



Getting Started With TECC

- Sign up for an account on the TECC Website tecc.research.pdx.edu¹
- Contact TECC Staff to schedule a 20 to 30 minute orientation session – tecc@pdx.edu
- Gather the following data elements:

Step 1: Load New or Updated Salary Schedule

A salary schedule for all jobs you want to enter

Step 2: Complete the Survey of Non-Compensation Elements

Identify Employee groups (Executive, Supervisory, Non-Represented, Represented or Unique Job Category) for all jobs you want to enter.

Questions 2 & 3a-3c: Enter Retirement Information

- Employee groups that participate in Social Security.
- The name of the public employee retirement system (PERS) in which each employee group participates.
- Whether the employer pays the PERS “Pick Up” and/or the average cost as a percent of salary for any “extra” pension, such as deferred compensation, that is in addition to the employer rate paid for PERS for each employee group.
- If your jurisdiction has outstanding pension obligation bonds, determine the rate as a percent of salary for the debt service payment in the year for the salary schedule being entered.

Questions 4-4b: Average annual health insurance costs for each employee group.

- How to calculate health insurance costs.
- Any employer costs for Retiree Health Care, as a percentage of salary.
- Any employer cost related to an employer sponsored VEBA, HSA, or any other supplemental health insurance program (average annual cost by employee group).

Question 5: The normal hours worked and the accrual rate for paid time off provided for each employee group, including vacation, holidays, and paid sick leave by tenure of the employee (at Entry level, 10-Year, or 30-Year).

Questions 6-6a: For each job title (not just the employee group) the average overtime pay earned during the year.

Question 7: Any "other insurance" (i.e., non-health insurance) costs (average cost for employee by employee group). These insurance costs include those paid by the employer for unemployment (UI, both federal and state); workers compensation; life/disability insurance, etc.

Question 8: For each job title (not just the employee group) the average cost of any other compensation costs not previously mentioned (i.e., certification pay, incentive pay, premium pay, hazard pay, etc.)?

¹ See Appendix A (Page 8) for Sign-up Instructions

HELP GUIDE

A SIMPLE, STEP-BY-STEP GUIDE FOR COMPLETING THE TECC SURVEY

If you want direct assistance from the TECC Team, please contact us and we will make every effort to answer your questions within 24 hours: TECC@PDX.EDU or (503) 725-5116

The purpose of this guide is to help you efficiently prepare for– and then successfully complete – the entry of your relevant financial and personnel-related data into the TECC software.

In working with TECC subscribers, we’ve found that three things are especially important, prior to entering TECC information, to make this experience as simple and relatively quick as it should be.

The first is to involve those who have responsibilities for both the Financial and Human Resources sides of your organization. (Though we do recognize that sometimes a single person is tasked with having expertise in both arenas).

Second, jurisdictions are strongly encouraged to gather some basic information ahead of time, so that when they actually enter the data, a few key pieces of information is readily at hand. While this preliminary work may take 1-2 hours, subscribers consistently tell us that a modest “up front” investment of such time is more than worth it to help make the data entry phase go smoothly.

Finally, it’s helpful to understand the underlying purpose of each of the 9 major sections within the TECC software, and how those sections fit together. Guidance in these three key areas is provided below, too.

TECC Step 1: Load new or updated salary data

Consider this the “foundation” of your TECC data: the salary schedules that apply (for each fiscal year you decide to enter) to the job titles that you want to enter into the TECC system.

For each job title, the relevant salary schedule information involves three levels of seniority. The following defines those three levels and how the salary for each job is determined for each level:

- i. **Entry level:** “minimum” pay.
- ii. **10-Year:** Normally, for a job that has less than 10 salary steps, the 10-Year salary will be the maximum pay. If a job has more than 10 steps, the 30-year will reflect the maximum pay.
- iii. **30-Year:** Often the same as 10-Year pay, unless 10-Year pay was not the maximum potential salary.

NOTE: If your jurisdiction provides something like “longevity” pay for one or more job titles – e.g, an extra x% of salary for any employee who reaches a given seniority level (e.g, 10, 15, 20 years, etc) -- then that additional amount will also need to be part of this salary schedule. For example, if a job title at the top step (at 6 years) pays \$50,000, but once an employee reaches 10 years he/she is entitled to an additional 2% of pay, the 10-year salary amount should be listed at \$51,000.

