



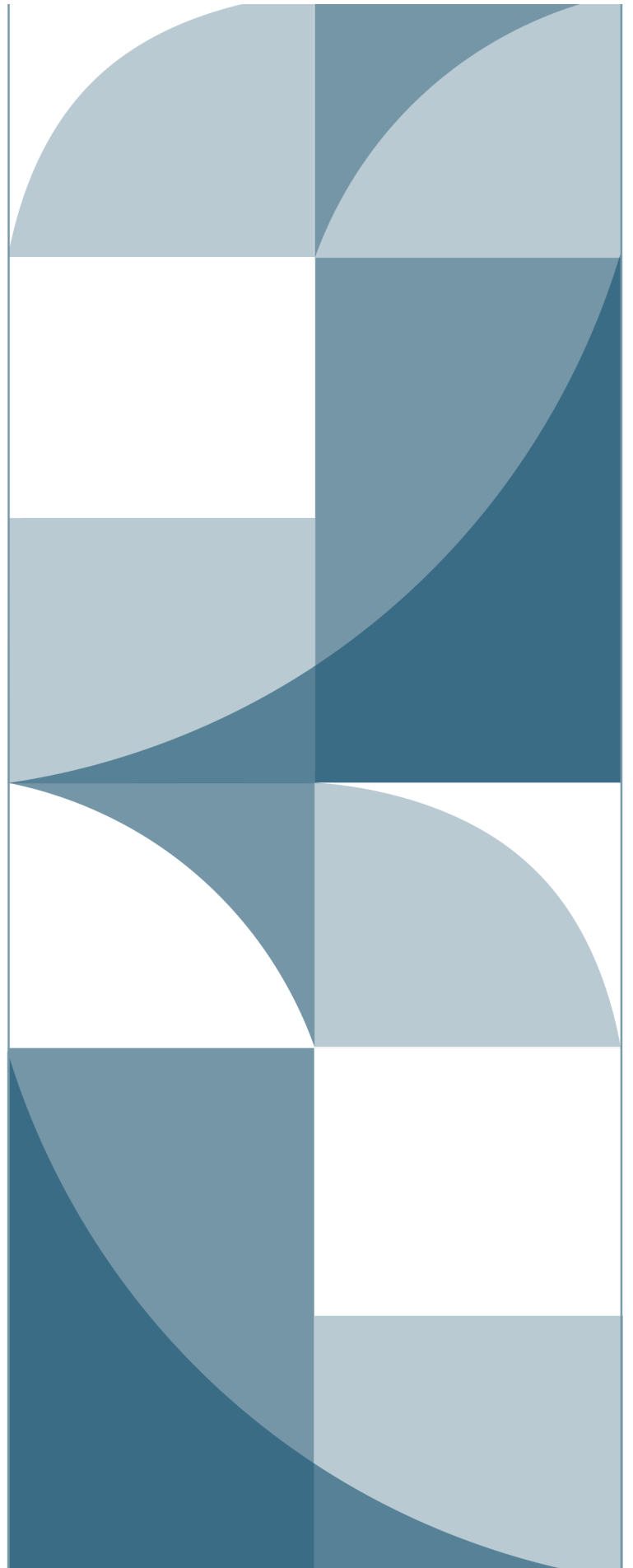
13

Family and Medical Leave

Employer Reporting Guide

*Options and guidelines for placing
your employee on a family or
medical leave.*

**Employer
Service
Center**



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Introduction

Employees who qualify for the US Department of Labor Family and Medical Leave Act (FMLA) or the Oregon Family Leave Act (OFLA) have the right to take a leave of absence to care for the physical or mental health of a family member or themselves. (Read FMLA eligibility rules on the [FMLA website](#), and OFLA eligibility rules on the [OFLA webpage](#).)

This guide explains how to report an employee's family or medical leave to PERS and how to report payments they receive, if applicable.

Paid leave vs leave without pay

Family or medical leave can be unpaid or paid. In Oregon, employees have four options for receiving pay during a family or medical leave, described in this guide's "Paid Family or Medical Leave" section.

PERS is only concerned with unpaid leaves of absence. If your employee is taking time off and being paid with employer-paid time-off hours (i.e., sick leave, vacation, compensatory time, or other accrual), that is a **paid leave**. Do not report that time as a leave to PERS. Continue to report the employee's time, wages, and contributions as you would if they were at work.

If your employee is taking time off and is receiving no pay from the employer or receiving pay from another source, that is an **unpaid leave**. If the leave lasts at least 11 business days in a calendar month (days do not have to be consecutive), report that time as a leave to PERS.

Note: PERS members do not earn service/retirement credit for any calendar month in which they take a reported leave without pay (LWOP) of at least 11 business days.

Note about unused sick leave

Tier One and Tier Two employees whose employer(s) participate in the PERS Unused Sick Leave program have their retirement benefits increased based on the number of unused sick leave hours they have when they retire. To take advantage of this benefit, some Tier One and Tier Two employees may choose to preserve some of their sick leave; however, an employer's FMLA policy may impact a Tier One or Tier Two employee's sick leave balance.

For example, under the State of Oregon's FMLA policies, state employees are required to use all accrued time (e.g., sick, vacation, and personal days) while out on leave before using leave without pay, unless they are taking a Paid Leave Oregon leave.

