

OPERS 101



AGENDA

1

Membership

2

Earnable Salary

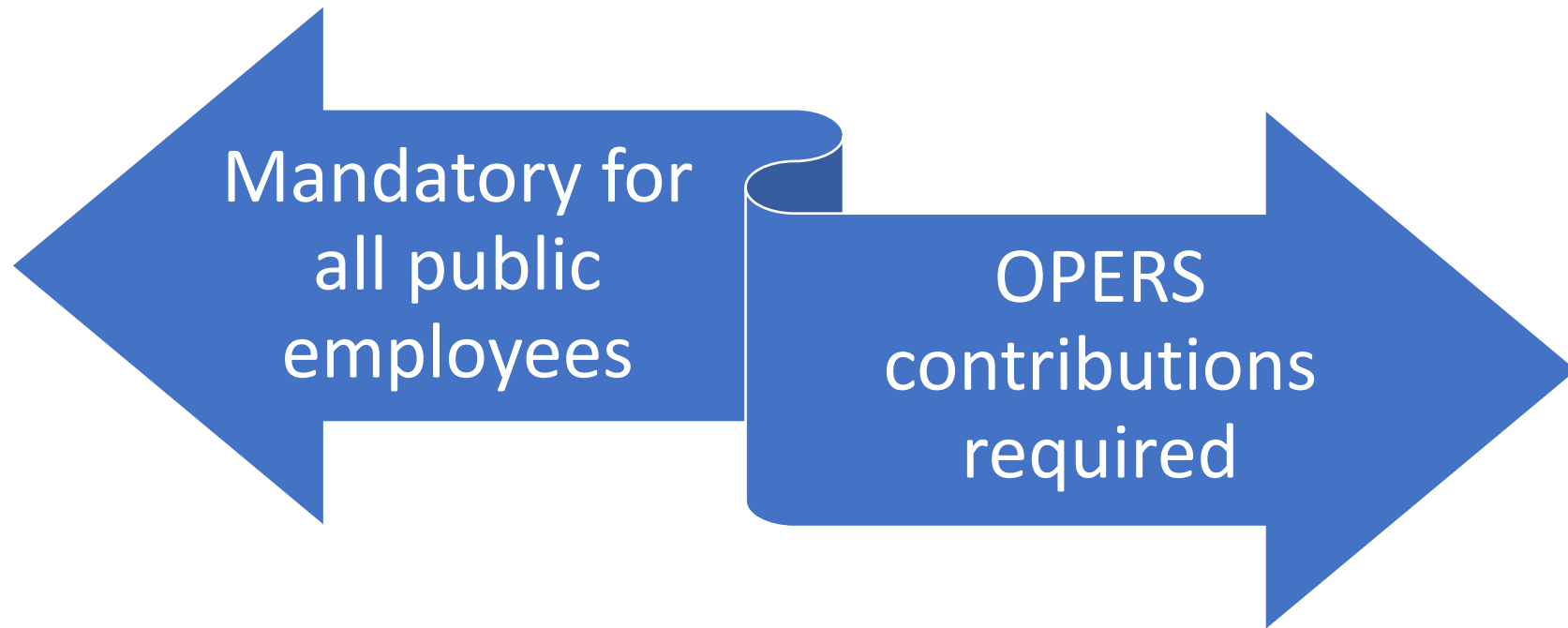
3

Reporting

4

Forms

OPERS Membership



OPERS Eligibility

**A public
employee
includes:
ORC 145.01**

**Any
individual
employed
by a public
employer**

**Carryover
public
employee**

OPERS Eligibility

1	Contract Employee	OAC 145-1-42(A)(1)
2	Elected Official	Elected by the public or appointed to fill an elective position.
3	EMT/EMS	Strictly EMT and does not require firefighter training

