENT AID FACTOR (Table I): Table I gives the value of an annuity that will return $1.00 a year after retirement. It is based on average life expectancy, 7.5% interest earnings, and retirement age at 65. The factors for 65 years and one month through eleven months apply to academic employees who are 65 in May or earlier and retire on June 30.

2a. Projected Pension Value at 65: The pension at age 65 (%e) times the retirement age factor gives the value of an annuity that would yield the pension payments.

3. EMPLOYER CONTRIBUTION FACTOR (Table I): The amount is the percentage that would have to be contributed to PERS each year the employee is in 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 (%e), extrapolating as necessary for a partial year.

a. Estimated Annual State Contribution: The projected pension value (2a) times the employer contribution factor gives the amount the state must contribute each year to fund the pension annuity.

4. PENSION COST -- END OF PREVIOUS YEAR: The employer's PERS pension is considered to be a tax deferred annuity funded by employer contributions. The employer's cost as of the beginning of the computation year is determined by multiplying the annual "State contribution" (%e) by years of PERS membership as an ODHE employee.

a. Years in PERS: Enter the computation year (month is always 1) and retirement eligibility date. Subtract to get the years and months in PERS. Convert months to years with Table III.

b. Estimated PERS Pension Cost: The estimated annual state contribution (%e) times years in PERS gives the employer's cost of the employee's PERS pension.

2 09/85
**OREGON STATE BOARD OF HIGHER EDUCATION**  
**PERS EXCLUSION ALLOWANCE WORKSHEET**  
**For Year 19**

### TABLE I

<table>
<thead>
<tr>
<th>Date</th>
<th>Pending</th>
</tr>
</thead>
<tbody>
<tr>
<td>NAME</td>
<td>*</td>
</tr>
<tr>
<td>DATE OF BIRTH</td>
<td>FEBRUARY 27</td>
</tr>
<tr>
<td>PERS ELIGIBILITY DATE</td>
<td>17</td>
</tr>
<tr>
<td>PERS EXCLUDED PAY (157)</td>
<td>17</td>
</tr>
</tbody>
</table>

#### RETIREMENT AGE FACTOR

<table>
<thead>
<tr>
<th>Years</th>
<th>Male</th>
<th>Female</th>
</tr>
</thead>
<tbody>
<tr>
<td>17</td>
<td>81</td>
<td>81.0</td>
</tr>
<tr>
<td>18</td>
<td>82</td>
<td>82.0</td>
</tr>
<tr>
<td>19</td>
<td>83</td>
<td>83.0</td>
</tr>
<tr>
<td>20</td>
<td>84</td>
<td>84.0</td>
</tr>
<tr>
<td>21</td>
<td>85</td>
<td>85.0</td>
</tr>
<tr>
<td>22</td>
<td>86</td>
<td>86.0</td>
</tr>
<tr>
<td>23</td>
<td>87</td>
<td>87.0</td>
</tr>
<tr>
<td>24</td>
<td>88</td>
<td>88.0</td>
</tr>
<tr>
<td>25</td>
<td>89</td>
<td>89.0</td>
</tr>
<tr>
<td>26</td>
<td>90</td>
<td>90.0</td>
</tr>
</tbody>
</table>

#### EMPLOYEES CONTRIBUTION FACTOR

<table>
<thead>
<tr>
<th>Years</th>
<th>Years Factor</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>1.0000</td>
</tr>
<tr>
<td>2</td>
<td>1.0200</td>
</tr>
<tr>
<td>3</td>
<td>1.0400</td>
</tr>
<tr>
<td>4</td>
<td>1.0600</td>
</tr>
<tr>
<td>5</td>
<td>1.0800</td>
</tr>
<tr>
<td>6</td>
<td>1.1000</td>
</tr>
<tr>
<td>7</td>
<td>1.1200</td>
</tr>
<tr>
<td>8</td>
<td>1.1400</td>
</tr>
<tr>
<td>9</td>
<td>1.1600</td>
</tr>
<tr>
<td>10</td>
<td>1.1800</td>
</tr>
</tbody>
</table>

#### Table II

<table>
<thead>
<tr>
<th>Retirement Age</th>
<th>Years Excluded</th>
</tr>
</thead>
</table>
| 1. PROJECTED ANNUAL PERS PENSIION  
| a. Retirement Sel. (Annual Gross Pay X 1.06) |  |
| b. Pensions/Year of Service (114 x 0.01) |  |
| c. Years in PERS |  |
| Age 65 Retirement Date |  |
| PERS Eligibility Date |  |
| d. Estimated Pension at Age 65 |  |

#### Table III

| PENSION COST - END OF PREVIOUS YEAR  
| a. Years in PERS |  |
| b. 1st Month Calculation Year |  |
| Retirement Elig. Date |  |
| b. Estimated PERS Pension Cost |  |

**PERS EXCLUDED PAY (Element 157)**

5. Past Excluded Pay (Element 157)

a. Total Past Exclusions (P): The sum of the estimated PERS pension cost (6) plus past excluded pay in the estimated amount excluded from taxes prior to the computation year. Enter this amount in "P" on page 3, item 6.

---

**OSBHE FINANCIAL ADMINISTRATION STANDARD OPERATING MANUAL**

**Page 1**  

**Personnel-Payroll**  
**Tax Deferred Investment Program**

---

CO-415 (Rev. 9/85)  
3

---

09/85
6. EXCLUSION ALLOWANCE UNDER IRC 403(b): The exclusion allowance is calculated using the formula:

\[ E = \frac{V}{[2(5 - D - E)] - P} \]

where:
- \( E \) = Exclusion Allowance
- \( V \) = Years of Service
- \( S \) = Salary - Full Year
- \( D \) = Projected Def. Comp.
- \( P \) = Past Exclusions
- \( E \) = Annual Gross Pay

GENERAL LIMITATIONS

7. LIMITATION UNDER IRC 415(c)(1): Lesser of $30,000 or .20G - D).

8. LIMITATION UNDER IRC 407 [required only for employees participating in Deferred Compensation programs]: Lesser of $7,250 or .25G).

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

INDELIBILE ELECTIONS


11. ELECTION UNDER IRC 415(c)(4)(B):


b. Exclusion Allowance: Lesser of $30,000, 6, 8b, or 11a.

12. ELECTION UNDER IRC 415(c)(4)(C):
Y = Years of service with GOME from the start to the end of the
compensation year, expressed as full-
time years. Include all periods of
service even if retiree contribu-
tions were withdrawn. Include serv-
ices under a fellowship agreement. A
full academic year equals one year of
service for academic employees on
nine-month appointments. For an em-
ployee who has worked part-time or
partial years, the fractional equiva-
Bents 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 ("GP") 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 em-
ployee 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 compensation 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 em-
ployee is participating in the deferred
compensation program, projected deferred
compensation (D) is subtracted from the
annual gross pay. The calculation is then
.20(5 - D). The maximum limitation is
$50,000.

8. LIMITATION UNDER IRC 457: Contri-
butions to tax sheltered annuity for a
deferred compensation program participant
are limited to the lesser of $7,500 or 15% of
annual gross pay (5). Subtract from this
amount the projected compensation (D) to
determine the maximum TDA contribu-
tion.

9. MAXIMUM EXCLUSION ALLOWANCE:
Entire the lesser of the amounts calculated
for sections 7 and 8. This is the em-
ployee's exclusion allowance unless one of
the elections described below is made.

IRC 415(c)(4) Special Elections
Provides three alternate methods for cal-
culating the exclusion. When an em-
ployee elects to use one of these methods,
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.


12c. Percentage Compensation Limit: Multiply 1.4 times the estimated pension in 12a [IRC 415(e)(2)(B)(1)].

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 12b 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 provided 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 ODH 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 ODH (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(c)(2)(B)(1)].

12i. TDA Amount: Calculate the TDA contributions allowed this year by multiplying the maximum allowable addition (12h) times the contribution fraction (12f) to determine the total contribution amount; and [2] deducting past excluded pay (line 5), current year deferred compensation (G), and current year retirement attributions (.06G).

12j. Maximum TDA Under IRC 415(c): The maximum exclusion allowance is 25% of annual gross pay. The exclusion allowance, less the current year TDA attribution, must be subtracted from the calculation. This calculation can be reduced to a $152 general gross pay (G) as follows:

X = exclusion allowance
X = .25(G - X) - PERS attribution
X = .25G - .25X + .06G
1.25X = .19G
X = .152G

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

I AGREEMENT FOR SALARY REDUCTION, FORM CD-408

[1] Instructions for Completing An Agreement for Salary Reduction for The Tax Deferred Investment Program:

... Enter full name, address and Social Security number.

... 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.

... 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.

... A salary reduction is entered as either a percentage of gross salary or the total dollars by which the employee's salary is to be reduced in the current year. If salary reductions are selected, the annual dollar figure and benefit 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 the remainder of the year).
**OSBE FINANCIAL ADMINISTRATION STANDARD OPERATING MANUAL**

**Personnel Payroll**

September through December as the current year dollar amount. To continue this amount into the following year, enter $1,500 for a 9-month employee or $1,200 for a 12-month employee as the dollar amount for succeeding years. In the "Company Selected" section (item 6) the monthly amounts are the same for Current Year and Succeeding Years.

**Example 2**: An employee starts a new program in September but wishes a salary reduction of $1,200 in both the current year and succeeding years. Enter $1,200 in both spaces in paragraph 3. The monthly amounts (item 6) are $300 for the Current Year and either $120 (9-month employee) or $100 (12-month employee) for succeeding years.

---

**OREGON STATE BOARD OF HIGHER EDUCATION AGREEMENT FOR SALARY REDUCTION**

<table>
<thead>
<tr>
<th>NAME &amp; ADDRESS</th>
<th>SOCIAL SECURITY NO.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**OFFICE USE ONLY**

**STATE BOARD OF HIGHER EDUCATION**

By: ______________________________

In accordance with the provisions of ORS 243.810 to 243.820, 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 current year, the reduction of my salary by the amount indicated below. The State Board of Higher Education is to transmit the funds available to the company indicated below.

This agreement shall be legally binding so long as my employment continues; provided, however, that the Board or the undersigned employee may terminate this agreement on 30 days written notice to the Board if not applicable to salary subsequent to said termination. Provided further that no more than one agreement for such salary reduction may be in existence during any taxable year of the undersigned employee, and provided further that this agreement shall be applicable to compensation earned in any one or more institutions or departments of the State Board of Higher Education.

The salary reduction shall be [percent] % for the current year and succeeding years.

For the current year ______ and ______ for succeeding years. When employment is for a nine-month staff member, fixed dollar reductions will be taken only for the months of January through June and September through December. Percentage reductions are to be made every month in which salary is paid.

EXCLUSION ALLOWANCE: The salary reduction is not to be in excess of the statutory exclusion allowance under the United States Internal Revenue Code. I AGREE TO ASSUME ALL RESPONSIBILITY FOR THE ACCURACY OF THE EXCLUSION ALLOWANCE AND ANY CONSEQUENCES IN CONNECTION THEREWITH.

Employers of educational institutions are generally limited to the maximum exclusion allowed under Internal Revenue Code section 403(b) or 404(c). An irrevocable election may, however, be made under IRC section 408(c) to calculate the exclusion allowance under one of three special options. I, therefore, make the following election:

1. Irrevocable election:
   - A. Option 415(c)(2)(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)(2)(B): Special "catch-up" allowance.
   - C. Option 415(c)(2)(C): Election under IRC section 403(b) to have allowance determined under IRC section 415.

2. No election at this time: Exclusion allowance to be calculated under IRC 403(b) or 415(b)(2).

COMPANY SELECTED: I also agree to assume all responsibility for the selection of the company indicated below for the purposes of this contract. This contract replaces all previous contracts and includes all companies and all salary reductions, even though NOT changed.

<table>
<thead>
<tr>
<th>Company(s)</th>
<th>Monthly Amount (Percent and/or Dollar)</th>
<th>Current Year</th>
<th>Succeeding Years</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**EMPLOYER'S SIGNATURE**

**DATE**

**INSTITUTION**

Send all copies to Controller's Office—While retained by Controller, "yellow return" to employer At Company.

[Signature]

09/85
OSHE FINANCIAL ADMINISTRATION STANDARD OPERATING MANUAL

10.05 Personnel-Payroll

Salary reductions may be a percentage and dollar amount. For instance, an employee wishing to maximize option "B" (20% x $3,200) would enter 20% in the first space, $7,200 (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 $408 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 or a 12-month employee. Similarly, the amounts in Example #2 could not be $1,200 and $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 (CD-409).

Individuals wishing to make a change in agreement during the year enter the new percentage rate or total dollar amount for the current year. The succeeding year dollar amount is based on the new dollar rate. A 12-month employee wishing to change from $100 a month to $200 a month, effective April 1, would enter $2,100 (12 months at $100 and 4 months at $200) for the current year and $2,400 for succeeding years.

5.5 The Internal Revenue Service imposes certain restrictions on the total amount upon which tax deferral is permissible in a tax year. These regulations appear in Sections 403 and 415 of the Internal Revenue Code. In the "Exclusion Allowance" section, the employee must indicate the exclusion option elected or indicate "No Election." The employee is responsible for the accuracy of the exclusion allowance. The employee should discuss this with the Personnel Office or institutional Staff Benefits Officer.

6. In the "Company Selection" option, enter the company name (air) and monthly amount or percent of salary reduction for each company. Premiums may be allocated to the company or any combination of the companies 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 CD-409

[1] Instructions For Completing Termin- ation 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, 1992. No reduction will be taken from June pay.

...3 The employer must sign and date the termination form.

...4 Send all copies of the completed form to the Controller's Division, P.O. Box 488, Corvallis, OR 97339. It must be received by the 17th of the month following the last month of the reduction.

OREGON STATE BOARD OF HIGHER EDUCATION

Termination of Tax Deferred Annuity Salary Reduction

NAME:

INSTITUTION:

The Agreement for Salary Reduction for purchase of tax deferred annuity only provides that the Board of Higher Education or the employer may terminate the agreement on thirty (30) written notice. In accordance with this provision salary reductions are to be discontinued on any anniversary after the last day of

STATE OF OREGON acting by and through the

STATE BOARD OF HIGHER EDUCATION

On

EMPLOYEE SIGNATURE

Date

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

White--revised by Controller; Yellow--returned to employee, then company.

8

09/85
A SUMMARY

The Pay Redistribution Plan provides a method for employees on 9-month appointments to spread their net pay over 12 months. Participation is open only to employees on 9-month faculty or graduate assistant appointments. Money is withheld from some or all paychecks for the payroll months of October through May as designated by the employee. The money withheld is paid to the employee on the June through September payrolls. No interest is paid on the amounts withheld.

B PAY REDISTRIBUTION DEDUCTIONS

[1] The Pay Redistribution deduction amount is designated by the employee. When triple deductions are taken in May, the Pay Redistribution deduction is reduced by the amount of the extra deductions.

[2] No Pay Redistribution deductions are taken from non-current pay during the October -- May period unless "All Deducts" is checked on the time card. No Pay Redistribution deductions are taken from other 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 an salary is earned.

C DISBURSEMENT SCHEDULE

[1] The total Pay Redistribution deduction amount is paid to the employee per the following schedule:

- 12.5% -- June
- 37.5% -- July
- 37.5% -- August
- 12.5% -- September

[2] Checks are deposited in the employee’s bank account or sent to the institution per PDB element 073, Check Disposition (see FASOM 10.01A, Employee Data Elements, element 12).

D PAYROLL DEDUCTION AUTHORIZATION

A payroll deduction authorization must be prepared and signed by the employee to enroll in the Pay Redistribution Plan. A suggested format for the authorization is shown on the next page. A new authorization is needed to change the deduction amount or period. The deduction transaction must be entered on the deduction file by the last payroll input date for the month deductions are to begin. If no Stop Date is entered, deductions will stop automatically after the May payroll, and resume each year thereafter on the designated Start Date. If a Stop Date is entered on the deduction file, a new deduction transaction must be entered if the employee wants to participate the following year.

E EMPLOYEE WITHDRAWAL

A participant can withdraw from the program at any time. The 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 67 -- Pay Redistribution Refund. If no refund is requested, the funds in the employee’s account will be paid in the following June -- September period.

F DEATH OF A PARTICIPANT

If a participating employee dies, the money withheld may be paid to the surviving spouse or children per FASOM 10.04G, Pay Due to Deceased Employee, or to the estate.
**SAMPLE PAYROLL DEDUCTION AUTHORIZATION**

**OREGON STATE BOARD OF HIGHER EDUCATION**
(Institution Name)

Payroll Deduction Authorization
Pay Redistribution Plan

<table>
<thead>
<tr>
<th>DATE</th>
<th>SIGNATURE</th>
</tr>
</thead>
</table>

1. **(NAME)**, SSN (#), hereby authorize the deduction of **(amount)**
   monthly from (1) through (2) from my payroll check, except that
   when triple deductions are taken in May for other deduction plans,
   the amount of this authorization will be reduced by the amount of
   those extra deductions. This deduction will continue from year
   to year during the months indicated until stopped or changed by me.
   I understand:
   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.

<table>
<thead>
<tr>
<th>(3) Payroll Office Use Only</th>
<th>Plan-type</th>
<th>Amount</th>
<th>Start Date</th>
<th>Stop Date</th>
</tr>
</thead>
</table>

This section is used only when the employer withdraws or stops deductions for the balance of the year.

1. **(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.

<table>
<thead>
<tr>
<th>Date</th>
<th>SIGNATURE</th>
</tr>
</thead>
</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.

2 12/82
A INCOME TAX WITHHOLDING

[1] General
Employees 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, holidays, 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 employee-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 subject to FICA, but must be reported for year-end purposes in accordance with paragraph 10.090[3], 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: 69 (TAX), Tax Exempt Code (see paragraphs 10.07C, EMPLOYEES EXEMPT FROM TAX WITHHOLDING: 10.07D, NON-RESIDENT ALIENS: 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 (EMP) Exemptions (see paragraph 10.07F, elements 10 to 19). The institution retains the form, and where required in paragraph 10.07D, 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 30 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 claimed a withholding allowance is (1) divorced or legally separated from the employee, or (2) claims his or her own withholding allowances on a separate W-4 Certificate.
- The employee is on a taxable year which is other than a calendar year and the spouse claimed dies in the calendar year preceding the employee's taxable year.
- The employee finds no allowances allowed under IRC 151(e), Additional Exemption For Dependents, with respect to an individual claimed on the employee's W-4 Certificate.
- The employee finds that too little tax will be withheld in the current calendar year. This occurs when the total withholding 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 the Internal Revenue Servic (IRS) Publication 919, "Is My Withholding Correct?", helpul.

[3] Change of Status Affecting the Next Calendar Year (Ref. IRC Regulation 31.3402(f)(2)(2)(b))
On any day during the year, the number of withholding allowances for the next calendar year may become less than the number to which the employee is currently entitled. The number claimed could...
become reduced for any of the following reasons:

... the employee's spouse or dependent dies.

... the employee finds that it is unreasonable to expect that a currently or formerly dependent will qualify as his dependent in the next calendar year.

... the employee finds that too little tax will be withheld in the next calendar year.

[6] If any of these "less than" situations exist, or are expected to exist, in the next calendar year, the employer must:

... furnish the employer with a new W-4 Certificate reflecting the decrease in the number of withholding allowances on, or before, December 1st of the year the change occurs.

... furnish the employer with a new W-4 Certificate within 10 days after the change occurs, if it occurs in December.

[5] If the number of allowances, to which an employee is entitled, increases the next calendar year, the employer may:

... furnish the employer with a new W-4 Certificate on, or before, December 1st of the year in which the increase occurs. (Note: This applies to increases occurring in December.)


The employer must request another W-4 Certificate from an employee who indicates that his current Certificate contains incorrect information. This false information may be present in the name, Social Security Number, or number of allowances claimed. If the employee fails to provide such a corrected W-4, the employer must withhold income from that employee as a single person claiming no allowances.

[7] Additional Withholding Agreement

An employee may request to be paid more Federal income tax than will be withheld. Therefore, he may increase the amount withheld each month by filing a new 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 10.67B(16). W-4 Completion, to withhold an additional amount each month for State income tax.

[8] Plan-type deduction records are established by the institutional Payroll Office for the additional withholdings. The revised W-4 is filed 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. The employee's employer files a new W-4 Certificate changing them.


DHEC uses a percentage method of withholding with respect to a monthly payroll period. Supplemental pay for the period is combined with regular pay for the same period so the tax withheld is determined as if the aggregate of the supplemental wages and regular wages constituted 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 in the W-4 Certificate determines the amount of income which is subject to withholding. A copy of the Certificate, in triplicate, must be sent to the Controller's Division if the employee claims more than 11 allowances. The Controller's Division, in turn, forwards one copy to the IRS, sends one copy to the Dragon Department Of Revenue, and retains one copy for response to any determination order 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 request for the Form 1075, Self-Declaration 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 for each calendar year, and is completed by the employee-taxpayer, through February 15th of the following calendar year. A new Exemption Certificate must then be filed if the exemption is to be continued.

[12] While the exemption is in effect,
nothing is withheld from the employee's pay for either federal or State income tax. Code "F" (Exempt Both, Form W-4) is coded "F" (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 and not refunded by ODEE. 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 submitted as follows:

1. Name and Address Required.
2. Social Security Number Required. See pay Garnishment of, Socioal Security Number, for more detailed information. A temporary Social Security Number requires a completion of a Form CO-104A, STATEMENT OF SOCIAL SECURITY ACCOUNT NUMBER, and/or a copy of the receipt for application of a Social Security Number.
3. Marital Status Required. This item is the basis for PDB employee Filing W-4 Certificate for the current year. Code "W" is used for a married employee filing for the current year.

4. Withholding Allowances Required, even if zero. A nonresident alien employee, who is not a resident of Canada, Mexico, or Puerto Rico, is entitled to only one withholding exemption (Ref. Revenue Rule 69-64, 1969-2 CI 210).

5. Additional Withholding Amounts 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 10.07[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 Boxes 1 and 2.
- Enter the additional withholding amount for State income tax in Item 7.
- Enter the deduction start date on line 5 if the employee wants to discontinue the deduction after a known future month, e.g., "05/03 Date = 12/07."
- Sign and date the Certificate.

6. Claim of Exemption From Withholding: Optional. (Completed only when the employee requests no Federal or State income tax to be withheld (Ref. paragraph 10.07[1]), employee claims Exemption from Withholding Status and earns more than $2000 Pet Week). The employee is exempt from withholding only if he did not have any Federal or State income tax withheld in the current 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 classified as a dependent on another person's income tax return.
... Expect to receive some unearned income e.g., interest, and
... Expects his wages plus the unearned income to equal $500.

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

7. Sign And Date The Certificate: Required. Non-Res Alien Certificate is implement-
ed 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 im-
plemented between a regular and a supplemental payroll (see paragraph 10.07(9), Method Of Withholding).

Exceptions
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 data 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 re-
ceived, are not refunded by SDHE. The em-
ployee 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 10.07(11), 10.070, 10.074, 10.077, or 10.070. When an employee is exempt from withholding from income taxes, the appropriate code is entered in FOB element 69 (JAEK), Tax Ex-
empt Code. Exception 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 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</td>
</tr>
<tr>
<td>2-Exempt Fed</td>
<td>Office Form W-4</td>
</tr>
<tr>
<td>4-Exempt Both</td>
<td>Controller’s Division</td>
</tr>
</tbody>
</table>

(2) Exemption Determined By The Control-
er’s Division
The Controller’s Division, when de-
termining 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 Al-
waw Certificate.

... Form CD-477, Non-Resident Alien Re-
quest for Exemption From Tax With-
holding.

... Information related to out-of-state or foreign employment (see paragraphs 10.078, 10.07W, and 10.070).

(3) Changes Affecting Exemption Status
After an employee is classified as an exempt from withholding, the institutional Payroll Office must notify the Control-
er’s Division of any changes to the em-
ployee's situation which may affect his exemption.

D NON-RESIDENT ALIENS

(1) General
A non-resident alien may be exempt from withholding for some or all State and federal income taxes if he:

... Is temporarily in the United States as a student or cultural exchange visitor and

... Is a resident of a country with which the United States has a tax treaty.