Other public employers may have policies that do not require that employees exhaust all their sick leave before they take an FMLA leave of absence. In this case, some Tier One and Tier Two employees may choose to preserve some of their sick leave.

Note: Oregon Public Service Retirement Plan (OPSRP) employees do not receive an increased retirement benefit based upon their unused sick leave when they retire.

Learn more about calculating unused sick leave hours for Tier One and Tier Two employees in [employer reporting guide 17, *Calculating Unused Sick Leave Hours at Termination or Retirement*](#).

Reporting a family or medical leave to PERS

Report your employee as on a leave only when all of the following apply:

- They are not receiving any employer pay, such as sick leave, vacation, or other employer-paid leave.
- They are away from work for 11 or more business days in a calendar month. Unpaid leaves of 10 or fewer days do not need to be reported to PERS.
- They are an active PERS member and not a working PERS retiree.

EDX does not allow you to report a leave status (On Family Leave or On Leave of Absence) for a PERS retiree. If a retiree takes a leave during which they are receiving no pay from their employer (e.g., Paid Leave Oregon state-run program), inform PERS by submitting a DCR.

Note: PERS members do not receive service/retirement credit for any month in which they are reported on a leave. (Remember: A leave must meet the three requirements listed above to be reportable.)

Submit a leave record

To report an employee’s family or medical leave to PERS, create a new Demographics and Adjustment report (or edit an existing unposted report). Add a Detail 1 Member Demographics record, as shown below.

In the record, fill in the following:

SSN: auto filled from previous screen.

Status Code: 03 - On Family Leave.

Status Date: the first day of their leave.

First Name, Last Name: required.

Name Change Indicator: required. N for “no” is the default.

Click **Save**.

Read [employer reporting guide 11, Reporting a Leave](#) for more information about reporting a leave.

ADD/EDIT A MEMBER RECORD

The status of this member record is: **Added**

DETAIL 1 - MEMBER DEMOGRAPHICS:

SSN	*****
Status Code	03 - On Family Leave
Status Date	05/01/2023 (MM/DD/YYYY)
Last Day Service	 (MM/DD/YYYY)
Old SSN	
First Name	Petunia
Last Name	Bloom
Middle Name	
Name Change Indicator	N

Submit a return-from-leave record

When the employee returns from leave, report it to PERS by creating a new Demographics and Adjustment report (or edit an existing unposted report). Add a Detail 1 Member Demographics record, as shown below.

For a return from leave, use status code of 08 – Return From Leave.

In the record, fill in the following:

SSN: auto filled from previous screen.

Status Code: 08 – Return from Leave.

Status Date: the first day back at work.

First Name, Last Name: required

Name Change Indicator: required. N for “no” is the default.

Click **Save**.

Read [employer reporting guide 11, Reporting a Leave](#) for more information about reporting a leave.

ADD/EDIT A MEMBER RECORD

The status of this member record is: **Added**

DETAIL 1 - MEMBER DEMOGRAPHICS:

SSN	<input type="text" value="*****"/>
Status Code	<input type="text" value="08 - Return from Leave"/>
Status Date	<input type="text"/> (MM/DD/YYYY)
Last Day Service	<input type="text"/> (MM/DD/YYYY)
Old SSN	<input type="text"/>
First Name	<input type="text" value="Petunia"/>
Last Name	<input type="text" value="Bloom"/>
Middle Name	<input type="text"/>
Name Change Indicator	<input type="text" value="N"/>

Reporting pay during family or medical leave

Oregon public employees have four options for receiving pay during a family or medical leave: disability insurance, disability benefits, workers' compensation, and Paid Leave Oregon benefits.

The only payments you need to report to PERS are payments paid **directly by the employer**.

Disability insurance benefits

 **Payments are not reported.**

The Oregon Health Authority's Public Employees' Benefits Board (PEBB) offers optional short-term and long-term disability insurance for eligible state employees. This insurance pays a portion of an employee's salary for a limited period if the employee becomes too sick or injured to work. The payments are paid by Standard Insurance Company and are not reported to PERS.

Oregon's state employees must enroll for this optional insurance during the annual open-enrollment period; coverage and monthly insurance fees begin the following January 1.

Note that an employee's weekly PEBB disability benefit may be reduced if they are receiving any pay from their employer (such as sick leave or pay to supplement disability pay), PERS disability benefits, workers' compensation, or Social Security.

Your employees can learn more about these programs on the PEBB [Short-Term Disability Insurance webpage](#) and [Long-Term Disability Insurance webpage](#).

PERS disability benefits

 **Payments are not reported.**

PERS offers disability benefits to qualifying employees who become too sick or injured to work. The program offers different benefits for Tier One/Tier Two members and Oregon Public Service Retirement Plan (OPSRP) members.

Read [employer reporting guide 14, Disability Benefits](#) to learn about the different benefits, how to apply, options for returning to work, receiving service credit, and more.

Workers' compensation

Workers' comp payments are not reported.

Employer payments are reported.