It is up to you to decide how many different job titles to enter. Since uploading your salary schedule is a fairly simple process, you may wish to upload all of your job titles and refine which jobs you use for TECC in the later step of identifying your “Employee Group Status” (discussed below). Further, you can always add salary schedules later for additional job titles.

TECC Step 1a: Get a template to format your salary data

Once you decide on the job titles you would like to enter, the next step is getting the salary schedule uploaded into the system. The salary schedule uploaded to the TECC website must be put into a standard format that allows the software to quickly and easily upload your information into the TECC data base. This standard format is found under *Step 1a* on your TECC Home page.

Once your salary schedule is in the standard format, click on *Step 1* follow the prompts for uploading your salary data.

To make this step simpler for you, feel free to email your salary schedules to the TECC team at tecc@pdx.edu and they will put them in the proper format and upload them to your account for you.

Step 2: Complete the Survey of Non-Compensation Elements

I. Employee Group Status

Once salary schedules are uploaded, TECC subscribers will want to select the appropriate “Employee Group” that aligns with each Job Title they enter. This, too, is critical to ensuring a proper foundation for TECC data and the ability to make valid and useful comparisons, within your jurisdiction and between comparable jurisdictions.

Normally, the different employee groups fall into the following categories:

- i. **Executive/Management** (directly manages other employees and is not eligible for overtime?)
- ii. **Supervisory** (directly oversees other employees as part of their duties, but does not have hiring/firing authority or, evaluate employee performance?)
- iii. **Non-Represented** (not represented by a union and non-management employees?)
- iv. **Represented or Unique Job Category** (represented by a union, and if so, which one?)

While this is fairly straight forward – and most subscribers will not need to gather any information here ahead of time -- should you have any questions, simply contact TECC directly. You can always skip one or more job titles as you enter this data and return to it later; just make sure to save your information.

I. Social Security (Questions 2 and 3a-3c)

Question 2 may seem the simplest in all of TECC: Do ALL your employee groups participate in Social Security? Some Oregon jurisdictions have employee groups that do not – and outside Oregon, it is not infrequent that a public employees’ retirement plan only includes their public pensions.

Question 3 will walk you through some basic questions that relate to employer-paid pension/other retirement costs. For employee groups covered by Oregon PERS, you need only select the appropriate category (e.g. OPSRP General or OPSRP Police and Fire). All PERS Employer Contribution rates are pre-loaded into the software; users need only select the correct categories for each employee group.

INFORMATION TO GATHER BEFORE DATA ENTRY:

- Know the specific name of the pension plan that applies to each employee group, by year of service. For example, since Oregon’s OPSRP plan took effect in 2003, for the 2013-14 salary year and later, assume that a 10-Year employee is an OPSRP member, not PERS Tier I/II. For all Oregon PERS members, an Entry level employee will be PERS OPSRP and a 30-Year employee will remain PERS Tier I/II.
- If your jurisdiction pays for any pension-related costs beyond required employer contributions – for example, by contract or choice you pay for the PERS 6% Employee “Pick Up” for some or all employees -- then you will need to enter that as part of Question 3b. If you provide any other

kinds of employer-paid retirement benefits – say, a mandatory employer match for a 529 plan – you will need to record that here as well.

- If your jurisdiction has an outstanding “Pension Obligation Bonds,” identify the annual debt service payment (principle and interest) on those bonds, then calculate this as a percentage of salary. If those costs represent 1% or more of your entire PERS covered payroll, you will need to enter that information for Question 3c. If you have POBs, it is likely that you will need to consult with your Finance Department. The TECC team is also available to work with your Finance Department to determine this value.

II. Health Care (Question 4-4b)

For most jurisdictions, this will be the most complicated – but also one of the most important – components of TECC costs.

First, you will need to determine your organization’s actual total spending on health insurance for the fiscal year that matches your salary schedule.

Second, to standardize the capture of employer paid health care information, TECC subscribers are asked to calculate the **Health Care Eligible FTE value** – either for everyone in their jurisdiction (if only a single approach is used for all employees) or by employee group (e.g. if different arrangements have been made with different unions or other employee groups). Instructions for how to calculate your annual health insurance costs and number of Health Care Eligible FTEs are detailed below in the “Information to gather before data entry” section.

