

# DONATED HARDSHIP LEAVE

## TABLE OF CONTENTS

OVERVIEW.....	2
RESPONSIBILITIES .....	2
Applies To.....	2
Organizational Units .....	2
Systems / Applications.....	4
RECOMMENDED PRACTICE, PAYROLL.....	4
Prerequisites.....	4
Exceptions .....	6
Recommended Practice .....	6
ENTRIES.....	10
Donated Hardship Leave (DH) .....	10
Force PEBB Benefits .....	12
NOTES .....	15
Leave Codes.....	15
Net Pay Negative.....	17
Other Payroll Costs.....	17
PEBB Benefits .....	18
PERS .....	21
Taxes .....	21
HELP / TROUBLESHOOTING .....	21
SCREENS .....	21
FORMS .....	23
REPORTS .....	23
CREATING AN AUDIT TRAIL .....	24
AUTHORITY / REFERENCES .....	25
REVISION HISTORY .....	26
ATTACHMENTS .....	26
Full-time Employee, FMLA, with Other Payroll Costs.....	27
Full-time Employee, FMLA, without Other Payroll Costs.....	28
Full-time Employee, Non-FMLA, with Other Payroll Costs .....	29
Full-time Employee, non-FMLA, without Other P/R Costs.....	30
Part-time PEBB Worksheet .....	31
Part-time Employee, non-FMLA, with Other Payroll Costs.....	32
Part-time Employee, Non-OFLA, without Other P/R Costs.....	33
Sample Memo – Donations from One Executive Branch Agency to Another .....	34

## **OVERVIEW**

This handbook describes the payroll issues that may apply when an employee requests donated hardship leave.

Employees may exhaust their accumulated leave because of their own or a family member’s health condition. State HR Policy 60.025.01 “Donated Leave” and collective bargaining agreements (CBA) give the framework for state agencies to create donated hardship leave programs. Through these programs, agencies can replace income and potentially continue benefits for qualifying employees. In designing programs, agencies must comply with state HR policy 60.025.01 Donated Leave or the CBA that covers the employee. They must also comply with PEBB eligibility rules (OAR 101-010-0005).

Depending upon the policy or CBA that covers the employee’s benefit package, employees may donate compensatory or vacation leave. State policy or the CBA may define the following:

- Criteria for eligibility
- Minimum donation amount
- Allowable increments
- If the donated leave hours must first reimburse the agency for the employer’s share of PEBB insurance premiums and/or other payroll expenses
- In some cases, the maximum amount an employee may receive

State policy and some CBA’s allow an employee in one Executive Branch agency to donate leave to an employee in another Executive Branch agency. Both the sending and receiving agencies must approve the donation.

## **RESPONSIBILITIES**

### **APPLIES TO**

These guidelines apply to all agencies that use OSPA and have an employee who requests donated hardship leave.

### **ORGANIZATIONAL UNITS**

Both within your agency and statewide, several individuals play a role when an employee requests donated leave. They include:

<b>Entity</b>	<b>Responsibility</b>
Employee Going on Leave	<ul style="list-style-type: none"> <li>• Follows the agency’s procedure for requesting donated hardship leave</li> <li>• When requested, obtains appropriate medical certifications</li> <li>• When possible, completes and signs timesheets or enters time in On-line Daily Time (ODT)</li> </ul>

<b>Entity</b>	<b>Responsibility</b>
Employee Donating Hardship Leave	<ul style="list-style-type: none"> <li>• Gives written authorization to donate hardship leave, including recipient, kind of leave and number of hours</li> </ul>
Employee's Manager	<ul style="list-style-type: none"> <li>• Ensures employee's time and leave are entered, including the correct special designator (See Notes, Leave Codes below)</li> <li>• Approves time and leave reported</li> <li>• Monitors employee's leave balances</li> </ul>
Agency Human Resources	<ul style="list-style-type: none"> <li>• May enter LWOP status in the PPDB</li> <li>• Determines employee's eligibility for donated hardship leave</li> <li>• If donated leave approved, may solicit and collect authorizations for donations from agency staff members</li> <li>• May maintain record of donations and use of leave</li> </ul>
Agency Payroll	<ul style="list-style-type: none"> <li>• If donated leave approved, may solicit and collect authorizations for donations from agency staff members</li> <li>• May maintain record of donations and leave used</li> <li>• Ensures that an eligible employee receives benefits</li> <li>• Monitors for overpayments</li> <li>• Processes payments when employee self-pays optional PEBB benefits, see the OSPA Reference Manual, Handbooks, PEBB Benefits</li> <li>• Processes donated hardship leave for eligible employees, see Recommended Practice and Entries below</li> <li>• If employee from one Executive Branch agency donates leave to an employee in another Executive Branch agency:               <ul style="list-style-type: none"> <li>▪ Coordinates with other agency payroll, providing information on number of hours donated and the labor costing for each employee</li> <li>▪ Notifies own agency's accounting staff and provides labor costing and dollar value of leave for the employee sending or receiving leave</li> </ul> </li> </ul>
Agency Accounting	<ul style="list-style-type: none"> <li>• If agency employee donates leave to an employee in another Executive Branch agency, transfers funds, using labor cost codes from agency payroll and the receiving agency's accounting</li> </ul>
Oregon Statewide Payroll Services (OSPS), State Controller's Division (SCD), Department of Administrative Services (DAS), <a href="mailto:OSPS.Help@state.or.us">OSPS.Help@state.or.us</a>	<ul style="list-style-type: none"> <li>• Processes payments received from employees for self-payment of benefits and return of overpayments</li> <li>• Maintains OSPA tables, including the Payroll Benefit Package and Payroll Deduction Tables</li> </ul>
Human Resource Services Division (HRSD), DAS, <a href="mailto:hrsd.information@state.or.us">hrsd.information@state.or.us</a>	<ul style="list-style-type: none"> <li>• Maintains HR statewide policies and collective bargaining agreements (CBA)</li> <li>• Provides guidance on policy and CBA requirements</li> </ul>
Public Employee Benefit Board (PEBB), DAS, <a href="mailto:inquiries.pebb@state.or.us">inquiries.pebb@state.or.us</a>	<ul style="list-style-type: none"> <li>• Provides insurance benefit options for state employees</li> <li>• Provides guidance on PEBB policies and benefits</li> </ul>

## **SYSTEMS / APPLICATIONS**

The following computer systems / applications help manage employee benefits, leave and pay:

<b>System / Application</b>	<b>Functionality</b>
Position and Personnel Data Base (the PPDB)	<ul style="list-style-type: none"> <li>• Maintains employment history for each employee, including LWOP status</li> <li>• Sends the data to:               <ul style="list-style-type: none"> <li>▪ OSPA “real-time”</li> <li>▪ PEBB “dot” benefits (PDB) nightly</li> <li>▪ PERS jClarety monthly</li> </ul> </li> </ul>
Oregon Statewide Payroll Application (OSPA)	<ul style="list-style-type: none"> <li>• Maintains record of employee time and attendance, including leave balances</li> <li>• Provides electronic data to PEBB “dot” Benefits (PDB) and PERS jClarety after each final payroll run 2</li> <li>• Pays PEBB carriers</li> <li>• Calculates, pays and records taxes and retirement</li> <li>• Produces paychecks and electronic payments, pay stubs and employee W-2’s</li> </ul>
PEBB “dot” Benefits (PDB)	<ul style="list-style-type: none"> <li>• Maintains record of employees’ PEBB benefits</li> <li>• Interfaces benefit changes to OSPA every two minutes</li> </ul>
PERS jClarety	<ul style="list-style-type: none"> <li>• Maintains retirement data for PERS participants</li> </ul>

## **RECOMMENDED PRACTICE, PAYROLL**

### **PREREQUISITES**

An employee must request donated hardship leave before the employee exhausts all other leaves.

You may want to do the following to prepare for processing donated leave:

- Talk to the employee who is requesting donated leave:
  - Is the employee on FMLA or OFLA?
  - What is the employee’s goal (or goals) for requesting the leave?
  - How long does the employee expect to be out?
  - Does the employee still have some accrued leave to use?
  - Will the leave be intermittent?
  - See the HRSD Donated Hardship Leave Toolkit, Leave Discussion Outline, [http://www.oregon.gov/DAS/HR/Leave\\_Toolkit.shtml](http://www.oregon.gov/DAS/HR/Leave_Toolkit.shtml)
- Identify the applicable PEBB rules for the type of LWOP the employee will take
- Review the applicable CBA provision or policy for the donated hardship leave
- Gather the data you need about the employee, including:
  - Data for the employee from the P030 Job Status Data screen, including
    - Whether the employee is part-time or full-time – PT-FT CD/PCT
    - Employee’s hourly rate of pay – EQUIVALENT RATE

- If the employee's wages are subject to mass transit tax when the CBA requires that the donated leave reimburse the agency for the mass transit tax – MASS TRANSIT DIST ≠ X

P030	OR##### ,##### ,1,999999	JOB STATUS DATA	030
LASTNAME, FIRSTNAME			
*** JOB STATUS INFO ***		*** CONCURRENT JOB INFO ***	
JOB STAT START/STOP	090109/999999	REPORT DISTR CD	440
PERS AGY/POS/DFC/SC	#####/0313322/0/0	RECOG SVC DT	010290
PT-FT CD/PCT	F/1.0000	CITY CNTY CD	24/M
APPOINTMENT TYP DT/CD	052200/P	STANDARD HRS PER DAY	8.000
EMP REPR/CLS/OPT/STEP	OA /C1339 /A/A/08	MASS TRANSIT DIST	S
PERSONNEL TRANS CD	P5A 237 822	TIMESHEET CD	N
BENEFIT PKG CD	CO	EMPLOYEE ID	#####
LEAVE ACCRUAL SVC CD	4		
PERS JOB CLASS CODE	1		
CREW-UNIT	1406		
WAGE BASIS CD	S		
PERSONNEL BASE RATE	5187.00	---FUND SPLITS---	-FIXED MLY DIFFS--
ADJUSTED BASE	5187.00	LABOR COSTING PCT	PAY PCT/ PCT/
PERSONNEL PAY RATE	5187.00		TYPE AMT AMT
EQUIVALENT RATE	29.93		CD
HOLIDAY PKG CD	O	114420000000	1.0000
LOA BEG DT/CD/END			
SEPARATION DT/REASON			
O-T/FLSA CD	Y/N		
LAST PA NUMBR/TRAN DT	CPR 092109		

- If the CBA requires that the donated leave reimburse the agency for the employer paid PERS contributions, obtain the employee's retirement information from the P010 Withholding Data / Locator Data screen (see Screens, P010 below for additional information):
  - RTMT SYST indicates the retirement plan
  - RTMT STAT indicates whether the state or the employee pays the employee contribution

P010	OR##### #####	WITHHOLDING DATA / LOCATOR DATA	010
LASTNAME, FIRSTNAME		WH63 INQUIRY ONLY THIS AGCY	
RDC/CREW/CST CTR	###	-----MANDATORY WITHHOLDING-----	
? TAX DATA FOLLOW-UP FLAG:	N	BEG DATE	STAT EXEM ADDL END DATE
? FINAL CHECK ISSUED:	000000	? FED 000000	00 0000 000000
? FINAL CHECK PERIOD ENDING:	000000	? STATE 000000	00 0000 000000
? RETIREMENT START DATE:	000000		
EFF	----FEDERAL----	-----STATE-----	RTMT RTMT RTMT FICA SAIF UNEM
DATE STAT EXEM ADDL	STAT EXEM ADDL	SYST STAT ACCT	SUBJ SUBJ SUBJ
? 053196 S 00 0000	S 00 0000	S D #####	Y Y Y
?			
----WAIVERS----			
CLASS DATE	CLASS DATE	CLASS DATE	CLASS DATE
?	?	?	?