(2) The non-resident alien must satisfy all of the conditions for exemption set forth in the current tax treaty with his country of residence to be exempt.

(3) Non-Resident Alien Request for Ex-
emption 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 Exemption From Tax With-
holding, or provide an equivalent state-
ment containing all of the data requested on form CD-477. A W-4 Certificate claim-
ing exemption on line 6 is insufficient.
### Form CD-477 Completion

The employees must complete all parts of this form above the "APPROVAL BY CONTROLLER'S OFFICE" section. 

[1] General

An employee may be exempt from withholding of Oregon State income taxes if:

- [ ] He/she is employed in another state.
- [ ] He/she resides in a state other than the state in which he/she is employed.


- [ ] Exempt from Oregon income taxes if he/she is an employee of a foreign country who is stationed in Oregon.

[3] 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.

[4] Form CD-477

- [ ] Check if applicable

**Income Tax Withholding**

<table>
<thead>
<tr>
<th>Description</th>
<th>Code</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Foreign Employment of Foreign Nationals

**General**

An employee may be exempt from withholding of both State and Federal income taxes if he:

- [ ] Is a citizen of another country and
- [ ] Has never resided in the United States and
- [ ] Is employed in another country.

**Foreign Employment of U.S. Citizens**

**General**

Employees who are United States citizens and temporarily reside in a foreign country are subject to income tax withholding. Such employees, however, may be eligible for deduction from, or exclusion of, certain income earned abroad. They may also be eligible for a foreign tax credit when they file their income tax returns (ref. IRC Section 911, Citizens Or Residents Of The United States Living Abroad).

**Reduction in Tax Liability**

A reduction in tax liability may apply when the employee is:

- [ ] A bona fide resident of one or more foreign countries for an entire calendar year.
- [ ] Present in one or more foreign countries for 330 full days in 12 consecutive months. Certain foreign earned income may be exempt from taxation.
- [ ] Required to pay foreign taxes on income. A foreign tax credit may be allowed.
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 ODH 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 RS732-03, W-2 Earnings (see FADM Section 192.26, W-2 EARNINGS), containing all the data needed to process duplicate W-2 forms. Institutional Payroll Offices prepare and issue the duplicate W-2 form when requested by an employee.

I FARM LABOR -- STATE TAX

This State tax is withheld for employees with Classification Code 2967, 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 364.167(1)).
A SOCIAL SECURITY NUMBER

1. General
(Ref. Internal Revenue Code (IRC) Regulations 301.6109-1, 31.6011(b)-2, and 1.1441-1(a)(2)(i)).

The Social Security Number is the key to all Internal Revenue Service (IRS) records. It is required for the processing of all payroll transactions. If an employee's Social Security Number (SSN) is lost, it must be replaced. If no SSN is available, an application for a new SSN must be filed.

2. The employee's name and Social Security Number are required to identify him when the Internal Revenue Service (IRS) reports it 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 employer's Social Security Number to that person or request the employee to furnish it with a Social Security Number when completing and filing such things as:

   • An Agreement For Salary Reduction, Form W-4, paragraph 10.10, AGREEMENT FOR SALARY REDUCTION, FORM W-4.
   • An Employee's Withholding Allowance Certificate, Form W-4, (see paragraph 10.10, EMPLOYEE'S WITHHOLING ALLOWANCE CERTIFICATE, FORM W-4).
   • A Non-Resident Alien Request for Exemption from Tax Withholding, Form CD-477 (see paragraph 10.70, CD-477), Non-Resident Alien Request for Exemption from Tax Withholding, Form CD-477.
   • Pers Form 45922-05, Personnel Record/Designation of Beneficiary, and 41922-09, Other Beneficiary Designation (see paragraph 10.153), New Employees (Non-PERS Members).
   • An Earned Income Credit Advance Payment Certificate, Form W-5 (see paragraph 10.153, REQUEST FOR ADVANCE PAYMENTS).

4. Obtaining a Social Security Number
   A person needing a Social Security Number, as required above, must apply for it in a timely fashion. This means that the application for the number must be far enough in advance of the date of the employee's first required use.

5. Form SS-5, Application For A Social Security Number (Original, Replacement or Correction)
   A person who has neither secured nor applied for a number, must do so by using Form SS-5, Application for Social Security Number, to secure a new number.

6. Filing Deadlines
   The SS-5 Application Form must be filed on or before the first seven days after beginning employment. If the employee leaves employment before the seventh day, the application must be filed on or before the date he leaves.

7. Verification of SSN Card
   The employee should be instructed to bring his Social Security card when he arrives, to the institution's 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
[9] **Employee Responsibilities On The First Day Of Work**

A new employee must complete one of the following procedures on his first day of work:

- If the employee has an account number card, issued by the Social Security Administration, 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-20A, Statement Of Information -- Social Security Account Number, shown here.

- If the employee does not have an account number card, but has a receipt issued by a Social Security Administration office acknowledging that an application for such an account number has been received, he must show that receipt to the employer.

- If the employee is unable to comply with the above three procedures or if he has been furnished with a temporary account number, e.g., 999-01-XXXX, he must complete a Form CD-20A, Statement Of Information -- Social Security Account Number.

[10] **Statement Of Information -- Social Security Account Number, Form CD-20A**

This form has multiple uses described throughout this section. It is available from institutional Payroll Offices and the Controller’s Division, Personnel-Payroll Section.

[11] **Employer Responsibilities Regarding The Employee’s Social Security Number**

The employer, after being shown the employee’s Social Security Number card, must enter that number and name, exactly as shown on the card, in the employer’s records. Such records include the Payroll and any other system(s) which require the Social Security Number to be present.

[12] **The Employer Must Follow One of the Following Procedures If the Employee Does Not Present His Social Security Number Card**

- If the employee has not applied for an account number, or has a temporary number, he must inform him of his responsibilities as described in paragraph 10.08[A][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-20A, Statement Of Information -- Social Security Account Number, as described in paragraphs 10.08[A][9] and 10.08[A][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-20A as described above.

- The employee must provide the employer with a permanent Social Security Number within two months of the date
of either the request of application or the completed form CO-204. If the employee fails to do so, the institutional Payroll Office must provide the Controller’s Division with a copy of one of the two documents.

[13] Courtesy Or Exemtius Employees
These types of employees must either possess a valid Social Security Number or have a number assigned, e.g., 999-00-XXXX, by the Controller's Division, Personnel-Payroll Sector.

[14] Name Changes
Any employee whose name differs from the name on his Social Security card must notify the Social Security Administration and request a replacement card. This is done by completing form SS-5, Application for A Social Security Number Card (Original), Reproduction, or Correction (see paragraph 10.0B[5] above). The completed form should be sent to the nearest Social Security Administration District Office.

[15] Use Of A SSN Card Containing An Incorrect Name
A new employee may use a Social Security card containing an incorrect name, as verification of a Social Security Number. The employee, however, must be an obvious one such as a misspelling.

[16] An incorrect card may also be used if the error is due to a name change. The employee must, however, present one of the following as evidence of such a name change:

- A legal 'Name Change' certificate issued by a duly constituted authority.
- A certified copy of a marriage certificate(s).
- An Adoption Certificate.
- An Affidavit from a parent explaining the use of a stepfather's surname.

Notes: Compliance with the above procedure does not relieve the employee of the requirement to notify the Social Security Administration of the erroneous name on his Social Security number card.

B FICA WITHHOLDING

[1] FICA withholdings are deducted from an employee's subject pay in accordance with current Federal regulations and deposited with the Federal Government.

[2] Earnings Subject To FICA
All compensation for employment up to the current limit, including deferred compensation and tax deferred annuities, is subject to FICA withholding except as specifically exempted in paragraph 10.0B.

EARNINGS EXEMPT FROM FICA, for certain groups of employees.

[3] Except for deferred compensation and tax deferred annuity payments, taxes or other payments are included in income tax withholding and applies to FICA withholding. See paragraph 10.0T, 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 10.0S, SICK LEAVE.

[5] FICA Reductions From Earnings
FICA withholding taxes are deducted at the rate determined by law from a subject employee's earnings during a calendar year until the maximum earnings subject to FICA are reached. Pay in excess of the current maximum subject amount is exempt from FICA withholding.

[6] 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 usually will not affect the amount of pay from DOE 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 ODU 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 9 credit hours as an undergraduate, or 9
credit hours as a graduate. Earnings between 12 and 18 credits is a full-time, except between Spring and Fall terms, are also exempt. If a student claims load drops below the full-time level his pay is subject to FICA effective the first day of the next month.

[4] Foreign Students

All earnings of a foreign student who has arrived in the country temporarily, or a Student visa (F-1), to attend school, are exempt from FICA withholding. A Non-Resident Alien Request for Exception From Tax Withholding, form 8233, or an equivalent statement, is required. See paragraph 10-070, 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 8233, or an equivalent statement, is required. See paragraph 10-070, 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 Contributions

Employer-paid contributions to PERs and IRA-CREF are exempt from FICA withholding.

D SOCIAL SECURITY NUMBER CORRECTIONS

[1] General

Social Security Number corrections are made to the Personnel-Payroll Division. Personnel-Payroll Section, on SSN Change Cards, form CD-518. 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, a "Combined" or "Combine" transaction must be used.

[3] SSN Change

The Social Security Number on the Personnel Data Base is changed to the "Correct SS No." indicated on the SSN Change Card. Used only when all payroll and personnel data are recorded under the incorrect SSN. Element 77, Last Transaction Date, is changed.

[4] Combine SSN'

Used when FOB data are recorded under two SSN's for an employee. The incorrect SSN is deleted and FOB data are partially combined as described below. The "Correct FOB Data" box designates the controlling record for retention of FOB 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 FOB Data" SSN only are retained.

- Employee Data: All data on file for the "Correct FOB Data" SSN are retained. Personnel data on file for the other SSN are deleted.

- Payroll Data: Year-to-date pay amounts are combined.

- Budget Data: If pay/budget data are on file for only one SSN, those data are retained even if "Correct FOB Data" is designated for the other SSN. When pay/budget data are on file for both SSN's, only the data for the "Correct FOB Data" SSN are retained.

- Element 77, Last Transaction Date: The date the file is updated.

- Elements 124 to 164, Cumulative Payroll Information: Data from the two records are added together.

- Element 171, Prior Quarter FICA Adjustment: Adjustments for the same quarter and reason are added together. If the quarter or reason differ, separate line items are recorded.

- Elements 169, Payroll Register Reference Number: Data is retained from the most recent date for each is retained.


1. Correction Type Codes: Required on all transactions. One block, and only one block, 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 900.

5. Correct P.B. 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.
A STATE ACCIDENT INSURANCE FUND (SAIF)  
Reference: ORS Chapter 456

[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. Bonuses (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 $105 leave pay.

f. Reimbursement of travel and subsistence, provided it is verifiable.

g. Value of special rewards for individual invention or discovery.

The formula for includible pay for Oregon Worker's Compensation is:

Adjusted Gross Pay = Gross Pay - assumed wages + PERS pickup (attributions) - Overtime pay/3 (transaction codes 1201, 1412, 1420, 1421, 1520, 1521, 1523) - vacation pay (transaction codes 121 and 1411) - retroactive overtime (transaction codes 1418 and 1518) - FLSA overtime on premium pay (transaction code 1419) - bonus pay - permanent out-of-state employee pay.

SAIF also collects assessments on both employers and employees to fund supplemental worker’s compensation programs and Worker's Compensation Board expenses.

[2] For information on coverage, benefits and claims, see FASOM 07.13, Worker's Compensation.

B EMPLOYEES COVERED BY SAIF

[1] The following workers are covered by SAIF:

... all full-time and part-time paid employees stationed in Oregon.

... all employees on sabbatical leave.

... workers who receive a perquisite as compensation for their services and are approved for coverage by SAIF. See paragraph D.

... Oregon student workers. See FASOM 07.130.

... Athletic officials such as referees and umpires, whether paid or not, 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>Pay Period</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>11-81 - 06-83</td>
<td>.105 .231 .526</td>
</tr>
<tr>
<td>07-83 - 09-83</td>
<td>.08 1.00 2.48</td>
</tr>
<tr>
<td>10-83 - 12-83</td>
<td>.095 .90 2.95</td>
</tr>
<tr>
<td>01-84 - 61-84</td>
<td>.11 2.20 3.41</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</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>OHSU</td>
<td>.149 .90 .74</td>
</tr>
<tr>
<td>OSU</td>
<td>.89 .90 .74</td>
</tr>
<tr>
<td>FSU</td>
<td>.90 .74</td>
</tr>
<tr>
<td>PSU</td>
<td>.95 .74</td>
</tr>
</tbody>
</table>

The employee and employer assessments are used to cover injuries to disabled employees, support sheltered workshops, and provide 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 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 $553.00, the employee is paid by WOSC, and the "days worked" are 20, the total cost to the department's account would be calculated as follows:
### OSHE FINANCIAL ADMINISTRATION STANDARD OPERATING MANUAL

#### 10.09

<table>
<thead>
<tr>
<th>Personnel-Payroll</th>
<th>SAIF Assessments</th>
</tr>
</thead>
<tbody>
<tr>
<td>$525.00 x .0074</td>
<td>$3.99</td>
</tr>
<tr>
<td>3.69 x .06</td>
<td>$0.23</td>
</tr>
<tr>
<td>20 x .12</td>
<td>$2.40</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$6.62</strong></td>
</tr>
</tbody>
</table>

#### 2) Assessments for Employees on the Regular Payroll

For employees with budgeted pay on the Personnel Rate Base, the monthly SAIF assessment (C[1]) is automatically entered in PDB element 065, SAIF Amount. The SAIF assessment can be changed using terminal program PBU. The amount entered is deducted from the employee’s regular monthly pay.

#### 3) Assessments for Employees Paid by Time Card

For employees paid by time card, enter the number of days worked on the time card. Include partial days. Enter "00" on the time card if it is for supplemental pay for an employee paid on the regular payroll, or if the full SAIF amount for the employee as reported on another time card. Enter "20" for an employee on sabbatical leave for the full month who is not paid on the regular payroll.

#### 4) Assessments for Employees on Sabbatical Leave

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

#### 5) Wages Subject to Assumed Wage Reporting

1. **Cross pay for SAIF and Workers Compensation Department (WCD) assessments includes wages payable to workers for the reasonable value of board, rent, housing lodging or similar advantages received from the employer.**

2. **All wages subject to SAIF and WCD premiums and assessments are processed through the payroll system except required perquisites. See FASOM 10.172 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 IRS 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, CO-202. Any perquisite in excess of the required perquisite amount is processed as usual, either by time card or forecast pay.**

3. **Completion of the Report of Assumed Wages**

   Institutions report to the Controller's Division at the end of each month the assumed pay for each worker. The report is submitted on form CO-202. Complete form CO-202 as follows:

   1. **Institution**: Name of institution exercising supervision and control over the listed employees.

   2. **Month/Year For**: The month and year for which the report is prepared.

   3. **SSN**: The worker's hyphenated Social Security Number.

   4. **Name**: The worker's full name, last name first.

   5. **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 XXXXX for 1984-85 fiscal year, 8XXX for 1985-86, 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, Insurances. Variable Department and Institutional Use are optional.

   Cash Account in only entered when the fixed cash account on the chart of accounts is to be overridden.

   The amount charged to the account is calculated by the Controller's Division by using the following calculation:

   **Assumed wages times .0074 (varies by institution)**

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

   $525.00 x .0074 = $3.99

   Total Cost = $3.99

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 boardroom 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.
<table>
<thead>
<tr>
<th>No.</th>
<th>Name of Account</th>
<th>Debit</th>
<th>Credit</th>
<th>Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Total: $0

Approved by: [Signature]
Date: [Date]

Note: This is a sample form. Actual form may vary.
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.


[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, 25.150, and 24.450) 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.
... UNEMP.
... Retirement deduction when required by law.
... "Fair Share" deduction or union dues when a "Fair Share" clause is contained in a collective bargaining agreement.
... "Other Prio" deduction or union dues when an "Other Prio" clause is contained in a collective bargaining agreement.
... Other prior claims against this month's pay ordered by a court or other authority.

[6] Other deductions such as health and life insurance, dues, tax deferred annuities, deferred compensation, union dues when they are voluntary, etc., are considered part of disposable earnings.

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-60A, NOTICE OF CLAIM AGAINST EMPLOYEE'S PAY, in accordance with section D.

b. For a Federal tax levy, have the employee complete Treasury form 688-2, 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 it or prepare an attachment to form CD-60A.

d. Send form CD-60A, form 688-2 when applicable, and any paycheck for the employee to the Controller's Division.

If levy is released to an employee because A. through G. are not performed promptly, a receivable will be established on the institution's books for the amount that is payable on the claim.

[2] Controller's Division Responsibilities

The Controller's Division, Personnel-Payroll is responsible for processing claims against employee's pay including:

a. Determining the amount to be withheld.

b. Retrieving and reissuing 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.

[3] 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] Reprimisa Prohibited

Discharge an employee for reason that the employee has had earnings garnished is prohibited. (Ref. ORS 23.185)
[2] Discharge or refusal to hire an employee because of service of order of withholding for support of children or spouse and child is prohibited. (Ref.: ORS 25.050 and ORS 25.350)


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.

[4] A portion of the employee's earnings is exempt from claim. The exemption for one month is 173.333 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 5096 are "seamless." Employees with these classifications are exempt from all garnishments, except support orders, Federal tax levies and State tax levies, in accordance with Title 46 U.S. Code Section 601.

[6] Bankruptcy Orders

A bankruptcy order can be either a one-time claim or a continuing claim as stated on the order. All disposable earnings, as defined in paragraph 10.10A(5), Disposable Earnings, are subject to bankruptcy orders.


A support order is a continuing garnishment with the same exemptions as a garnishment. However, while a garnishment is for a single specific amount, a support order is for a payment each pay period plus delinquent payments due, and continues until altered or stopped by the court.

[8] When the maximum earnings subject to garnishment exceed the monthly payment, the maximum deduction will be taken until all delinquent amounts and interest are paid in full. Thereafter, the amount due each month is withheld.

[9] Tax Levy

The exemption from withholding for a Federal tax levy is determined from IRS Notice 112-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-F, Statement of Personal Exemptions.

[10] A state tax levy can be either a onetime 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 Civil Form CD-404 as follows:

1. Enter the employee's name, institution number and social security number.

2. Enter the total amount of the garnishment and the case number from the Notice of Garnishment.

3. Enter the date and time of day the Notice of Garnishment was served. The date served may limit the amount that can be withheld (see paragraph 10.10A(3), Garnishment).

4. Check whether the employee is paid on a monthly or hourly basis and enter the current pay rate.

5. If the employee is being paid at an hourly rate, enter the hours worked each day for which the employee has not been paid.

6. Check if the institution has intercepted a payroll check for the employee, and send the check to the Controller's Division with the Notice of Claim form.

7. Check if the employee has received a payroll advance this month and enter the amount of the advance.
DEPARTMENT OF HIGHER EDUCATION
NOTICE OF CLAIM AGAINST EMPLOYEE'S PAY

To: Personnel-Payroll, Controller's Office

Enclosed is a garnishment, lev, or court order served on the earnings of the following employee:

EMPLOYEE NAME: (1)

INSTIT/SCHOOL: (1) / (1)

AMOUNT: $ (2)

CASE NUMBER: (2)

DATE SERVED: (3)

TIME OF DAY SERVED: (3)

REPORT OF EARNINGS:

(a) Employee is being paid at a monthly rate of $ (4). (b)

To date of garnishment, employee has worked the following hours for which he has not been paid:

Prior Month

15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31

Current Month

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

16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31

(c) Attached is an Oregon State Board of Higher Education check that was issued to employee. (7)

(7) A current pay advance for $ (7) was made to employee prior to receipt of this order.

Prepared by ____________________________

CO-WOU (Rev. 12-02)
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 Payroll 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);

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.

3) No active deductions for delinquent taxes, i.e., Deduction Plats 335, 334, 335, 336, 340, 551, 552, 353, 354 and 355;

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.

5) No plan year-to-date deductions in Deduction Element 691, Plan Year-To-Date, PLN-YTD; and
6) No pay account gross pay using transaction code 1299, Redistribution Reduction -- Academic 12-Month Pay Option (see paragraph 02.10A[4], Unclassified Pay). In other words, the total of all Actual Monthly Pay, Pay/Budget Data Element 123, using transaction code 1299, i.e., the "12-Month Pay Option" equals zero (see paragraph 10.01C[2], Element 123, Actual Monthly Pay).

Note: Transaction code 1299 is used to record the reductions to gross pay and the subsequent distributions of gross pay for an academic employee with a 9-month appointment who has elected to enroll in the academic 12-month option for receiving his/her pay.

[6] Deduction Plans/Category Codes Used In The Purge Process

Employee record-purging criterion #3 above is also classified by Deduction Category Codes as follows (see paragraph 10.60B[5], descriptions of Compensation Tables (DEDUCTION CATEGORY CODES), for further clarification of these codes):

<table>
<thead>
<tr>
<th>Deduction Category Code</th>
<th>Description</th>
<th>Deduction Plan Number(s)</th>
</tr>
</thead>
<tbody>
<tr>
<td>'TIA'</td>
<td>FTCA-Additional</td>
<td>334</td>
</tr>
<tr>
<td>'TIP'</td>
<td>FTCA-Prior-Year</td>
<td>333</td>
</tr>
<tr>
<td>'TVA'</td>
<td>'TDA' - Additional</td>
<td>336</td>
</tr>
<tr>
<td>'TIP'</td>
<td>Federal Medicare - Additional</td>
<td>335</td>
</tr>
<tr>
<td>'TPR'</td>
<td>Federal Medicare - Prior Year</td>
<td>335</td>
</tr>
<tr>
<td>'TFA'</td>
<td>FERS-Additional</td>
<td>351, 353</td>
</tr>
<tr>
<td>'TPP'</td>
<td>FERS-Prior-Year</td>
<td>352, 354</td>
</tr>
<tr>
<td>'TCA'</td>
<td>Federal Retirement - Additional</td>
<td>355</td>
</tr>
<tr>
<td>'TPR'</td>
<td>Federal Retirement - Prior Year</td>
<td>---</td>
</tr>
<tr>
<td>'TWA'</td>
<td>Worker's Compensation/SALF -</td>
<td>340</td>
</tr>
</tbody>
</table>

Deduction Category Description Deduction Plan Number(s)
---    --------------------------    -----------
"TWP"  Worker's Compensation/SALF - Prior-Year  ---

Note: The third character of each of the above Deduction Category Codes is defined as follows:
"A" - Additional
"P" - Prior-Year

[7] Employee Records Which Are Not Purged

An employee's record is not purged at calendar year-end if it contains:

• A pay amount in either Pay/Budget Data Element 123, Actual Monthly Pay, since July 1st (see paragraph 10.01C, PAY/BUDGET DATA ELEMENTS); or

• A pay amount in Pay/Budget Data Element 122, Forecast Monthly Pay, for the period of January through June (see paragraph 10.01C, PAY/BUDGET DATA ELEMENTS); or

• A Class Date, FDB Element 12, Classification Date, C-DT, within the period from July 1st through December 31st (see paragraph 10.01A[6], Employee Data Element/Field Descriptions).

Note: A classified or management service employee's record is not purged if he/she is on leave at December 31st.

[8] Academic Employee Records Which Are Not Purged

An academic employee's record is
not purged at calendar year-end if he/she is not terminated and his/her record contains one of the following conditions:

... Appointment Status Code, PDB Element 59, APPS, is 'C' - Courtesy, or 'E' - Emeritus, and Contract End Date, PDB Element 58, CK-ND, is after June 30th (see paragraph 10.01A[4], Employee Data Element/Field Descriptions);

or

... Classification Code, PDB Element 11, CLAS, is '2952' - Resident Physician or Dentist, or '2953' - Intern (see paragraph 10.01A[6], Employee Data Element/Field Descriptions);

or

... The academic employee is on leave at December 31st.

[9] 'Purge Report' Record
When an employee's record is purged, a "purge report" record is created for the "Purge Listing" which is sorted and printed outside of Job Stream PB014 which is noted in paragraph 10.12A[2], Definition Of An 'Employee Record'; paragraph 10.12A[4], 'Calendar Year-End Purge And Reset' Program (Job Stream PB014); and paragraph 10.12A[13], Year-End Reports, for further clarification.