When your employee is injured on the job and eligible for workers' compensation insurance, the workers' compensation carrier compensates them in an amount equal to 2/3 of their normal salary. *Source: Oregon Revised Statute 656 – Workers' Compensation.*

Reporting workers' compensation payments

If your employee is receiving workers' compensation while on leave of absence, you **do not need to report** those payments to PERS.

You should, however, **submit a DCR** to inform PERS that the employee is receiving workers' comp. PERS needs to know the period during which the employee received workers' comp because the employee may be able to receive some service credit for that period.

Reporting employer "gross-up" payments

When an employee is receiving workers' compensation, an employer may "gross-up" the member's income by paying the remaining 1/3 salary so that the member receives their normal income.

If an employer grosses up the employee's salary, the 1/3 salary payments **are reported** to PERS as subject salary. To report these payments, submit a Detail 2 record with a wage code of 08 - Contributions/No Service. Include the employee's 6% IAP contribution if they are in a qualifying position. Also, you will be charged for employer-rate contributions on that salary.

If at the end of the calendar year the employee does not qualify for benefits, PERS will refund you the IAP and pension contributions you paid for that employee.

Example

John Employee earns \$6,000 a month. He is injured on the job and calls in sick for two weeks, being paid through sick leave accrual. After that point, employee remains off the job and no longer on paid leave. His employer places him on a status code 07 leave of absence beginning the first day he is no longer using sick leave.

John begins receiving workers' comp of \$4,000 a month (2/3 of his normal salary). His employer makes up the remaining 1/3 of his salary with monthly gross-up payments of \$2,000. The employer reports the payments to PERS on their monthly reporting cycle as shown on the next page. The employer includes IAP contributions of 6% of the \$2,000, which equal \$120.00 a month.

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DETAIL 2 - WAGE AND SERVICE	
SSN	<input type="text" value="*****"/>
First Name	<input type="text" value="John"/>
Last Name	<input type="text" value="Employee"/>
Pay Date	<input type="text" value="02/28/2023"/> <small>(MM/DD/YYYY)</small>
Work Period Begin Date	<input type="text"/> <small>(MM/DD/YYYY)</small>
Work Period End Date	<input type="text"/> <small>(MM/DD/YYYY)</small>
Hours Worked (Regular)	<input type="text"/>
Hours Worked (Overtime)	<input type="text"/>
Reported Wage Code	<input type="text" value="08 - Contributions/No Service"/>
Subject Salary (Regular)	<input type="text" value="2000.00"/>
Subject Salary (Overtime)	<input type="text"/>
Non-Subject Salary	<input type="text"/>
Lump Sum Payoff	<input type="text"/>
Lump Sum Vacation Payoff	<input type="text"/>

Gross Salary	<input type="text" value="2000.00"/>
Member Paid After-Tax Contribution (MPAT)	<input type="text"/>
Member Paid Pre-Tax Contribution (MPPT)	<input type="text"/>
Unit Contribution	<input type="text"/>
Employer Paid Pre-Tax Contribution (EPPT)	<input type="text" value="120.00"/>
Optional Employer IAP Percentage	<input type="text" value="0%"/>
Optional Employer IAP Contribution	<input type="text"/>
PERS Job Class Code	<input type="text"/>
Average Overtime Hours	<input type="text"/>
Employer Site Distribution Code	<input type="text"/>
Non PERS Data Memo	<input type="text"/>

Reporting other types of pay

Holiday pay

If a paid holiday occurs while an employee is using sick leave or vacation, they receive holiday pay for that day.

If the employee is on a leave of absence, whether they receive holiday pay and how many hours of holiday pay they receive depend on your organization's rules or bargaining agreement.

If your employee on leave qualifies for holiday pay, you would need to end their leave for the holiday (or days) and report their wages by submitting the following:

1. A Detail 1 Member Demographics record with a 08 – Return From Leave status code. Status Date would be the date (or date of the first day of a two-day holiday) for which they will receive holiday pay.
2. A Detail 2 Wage and Service record with hours, subject salary wages, and IAP contribution (if they are in a qualifying position) for that holiday day or days.
3. A Detail 1 Member Demographics record with the appropriate leave status code to put the employee back on leave. Status Date would be the day on which they resume their leave.

Uniform, equipment, or travel allowance

If a reimbursement for uniform, equipment, or travel is paid during a leave of absence, report the payment by submitting a Detail 2 Wage and Service record with a wage code of 08 – Contributions/No Service. To find out if an allowance is subject salary or non-subject salary, refer to the [Payment Categories Chart](#).

Other pay

If an employee on leave needs to receive any other type of payment, refer to the [Payment Categories Chart](#) and contact your [ESC representative](#) for help reporting the pay.

Paid Leave Oregon

About the program

The Oregon Employment Department’s Paid Leave Oregon program (passed in 2019 under [House Bill 2005](#)) allows Oregon employees to take a paid leave of absence to care for themselves or their families. Paid Leave Oregon recipients are paid weekly. The amount an employee receives depends on how much they earned the year before.

Learn about the program on the [Paid Leave Oregon website](#).

This section explains whether and how contributions to the program and payments from the program are reported as wages to PERS. It also explains how to report your employee’s leave (if applicable).

