

Payment Categories

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Payment Type:	Description (Please determine whether the payment fits a general description below.)	PERS Chapter 238 Program Members (ORS 238)		OPSRP Pension Program members (ORS 238A)	Report this payment in the following EDX field:
		Tier One members	Tier Two members		
		This type of payment should be treated as:			
Accelerated payment of an employment contract	Payments on a contract made in advance of service performance.	Non-subject	Non-subject	Non-subject	Non-Subject Salary
Accrued compensatory time	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	Non-subject	Lump-Sum Payoff **
Accrued paid leave	Lump-sum payoff of any paid leave (except lump-sum vacation pay).	Subject	Subject	Non-subject	Lump-Sum Payoff **
Accrued sick leave	Lump-sum payoff of accrued sick leave.	Non-subject	Non-subject	Non-subject	Non-Subject Salary
Accrued vacation time	Lump-sum payoff of accrued vacation time.	Subject (subject for final average salary)	Subject (non-subject for final average salary)	Non-subject	Lump-Sum Vacation Payoff **
Advance against future wages	Compensation for work not yet performed.	Non-subject	Non-subject	Non-subject	Non-Subject Salary
Allowance, non-taxable	Allowances excluded from taxable income - includes remuneration in the form of living quarters, lodging, board, or other items of value.	Subject	Subject	Non-subject	Lump-Sum Payoff **
Allowance, taxable	Allowances included in taxable income - includes remuneration in the form of living quarters, lodging, board, or other items of value.	Subject	Subject	Subject	Subject Salary, Regular

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Annuities	Tax sheltered annuities made at the election of an employee even if not included in his or her taxable income.	Subject	Subject	Subject	Subject Salary, Regular
Back pay	Compensation paid to an employee for a past unpaid work period. Adjustment of wages that was not the result of clerical error, court order, or order of conciliation.	Subject	Subject	Subject	Subject Salary, Regular (Code 01 - Regular Wages)
Bonus - includable in employee's taxable wages under Oregon law	A gratuitous payment in addition to regular salary or wages.	Subject (except retirement bonus)	Subject (except retirement bonus)	Subject (except retirement bonus)	Subject Salary, Regular
Bonus - not included in employee's taxable wages	A gratuitous payment in addition to regular salary or wages.	Subject	Subject	Non-subject	Lump-Sum Payoff **
Cafeteria plan 1 - employer paid (26 USC 125)	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 Salary
Cafeteria plan 2 - employee paid (26 USC 125)	Any amount contributed to a cafeteria plan by the employee even if not included in the employee's taxable income.	Subject	Subject	Subject	Subject Salary, Regular
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 Salary, Regular

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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 not 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 Salary, Regular (Code 01 Regular Wages)
Commission salary	Commissions made from the sale of products or services.	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 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 Salary, Regular
Expenses	Expenses reimbursed by an employer, which are incidental to the employer's business.	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 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 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 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 Salary

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		This type of payment should be treated as:			
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	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 Salary, Overtime
Overtime pay for hours exceeding average overtime	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 (non-subject for final average salary)	Subject Salary, Overtime
Prize money compensation	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 (subject if prize is includable in employee's taxable income)	Non-Subject (Subject Salary, Regular if prize is includable in employee's taxable income)
Qualified transportation fringe benefit plan	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 Salary, Regular
Retirement bonus	Any bonus payment to encourage retirement.	Non-subject	Non-subject	Non-subject	Non-Subject Salary

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Retirement gratuitous payment	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 Salary
Retirement incentives	Any payment as an incentive for retirement.	Non-subject	Non-subject	Non-subject	Non-Subject Salary
Retirement severance	Any severance payment to encourage retirement.	Non-subject	Non-subject	Non-subject	Non-Subject Salary
Retroactive pay	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 Salary, Regular (Code 04 Retroactive Payment)
Salary advance	Advance payment of salary.	Non-subject	Non-subject	Non-subject	Non-Subject Salary
Salary limit	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 for 2010 limits	Click here for 2010 limits	Click here for 2010 limits	Non-Subject Salary
Salary school overtime	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 Salary
Severance pay, involuntary	Lump-sum payment made to an employee in association with an involuntary termination.	Subject	Subject	Non-subject	Lump-Sum Payoff **
Severance pay, voluntary	Lump-sum payment made to an employee in association with a voluntary termination.	Non-subject	Non-subject	Non-subject	Non-Subject Salary

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Stipend (coaches)	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 Salary, Regular
Stipend (retirement)	Remuneration paid to a retiree when no services are being performed.	Non-subject	Non-subject	Non-subject	Do not report
Stock bonus	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 Salary, Regular
Tax shelters	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 Salary, Regular
Travel	Travel expenses reimbursed by an employer that are incidental to the employer's business.	Non-subject	Non-subject	Non-subject	Non-Subject Salary
Wages paid to the surviving spouse or dependent children	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 Salary, Regular
Waiting time salary	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	Subject Salary, Regular (Code 01 - Regular Wages) EDX will not expect contributions during the waiting time.

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Workers' compensation payments	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 Salary
Gross-up of workers' compensation payment	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 Salary, Regular

Updated 12-30-08
for 2009
compensation
limits. JPD

** Effective with EDX release 4.1.

This chart is not all inclusive. A payment not specifically listed as "non-subject" on this chart may still be "subject salary" for an OPSRP Pension Program member if it is included in the employee's taxable income under Oregon law. Please consult qualified legal or tax counsel if you are unsure whether a payment falls within a specific payment category.