OPERS Eligibility

4

Law Enforcement/
Public safety
officers

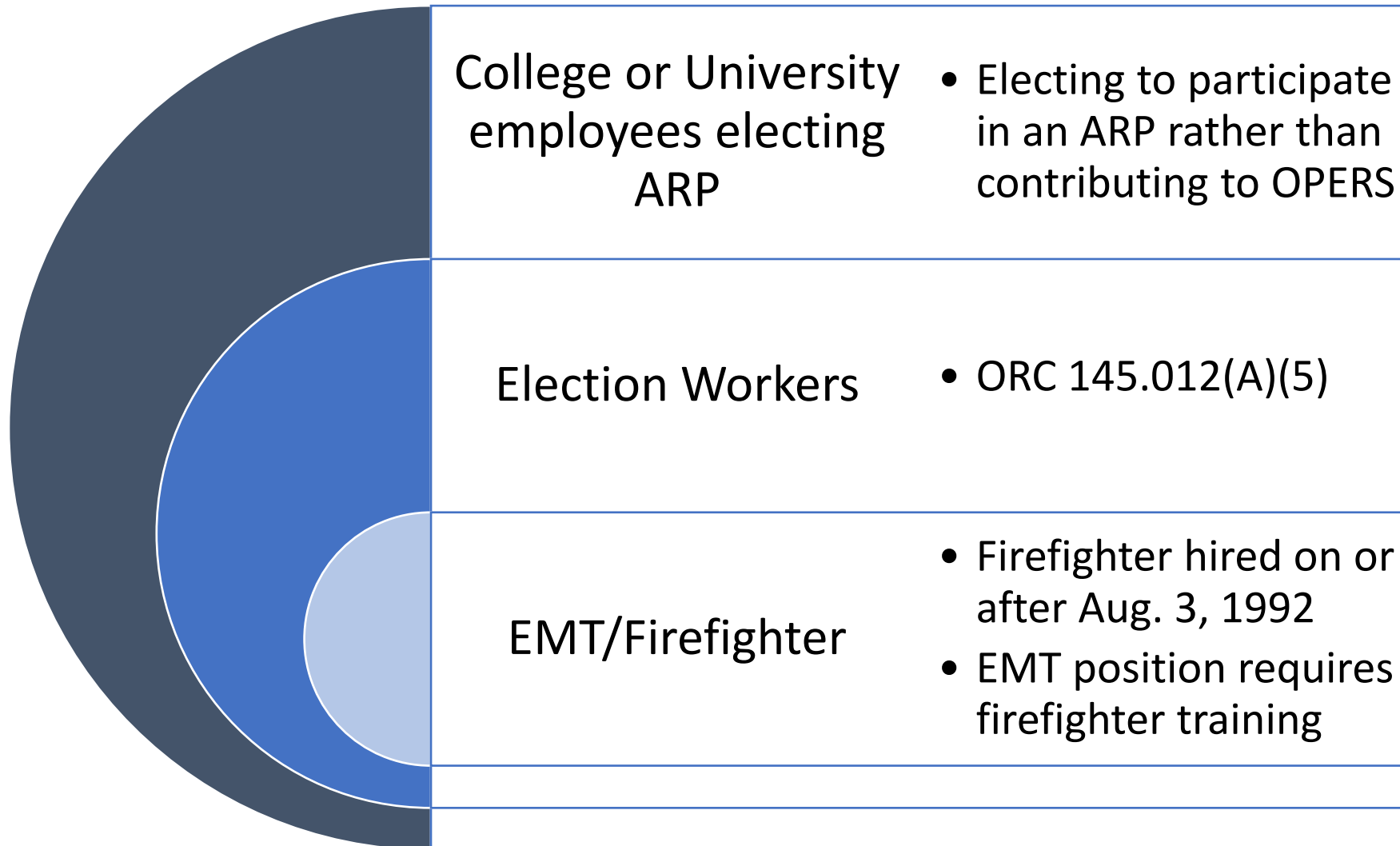
ORC 145.01(AA)-
145.01(UU) and
145.01 (WW)