[10] 'Before-And-After-change' Record
When an employee's record, which contains no Termination Code in PDB Element 4, TERM, is to be purged, Job Stream PB014, creates a "before-and-after-change" record, i.e., a "Transaction Listing" (see paragraph 10.01A[5]), 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, LP#A, PA#; and Element 76, Transaction Reason, TRAN, L6TH, for related information).

An employee's deduction record is purged when one of the following conditions exists:

... The Deduction Stop Date in Deduction Data Element 106 is on, or prior to, December 31st;

or

... Any deduction plan/type is inactive on the File of Tables, i.e., Deduction Stop Date in Deduction Data Element 106 is on, or prior to, December 31st, or a deduction plan/type is not present.

Note: See paragraph 10.01D[2], Deduction Data Element Descriptions, Element 106, Deduction Stop Date, for further information on that element.

[12] Exceptions To Purging Employee Deduction Records
An employee's deduction record is not purged when it contains:

... "9/12" pay, i.e., Plan Type 361-001 (see paragraph 10.12A[5], Purge Criteria, Criterion #4).

A plan year-to-date deduction amount in Deduction Data Element 691, Pay 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
production teleprocessing (TPR) display screens.

[13] Year-End Reports
The following two reports are produced from Job Stream PBO14 (see paragraph 10.12A[4], "Calendar Year-End Purge And Reset" Program (Job Stream PBO14)). 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>PBO86-01</td>
<td>Year-End Data Base Purged Employees</td>
</tr>
<tr>
<td>PBO86-02</td>
<td>Year-End -- Classified Employees Who Should Be Terminated -- Non-Purged</td>
</tr>
</tbody>
</table>

[8] 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).

<table>
<thead>
<tr>
<th>YTD Cumulative Element</th>
<th>Description</th>
<th>&quot;Reset&quot;</th>
</tr>
</thead>
<tbody>
<tr>
<td>126</td>
<td>Gross Pay - YTD</td>
<td>'0'</td>
</tr>
<tr>
<td>129</td>
<td>Federal Tax - YTD</td>
<td>'0'</td>
</tr>
<tr>
<td>131</td>
<td>State Tax - YTD</td>
<td>'0'</td>
</tr>
<tr>
<td>133</td>
<td>SAI/Workers Compensation Department (WCD) - YTD</td>
<td>'0'</td>
</tr>
<tr>
<td>135</td>
<td>FICA - Contributions - YTD</td>
<td>'0'</td>
</tr>
<tr>
<td>137</td>
<td>PERS - Contributions - YTD</td>
<td>'0'</td>
</tr>
<tr>
<td>140</td>
<td>PERS Subject Pay - Contributions - YTD</td>
<td>'0'</td>
</tr>
<tr>
<td>141</td>
<td>TIAA-CREF - Contributions - YTD</td>
<td>'0'</td>
</tr>
<tr>
<td>143</td>
<td>PERS - Contributions - YTD</td>
<td>'0'</td>
</tr>
<tr>
<td>145</td>
<td>TIAA-CREF Subject Pay - contributions - YTD</td>
<td>'0'</td>
</tr>
<tr>
<td>147</td>
<td>TIAA-CREF Subject Pay - Contributions - YTD</td>
<td>'0'</td>
</tr>
<tr>
<td>148</td>
<td>TIAA-CREF - Contributions - YTD</td>
<td>'0'</td>
</tr>
<tr>
<td>151</td>
<td>Federal Retirement - Contributions - YTD</td>
<td>'0'</td>
</tr>
<tr>
<td>153</td>
<td>Total Deductions - YTD</td>
<td>'0'</td>
</tr>
</tbody>
</table>

Note: Refer to paragraph 10.12B[4], Clarification Of Specific "Reset" Values, for further details on the following designated values.
<table>
<thead>
<tr>
<th>YTD Cumulative Element</th>
<th>Element Description</th>
<th>&quot;Reset&quot;</th>
</tr>
</thead>
<tbody>
<tr>
<td>158</td>
<td>Perquisites - YTD</td>
<td>'0'</td>
</tr>
<tr>
<td>160</td>
<td>Record Adjusted - YTD (see 'c' below)</td>
<td></td>
</tr>
<tr>
<td>162</td>
<td>Net Pay - YTD</td>
<td>'0'</td>
</tr>
<tr>
<td>164</td>
<td>FICA - Subject Pay - YTD</td>
<td>'0'</td>
</tr>
<tr>
<td>165</td>
<td>FICA - Subject Pay - Quarter-To-Date (QTD)</td>
<td>'0'</td>
</tr>
<tr>
<td>167</td>
<td>PERS Subject Pay - Contributions - YTD</td>
<td>'0'</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Memo Number</th>
<th>Memo Record</th>
<th>Memo Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>171</td>
<td>Prior Quarter FICA Adjustment</td>
<td>'0'</td>
</tr>
<tr>
<td>172</td>
<td>State Tax (see 'b' below)</td>
<td></td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>YTD Cumulative Element</th>
<th>Element Description</th>
<th>&quot;Reset&quot;</th>
</tr>
</thead>
<tbody>
<tr>
<td>666</td>
<td>Medicare Subject Pay - Contributions - YTD</td>
<td>'0'</td>
</tr>
<tr>
<td>668</td>
<td>Medicare Subject Pay - Medicare Qualified (MQ) - YTD</td>
<td>'0'</td>
</tr>
<tr>
<td>674</td>
<td>Fringe Benefit Pay - YTD</td>
<td>'0'</td>
</tr>
<tr>
<td>690</td>
<td>Federal Retirement - Pre-'84 Subject - YTD</td>
<td>'0'</td>
</tr>
<tr>
<td>682</td>
<td>Federal Retirement - Post-'83 Subject - YTD</td>
<td>'0'</td>
</tr>
<tr>
<td>684</td>
<td>Federal Retirement - Post-'83 Contributions - YTD</td>
<td>'0'</td>
</tr>
</tbody>
</table>

[4] Clarification Of Specific "Reset" Values

The following information refers to the 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...
paragraph 10.608[5], Descriptions Of Compensation Tables -- Deduction Category Codes:

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Position</th>
<th>Position</th>
<th>Position</th>
<th>Position</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Deferred Compensation</td>
<td>I</td>
<td>D</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>2</td>
<td>Deferred Compensation - Administrative Charge</td>
<td>I</td>
<td>D</td>
<td>0</td>
<td>-</td>
</tr>
<tr>
<td>3</td>
<td>Deferred Compensation</td>
<td>I</td>
<td>D</td>
<td>A</td>
<td>-</td>
</tr>
<tr>
<td>4</td>
<td>Deferred Compensation - Administrative Charge</td>
<td>I</td>
<td>D</td>
<td>A</td>
<td>0</td>
</tr>
<tr>
<td></td>
<td>Federal Employees Retirement System - Thrift</td>
<td>I</td>
<td>F</td>
<td>B</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>Savings Plan (TSP) - Employee Deduction</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Federal Employees Retirement System - Thrift</td>
<td>I</td>
<td>F</td>
<td>B</td>
<td>0</td>
</tr>
<tr>
<td></td>
<td>Savings Plan (TSP) - Employee Deduction - Once</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Only</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Tax-Deferred Investments (TDB)</td>
<td>I</td>
<td>T</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>Tax-Deferred Investments (TDB) - Once Only</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Key: ' - ' = Blank Position
       'O' = A 'Once Only' Deduction

(b) Ratios - Federal & State Tax

1) Ratio - Federal Tax ("Zero" Amount)

   Memo Record Element 172 above is "reset" to zero if either of the following YTD Cumulative Elements contains a previous "zero" amount:
   .... Element 126, Gross Pay - YTD
   .... Element 129, Federal Tax - YTD

Note: Ratio - Federal Tax (Existing Amount)

   If dollar amounts exist in both of the above elements, i.e., Elements 126 and 129, a new ratio, for Memo Record Element 172, is computed by dividing the Federal Tax - YTD amount by the Gross Pay - YTD amount, during the "reset" process.

2) Ratio - State Tax ("Zero" Amount)

   Memo Record Element 172 above is "reset" to zero if either of the following YTD Cumulative Elements contains a previous "zero" amount:
   .... Element 126, Gross Pay - YTD
   .... Element 111, State Tax - YTD

Note: Ratio - State Tax (Existing Amount)

   If dollar amounts exist in both of the above elements, i.e., Elements 126 and 131, a new ratio, for Memo Record Element 172, is computed by dividing the State Tax - YTD amount by the Gross Pay - YTD amount, during the "reset" process.

(c) Total Deductions - YTD and Record Adjusted - YTD

1) voluntary '9/12" Pay Redistribution

   If an academic employee's voluntary '9/12 Pay Redistribution Plan, Plan/Type 36X-XXX (see Section 10.06, Pay Redistribution Plan, for additional information on 9- and 11-month pay), contains a YTD deduction amount which is greater than zero, that amount must be carried forward in his/her YTD record, via the YTD Cumulative Elements listed below, as follows:
   .... Element 133, Total Deductions - YTD
   Amount present remains unchanged
in the "reset" process; and

.... Element 160, Record Adjusted - YTD;
Amount is "reset" with the opposite sign, i.e., ± 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 para-

---

graph 10.12A[12], Exceptions To Purging Employee Deduction Records).

Note: An amount in Element 691 is not used for "Gross-To-Net" cross footing purposes, but is used as a "control" figure for certain Plan Year-to-date deductions.

[5] 'Reset' Conditions For Certain Types Of Record Data

The following cells contain numerous 'reset' conditions which apply to certain types of record data of employees who are retained after calendar year-end purge:

'RESET' CONDITIONS FOR CERTAIN TYPES OF EMPLOYEE RECORD DATA

'RESET' Condition:
A 'primary' or 'secondary' record is purged.

--------------------------------------------------------------------------------------

PDB Element 4, Termination Code, TERM, is '999' - Other.

--------------------------------------------------------------------------------------

All criteria has been met for a classified employee to be purged, and he/she is not terminated.

---

'RESET' Value/Action:
The surviving record has PDB Element 3, Additional Record On File, DUPL, 'blanked out' (see paragraph 10.01A[4][003]).

--------------------------------------------------------------------------------------

Element 4, TERM, is 'reset' to zero.
PDB Element, Termination Date, THD, is also 'reset' to zero (see paragraph 10.01A[4], Elements 4 and 5).

--------------------------------------------------------------------------------------

A Personnel Action (PA) Form, PD-124, is produced indicating the following 'reset' values:

.... PDB Element 2, Effective Date, EFF, becomes 12-31-XX; and
.... PDB Element 4, Termination Code, TERM, becomes '900' - Other; and
.... A Termination Reason Code, i.e., 7 component of PDB Element 4, TERM, becomes '990' - 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
"Reset" Condition:

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

FDB 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>F8001-01</td>
<td>Purge List</td>
</tr>
<tr>
<td>F8999-01</td>
<td>Year-To-Date Totals Posted From Data Base</td>
</tr>
<tr>
<td>F8989-02</td>
<td>Month-To-Date Totals Posted From Data Base</td>
</tr>
<tr>
<td>F8989-03</td>
<td>Data Base Year-To-Date Deduction Audit Errors</td>
</tr>
<tr>
<td>F8989-04</td>
<td>Institutional Year-To-Date Totals Posted From Data Base</td>
</tr>
<tr>
<td>F8989-05</td>
<td>Institutional Month-To-Date Totals Posted From Data Base</td>
</tr>
</tbody>
</table>

"Reset" Value/Action:

Personnel Division, in Sales, to update the employee's Personnel Division file. 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: FDB 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
10.12 Personnel-Payroll

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 177, for the newly created record, is calculated by dividing the employee's total year's Forecast Pay amount by his/her annual salary.

Note: Annual salary = 12 x the employee's current monthly salary rate.

[7] Original Budget FTE
The employee's new Original Budget FTE, Pay/Budget Data Element 120, is calculated the same as the Current Annual FTE (see paragraph 10.12C[6], Current Annual FTE).

[8] Original Budget Amount
The employee's new Original Budget Amount, Pay/Budget Data Element 121, is calculated to equal the sum of the Forecast Monthly Pay amounts for the new fiscal year.

[9] Current Budget Amount
The employee's new Current Budget Amount, Pay/Budget Data Element 178, is calculated to equal the sum of the Forecast Monthly Pay amounts for the new fiscal year.

[10] "Reset" Exception Reports
The following two "reset" exception reports are produced annually by the Controller's Division, Personnel-Payroll Section.

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, PPTE, Employee Data Element 44 (see paragraph 10.01A[4], Employee Data Element/Field Descriptions). When the sums differ, the Classified Fiscal Year-End "Reset" Computer Program produces this exception report.
[12] If the calculated total of the Current Annual FTE (see paragraph 10.12C[6], Current Annual FTE, above), by account, is greater than 1,000 or is unequal to the Position FTE, it is also listed on exception report PB804-01.

Note: Institutional action is required on PB804-01. It is probable that the amount of the employee's Forecast Pay (see paragraph 10.12C[5]), Forecast Pay, above) in June was unrepresentative of the entire fiscal year. Action should be taken, using teleprocessing terminal display (TPR) "PBU" - Pay/ Budget Update, to correct the Forecast Pay and Current Annual FTE amounts.

[13] Listing Of Unmatched Accounts Report (PB800-01)
This "reset" exception report lists those employees who had Forecast Pay in June but no pay was "rolled over" because the pay account was not on the Chart of Accounts.

Note: Institutional action is required on PB800-01 if a payment is to be made to these employees. A valid account must be selected and processed using teleprocessing terminal display (TPR) "PBU" - Pay/ Budget Update. See Sections 01.01, Account Number, and 01.03, Chart of Accounts, for additional information on valid accounts.

D "RESET" CURRENT BUDGET AMOUNT AND FTE PROCESS

[1] General
The following paragraphs describe the criteria used to "reset" Pay/Budget Data Elements 177, Current Annual FTE, and 178, Current Budget Amount (see paragraph 10.01C, PAY/BUDGET DATA ELEMENTS, for additional information). This "reset" is completed annually, following the July 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;
and
'B' - Encumbrance only. The record was entered to encumber anticipated payroll expenses. Actual pay will be by time card;
and
'I' - Inactive; has a Past Stop Date.

Note: These types of pay records must all be accompanied by a 13XX transaction code (see paragraph 02.10A[5], Management Service and Classified Salaries).

[4] The above types of pay are then added to the employee's Forecast Monthly Pay for August through June of the new fiscal year to determine the second portion of the numerator of the above calculation for the employee's adjusted Forecast Pay amount. This adjusted Forecast pay amount then becomes the new Current Budget Amount, Pay/Budget Data Element 178.

Note: The employee's Original Budget FTE, Pay/Budget Data Element 120, is NOT re-calculated.
5. Calculated Errors From Current Budget Reset Report (PB810-01)

This report lists those employees, by Social Security number, where the above re-computed total of Current Annual FTE, Pay/Budget Data Element 277, is greater than 1,000.

Note: Institutional action is required on PB810-01. Incorrect Current Annual FTE’s may result from an overpayment of wages, i.e., an incorrect payroll activity; or an incorrect entry of a salary rate in the employee’s data record.

E. UPDATE LIFE INSURANCE PROCESS

1. General

The update life insurance process is performed annually by the Personnel-Payroll Section of the Controller’s Division. It is completed in October immediately following September’s Supplemental payroll. This process is necessary to accurately reflect the employee’s, and spouse’s, optional term life insurance premium’s cost as a factor of his/her current age. The following paragraphs describe this process in more detail.

2. “Age-Grading” Coverages

The employee’s cost for optional term life insurance is based on the monthly premium cost per $10,000 worth of insurance coverage. This cost, in turn, is “age-graded,” i.e., it is based on the employee’s, and 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

<table>
<thead>
<tr>
<th>Age Tiers For Optional Employee/Spouse Life Insurance Coverage</th>
</tr>
</thead>
<tbody>
<tr>
<td>34 and under</td>
</tr>
<tr>
<td>35 - 39</td>
</tr>
<tr>
<td>40 - 44</td>
</tr>
<tr>
<td>45 - 49</td>
</tr>
<tr>
<td>50 - 54</td>
</tr>
</tbody>
</table>

4. Deduction File Input Of Coverage Rates

Employee/spouse optional term life insurance coverage rates are carried in the Deduction Detall Table. Table FC (see paragraph 10.608[5]). Descriptions Of Compensation Tables, for further information. These rates appear in the Deduction Percentage Amount (DED 2) field of the table. This field displays the rates as dollar amounts per $10,000 worth of life insurance coverage. The maximum deduction amount which may be taken is, in turn, shown in the Numerical Value #1 (VAL-1) field of the table. The Multi-Purpose Data Control (MPDC) field, in this same table, identifies this particular deduction plan, i.e., optional term life insurance as one requiring a coverage amount (“COV”) to be input into the employee’s deduction file.

5. Deduction Plan Coding — First Position Denoting Type Of Coverage And Institution

The first of three positions in the employee’s deduction plan series is an alpha character. This character identifies the employee’s specific type of term life insurance coverage, i.e., basic or optional. It also identifies the employee’s institution. Valid alpha codes are as follows:

<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>
10.12

Personnel-Payroll

Annual Data Base Processes

Alpha Type Of Coverage and Character Institution
optional Term Life

'P' Eastern Oregon State College
'T' Oregon Institute of Technology
'C' Western Oregon State College
'V' Oregon State University
'W' Southern Oregon State College
'X' University of Oregon
'Y' Oregon Health Sciences University
'Z' Portland State University

[6] Second And Third Positions Denoting Age Tiers

The next two positions of the employee's deduction plan series are numeric. These two digits follow one of the above alpha characters. They denote the upper limit of the age tier for an employee's specific type of life insurance coverage (see paragraph 10.12E[3], Age Tiers For Standard Insurance Company).

Example: "3 4" denotes age tier 34 and under at Eastern Oregon State College.

[7] Fourth, Fifth And Sixth Positions Denoting Type Of Coverage

The next three positions of the employee's deduction plan series are numeric. These three digits follow the age tier coded positions described above. They denote whether the optional term life insurance coverage is on the employee or his/her spouse. Valid plan/type detail codes are:

'001' - Employee Optional Term Life Insurance

'201' - Spouse Optional Term Life Insurance

Note: Basic term life insurance coverage, "0 0 1 - 00 1", is not age-graded and carries a single premium cost for all enrolled employees (see paragraph 10.12E[2], 'Age-Graded' Coverages).

[8] Input Of Employee's Enrollment Data

Once an employee enrols 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 10.608[5], Descriptions Of Compensation Tables).

DEDUCTION TABLE

Field
Deduction Plan/Type
Effective Start Date
Pre-Tax Status Code
Multi-Purpose Data
Control (records coverage amount)

Abbreviation
PLAN/TYPE
START
P-TAX
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 "GGU" - 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 "5" through "Z" (see paragraph 10.12E[5], Deduction Plan Coding - First Position Denoting Type Of Coverage And Institution), and with a first character of the type code of "2" - Spouse
Optional Term Life, or "O" - Employee
Optional Term Life (see paragraph
10.12E[7], Fourth, Fifth And Sixth Posi-
tions 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" birth-
date 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" birth-
date 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.

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:

.... 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

The following two reports are pro-
duced 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" Cov-
erages):

Monthly Life Insurance Reports

<table>
<thead>
<tr>
<th>Number</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>PH451-01</td>
<td>Spouse Life Insurance Age</td>
</tr>
<tr>
<td>PH451-02</td>
<td>Exception</td>
</tr>
<tr>
<td>PH452-01</td>
<td>Employee Life Insurance Age</td>
</tr>
<tr>
<td>PH452-02</td>
<td>Exception</td>
</tr>
</tbody>
</table>

[13] Annual Reports
The following two reports are produced concurrently with the annual
update of life insurance coverages. They reflect the changes to all new
plan/types.

Annual Life Insurance Reports

<table>
<thead>
<tr>
<th>Number</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>PH452-01</td>
<td>Spouse Life Insurance Age Update</td>
</tr>
<tr>
<td>PH452-02</td>
<td>Employee Life Insurance Age</td>
</tr>
<tr>
<td></td>
<td>Update</td>
</tr>
</tbody>
</table>
A

GENERAL STATEMENT

Payroll deductions, in contrast to withholdings, are usually voluntary and are requested by the employee. A signed enrollment or authorization form is usually required for each deduction. This section identifies most types of deductions. Contact Personnel-Payroll, Controller's Division, for information on other deduction types.

Amounts may be withheld or deducted from an employee's pay only when: (Ref. ORS 652.610)

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

B

REFERENCES

.... State Employers' Benefit Board (SEBB) Meeting Minutes, Administrative Procedures, 1/15/71;
.... SEBB Rule 103-01-020, Benefit Eligibility and State Contribution for Employees Working for Two or More Appointing Authorities.

C

TYPES OF DEDUCTIONS

[1] Insurance

Deductions made to pay for employee's group policies. Premiums are deducted from an employee's pay after application approval by the specific insurance carriers. 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, 243.315 and 292.031). A deduction is taken only when the premium plus the assessment of either the University Benefit Board (UBLB) or the State Employees' Benefit Board (SEBB) exceeds the monthly State support, or contribution, payment.

Note: Collective bargaining agreements may include a provision to defer medical and dental coverage until after a specified period of employment. Collective bargaining contracts may also, however, provide for the employee's self-payment of the full cost of medical and dental insurance.

[3] An employee's dependents may also be covered on a medical plan. Some dental plans also cover dependents. See paragraphs 10.12E, HEALTH AND DENTAL INSURANCE - RETIREES ON TEMPORARY APPOINTMENTS, and 10.12F, HEALTH AND DENTAL INSURANCE - EMPLOYEES WITH MULTIPLE EMPLOYERS.


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 10.01, Tax Deferred Investment Program.


Savings Bonds may be purchased through payroll deductions (Ref. ORS 292.070 and 292.079). Deductions start after the employee completes a U. S. Savings Bonds Payroll Savings Authorization Form and files it with the institution.


Payments to a financial institution, such as a credit union for credit union payments; a savings and loan association for savings and loan payments; and a bank and/or mutual savings bank for bank payments. Financial institutions must be designated by their membership in the Oregon Automated Clearing House (ACH) Association or its successor (Ref. ORS 292.067).

The employee must complete an authorization form and submit it to the institutional payroll/benefits office to establish a deduction. The Controller's Division, in turn, will remit amounts deducted to the central clearing house facility designated by the participating financial institutions.

Note: Authorization forms for credit union and bank accounts are generally completed at the local credit union office and a copy is sent to the OSH&E Institutional Office.


Contributions to the United Way may be made through payroll deductions (Ref. ORS 292.043). The employee completes a pledge card and submits it to a campaign solicitor for the institution. For
related Information, see paragraph 3.03A(7), Assigned Compensation.

[8] Foundations
Contributions to a "foundation" may be made through payroll deductions. A "foundation" is a tax-exempt organization designated by the Board of Higher Education to solicit contributions in support of an OSUHE institution (Ref. ORS 292.043). For related information, see paragraph 3.03A(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 AASU, 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 employer may assign compensation, through payroll deductions, to the Institu- tion to cover any payroll deduction (see paragraph 10.04D, PAYROLL ADVANCES). Pay advances are limited to the amount of the actual net pay earned at the time the advance is made. Collective bargaining agreements may limit the number of pay advances that an employee obtains each calendar year. The number is based on the employer's cer- tification that an emergency situation exists.

[12] Repayment Of Overpayment
An accounts receivable is created to collect an overpayment to an employee. Repayments are processed as payroll adjustments (see paragraph 3.12.210(5), Reduction Of Expense Receipts).

[13] Court Orders
A court may order that an amount be deducted from an employee's check for dis- tribution 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 10.04, 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 includes:

... 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 Inter- est 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 em- ployee and the agency. The employee must complete a deduction agreement and submit it to the institutional payroll/benefits office to establish a deduction. The Con- troller's Division, in turn, remits amounts deducted to the agency designated to receive the payment.

[17] Department of Veterans' Affairs Mort- gage Payments
Deductions may be made for the repay- ment of a loan from the Department of Veterans' Affairs (DOA) (Ref. ORS 292.053). The employee must complete and submit DOA Form 837-M, Payroll Deduction Authorization. All copies of the completed form are sent to the DOA. The form is available from the DOA or the institutional payroll/bene- fits office. When approved, the DOA for- wards a copy to the employee's institution for Input to PPM program "DOA."

