

# Payment Categories

Payment type	Description (Please determine whether your specific compensation fits a general description below.)	PERS Chapter 238 Program members (ORS 238)			OPSRP Pension Program members and IAP-only members (ORS 238A)				Report this type of payment in the following EDX field:
		Tier One members	Tier Two members	Tier One and Tier Two members with IAP (ORS 238)	Tier One or Tier Two members with a "Break in Service"	OPSRP Pension Program members with IAP	OPSRP Pension Program members with no IAP	IAP members only (ORS 238A)	
This type of payment should be treated as:									
<b>Accelerated payment of an employment contract</b>	Payments on a contract made in advance of service performance.	Non-subject	Non-subject	Non-subject	Non-subject	Non-subject	Non-subject	Non-subject	Non-Subject Salary
<b>Accrued compensatory time</b>	Lump-sum payoff of compensatory time. Compensatory time is defined as paid time off in exchange for time worked above and beyond regular hours for which no remuneration has yet been received. Employers may have "comp time" arrangements with their employees that deviate from this definition. If you are unsure whether a payment for accrued compensatory time meets the above definition, please seek the advice of qualified legal or tax counsel.	Subject	Subject	Subject	Non-subject	Non-subject	Non-subject	Non-subject	Lump-Sum Payoff **
<b>Accrued paid leave</b>	Lump-sum payoff of any paid leave (except lump-sum vacation pay).	Subject	Subject	Subject	Non-subject	Non-subject	Non-subject	Non-subject	Lump-Sum Payoff **
<b>Accrued sick leave</b>	Lump-sum payoff of accrued sick leave.	Non-subject	Non-subject	Non-subject	Non-subject	Non-subject	Non-subject	Non-subject	Non-Subject Salary
<b>Accrued vacation time</b>	Lump-sum payoff of accrued vacation time.	Subject (subject for final average salary)	Subject (non-subject for final average salary)	Subject	Non-subject	Non-subject	Non-subject	Non-subject	Lump-Sum Vacation Payoff **
<b>Advance against future wages</b>	Compensation for work not yet performed.	Non-subject	Non-subject	Non-subject	Non-subject	Non-subject	Non-subject	Non-subject	Non-Subject Salary
<b>Allowance, non-taxable</b>	Allowances excluded from taxable income - includes remuneration in the form of living quarters, lodging, board, or other items of value.	Subject	Subject	Subject	Non-subject	Non-subject	Non-subject	Non-subject	Lump-Sum Payoff **
<b>Allowance, taxable</b>	Allowances included in taxable income - includes remuneration in the form of living quarters, lodging, board, or other items of value.	Subject	Subject	Subject	Subject	Subject	Subject	Subject	Subject Salary, Regular
<b>Annuities</b>	Tax sheltered annuities made at the election of an employee even if not included in his or her taxable income.	Subject	Subject	Subject	Subject	Subject	Subject	Subject	Subject Salary, Regular
<b>Back pay</b>	Compensation paid to an employee for a past unpaid work period. Adjustment of wages that was <b>not</b> the result of clerical error, court order, or order of conciliation.	Subject	Subject	Subject	Subject	Subject	Subject	Subject	Subject Salary, Regular (Code 01 - Regular Wages)
<b>Bonus - includable in employee's taxable wages under Oregon law</b>	A gratuitous payment in addition to regular salary or wages.	Subject (except retirement bonus)	Subject (except retirement bonus)	Subject (except retirement bonus)	Subject (except retirement bonus)	Subject (except retirement bonus)	Subject (except retirement bonus)	Subject (except retirement bonus)	Subject Salary, Regular
<b>Bonus - not included in employee's taxable wages</b>	A gratuitous payment in addition to regular salary or wages.	Subject	Subject	Subject	Non-subject	Non-subject	Non-subject	Non-subject	Lump-Sum Payoff **
<b>Cafeteria plan 1 - employer paid (26 USC 125)</b>	Any amount contributed to a cafeteria plan by the employer at the election of the employee that is not included in the employee's income.	Non-subject	Non-subject	Non-subject	Non-subject	Non-subject	Non-subject	Non-subject	Non-Subject Salary
<b>Cafeteria plan 2 - employee paid (26 USC 125)</b>	Any amount contributed to a cafeteria plan by the employee even if not included in the employee's taxable income.	Subject	Subject	Subject	Subject	Subject	Subject	Subject	Subject Salary, Regular