- Check the employee's current leave balances on the P430 Leave Data screen and the employee's time on the P002 or P007 Time Entry screens. Is the employee eligible for SL and VA accruals when leave accrual runs the next time? See the OSPA Reference Manual, Handbooks, Leave Accrual and Reporting.

P430 OR##### #####		EMPLOYEE LEAVE DATA											
LASTNAME, FIRSTNAME		LV09 ENTER NEXT KEY											
RECOGNIZED SERVICE DATE: MMDDYY						DATA IN LEAVE CLEARING ACCOUNT: N							
J	SVC	LV	USE	ACCR	ACCR	MAX	MAX	MAX	ACCRUAL	REMAIN	TIME	LAST	
B	CD	TP	WAIT	MO	RATE	ACCR	USE	MO	BAL	ADV	LOST	ACTV	
1	5	*F	00	00	.00	.0	.0	00	FWD	4654.00	.00	902.75	063010
LV	BAL	DT	CUR/CONT	063010/053196					CUR	4654.00	.00	902.75	
1	5	GL	00	00	.00	.0	8.0	10	FWD	8.00-	.00	.00	123109
LV	BAL	DT	CUR/CONT	063010/123109					CUR	8.00-	.00	.00	
1	3	LA	00	09	112.00	112.0	.0	00	FWD	56.00	.00	.00	063010
LV	BAL	DT	CUR/CONT	063010/093009					CUR	48.00	.00	.00	
1	5	PB	05	06	24.00	24.0	.0	06	FWD	24.00	.00	13.50	083109
LV	BAL	DT	CUR/CONT	063010/063010					CUR	19.75	.00	13.50	
1	5	SL	00	00	8.00	9999.0	.0	00	FWD	177.06	.00	.00	063010
LV	BAL	DT	CUR/CONT	063010/053196					CUR	169.31	.00	.00	
1	5	VA	00	00	16.00	325.0	.0	00	FWD	129.28	.00	.00	063010
LV	BAL	DT	CUR/CONT	063010/053196					CUR	129.28	.00	.00	

- Get the employee's current work schedule code from the P020 Work Schedule Data screen. If you do not know the schedule from the code, see the PTW1 Payroll Schedule Table screen or the OSPA Reference Manual, Codes, Work Schedule Codes.

See Screens below and the OSPA Reference Manual, Screen Descriptions for additional information on these screens.

## EXCEPTIONS

## RECOMMENDED PRACTICE

### Current Pay Period Donations

An employee must request donated hardship leave before exhausting all other leave balances. Employees cannot go into and out of LWOP. Once the employee goes into LWOP status and that pay period closes, the employee is no longer eligible for donated hardship leave.

If the employee returns to work and has a new qualifying event, the employee can re-apply for donated hardship leave for the new leave period.

<b>Action</b>	<b>More</b>
---------------	-------------

Action	More
<p>1. To document the donations received and used, complete the Hardship Leave worksheet, <a href="http://oregon.gov/DAS/SCD/OSPS/docs/processtools/hardship.xls">http://oregon.gov/DAS/SCD/OSPS/docs/processtools/hardship.xls</a> Start with the top portion of the worksheet, including:</p> <ul style="list-style-type: none"> <li>▪ Recipient</li> <li>▪ Hourly Rate -- EQUIVALENT RATE from the P030 screen</li> <li>▪ EID (employee ID)</li> <li>▪ FMLA – Y or N</li> <li>▪ Prepared by</li> <li>▪ Agency number</li> <li>▪ Date</li> </ul>	<p>See Attachments below for examples.</p>
<p>2. Next, check the P430 Leave Data screen for each employee who has donated leave. Make sure that the employee has a balance to cover the donation.</p>	
<p>3. In the Donations portion of the Donated Hardship Leave worksheet, enter the following information for the donations from each employee:</p> <ul style="list-style-type: none"> <li>▪ Donor Employee ID</li> <li>▪ Donor Name</li> <li>▪ Type of Leave donated -- CT or VA</li> <li>▪ Number of hours of leave donated</li> <li>▪ @ Hrly Rate (donor's EQUIVALENT RATE from the P030 screen)</li> </ul> <p>The spreadsheet has formulas that will convert the donated leave hours to a dollar amount (hours donated * hourly rate). The Total line for the Donations section will show the total dollar value for the leave hours donated.</p>	<p>Convert and apply donated leave as received, in date and time order, until the cutoff for payroll final run 2 for the month used.</p>
<p>4. If the donated leave must first reimburse the agency for the employer paid portion of PEBB insurances, complete the PEBB Medical, Dental, Vision and Basic Life Insurance Premiums section of the Donated Hardship Leave worksheet.</p> <p>State HR Policy 60.025.01 Donated Leave and many CBA's require that the donated leave first reimburse the agency for the employer paid portion of core or required PEBB insurances, unless the employee is on FMLA leave.</p> <p>See Notes, PEBB Benefits below and the OSPA Reference Manual, Handbooks, PEBB Benefits for guidance in looking up PEBB insurances and premiums.</p> <p>The worksheet has formulas that will subtract the Total of the Employer Share for the PEBB Medical, Dental, Vision and Agency Paid Basic Life Insurance Premium from the Total for Donations. The remainder will be in the Subtotal Column of the Total line for the PEBB section of the worksheet.</p>	<p><b>NOTE:</b> do not include PEBB premiums if the employee is on FMLA or the CBA is silent on PEBB benefits. In this case, confirm that the Total Premium = 0.0.</p> <p>If a part-time employee normally has out-of-pocket costs for core PEBB insurances, the employee will continue to pay that amount. See Attachments below for an example.</p>

Action	More
<p>5. If the CBA requires that the donated leave reimburse the agency for other employer paid payroll costs, identify the costs to cover under the CBA -- see Notes, Other Payroll Costs below. Then, complete the Other Payroll Expenses section of the Donated Hardship Leave worksheet.</p> <p>The statewide policy does not require that the donated leave reimburse the agency for other payroll costs. In addition, if the CBA that covers the employee does not require that the donations reimburse some or all of the costs listed, delete the associated rates and confirm that the Total Amount is correct.</p>	
<p>6. Make the following entries in the Donated Leave section of the worksheet:</p> <ul style="list-style-type: none"> <li>a. Scheduled Time -- The number of hours the employee would work if not on leave during the month. Use the employee's work schedule code to determine the total number of hours for a full-time employee. If the employee is part-time, multiply the full-time hours by the employee's FT-PT/PCT on the P030 screen.</li> <li>b. Hours Worked – Enter any hours the employee will work during the month.</li> <li>c. Paid Leave – Enter the number of accrued leave hours the employee will use for the pay period.</li> <li>d. Target DH Hours – the formula in the spreadsheet will subtract Hrs Worked plus Paid Leave from the Scheduled Time. The result is the number of hours of donated leave that will give the employee full pay for the month.</li> <li>e. Donated DH Hours -- The worksheet has a formula in Donated DH Hours to divide the Subtotal from the Other Payroll Expenses section by the receiving employee's equivalent (hourly) rate. This is the number of DH hours available to the employee from the dollar value of the donations, after deducting any required reimbursements.</li> </ul>	<p><b>Note:</b> if an employee is not on FMLA leave, Hours Worked + Paid Leave + Donated DH Hours must be ≥ the regular paid hours required to make the employee eligible for PEBB benefits. See Notes, PEBB Benefits below.</p>
<p>7. If the Donated DH Hours &gt; Target DH Hours, reduce the hours listed in the Donations section until the hours match as closely as possible.</p> <p>NOTE: A few CBA's allow the agency to bank a maximum number of hours. Follow the applicable CBA guidelines.</p>	
<p>8. For the receiving employee, establish the DH balance on the P435 Employee Leave Data screen. Use the COMMENTS field to create an audit trail. Include applicable pay period and purpose.</p>	<p>See Entries below and the OSPA Reference Manual, Handbooks, Leave Accrual and Reporting.</p>