Additionally, if your jurisdiction has obligated itself to pay health care benefits for retired employees, that needs to be captured, too. Since this latter information is also required by GASB accounting rules, jurisdictions for whom it is applicable simply need to enter that information.

Finally, this section is designed to capture the employer-side cost of any additional health care benefits, such as HSA or MSAs. Again, instructions for what additional costs to enter can be found below.

INFORMATION TO GATHER BEFORE DATA ENTRY:

- Using records for July of the applicable fiscal year – i.e, July 2014 for FY 2014-15 – determine the total cost (including opt-out costs) *for that month* in employer-paid health care benefits. Then multiply this by 12 to get an “Annualized” cost;

Important note: If all employee groups in your jurisdiction have the same employer-paid level of benefits, do this for your entire organization. If you have negotiated different levels of employer-paid benefits, you will need to do this for each employee group.

- For the same July month, calculate the number of **Health Plan Eligible FTEs**. Again, if you have different benefits, you will need to determine the number of Health Plan Eligible FTEs for each of your employee groups. Full time, or 100% FTE employees (the most common situation), are almost always eligible for employer-paid health care benefits (e.g, premiums paid for medical, dental, and/or vision insurance). Equivalent benefits typically are also paid on behalf of

employees who work between .50 and 1.00 FTE. To help you calculate the total number of FTEs to use for calculating Health Insurance costs, view the following example:

Let's say your jurisdiction - or a particular bargaining unit within your jurisdiction - has 200 full time employees, and another 40 employees who work at levels between .50 and .99 (and are eligible for health insurance). You thus have 240 employees who are "health care plan eligible." Then, if you have 240 employees are "health care plan eligible" – but not all are 1.0 FTE - you will need to perform an additional calculation to get the aggregate amount of FTEs. So if 200 are full-time, and all 40 are at .5, that would equal 220 FTEs. If 200 are full-time, 20 are at .75, and the remaining 20 are .5, the total FTEs would be $200 + 15 + 10 = 225$.

Meanwhile, many part time or seasonal employees (e.g, summer park department employees) typically receive no employer-paid health-related benefits, and thus should not be included.

- Any employer costs for Retiree Health Care, as a percentage of salary: Your Finance Department will know if you are required by the Governmental Accounting Standards Board to report on your Comprehensive Annual Financial Report (CAFR) a liability for this cost (also known as OPEB – Other Post-Employment Benefits). You will use the value to be reported on the CAFR -- divided by the salaries for those who can potentially receive this benefit. This is the Annual Required Contribution (ARC) expressed as a percent of salary.

NOTE: If your organization does not pay the Health Insurance for a retired employee, but allows them to participate in the plan (i.e. the employee pays the premium), put "0" or "No" for question 4a. In other words, do not count implicit rate subsidies.

- Calculate the employer-paid cost of *any other, non-premium* health care benefits also paid by you as the employer– e.g., VEBA or HSA costs borne by your jurisdiction. For this cost, use the aggregate cost paid by the employer -- and divide it by the number of FTEs for whom this benefit is provided.

NOTE: Do not do this if you simply allow these accounts, but are not required to contribute to them.

III. Paid Time Off (Question 5)

In this section, you will be asked to enter the number of hours of "Paid Time Off" (PTO)– including Vacation, Holidays, Sick Leave and other types of paid time off. As with all previous questions, this information will be captured at the **employee group** level, at the Entry, 10, and 30-Year marks. (While 10 and 30-Year salary schedule levels often are identical for many job titles, PTO values at 30 years are typically higher than those at 10-Years).

This question will also ask for the standard work year – which for the vast majority of jurisdictions will be 2,080 hours (52 weeks x 40 hours a week). However, for some employee groups – e.g., certain public safety personnel like police and fire -- there may be a different base.

In this section, you'll be asked to enter various types of PTO hours for each employee group (unless all employees in your organization receive the same package of PTO benefits, in which case this is simpler).

INFORMATION TO GATHER BEFORE DATA ENTRY:

- Have your PTO information at the ready for data entry.
- If you do have questions about unusually structured shifts, or about whether particular types of PTO-related benefits should be included, identify them for discussion with TECC personnel.

IV. Overtime Pay (Questions 6-6a)

For this – and the next two (and final) TECC questions – an important concept applies: that of “Materiality.” Put simply, *if these particular costs represent less than \$500 per year* across the applicable category (job title for Questions 6 and 8; employee group for question 7), you should not enter any data. Only enter data, if those costs meet or exceed this threshold.