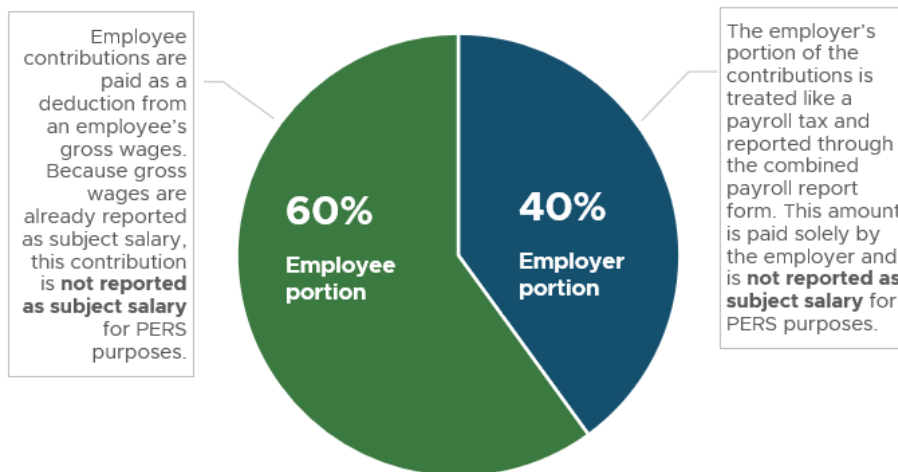
Notes	Remember that you only report a leave consisting of at least 11 business days in a calendar month. A leave shorter than that is not reported.
	Small employers (i.e., fewer than 25 employees) do not have to pay for the program, but their employees do. Small employers need to collect and submit to the program their employees’ Paid Leave contributions.
	For the sake of simplicity, this section pertains mainly to employees in qualifying positions. For information on reporting Paid Leave Oregon leave for a non-qualifying position, go to the last section “Considerations for Non-Qualifying Positions.”

How Paid Leave Oregon is funded

The Paid Leave Oregon program is funded by payments into the program by employers and employees. (Note that the program refers to these payments as “contributions”; remember that these are separate and distinct from PERS contributions.)

Beginning with January 1, 2023, paychecks, employers and employees together are contributing up to 1% of an employee’s salary to the program.

As explained in the [Paid Leave Oregon FAQ](#), the **1% contribution to the program** is portioned as follows.



Three types of Paid Leave Oregon plans

Per the Oregon Employment Department, employers have three options for how they participate in the program.

State-run plan

This is the Paid Leave Oregon plan. Payments are made by the Oregon Employment Department.

The payments are not reported to PERS.

Third party–run equivalent plan

This is your organization’s contracted plan, approved by the Oregon Employment Department. It is contracted through a third party and payments are made by the third party (e.g., an insurance company).

The payments are not reported to PERS.

Employer-run equivalent plan

This is your organization’s plan, approved by the Oregon Employment Department. It provides benefits that are equal to or greater than the benefits Paid Leave Oregon provides. Payments are made to the employee directly from your organization.

The payments are reported to PERS.

Reporting contributions paid to the Paid Leave Oregon program

- Employee contributions to Paid Leave Oregon are not reported.**
- Employer payments for OPSRP members to cover the employee’s contribution (called “employer pick-up”) are reported to PERS.**

Employer “pick-up” option

Employers have the option to “pick up” their employee’s portion of the Paid Leave Oregon contribution (i.e., the employee’s 60% of the 1% contribution).

- **For OPSRP members**, the amount the employer is picking up and paying on behalf of the employee is **subject salary** because it results in a type of compensation to the employee. This amount is reported to PERS on the employee’s wage record as an addition to the employee’s regular subject salary. The employer includes IAP contributions on the gross salary if the employee is in a qualifying position.
- **For Tier One/Tier Two members**, the amount the employer is picking up and paying on behalf of the employee is **non-subject salary** because it is specifically excluded by Oregon law. The amount is not reported to PERS.

See table 1 for a quick visual reference of reporting contributions to the Paid Leave Oregon program.

Table 1: Reporting contributions to Paid Leave Oregon program

Type of contribution	Paid by	Report as subject salary?	Notes
Employer contribution	Employer	<input checked="" type="checkbox"/> No	This payment to the Employment Department is similar to general employer contribution obligations paid to PERS to fund retirement benefits that are not tied to any particular employee. Paid through combined payroll report form.
Employee contribution	Employee	<input checked="" type="checkbox"/> No	This is paid as a deduction from the employee’s gross wages. Gross wages were already reported as subject salary, so the contribution is not reported to PERS.
Employee contribution	Employer (pick-up)	<input checked="" type="checkbox"/> Tier One/ Tier Two: No <input checked="" type="checkbox"/> OPSRP: Yes	Employer is paying the insurance premium on behalf of the employee. <ul style="list-style-type: none"> ▪ Tier One/Tier Two: Non-subject salary because Oregon Revised Statute (ORS) 258.005(26)(c)(B) specifically excludes. ▪ OPSRP: Subject salary because it is a type of compensation that ORS 238A.005(17)(c) does not specifically exclude.

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Reporting employer “pick-up” payments made to OPSRP employees

Example: OPSRP member Lilly is employed in a qualifying position. She works 160 hours from 1/1/2023 to 1/31/2023 and earns \$6,000.00 in gross wages. Her PERS-participating employer has agreed to pick up the employee portion of the Paid Leave Oregon contribution. Because Lilly is an OPSRP member, that employer payment of the employee’s Paid Leave Oregon contribution is reported as subject salary.