Action	More
<p>9. Make a negative entry on the P435 screen for each of the employees and leave types in the Donations portion of the worksheet. Use the COMMENTS field to create an audit trail. Include applicable pay period and purpose.</p> <p>Only accept the leave needed to cover the employee's time, and, when applicable, reimburse the agency for the employer paid PEBB insurance premiums and other payroll costs.</p>	<p>See the OSPA Reference Manual, Handbooks, Leave Accrual and Reporting.</p> <p>See CBA and HRSD 60.025.01 for minimum hours and allowable increments.</p>
<p>10. Review and make necessary PEBB entries:</p> <ul style="list-style-type: none"> <li>a. If the employee will have enough regular paid hours through hours worked, accrued leave and donated hours to be eligible for PEBB benefits, ensure that the employee has current entries on the P070 Deductions and Deduction Adjustments screen for PEBB medical, dental, vision and agency paid \$5,000 pre-tax basic life insurance.</li> <li>b. If the employee is on FMLA leave and will not have the required number of paid regular hours, OSPA will not pay the PEBB premiums. Make one-time entries on the P070 screen for PEBB medical, dental, vision and agency paid \$5,000 pre-tax basic life insurance.</li> <li>c. If the following situation occurs: <ul style="list-style-type: none"> <li>o The employee is not on FMLA and</li> <li>o The employee does not receive enough donated hardship leave to: <ul style="list-style-type: none"> <li>✓ Reimburse the agency for employer paid PEBB benefits, if required</li> <li>✓ Reimburse the agency for other employee paid payroll expenses, if required, and</li> <li>✓ Give the employee enough regular paid hours to qualify for PEBB benefits</li> </ul> </li> </ul> <p>Do the following:</p> <ul style="list-style-type: none"> <li>o Delete the PEBB premiums from the Donated Hardship Leave worksheet, which will increase the Donated DH Hours for the employee</li> <li>o Enter a COBRA notice in PDB, which normally will outdate the PEBB deductions on the P070 screen.</li> <li>o Confirm that PDB outdated the deductions on the P070 screen. If they are not present, contact PEBB, <a href="mailto:Inquiries.PEBB@state.or.us">Inquiries.PEBB@state.or.us</a></li> </ul> </li> </ul>	<p>See the OSPA Reference Manual, Handbooks, PEBB Benefits and Handbooks, Family and Medical Leave.</p> <p><b>NOTE:</b> If the employee is not on FMLA leave, the employee must meet the PEBB eligibility requirements to receive PEBB benefits. The regular paid hours may be a combination of hours worked, accrued leave and donated leave.</p>
<p>11. Ensure that the employee has time entered on the P003 or P004 Time Capture screen in OSPA. You can apply any donated leave to the current pay period until cutoff for final run 2. If you receive additional leave after cutoff and the employee is still on <b>paid</b> leave and wants and is eligible for additional donated leave, apply it to the next pay period. See Entries below for a screen sample.</p>	<p>See Recommended Practice, Retroactive Entries and Notes, Leave Codes below.</p>

Action	More
12. For each payroll run, review the employee's records for potential overpayments. See Notes, Net Pay Negative below.	
13. Assist the agency's FMLA / OFLA coordinator in tracking leave hours. See Reports below.	
14. Monitor the receiving employee's DH leave balance. OSPA will prevent a negative balance. Ensure the employee does not have more hours than the employee needs for the projected time off.	
15. When the employee returns to work and is eligible, ensure that the P070 screen has ongoing PEBB deductions. See OAR 101-030-0015 (FMLA) or OAR 101-030-0020 (OFLA).	

### **Retroactive Entries**

Convert and apply donated leave as received, in date and time order. Apply the leave to the current pay period until cutoff for final run 2. If you receive leave after cutoff and the employee is still on **paid** leave, apply the new donations to the next, open pay period. Do not enter leave for a closed pay period and set a corrective flag on the P190 Payroll Register Data screen.

Once an employee is in LWOP status at cutoff for final run 2 of the current pay period, the employee is no longer eligible to receive donated hardship leave for future pay periods. If the employee returns to work and has a new qualifying event, the employee may re-apply for donated leave.

## **ENTRIES**

### **DONATED HARDSHIP LEAVE (DH)**

For the employee to record donated hardship leave hours in OSPA, payroll must first enter the DH balance on the P435 Leave Data screen. The following description gives an overview of the entries. See the OSPA Reference Manual, Handbooks, Leave Accrual and Reporting for detailed instructions on Adjusting a Leave Balance.

Action	More
1. Create the DH record on the P435 Employee Leave Data screen: <ul style="list-style-type: none"> <li>▪ In the upper left corner of any screen, type P435, SSN or Employee ID DH (P435 OR##### DH)</li> <li>▪ Press [ENTER]</li> </ul>	It will default to your sign-on agency and CCJ #1. You can change the CCJ.
<b>P435 OR##### DH</b>	

Action	More
<p>2. OSPA will display the P435 screen with LV TP DH. It will display the screen message "LV04 NO LEAVE DETAIL DATA EXISTS". The DH leave type will have ACCRUAL BAL CUR: .00.</p>	

```

P435  OR#####  ##### 1 DH          EMPLOYEE LEAVE DATA
      LASTNAME, FIRSTNAME          LV04 NO LEAVE DETAIL DATA EXISTS

J SVC LV USE  ACCR ACCR   MAX   MAX   MAX   ACCRUAL  REMAIN  TIME  LAST
B CD TP WAIT MO  RATE  ACCR   USE MO    BAL    ADV   LOST  ACTV

1  4  DH  00  00   .00 9999.0   .0 00 FWD   .00   .00   .00 000000
LV BAL DT CUR/CONT 000000/000000   CUR   .00   .00   .00

      ADJ OR    CLR ACCT  HOURS   REMAIN   TIME  LV EXP   ENTRY
TRFR FM/TO  OTHR JOB  LEAVE     ADV     LOST   DATE    DATE    COMMENTS

?
?
?

```

<p>3. Then, to add the DH balance, type the following:</p> <ul style="list-style-type: none"> <li>▪ ? : a</li> <li>▪ <b>ADJ/TRANS:</b> a</li> <li>▪ <b>HOURS LEAVE:</b> Donated DH hours from the worksheet, <b>###.##</b></li> <li>▪ <b>COMMENTS:</b> to create an audit trail, 12 alphanumeric characters</li> </ul>	
------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	--

```

P435  OR#####  ##### 1 DH          EMPLOYEE LEAVE DATA
      LASTNAME, FIRSTNAME          LV04 NO LEAVE DETAIL DATA EXISTS

J SVC LV USE  ACCR ACCR   MAX   MAX   MAX   ACCRUAL  REMAIN  TIME  LAST
B CD TP WAIT MO  RATE  ACCR   USE MO    BAL    ADV   LOST  ACTV

1  4  DH  00  00   .00 9999.0   .0 00 FWD   .00   .00   .00 000000
LV BAL DT CUR/CONT 000000/000000   CUR   .00   .00   .00

      ADJ OR    CLR ACCT  HOURS   REMAIN   TIME  LV EXP   ENTRY
TRFR FM/TO  OTHR JOB  LEAVE     ADV     LOST   DATE    DATE    COMMENTS

a   a                161.00                1210 DHL
?

```

<p>4. Check your entry. If it is correct, press [ENTER]. Look for the message LV92 TRANSACTION COMPLETE. If you receive other messages, see the OSPA Reference Manual, Screen Descriptions, P435 or Codes, Screen Message Codes.</p>	
--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	--

Action	More
<pre> P435  OR##### 1 DH          EMPLOYEE LEAVE DATA       LASTNAME, FIRSTNAME    LV09 ENTER UPDATES OR NEW KEY                                LV92 TRANSACTION COMPLETE  J SVC LV USE  ACCR ACCR  MAX  MAX  MAX  ACCRUAL  REMAIN  TIME  LAST B CD  TP WAIT  MO  RATE  ACCR  USE  MO  BAL      ADV   LOST  ACTV  1  4  DH  00  00   .00 9999.0   .0 00 FWD   .00   .00   .00 000000 LV BAL DT CUR/CONT 000000/000000   CUR 161.00   .00   .00        ADJ OR    CLR ACCT  HOURS  REMAIN  TIME  LV EXP  ENTRY TRFR FM/TO  OTHR JOB  LEAVE    ADV    LOST  DATE   DATE  COMMENTS ?   A                161.00   .00    .00 000000 121410 1210 DHL ? </pre>	<p>The CUR ACCRUAL BAL will change to reflect the entry.</p>
<p>5. Record the employee's use of donated hardship leave on the P003 or P004 Time Capture screen. Use the DH pay code. If the employee is on protected leave, include a third-digit special designator.</p>	<p>See Notes, Leave Codes, Special Designators for Leave Codes below.</p>
<pre> P003  OR##### ,1,01 #####  Batch # 000  TEST       Name LASTNAME F  eid OR#####  TC91 TRANS COMPLET       Total Reg 184.00 LWOP .00 Other .00 F/T hours 184.00 WBF days 23 LN Type Hours Work Charge          Override  Err  * Session Defaults * 1  SL2  15.00 2  HO2  8.00 3  DH2 161.00 4 5 7 8 9 10 11 12 13 14 15 16 17 18       J/C      070110/999999       CREW 472  POS 9512057       APP P CL AAOSC6775 08       WS AA7 BASIS S O/T YN       Forecast      184.0       Hrs HO      8.0 F/T 184.0       Max Hours      184.0       LV ACCR 4 P/T 100.00       Adjust Base  4560.12       Equip Rate   26.31       Hol A Ben CC Cont  N       DH          LA 80.00 SL </pre>	<p>The DH balance at the bottom of the P003 screen was 161.00 prior to saving the entry.</p> <p>The special designator of 2 shows the employee is on OFLA / FMLA leave.</p>

## FORCE PEBB BENEFITS

If the employee is on FMLA leave and does not have the required number of regular paid hours to qualify for PEBB benefits, you will force the premiums. Sample entries follow. For detailed instructions, see the OSPA Reference Manual, Handbooks, PEBB Benefits.

Action	More
--------	------

Action										More			
<b>Medical, Dental, Vision – Full-time</b>										<p>OPNN BBB, OPNN 901, PVNN BBB, PVNN 901 and VSNN BBB are the on-going entries. <b>You do not need to make the companion 901 entries when you force premiums.</b></p> <p>For medical, vision and dental insurance, you must enter EMPLOYEE SHARE FIXED AMOUNT or EMPLR SHARE, PEBB ADMIN, and VENDOR SHARE.</p> <p>The ADJ F indicates FMLA leave.</p>			
P070	OR#####	#####	123120	DEDUCTIONS AND DEDUCTION ADJUSTMENTS									
LASTNAME, FIRSTNAME													
DA98 PRESS ENTER FOR NEXT PAGE													
A	DED	PLAN	OPE	DATE	-EMPLOYEE---	SHARE-	JOB	EMPLR	PEBB		VENDOR		
D	CODE	CODE	CD	BEGIN	END	PCT	PCT	FIXED	SHR		SHARE	ADMIN	SHARE
J	DESC	DESC				GRS	NET	AMOUNT	PCT				
a	f	opnn	bbb	N				.00	100.38		.57		99.81
ACH ACCT													
COMM dec 10 fmla													
TRANS DATE													
?	OPNN	BBB	D	123109	999999			.00	.00		.00		.00
ODS PRF DENT EMP&SPOUSE													
ACH ACCT													
COMM													
TRANS DATE 121409													
?	OPNN	BBB	D	123109	999999			.00	.00	.00		.00	
ODS PRF DENT EMP&SPOUSE													
ACH ACCT													
COMM													
TRANS DATE 121409													
a	f	pvnn	bbb	D				.00	1133.06	17.54		1115.52	
ACH ACCT													
COMM dec 10 fmla													
TRANS DATE													
?	PVNN	BBB	H	123109	999999			.00	.00	.00		.00	
PROV CHOICE EMP&SPOUSE													
ACH ACCT													
COMM													
TRANS DATE 121409													
?	PVNN	901	H	123109	999999			.00	.00	.00		.00	
PROV CHOICE EE YTD/AGCY\$													
ACH ACCT													
COMM													
TRANS DATE 121409													
a	f	vsnn	bbb	N				.00	19.63	.11		19.52	
ACH ACCT													
COMM dec 10 fmla													
TRANS DATE													
?	VSNN	BBB	H	123109	999999			.00	.00	.00		.00	
VSP EMP&SPOUSE													
ACH ACCT													
COMM													
TRANS DATE 121409													