Notes: Time card transactions cannot be processed.

[18] An employee may authorize a Standard Payment and/or an Additional Payment. A Standard Payment includes principal, in- terest and, if applicable, insurance and property taxes. The DOA sends report num- ber 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 DOA.

[20] If a 850 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 re- sponsible for making the payment directly to the DOA, including any late payment penalties.

[21] Flexible Spending Accounts
Deductions made for an employee who has entered into a compensation reduction
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 243.590, Expense Reimbursement Plan).

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).

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.

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 purposes of computing taxes withheld on behalf of the employee for Social Security benefits or Federal or State income taxes.

DEDUCTION PROCEDURES

These procedures are used to take deductions from an employee's check.

Deductions in General

Upon receiving a signed deduction authorization, the institution enters the necessary information in the deduction section of the Personnel Data Base. The deduction amount is then taken from the employee's pay for each month until the month following the deduction stop date. For deductions from a non-current month's pay, see paragraph 10.02E, item 11, All Deductions/No Deducts.

One-Time Deductions

Some deductions such as garnishments, assignments, repayments of overpayment and most miscellaneous deductions may apply to only one month's pay. Also, when a standard deduction is missed one month, it may be necessary to take an extra deduction the next month. A one-time deduction can be taken by either:

a. Entering a deduction transaction with the same date in Deduction Start Date and Deduction Stop Date (see paragraphs 10.01D, 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 payroll when the time card transaction is processed, the deduction must be re-entered on the next payroll.

Triple Deductions

This procedure is used on a set of pre-determined deductions for nine-month academic appointments. Extra deductions are taken on the Pay payroll to pay premiums or dues for non-pay summer months.

HEALTH AND DENTAL INSURANCE - RETIREES ON TEMPORARY APPOINTMENTS

Retirees who are re-employed on 600-hour appointments for 90 days or longer and at .50 FTE or greater are eligible to have health and dental insurance premiums paid by the State to the same extent as other employees. Retired academic employees appointed at .50 FTE or greater are eligible for premium payments by the State when the appointment is for an entire fall, winter or spring term, or for 90 days or longer.

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.

Health Insurance

Retirees who do not have health insurance must re-apply upon being re-employed to obtain such insurance. Premiums are paid and/or deducted from pay in accord with the current State agreement.

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 these 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.

HEALTH AND DENTAL INSURANCE - EMPLOYEES WITH MULTIPLE EMPLOYERS

An employee working for two or more State agencies is eligible to enroll in
the health and dental insurance program of only one agency and can receive only one State contribution (ref. SEBB Rule 152-10-030). The employee may enroll only in the insurance program of the agency where first hired if the dates of hire differ. When two or more State agencies hire an employee on the same date, the employee usually may select the agency through which insurance will be obtained.

[2] If, after simultaneous employment by two or more agencies, an employee is subject to the jurisdiction of both the State Employees’ Benefit Board (SEBB) and the Bargaining Unit Benefits Board (BUBB), insurance must be obtained through an agency where the employee is subject to SEBB.

G HEALTH AND DENTAL INSURANCE - ACADEMIC EMPLOYEES

An academic employee (category F, PDB Element 8) on a 9-month or greater appointment is considered a full-time employee for health insurance purposes (Ref. SEBB Meeting Minutes, 1/18/72, page 3). This same rule applies to an academic year classified employee (category A, PDB Element 49, Appointment Type).
A

SUMMARY

[1] The Leave System uses a computer file to record and report employee leave data. Hours worked and leave used are entered on the file monthly from Time and Attendance Records, form CO-809 (see paragraph 10.151, TIME AND ATTENDANCE RECORD). These data are used to calculate each employee's new leave balances. Reports containing this information are distributed to departments about mid-month. The Leave System maintains balances on:

   ... Sick Leave
   ... Vacation
   ... Exchange Leave
   ... Personal Leave
   ... Other types of leave with pay, except educational and sabbatical leaves, are reported on Time and Attendance Records for use in computing vacation and sick leave credits earned.

B

REFERENCES

[1] Classified Employees
   ... 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)
   ... Oregon Administrative Rule 580-21-030, Vacations.
   ... Oregon Administrative Rule 580-21-040, Sick Leave Plan For Academic Personnel.

[3] Management Service And Unrepresented Classified Employees
   ... Personnel Division Policy (PDP) 3.A.1, Overtime Pay
   ... PDP 7.3.1.1, Vacation Leave
   ... PDP 7.3.1.3, Sick Leave With Pay
   ... PDP 7.3.1.3 Other Leaves With Pay
   ... PDP 7.3.1.3 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 required to work and includes 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, bereavement leave, other leave with pay taken in accord with the employee's classification category and bargaining unit status (e.g., counseling leave, pre-retirement counseling leave, military training leave, etc.).

"Paid regular hours" excludes:

   ... Educational or sabbatical 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 (PDP element 11) and paid regular hours.

[2] Classified Employees
   Sick leave credits are awarded per the applicable bargaining agreement. Applies to CXXXX, CXXXV, CXXXV, and CXXXVII. The following apply unless they conflict with a bargaining agreement:

   ... When paid regular hours equal a full-time month, 8 hours are credited.
   ... When paid regular hours are less than a full-time month, 8 hours are credited.
   ... When paid regular hours are less than 32, no sick leave is credited.

[3] Unrepresented Classified Or Management Service Employees
   Sick leave credits are awarded per PDP 7.3.1.1, 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 -- 0.50 of the rate of pay for the number of hours awarded.
   ... Full-time employee on leave without pay for 16 or more consecutive calendar days in the first and/or last month, an adjustment is needed because sick leave will not be pro rated.
   ... Part-time employee -- credits are awarded on a pro rata basis.

[4] Faculty
   Academic staff on the Leave System are awarded just like classified employees per Oregon Administrative Rule 580-21-040, Sick Leave Plan For Academic Personnel, as follows:
E VACATION CREDITS

[1] General
Vacation credits are automatically calculated for employees on the Leave Sys-
tem. The hours credited are based on the employee’s Classification Code (POD ele-
ment 11), Service Anniversary Date (POD element 32), and paid regular hours each month.

Vacation credits are awarded as fol-
low:
- 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 applic-
  able bargaining agreement.
- Unrepresented classified and manage-
  ment service employees --
  vacation credits are awarded monthly there-
  after in accord with PDP 7.3.1.1, Vaca-
  tion Leave.

[3] 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

- Unrepresented classified and manage-
  ment service employees -- vacation
  credits are awarded in accord with PDP 7.3.1.1, Vacation Leave.

[4] Faculty -- 12-Month Appointment
One month vacation with pay is a-
warded after 11 months service and annual-
ly thereafter. Vacation credits are not
cumulative. Vacation that is unused 12
months after being awarded is canceled.

[5] Faculty -- 9-Month Appointment
Nine-month appointments are not eli-

gible for paid vacation leave.

[6] Unclassified Miscellaneous, Other, Or Student Employees
Unclassified employees with Classifi-
cation Category Code (POD element 1)
U-Miscellaneous, O-Other, or S-Student are not eligible for sick leave.

An employee on a temporary appoint-
ment is not eligible for sick leave. In-
cludes Class Code TXXX.

F PERSONAL LEAVE

[1] Classified Or Management Service -- Permanent, Full-Time Employee
The employee is awarded 8 hours per-
sonal leave with pay after completing tri-
al service. An additional 8 hours are a-
warded 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 com-
pletes trial service in June is awarded
only 8 hours personal leave on July 1.

The employee is awarded 8 hours per-
sonal 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 per-
sonal leave is awarded on July 1 and can
be used in the new fiscal year.

[3] Unclassified Employees
Unclassified employees are not eligi-
ble for personal leave.

Temporary employees are not eligible for
personal leave.

G COMPENSATORY & EXCHANGE LEAVE

[1] General
Compensatory and exchange leave bal-
ances of employees on the Leave System are
maintained on the leave file. Hours of
leave accrued and taken are recorded on the
leave file (see Procedure Manual paragraph
10.151, TIME AND ATTENDANCE RECORD).

[2] Compensatory Leave
Compensatory leave is granted and serviced to
employees who are eligible for overtime
work. The following employees

12/86
are eligible for overtime pay:

... Salary ranges 01 to 18 -- All em-
ployees...

... Salary ranges 19 to 22 -- Employees...

Compensatory leave is earned when an eli-
gible employee works in excess of full-
time or on a legal holiday. Leave time is
credited at 1.5 times the overtime or hol-
day hours worked.


Exchange leave is a management service em-
ployee who is not eligible for overtime
may qualify for exchange leave as follows:

... Salary ranges 19 to 22 -- Employees
in eligible for overtime earn exchange
leave hours worked in excess of
full-time or on a legal holiday.

... Salary range 23 and above -- Em-
ployees earn exchange leave when required to
work a scheduled overtime period to
complete a specific project.

Exchange leave is credited on an hour for
hour basis, not time and one-half.

H LEAVE WITH PAY (OTHER)

[1] General

The leave file contains a record for each
type of leave that an employee can
accru 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 em-
ployee earns sick leave and vacation cred-
its while on leave.

[2] Other Leaves Recorded on Leave File

The following paid leaves should be
entered on the leave file:

... Jury duty.

... Fitness service required by a subpoe-
na 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 manage-
ment service -- other paid leave in
accord with POP 7,3.1.3. (other leaves
with pay).

[3] Other Leaves Excluded from Leave File

The following types of leave do not
appear leave or vacation credits and
should not be entered on the leave file:

... Educational leave with pay.

... Sabbatical leave.

1 TIME AND ATTENDANCE RECORD

[1] General

The time and Attendance Record, form
CO-809, is used to record the hours of
work and leave each pay for each em-
ployee. Monthly totals are input to the
Leaves System to update the leave file. A
time and Attendance Record containing em-
ployee identification information, is pre-
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 to record to any monthly period
as desired by users.

[2] Purpose

Time and attendance records provide a
means to maintain an accurate 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 tri-
annual leave employees, the paid regular
hours reported also determine when the em-
ployee will receive personal leave. Com-
parative and exchange leave balances are
maintained from inputs of hours accrued
and taken.

[3] Form Preparation Instructions

1 Department: Preprinted. Major Depart-
ment(s) Account Number, POB element
401, and department name.

2 Institutions: Name; Social Security
Numbers: Preprinted.

3 Pay Periods: Preprinted. The payroll
month and year.

4 Standard Hours: Preprinted. The num-
ber of work hours, including paid holi-
days, in the calendar month based on an
8-hour day and 5-day week.

5 Non-Standard Hours: Enter the num-
ber of work hours, including paid holi-
days, in the month when different from
the preprinted Standard Hours. Line out
the Standard Hours. Pay apply
to employees on irregular or flex-
ible work schedules, or when time
is reported on a basis other than calendar month. Must be in the 150-
200 hour range.

6 Regular Work Hours: Record the num-
ber of regularly scheduled hours the em-
ployee worked each day. Omit over-
time, holiday, and exchange time
worked. For legal holidays, enter 8 hours
for a full-time employee, or a pro
time part of 8 hours for a part-
time employee. Enter the monthly to-
tal in the first "PAY" column. The
monthly total cannot exceed the
Standard Hours or Non-Standard
Hours. The "Regular (Other)" line
be used to record unscheduled
straight time hours worked (e.g., by
a part-time employee).

7 Overtime & Non-Standard Hours Worked: Re-
cord any overtime and holiday hours
worked. Classified and manage-
ment service employees. Enter the
monthly totals of overtime and holi-
day hours worked for each the em-
ployee is paid in the second "PAY"
column. The monthly total cannot exceed the
Standard Hours or Non-Standard
Hours. The "Regular (Other)" line
be used to record unscheduled
straight time hours worked (e.g., by
a part-time employee).
8 Exchange Hours Worked: Record any exchange hours worked by an employee eligible for exchange leave. Enter the total hours for the month in the "Alt" (access) column.

9 Shift Differential/De Call/Special Duty (optional). These lines may be used to record hours in which premium pay is earned (e.g., for shift differential, stand-by time, work out of class, etc.). The data is not used by the Leave System.

10 Sick Leave/Vacation/Exchange Leave/Compensatory Leave/Personal Leave/Leave With Pay (other) taken: Record the hours taken of each type of leave. Enter the monthly totals in the first "PAY" column. LW (Other) is used for jury duty, witness service, pre-retirement counseling, military training leave, etc. Briefly note the reason for leave with pay (other) in the "Remarks" section at the bottom of the form.

11 LWOP: Optional. This line may be used to record all types of leave without pay. The data is not used by the Leave System.

12 Total: The total in the first PAY column is the paid regular hours for the employee as defined in paragraph 10.15C, PAY REGULAR HOURS. This total is used to determine sick leave and vacation credits, and when personal leave is awarded to part-time and seasonal employees. The second PAY column total is the hours of overtime and holiday work for which the employee is paid.

13 Leave Adjustments: This section of the form is used to correct the current balance, elements J30-J34, on the leave file. The balance on the leave file is increased by an entry in "INCRE HRS," and decreased by an entry in "DECRE HRS." All entries should be to 2 decimal places (.1X). Describe entries in the "Reason for Adjustment" section.

<table>
<thead>
<tr>
<th>PAYMENT</th>
<th>1</th>
<th>2</th>
<th>3</th>
<th>4</th>
<th>5</th>
<th>6</th>
<th>7</th>
<th>8</th>
<th>9</th>
</tr>
</thead>
<tbody>
<tr>
<td>REGULAR</td>
<td>5</td>
<td>10</td>
<td>0</td>
<td>0</td>
<td>10</td>
<td>10</td>
<td>0</td>
<td>5</td>
<td>10</td>
</tr>
<tr>
<td>PAY</td>
<td>5</td>
<td>10</td>
<td>0</td>
<td>0</td>
<td>10</td>
<td>10</td>
<td>0</td>
<td>5</td>
<td>10</td>
</tr>
<tr>
<td>TOTAL</td>
<td>5</td>
<td>10</td>
<td>0</td>
<td>0</td>
<td>10</td>
<td>10</td>
<td>0</td>
<td>5</td>
<td>10</td>
</tr>
</tbody>
</table>

**Time and Attendance Record**

**Accounting Distribution**

**Payroll Use Only**

**Life Operations Manual: Standard Operating Instructions**

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 SAIIF (State Accident Insurance Fund). See C[1], Required Perquisites.

REFERENCES

[3] Department of General Services Policy 125-B-600, Village Agency Provided Housing Programs and the Rental Reduction Schedule.

REPORTING PERQUISITES

Reporting requirements vary depending on the type of perquisite.

[1] Required Perquisites

Meals and lodging perquisites that meet the criteria in section G and H are exempt from tax reporting. However, they are subject to SAIIF assessments and must be reported on Form CO-202I, Report of Assumed Wages Not Paid by Payroll for Computation of SAIIF Premiums. See section 10.09, SAIIF 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 employer using transaction code 1240, Unclassified Perquisites; 1440, Management Service and Classified Perquisites; 1540, Student Perquisites; or 1740, Perquisites-Resident Physicians, Dentists, Clinical Fellows and Graduate Assistants. The perquisite amount is included in gross pay on check stubs, W-2 forms and reports.

The amount the employee is charged for meals and/or lodging may be entered to the payroll system either by time card or on the deduction file of the PDB. The deduction is made as a payroll type code (Meals and/or Rent-Non-Required Perquisite-Tax Subject).

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 services performed or services rendered. This is a general term that encompasses any payment or recompense for a worker's time and services.

[2] Compensation - any remuneration that is primarily to pay employees for services performed. Compensation is taxable income whether in the form of cash or non-cash payments.

[3] Perquisite - any non-cash remuneration to employees or non-employee workers. Perquisites are usually meals and lodging, but utilities, furnishings, transportation, or anything else of value may also be perquisites.

[4] Required Perquisite - a perquisite for meals and/or lodging that is tax exempt because it is a practical working necessity for the employee to perform all duties of the position. Sections G and H outline the criteria for determining when a perquisite is tax exempt.

[5] Tax Subject Perquisite - also called Non-Required Perquisite) a perquisite that is primarily to compensate the employer 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.

TAX EXEMPT PERQUISITES

The following perquisites are exempt from federal, state and FICA tax withholding.

[1] Required perquisites

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] Overt ime Meal Allowance

A meal allowance paid to employees who work overtime is considered to be paid
for the convenience of the institution and is not taxable income. Transaction code 2907, Overtime Meal Allowance, is used to record the payment.


Facilities and privileges refers to use of employer facilities: tuition and fee reductions; discounts on purchases, entertainment, sporting events, etc. offered to employees. Such services are tax exempt if furnished or offered to employees generally, of relatively small value, and offered, not as compensation, but to promote employee health, good will or efficiency.

F TAX SUBJECT PERQUISITES

The following are examples of perquisites that would not satisfy the criteria in sections G and H and are, therefore, taxable. Their value must be reported as income with a 1040 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 C[3].

[4] Meals furnished when the employee has an option to accept groceries or a meal allowance in lieu of meals.

[5] Meals and lodging furnished when the employee has a choice of either the meals and lodging or more pay.

[6] Meals and lodging provided primarily to promote employee good will or morale, or to attract prospective employees.

G REQUIRED PERQUISITE CRITERIA - MEALS

Meals may qualify as required perquisites when they are furnished in kind for the convenience of the employer during the employee's working hours on the business premises of the institution.

[1] "In kind" means prepared meals, not groceries or a cash allowance for meals.

[2] "Convenience of the employer" means that there are substantial business reasons for furnishing the meals such as:

D The employee must be available for emergency calls during the meal period.

D The employee is a food service worker who works during regular meal times.

D The employer cannot reasonably be expected to eat elsewhere.

D During working hours generally means means the employee's assigned working hours, and that meals furnished during working time off from work are subject to taxation. There are two exceptions:

D Food service workers may be furnished meals during, or immediately before or after working hours.

D Meals may be furnished to employees who also receive a required perquisite for lodging anytime they are required to be available.

D Business premises means the employer's assigned work place, or a near-by eating place on institution property.

H REQUIRED PERQUISITE CRITERIA - LODGING

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

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

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

D The employee must accept the lodging as a condition of employment.

D "Lodging" means the residence and the cost of utility services (heating, electricity, water and sewer) necessary to make the lodging habitable.

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

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

... The employee must be available for duty 24 hours a day in case of emergency.
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 employer 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 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 enclaves which is not available to the public and which normally accommodates ten or more employees.
A GENERAL

[1] Receiving Payments
Individuals may receive payments either as employees; as independent contractors; as beneficiaries of stipends, scholarships and other forms of financial aid; or as research subjects. Different laws, regulations and policies apply to each of these categories. Each person, to whom funds are disbursed, must be correctly classified to ensure that the proper payment procedures are applied.

[2] Dual Categories
It is possible for two payment categories to apply to the same individual. For example, a student employee may also receive a stipend; or an employee may also be a research subject. When situations such as these occur, the two payments must be identified and kept separate. It is improper to combine them since they have different requirements. An individual can never be both an employee and an independent contractor simultaneously.

B EMPLOYEES

[1] Pay for Services
Persons, other than independent contractors, but not 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 SSAF 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 after 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 when services performed when that individual is neither an independent contractor nor a research subject.

C INDEPENDENT CONTRACTORS

[1] Definition
An individual may receive payments from an institution as an independent contractor. Paragraph 13.06C[2], definition -- Independent Contractor, contains guidelines for determining if an individual performing services is an independent contractor.

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

[3] Employees From Other Agencies
A person who is an employee of another public agency in Oregon and a member of PERS cannot be a contractor. He/She must be placed on the Personnel Data Base and paid through the Payroll System. See paragraph 13.06G, Persons Ineligible for Independent Contractor Status, for further details.

D FINANCIAL AID RECIPIENTS

[1] "Aid" vs. Pay
A person may be paid a stipend or similar payment for which no services are performed. The payment is simply a form of aid to help further the person's education. The individual is not an employee; is not subject to 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.

E RESEARCH SUBJECTS

[1] General
Payments to individuals who serve as research subjects are processed as regular invoices per paragraph 13.06C[?], Research Subjects. This applies whether the individual is an employee; a student; or unaffiliated with the Department of Higher Education.
OSBHE FINANCIAL ADMINISTRATION STANDARD OPERATING MANUAL

10.32

Personnel-Payroll

FLSA Administration

A GENERAL STATEMENT

[1] Purpose
The Fair Labor Standards Amendments of 1985, and subsequently 1989, brought ODHE under the Fair Labor Standards Act (FLSA), commonly known as the Federal Wage and Hour Law. The purpose of this section is to assist Institutional Payroll Offices in applying the basic wage and overtime requirements of FLSA.

[2] Sources Of Additional Information
In addition to the references listed in paragraph 10.32B, REFERENCES, information pertaining to specific personnel questions may be found in the following sources:

- Executive Department's Personnel Policies and Rules.
- Institutional personnel policies and communications, located in campus Personnel/Human Resources Offices.
- 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 basis for this section. Sources of information regarding other personnel-payroll topics, not addressed in this section, are listed in paragraph 10.00C[1]. REFERENCES.

Bureaus Of Labor And Industries, States Of Oregon, various publications.

Executive Department Personnel Policies:

- "3.1.7, "Stand-by Time Compensation."
- "3.1.11, "Working Hours."
- "7.3.13, "Other Leave With Pay."
- "7.6.11, "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 4th

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


Fair Labor Standards Amendments of 1985, based on U.S. Senate Bill #570, 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.

C SCOPE OF FLSA

[1] General
Fair Labor Standards Act topics commonly include, but are not limited to, the following:

- FLSA Coverage:
  a) Individual employees.
  b) Enterprises.
  c) Contractors, etc.
- Non-Coverage Of FLSA:
  a) Exempt employees.
  b) Hours Worked and Compensation:
    a) Voluntary work.
    b) Overtime.
    c) On-call, show-up, stand-by and rest time.
    d) Bonus and meal periods.
e) Sleeping time.
f) Training programs, lectures and demonstrations.
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 1990, based on U.S. House of Representative's Bill 2710, which became Public Law 101-157):

.... $3.15 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 10.320[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 the employer.
.... 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.

.... Contingency pay.
.... Bonuses promised for:
   a) Accuracy of work.
   b) Good attendance.
   c) Continuation of the employment relationship.
   d) Incentive.
   e) Production and quality of work.

[5] Other Types Of Compensation

Certain types of compensation are not necessarily included in the regular rate of pay. Examples of these types of pay include:

.... Weekly overtime pay.
.... Call-back premium pay.
.... All employee time paid at a rate of time and one-half.
.... Holiday pay, if it is equivalent to regular earnings.
.... Absence pay for infrequent or unpredictable absences, etc.

[6] Compensation Types' Descriptions/ Codes

FLSA compensation types are described in Section 07.10, Transaction Codes, Personnel Services. Detailed characteristics of pay transaction codes are displayed in TPR program "SEP" - Pay Transaction Table, Table 01.

Note: Pay transaction codes include "Category" and "Hour Type" codes. These secondary codes identify whether a pay item is Regular Pay, Overtime Pay, Differential Pay, etc.

E OVERTIME COMPENSATION

[1] General

The following paragraphs describe ODHE's overtime compensation policies. These policies are subject to changes made in various collective bargaining agreements.

[2] Eligibility

The Compensation Plan Table, Table F3 or F4, 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.

All overtime worked by non-exempt management service employees should be paid at a rate of one and one-half. It may be paid either in cash or compensatory time. The method of compensation is determined by the Department.

[5] Use of Earned Compensatory Time

Compensatory time earned by both classified and management service employees may be saved for use at a later date. It does not have to be used within the same week or month in which it is earned. Typically, however, a balance of FLSA compensatory time cannot exceed 240 hours per employee.

Note: There are exceptions to this FLSA compensatory time maximum balance as outlined in Executive Department Personnel Rule 3-4-200, "Overtime Pay."