To capture the employer cost of overtime, the TECC software asks users to go “one level down” – from the employee group level to each individual job title. The job titles will automatically come up. Determine ahead of time which of the job titles meet the “materiality” threshold – typically, these will involve public safety and/or public works personnel, but could involve others as well. For these, you will then need two data elements. They are: 1) the Aggregate amount of overtime paid for everyone within this job title category, for the fiscal year; and, 2) the number of FTE within this job title during the same period.

INFORMATION TO GATHER BEFORE DATA ENTRY:

Work with your financial analysts to determine -

- Which (if any) of your job titles involved “material” amounts of overtime;
- The aggregate salary only costs for the fiscal year of overtime paid for everyone within that job title category (note: the TECC software will calculate any additional FICA or PERS costs); and,
- How many FTE employees were in the relevant job title category.

V. Other Insurance Costs (Question 7)

This question will ask you to return to the employee group level. The question is whether the total employer paid costs of any “other insurance” for any group also exceeds \$500 a year. The most common forms of “other insurance” will be unemployment insurance (federal and state); workers compensation insurance (either to a carrier, or what you spent as a self-insured entity) and life/disability insurance.

INFORMATION TO GATHER BEFORE DATA ENTRY:

- Determine which (if any) of your employee groups generated costs in this category that averaged \$500 or more a year per FTE; and,
- Compile those aggregate costs and number of FTEs.

VI. Other Pay Costs (Question 8)

In this last question for this section, the TECC software again will display every job title you entered. As with Questions 6 and 7, there is no need to enter data unless the average annual cost across this category averages \$500 or more.

Typically, only a small portion of job titles will meet this threshold for additional pay. Common types include professional certification pay – e.g. for public safety personnel, or certain public works employees such as engineers and technicians. Some jurisdictions provide additional pay for certain job titles whose employees have additional educational credentials (e.g. a Bachelor’s degree) or have particular language skills.

INFORMATION TO GATHER BEFORE DATA ENTRY:

- 1) Determine which (if any) of your job titles have extra pay components that generate employer salary expenses averaging \$500 or more per year per FTE;
- 2) Compile those aggregate “extra pay” costs within each job title, along with the number of FTEs

Important Final Note

At the end of Question 8, you will find a final “Save and Continue” button. When this is clicked, the TECC software will generate a Summary Page of all the information you submitted. Review it one more time – you can edit it if you need to – **and then at the bottom, make sure you then hit the “SUBMIT” button.**

That’s it! With this information at your disposal, you should be ready to Complete Steps 1 and 2 of TECC. After you have done so, you will be able generate your jurisdiction’s “Total Employer Cost of Compensation Report” in either PDF or Excel format (Step 6; Create a Final Report). Contact the TECC team for assistance and guidance for moving on to Steps 3-5 of TECC.

Thank you for taking your time to enter the Non-Compensation Survey data.

APPENDIX A

TECC Account Setup Instructions:

1. Go to the TECC site: <http://tecc.research.pdx.edu/>
2. Click the “New User Sign Up” button in the bottom right corner. Then fill out the basic subscription information.
Important: your jurisdiction name should be in the exact format it officially listed as. A great deal of the “pre-loaded” data that the TECC software automatically populates for you (e.g, PERS rates for Oregon jurisdictions) depends on your jurisdiction name matching the official listing.
3. Record and retain your user name in an accessible place. While the TECC system is designed so that only one user name is assigned to each jurisdiction, you can (and may need to) allow different individuals in your organization to log in to enter or review your data. (Should you misplace your user name, contact TECC and we will assist you).

The website will prompt you to decide how your jurisdiction would like to pay the initial TECC subscription fee. If your jurisdiction has already received an invoice, simply hit the “send me an invoice” box. We promise not to send you two!

4. Approve the Terms and Conditions for participating in TECC by simply checking the box. If for any reason you have any questions about our standard software licensing agreement, simply save the information you’ve entered to date and contact the TECC team.
5. Once you’ve entered your information, click “Continue.” This will generate an automatic email that will then ask you to set your password. (We recommend that record and retain this along with your user name; if you somehow forget your jurisdiction password, simply contact the TECC staff for assistance.)

Once you have completed these five steps, a member of the TECC team will review your account information and officially activate your account.