Lilly’s regular wages — \$6,000.00.

1% of Lilly’s salary owed to Paid Leave Oregon — \$6,000.00 x 1% = \$60.00.

Lilly’s 60% portion of the 1% — \$60.00 x 60% = \$36.00.

The amount Lilly’s employer adds to her paycheck to cover her Paid Leave Oregon contribution — \$36.00.

Employer reports the \$36.00 as — subject salary.

IAP calculated on — gross salary, which includes the employer-paid Paid Leave Oregon pick-up.

Lilly’s Detail 2 wage record

DETAIL 2 - WAGE AND SERVICE	
SSN	<input type="text" value="*****"/>
First Name	<input type="text" value="Lilly"/>
Last Name	<input type="text" value="Name"/>
Pay Date	<input type="text" value="01/31/2023"/> <small>(MM/DD/YYYY)</small>
Work Period Begin Date	<input type="text"/> <small>(MM/DD/YYYY)</small>
Work Period End Date	<input type="text"/> <small>(MM/DD/YYYY)</small>
Hours Worked (Regular)	<input type="text" value="160"/>
Hours Worked (Overtime)	<input type="text"/>
Reported Wage Code	<input type="text" value="01 - Regular wages"/>
Subject Salary (Regular)	<input type="text" value="6036.00"/>
Subject Salary (Overtime)	<input type="text"/>
Non-Subject Salary	<input type="text"/>
Lump Sum Payoff	<input type="text"/>
Lump Sum Vacation Payoff	<input type="text"/>
Gross Salary	<input type="text" value="6036.00"/>
Member Paid After-Tax Contribution (MPAT)	<input type="text"/>
Member Paid Pre-Tax Contribution (MPPT)	<input type="text" value="362.16"/>
Unit Contribution	<input type="text"/>
Employer Paid Pre-Tax Contribution (EPPT)	<input type="text"/>
Optional Employer IAP Percentage	<input type="text" value="0%"/>
Optional Employer IAP Contribution	<input type="text"/>
PERS Job Class Code	<input type="text"/>
Average Overtime Hours	<input type="text"/>
Employer Site Distribution Code	<input type="text"/>
Non PERS Data Memo	<input type="text"/>
<input type="button" value="Save"/> <input type="button" value="Cancel"/>	

Reporting a Paid Leave Oregon leave

Determining if the leave needs to be reported

Whether you report your employee as on a family leave during their Paid Leave Oregon leave depends on a few factors. To be reported to PERS, a leave must last at least 11 business days per calendar month and be unpaid by the employer.

Step 1: Confirm the following:

- What type of plan your organization has: state plan, third party-plan, or employer plan.
- The length of the employee's leave.
- If they will be receiving any employer pay in addition to Paid Leave Oregon payments.

Step 2: Ask yourself the following questions. If you answer **YES** to *any* of these questions, **do not report** your employee's leave to PERS.

1. Are they away from work for 10 or fewer business days in a calendar month?
YES NO
2. Are they receiving any paid time off, such as sick leave, vacation, compensatory time, or personal business?
YES NO
3. Are they receiving payments from an employer-run Paid Leave Oregon plan?
YES NO

Step 3: If you answered NO to all the previous questions and you answer **YES** to *both* these questions, **do report** your employee's leave to PERS.

1. Are they away from work 11 or more business days in a calendar month?
YES NO
2. During their leave, are they only receiving payments from a state-run or third party-run Paid Leave Oregon plan?
YES NO

Reporting the leave

If you determine that the employee’s leave should be reported to PERS, complete a Detail 1 record with a 03 – On Family Leave status code. The status date is the first day of their leave.

When they return, submit another Detail 1 record with a 08 – Return From Leave status code. The status date is their first day back at work.

Effect of LWOP on PERS benefits

PERS members do not receive service/retirement credit for any month during which they are reported as on a leave. Even if they receive employer pay during that month, if they are on a reported leave of 11 or more business days in a month, they will not receive service credit for that month. The only types of leaves that can earn service credit are legislator leave and a military leave that qualifies for the Uniformed Services Employment and Reemployment Rights Act (USERRA).

Reporting Paid Leave Oregon payments employees receive

Paid Leave Oregon payments received from an employer-run plan are the only Paid Leave Oregon payments you need to report to PERS.

Table 2: Payments employees receive from the program

Paid Leave Oregon program	Payments treated by PERS as
State-run plan	Non-subject salary.* <input checked="" type="checkbox"/> Do not report payments to PERS.
Third party-run equivalent plan	Non-subject salary.* <input checked="" type="checkbox"/> Do not report payments to PERS.
Employer-run equivalent plan	Subject salary. <input checked="" type="checkbox"/> Report payments to PERS.

*PERS reporting requirements may change depending on how the benefit payments are reported on the federal level. If the payments from the state-run plan or third party-run equivalent plan will be included as income on the employee's W-2 tax form from the employer, the employer will need to report the payments as non-subject salary on a Detail 2 record with a 08 - Contributions/No Service wage code in EDX. This accounts for the discrepancy between the “gross wages” and what counts as “subject salary” for PERS purposes. If the payment is not included as income on their W-2 (i.e., if the benefit is reported on a Form 1099-MISC or other IRS form), there is no need to report the payments to PERS.