### 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:

1. Divide the "straight-time" earnings by the total number of hours worked.
2. 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>
</tr>
</thead>
<tbody>
<tr>
<td>48</td>
<td>Earnings x 1.5</td>
</tr>
<tr>
<td>50</td>
<td>Earnings x 10</td>
</tr>
<tr>
<td>47.7/4</td>
<td>Earnings x 7.7/4</td>
</tr>
</tbody>
</table>

### [3] Decimal Equivalents (Coefficients) For Overtime Hours Worked

The table shown in paragraph 10.3.2.2.2, Coefficient Table for Computing Extra Half-Time For Overtime Worked, contains the decimal equivalents, i.e., coefficients, of the fraction:

\[
\text{OVERTIME HOURS} / \text{TOTAL HOURS} \times 2
\]

**Examples:**

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

<table>
<thead>
<tr>
<th>Over-time Hours Worked</th>
<th>Overtime Fraction</th>
<th>Coefficient (Decimal Equivalent)</th>
</tr>
</thead>
<tbody>
<tr>
<td>48</td>
<td>(8 \times 1)</td>
<td>0.083</td>
</tr>
<tr>
<td>50</td>
<td>(5 \times 1)</td>
<td>0.100</td>
</tr>
<tr>
<td>47.7/4</td>
<td>(7.7/4 \times 2)</td>
<td>0.081</td>
</tr>
</tbody>
</table>

#### [5] Use Of The "Coefficient Table"

The following two steps explain how to use the "Coefficient Table."

1. 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.

2. 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 59.60 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:

\[
59.60 \times (\text{Coefficient for 48 hours) = 40.081 (Additional Overtime Due)}
\]

### [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>00.25</th>
<th>00.50</th>
<th>00.75</th>
<th>01.00</th>
<th>01.20</th>
<th>01.30</th>
<th>01.40</th>
<th>01.60</th>
<th>01.70</th>
<th>01.80</th>
<th>01.90</th>
</tr>
</thead>
<tbody>
<tr>
<td>40</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.01</td>
<td>0.01</td>
<td>0.01</td>
<td>0.01</td>
<td>0.01</td>
<td>0.01</td>
</tr>
<tr>
<td>41</td>
<td>0.012</td>
<td>0.015</td>
<td>0.02</td>
<td>0.024</td>
<td>0.037</td>
<td>0.05</td>
<td>0.064</td>
<td>0.086</td>
<td>0.099</td>
<td>0.110</td>
<td>0.110</td>
</tr>
<tr>
<td>42</td>
<td>0.02</td>
<td>0.027</td>
<td>0.032</td>
<td>0.049</td>
<td>0.072</td>
<td>0.093</td>
<td>0.110</td>
<td>0.127</td>
<td>0.141</td>
<td>0.158</td>
<td>0.169</td>
</tr>
<tr>
<td>43</td>
<td>0.035</td>
<td>0.043</td>
<td>0.059</td>
<td>0.097</td>
<td>0.130</td>
<td>0.159</td>
<td>0.192</td>
<td>0.223</td>
<td>0.247</td>
<td>0.270</td>
<td>0.297</td>
</tr>
<tr>
<td>44</td>
<td>0.049</td>
<td>0.058</td>
<td>0.073</td>
<td>0.110</td>
<td>0.151</td>
<td>0.194</td>
<td>0.237</td>
<td>0.278</td>
<td>0.308</td>
<td>0.333</td>
<td>0.355</td>
</tr>
<tr>
<td>45</td>
<td>0.056</td>
<td>0.068</td>
<td>0.080</td>
<td>0.124</td>
<td>0.163</td>
<td>0.202</td>
<td>0.237</td>
<td>0.269</td>
<td>0.299</td>
<td>0.319</td>
<td>0.337</td>
</tr>
<tr>
<td>46</td>
<td>0.065</td>
<td>0.082</td>
<td>0.10</td>
<td>0.154</td>
<td>0.196</td>
<td>0.234</td>
<td>0.269</td>
<td>0.298</td>
<td>0.322</td>
<td>0.339</td>
<td>0.355</td>
</tr>
<tr>
<td>47</td>
<td>0.074</td>
<td>0.094</td>
<td>0.113</td>
<td>0.176</td>
<td>0.219</td>
<td>0.254</td>
<td>0.287</td>
<td>0.310</td>
<td>0.328</td>
<td>0.342</td>
<td>0.353</td>
</tr>
<tr>
<td>48</td>
<td>0.083</td>
<td>0.103</td>
<td>0.122</td>
<td>0.195</td>
<td>0.239</td>
<td>0.275</td>
<td>0.305</td>
<td>0.324</td>
<td>0.340</td>
<td>0.352</td>
<td>0.362</td>
</tr>
<tr>
<td>49</td>
<td>0.092</td>
<td>0.113</td>
<td>0.132</td>
<td>0.212</td>
<td>0.258</td>
<td>0.293</td>
<td>0.318</td>
<td>0.334</td>
<td>0.347</td>
<td>0.356</td>
<td>0.364</td>
</tr>
<tr>
<td>50</td>
<td>0.104</td>
<td>0.130</td>
<td>0.157</td>
<td>0.256</td>
<td>0.307</td>
<td>0.335</td>
<td>0.350</td>
<td>0.360</td>
<td>0.378</td>
<td>0.386</td>
<td>0.389</td>
</tr>
<tr>
<td>51</td>
<td>0.108</td>
<td>0.140</td>
<td>0.180</td>
<td>0.269</td>
<td>0.331</td>
<td>0.361</td>
<td>0.372</td>
<td>0.380</td>
<td>0.396</td>
<td>0.403</td>
<td>0.403</td>
</tr>
<tr>
<td>52</td>
<td>0.115</td>
<td>0.152</td>
<td>0.221</td>
<td>0.334</td>
<td>0.398</td>
<td>0.42 _</td>
<td>0.43 _</td>
<td>0.44 _</td>
<td>0.45 _</td>
<td>0.46 _</td>
<td>0.46 _</td>
</tr>
<tr>
<td>53</td>
<td>0.123</td>
<td>0.180</td>
<td>0.330</td>
<td>0.443</td>
<td>0.50 _</td>
<td>0.52 _</td>
<td>0.53 _</td>
<td>0.54 _</td>
<td>0.55 _</td>
<td>0.56 _</td>
<td>0.56 _</td>
</tr>
<tr>
<td>54</td>
<td>0.130</td>
<td>0.218</td>
<td>0.444</td>
<td>0.560</td>
<td>0.619</td>
<td>0.644</td>
<td>0.650</td>
<td>0.650</td>
<td>0.650</td>
<td>0.650</td>
<td>0.650</td>
</tr>
<tr>
<td>55</td>
<td>0.136</td>
<td>0.240</td>
<td>0.466</td>
<td>0.612</td>
<td>0.673</td>
<td>0.694</td>
<td>0.694</td>
<td>0.694</td>
<td>0.694</td>
<td>0.694</td>
<td>0.694</td>
</tr>
<tr>
<td>56</td>
<td>0.143</td>
<td>0.284</td>
<td>0.514</td>
<td>0.690</td>
<td>0.755</td>
<td>0.772</td>
<td>0.772</td>
<td>0.772</td>
<td>0.772</td>
<td>0.772</td>
<td>0.772</td>
</tr>
<tr>
<td>57</td>
<td>0.150</td>
<td>0.315</td>
<td>0.563</td>
<td>0.772</td>
<td>0.840</td>
<td>0.840</td>
<td>0.840</td>
<td>0.840</td>
<td>0.840</td>
<td>0.840</td>
<td>0.840</td>
</tr>
<tr>
<td>58</td>
<td>0.157</td>
<td>0.350</td>
<td>0.614</td>
<td>0.840</td>
<td>0.901</td>
<td>0.901</td>
<td>0.901</td>
<td>0.901</td>
<td>0.901</td>
<td>0.901</td>
<td>0.901</td>
</tr>
<tr>
<td>59</td>
<td>0.163</td>
<td>0.379</td>
<td>0.665</td>
<td>0.901</td>
<td>0.952</td>
<td>0.952</td>
<td>0.952</td>
<td>0.952</td>
<td>0.952</td>
<td>0.952</td>
<td>0.952</td>
</tr>
<tr>
<td>60</td>
<td>0.167</td>
<td>0.400</td>
<td>0.716</td>
<td>0.952</td>
<td>1.002</td>
<td>1.002</td>
<td>1.002</td>
<td>1.002</td>
<td>1.002</td>
<td>1.002</td>
<td>1.002</td>
</tr>
<tr>
<td>61</td>
<td>0.172</td>
<td>0.423</td>
<td>0.767</td>
<td>1.002</td>
<td>1.052</td>
<td>1.052</td>
<td>1.052</td>
<td>1.052</td>
<td>1.052</td>
<td>1.052</td>
<td>1.052</td>
</tr>
<tr>
<td>62</td>
<td>0.177</td>
<td>0.446</td>
<td>0.818</td>
<td>1.052</td>
<td>1.102</td>
<td>1.102</td>
<td>1.102</td>
<td>1.102</td>
<td>1.102</td>
<td>1.102</td>
<td>1.102</td>
</tr>
<tr>
<td>63</td>
<td>0.183</td>
<td>0.477</td>
<td>0.869</td>
<td>1.102</td>
<td>1.152</td>
<td>1.152</td>
<td>1.152</td>
<td>1.152</td>
<td>1.152</td>
<td>1.152</td>
<td>1.152</td>
</tr>
<tr>
<td>64</td>
<td>0.188</td>
<td>0.504</td>
<td>0.919</td>
<td>1.152</td>
<td>1.202</td>
<td>1.202</td>
<td>1.202</td>
<td>1.202</td>
<td>1.202</td>
<td>1.202</td>
<td>1.202</td>
</tr>
<tr>
<td>65</td>
<td>0.192</td>
<td>0.529</td>
<td>0.969</td>
<td>1.202</td>
<td>1.252</td>
<td>1.252</td>
<td>1.252</td>
<td>1.252</td>
<td>1.252</td>
<td>1.252</td>
<td>1.252</td>
</tr>
<tr>
<td>66</td>
<td>0.197</td>
<td>0.553</td>
<td>1.019</td>
<td>1.252</td>
<td>1.302</td>
<td>1.302</td>
<td>1.302</td>
<td>1.302</td>
<td>1.302</td>
<td>1.302</td>
<td>1.302</td>
</tr>
<tr>
<td>67</td>
<td>0.201</td>
<td>0.575</td>
<td>1.069</td>
<td>1.302</td>
<td>1.352</td>
<td>1.352</td>
<td>1.352</td>
<td>1.352</td>
<td>1.352</td>
<td>1.352</td>
<td>1.352</td>
</tr>
<tr>
<td>68</td>
<td>0.206</td>
<td>0.604</td>
<td>1.119</td>
<td>1.402</td>
<td>1.452</td>
<td>1.452</td>
<td>1.452</td>
<td>1.452</td>
<td>1.452</td>
<td>1.452</td>
<td>1.452</td>
</tr>
<tr>
<td>69</td>
<td>0.210</td>
<td>0.632</td>
<td>1.168</td>
<td>1.502</td>
<td>1.552</td>
<td>1.552</td>
<td>1.552</td>
<td>1.552</td>
<td>1.552</td>
<td>1.552</td>
<td>1.552</td>
</tr>
<tr>
<td>70</td>
<td>0.214</td>
<td>0.660</td>
<td>1.217</td>
<td>1.602</td>
<td>1.652</td>
<td>1.652</td>
<td>1.652</td>
<td>1.652</td>
<td>1.652</td>
<td>1.652</td>
<td>1.652</td>
</tr>
</tbody>
</table>

**OSBE Financial Administration Standard Operating Manual**

**Personnel-Payroll**
G  CALCULATING OVERTIME PAY

[1] General

The following example describes the procedures for calculating overtime pay. It uses FLSA guidelines and a fictitious contract provision requiring overtime pay for any work in excess of eight hours per day. It also shows the effect of using the "Coefficient Table for Computing Extra Half-Time For Overtime," shown in paragraph 10.32F(5), on additional earnings such as shift differential.

FACTS:

Type of Employee: Non-Exempt
Weekly Work Schedule: 8 hours per day, starting on Sunday
Employee Eligible For: Shift Differential Working Out-of-Class
Monthly Salary: $1,733
Hourly Rate Of Pay: $10.00

HOURS WORKED:

<table>
<thead>
<tr>
<th>Week #</th>
<th>Su</th>
<th>Mo</th>
<th>Tu</th>
<th>We</th>
<th>Th</th>
<th>Fr</th>
<th>Sa</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
<td>8</td>
<td>10</td>
<td>10</td>
<td>8</td>
<td>8</td>
<td>4</td>
</tr>
<tr>
<td>2</td>
<td></td>
<td>8</td>
<td>8</td>
<td>8</td>
<td>8</td>
<td>8</td>
<td>-</td>
</tr>
<tr>
<td>3</td>
<td>8</td>
<td></td>
<td>Sick</td>
<td>8</td>
<td>8</td>
<td>5</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Sick</td>
<td>10</td>
<td>8</td>
<td>8</td>
<td>8</td>
<td>-</td>
<td></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>
<td>--</td>
</tr>
<tr>
<td>3</td>
<td>--</td>
<td>5</td>
<td>6.72 **</td>
</tr>
<tr>
<td>4</td>
<td>--</td>
<td>2</td>
<td>--</td>
</tr>
<tr>
<td>** TOTAL **</td>
<td>$44.16</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

* Week #1: Shift Differential $5.28 x 48 hours = $253.44
  Out-of-Class $0.50 x 510 hours = $255.00
  TOTAL = $508.44

** Week #3: Shift Differential $5.28 x 24 hours = $126.72

OVERTIME CALCULATION:

Week #1: FLSA O/T: 8 hours x 1.5 x $10 = $120.00
Additional O/T Compensation: $37.44 x 8 x 0.5 = 3.12
Using Coefficient Method: $37.44 x (48 hour coefficient) = $37.44 x .083 (Taken from Coefficient Table) = $3.11

Week #3: Non-FLSA O/T: 5 hours x 1.5 x $10 = 75.00
NOTE: No additional O/T Compensation Required in Week #3.

Week #4: Non-FLSA O/T: 2 hours (Earned 3 hours Compensatory Time)
TOTAL OVERTIME PAY = $198.72
+ Additional Earnings = 44.16
TOTAL TIME CARD PAY = $242.88
+ Monthly Salary (From Forecast Pay) = 1,733.00
TOTAL GROSS PAY = 57,975.28

H  TIME CARD ENTRIES

[1] General

The computed pay transactions, for the above example, are recorded on a time card or entered on the terminal using TPM program "ETC."


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

915760

1. Pay recorded with Transaction Code 1621, Overtime - Management Service And Classified, computes to $595.00
OSBHE FINANCIAL ADMINISTRATION STANDARD OPERATING MANUAL

Personnel-Payroll

2. Pay recorded with Transaction Code 1435, Shift Differential Pay, computes to...

3. Pay recorded with Transaction Code 1414, Work Out-Of-Class, computes to...

4. Pay recorded with Transaction Code 1419, FLSA Overtime On Premium Pay, computes to...

TOTAL (As per example) = $590.29

I. FLSA RECORD-KEEPING

[1] General

Record-keeping requirements under FLSA are described in Executive Department Personnel Rules 3-4-700, page 7 of 8 (see paragraph 10.326, 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 10.014(a)(15) and 10.014(a)(16) for detailed information).

[2] Record-Keeping Errors

The following example shows how to avoid some possible errors in FLSA record-keeping.

[3] A non-exempt employee under FLSA is paid from two departments on separate time cards. The employee is paid an hourly 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 $890.00 (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>
<td>100.0</td>
<td>5.10.00</td>
<td>$1,000.00</td>
</tr>
<tr>
<td>2</td>
<td>1.0</td>
<td>880.00</td>
<td>880.00</td>
</tr>
<tr>
<td>TOTAL PAY</td>
<td></td>
<td></td>
<td>$1,880.00</td>
</tr>
</tbody>
</table>

[4] In the above example, the employee should have received regular pay of $1,760.00 and overtime pay, or compensatory time of 18 hours, of $180.00, i.e., 12 hours x $10.00 per hour x 1.5, for a total pay of $1,940.00. This total pay assumes that the 12 additional hours, i.e., 100.0 + 88.0 = 176.0, were accumulated as hours in excess of eight hours in a work day(s) or 40 hours in a work week(s). The same holds true if, in Department 2, the employee was paid on forecast pay, except in this instance, no units would be recorded.

Note: To monitor and detect potential errors in an employee’s pay, as described in the above example, the Controller’s Division, Personnel Payroll Section, produces various monthly payroll reports for institutions (see Section 107.00, Payroll Reports, for further information on specific reports).
[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
- Consulting
- 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
Ineligible faculty 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 102.13, Supplemental Academic Wages-Hired in Payroll Month XX/XX, (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, (Eligent D41, Retirement Code is "O" - Subject PERS Contributions; Multiple Employer, or M33 - Subject PERS Contributions; Multiple Employer) all pay for instructional services should be paid under transaction code 1001, Supplemental Unclassified Pay - Instructional.

[2] Definition
Instructional services are defined as any type of teaching of either credit or non-credit activities regardless of the source of funds for payment for the services.

[3] Examples
Examples of instructional services include, but are not limited to, the following:

- Teaching which involves continuing education, workshops, seminars and short courses.
- Curriculum development directly related to the overload teaching activity.

[4] Nine-month Academic Employees - Subject
Employee definitions of 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(8)(c)(H), PUBLIC EMPLOYEE'S RETIREMENT SYSTEM -- Definitions). Such pay, therefore, is included in transaction code 1201, Supplemental Unclassified Pay.
A  GENERAL

[1] Types of Fringe Benefits

Some examples of employee fringe benefits include the following:

... Use of State-owned vehicles (see paragraph 10.34D, VEHICLES).
... Use of "company-owned" aircraft.
... Commercial flights, free or discount-
ed.
... Vacations.
... Discounts on property or services.
... Memberships in country clubs or other social clubs.
... Tickets to entertainment or athletic events.


Fringe benefits must be included in an employee’s gross income unless specifically excluded by law. Some benefits are subject to Federal/State income taxes and Social Security (FICA) taxes. The following section explains the tax regulations of various fringe benefits.

[3] Calculating Gross Income

The amount of the fringe benefit to be included in the employee’s gross income is calculated as follows:

"Fair Market Value" of the benefit

minus

The sum of:

[Amount the employee paid for the benefit] and

[Any amount excluded by law]

Note: See paragraphs 10.34C, REPORTING TAXABLE BENEFITS; 10.34D, VEHICLES; and 10.34E, EMPLOYEE DISCOUNTS ON SERVICES, for actual applications.

[4] Non-Taxable Fringe Benefits

The following examples of fringe benefits are non-taxable according to Executive Department Administrative Rule 15-065-01 (see paragraph 10.34D, REFERENCES):

... Services provided to an employee at no additional cost. An example is the free use of a locker which is normally provided to a non-employee for a fee.

... Qualified discounts. An example is the use of a copying/duplicating machine at a price which is less than the price to a non-employee.

... Working condition fringe benefits such as:

a) Institutional parking.

b) Use of on-premise athletic facilities.

c) Use of a State-owned "marked" vehicle by a Campus Security Officer.

d) Use of a State-owned vehicle by a Physical Plant driver on 24-hour call or a driver who houses a State-owned vehicle at his/her home.

... Minimal value fringe benefits. An example is meals provided at dining facilities operated for employees.

... Reduced tuition.

... Numerous other specific exclusions.

[5] Income And Wage Base

The above fringe benefits are excluded from the income and wage base of "control" and "highly paid" employees only when the benefits are given to all employees on a non-discriminatory basis.


The following two definitions are taken from Internal Revenue Code 61, Regulation 1.61-2T (see paragraph 10.34B, REFERENCES):

... "Control" employees are elected or appointed officials requiring the approval of the legislature.

... "Highly Paid" employees are those whose compensation exceeds certain limits.

[7] "Personal Use" Restriction

Fringe benefits apply only when an employee is required to use State-owned property solely for OSE business, not for personal use. "Personal Use" of such property is prohibited under OSE 244, 040 (see paragraph 10.34B, REFERENCES).

B  REFERENCES

[1] The following references are the bases for this section. Sources of information ,regarding other personnel-payroll topics, not addressed in this section, are listed in paragraph 10.00C[1], REFERENCES.

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

Executive Department Administrative Rule: 15-065-01, "Taxation Of Employee Fringe Benefits (Personal Use Of State-Owned Vehicles)."

10.34
Personnel-Payroll

... 132, "Certain Fringe Benefits," Regul-
ulation 1.312-21, "No-Addition-
To-Cost Services.

"Kelley Blue Book Auto Price Manual," pub-
lished monthly by the National Auto-
mobile Dealers Used Car Guide Compa-
ny, 8400 West Park Drive, McLean, Virginia, 22102-9993.

ODHE, Controller’s Division, Personnel-
Payroll Section, Barry Gatrell letter to
institutions, "Employee Personal Use Of State Vehicle," (6/13/95) and
(10/3/95).

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 em-
ployees to the Personnel-Payroll Section of
the Controller’s Division. Each institu-
tional personnel/payroll office must de-
termine which, if any, of an employee’s
benefits are to be reported. The follow-
ing 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 67a, Fringe Benefits - YTD.
These same amounts are included at calen-
dar 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, With-
holding Tax Statement (see paragraph 10.07B, WITHHOLDING TAX STATEMENTS --
FORM W-2).

Fringe benefit transactions are en-
tered into the Payroll System by telepro-
cessing 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 deduc-
tion is made from the same amount as the
benefit which results in a non-cash trans-
ation.

D VEHICLES

[1] General
Taxable fringe benefits apply to
"control" employees who are provided with
a State-owned vehicle for full-time busi-
ness 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 10.34C[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 ve-
hicles assigned to "control" employ-
ees.

and

... The Alternate Method or Commingled
Value Method for all non-"control"
employees (Ref. IRS Regulation 1.61-
21T). See paragraph 10.34B, REFERENCE,
for further information.

[3] Benefits Treated As Cash Wages
ODHE may 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 pay by Decem-
ber 31st. The same election need not be
made for all employees. Federal income
tax may be withheld at the 28% rate appli-
cable to supplemental wages. Benefits
provided in November and December may be
deducted for 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" allowance,
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,
REFERENCE) is used to determine the
Fair Market Value of the vehicle as of
January 1st of the first year of use or
subsequent years (see paragraph 9.10[9],
Full-Year Valuation Method).

Note: The Fair Market Value of a new ve-
hicle is the invoice amount.
[6] Annual Lease Value Table

The following table contains the Annual Lease Values of vehicles based on their Fair Market Value.

Note: Higher values, not found on the table, may be requested from the Controller's Division, Personnel-Payroll Section.

<table>
<thead>
<tr>
<th>Vehicle Fair Market Value</th>
<th>Annual Lease Value</th>
<th>Vehicle Fair Market Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>$ 0...-999</td>
<td>600</td>
<td>17,000-17,999</td>
</tr>
<tr>
<td>1,000-9,999</td>
<td>850</td>
<td>18,000-18,999</td>
</tr>
<tr>
<td>2,000-2,999</td>
<td>1,100</td>
<td>19,000-19,999</td>
</tr>
<tr>
<td>3,000-3,999</td>
<td>1,350</td>
<td>20,000-20,999</td>
</tr>
<tr>
<td>4,000-4,999</td>
<td>1,600</td>
<td>21,000-21,999</td>
</tr>
<tr>
<td>5,000-5,999</td>
<td>1,850</td>
<td>22,000-22,999</td>
</tr>
<tr>
<td>6,000-6,999</td>
<td>2,100</td>
<td>23,000-23,999</td>
</tr>
<tr>
<td>7,000-7,999</td>
<td>2,350</td>
<td>24,000-24,999</td>
</tr>
<tr>
<td>8,000-8,999</td>
<td>2,600</td>
<td>25,000-25,999</td>
</tr>
<tr>
<td>9,000-9,999</td>
<td>2,850</td>
<td>26,000-27,999</td>
</tr>
<tr>
<td>10,000-10,999</td>
<td>3,100</td>
<td>28,000-29,999</td>
</tr>
<tr>
<td>11,000-11,999</td>
<td>3,350</td>
<td>30,000-31,999</td>
</tr>
<tr>
<td>12,000-12,999</td>
<td>3,600</td>
<td>32,000-33,999</td>
</tr>
<tr>
<td>13,000-13,999</td>
<td>3,850</td>
<td>34,000-35,999</td>
</tr>
<tr>
<td>14,000-14,999</td>
<td>4,100</td>
<td>36,000-37,999</td>
</tr>
<tr>
<td>15,000-15,999</td>
<td>4,350</td>
<td>38,000-39,999</td>
</tr>
<tr>
<td>16,000-16,999</td>
<td>4,600</td>
<td>40,000-41,999</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.

