

OFFICE OF THE SECRETARY OF STATE

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ARCHIVES DIVISION

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**NOTICE OF PROPOSED RULEMAKING**  
INCLUDING STATEMENT OF NEED & FISCAL IMPACT

CHAPTER 628  
OREGON FOREST RESOURCES INSTITUTE

**FILED**

11/25/2024 11:58 AM  
ARCHIVES DIVISION  
SECRETARY OF STATE

FILING CAPTION: Repeal IRS Retirement Pick Up

LAST DAY AND TIME TO OFFER COMMENT TO AGENCY: 01/16/2025 12:00 PM

*The Agency requests public comment on whether other options should be considered for achieving the rule's substantive goals while reducing negative economic impact of the rule on business.*

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Portland, OR 97225

Filed By:  
Kathy Storm  
Rules Coordinator

HEARING(S)

*Auxiliary aids for persons with disabilities are available upon advance request. Notify the contact listed above.*

DATE: 01/16/2025

TIME: 9:30 AM - 9:35 AM

OFFICER: Paul Betts

IN-PERSON HEARING DETAILS

ADDRESS: Northwest Wine Studies Center, 215 Doaks Ferry Rd NW, Salem, OR 97304

NEED FOR THE RULE(S)

All state employees are now required to pay into PERS retirement, therefore, rule is no longer needed.

DOCUMENTS RELIED UPON, AND WHERE THEY ARE AVAILABLE

ORS 238.200

STATEMENT IDENTIFYING HOW ADOPTION OF RULE(S) WILL AFFECT RACIAL EQUITY IN THIS STATE

No affect on racial equity

FISCAL AND ECONOMIC IMPACT:

No effect on agency

COST OF COMPLIANCE:

*(1) Identify any state agencies, units of local government, and members of the public likely to be economically affected by the rule(s). (2) Effect on Small Businesses: (a) Estimate the number and type of small businesses subject to the rule(s); (b) Describe the expected reporting, recordkeeping and administrative activities and cost required to comply with the rule(s); (c) Estimate the cost of professional services, equipment supplies, labor and increased administration required to comply with the rule(s).*

No cost of compliance

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DESCRIBE HOW SMALL BUSINESSES WERE INVOLVED IN THE DEVELOPMENT OF THESE RULE(S):

Small businesses were not involved in the development of these rules. Repeal is due to ORS changed.

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WAS AN ADMINISTRATIVE RULE ADVISORY COMMITTEE CONSULTED? NO IF NOT, WHY NOT?

Repealing an outdated administrative rule

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REPEAL: 628-010-0210

RULE SUMMARY: Rule no longer is applicable only to OFRI--all state employees now make their own contribution to PERS.

CHANGES TO RULE:

~~628-010-0210~~

~~IRS Retirement Pick-Up~~

~~(1) OFRI shall designate any employee contribution to PERS from the employees' salaries as the employer's contribution, thus "picking up" its employees' PERS contributions for purposes of Internal Revenue Code (26 USC §414(h)(2)).¶~~

~~(2) The contribution shall be deducted directly from the employee's wages so that the employee does not have the option of receiving his or her contributions as salary and of making the contribution himself or herself.¶~~

~~(3) OFRI employees' reported salary on the W-2 form for tax purposes shall be reduced by the amount of PERS contribution.~~

~~Statutory/Other Authority: ORS 526.645~~

~~Statutes/Other Implemented: ORS 526.645~~