Action	More																																																																																																										
<p><b>Optional Benefits – Long-term Care</b></p> <p>P070 OR##### ,##### ,123110 DEDUCTIONS AND DEDUCTION ADJUSTMENTS LASTNAME, FIRSTNAME DA98 PRESS ENTER FOR NEXT PAGE</p> <table border="1"> <thead> <tr> <th>A DED</th> <th>PLAN</th> <th>OPE</th> <th>DATE</th> <th>-EMPLOYEE---</th> <th>SHARE-</th> <th>JOB</th> <th>EMPLR</th> <th>BOARD</th> <th>VENDOR</th> </tr> <tr> <th>D CODE</th> <th>CODE</th> <th>CD</th> <th>BEGIN</th> <th>END</th> <th>PCT</th> <th>PCT</th> <th>FIXED</th> <th>SHR</th> <th>SHARE</th> <th>SHARE</th> <th>SHARE</th> </tr> <tr> <th>J DESC</th> <th>DESC</th> <th></th> <th></th> <th></th> <th>GRS</th> <th>NET</th> <th>AMOUNT</th> <th>PCT</th> <th></th> <th></th> <th></th> </tr> </thead> <tbody> <tr> <td>a a</td> <td>lcnn</td> <td></td> <td></td> <td></td> <td>75.00</td> <td></td> <td></td> <td>.00</td> <td>.00</td> <td>.00</td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td>COMM p3,3y,3k,60</td> <td></td> <td></td> <td>TRANS</td> <td>DATE</td> <td></td> <td></td> </tr> <tr> <td></td> <td>ACH</td> <td>ACCT</td> <td></td> <td></td> <td>ACCT</td> <td>CD</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	A DED	PLAN	OPE	DATE	-EMPLOYEE---	SHARE-	JOB	EMPLR	BOARD	VENDOR	D CODE	CODE	CD	BEGIN	END	PCT	PCT	FIXED	SHR	SHARE	SHARE	SHARE	J DESC	DESC				GRS	NET	AMOUNT	PCT				a a	lcnn				75.00			.00	.00	.00							COMM p3,3y,3k,60			TRANS	DATE				ACH	ACCT			ACCT	CD						<p>COMM = plan information, which is required</p>																																				
A DED	PLAN	OPE	DATE	-EMPLOYEE---	SHARE-	JOB	EMPLR	BOARD	VENDOR																																																																																																		
D CODE	CODE	CD	BEGIN	END	PCT	PCT	FIXED	SHR	SHARE	SHARE	SHARE																																																																																																
J DESC	DESC				GRS	NET	AMOUNT	PCT																																																																																																			
a a	lcnn				75.00			.00	.00	.00																																																																																																	
					COMM p3,3y,3k,60			TRANS	DATE																																																																																																		
	ACH	ACCT			ACCT	CD																																																																																																					
<p><b>Optional Benefits – Optional Life Insurance</b></p> <p>P070 OR##### ,##### ,123110 DEDUCTIONS AND DEDUCTION ADJUSTMENTS LASTNAME, FIRSTNAME DA98 PRESS ENTER FOR NEXT PAGE</p> <table border="1"> <thead> <tr> <th>A DED</th> <th>PLAN</th> <th>OPE</th> <th>DATE</th> <th>-EMPLOYEE---</th> <th>SHARE-</th> <th>JOB</th> <th>EMPLR</th> <th>PEBB</th> <th>VENDOR</th> </tr> <tr> <th>D CODE</th> <th>CODE</th> <th>CD</th> <th>BEGIN</th> <th>END</th> <th>PCT</th> <th>PCT</th> <th>FIXED</th> <th>SHR</th> <th>SHARE</th> <th>ADMIN</th> <th>SHARE</th> </tr> <tr> <th>J DESC</th> <th>DESC</th> <th></th> <th></th> <th></th> <th>GRS</th> <th>NET</th> <th>AMOUNT</th> <th>PCT</th> <th></th> <th></th> <th></th> </tr> </thead> <tbody> <tr> <td>a a</td> <td>ugnn</td> <td>120</td> <td>N</td> <td></td> <td>64.80</td> <td></td> <td></td> <td>.00</td> <td>.00</td> <td>64.80</td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td>COMM Dec 1210 FMLA</td> <td></td> <td></td> <td>TRANS</td> <td>DATE</td> <td></td> <td></td> </tr> <tr> <td></td> <td>ACH</td> <td>ACCT</td> <td></td> <td></td> <td>ACCT</td> <td>CD</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>?</td> <td>UGNN</td> <td>KKK</td> <td>N</td> <td>123109</td> <td>999999</td> <td></td> <td>.00</td> <td>.00</td> <td>.00</td> <td>.00</td> <td></td> </tr> <tr> <td></td> <td>EMP</td> <td>LF/60-64</td> <td>PRETAX/120K</td> <td></td> <td>COMM</td> <td></td> <td></td> <td>TRANS</td> <td>DATE</td> <td>121509</td> <td></td> </tr> <tr> <td></td> <td>ACH</td> <td>ACCT</td> <td></td> <td></td> <td>ACCT</td> <td>CD</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	A DED	PLAN	OPE	DATE	-EMPLOYEE---	SHARE-	JOB	EMPLR	PEBB	VENDOR	D CODE	CODE	CD	BEGIN	END	PCT	PCT	FIXED	SHR	SHARE	ADMIN	SHARE	J DESC	DESC				GRS	NET	AMOUNT	PCT				a a	ugnn	120	N		64.80			.00	.00	64.80							COMM Dec 1210 FMLA			TRANS	DATE				ACH	ACCT			ACCT	CD						?	UGNN	KKK	N	123109	999999		.00	.00	.00	.00			EMP	LF/60-64	PRETAX/120K		COMM			TRANS	DATE	121509			ACH	ACCT			ACCT	CD						<p>When you force the PEBB premiums for life insurance, use the post-tax plan code for the entire amount. This will prevent a negative tax.</p> <p>The UGNN KKK is the ongoing pre-tax deduction. The UGNN 120 is the post-tax forced premium.</p> <p>The amount is in EMPLOYEE SHARE FIXED AMOUNT because the employee pays.</p>
A DED	PLAN	OPE	DATE	-EMPLOYEE---	SHARE-	JOB	EMPLR	PEBB	VENDOR																																																																																																		
D CODE	CODE	CD	BEGIN	END	PCT	PCT	FIXED	SHR	SHARE	ADMIN	SHARE																																																																																																
J DESC	DESC				GRS	NET	AMOUNT	PCT																																																																																																			
a a	ugnn	120	N		64.80			.00	.00	64.80																																																																																																	
					COMM Dec 1210 FMLA			TRANS	DATE																																																																																																		
	ACH	ACCT			ACCT	CD																																																																																																					
?	UGNN	KKK	N	123109	999999		.00	.00	.00	.00																																																																																																	
	EMP	LF/60-64	PRETAX/120K		COMM			TRANS	DATE	121509																																																																																																	
	ACH	ACCT			ACCT	CD																																																																																																					

## NOTES

### LEAVE CODES

Under State HR Policy 60.000.15 Family and Medical Leave and CBA's, the employee must first use accrued leave. These documents may dictate the order in which the employee uses the leave and whether the employee may reserve a balance while on leave. Once an employee exhausts all of the accrued leave required, the employee may go on LWOP. If the employee is on LWOP at final cutoff for run 2 of the pay period, the employee is no longer eligible for donated hardship leave.

Sick and vacation leave will continue to accrue as long as the employee has enough paid regular hours to qualify for the accrual.

**Compensatory and Straight Time Accrued** - The employee is not required to use accrued compensatory time. If the employee decides to use accrued comp or straight time, the hours are included in the hours counted towards FMLA or OFLA.

**Donated Leave** – If the employee receives and uses donated hardship leave, use the DH Donated Leave pay code. First, establish the leave type and a balance on the P435 Leave Data screen. Then, ensure that the employee has the DH hours recorded on the P004 or P003 Time Capture screen.

Do not add more DH hours than the employee will use. OSPA / LARS edits will prevent a negative balance. The hours will remain on the P435 screen until the employee uses them or payroll adjusts the balance to zero.

The DH balance will not be on employee pay stubs. It will be on the following reports (see Reports below):

- E512A, E512C FMLA/OFLA Leave Hours, if the DH entry includes a FMLA or OFLA special designator (see below)
- E460 Leave Accrual – Adjustments and Transfers
- B470C, B470CM, B470D Leave Accrual Register
- E492 Terminated Employees Having Leave Balances

You can use some special designators with the DH pay code; see Special Designators for Leave Types below.

**Leave without Pay** – Agency human resources may enter a LWOP code in the PPDB. It interfaces to OSPA and displays in the LOA BEG DT / CD field on the P030 Job Status Data screen. When the employee returns to work, HR outdates the LWOP code, which also displays on the P030 screen (LOA BEG DT / CD / END). As long as OSPA has a LWOP code on the P030 screen and no END date, you may only enter leave without pay codes on the P003 or P004 Time Capture screens.

**Special Designators for Leave Types** - Some OSPA pay and leave codes accept an additional digit to indicate that the employee is on a special leave status. The designators that apply to the DH Donated Leave code include:

<b>Code</b>	<b>Used for</b>
F	Hours taken under FMLA only, DHF
1	Hours taken under OFLA only, DH1
2	Hours taken under both FMLA and OFLA, not CBIW, DH2
3	Hours taken under both FMLA and CBIW, DH3
8	Hours taken under FMLA Military Caregiver Leave, DH8
9	Hours taken under FMLA Military Caregiver Leave and OFLA, DH9

For a full list, see the OSPA Reference Manual, Codes, Pay and Leave Codes, Special Code Designators.

## **NET PAY NEGATIVE**

When an employee has LWOP or reduced hours, you may see a negative NET PAY amount on the P370 Calculation of Current Payoff screen or a NET PAY NEGATIVE message on the E120-042A, E120-052A, E122-042A, E122-046A or E122-056A Payroll Exception reports.