5

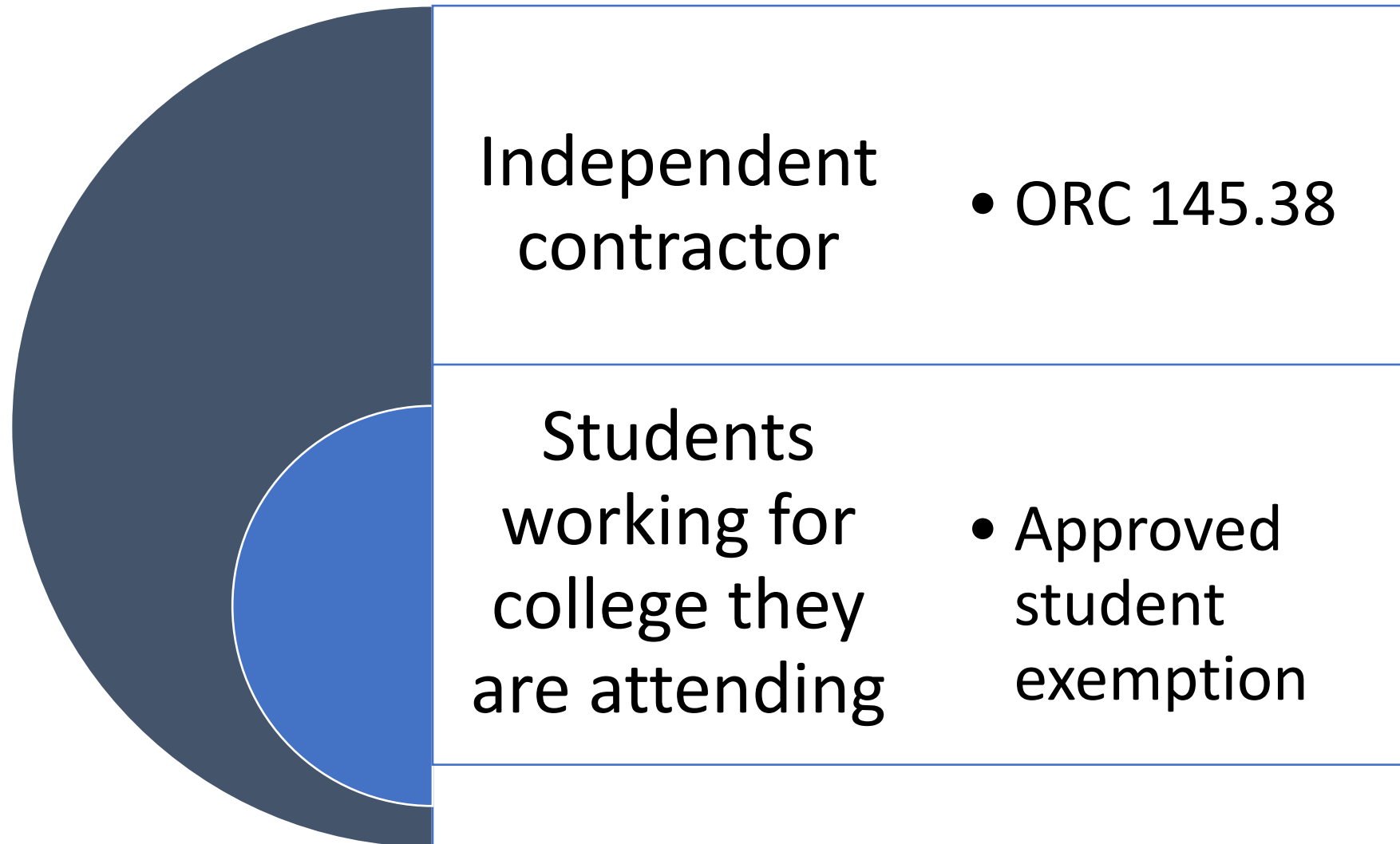
Re-employed
retirees

Retired from an
OPERS-covered
employer or any of
the Ohio retirement
systems.