Reporting Paid Leave Oregon payments from an employer-run plan

Report the payments the same way you report other employer-paid time off such as sick leave and vacation:

- 1** Complete a Detail 2 wage record.
- 2** Fill in the Hours Worked (Regular) field with the equivalent number of hours.
- 3** Choose wage code 01 – Regular Wages (for a qualifying position) or 02 – Regular/Non-Qualifying Wages (for a nonqualifying position).
- 4** Report the wages as subject salary.
- 5** For a qualifying position, include the employee's 6% IAP contribution. Also, you will be charged employer-rate contributions on that salary.

If at the end of the calendar year the employee does not qualify for benefits, PERS will refund you the IAP and pension contributions you paid for that employee.

Examples

Example of reporting for a state-run program

Jane works in a qualifying employment. She takes five weeks of family leave to care for her newly adopted child from October 2, 2023, through November 3, 2023. She uses sick leave for the first two weeks and then takes Paid Leave Oregon for the next three weeks. This is how you would report for Jane during her leave.

Pay during the leave

First two weeks: Sick leave. Report wages as regular, subject salary, and include hours and her IAP contributions.

Remaining three weeks: Benefits paid under the state-run Paid Leave Oregon program. Do not report Jane’s Paid Leave Oregon benefits to PERS because they are paid by the state, not the employer.

Status during the leave

First two weeks: For Jane’s two weeks of sick leave, her status does not change. Do not submit a Detail 1 demographics record placing Jane on leave.

Remaining three weeks: Because Jane is no longer receiving accrued leave pay, she is officially on leave. Submit two Detail 1 records. One to report Jane as 03 – On Family Leave. Upon her return, submit another Detail 1 record with a 08 – Return From Leave status code.

Example of the Detail 1 records submitted for Jane’s leave

DETAIL 1 - MEMBER DEMOGRAPHICS:		DETAIL 1 - MEMBER DEMOGRAPHICS:	
SSN	<input type="text" value="*****"/>	SSN	<input type="text" value="*****"/>
Status Code	<input style="border-bottom: 1px solid black;" type="text" value="03 - On Family Leave"/>	Status Code	<input style="border-bottom: 1px solid black;" type="text" value="08 - Return from Leave"/>
Status Date	<input type="text" value="10/16/2023"/> <small>(MM/DD/YYYY)</small>	Status Date	<input type="text" value="11/06/2023"/> <small>(MM/DD/YYYY)</small>
Last Day Service	<input type="text"/> <small>(MM/DD/YYYY)</small>	Last Day Service	<input type="text"/> <small>(MM/DD/YYYY)</small>
Old SSN	<input type="text"/>	Old SSN	<input type="text"/>
First Name	<input type="text" value="JANE"/>	First Name	<input type="text" value="JANE"/>
Last Name	<input type="text" value="EMPLOYEE"/>	Last Name	<input type="text" value="EMPLOYEE"/>
Middle Name	<input type="text"/>	Middle Name	<input type="text"/>
Name Change Indicator	<input type="text" value="N"/>	Name Change Indicator	<input type="text" value="N"/>

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Example of reporting for a third party–run program

Jahnu is employed in a qualifying position for 2023. He takes six weeks of family leave to receive medical treatment from October 3, 2023, through November 14, 2023. He received sick leave pay during the first week and Paid Leave Oregon benefits for the remaining five weeks. This is how you would report for Jahnu during his leave.

Pay during the leave

First week: Sick leave. Report wages as regular, subject salary, and include hours and IAP contribution.

Remaining five weeks: Benefits paid under the Paid Leave Oregon program run by an insurance company. **Do not report** Jahnu's Paid Leave Oregon benefits to PERS because they are paid by a third party, not the employer.

Status during the leave

First week: For Jahnu's week of sick leave, his status does not change. Do not submit a demographics record.

Remaining five weeks: For Jahnu's five weeks of Paid Leave Oregon leave, submit two Detail 1 records: one to report Jahnu as 03 – On Family Leave. Upon his return on November 15, submit another record with a 08 – Return From Leave status code.

Examples of records for Jahnu's week of sick leave and start of Paid Leave Oregon leave

DETAIL 2 - WAGE AND SERVICE	
SSN	*****
First Name	JAHNU
Last Name	EMPLOYEE
Pay Date	10/15/2023 (MM/DD/YYYY)
Work Period Begin Date	<input type="text"/> (MM/DD/YYYY)
Work Period End Date	<input type="text"/> (MM/DD/YYYY)
Hours Worked (Regular)	40
Hours Worked (Overtime)	0.00
Reported Wage Code	01 - Regular wages
Subject Salary (Regular)	1550.50
Subject Salary (Overtime)	0.00
Non-Subject Salary	0.00
Lump Sum Payoff	0.00
Lump Sum Vacation Payoff	0.00
Gross Salary	1550.50
Member Paid After-Tax Contribution (MPAT)	0.00
Member Paid Pre-Tax Contribution (MPPT)	90