The following circumstances may create negatives:

- The employee is salaried. The employee reported LWOP after final payroll run 1. The employee received an overpayment based upon the forecast.
- The employee has optional insurance and does not have enough pay to cover the premiums. See OSPA Reference Manual, Handbooks, PEBB Benefits, Recommended Practice, Self-pay.
- The employee may be part-time or job-share and normally have out-of-pocket costs for required PEBB insurances. See Notes, PEBB Benefits below.
- The employee may have medical or dental insurance for a domestic partner and/or the partner's dependent children. The employee has not claimed them as tax dependents. The employee's wages do not cover the tax liability for the imputed value of these premiums. See Notes, PEBB Benefits, Required or Core Benefits, Domestic Partners below.
- The employee may have a fixed ADDL amount for FEDERAL and/or STATE withholding on the P010 Withholding Data / Locator Data screen and the wages do not cover the additional amount withheld. Request a new W-4 from the employee to give you permission to delete the ADDL amount. See OSPA Reference Manual, Recommended Practices, Taxes, Withholding.
- The employee has some paid regular hours and the wages do not cover the employee's existing voluntary deductions. Obtain written permission from the employee to delete deductions from the P070 screen. Especially look at fixed amount direct deposits and charitable contributions.

## **OTHER PAYROLL COSTS**

Some of the CBA's require that donated hardship leave reimburse the agency for other employer paid payroll costs. Follow the CBA to determine the costs to deduct from the donated leave.

The Donated Hardship Leave Worksheet includes the identified potential employer costs. Where there is only one rate, the spreadsheet includes the rate. The spreadsheet has formulas that multiply the dollar value of the donated leave, minus PEBB premiums if required, by the rate entered. **If the CBA does not require that donated leave reimburse the agency for a particular employer paid cost, make sure the Rate column is blank.**

Possible other payroll costs and their rates include:

- **Employment Relations Board (ERB) Assessment** – The assessment is currently \$1.75 per employee per month. The current rate is on the PBAP Agency Table – Payroll screen.
- **FICA Taxes** – FICA includes social security and Medicare taxes. Both the employer and employee pay the taxes. Only include the employer's portion on the spreadsheet. OSPA will deduct the

employee's share from the employee's wages. To confirm the current rates, see the IRS Publication 15 (Circular E) Employer's Tax Guide.

- Social Security Tax – The spreadsheet will multiply the dollar value of the donated leave available to convert to DH by the rate of .062. See Publication 15 for the salary limit.
  - Medicare Tax – The spreadsheet will multiply the dollar value of the donated leave available to convert to DH by the rate of .0145. There is not a salary limit.
- **Mass Transit Tax** -- Except for Lottery, R\*STARS calculates the mass transit tax based upon wages interfaced from OSPA (see the OSPA Reference Manual, Interfaces, R\*STARS). The P030 Job Status Data screen includes the MASS TRANSIT DIST for the employee's work site. See OAM 50.60.00.PO and PR Mass Transit Tax for the districts and the rate (currently .006). The spreadsheet will multiply the dollar value of the donated leave available to convert to DH by the rate of .006. MASS TRANSIT DIST: X means that the work site is not in a mass transit district and there is zero tax.
  - **PERS** – The P010 Withholding Data / Locator Data screen determines the percentages to use. It also shows whether the employer or employee pays the employee contribution. See Screens, P010 below. See the OSPA Reference Manual, Handbooks, Public Employee Retirement System for current PERS rates. The spreadsheet will multiply the rates by the dollar value of the donated leave available to convert to DH. If the CBA requires that the donated leave reimburse the agency for the employer paid retirement contributions, include the employer contribution (match). Also, include the employee contribution if the state pays on behalf of the employee (pick-up).
  - **Workers' Compensation** – There are two workers' compensation related charges – the Workers' Benefit Fund Assessment through OSPA and the SAIF insurance premium from DAS Risk Management. For both of them, OSPA only uses actual hours worked. They will not apply to donated hardship leave.

For additional information, see the OSPA Reference Manual, Introduction, Payroll Calculation.

## **PEBB BENEFITS**

A non-job-share employee, who is in a PEBB eligible position, must have at least 80 paid regular hours in a month to be eligible for PEBB insurance coverage in the next month. A job-share employee must have a least one paid regular hour. If the employee has less than the required number of paid regular hours, OSPA will not pay PEBB insurance premiums for that employee for coverage for the next month.

The employee may be eligible for continued PEBB coverage if:

- The employee is on protected FMLA leave and has not exhausted the benefit period
- The employee is on OFLA or LWOP and meets the following criteria:
  - Has enough donated hardship leave to reimburse the agency for employer paid core PEBB insurances and other employer paid payroll expenses, if required by CBA or statewide policy
  - After deducting any required reimbursements, has enough regular paid hours, including donated hardship leave, to qualify for PEBB benefits

If the following situation occurs:

- The employee is not on FMLA and
- The employee does not receive enough donated hardship leave to:
  - Reimburse the agency for employer paid premiums for core PEBB benefits, if required

- Reimburse the agency for other employer paid other payroll expenses, if required and
- Give the employee enough paid hours to qualify for PEBB benefits

Do the following:

- Delete the PEBB premiums from the Donated Hardship Leave worksheet, which will increase the Donated DH Hours for the employee
- Enter a COBRA notice in PDB, which normally will outdate the PEBB deductions on the P070 screen
- Confirm that PDB outdated the deductions on the P070 screen. If the deductions are still current, contact [Inquiries.PEBB@state.or.us](mailto:Inquiries.PEBB@state.or.us)

See the OSPA Reference Manual, Handbooks, PEBB Benefits for making entries in OSPA.

### **Required or “Core” Benefits (Medical, Dental, Vision, Basic Life)**

Under OAR 101-030-0015, if an employee is on FMLA, the employee is eligible for the required or core PEBB benefits, even if the employee is on LWOP. The agency continues to pay for the employee’s medical, dental, vision and agency paid basic life (\$5,000) insurance. If a part-time or job share employee normally has out-of-pocket costs for core insurances, the employee must pay his/her share in order to continue the benefits.

Under OAR 101-030-0020, if an employee is on OFLA leave only, the state will continue to pay the employee’s premiums for PEBB required insurances if the employee has enough paid regular hours to meet PEBB eligibility requirements. It is a COBRA event for medical, dental, and vision coverage if the employee’s regular paid hours fall below the normal PEBB eligibility requirements.

### ***Domestic Partner Insurance***

Under federal and state tax law, health insurance benefits provided by an employer to an employee and the employee’s spouse or eligible dependents are not taxable to the employee. The employee may submit a PEBB Domestic Partner Certification for Dependent Tax Status to claim the employee’s domestic partner and/or the partner’s children as tax dependent(s). If the employee does not, the market or imputed value of the benefit for the domestic partner and/or the DP’s eligible children is taxable income to the employee.

Agency payroll makes a DPT (Domestic Partner Taxable) entry on the P050 Gross Pay Adjustments on File screen when an employee has medical and/or dental insurance coverage for a domestic partner and/or the DP’s children who are not tax dependents. This makes the imputed value of the premium taxable income and increases the employee’s federal and state income, social security and Medicare taxes.

If a job share or part-time employee has out-of-pocket costs for the domestic partner insurance, the agency also makes a negative DPN (Domestic Partner non-Taxable) entry on the P050 screen. This reduces the employee’s taxable income by the out-of-pocket costs.

As long as the state is paying premiums for health and dental insurance and the DP and/or children are not tax dependents, the employee is financially responsible for the taxes on the DPT entry. If the employee does not have enough wages to cover the taxes, you will see a negative NET PAY on the

P370 screen or Exception Reports. The employee must pay the agency for the federal and state withholding and the employee's share of social security and Medicare taxes.

## ***Opt Out***

If the employee opts out of medical coverage, the P070 screen will include deduction code OONN with plan code 001 or 002. If the employee opts out of medical and dental coverage, the P070 will include deduction code OHNN with plan code 001 or 002. If the employee has less than the required regular paid hours, do not force the OONN or OHNN deduction on the P070 screen. The employee is not eligible for the insurance return dollars (IR on the P050 screen). The OONN or OHNN deduction triggers the IR payment.

If the employee opts out of medical coverage (deduction code OONN and plan code 001 or 002), the employee is still eligible for employer paid dental insurance while on FMLA protected leave.

If the employee is part-time and opts out of medical or medical and dental insurance, use the opt out amount for the Full-time Monthly Benefit Amount on the Insurance Force Entry worksheet. The worksheet has the current amounts. If the employee opts out of medical (OONN), the 2011 opt amount is \$233.00. If the employee opts out of medical and dental (OHNN), the 2011 opt amount is \$193.50. See Attachments below for an example.

## **Optional Benefits**

The following PEBB administrative rules provide information on the optional PEBB benefits the employee may continue:

- 101-030-0015 Continuation of Group Medical and Dental Insurance Coverage for Employees Covered under the Federal Family Medical Leave Act (FMLA)
- OAR 101-030-0020 Continuation of Group Medical and Dental Insurance Coverage for Employees Covered under the Oregon Family Leave Act (OFLA) -- ORS 659A.150-186
- OAR 101-030-0027 Non-medical Leave Without Pay (LWOP) -- Continuation of Optional Insurance Plans

If the employee uses accrued leave, the paid regular hours may cover the optional insurances. If the employee exhausts accrued leave or the wages do not cover the premiums, the employee may self-pay to continue coverage. Force the premiums after you have received payment from the employee. Do not force deductions for flexible spending accounts; the employee pays the PEBB third-party administrator (TPA). See OSPA Reference Manual, Handbooks, PEBB Benefits.

## ***Standard Disability Insurance***

If the employee receives disability payments under short or long-term disability coverage from Standard Insurance, Standard will notify your agency and waive the short and/or long-term disability premiums. If you receive notification, do not continue to force the premiums. If Standard approved the claim retroactively, refund the applicable premiums.

If the employee receives a disability payment from Standard and has regular paid hours for the same month, Standard may reduce the disability payment or require that the employee return it.

## **PERS**

If a PERS Chapter 238 Program (Tier 1 and Tier 2) member has a “greater fraction of a month” on LWOP, the employee will not have PERS creditable service for that month. See State HR Policy 60.000.11 Leaves without Pay.

Currently, for PERS, donated hardship leave is not subject salary for the **donating** employee. It is subject salary for the employee who **receives** donated hardship leave. OSPA will calculate both the employer paid and employee paid contributions. The hours also count toward the recipient’s retirement credits.

Any paid donated hardship leave the employee receives will affect the employee’s eligibility for PERS disability payments.