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This type of payment should be treated as:									
Cash or deferred accounts	Cash or deferred arrangement by the employer at the election of the employee that is not included in the employee's taxable income by reason of 26 U.S.C. 402(e)(3). Includes 403(b) and 401(k) plans.	Subject	Subject	Subject	Subject	Subject	Subject	Subject	Subject Salary, Regular
COLA - cost-of-living adjustment, prior period	Adjustment in wages to offset a change in purchasing power, as measured by the Consumer Price Index. If payment is made as a result of a retroactive labor agreement or retroactive compensation arrangement and the adjustment is <b>not</b> the result of clerical error or pursuant to an award by a court or by order of or pursuant to a conciliation agreement with an administrative agency charged with enforcing federal or state law protecting employees' rights, payment is considered regular wages and is earned when paid.	Subject	Subject	Subject	Subject	Subject	Subject	Subject	Subject Salary, Regular (Code 01 Regular Wages)
Commission salary	Commissions made from the sale of products or services.	Subject	Subject	Subject	Subject	Subject	Subject	Subject	Subject Salary, Regular
Death pay	Payments made on account of an employee's death, not including compensation for time worked or lump-sum payoffs for accrued sick, vacation, or other accrued leave.	Non-subject	Non-subject	Non-subject	Non-subject	Non-subject	Non-subject	Non-subject	Non-Subject Salary
Deferred compensation	Payments made at the election of an employee even if not included in his or her taxable income.	Subject	Subject	Subject	Subject	Subject	Subject	Subject	Subject Salary, Regular
Expenses	Expenses reimbursed by an employer, which are incidental to the employer's business.	Non-subject	Non-subject	Non-subject	Non-subject	Non-subject	Non-subject	Non-subject	Non-Subject Salary
Flexible benefit plan	Flexible spending accounts for medical and dependent care. (26 USC 125)	Subject	Subject	Subject	Subject	Subject	Subject	Subject	Subject Salary, Regular
IAP contributions (EPPT)	The amount of an employee contribution to the Individual Account Program paid by the employer and not deducted from the employee's compensation.	Non-subject	Non-subject	Non-subject	Non-subject	Non-subject	Non-subject	Non-subject	Non-Subject Salary
IAP contributions (MPPT, MPAT)	The amount of an employee contribution to the Individual Account Program that is: (1) not paid by the employer or (2) paid by the employer and deducted from the employee's compensation.	Subject	Subject	Subject	Subject	Subject	Subject	Subject	Subject Salary, Regular
Leave of absence	Payment for a leave of absence after the date the employer and employee have agreed that no future services in a qualifying position will be performed.	Non-subject	Non-subject	Non-subject	Non-subject	Non-subject	Non-subject	Non-subject	Non-Subject Salary
LSP - lump-sum payoff	See applicable category.								
LSPTO - lump-sum personal time off	See accrued paid leave.								
LSVP - lump-sum vacation payoff	See accrued vacation time.								
Medical premiums for a domestic partner	An amount paid for medical premiums as part of an employer provided benefit package to cover a domestic partner that is not considered salary for the PERS Chapter 238 Program.	Non-subject	Non-subject	Non-subject	Subject	Subject	Subject	Subject	No way to report this at the present time.
Overtime pay	Wages paid for time worked beyond a given upper limit for a day or week.	Subject	Subject	Subject	Subject	Subject	Subject	Subject	Subject Salary, Overtime

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This type of payment should be treated as:									
<b>Overtime pay for hours exceeding average overtime</b>	Wages paid for time attributable to hours of overtime that exceed the average number of hours of overtime for the same class of employees as established by rule of the Public Employees Retirement Board.	Subject	Subject	Subject	Subject (non-subject for final average salary)	Subject (non-subject for final average salary)	Subject (non-subject for final average salary)	Subject	Subject Salary, Overtime
<b>Prize money compensation</b>	Gratuitous payment or goods with value given to an employee when no services were performed (e.g., a door prize or suggestion award).	Non-subject	Non-subject	Non-subject	Non-subject (subject if prize is includable in employee's taxable income)	Non-subject (subject if prize is includable in employee's taxable income)	Non-subject (subject if prize is includable in employee's taxable income)	Non-subject (subject if prize is includable in employee's taxable income)	Non-Subject (Subject Salary, Regular if prize is includable in employee's taxable income)
<b>Qualified transportation fringe benefit plan</b>	Pre-tax payments into a qualified transportation fringe benefit account at the election of an employee for reimbursable expenses for qualified parking, vanpooling, and transit passes.	Subject	Subject	Subject	Subject	Subject	Subject	Subject	Subject Salary, Regular
<b>Retirement bonus</b>	Any bonus payment to encourage retirement.	Non-subject	Non-subject	Non-subject	Non-subject	Non-subject	Non-subject	Non-subject	Non-Subject Salary
<b>Retirement gratuitous payment</b>	Any extraordinary payment at the time of retirement not made to everyone and not part of an employee's wages.	Non-subject	Non-subject	Non-subject	Non-subject	Non-subject	Non-subject	Non-subject	Non-Subject Salary
<b>Retirement incentives</b>	Any payment as an incentive for retirement.	Non-subject	Non-subject	Non-subject	Non-subject	Non-subject	Non-subject	Non-subject	Non-Subject Salary
<b>Retirement severance</b>	Any severance payment to encourage retirement.	Non-subject	Non-subject	Non-subject	Non-subject	Non-subject	Non-subject	Non-subject	Non-Subject Salary
<b>Retroactive pay</b>	Retroactive payments made to an employee to correct a clerical error or payments pursuant to an award by a court or payments pursuant to a conciliation agreement under federal or state law. The payments will be allocated to and deemed paid in the periods in which the work was done or would have been done.	Subject	Subject	Subject	Subject	Subject	Subject	Subject	Subject Salary, Regular (Code 04 Retroactive Payment)
<b>Salary advance</b>	Advance payment of salary.	Non-subject	Non-subject	Non-subject	Non-subject	Non-subject	Non-subject	Non-subject	Non-Subject Salary
<b>Salary limit</b>	Any member compensation in excess of the amount listed (prorated for partial-year compensation) is non-subject. The limit will be indexed to incorporate cost-of-living adjustments. Click here to open Salary Limits for 2008 in pdf format.	\$766,666K	\$230K	\$766,666K for Tier One \$230K for Tier Two	\$230K	\$230K	\$230K	\$230K	Non-Subject Salary
<b>Salary school overtime</b>	Payment to school employees for instructional services rendered to Department of Higher Education institutions or the Oregon Health and Science University when those services are in excess of full-time employment. A person employed under a contract for less than 12 months is subject to this restriction only for the months covered by the contract.	Non-subject	Non-subject	Non-subject	Non-subject	Non-Subject	Non-subject	Non-subject	Non-Subject Salary
<b>Severance pay</b>	Lump-sum payment made to an employee in association with an involuntary termination.	Subject	Subject	Subject	Non-subject	Non-subject	Non-subject	Non-subject	Lump-Sum Payoff **
<b>Stipend (coaches)</b>	A fixed amount paid, regardless of number of hours worked, as compensation for services performed above and beyond contracted hours and regular compensation.	Subject	Subject	Subject	Subject	Subject	Subject	Subject	Subject Salary, Regular