DETAIL 1 - MEMBER DEMOGRAPHICS:	
SSN	*****
Status Code	03 - On Family Leave
Status Date	10/10/2023 (MM/DD/YYYY)
Last Day Service	<input type="text"/> (MM/DD/YYYY)
Old SSN	<input type="text"/>
First Name	JAHNU
Last Name	EMPLOYEE
Middle Name	<input type="text"/>
Name Change Indicator	N

FAMILY AND MEDICAL LEAVE

Example of reporting for an employer-run program

Joe is in a full-time qualifying position. He applies for and takes four weeks of paid family leave to care for his sick mother from October 3, 2023, to November 4, 2023. His employer-paid program is paying him 80% of his normal salary. This is how you would report for Joe during his leave.

Pay during the leave

All four weeks: Benefits paid under his employer-paid Paid Leave Oregon program. Report Joe's payments on Detail 2 wage records with a wage code of 01 – Regular Wages. Include equivalent hours and enter the dollar amount of the payments in the Subject Salary (Regular) field. Because Joe is in a qualifying position, his employer includes 6%-of-salary IAP contributions.

Status during the leave

All four weeks: Because Joe is receiving employer pay during his Paid Leave Oregon leave, do not place him on a leave.

Example of Detail 2 record for Joe's Paid Leave Oregon payments

DETAIL 2 - WAGE AND SERVICE	
SSN	*****
First Name	JOE
Last Name	EMPLOYEE
Pay Date	10/16/2023 (MM/DD/YYYY)
Work Period Begin Date	<input type="text"/> (MM/DD/YYYY)
Work Period End Date	<input type="text"/> (MM/DD/YYYY)
Hours Worked (Regular)	64
Hours Worked (Overtime)	<input type="text"/>
Reported Wage Code	01 - Regular wages
Subject Salary (Regular)	3360.00
Subject Salary (Overtime)	<input type="text"/>
Non-Subject Salary	<input type="text"/>
Lump Sum Payoff	<input type="text"/>

PLO payments = 80% of regular salary.
Hours = 80% of regular hours.

Lump Sum Vacation Payoff	<input type="text"/>
Gross Salary	3360.00
Member Paid After-Tax Contribution (MPAT)	<input type="text"/>
Member Paid Pre-Tax Contribution (MPPT)	<input type="text"/>
Unit Contribution	<input type="text"/>
Employer Paid Pre-Tax Contribution (EPPT)	201.60
Optional Employer IAP Percentage	0% ▾
Optional Employer IAP Contribution	<input type="text"/>
PERS Job Class Code	<input type="text"/>
Average Overtime Hours	<input type="text"/>
Employer Site Distribution Code	<input type="text"/>
Non PERS Data Memo	<input type="text"/>

Save Cancel

FAMILY AND MEDICAL LEAVE

Example of reporting a state-run or third party-run program with paid time off

Soo Yun is a qualifying employee. She takes four weeks of family leave to recover from surgery October 3, 2023, to November 4, 2023. She chooses to use her accrued sick leave in conjunction with Paid Leave Oregon benefits for the first two weeks. Her employer has the state-run program, so Soo Yun's payments are not reported to PERS.

Pay during the leave

First two weeks:

- Benefits paid under the Paid Leave Oregon program. The payments come from the state, so they are not reported to PERS.
- Sick leave hours. These payments come from the employer, so they are reported to PERS. Submit a Detail 2 record with a wage code of 01 – Regular Wages. Include hours and the 6%-of-salary IAP contribution.

Second two weeks:

- Benefits paid under the Paid Leave Oregon program. The payments come from the state, so they are not reported to PERS.

Status during the leave

First two weeks: Do not change Soo Yun's status while she is receiving sick leave pay.

Second two weeks: Once her two weeks of accrual pay are complete, report Soo Yun as on a leave. Submit a Detail 1 record to report Soo Yun as on a family leave. Upon her return, submit another Detail 1 record with a 08 – Return From Leave status code.

Example of Soo Yun's wage record to report her sick leave

DETAIL 2 - WAGE AND SERVICE	
SSN	*****
First Name	SOO YUN
Last Name	EMPLOYEE
Pay Date	10/31/2023 (MM/DD/YYYY)
Work Period Begin Date	<input type="text"/> (MM/DD/YYYY)
Work Period End Date	<input type="text"/> (MM/DD/YYYY)
Hours Worked (Regular)	80
Hours Worked (Overtime)	<input type="text"/>
Reported Wage Code	01 - Regular wages
Subject Salary (Regular)	4000.00
Subject Salary (Overtime)	<input type="text"/>
Non-Subject Salary	<input type="text"/>
Lump Sum Payoff	<input type="text"/>
Lump Sum Vacation Payoff	<input type="text"/>
Gross Salary	4000.00
Member Paid After-Tax Contribution (MPAT)	<input type="text"/>
Member Paid Pre-Tax Contribution (MPPT)	<input type="text"/>
Unit Contribution	<input type="text"/>
Employer Paid Pre-Tax Contribution (EPPT)	240.00
Optional Employer IAP Percentage	0% <input type="text"/>
Optional Employer IAP Contribution	<input type="text"/>
PERS Job Class Code	<input type="text"/>
Average Overtime Hours	<input type="text"/>
Employer Site Distribution Code	<input type="text"/>
Non PERS Data Memo	<input type="text"/>
<input type="button" value="Save"/> <input type="button" value="Cancel"/>	