## **TAXES**

Currently, the employee who **makes** a hardship leave donation does not realize income and is not subject to income tax withholding for the donated leave. OSPA includes the donated hardship leave hours paid to the **receiving** employee in the recipient’s gross income. It is subject to Medicare, social security, and federal and state income taxes. The state will not assume any tax liabilities that would otherwise accrue to the employee.

As long as the state is paying premiums for health and dental insurance for a domestic partner and/or the partner’s children and the DP and/or children are not tax dependents, the employee is financially responsible for the taxes on the imputed value of the insurance. If the employee does not have enough wages to cover the taxes, the employee must pay the agency for the federal and state withholding and the employee’s share of social security and Medicare taxes. See Notes, PEBB Benefits, Required or Core Benefits, Domestic Partners above.

## **HELP / TROUBLESHOOTING**

## **SCREENS**

For additional information about any of these screens, see the OSPA Reference Manual, Screen Descriptions.

**P002, P003, P004, P007 Time Capture Screens** – OSPA uses the time and leave on the P003 or P004 screen to determine if the employee is eligible for PEBB benefits for the next month. The P002 and P007 are inquiry screens that display the employee’s time for a given pay period.

**P010 Withholding Data / Locator Data** -- Agency payroll makes entries in the RTMT SYST and RTMT STAT fields on the P010 Withholding Data / Locator Data screen to tell OSPA when to contribute to PERS for an employee and the percent to use in the calculation.

**RTMT SYST** -- The RTMT SYST on the P010 screen tells OSPA the following:

- If the employee is eligible for PERS contributions
- If eligible, the percent to use in calculating the employer and employee contributions

Possible values include:

- F – OPSRP Police and Fire
- G – OPSRP General Service
- L – Legislator with the employee contribution deposited to a deferred compensation account
- N -- OSPA will not make either an employee or an employer PERS contribution. Default.
- P -- Judge Member
- S -- PERS, tier 1 or tier 2 General Service
- T -- PERS, tier 1 or tier 2 Police and Fire

**If there is a value other than N or L in the RTMT SYST field, OSPA will make employer contributions on behalf of the employee.**

**RTMT STAT** -- The RTMT STAT field on the P010 screen tells OSPA the following:

- Whether the employee is eligible for the employee's contribution to PERS
- If so, who will pay

Possible values include:

- D -- State pays or picks-up employee contribution
- E -- Employee pays employee contribution
- N -- OSPA will not make an employee contribution
- P -- OSPA will not make an employee contribution

**If the RTMT SYST field is N, OSPA will not make an employee contribution, even if the RTMT STAT value is D or E.**

For current PERS rates, see the OSPA Reference Manual, Handbooks, Public Employee Retirement System.

If the CBA requires that the donated leave reimburse the agency for agency paid PERS contributions, include the employer contribution, if paid, and the employee contribution if the state picks up the employee contribution.

**P030 Job Status Data** – The P030 is an inquiry only screen that displays the data entered in the PPDB. The PT-FT CD/PCT indicates if the employee is part-time or job share and the percent of full-time. If the employee has a LOA BEG DT / CD without an END date on the P030 screen, you may only enter LWOP leave codes on the P003 or P004 Time Capture screens.

**P070 Deductions and Deduction Adjustments** -- Agency payroll enters payroll deductions, such as charitable contributions, mass transit and parking, union dues, and wage withholding orders, on the P070 Deductions and Deduction Adjustments screen. The interfaces from PEBB "dot" benefits (PDB), the Charitable Fund Drive (CFD) and the Oregon Savings Growth Plan (OSGP) also create deductions on the P070 screen. The entries may be one-time or ongoing. They are by pay period. Agencies use this screen to force PEBB premiums for eligible employees with LWOP.

**P191 Register Summary** -- This screen displays the pay registers for an employee for the last three pay periods in run, register set and concurrent job number order. OSPA updates the screen after each final payroll run and maintains the data for three pay periods.

**P192 Register Listing** -- This screen displays the payroll register detail for a designated employee, pay period and payroll run. OSPA updates the screen after each final payroll run and maintains the data for three pay periods.

**P370 Calculation of Current Payoff** -- An on-line calculation that displays payment information from entries made since the last final payroll run.

**P430 Employee Leave Data** -- The P430 is an inquiry only screen that summarizes all of the employee's leave balances. A leave transaction entered on the P003 or P004 Time Capture, P435 Employee Leave Data or the P050 Gross Pay Adjustments on File screen will change the balance of the applicable leave on the P430 screen as soon as you save the transaction. The P430 screen is agency and CCJ specific.

**P435 Employee Leave Data** -- Agency payroll uses the P435 Employee Leave Data screen to create and update an employee's leave balances manually. The screen also displays leave activity entered on the P003 and P004 Time Capture and the P050 Gross Pay Adjustments on File screens. The transactions drop off the P435 screen after the next leave accrual.

**PTB1 and PTB2 Payroll Benefit Package Table** -- The Payroll Benefit Package Table determines the pay and leave codes available to an employee with a specific benefit package. It also defines business rules and controls for PEBB benefits and for the pay and leave codes in the benefit package. OSPA enters data through the ADB1 and ADB2 Payroll Benefit Package Table screens. Agency payroll can view them on the PTB1 and PTB2 Payroll Benefit Package Table screens.

**PTD1 and PTD2 Payroll Deduction Table** -- Agency staff members have inquiry access to the PTD1 and PTD2 screens to view deduction and plan codes. OSPA staff members enter them on the ADD1 and ADD2 Payroll Deduction Table screens. The codes must be on the PTD1 before you can enter them on the P070 screen.

## **FORMS**

---

Donated Hardship Leave Worksheet,  
<http://oregon.gov/DAS/SCD/OSPS/docs/processtools/hardship.xls>

## **REPORTS**

---

For additional information about these reports, see OSPA Reference Manual, Report Descriptions.

**XREF76, XREF76C, Deduction Register Detail** -- Available after each final payroll run, the report lists the employee name, deduction and plan code, and the amounts for each deduction code. XREF76C combines the deductions from both run 1 and run 2.

**B055CC, B055RG Employee Time -- Exception Report** -- Available after both preliminary and final run 1 and run 2, the reports list employees that have entered time that does not match the forecast.

**E315-009A Employees Unqualified for State Pay Benefits** – Distributed after each final payroll run, this report lists employees who have not met the criteria to qualify for PEBB mandatory or core benefits and have PEBB deductions on the P070 Deductions and Deduction Adjustments screen. Employees on LWOP will be included on this report.

**E512A, E512C FMLA/OFLA Leave Hours** – Available after each final payroll run 2, this report summarizes the FMLA or OFLA hours (hours entered with a FMLA or OFLA special designator) by employee and pay type for the pay period.

**XREF51 Insurance Analysis Exceptions** – Distributed after each final payroll run 2, this report lists employees who are missing one or more of the mandatory PEBB insurances or who have exceptions. They are useful in checking entries when you force PEBB premiums.

**E460 Leave Accrual – Adjustments and Transfers** – LARS produces this report after the monthly leave accrual process, which runs after payroll run 2 final. It lists the entries made on the P435 Employee Leave Data screen since the last leave accrual, the reason for the adjustment, and the processing operator. Once the leave accrual program runs, the transactions will drop off the P435 screen. This report, along with the B470C, B470CM, B470D Leave Accrual Register, provides an audit trail of the entries.

**B470C, B470CM, B470D Leave Accrual Register** – LARS produces these reports after the monthly leave accrual process, which runs after payroll run 2 final. They summarize each employee's leave usage and accrual during the pay period. They are a tool for payroll, accounting and managers to review the accuracy of entries and appropriateness of leave usage, to answer questions and to maintain an audit trail.

**E315-009C Payroll Deduction Adjustment (F)** – Distributed after every final payroll run, this report provides a list of employees who have entries on the P070 screen with ADJ = F (FMLA). See the OSPA Reference Manual, Handbooks, PEBB Benefits.

**E120-042A, E120-052A, E122-042A, E122-046A, E122-056A Payroll Exception** – Available after each preliminary and final payroll run, each of these reports lists payroll exceptions for current and corrective pay periods. See the OSPA Reference Manual, Report Descriptions for possible error messages.

**XREF43, XREF44, XREF45, or XREF46 Payroll Register** – Available after each preliminary and final payroll run, these reports summarize labor and list deductions for each employee for a pay period and payroll run. Use them to identify the employee's time and leave and deductions. XREF44 and XREF46 combine the data from both run 1 and run 2, including any correctives.

**B065A, B065C Timesheet Audit and Control Report** – Available after every final payroll run, this report displays the employee's time from the P003 or P004 Time Capture screen.

## **CREATING AN AUDIT TRAIL**

The following documents help create an audit trail for donated hardship leave. See Attachments below for examples

- Hardship Leave Worksheet, <http://oregon.gov/DAS/SCD/OSPS/docs/processtools/hardship.xls>

- Job Share and Part-time Forced Insurance Worksheet, <http://oregon.gov/DAS/SCD/OSPS/docs/processtools/insforce.xls>
- PD 625 Interagency Donated Leave Transfer Form, <http://oregon.gov/DAS/HR/docs/advice/P6002501.pdf>

For a sample Self-Pay Letter, see State HR Policy 60.000.15 Family and Medical Leave Toolkit, <http://www.oregon.gov/DAS/HR/fmla.shtml#Toolkit>

## AUTHORITY / REFERENCES

### Federal Regulations:

- Federal Consolidated Omnibus Budget Reconciliation Act (COBRA), <http://www.dol.gov/dol/topic/health-plans/cobra.htm>
- Federal Family and Medical Leave Act, <http://www.dol.gov/whd/fmla/index.htm>
- Publication 15 (Circular E) Employer's Tax Guides, <http://www.irs.gov/pub/irs-pdf/p15.pdf>
- IRS Publication 15-A Employer's Supplemental Tax Guide, <http://www.irs.gov/pub/irs-pdf/p15a.pdf>

### Oregon Revised Statutes, <http://www.leg.state.or.us/ors/>

- Chapter 243 Public Employee Rights and Benefits
- 659A.150 to 659A.186 Oregon Family Medical Leave Act

### Oregon Administrative Rules, <http://arcweb.sos.state.or.us/banners/rules.htm>

- Chapter 101, Public Employee Rights and Benefits
- Chapter 839, Division 009, Oregon Family Medical Leave Act

### State HR Policies, <http://oregon.gov/DAS/HR/rules.shtml>

- 60.000.01 Sick Leave with Pay
- 60.000.05 Vacation Leave
- 60.000.10 Special Leaves with Pay
- 60.000.11 Leaves without Pay
- 60.000.15 Family and Medical Leave, including Toolkit
- 60.025.01 Donated Leave, including Toolkit