--- Parti-First 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 10.340[e]. Annual Lease Value Table, that corresponds with the Fair Market Value of the vehicle on January 1st of the fifth year and every year thereafter.

Fifth and Subsequent Years:
Select the Annual Lease Value from the Annual Lease Value Table that corresponds with the Fair Market Value of the vehicle on January 1st of the year of the transfer.

Vehicle Transfer Between Employees:
Select the Annual Lease Value from the Annual Lease Value Table that corresponds with the Fair Market Value of the vehicle on January 1st of the year of the transfer.

[9] Partial-Year Valuation Method

When using the Partial-Year Valuation Method of determining a vehicle's Annual Lease Value, the following procedures apply:

Prorated Annual Lease Value:
For periods of continuous availability of at least 30 days, but less than an entire calendar year, the value of the OMC-provided vehicle is calculated as follows:

1) Multiply the Annual Lease Value (ALV) of the vehicle, selected from the table shown in paragraph 10.340[e], 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

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.,

Daily Lease = (ALV) x (4 x Days Available) / 365

Value

10.34 Lowest Lease Value

The lowest lease value of a vehicle, calculated above, should be used for continuous availability of less than 30 days based on the lowest result of either:

... The Prorated Lease Value for 30 days, or

... The Daily Lease Value Method.

Note: The Prorated Lease Value for 30 days will always result in a lower amount for periods of 8 - 29 days.

11. Continuous Availability Rules

The rules for determining the continuous availability of an ODHE-provided vehicle apply to non-"Control" employees only (see paragraph 10.34[6]). Definitions of "Control" and "Highly Paid" Employees. They do not apply to the Annual Lease Value Method (see paragraph 10.34[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 rate 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.


An employee's fringe benefit income, using the Annual Lease Value Method, is calculated as follows:

1) Dividing the vehicle's Annual Lease Value (ALV), selected from the table shown in paragraph 10.34[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 rate (see paragraph 10.34[15], "Personal Use Mileage Ratio"). e.g.,

Fringe Benefit = ALV x ("Personal Use" Income / 12)


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 10.34[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 10.34[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:
OSHE FINANCIAL ADMINISTRATION STANDARD OPERATING MANUAL

10.34

Personal Payroll

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:

\[
\text{($2,600/A) x (750/3,000) = $162.50}
\]

\[
(750 x 0.055) = 41.25
\]

TOTAL FRENCH BENEFIT = $203.75

[19] Alternate Method Of Calculating Valuation Rule

This method of calculating fringe benefit income must be used for all non-
control" employees (see paragraph 10.340[2], Determining Taxable Amount) when:

... The vehicle is owned or leased by ODH, and is provided to one or more employees for use in connection with ODH business.

... ODH requires the employee to commute to/from work in the vehicle.

... A "Personal Use" policy is followed as described in Executive Department Administrative Rule 15:65-63.

Note: The Comuting Valuation Rule applies only to an ODH employee who is assigned the use of a State-owned vehicle. It does not apply to a passenger, for example, in the vehicle.

[20] Commuting Trip Values

Under the Alternate Method of calculating an employee's fringe benefit income, his/her commuting has a value per trip as follows:

... $1.50 per one-way commute; and

... $3.00 per round-trip commute.

[21] Example Of Calculating fringe Benefit Income Using The Alternate Method

The following example combines the aforementioned procedures for calculating an employee's fringe benefit income, using the Alternate Method, as it pertains to commuting trip values.

Circumstances:

A non-"control" employee has a State-
owned vehicle assigned to him/her all year. Taxable fringe benefit income must be reported using the Alternate Method.

Facts:

The reporting period, quarter beginning April 1st and ending June 30th, has 65 regularly scheduled working days.

Calculation:

The calculation of the employee's fringe benefit income, as it relates to his/her commuting trip values, is as follows:

\[
($3.00 x 65) = $195.00
\]

Note: If the same employee takes a two-
week vacation, i.e., 10 working days, during the quarter, the amount of taxable fringe benefit income reported is:

\[
($3.00 x 55) = $165.00
\]

[22] Definition Of "Recipient" Of A Fringe Benefit

The "recipient" of a fringe benefit is an employee who is performing ODH 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 ODH, 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 ODH for whom services are performed. This definition applies regardless of whether ODH actually provides the fringe benefit to the "recipient" (ref. Internal Revenue Regulation 1.61-2T, "Taxation Of Fringe Benefits"). For related information see paragraph 10.340[22], Definition Of "Recipient" Of A Fringe Benefit.
### 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>Date</th>
<th>Hours</th>
<th>Date</th>
<th>Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>03/01/03</td>
<td>8:00</td>
<td>03/05/03</td>
<td>10:00</td>
</tr>
<tr>
<td>03/02/03</td>
<td>9:00</td>
<td>03/06/03</td>
<td>11:00</td>
</tr>
<tr>
<td>03/03/03</td>
<td>10:00</td>
<td>03/07/03</td>
<td>12:00</td>
</tr>
</tbody>
</table>

#### Taxation of Fringe Benefits

1. **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."

2. **Tax Withholdings On "Discounts"**
   - Any "discount" in excess of the 20% noted above is treated as taxable income to the employee. It is subject to Federal and State income tax withholdings as well as Social Security (FICA) withholdings.

3. **Examples Of "Discounts"**
   - Examples of "employee discounts" include:
     - Free athletic tickets provided to employees.
     - "Discounted" faculty/staff "Season" athletic tickets.

4. **Calculating Gross Income Relative To "Employee Discounts"**
   - The amount of the fringe benefit to be included in the employee's W-2 gross income is calculated as follows:
     
     \[
     \text{Cost of service to non-employee} \text{ minus the sum of:} \\
     \left( \text{cost of service to employee} \right) \text{ and } \left( 20\% \text{ of the cost of service to a non-employee} \right)
     \]

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 = $5.00
- IRS 20% Exclusion = $2.00
- **Amount Recorded In Gross Income =** $260.00

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 = $5.00
- **Amount Recorded In Gross Income =** $260.00

### Employee Discounts on Services

1. **Definition**
   - An "employee discount" is the difference in cost of a service, to an ODHE employee, and the cost to a non-employee.

2. **Value Of "Discounts"**
   - The Internal Revenue Service (IRS) considers the value of an "employee discount" to be a fringe benefit. Thus a portion of the value must be recorded as taxable income to the employee.

---

10.34 Personnel Payroll

**Section 10.74**

**Fringe Benefits**

Transaction Code 1016, 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.

6. **ALL DEDUCTS/NO DEDUCTS:** Leave blank.

7. **PLAN-TYPE:** Enter the plan/type numbers assigned for "Employee Discounts On Services." The plan numbers assigned are 101 through 109. Enter the deduction amount which must equal the pay on transaction code 1216. When the "Units" are equal to "0.0," the deduction amount must equal the "Rate," i.e., $33.00, in this example, (see #4, UNITS, and #5, RATE, above). 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.
OSBHE FINANCIAL ADMINISTRATION STANDARD OPERATING MANUAL

Personnel-Payroll

10.35

Jury Duty and Witness Fees

A

GENERAL

[1] This section applies to management service and unrepresented classified employees. Represented classified and represented unclassified (Faculty) employees should refer to the applicable collective bargaining agreement.

B

REFERENCES

... Personnel Division Policy 7.3.1.3, "Other Leaves With Pay."
... Applicable Collective Bargaining Units’ Agreements/Contracts Between the State of Oregon Executive Department and 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).
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), $20,137 per year (Plan/Type 320-002, 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 10.4A, 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. These options are described in the next two paragraphs.

[3] Tax Credit Refund

A worker may claim an Earned Income Credit when filing an income tax return. Form 1040 or 1040A must be used. The credit will first be applied to any taxes due from the worker. The balance, if any, is treated as an overpayment of taxes and refunded to the worker.

[4] Advance Payment

An employee may choose to get the Earned Income Credit in advance. When this option is chosen, part of the tax credit is included in the employee’s paycheck each month. The monthly credit is calculated according to the schedule in paragraph 10.4A, 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., 7% FICA. 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 canceling the credit.

[4] Form W-5 Completion Instructions

The employee completes Form W-5 as follows:

Name, Address, Signature, Date:

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.
FORM W-5 PROCESSING

[1] The Institutional Payroll Office enters a Plan/Type code on the deduction file of the Personnel Data Base for an employee who submits a Form W-5. The amount of the credit is calculated according to the Plan/Type code and the table in paragraph 10.4E, CREDIT AMOUNT CALCULATION. The Plan/Type code is based on how the Form W-5 is completed as follows:

Form W-5 Checked

Plan/Type Code

<table>
<thead>
<tr>
<th>Yes</th>
<th>No</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>X</td>
</tr>
<tr>
<td>2</td>
<td>X</td>
</tr>
<tr>
<td>3</td>
<td>BLANK</td>
</tr>
</tbody>
</table>

(see next page)

E CREDIT AMOUNT CALCULATION

[1] Each month during payroll processing, the Earned Income Credit advance payment amount is computer-calculated based on the Plan/Type code and gross pay that month. The following "Schedules" list the credit amounts for various "Gross Pay" ranges:

Form W-5 Checked

Plan/Type Code

<table>
<thead>
<tr>
<th>Yes</th>
<th>No</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>X</td>
</tr>
<tr>
<td>2</td>
<td>BLANK</td>
</tr>
<tr>
<td>3</td>
<td>BLANK</td>
</tr>
</tbody>
</table>

Enter Deduction

Plan/Type 320-001

or 320-002 if applicable.

Note: No payment is made for less than $1.00.
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>$0 - $364</td>
<td>1% of Pay</td>
</tr>
<tr>
<td>$364+ - $898</td>
<td>$79</td>
</tr>
<tr>
<td>$898+</td>
<td>$79 less 10% of pay over $898</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>$0 - $274</td>
<td>1% of Pay</td>
</tr>
<tr>
<td>$274+ - $454</td>
<td>$39</td>
</tr>
<tr>
<td>$454+</td>
<td>$39 less 10% of pay over $454</td>
</tr>
</tbody>
</table>

[2] Reporting Tax Credits

The total amount of Earned Income Credit advance payments is reported to the IRS annually on the employee's W-2 statement (see Paragraph 10.07H, WITHHOLDING TAX STATEMENTS -- FORM W-2).

[3] Check Stub Recording

The Earned Income Credit advance payment amount appears on the employee's pay-check stub directly beneath the "Gross Pay" box as illustrated below.

<table>
<thead>
<tr>
<th>R.B. 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>
</tbody>
</table>

EARNED INCOME CREDIT 39.80

BANK NUMBER

PERIOD ENDING 10/31/90

OREGON STATE BOARD OF HIGHER EDUCATION
P.O. Box 448
Corvallis, Oregon

NON-NEGOTIABLE STATEMENT

06/90
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-state 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 10.000[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) 499-10-055, "Founding Evidence" (for Verification of Age).


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.


243.920, "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.

Title 5 of the United States Code (USC), "Governmental Organizations' Employees, Section 8431, "The Federal Employees' Retirement System," Chapter 84, Subchapter II, "Thrift Savings Plan."

PERS MEMBERSHIP

[1] General
All regular employees working 600 or more hours per year must become PERS members after completing six months of employment with no more than 30 days absence.

Note: For academic employees, 600 hours is equivalent to .50 FTE for 12-month or .40 FTE for 9-month 12-month.

[2] Commencement Of Membership
PERS membership begins during the first pay period after the employee has worked for six months.
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 GOHRE or another public employer in the past without withdrawing from PERS; or may currently be drawing PERS benefits as a retiree.

Valuing 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.

Notice of PERS "Covered" Employment
(PERS Form 45922-05)
This PERS form, displayed on the next two pages, has several different uses. It replaces former PERS forms 45922-05, "Personnel Record," and 45922-06, "Notice Of Employment." It must be completed by employees who are currently PERS members; by employees who are former PERS members with withdrawn accounts; and by all new employees (Ref. ORS 237.011, "Membership Generally"). Each specific use of this form is described in the following paragraphs.

Note: "Covered" employment refers to an employer who participates in PERS.

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.

Employment of A Former PERS Member
A PERS member who leaves covered employment later becomes a PERS member whenever that person either:

- withdraws his/her PERS account balance after terminating employment, or
- is not "vested" and leaves covered employment in all years. See paragraph 10.51F, VESTED RIGHTS, for related information.

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.

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 10.51D, DESIGNATION OF BENEFICIARY, for further details.

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 .60 FTE.
- Students.
- Employees funded by CSPF, CETA or WIB programs.
- Employees who are age 70 and over and who have:
  - A Classification Category (PDB Elements 80, 250, 290, 300, 400, 500, 600), Classification Category, and
  - A Tenure Status (PDB Element 056, Code of "T", Indefinite Tenure (Element 057, Contract Start Date, C-5, is required) (see paragraph 10.01A(4)056, Tenure Status, THOR).
<table>
<thead>
<tr>
<th>Code</th>
<th>Bank</th>
<th>Status</th>
<th>User</th>
<th>Type</th>
</tr>
</thead>
<tbody>
<tr>
<td>No</td>
<td>Cost</td>
<td>PREV. ER #</td>
<td>89 Delt</td>
<td></td>
</tr>
<tr>
<td>Employment</td>
<td>Date of Birth</td>
<td>Date of Employment</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**NOTICE OF PERS COVERED EMPLOYMENT**

**Name:** First  Middle  Last  Home Phone  
City  State  Zip  Annual Salary

**Is the employee working:**
- [ ] Yes  [ ] No  
- [ ] Full time or in a position which requires 600 hours or more a year?  
- [ ] for two or more PERS participating employers?  
- [ ] as an independent contractor on a personal services contract?  

**SCHOOL DISTRICTS:**
- Length of Year Employed Works:  [ ] 9 Months  [ ] 12 Months  [ ] Other  [ ] Full Time  [ ] Part Time  
- 

**Major Duties:**
- [ ] Teacher  
- [ ] Elected Official  
- [ ] Legislator  
- [ ] Judge  
- [ ] Fire Fighter  
- [ ] Police  
- [ ] All Other  

**Monthly certifying 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 20 working days absence, since**

**Employee Name:**

**Employee #:**

**Signature of Employee Representative:**

**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 XXXXXXXX, 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 copy 1 & 2 to: PERS
P. O. Box 73
Portland, OR 97207-0073

Retain copy 3.
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.

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 son(s) 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 they be living at the date of my death unless the person is living in a group preceding it in 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 (Day)
MAILING ADDRESS City State ZIP
SIGNATURE (Do Not Print) DATE
PREVIOUS EMPLOYER

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

45922-08 (9/89)
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 want this designation, complete and sign the sections below.
- Do not use white ink or cross anything out. If a change is required, use a new form.
- Type or print your beneficiary's names, relationship (if any), and a beneficiary (if a person) in the large box below, and complete and sign the section at the bottom.
- Always show full given names. For example, Mary R. Doe (not Mrs. Robert Doe).
- To name a contingent beneficiary:

<table>
<thead>
<tr>
<th>Mary J. Doe</th>
<th>Mother</th>
<th>1/01/1901</th>
</tr>
</thead>
<tbody>
<tr>
<td>Betty A. Jones</td>
<td>Sister</td>
<td>1/02/1905</td>
</tr>
</tbody>
</table>

- To designate your estate as beneficiary, show:

The Personal Representative, Executor, or Administrator of my Estate. (Do not show anyone's name).

SPECIFIC BENEFICIARY DESIGNATION

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

FULL GIVEN NAME OF BENEFICIARY RELATIONSHIP BIRTHDATE

YOUR NAME (Print) PHONE (Day)

MAILING ADDRESS City State 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 (8/89)
CONTRIBUTIONS

[1] General
PERS is funded by a combination of employer and employee contributions. The contribution amounts are based on pre-determined rates. These rates are percentage of an employee's gross pay as described in the following paragraphs. All pay, other than perquisites and "overload" compensation, is subject to PERS contributions (see Section 10.33). Overload compensation, for related information. Contributions start after an employee has worked for six calendar months at a rate equivalent to 600 or more hours per year.

[2] Employer Contributions
Employer contributions to PERS are calculated by multiplying the gross pay of employees, who are PERS members, by the current contribution rate. The employer contribution rate is determined each year on an actuarial basis. This basis is designed to ensure that PERS will continue to be fully funded.

[3] Employee Contributions
Employee contributions to PERS are based on an individual employee's gross pay. The contribution rate is a percentage of the employee's gross pay. The two types of employee contributions are described below.

[4] "Attributions"
For most employees, PERS contributions are paid by the employer on the employee's behalf. Such payments are called "attributions." The current contribution rate for these "attributions" is found in the Miscellaneous Compensation Table, Key Value 085 - "PERS Attribution Rate" (see paragraph 10.40065). Descriptions of Compensation Tables.

[5] Ineligibility for "Attributions"
Some employees are not eligible for employer-paid "attributions," but are PERS members. Such employees pay their own contributions through payroll deductions.

[6] The contribution rate for employees who are not eligible for "attributions" depends on the employee's situation as follows:

... The current contribution rate, listed in Key Value 085 (see above paragraph 10.316[4], "Attributions"), applies to such employees hired, or who established PERS membership, after August 21, 1981.

Note: This category includes those employees who were already PERS members when hired, e.g., former employees of ODNR 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:

<table>
<thead>
<tr>
<th>Monthly Pay</th>
<th>Key Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>$1,000 or more</td>
<td>066</td>
</tr>
<tr>
<td>$ 500 - 999</td>
<td>087</td>
</tr>
<tr>
<td>Less than 500</td>
<td>988</td>
</tr>
</tbody>
</table>

[7] Variable Annuity Contributions
An employee may, before the start of any calendar year, elect to have a percentage of his/her following year's contributions invested in the PERS "Variable Annuity Account."

[8] Variable Annuity Election (PERS Form 45922-26)
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").
VARIABLE ANNUITY ELECTION

DATE: ____________

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 she/ he 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 10.51(C)), Notice OF PERS "Covered" Employment (PERS Form 45922-05) for related information. This is possible if the employee re-enters covered employment within five years of separation. Reinstatement data require, however, repayment of the full amount withdrawn, including all accrued interest. The full repayment must be made in a "Lump sum" within one year after re-entry into covered employment.

G

TERMINATION
[1] General
An employee who terminates covered employment may continue PERS membership for up to five years if not "vested" (see paragraph 10.51F[1], "Definition"). If the employee is "vested," PERS membership is indefinite. Membership is lost, however, if the individual either withdraws his/her PERS account balance, or is not "vested" and does not return to covered employment within five years after termination.

[2] Separation From PERS Covered Position
(PERS Form 45923-02)
When a PERS member terminates covered employment, a PERS Form 45923-02, "Separation From PERS Covered Position," displayed on this and the next page, must be completed. This form must be on file at the PERS office before any benefits or withdrawals can be paid. The institution completes the upper portion of the form and sends it to the Controller's Division, Personnel-Payroll Section. The Controller's Division enters final dollar amounts and sends the completed form to the PERS office.

Note: Form 45923-02 must be signed by the employer's authorized representative. Typed signatures or titles are not considered a valid signature on Line 18, "Signature Of Employee Representative" (Ref. PERS Employer Brief 87-4, "Signature Required On Notice Of Separation," July, 1987).
INSTRUCTIONS for preparation of Form 45925-02
SEPARATION FROM PERS COVERED POSITION

1. TYPE OF SEPARATION
   (Check Box)
   R Regular
   C Correction
   U Unemployment
   E Early Retirement
   S Separation by transfer of employment
   C Correction

2. Check which separation amounts were paid:
   0 none
   1 only
   2 only
   3 both

3. Document:
   a. In the event that a correction is made, the corrected form must be filed with the PERS.
   b. All corrections must be made in accordance with the PERS guidelines.

4. Date:
   a. The date of the separation must be entered in the space provided.
   b. If a correction is made, the corrected date must be entered in the space provided.

5. Social Security Number:
   a. The social security number must be entered in the space provided.
   b. If a correction is made, the corrected social security number must be entered in the space provided.

6. Employer:
   a. The employer's name must be entered in the space provided.
   b. If a correction is made, the corrected employer's name must be entered in the space provided.

7. Reason for Separation:
   a. The reason for separation must be entered in the space provided.
   b. If a correction is made, the corrected reason for separation must be entered in the space provided.

8. Certification:
   a. The certification must be signed by the employer and the employee.
   b. If a correction is made, the corrected certification must be signed by the employer and the employee.

9. Date:
   a. The date of the separation must be entered in the space provided.
   b. If a correction is made, the corrected date must be entered in the space provided.

10. Certification:
    a. The certification must be signed by the employer and the employee.
    b. If a correction is made, the corrected certification must be signed by the employer and the employee.

[3] Withdrawal of Member's Account
A terminated employee who wants to
withdraw his/her PERS account balance must
complete a PERS Form 45925-03, "Withdrawal
Request," shown on the next two pages.
The completed form should be sent to the
employee directly to the PERS office. Upon
receipt and confirmation of the completed form, PERS will issue the employee
a check for the account balance. Included
with the check is a statement showing the
employee's contribution and "distribution"
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 "distribution" amount and all
interest earned as income, for the year it
is received, to the Internal Revenue Serv-
cice (IRS).

Note: Additional details on IRS taxation
rules and codes which apply to re-
funded PERS account balances are
located on the back of Form PERS
45925-03 displayed on page 11.
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.

Cautions: You are required to remain absent from employment with all participating employers the remainder of the month you surrender 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 reapply in a lump sum, within one year of reemployment, for 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 box to specify your Withholding Election.
- Section C—Sign & date before a Notary Public.
- Section D—This form must be notarized.
- Do not submit this request prior to receiving your final pay check.
- When you receive your check from PERS, retain the accompanying Form 1099R for tax reporting.

A. Name of Applicant (PRINT OR TYPE)
   Mailing Address
   Home Phone No.
   City
   State
   Zip
  soc. Sec. No.
   Birthdate

B. PERS No.

IMPORTANT - WITHHOLDING ELECTION
Mark one of the boxes below:
1. ☐ DON'T WITHHOLD Federal Income tax.
2. ☐ WITHHOLD Federal Income tax according to table provided by the IRS.

You are liable for payment of income taxes on the taxable portion of your payment, even if you elect not to have income tax withheld. You may be liable for an additional Elective Tax of 19%. You may also be subject to tax penalties under the estimated tax payment rules if your estimated tax and withholding payments are not adequate.

PLEASE SEE REVERSE FOR TAX INFORMATION

C. Signature of Applicant (Must be witnessed by Notary Public)
   Date

D. NOTARY PUBLIC
   State of  
   County of  
   Signed and sworn to before me on  by  
   My commission expires:

Use Space for Seal

Reference: ORS 257.111
40212-03 (2/89)
FEDERAL TAX INFORMATION—The Internal Revenue Code provides special complex rules relating to the taxation of the amounts you receive in your withdrawal. You should promptly consult a tax advisor in deciding what course to follow with respect to your withdrawal.

EXCESS TAX—Unless rolled over, the taxable amount of your refunded account balance is subject to a federal excise tax of 20%. 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 accepts rollover contributions or into an Individual Retirement Arrangement (IRA). A tax-free rollover is accomplished by transferring the amount you are rolling over to the new plan or IRA not later than 60 days after you receive the amount from PERS and 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 portion of the withdrawal attributable to your participation in the plan before 1974 (if any) treated as a long term capital gain, and the remainder taxed as ordinary income. You may use the special 10-year or 5-year averaging rules if you were 50 or older on January 1, 1980.
RETIRED

[1] General. When a PERS member retires, a PERS Form 4923-02 must be completed and sent to the PERS office (see paragraph 10.51(C)[2]). Separation from PERS Covered Position (PERS Form 4922-02) 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 employee'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, one of which is the employee's highest three calendar year salaries during his/her career in covered employment (see the notation to paragraph 10.51[C][3]), Notice of PERS Covered Employment (PERS Form 4922-02), for a definition of "covered" employment.