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This type of payment should be treated as:									
<b>Stipend (retirement)</b>	Remuneration paid to a retiree when no services are being performed.	Non-subject	Non-subject	Non-subject	Non-subject	Non-subject	Non-subject	Non-subject	Do not report
<b>Stock bonus</b>	Contributions to a cash or deferred arrangement made at the election of the employee and not included in an employee's taxable income by reason of 26 U.S.C. 402(e)(3).	Subject	Subject	Subject	Subject	Subject	Subject	Subject	Subject Salary, Regular
<b>Tax shelters</b>	Contributions to a tax-shelter made at the election of the employee even if not included in an employee's taxable income.	Subject	Subject	Subject	Subject	Subject	Subject	Subject	Subject Salary, Regular
<b>Travel</b>	Travel expenses reimbursed by an employer that are incidental to the employer's business.	Non-subject	Non-subject	Non-subject	Non-subject	Non-subject	Non-subject	Non-subject	Non-Subject Salary
<b>Wages paid to the surviving spouse or dependent children</b>	Wages paid to the surviving spouse or dependent children (under ORS 652.190) on behalf of a deceased member who dies on or after June 29, 2005.	Subject	Subject	Subject	Subject	Subject	Subject	Subject	Subject Salary, Regular
<b>Waiting time salary</b>	Remuneration paid to an employee between an employee's hire date and the date the employee is eligible for membership in PERS or OPSRP.	Non-subject	Non-subject	Non-subject	Non-subject	Non-subject	Non-subject	Non-subject	Subject Salary, Regular (Code 01 - Regular Wages) EDX will not expect contributions during the waiting time.
<b>Workers' compensation payments</b>	Payments made to an employee when he or she is not performing services due to injury that qualifies for workers' comp.	Non-subject	Non-subject	Non-subject	Non-subject	Non-subject	Non-subject	Non-subject	Non-Subject Salary
<b>Gross-up of workers' compensation payment</b>	Payments that are part of an employee benefit package made to an employee who is not performing services due to an injury that qualifies for workers' compensation and the workers' comp payment is lower than his or her regular salary. The member must be in a qualifying position as defined in OAR Chapter 459.	Subject	Subject	Subject	Subject	Subject	Subject	Subject	Subject Salary, Regular

Last updated  
12/5/06 - JPD  
Comment "(except lump-sum vacation pay)" added to "Accrued paid leave" description.  
Reporting category changed to lumpsum payoff.  
\*\* Effective with EDX release 4.1.

The above listed payment categories are not all-inclusive. If a payment is not specifically cataloged in one of the categories above, OPSRP includes payments as "subject salary" if payment is: (1) not listed as "not subject," and (2) is includable in the employee's taxable income under Oregon law. (Note: A payment may not be includable in an employee's taxable income and may still be subject if specifically listed as "subject salary" above.) If you are unsure whether a payment should be included in a particular category, please seek the advice of qualified legal or tax counsel.

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<b>This type of payment should be treated as:</b>								

Last Update: 10/24/2007 - JPD