### Collective Bargaining Agreements (CBA), <http://oregon.gov/DAS/HR/CBAs.shtml>

### Oregon Accounting Manual, [http://oregon.gov/DAS/SCD/SARS/oam\\_toc.shtml](http://oregon.gov/DAS/SCD/SARS/oam_toc.shtml)

- 15.45.10.PO and 15.45.10.PR, Interfund and Interagency Transactions, Interfund Services, Reimbursements and Transfers
- 45.20.00.PO Cash Insurance Payments
- 50.60.00.PO and 50.60.00.PR Mass Transit Tax

### SFMS Desk Manual, [http://oregon.gov/DAS/SCD/SFMS/desk\\_manual.shtml](http://oregon.gov/DAS/SCD/SFMS/desk_manual.shtml)

- R\*STARS Cent.4 SFMA Transfer Transactions

Bureau of Labor and Industries (BOLI), Civil Rights Division web site, <http://www.oregon.gov/BOLI/CRD/index.shtml>

### PEBB Resources:

- PEBB Web Site, <http://egov.oregon.gov/DAS/PEBB/index.shtml>
- PEBB Information for Agencies, <http://oregon.gov/DAS/PEBB/PDB/>
- Public Employees' Benefit Board FMLA-OFLA Benefit Matrix, [http://oregon.gov/DAS/HR/docs/advice/fmla/FMLA\\_OFLLA\\_BenefitMatrix.pdf](http://oregon.gov/DAS/HR/docs/advice/fmla/FMLA_OFLLA_BenefitMatrix.pdf)

**PERS:**

- Employer Manual, [http://www.oregon.gov/PERS/EMP/docs/er\\_general\\_information/employer\\_manual.pdf](http://www.oregon.gov/PERS/EMP/docs/er_general_information/employer_manual.pdf)

OSPA Reference Manual, <http://www.oregon.gov/DAS/SCD/OSPS/referencemanual.shtml>

- Codes
  - Deduction Codes
  - Pay and Leave Codes
- Handbooks
  - Family and Medical Leave
  - Leave Accrual and Reporting
  - PEBB Benefits
  - Public Employee Retirement System
- Introduction, Payroll Calculation
- Recommended Practices, Taxes, Withholding
- Report Descriptions
- Screen Descriptions

## **REVISION HISTORY**

---

<b>Date</b>	<b>Rev. No.</b>	<b>Modification</b>
12/28/10	1.0	Original, separated from Family and Medical Leave Handbook; WR#3737 DH leave code; WR#3722 PEBB 2011; changes to Donated Hardship Leave worksheet

## **ATTACHMENTS**

---

Attachments include samples of the following:

- Hardship Leave Worksheet for the following:
  - Full-time Employee, FMLA, with Other Payroll Costs
  - Full-time Employee, FMLA, without Other Payroll Costs
  - Full-time Employee, non-FMLA, with Other Payroll Costs
  - Full-time Employee, non-FMLA, without Other Payroll Costs
  - Part-time Employee, non-FMLA, with Other Payroll Costs (with Part-time PEBB Worksheet)
  - Part-time Employee, non-FMLA, without Other Payroll Costs
- Memo from receiving agency to donating agency

**FULL-TIME EMPLOYEE, FMLA, WITH OTHER PAYROLL COSTS**

Donated Hardship Leave Worksheet - FMLA with OPE			
Recipient: Firstname Lastname	Request:	Hourly Rate:	\$29.93
EID: OR#####	Branch:	FMLA?	Y
Prepared by: Payroll Tech	Agency: #####	Date:	MM/DD/YY

Donations						
Donor EID	Donor Name	Type of Leave	Hours Donated	@ Hrly Rate	Conversion Value	Subtotal
OR#####	Tom	VA	10	24.00	240.00	
OR#####	John	VA	10.5	11.79	123.80	
OR#####	Gary	CT	7.25	13.32	96.57	
OR#####	Pete	VA	25	40.39	1009.75	
OR#####	Mary	VA	7	36.70	256.90	
OR#####	Debbie	VA	25	13.24	331.00	
OR#####	Kent	CT	8	17.29	138.32	
OR#####	Clem	VA	15	34.93	523.95	
OR#####	Dominique	VA	50	51.50	2575.00	
OR#####	Matt	VA	12	22.58	270.96	
OR#####	Elizabeth	VA	14	31.70	443.80	
					0.00	
					0.00	
					0.00	
					0.00	
<b>Total</b>			<b>183.75</b>	<b>297.44</b>	<b>6,010.05</b>	<b>6,010.05</b>

PEBB Medical, Dental, Vision and Basic Life Insurance Premiums					
Deduction Code	Insurer	Employee Share	Employer Share	Total Premium	Subtotal
N/A Employee is on FMLA, agency will pay premiums				0.00	
				0.00	
				0.00	
				0.00	
<b>Total</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>6010.05</b>

Other Payroll Expenses						
		P030 MTD	P010 RTMT	Rate	Amount	Subtotal
PERS	Pick-up		F	0.0555	333.56	
PERS	State Match		D	0.06	360.6	
FICA	Social Security (state)			0.062	372.62	
FICA	Medicare (state)			0.0145	87.15	
ERB	Assessment				1.75	
Mass Transit		S		0.006	36.06	
<b>Total</b>					<b>1191.74</b>	<b>4818.31</b>

Donated Sick Leave						
Employee ID	Scheduled Time	Hours Worked	Paid Leave	Target DH Hours	Donated DH Hours	Subtotal
OR#####	176.00	0.00	15.00	161.00	160.99	
<b>Total</b>						<b>-0.1257</b>

**FULL-TIME EMPLOYEE, FMLA, WITHOUT OTHER PAYROLL COSTS**

Donated Hardship Leave Worksheet - FMLA without OPE			
Recipient: Firstname Lastname	Request:	Hourly Rate:	\$29.93
EID: OR#####	Branch:	FMLA?	Y
Prepared by: Payroll Tech	Agency: #####	Date:	MM/DD/YY

Donations						
Donor EID	Donor Name	Type of Leave	Hours Donated	@ Hrly Rate	Conversion Value	Subtotal
OR#####	Tom	VA	10	24.00	240.00	
OR#####	John	VA	10.5	11.79	123.80	
OR#####	Gary	CT	6.25	13.32	83.25	
OR#####	Pete	VA	25	40.39	1009.75	
OR#####	Mary	VA	7	36.70	256.90	
OR#####	Debbie	VA	25	13.24	331.00	
OR#####	Kent	CT	8	17.29	138.32	
OR#####	Clem	VA	15	34.93	523.95	
OR#####	Dominque	VA	41	51.50	2111.50	
					0.00	
					0.00	
					0.00	
					0.00	
					0.00	
					0.00	
<b>Total</b>			<b>147.75</b>	<b>243.16</b>	<b>4,818.47</b>	<b>4,818.47</b>

PEBB Medical, Dental, Vision and Basic Life Insurance Premiums					
Deduction Code	Insurer	Employee Share	Employer Share	Total Premium	Subtotal
				0.00	
				0.00	
				0.00	
				0.00	
<b>Total</b>	<b>Employee on FMLA</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4818.47</b>

Other Payroll Expenses						
		P030 MTD	P010 RTMT	Rate	Amount	Subtotal
PERS	Pick-up				0	
PERS	State Match				0	
FICA	Social Security (state)				0	
FICA	Medicare (state)				0	
ERB	Assessment				0	
Mass Transit					0	
<b>Total</b>					<b>0</b>	<b>4818.47</b>

Donated Sick Leave						
Employee ID	Scheduled Time	Hours Worked	Paid Leave	Target DH Hours	Donated DH Hours	Subtotal
OR#####		176.00	0.00	15.00	161.00	160.99
<b>Total</b>						<b>0.0343</b>

**FULL-TIME EMPLOYEE, NON-FMLA, WITH OTHER PAYROLL COSTS**

Donated Hardship Leave Worksheet - Non FMLA w OPE						
Recipient: Firstname Lastname		Request:	Hourly Rate:	\$29.93		
EID: OR#####		Branch:	FMLA?	N		
Prepared by: Payroll Tech	Agency: #####	Date:	MM/DD/YY			

Donations						
Donor EID	Donor Name	Type of Leave	Hours Donated	@ Hrly Rate	Conversion Value	Subtotal
OR#####	Tom	VA	10	24.00	240.00	
OR#####	John	VA	10.5	11.79	123.80	
OR#####	Gary	CT	8	13.32	106.56	
OR#####	Pete	VA	25	40.39	1009.75	
OR#####	Mary	VA	7	36.70	256.90	
OR#####	Debbie	VA	25	13.24	331.00	
OR#####	Kent	CT	8	17.29	138.32	
OR#####	Clem	VA	15	34.93	523.95	
OR#####	Dominique	VA	50	51.50	2575.00	
OR#####	Matt	VA	12	22.58	270.96	
OR#####	Elizabeth	VA	15	31.70	475.50	
					0.00	
					0.00	
					0.00	
					0.00	
<b>Total</b>			<b>185.50</b>	<b>297.44</b>	<b>6,051.74</b>	<b>6,051.74</b>

PEBB Medical, Dental, Vision and Basic Life Insurance Premiums					
Deduction Code	Insurer	Employee Share	Employer Share	Total Premium	Subtotal
SLNN 001	Agency paid basic life		1.00	1.00	
VSNN DDD	VSP		20.08	20.08	
SWNN DDD	PEBB Statewide		1338.59	1338.59	
OPNN DDD	ODS Preferred Dental		102.63	102.63	
<b>Total</b>		<b>0.00</b>	<b>1462.30</b>	<b>1462.30</b>	<b>4589.44</b>

Other Payroll Expenses						
		P030 MTD	P010 RTMT	Rate	Amount	Subtotal
PERS	Pick-up		T	0.1024	469.96	
PERS	State Match		D	0.06	275.37	
FICA	Social Security (state)			0.062	284.54	
FICA	Medicare (state)			0.0145	66.55	
ERB	Assessment				1.75	
Mass Transit		T		0.006	27.54	
<b>Total</b>					<b>1125.71</b>	<b>3463.73</b>

Donated Sick Leave						
Employee ID	Scheduled Time	Hours Worked	Paid Leave	Target DH Hours	Donated DH Hours	Subtotal
OR#####	170.00	0.00	0.00	170.00	115.73	
<b>Total</b>						<b>-0.0739</b>