FAMILY AND MEDICAL LEAVE

Example of Soo Yun's demographic records to report her leave

DETAIL 1 - MEMBER DEMOGRAPHICS:		DETAIL 1 - MEMBER DEMOGRAPHICS:	
SSN	<input type="text" value="*****"/>	SSN	<input type="text" value="*****"/>
Status Code	<input type="text" value="03 - On Family Leave"/>	Status Code	<input type="text" value="08 - Return from Leave"/>
Status Date	<input type="text" value="10/17/2023"/> <small>(MM/DD/YYYY)</small>	Status Date	<input type="text" value="11/05/2023"/> <small>(MM/DD/YYYY)</small>
Last Day Service	<input type="text"/> <small>(MM/DD/YYYY)</small>	Last Day Service	<input type="text"/> <small>(MM/DD/YYYY)</small>
Old SSN	<input type="text"/>	Old SSN	<input type="text"/>
First Name	<input type="text" value="SOO YUN"/>	First Name	<input type="text" value="SOO YUN"/>
Last Name	<input type="text" value="EMPLOYEE"/>	Last Name	<input type="text" value="EMPLOYEE"/>
Middle Name	<input type="text"/>	Middle Name	<input type="text"/>
Name Change Indicator	<input type="text" value="N"/>	Name Change Indicator	<input type="text" value="N"/>

Considerations for new employees

A new employee can take a Paid Leave Oregon family or medical leave if they:

- Work for an employer that is in Oregon.
- Earned at least \$1,000 in the last four quarters before benefits start.
- Contributed to Paid Leave through payroll deductions in the last four quarters before benefits start.
- Have a [qualifying life event](#).

Reporting a family, medical, or Paid Leave Oregon leave during wait time

If your new employee needs to take a family or medical leave (including leave under Paid Leave Oregon) of at least 11 business days in a calendar month during wait time, report them as on 03 – On Family Leave. PERS will stop the six-month timer on their wait time. An employer-approved leave of absence will not count as a break in service (meaning they don't have to restart their wait time), but the wait time may be extended by the length of the leave period. (A leave of 10 or fewer days does not need to be reported to PERS and will not extend their six-month wait time.)

- 1** Report the start of employee's leave with a Detail 1 03 – On Family Leave record.
- 2** When they return from leave, report it with a Detail 1 08 – Return From Leave record.
- 3** Submit a DCR to PERS to request to have the contribution start date reviewed. PERS will restart the timer, and their wait time will be extended by the amount of time they were on leave. (See example DCR on next page.)

FAMILY AND MEDICAL LEAVE

DEMOGRAPHIC CORRECTION REQUEST

Start Date From To

Term/End Date From To Remove Term/End Date

Last Day Service From To

Job Class From School Employee To Start Date End Date

New Position Type Start Date End Date

Average OT Hours

Contract No. of Months

Hire Intent

Unused Sick Leave

Review Contribution Start Date

Delete Position

Comments

Considerations for non-qualifying position employees

Reporting Paid Leave Oregon benefits

If an employee in a non-qualifying position takes a Paid Leave Oregon leave, follow the same guidelines as reporting for a qualifying employee (i.e., only report a leave of at least 11 business days in a calendar month, do not report a leave as long as the employee is receiving any employer pay). The only differences are:

- Report any pay received from the employer as O2 – Regular Non-Qualifying.
- Do not include contributions.

Quick-reference table

Source of payments received while on family leave	Subject salary	Non-subject salary	Report payments to PERS?	Report leave of 11+ business days to PERS?
State-run Paid Leave Oregon program only		✓	No.	Yes. 03 – On Family Leave.
Third party-run Paid Leave Oregon program only		✓	No.	Yes. 03 – On Family Leave.
Employer-run program	✓		Yes. 01 – Regular Wages (qualifying position) or 02 – Regular Non-Qualifying.	No.
Sick leave, vacation, or other paid time off, either alone or in addition to Paid Leave Oregon pay	✓		Yes. 01 – Regular Wages (qualifying position) or 02 – Regular Non-Qualifying.	No.
Employer gross-up in addition to Paid Leave Oregon pay	✓		Yes. Contact ESC for the correct wage code to use.	Contact ESC.

Learn more

Learn about other types of leave in [employer reporting guide 11, Reporting a Leave](#) and in the [PERS Leave Without Pay FAQ](#).

Read frequently asked questions about Paid Leave Oregon in the [PERS Paid Leave Oregon and PERS Reporting FAQ](#).

Learn about the Paid Leave Oregon program on the Oregon Employment Department’s [Paid Leave program website](#).

If you have questions about the program, contact the Oregon Employment Department at paidleave@oregon.gov or 833-854-0166.

Note: Paid Leave Oregon is a new state program and may be subject to change. For the latest information on Paid Leave Oregon, go to [their website](#). If PERS must update guidelines for reporting Paid Leave Oregon to PERS, we will inform you by email and in [Employer News](#).