... the employee's years of "Creditable" service as of the date of his/her retirement.

... a factor, established by statute, of 1.5% for most State employees (Ref. ORS 237.167, "Service Retirement Allowance and Retirement").

[4] The "Full formula" retirement benefit is calculated by multiplying the employee's "Final Average Salary" by 1.5%. 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>Option 1 (Straight-Life) Benefit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Final Average Salary         x</td>
</tr>
<tr>
<td>$12,333                     x 1.67 x 28.28 = $1,100.42</td>
</tr>
</tbody>
</table>

[5] "1% Plus Annuity" Method. This method is available only to PERS members with some service prior to August 1, 1971. A method similar to the "Full Formula" Method is used to compute the employee'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 to paragraph 10.51[C][3], "Full Formula" Method, for a definition of "Final Average Salary").

... the employee's years of "Creditable" service as of the date of his/her retirement.

... a factor, established by statute, of 1% for most State employees.

... the employee's PERS account balance.

... the employee's annuity's rate of payment.

Note: The total "1% Plus Annuity" retirement benefit is reduced if the employee takes an early retirement.

[6] The employer's portion of the employee's "1% Plus Annuity" retirement benefit is calculated by multiplying the employee's "Final Average Salary" by 1%. The product of that computation is multiplied by the employer'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).
**"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). The result determines the employee's portion of his/her monthly retirement benefit. An employer match of the product is added to the employee's portion to arrive at the employee's total monthly benefit amount. The following two components, therefore, are used to compute a PERS member's "Money Match" (Annuity) retirement benefit:

- The employee's PERS account balance.
- The employee's annuity's rate of payment.

**Example:**

<table>
<thead>
<tr>
<th>PERS Account Balance</th>
<th>Annuity Rate</th>
<th>Monthly Benefit Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>$50,000</td>
<td>$8.32</td>
<td>$416.00</td>
</tr>
</tbody>
</table>

*The $8.32 per $1,000 is for a PERS member retiring at age 58.*

**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 1/2 day for pre-retirement counseling (Ref. Public Employment Relations Act, "Pre-Retirement Counseling Leave"). The leave may be taken within five years of the employee's mandatory 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, excluded and classified unrepresented employees are eligible for 3 1/2 days of paid leave for pre-retirement counseling (Ref. Executive Department, Personnel And Labor Relations Division, Personnel Policy 4.6.1.3, "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.
persons (Ref. ORS 263.910, “Higher Education Supplemental Retirement Benefits”). This option may be exercised only thirty days prior to the first PERS eligibility date or the first sixty days of a calendar year. An employee may withdraw from the TIAA-CREF Program only during the first sixty days of a calendar year.

2] TIAA-CREF "Attributions"/Contributions

Certain eligible employees may have TIAA-CREF contributions paid by their employer on the employee’s behalf, i.e., “attributions” (see paragraph 10.51[1][a], “Attributions” for related information). Other employees make their own contributions to TIAA-CREF. Still other academic employees may participate in the TIAA-CREF program using a combination of “attributions” and contributions, regardless of which method(s) is used to participate, the amounts paid to TIAA-CREF are based on the employee’s earnings’ limits shown in the Miscellaneous Compensation Table, Key Values 093 - “Cap On PERS Contributions,” then TIAA-CREF Contributions,” and 094 - “Cap On PERS Contributions, Then TIAA-CREF Contributions” (see paragraph 10.608[5], Descriptions of Compensation Tables). “Attributions/Contributions on earnings above these Key Values are made to TIAA-CREF.

3] Rates Of “Attributions”/Contributions

The location of the current TIAA-CREF “ attribution/contribution rates are shown below:

<table>
<thead>
<tr>
<th>Miscellaneous Compensation Table</th>
<th>Key Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>&quot;Attributions&quot;</td>
<td>Key Value</td>
</tr>
<tr>
<td>Any Amount</td>
<td>099</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 paragraph 10.51[1][a], 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.
3 FEDERAL CIVIL SERVICE PROGRAMS

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 8401. "The Federal Employees' Retirement System"). The following paragraphs explain more about FERS.

[2] Additional Aspects Of The FERS Act
In addition to a retirement system, the FERS Act of 1986 established a "Thrift Savings Plan (TSP)" (Ref. Title 5 of the United States Code (USC), "Governmental Organizations' Employees," Section 8431, "The Federal Employees' Retirement System," Chapter 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, 1988, 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-1989 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 12.8%.

[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 CSFS 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 095, "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 095 (see paragraph 10.53(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%-10%</td>
</tr>
<tr>
<td>104</td>
<td>FERS First Tier Of Employer Match 1%</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.

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 # 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 Contribution Rates To Employee's TSP Account</th>
<th>Government Match</th>
</tr>
</thead>
<tbody>
<tr>
<td>first 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 3% Of Pay</td>
<td>.00</td>
</tr>
</tbody>
</table>

Note: The above table shows, therefore, that the employer's TSP account if he/she saves 5%. The "matching" amount includes the 1% automatic contribution noted in paragraph 10.51(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 10.51E(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.
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>Operation</th>
<th>Location Of Code</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 Unit 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 Preparing For Compensation Processing
According to the above schedule, compensation processing begins after the following steps have been taken:
- An employer's required pay data is entered in the PDB System.
- All pay transactions are pending processing.
- The "cut-off" data for the applicable payroll to be processed is set and the payroll is subsequently closed.

3 Auditing Payroll Data Input
All payroll data is automatically subjected to a series of system audits. When the data is input via a computer terminal, immediate results of the audits are available to the terminal operator. If any of the data fails an audit(s), it may be deleted and/or revised by terminal input. Also any pre-processing testing may be performed at this point.

4 Compensation Processing
Once the necessary control files are reviewed and updated as necessary, the existing pay file is converted to four separate payroll files. This allows four employees to be processed simultaneously from gross pay calculations to computing net pay.

5 Testing For Data Accuracy
During compensation processing, testing for accuracy of all data may be done via a computer terminal. The terminal operator simply inquires about any/all data input in an employee's pay file.

6 Summary
Compensation processing involves the following phases:
- Payroll data input.
- Data collection.
- Computation of net pay.
- Completion.

7 The "Completion" phase above includes the creation of payroll activity files. These files contain payroll information that generates numerous payroll reports. This phase also includes updating the PDB System. Lastly, the "Completion" phase clears the payroll files in preparation for the next accumulation of payroll data.

B COMPENSATION PROCESSING

1 Operational Codes
Operational codes involve 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>Operation</th>
<th>Location Of Code</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 Unit 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 format on various tables which are external to all payroll programs.

3 Using The Compensation Tables
The compensation tables, described in the previous paragraph, may be used to directly change 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 com-
ensation tables. These tables, which are
maintained separately from the PDB and
other tables, are also used by other sys-
tems. All compensation tables are main-
tained through a single program module.
This module unifies the various mechanical
features relating to each table's mainte-
nance and display. An orderly maintenance
procedure, for each table, is made possi-
ble by the installation of numerous au-
dits. A maintenance form and "on-line"
screens are provided for updating each ta-
ble. A transaction log is printed auto-
nomatically 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>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>
</tr>
<tr>
<td>Effective Start Date</td>
<td>E START</td>
<td>First date this table entry will be used.</td>
</tr>
<tr>
<td>Effective Stop Date</td>
<td>E STOP</td>
<td>Last date this table entry may be used.</td>
</tr>
<tr>
<td>Full Description</td>
<td>N/A</td>
<td>Obtain from Section 02.10.</td>
</tr>
<tr>
<td>Short Description</td>
<td>N/A</td>
<td>Shortened version of field used on check stubs, payroll reports, etc.</td>
</tr>
<tr>
<td>Executive Department Pay Type</td>
<td>EXEC. DEPT.(ED) TYPE</td>
<td>Placed on &quot;Payroll Actuals&quot; file sent to ED.</td>
</tr>
</tbody>
</table>
| Oregon Public Employees Union Dues | OPEU-DUES | Indicates gross pay for this trans code used to cal-
culate OPEU DUES. |
| Oregon Public Employees Union Fair Share | OPEU FAIR SHARE | Indicates gross pay for this trans code used to cal-
culate FAIR SHARE. |
| Life and Disability Insurance | LIFE/DIS | Indicates gross pay for this trans code used to cal-
culate LIFE/DIS. |
| Deferred Compensa-
tion | DC | Indicates gross pay for this trans code used to cal-
culate DC. |
| Temporary Employee | T | Transaction code may be used for temporary employ-
ees. |
| Days-In-Month | OM | Transaction code allowed if days-in-month is pres-
ent. All others are rejected. |
| Group of pay transactions to control various payroll processes | Regular CWSP | |
| Category (Codes shown below) | N/A | Groups of pay transactions to control various payroll processes: |

---

<table>
<thead>
<tr>
<th>Field</th>
<th>Abbrev.</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>&quot;CC&quot; (REG)</td>
<td>N/A</td>
<td>Regular CWSP</td>
</tr>
<tr>
<td>&quot;CC&quot; (DIFF)</td>
<td>N/A</td>
<td>Differential</td>
</tr>
<tr>
<td>&quot;CP&quot; (CP)</td>
<td>N/A</td>
<td>Compensatory Time Paid</td>
</tr>
<tr>
<td>&quot;J&quot; (HOL)</td>
<td>N/A</td>
<td>Holiday Worked</td>
</tr>
<tr>
<td>&quot;J&quot; (LV)</td>
<td>N/A</td>
<td>Leave for off</td>
</tr>
<tr>
<td>&quot;M&quot; (MISC)</td>
<td>N/A</td>
<td>Miscellaneous</td>
</tr>
<tr>
<td>&quot;Q&quot; (OT)</td>
<td>N/A</td>
<td>Overtime</td>
</tr>
<tr>
<td>&quot;P&quot; (PCRQ)</td>
<td>N/A</td>
<td>Perquisite</td>
</tr>
<tr>
<td>&quot;P&quot; (REG)</td>
<td>N/A</td>
<td>Regular</td>
</tr>
<tr>
<td>&quot;C&quot; (CB)</td>
<td>N/A</td>
<td>SEBB &quot;Cash Back&quot;</td>
</tr>
<tr>
<td>&quot;Z&quot; (CB)</td>
<td>N/A</td>
<td>OPEU &quot;Cash Back&quot;</td>
</tr>
</tbody>
</table>

---

| Units Type | N/A | Defines units for time card transac-
tions: |
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>&quot;H&quot;</td>
<td>N/A</td>
<td>Regular</td>
</tr>
<tr>
<td>&quot;H&quot;</td>
<td>N/A</td>
<td>Differential</td>
</tr>
<tr>
<td>&quot;H&quot;</td>
<td>N/A</td>
<td>Miscellaneous</td>
</tr>
</tbody>
</table>

---

07/89
<table>
<thead>
<tr>
<th>Field</th>
<th>Abbrev.</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Units Type (Cont'd.)</td>
<td>&quot;NM&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>TC CR#: Numbers are listed below:</td>
<td></td>
</tr>
<tr>
<td></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 ($0.35) or constant for overtime (1.5).</td>
</tr>
<tr>
<td>Audit Rule Number</td>
<td>AR#: Indicates number of audit rule used for this transaction code.</td>
<td></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;*&quot;</td>
<td>Regular taxation</td>
</tr>
<tr>
<td></td>
<td>&quot;#&quot;</td>
<td>Federal tax, supplemental, i.e., 206</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;0T&quot;</td>
<td>Federal Withholding Tax</td>
</tr>
<tr>
<td></td>
<td>&quot;ST&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;RET&quot;</td>
<td>Retirement</td>
</tr>
</tbody>
</table>

<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;FREI&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;FMI&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 10.01(a)08, Classification Category) are eligible for this transaction code.</td>
</tr>
<tr>
<td></td>
<td>&quot;X&quot;</td>
<td>Only those Categories marked are eligible.</td>
</tr>
<tr>
<td></td>
<td>&quot;Blank&quot;</td>
<td>None of the Categories are eligible.</td>
</tr>
<tr>
<td>Classification Code Eligibility (Eligible or Not Eligible) (Codes shown below)</td>
<td>CLASS. E/N</td>
<td>Indicates which Classification Codes (see Section 10.01(a)01, Classification Code) are eligible for this transaction code.</td>
</tr>
<tr>
<td></td>
<td>&quot;0&quot; in first column</td>
<td>Only Classification Codes listed in Eligible Classification Table are eligible.</td>
</tr>
<tr>
<td></td>
<td>&quot;0&quot; in first column</td>
<td>Only Classification Codes listed in Eligible Classification Table are not eligible.</td>
</tr>
<tr>
<td></td>
<td>&quot;Code&quot;</td>
<td>The Eligible Classification Table containing the specific Classification number.</td>
</tr>
<tr>
<td></td>
<td>&quot;Blank&quot;</td>
<td>Eligible Classification Codes are eligible.</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 Classifica-</td>
<td>N/A</td>
<td>Key to Eligible Classifications Table.</td>
</tr>
<tr>
<td>tions Key</td>
<td></td>
<td></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>

### ELIGIBLE CLASSIFICATIONS TABLE (Cont’d.)

<table>
<thead>
<tr>
<th>Field</th>
<th>Abbrev.</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Classification Number</td>
<td>N/A</td>
<td>Either a series of Classification Numbers or a range of Classification Numbers (XXXXXXX, XXXXXXX or XXXXXXX-XXXXXXX)</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></td>
<td>X</td>
<td></td>
<td>The “plan” portion is an alpha/numeric key for a payroll deduction plan.</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>The “type” component designates a specific type of coverage in that payroll deduction plan.</td>
</tr>
<tr>
<td>Plan Title</td>
<td>TITLE</td>
<td>X</td>
<td></td>
<td>The title of the specific deduction plan. It 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/UBBB, to a given group of employees covered under a specific deduction plan.</td>
</tr>
<tr>
<td>Carrier Name 1</td>
<td>CARRIER</td>
<td>X</td>
<td>TYPE 1</td>
<td>The first line entry of the vendor name or the ODHE department administering the deduction plan.</td>
</tr>
<tr>
<td>Carrier Name 2</td>
<td>CARRIER</td>
<td>X</td>
<td>TYPE 2</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</td>
<td>X</td>
<td>NUMBER</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>X</td>
<td></td>
<td>The abbreviated title for deduction plan reports.</td>
</tr>
<tr>
<td>Stop Code</td>
<td>STOP</td>
<td>X</td>
<td></td>
<td>A &quot;flag&quot; indicating this plan is stopped.</td>
</tr>
<tr>
<td>OPE Code And Date</td>
<td>OPE CODE &amp; DATE</td>
<td>X</td>
<td></td>
<td>A &quot;flag&quot; indicating this plan contains employer contributions and the date, if non zeros, indicating the &quot;Stop Date&quot; of the OPE plan.</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/TY</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>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>N/A</td>
<td>X</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 Amount</td>
<td>D-AMT</td>
<td>X</td>
<td></td>
<td>Indicates the amount deducted from an employee's pay under calculation Rule &quot;G01&quot; (see fields C-RULE of this table) and TC CRP of the PAY TRANSACTION TABLE.</td>
</tr>
<tr>
<td>Carrier 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>
<tr>
<td>Field</td>
<td>Abbrev.</td>
<td>Plan Master/ Plan Code</td>
<td>Plan/Type Code</td>
<td>Description</td>
</tr>
<tr>
<td>-----------------------</td>
<td>---------</td>
<td>------------------------</td>
<td>----------------</td>
<td>--------------------------------------------------</td>
</tr>
<tr>
<td>Numerical Value #2</td>
<td>VK-2</td>
<td>X</td>
<td></td>
<td>Indicates a numerical value that may be used in a test of limits. In conjunction with VAL-1 (see Note 6), this value is the upper limit of a &quot;raised-pay&quot; plan and 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</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>&quot;CN&quot;</td>
<td>CONTRIBUTIONS</td>
</tr>
<tr>
<td>&quot;^N&quot;</td>
<td>Miscellaneous Contributions</td>
</tr>
<tr>
<td>&quot;YN&quot;</td>
<td>FOUNDATIONS</td>
</tr>
<tr>
<td>&quot;^N&quot;</td>
<td>Miscellaneous Foundations</td>
</tr>
<tr>
<td>&quot;HN&quot;</td>
<td>HEALTH PLANS</td>
</tr>
<tr>
<td>&quot;^P&quot;</td>
<td>Dental Insurance</td>
</tr>
<tr>
<td>&quot;^N&quot;</td>
<td>Health Care</td>
</tr>
<tr>
<td>&quot;WW&quot;</td>
<td>Medical Insurance</td>
</tr>
<tr>
<td>&quot;^N&quot;</td>
<td>Miscellaneous Health Plans</td>
</tr>
<tr>
<td>&quot;^I&quot;</td>
<td>INVESTMENT PLANS</td>
</tr>
<tr>
<td>&quot;^P&quot;</td>
<td>U.S. Savings Bonds</td>
</tr>
<tr>
<td>&quot;^N&quot;</td>
<td>Deferred Compensation</td>
</tr>
<tr>
<td>&quot;^A&quot;</td>
<td>Deferred Compensation - Administrative Charge</td>
</tr>
<tr>
<td>&quot;^N&quot;</td>
<td>Federal Employees Retirement System (FERS)</td>
</tr>
<tr>
<td>&quot;^N&quot;</td>
<td>Thrift Savings Plan (TSP) - Government Basic Contribution,</td>
</tr>
<tr>
<td>&quot;^N&quot;</td>
<td>Thrift Savings Plan (TSP) - Employee Deduction,</td>
</tr>
<tr>
<td>&quot;^N&quot;</td>
<td>Tax Deferred Investments (TDI),</td>
</tr>
<tr>
<td>&quot;^N&quot;</td>
<td>Union Flex Trust Account</td>
</tr>
<tr>
<td>&quot;^N&quot;</td>
<td>Miscellaneous Investment Plans</td>
</tr>
<tr>
<td>&quot;^L&quot;</td>
<td>LEGAL WRITS</td>
</tr>
<tr>
<td>&quot;^N&quot;</td>
<td>Miscellaneous Legal Wrists</td>
</tr>
<tr>
<td>&quot;DN&quot;</td>
<td>OTHER INSURANCE</td>
</tr>
<tr>
<td>&quot;^N&quot;</td>
<td>Accidental Death &amp; Disability</td>
</tr>
<tr>
<td>&quot;^N&quot;</td>
<td>Long-Term Disability</td>
</tr>
<tr>
<td>&quot;^N&quot;</td>
<td>Short-Term Disability</td>
</tr>
<tr>
<td>&quot;^N&quot;</td>
<td>Income Protection</td>
</tr>
<tr>
<td>&quot;^N&quot;</td>
<td>Life Insurance</td>
</tr>
<tr>
<td>&quot;^N&quot;</td>
<td>Miscellaneous Other Insurance</td>
</tr>
<tr>
<td>&quot;PN&quot;</td>
<td>PARKING</td>
</tr>
</tbody>
</table>

### Deduction Category Codes (Cont'd.)

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>&quot;GN&quot;</td>
<td>SALARY REDUCTION AGREEMENTS - OTHER</td>
</tr>
<tr>
<td>&quot;^N&quot;</td>
<td>Dependent Care</td>
</tr>
<tr>
<td>&quot;^N&quot;</td>
<td>Miscellaneous Salary Reduction Agreement</td>
</tr>
<tr>
<td>&quot;^N&quot;</td>
<td>TAXES</td>
</tr>
<tr>
<td>&quot;^N&quot;</td>
<td>Earned Income Credit</td>
</tr>
<tr>
<td>&quot;^N&quot;</td>
<td>Federal Tax</td>
</tr>
<tr>
<td>&quot;^N&quot;</td>
<td>FICA</td>
</tr>
<tr>
<td>&quot;^N&quot;</td>
<td>Federal Medicare</td>
</tr>
<tr>
<td>&quot;^N&quot;</td>
<td>Oregon State Tax</td>
</tr>
<tr>
<td>&quot;^N&quot;</td>
<td>Public Employees Retirement System (PERS)</td>
</tr>
<tr>
<td>&quot;^N&quot;</td>
<td>States Other Than Oregon</td>
</tr>
<tr>
<td>&quot;^N&quot;</td>
<td>Worker's Compensation/SAIF</td>
</tr>
<tr>
<td>&quot;^N&quot;</td>
<td>Miscellaneous Tax</td>
</tr>
<tr>
<td>&quot;UN&quot;</td>
<td>LABOR ORGANIZATIONS/UNIONS/ASSOCIATIONS</td>
</tr>
<tr>
<td>&quot;^A&quot;</td>
<td>Associations - Contributions to</td>
</tr>
<tr>
<td>&quot;^A&quot;</td>
<td>Joint-Pensional/Contract</td>
</tr>
<tr>
<td>&quot;^N&quot;</td>
<td>Fair Share - Bargaining Contracts</td>
</tr>
<tr>
<td>&quot;^N&quot;</td>
<td>Political Action Committees/Associations</td>
</tr>
<tr>
<td>&quot;^N&quot;</td>
<td>Miscellaneous Labor Organizations/Unions/Associations</td>
</tr>
<tr>
<td>&quot;^N&quot;</td>
<td>MISCELLANEOUS</td>
</tr>
<tr>
<td>&quot;^A&quot;</td>
<td>Automated Clearing House Deduction (ACH)</td>
</tr>
<tr>
<td>&quot;^N&quot;</td>
<td>Net Pay Distribution - 9/24</td>
</tr>
<tr>
<td>&quot;^N&quot;</td>
<td>Pay Plan</td>
</tr>
<tr>
<td>&quot;^N&quot;</td>
<td>Veteran's Loan Payments</td>
</tr>
<tr>
<td>&quot;^N&quot;</td>
<td>Miscellaneous - Miscellaneous - Miscellaneous</td>
</tr>
</tbody>
</table>

07/89
<table>
<thead>
<tr>
<th>Field</th>
<th>Abbrev.</th>
<th>Plan/Type Code</th>
<th>Plan/Type Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Carrier Plan/type</td>
<td>P/T</td>
<td></td>
<td>X</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></td>
<td>X</td>
<td>A &quot;flag&quot; indicating special action for deductions taken in May, or July and August.</td>
</tr>
<tr>
<td>Stop Code</td>
<td>S-CD</td>
<td></td>
<td>X</td>
<td>A &quot;flag&quot; indicating this plan/type is stopped.</td>
</tr>
<tr>
<td>Zero Deduction Flag</td>
<td>Z-AUD</td>
<td></td>
<td>X</td>
<td>A &quot;flag&quot; indicating plan/types which have no employee deduction.</td>
</tr>
<tr>
<td>Excluded</td>
<td>EXCL</td>
<td></td>
<td>X</td>
<td>A field reserved for future use.</td>
</tr>
<tr>
<td>Federal</td>
<td>FED</td>
<td></td>
<td>X</td>
<td>A &quot;flag&quot; indicating deduction types reserved for Federal employees.</td>
</tr>
<tr>
<td>Institution Code</td>
<td>INST</td>
<td></td>
<td>X</td>
<td>Designates a specific ODME Institution. It is used for sorting and auditing purposes.</td>
</tr>
<tr>
<td>Priority Number</td>
<td>PRIOR#</td>
<td></td>
<td>X</td>
<td>Controls the order in which the deduction is processed when calculating net pay.</td>
</tr>
<tr>
<td>Deduction Percentage</td>
<td>OED %</td>
<td></td>
<td>X</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></td>
<td>X</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></td>
<td>X</td>
<td>An eight-character code assigned for statistical and &quot;cross-walking&quot; purposes.</td>
</tr>
<tr>
<td>OPE Type Code</td>
<td>OPE-TYP</td>
<td></td>
<td>X</td>
<td>A &quot;flag&quot; indicating this plan/type contains employer contributions.</td>
</tr>
<tr>
<td>OPE Date</td>
<td>OPE-DIC</td>
<td></td>
<td>X</td>
<td>A &quot;flag,&quot; if not zeros, indicating the &quot;Stop Date&quot; of a given OPE plan/type.</td>
</tr>
<tr>
<td>Priority Override Code</td>
<td>PRIDR-D</td>
<td></td>
<td>X</td>
<td>An &quot;IT&quot; code changes 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></td>
<td>X</td>
<td>A &quot;pp&quot; code indicates that a part of the deduction will be taken if the remaining net pay is insufficient to take the entire deduction. An &quot;MM&quot; 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 Number</td>
<td>B-UNIT</td>
<td></td>
<td>X</td>
<td>A number assigned to a given collective bargaining unit which is associated with a specific deduction coverage for its members.</td>
</tr>
</tbody>
</table>
| Calculation Rule Number  | C-RULE  |                | X              | Indicates the number of the "calculation routine" used for this deduction. Valid C-RULE Code are listed on the following pages.
### 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><strong>Calculation Rules</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Rule Number</strong></td>
<td><strong>Purpose</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>001</td>
<td>Calculates using the deduction amount in the employee's deduction record.</td>
<td></td>
<td></td>
<td></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>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>003</td>
<td>Calculates Earned Income Credit Withholdings for single employees. See Section 10.4A, Earned Income Credit Withholdings, for further information.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>004</td>
<td>Calculates Earned Income Credit Withholdings for both &quot;Married - Spouse Does Not File Form W-2,&quot; and &quot;Married - Spouse Also Files Form W-2&quot; types of employees. The calculated amount depends on the employee's salary. See Section 10.4A, Earned Income Credit Withholdings, for further information.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>005</td>
<td>Calculates additional Social Security (FICA) withholding amounts from an employee's pay. See Section 10.06, Social Security, for further information.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>006</td>
<td>Calculates any additional employee retirement &quot;Contributions.&quot; See Section 10.11, Retirement, for additional information.</td>
<td></td>
<td></td>
<td></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 10.11E, TIAA - CREF PROGRAM (Ref. ONS 263.910), for additional information.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>008</td>
<td>Calculates the premium amounts for all management service employees' State-paid term life insurance policies. The</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Calculation Rules (Cont'd.)