**FULL-TIME EMPLOYEE, NON-FMLA, WITHOUT OTHER P/R COSTS**

Donated Hardship Leave Worksheet - Non-FMLA without OPE			
Recipient: Firstname Lastname	Request:	Hourly Rate:	\$29.93
EID: OR#####	Branch:	FMLA?	N
Prepared by: Payroll Tech	Agency: #####	Date:	MM/DD/YY

Donations						
Donor EID	Donor Name	Type of Leave	Hours Donated	@ Hrly Rate	Conversion Value	Subtotal
OR#####	Tom	VA	10	24.00	240.00	
OR#####	John	VA	10.5	11.79	123.80	
OR#####	Gary	CT	8	13.32	106.56	
OR#####	Pete	VA	25	40.39	1009.75	
OR#####	Mary	VA	7	36.70	256.90	
OR#####	Debbie	VA	25	13.24	331.00	
OR#####	Kent	CT	8	17.29	138.32	
OR#####	Clem	VA	15	34.93	523.95	
OR#####	Dominique	VA	50	51.50	2575.00	
OR#####	Matt	VA	12	22.58	270.96	
OR#####	Elizabeth	VA	14	31.70	443.80	
					0.00	
					0.00	
					0.00	
					0.00	
<b>Total</b>			<b>184.50</b>	<b>297.44</b>	<b>6,020.04</b>	<b>6,020.04</b>

PEBB Medical, Dental, Vision and Basic Life Insurance Premiums					
Deduction Code	Insurer	Employee Share	Employer Share	Total Premium	Subtotal
SLNN 001	Agency paid basic life		1.00	1.00	
VSNN DDD	VSP		20.08	20.08	
SWNN DDD	PEBB Statewide		1338.59	1338.59	
OPNN DDD	ODS Preferred Dental		102.63	102.63	
<b>Total</b>		<b>0.00</b>	<b>1462.30</b>	<b>1462.30</b>	<b>4557.74</b>

Other Payroll Expenses						
		P030 MTD	P010 RTMT	Rate	Amount	Subtotal
PERS	Pick-up				0	
PERS	State Match				0	
FICA	Social Security (state)				0	
FICA	Medicare (state)				0	
ERB	Assessment				0	
Mass Transit					0	
<b>Total</b>			<b>OPE Not required</b>		<b>0</b>	<b>4557.74</b>

Donated Sick Leave						
Employee ID	Scheduled Time	Hours Worked	Paid Leave	Target DH Hours	Donated DH Hours	Subtotal
OR#####	170.00	0.00	0.00	170.00	152.28	
<b>Total</b>						<b>-0.0054</b>

# PART-TIME PEBB WORKSHEET

**Step 1: Compute the monthly benefit amount.**  
Start with the full-time monthly benefit amount, shown on the PEBB Part-time Employee Worksheet, and pro-

Job Share				
Benefit Amount	X	% FTE	=	Total Job Share Monthly Benefit
\$ -				\$ -

Part-time				
Benefit Amount	X	50%	=	Benefit Amt, Part 1
\$ 1,415.83		50.00%		\$ 707.92

NOTE: The other 50% of the employer contribution is distributed equally among the remaining available full-time hours.

Benefit Amt, Part 1	÷	avail minus 80	=	Benefit Amount
\$ 707.92		104.00		\$ 6.8069
Benefit Amount	X	Actual hrs wrkd or	=	Benefit Amt, Part 2
\$ 6.8069		12.00		\$ 81.68
Prorated Monthly	+	Prorated Monthly	=	Total Part-time Monthly Benefit
\$ 707.92		\$ 81.68		\$ 789.60

**Step 2: Subsidy for Part-time Plans.** If employee chose a part-time medical plan, add the subsidy for the coverage tier, as shown on the PEBB Part-time Employee Worksheet.

Flat Subsidy (for part-time plans only)	
Flat Subsidy for coverage tier:	\$ -

Total Employer Contribution			
Prorated Monthly	+	Subsidy,	Total
\$ 789.60		\$ -	\$ 789.60

## Compute P070 entries

**Step 3: Compute P070 entries.** Use the PTD2 screens for each insurance vendor to determine P070 entries. The "EMPL SHARE" on the PTD2 screen is the employer cost.

When you run out of employer money, the rest comes out of the employee's pocket. Put this portion in the "SHARE FIXED" column on the P070.

	Share Fixed	Emplr Share	PEBB Admin	Vendor Share
Basic Life	\$0.00	\$1.00	\$0.00	\$1.00
Vision				
Medical	\$ 407.92	\$ 788.60	\$ 6.79	\$ 1,189.73
Dental	\$ 100.61		\$ 0.57	\$ 100.04

NOTE: You will also need to force an entry for SINN (\$4.00 in vendor share), but that's not part of this calc.

**To check your math, "Share Fixed" + "Emplr Share" = "PEBB Admin" + "Vendor Share"**

**PART-TIME EMPLOYEE, NON-FMLA, WITH OTHER PAYROLL COSTS**

Donated Hardship Leave Worksheet			
Recipient: Firstname Lastname	Request:	Hourly Rate:	\$29.93
EID: OR#####	Branch:	FMLA?	N
Prepared by: Payroll Tech	Agency: #####	Date:	MM/DD/YY

Donations						
Donor EID	Donor Name	Type of Leave	Hours Donated	@ Hrly Rate	Conversion Value	Subtotal
OR#####	Tom	VA	10	24.00	240.00	
OR#####	John	VA	10.5	11.79	123.80	
OR#####	Gary	CT	8	13.32	106.56	
OR#####	Pete	VA	25	40.39	1009.75	
OR#####	Mary	VA	7	36.70	256.90	
OR#####	Debbie	VA	25	13.24	331.00	
OR#####	Kent	CT	8	17.29	138.32	
OR#####	Clem	VA	15	34.93	523.95	
OR#####	Dominique	VA	10	51.50	515.00	
OR#####	Matt	VA	15.5	22.58	349.99	
					0.00	
					0.00	
					0.00	
					0.00	
					0.00	
<b>Total</b>			<b>134.00</b>	<b>265.74</b>	<b>3,595.27</b>	<b>3,595.27</b>

PEBB Medical, Dental, Vision and Basic Life Insurance Premiums					
Deduction Code	Insurer	Employee Share	Employer Share	Total Premium	Subtotal
SLNN 001	Agency paid basic life		1.00	1.00	
KMNN BBB	Kaiser HMO	407.92	788.60	1196.52	
WDNN BBB	Willamette Dental	100.61		100.61	
				0.00	
<b>Total</b>		<b>508.53</b>	<b>789.60</b>	<b>1298.13</b>	<b>2805.67</b>

Other Payroll Expenses						
		P030 MTD	P010 RTMT	Rate	Amount	Subtotal
PERS	Pick-up		G	0.0284	79.68	
PERS	State Match		D	0.06	168.34	
FICA	Social Security (state)			0.062	173.95	
FICA	Medicare (state)			0.0145	40.68	
ERB	Assessment				1.75	
Mass Transit		X			0	
<b>Total</b>					<b>464.4</b>	<b>2341.27</b>

Donated Sick Leave						
Employee ID	Scheduled Time	Hours Worked	Paid Leave	Target DH Hours	Donated DH Hours	Subtotal
OR#####	88.00	8.00	0.00	80.00	78.22	
<b>Total</b>						<b>0.1404</b>

**PART-TIME EMPLOYEE, NON-OFLA, WITHOUT OTHER P/R COSTS**

Donated Hardship Leave Worksheet			
Recipient: <b>Firstname Lastname</b>	Request:	Hourly Rate: <b>\$29.93</b>	
EID: <b>OR#####</b>	Branch:	FMLA? <b>N</b>	
Prepared by: <b>Payroll Tech</b>	Agency: <b>#####</b>	Date: <b>MM/DD/YY</b>	

Donations						
Donor EID	Donor Name	Type of Leave	Hours Donated	@ Hrly Rate	Conversion Value	Subtotal
OR#####	Tom	VA	10	24.00	240.00	
OR#####	John	VA	10.5	11.79	123.80	
OR#####	Gary	CT	8	13.32	106.56	
OR#####	Pete	VA	25	40.39	1009.75	
OR#####	Mary	VA	7	36.70	256.90	
OR#####	Debbie	VA	25	13.24	331.00	
OR#####	Kent	CT	8	17.29	138.32	
OR#####	Clem	VA	15	34.93	523.95	
OR#####	Dominque	VA	7.5	51.50	386.25	
					0.00	
					0.00	
					0.00	
					0.00	
					0.00	
					0.00	
					0.00	
<b>Total</b>			<b>116.00</b>	<b>243.16</b>	<b>3,116.53</b>	<b>3,116.53</b>

PEBB Medical, Dental, Vision and Basic Life Insurance Premiums					
Deduction Code	Insurer	Employee Share	Employer Share	Total Premium	Subtotal
SLNN 001	Agency paid basic life		1.00	1.00	
KMNN BBB	Kaiser HMO	407.92	788.60	1196.52	
WDNN BBB	Willamette Dental	100.61		100.61	
				0.00	
<b>Total</b>		<b>508.53</b>	<b>789.60</b>	<b>1298.13</b>	<b>2326.93</b>

Other Payroll Expenses						
		P030 MTD	P010 RTMT	Rate	Amount	Subtotal
PERS	Pick-up				0	
PERS	State Match				0	
FICA	Social Security (state)				0	
FICA	Medicare (state)				0	
ERB	Assessment				0	
Mass Transit					0	
<b>Total</b>					<b>0</b>	<b>2326.93</b>

Donated Sick Leave						
Employee ID	Scheduled Time	Hours Worked	Paid Leave	Target DH Hours	Donated DH Hours	Subtotal
OR#####	88.00	8.00	0.00	80.00	77.75	
<b>Total</b>						<b>-0.1325</b>

---

---

## **SAMPLE MEMO – DONATIONS FROM ONE EXECUTIVE BRANCH AGENCY TO ANOTHER**

---

---

### INTEROFFICE MEMORANDUM

---

---

**TO:** RECEIVING AGENCY'S PAYROLL OFFICE

**FROM:** DONATING AGENCY'S PAYROLL OFFICE

**SUBJECT:** HARDSHIP LEAVE DONATIONS, FIRSTNAME LASTNAME, EMPLID

**DATE:** MM/DD/YYYY

---

I have converted all of the hardship leave for our agency's employees who are donating leave to Firstname Lastname, EmplID. The total amount is \$####.##.

Please give me Firstname Lastname's cost coding. When our accounting office has entered the transfer, I will send you the BT number and the coding block I have completed for our agency's side of the transfer.

In the meantime, I will process the leave for our agency's employees.