



Leave Reporting Knowledge Café


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TODAY'S
AGENDA

Agenda

- Intro to Leave Reporting
 - Ineligible Vs Eligible Pay
 - Adjustments for Retro PFML Pay
 - Q&A Session
- 

- Required from **all employers**—even if no employees took leave
 - Mark a box to report if there were no leaves
- Manual entry or file upload in ERIS
- List both active and terminated employees
- Only list hours that contributions were missed based on the regular average salary
- Do not report leaves that are fully paid by use of sick, vacation or other paid time off



- PERA uses data from the *Annual Leave Report* to create cost estimates for members
- Provides opportunity to make the member whole as if no leave occurred
- Timely reporting is needed for cost calculations
 - Time limits on making purchases
 - Interest accrual until member makes purchase





Eligible pay during a leave:

- Pay for hours worked
- Overtime/retroactive pay
- Performance-based bonus



Ineligible Payments during a Leave:

- Disability insurance payments
- Workers' Comp payments
- Paid Family & Medical Leave payments from:
 - The state,
 - A private vendor
 - For example, MetLife
 - An employer with a program like the State's
 - For example, pays a % of salary like the State's program



Include as missed wages/hours on the *Annual Leave Report*



Starting with pay issued July 1, 2026:

Used PTO is eligible when the used PTO, pay from working, and any leave payments do not exceed regular average salary.

How to calculate:

Pay for hours worked

+ Leave payment(s)

= X

Regular average salary

- X

= Used PTO eligible for contributions



Example

Sam takes an eight-week authorized leave. Sam earns \$15/hour and works 60 hours/pay period = \$900 each pay period.

Sam's **Eligible** Salary:

- Sam uses 20 PTO hours each pay period = **\$300**
- Sam works 5 hours each pay period = **\$75**

\$300 used PTO
+ \$75 time worked

= Report contributions on **\$375/pay period**



Sam's **Ineligible** Salary:

Sam receives \$450/pay period for PFML

- $\$450 \text{ PFML} \div \$15/\text{hour} = 30 \text{ hours}$
- $30 \text{ hours} \times 4 \text{ pay periods} = \mathbf{120 \text{ missed hours}}$

Sam has 5 hours unpaid each pay period

- $5 \text{ unpaid hours} \times 4 \text{ pay periods} = \mathbf{20 \text{ missed hours}}$

120 missed PFML pay hours

+ 20 unpaid hours

= **140 missed hours** to report on the *Annual Leave Report*



Adjustments to salary and contributions may be required when employees receive **retroactive** PFML payments.

You must report adjustments when:

- Contributions were reported on used PTO, and supplemental pay now exceeds regular average salary, and/or
- Amount of used PTO changes



Transaction Adjustments:

- Use the coverage dates that were originally reported
- Report separate from the current pay period



Example 1

Maria is taking an eight-week authorized leave. Maria earns \$30/hour and works 80 hours/pay period = **\$2,400** each pay period.

- Maria is using 50 PTO hours each pay period = **\$1,500**
- Maria is working 10 hours each pay period = **\$300**
- Maria has 20 missed/unpaid hours each pay period = \$600

Contributions are being reported on **\$1,800** of eligible pay

- **\$1,500** used PTO + **\$300** from working = **\$1,800**
- 20 missed/unpaid hours



Maria receives a retroactive PFML payment of **\$1,500**/pay period

$$\begin{array}{r} \$1,500 \text{ PMFL payment} \\ + \quad \$300 \text{ from time worked} \\ \hline = \$1,800 \end{array}$$

$$\begin{array}{r} \$2,400 \text{ regular average salary} \\ - \quad \$1,800 \\ \hline = \$600 \text{ used PTO now eligible for contributions} \end{array}$$



After Maria received retroactive PFML payments of **\$1,500**/pay period, **\$600 used PTO** is eligible for contributions

\$2,400 regular salary
- **\$1,800** (**\$1,500** PFML + **\$300** time worked)

= \$600

\$1,500 used PTO originally reported
- **\$600 used PTO**

= \$900 used PTO to back out per pay period



Report the **ineligible PFML pay and unpaid/missed hours** on the *Annual Leave Report*

\$1,500 PFML/pay period × 4 pay periods = \$6,000 total PFML

$\$6,000 \text{ total PFML} \div \$30/\text{hour} = \mathbf{200 \text{ missed hours}}$

\$1,500 PFML payment
+ \$300 from time worked
+ \$600 used PTO
= 2,400

\$2,400 is Maria's regular average salary there are no "other" missed/unpaid hours to report on the leave report



Example 2

Maria is taking an eight-week authorized leave. Maria earns \$30/hour and works 80 hours/pay period = **\$2,400** each pay period.

- Maria is using 10 PTO hours each pay period = **\$300**
- Maria is working 10 hours each pay period = **\$300**
- Maria has 60 missed/unpaid hours each pay period = \$1,800

Contributions are being reported on **\$600** of eligible pay

- **\$300** used PTO + **\$300** from working = **\$600**



Maria receives a retroactive PFML payment of **\$1,500**/pay period

$$\begin{array}{r} \$1,500 \text{ PMFL payment} \\ + \quad \$300 \text{ from time worked} \\ \hline = \$1,800 \end{array}$$

$$\begin{array}{r} \$2,400 \text{ regular average salary} \\ - \quad \$1,800 \\ \hline = \$600 \text{ used PTO now eligible for contributions} \end{array}$$



After Maria received retroactive PFML payments of **\$1,500**/pay period, **\$600 used PTO** is eligible for contributions

\$2,400 regular salary
- **\$1,800** (**\$1,500** PFML + **\$300** time worked)

= \$600

\$300 used PTO originally reported is less than **\$600 used PTO**

No adjustment to report to PERA



Report the **ineligible PFML pay and unpaid/missed hours** on the *Annual Leave Report*

\$300 from time worked + \$300 used PTO + \$1,500 PFML = **\$2,100**

2,400 regular average salary – **\$2,100** = \$300 missed salary

\$300 ÷ 30/hour = **10 missed hours**

\$1,500 PFML × 4 pay periods = \$6,000 total PFML

\$6,000 total PFML ÷ \$30/hour = **200 missed hours**

10 missed hours + 200 missed hours = 210 total missed hours

Report **210 missed hours** on the *Annual Leave Report*





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Leave Reporting Questions?

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