<table>
<thead>
<tr>
<th>Rule Number</th>
<th>Purpose</th>
</tr>
</thead>
<tbody>
<tr>
<td>008</td>
<td>Cont'd.</td>
</tr>
<tr>
<td>009</td>
<td>Calculates the premium amounts for all management service employees' State-paid long-term disability insurance policies. The employee's base monthly earnings are used to compute the premium amount.</td>
</tr>
<tr>
<td>010</td>
<td>Computes the premium amounts for 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 paid by an employee for term life and long-term disability insurance policies. Uses the coverage amount in the employee's deduction record and the rate per $1,000 of coverage on the deduction table to compute the amount paid by the employee.</td>
</tr>
<tr>
<td>012</td>
<td>Calculates the premium amounts for all employees who pay for their own insurance coverages. The employee's base monthly earnings are used to compute the premium amount using a percentage taken from the deduction table.</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>
<tr>
<td>Field</td>
<td>Abbrev.</td>
</tr>
<tr>
<td>-------</td>
<td>---------</td>
</tr>
<tr>
<td>Rule Number</td>
<td>Purpose</td>
</tr>
<tr>
<td>016 Cont’d.</td>
<td>for non-union member employees. Uses the employee’s OPEIU Fair Share gross earnings and a percentage, taken from the deduction table, to compute the Fair Share amount.</td>
</tr>
<tr>
<td>015</td>
<td>Computes Graduate Teaching Fellow Federation (GTF) union members’ dues. Uses the member’s “Full-Time Equivalency” (FTE) to compute the dues amount.</td>
</tr>
<tr>
<td>016</td>
<td>Computes Graduate Teaching Fellow Federation (GTF) union “Fair Share,” i.e., in lieu of dues, amounts for non-union member employees. Uses the member’s “Full-Time Equivalency” (FTE) to compute the Fair Share amount.</td>
</tr>
<tr>
<td>017</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 related information.</td>
</tr>
<tr>
<td>018</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>019</td>
<td>Computes the deferred compensation administrative fee. See Section 10.05, Tax Deferred Investment Program, for related information.</td>
</tr>
<tr>
<td>020</td>
<td>Computes an employee’s prior-year retirement “Contributions.” See Section 10.11,</td>
</tr>
</tbody>
</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>Rule Number</td>
<td>Purpose</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>020 Cont’d.</td>
<td>Retirement, for additional information.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>021</td>
<td>Calculates additional Federal retirement deduction amounts from Federal employees’ pay. See paragraphs 10.11, FEDERAL CIVIL SERVICE EMPLOYEES, for related information.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>022</td>
<td>Calculates additional prior-year Social Security (FICA) withholding amounts from an employee’s pay. See Section 10.08, Social Security, for further information.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>023</td>
<td>Computes all tax deferred annuity (10A) deduction amounts. Uses the employee’s gross earnings and a percentage taken from the employee’s deduction record. See Section 10.05, Tax Deferred Investment Program, for related information.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>024</td>
<td>Calculates tax deferred annuities (10A) with a fixed amount in the employee’s deduction record. The employee specifies the amount to be withheld. See Section 10.05, Tax Deferred Investment Program, for additional information.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>025</td>
<td>Computes deduction amounts for Federal employees who participate in the Federal Thrift Savings Plan (TSP). Uses a percentage taken from the employee’s deduction record.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>025</td>
<td>Computes the Federal Thrift Savings Plan (TSP) fixed deduction amounts as designated in the Federal employee’s deduction record. Also includes an employee’s matching amount.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>027</td>
<td>Computes a Federal employee’s prior-year Federal retirement deduction amounts.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>028</td>
<td>Calculates additional Federal income tax withholding amounts from an employee’s pay. See</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Field</td>
<td>Abbrev.</td>
<td>Plan Master-Plan Code</td>
<td>Plan Type Code</td>
<td>Description</td>
</tr>
<tr>
<td>-------</td>
<td>---------</td>
<td>----------------------</td>
<td>----------------</td>
<td>-------------</td>
</tr>
<tr>
<td>CALCULATION RULES (Cont'd.)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Rule Number</td>
<td>Purpose</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>028 Cont'd.</td>
<td>Section 10.07, Income Tax Withholding.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>029</td>
<td>Calculates additional State income tax withholding amounts from an employee's pay.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>030</td>
<td>Computes an employee's prior-year Teachers Insurance and Annuity Association - College Retirement Equities Fund (TIAA - CREF) &quot;Supplemental Retirement&quot; amounts. See paragraph 10.11b, TIAA-CREF PROGRAM (Ref. OMS 243.910), for related information.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>031</td>
<td>Computes additional Federal Medicare deduction amounts from Federal employees' pay.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>032</td>
<td>Computes additional State Accident Insurance Fund (SAIF) deduction amounts from an employee's pay.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>033</td>
<td>Computes deduction amounts for Federal employees who participate in the Federal Thrift Savings Plan (TSP). Use the employee's gross pay and a percentage taken from the employee's deduction record.</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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

| CALCULATION RULES (Cont'd.) | |
| Rule Number | Purpose | |
| 034 | Computes the savings' amount for Federal employees who participate in the Federal Thrift Savings Plan (TSP). Use the "basic match" with no employee deduction. | |
| 035 | Computes prior-year Federal Medicare deduction amounts from Federal employees' pay. | |
| 036 | Processes an employee's Oregon Public Employees Union (OPEU) "Flex" Spending Trust Benefit account. | |
| 037 | Computes American Federation of Teachers (AFT) union members' dues. | |
| 996 | Used for "non-standard" deductions from employees' pay. This C-RULE is computer-derived. | |
| 997 | Identifies "inactive" plans and types. | |
| 998 | Used for plan/type deductions that are not to be taken in the summer. | |
| 999 | Used for "non-standard" premium amounts. This C-RULE is computer-derived. | |
### DEDUCTION TABLE (Cont'd.)

<table>
<thead>
<tr>
<th>Field</th>
<th>Abbrev.</th>
<th>Plan/Type Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Flexible Spending</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;Y&quot; - &quot;Union Flex&quot; Program, &quot;Z&quot; - SEBB Flexible Spending Program.</td>
</tr>
<tr>
<td>Account</td>
<td></td>
<td></td>
<td></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 10.07N, WITHHOLDING TAX STATEMENTS, FORM W-2, for related information.</td>
</tr>
<tr>
<td>Multi-Purpose Data</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;CEN&quot; - Coverage amount for life insurance. &quot;FES&quot; - Percentage for distribution of the Federal Retirement System's voluntary investment program, i.e., Thrift Savings Plan (TSP), contributions.</td>
</tr>
<tr>
<td>Cont. of</td>
<td></td>
<td></td>
<td></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;Y&quot; - Not a pre-tax deduction (post-tax). &quot;N&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;F&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 database &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>
<tr>
<td>Field</td>
<td>Abbrev.</td>
<td>Description</td>
<td></td>
</tr>
<tr>
<td>---------------------------</td>
<td>---------</td>
<td>-----------------------------------------------------------------------------</td>
<td></td>
</tr>
<tr>
<td>Bargaining Unit Benefit Code</td>
<td>BENEFIT CODE</td>
<td>Indicates the Bargaining Unit and the option referred to in the deduction table. Set the REDUCTION TABLE for related information.</td>
<td></td>
</tr>
<tr>
<td>Effective Start Date</td>
<td>START</td>
<td>Indicates the date a Bargaining Unit benefit option becomes effective.</td>
<td></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>
<td></td>
</tr>
<tr>
<td>Short Title of Bargaining Unit</td>
<td>SHORT TITLE</td>
<td>The abbreviated name of the applicable representation unit.</td>
<td></td>
</tr>
<tr>
<td>Benefit Title</td>
<td>TITLE</td>
<td>The full description of the Bargaining Unit benefit option chosen.</td>
<td></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>
<td></td>
</tr>
<tr>
<td>Medical Premium Amount</td>
<td>MEDICAL AMT</td>
<td>Indicates the amount available for paying medical benefit premiums only.</td>
<td></td>
</tr>
<tr>
<td>Dental Premium Amount</td>
<td>DENTAL AMT</td>
<td>Indicates the amount available for paying dental benefit premiums only.</td>
<td></td>
</tr>
<tr>
<td>Supplemental Amount</td>
<td>SUPP AMT</td>
<td>Indicates an amount for calculating deductions or determining &quot;Cash&quot; to be paid to a given employee.</td>
<td></td>
</tr>
<tr>
<td>Maximum Cash Back Amount</td>
<td>MAXIMUM CASH BACK</td>
<td>Indicates the maximum limit of &quot;Cash Back&quot; an employee may receive regardless of &quot;Deduction Type&quot; selected.</td>
<td></td>
</tr>
</tbody>
</table>

<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</td>
<td>AMT-1</td>
<td>Indicates an additional amount field for expanded benefits.</td>
</tr>
<tr>
<td>Amount #2</td>
<td>AMT-2</td>
<td>Indicates an additional amount field for expanded benefits.</td>
</tr>
<tr>
<td>Amount #3</td>
<td>AMT-3</td>
<td>Indicates an additional amount field for expanded benefits.</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>Reference Number</td>
<td>NO.</td>
<td>Indicates the number used to reference the table entry. 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>DESCRIPTION</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>
<tr>
<td>Field</td>
<td>Abbrev.</td>
<td>Description</td>
</tr>
<tr>
<td>-------</td>
<td>--------</td>
<td>-------------</td>
</tr>
<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 -</td>
<td>Two twelve-character fields to store constants used in controlling calculations or processing, i.e., Deduction Plan, Type numbers, classification numbers, ages, etc.</td>
</tr>
</tbody>
</table>

OSBNE FINANCIAL ADMINISTRATION STANDARD OPERATING MANUAL

Personnel-Payroll

Compensation Processes

10.60

MISCELLANEOUS TABLE (Cont'd.)
TRIPLE DEDUCTIONS

[1] General
This procedure is used on a set of pre-determined deductions for two groups of OHSE 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 to pay premiums for 'non-pay' summer months. Additional deductions may be taken as follows:

..... May's pay for June's premiums;
..... July's for August's premiums;
..... August's for September's premiums.

Note: Triple deductions are taken in May because June and September are considered 'half-pay' months, i.e., the employee accrues pay for half of the month only. July and August are 'non-pay' months, i.e., the employee accrues no pay.

[3] Maximum Number Of Deductions
The triple deduction process, on current pay for the May payroll, results in up to three deductions, i.e., May's pay (paid in June); July's pay (paid in August); and August's pay (paid in September). This maximum number of deductions may be processed for each triple deduction in the employee's deduction record.

Note: Less than three deductions may be processed for a given employee. For example, if an employee terminates in July, two deductions would be taken, i.e., for May's pay (paid in June) and for July's pay (paid in August). See the matrix in paragraph 10.62C[7], Codes In The Triple Deduct 'Indicator,' for additional employee deduction scenarios.

[4] Process Controls
The triple deduction process is controlled by a combination of several variables. The controls include a triple deduct code of '3' on the Deduction Table, i.e., C-Table, (see paragraph 10.60B[5], Descriptions Of Compensation Tables) for a deduction residing in the file of a nine-month academic employee, coded '9' - 9-month, in PDB Element 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...
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 10.608[5], Descriptions Of Compensation Tables 'Calculation Rules,' for further information).

[7] Codes In The Triple Deduct 'Indicator'
The employee's deduction record, on an update from the triple deduction process, reflects the action taken in that process. The triple deduct 'flag,' or 'indicator,' codes reflect the following procedures:

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

[8] Definitions Of "Indicator" Codes
All of the above alpha "indicator" codes are found on the employee's deduction record. Each code action is explained below:

"B": Represents the standard triple deduction action.

"B", "J", "X" or "Y": On the July payroll, employee deduction records with these "indicators" have no deductions taken. These records pass to the 'compute net' program, using Calculation Rule 997 (this rule identifies 'inactive' plans and types), as an inactive record for year-to-date (YTD) purposes only (see paragraph 10.608[5], Descriptions Of Compensation Tables 'Calculation Rules').

"B", "A", "X" or "Z": On the August payroll, employee deduction records with these "indicators" have no deductions taken. These records pass to the 'compute net' program, using Calculation Rule 997 (this rule identifies 'inactive' plans and types), as an inactive record for year-to-date (YTD) purposes only (see paragraph 10.608[5], Descriptions Of Compensation Tables 'Calculation Rules').

"A": This 'indicator' (and 'indicator 3') is taken from the Deduction Table, i.e., C-Table (see paragraph 10.608[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.
A  PAYROLLS

[1] General
The term "payroll" means two or more payrolls each month: the "Regular Payroll" on the last working day of the month, and the "Supplemental Payroll" on, or before, the tenth of the next month, and any other payroll as needed. The Controller's Division, Personnel, 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.

Notes: Employees for whom time data is input on 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.

Notes: The procedures outlined in paragraphs 10.710, EARLY RELEASE OF PAYCHECKS, must be followed when releasing a check before 8:00 A.M. on payday.

[4] Supplemental Payroll
The Supplemental Payroll is used to pay employees for various items for which personal service compensation is due and are not included on the Regular Payroll. Such items include, but are not limited to:

- Previous month's pay
- Shift differential
- Overtime
- Vacation pay-off
- Pay due on termination

Notes: Employees for whom time data is input on 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.

[5] Production and Release of Checks
The Supplemental Payroll is produced on, or before, the tenth of each month. Checks are produced and released as they are processed. Check stubs are dated the last day of the pay period to indicate the pay period or the pay. Checks may be released to employees upon receipt by the institution.

The Personnel-Payroll Section may schedule additional payrolls as needed. These payrolls are primarily for current month pay for terminating employees, short-term employees, new employees, 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 before the supplement 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, 1992, Oregon House Bill 2481, amended ORS 292.026, issuing Payroll Checks, and ORS 292.067, Deduction Of Requested Payments To Financial Institutions; (and) Payment To Designated Central Depositories. This amendment provides for transactions of employees' tax may 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.

Notes: Only Regular and Supplemental payroll transactions may be processed through ACH.

[2] ACH Input Deadlines
ACH requires payroll data to be input as follows:

- Transactions must be input and received by 3:00 P.M. two business days before "Settlement Day," i.e., payday.
- Stop-Payment data must be input and received by 11:00 A.M. two business days before "Settlement Day."

Notes: 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 the Federal Reserve system. Said agreements.

- Pre-notification records, i.e., the amount of regular payments, must be created for an employee, and transmitted to ACH, at least 10 business days before dollar amounts are transmitted. Typically this occurs on, or near, the 15th of the month.
Note: An employee who has chosen a financial institution which is coded "010" - ACH, should have a Pre-Notification "Flag" of "Y" - No Pre-Notification, in Element 6A4, 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 Authorized Clearing House (ACH) system,

or

...Directly to his/her ODHE institution designated by the alpha description in positions 3 - 20 of the Check Instruction Code, Element 73, CWD.

C TERMINAL INPUTS

[1] Time Card Inputs

Time card pay data are entered into the Payroll System by teleprocessing termin- nal during scheduled Input days using input program "ETC." Note: For instructions on entering data by terminal, see ODHE System Support Services Communications Terminal User's Manual, Chapter XII, Payroll Input Programs.

[2] Terminal Input (ETC) -- Time and Adjustment Card (ADC) Batch Totals (Form CO-428)

Input Batch Totals should be entered on form CO-428, shown below. Copies of the form should be sent to the Controller's Division, Personnel-Payroll Section; and the Internal Audit Division. Institutions should retain the original source document as specified by current retention schedules.

D EARLY RELEASE OF PAYCHECKS

[1] General

An employee who is not scheduled to work on the Regular Payroll payday because of flex work scheduling, vacation, medical appointment, etc., may receive his/her payroll check the day prior to payday if:

...The check is available, and

...A form CO-403, Request For Release Of Payroll Check, is completed (Ref. Executive Department Administrative Rule 19-O60-01, Release Of Payroll Checks, page 1).

Note: This limitation applies only to the Regular Payroll. Supplemental Pay- roll checks may be released to em- ployees as soon as the checks are available.


Payday is after 8:00 A.M. of the last day of 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 In- stitutional 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

PAYROLL DISBURSEMENTS

Batch Number: Assigned by the institution.

Units, Rate, Deducts: Enter hash to- tals.

Distribution: Original: Retained by the institution.

Copy 1: Internal Audit Division

Copy 2: Controller's Division

Note: ODHE Financial Administration STANDARD OPERATING MANUAL
check is cashed before payday;

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

... Giving one copy to the employee and retaining one copy for 90 days.

STATE OF RELEASE
OF PAYROLL ADVANCE
Request for Release of Payroll Advance

(Not applicable to temporary
employees)

I certify that I am not owed to work on

in the payroll check below.

I certify that I received the

payroll check below.

[Signature of employee]

[Signature of person authorizing to release payroll advance]

[Date and Time]

... (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 0:00 A.M.


An employee who cashes a Regular Payroll check before payday may be subject to disciplinary action in accordance with in-
stitutional policy and any applicable collective bargaining agreement(s).

E PAYROLL ADVANCES

[1] General

Payroll advances on earned pay may be made in certain situations when other methods of payment cannot be processed quickly enough for the circumstances in-
volving. Transaction code 2990, Withdrawals And Advances, is used on all payroll advances (see paragraph 02.20A(2)2990, Withdrawals And Advances, for further in-
formation).

Note: No receipt is required if a receiv-
able is established for the ad-

[2] Payroll Advance Payment

Payroll advances may be made in ei-
ther of the following ways:

... From the Business Manager's Revolving Fund (see paragraphs 10.71(E)[3], Re-
volving Fund Payroll Advance: 10.71(E)[5], Controller's Division Payroll Advance: 10.71(E)[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 ad-
dress, or sent to the institution for forwarding to the employee (see para-
graphs 10.71(E)[7], Controller's Division Payroll Advance: 10.71(E)[8], Con-
troller's Division Payroll Advance: 10.71(E)[10], Reconciling The Receiv-
able 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 comple-
tion instructions.

[6] The Disbursement Request should con-
tain a complete explanation of the reason for the advance. The reimbursement trans-
action is charged to the appropriate XX-02-6013 receivable account. A time card is prepared, or a one-time deduction entered with terminal input program "DWM", using the appropriate deduction Plan code, to deduct the advance from the em-
ployee's next current pay. The time card document number is referenced on the Dis-
bursement Request Form CO-257s then sent to the Controller's Division, Personnel-Pay-
roll Section.

[5] Controller's Division Processing

The Controller's Division will record an employee's payroll advance from the re-
volving fund by:

... Processing the Disbursement Request to reimburse the revolving fund; and

... Processing the time card to deduct the advance from the employee's pay.

[6] Reconciling The Receivable Account

At the close of the payroll period, the institution should reconcile the re-
ceivable account to ensure that all re-

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 in-
stitution should take the necessary action to process the pay on the next available payroll and take the deduction.

[7] Controller's Division Payroll Advance

A Disbursement Request, Form CO-257, is prepared to advance check from the Controller's Division.

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

09/89
[8] The Disbursement Request should contain a complete explanation of the reason for the advance. The reimbursement transaction is charged to the appropriate 31.01.2-2013 receivable account. A time card is prepared, or a one-time deduction entered with terminal input program "DOM," 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 recorded in cash and deposited to the credit of the receivable account. If the advance is not collected because no pay is processed for the employee, the institution should take the necessary action to process the pay on the next available payroll and take the deduction.

F REPLACEMENT OF PAYCHECKS

[1] For information on replacing paychecks, see FASOM Section 13.03, Replacement and Returned Checks.

G TERMINATION PAY

[1] General

When an employee quits; is discharged; or otherwise terminates employment, all pay earned and unpaid, including vacation pay, is due and payable as outlined in the following matrix (Ref. OES 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 term- nates with 48 hours notice.</td>
<td><strong>Immediately upon termination.</strong></td>
</tr>
<tr>
<td>Employee termi- nates without 48 hours notice.</td>
<td><strong>48 hours after notice is received.</strong></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 that date.

[4] Issuing The Final Check

The Institutional Payroll Office should contact the Controller's Division, Personnel-Payroll Section, if:

.... An employee requests final pay on the date it is due and payable;

or

.... It is deemed advisable, in a specific instance, to issue final pay to the employee by the date it is due and payable, and a scheduled payroll cannot be utilized.

[5] If time permits, a time card may be submitted for issuance of a manual check for the employee. If there is insufficient time to process such a manual check, the Controller's Division will calculate the net pay due. This, in turn, allows the institution to issue a revolving fund check for the employee's final pay.

[6] Penalty When Final Pay Is Not Timely

The penalty, for failure to make timely payment, is continuation of the employee's regular pay until payment is made, up to a maximum of 30 days (Ref. OES 652.150, Civil Penalty For Failure To Pay Wages On Termination Of Employment).

Example: An employee who is discharged on May 10, but not paid until June 1st, is eligible for pay for the entire month of May.

4 09/89
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)1986, "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 13.030, AFFIDAVIT TO OBTAIN PAYMENT DUE DECEASED PERSON (FORM CO-192).

Note: The Social Security number of the claimant who is signing the Affidavit is required. If payment(s) is to be made to a trust or an estate, the Taxpayer (Employer) Identification Number must be included.

[3] Payments To Surviving Spouses

Payment of accrued wages and other pay, to the spouse of a deceased employee, is made via the following steps:

.... The institutional Payroll Office must submit a completed Form CO-192 (see paragraph 10.71H[2], Affidavit To Obtain Payment Due Deceased Person (Form CO-192) above for further information). A time card(s), reflecting the pay due the decedent, should accompany the completed Affidavit.

.... A manual check, for the net amount of pay, is then issued by the Controller's Division, Personnel-Payroll Section.

Note: A Payroll Adjustment Activity "35" Card, is completed by the Controller's Division, at this time (see paragraph 10.03C35, MANUAL CHECK, for further details). It records the transaction on the decedent's data base.

Exception: If pay is due to a surviving spouse, and is to be directly deposited into a joint account, then the payment may be routinely processed through the Payroll System. Such a situation eliminates the need for the above steps.

[4] Payments To Others

Payment of accrued wages and other pay, to an estate or anyone other than a surviving spouse of a deceased employee, is made via the following steps:

.... A net check is calculated with the following deductions:

a) SALT
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 "35" and "35A" Cards, are completed by the Controller's Division (see paragraphs 10.03C35, ATTRIBUTIONS & ATTRIBUTIONS SUBJECT ADJUSTMENT; and 10.03C32, WITHOUTHOLDING 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 Attributions</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>