Exclusions from membership



Exclusions from membership



Earnable Salary & Reporting

Defined in ORC and OAC

Not everything is earnable

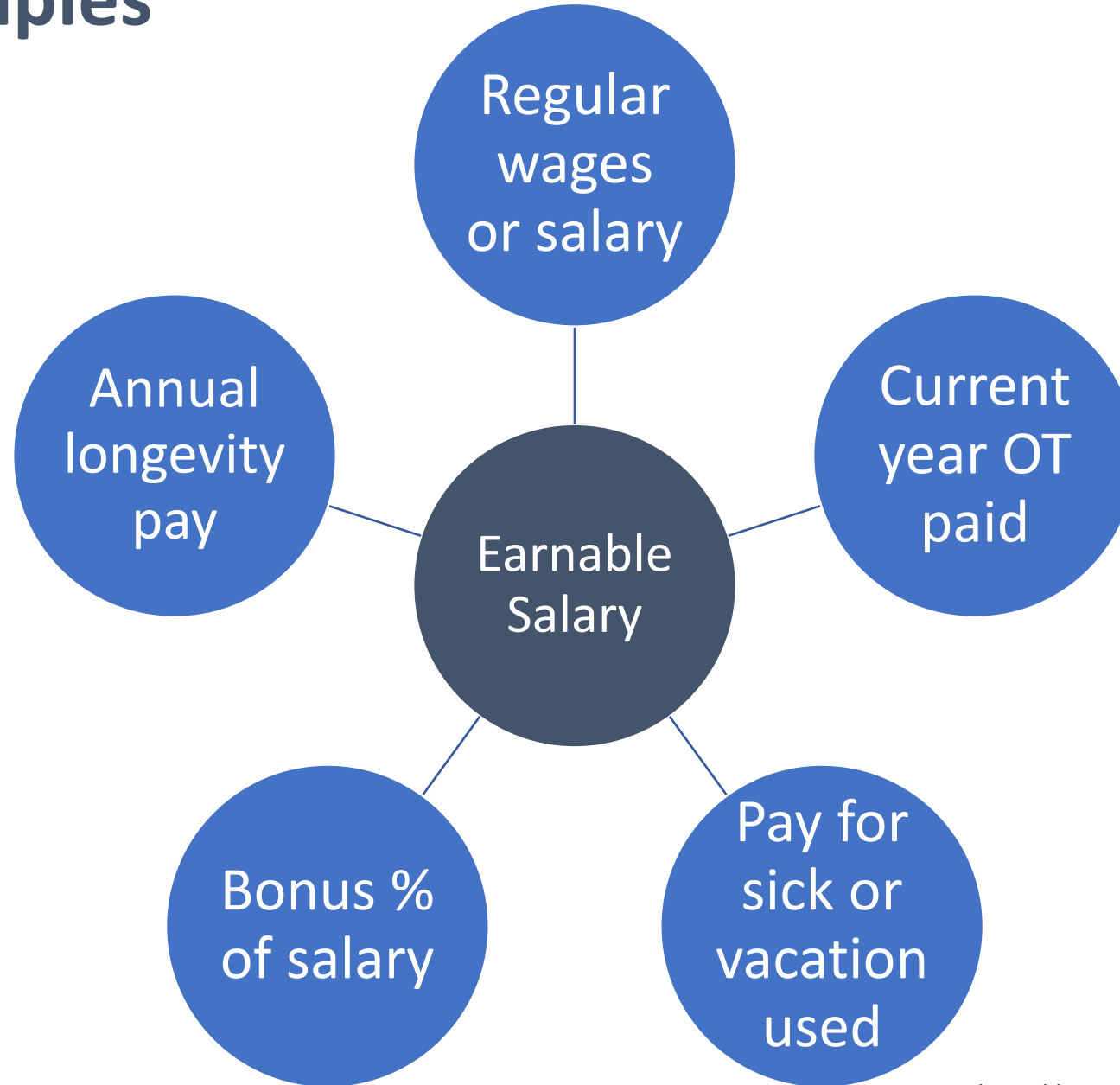
Request determination

Unauthorized contributions can
be refunded



Earnable
Salary

Examples



NOT Earnable Salary

- 1 Lump sum payments at termination
- 2 Pay per meeting, item, event
- 3 Incidental benefits
- 4 Severance pay
- 5 Pay differential for military vs. civilian

NOT Earnable Salary Continued

6 Amounts under agreement to retire

7 Lump sum payment not % of salary

8 Amounts in lieu of insurance

9 Reimbursements job-related expenses

The background features two large, overlapping, curved lines. One line is a light blue color and the other is a light green color. They are positioned in the top right and bottom left corners of the page, framing the central text.

Reporting

Reporting Overview

- Employers required to withhold and report contributions

ORC 145.47, 145.48

- Non-law enforcement and law enforcement employees

Reported on separate Reports of Retirement Contributions

Reporting Overview



Report for period earned, not paid



Reporting affects service credit



Accurate service credit = accurate pension and health care calculations



Reporting period = one calendar month

Each report must show totals of all earnable salaries and contributions earned in month being reported

Report & Payment Due Dates

Due no later than 30 days following last day of reporting period (month)

- Ex: April report and money due May 31

Late reports and/or payments assessed penalty & interest charges

- Late = postmarked/transmitted on or after due date

Dates

Dates run consecutively

Tied to pay period end date

- End date determines when (month) reported

Represents full pay period

- Unless first or last payroll

Pay Period Begin (PPB) Codes

Pay Period Begin (PPB) Codes (position 73 in the file layout)	Intended use	Accepted after a PPE code of:
E – Re-employed retiree	Employee is an OPERS retiree and is returning to work	P
H – Pay schedule/frequency change	Employee is changing pay schedules and/or frequencies under the same employer code	n/a
N – New employee	Employee is new to the employer	Q, S, blank
R – Returned from non-military leave	Employee was laid-off, on an approved, unpaid leave of absence, or on workers compensation and is now returning to work	F, L, W
S – New or returning to seasonal or intermittent employment	Employee was seasonal or intermittent and is returning to work under the same employer code	S
T – Returned from military leave	Employee left work for a military leave and is returning under the same employer code	M
X – Exemption/Excluded	Employee is no longer covered under a student exemption or is no longer excluded per ORC	X

Pay Period End (PPE) Codes

Pay Period End (PPE) Codes (position 74 in the file layout)	Intended use	Must be followed by PPB code of:
D – Employee is deceased	Employee is deceased	n/a
F – Laid off	Employee has been laid off but is expected to be called back to work	R
H – Pay schedule/frequency change	Employee is changing pay schedules and/or frequencies under the same employer code	n/a
L – Leave of absence	Employee is on an approved, unpaid leave of absence	R
M – Going on military leave	Employee is on military leave	T
P – Employee has retired	Employee has retired	E
Q – Employee has quit	Employee has terminated	N
S – Leaving seasonal or intermittent employment	Employee was seasonal or intermittent and is expected to return to same employer next summer	S, N
W – Left on workers compensation	Employee is on workers compensation	R
X – Exemption/Excluded	Employee is covered under a student exemption or is excluded per ORC	X, N

Supplemental Reports

1. Retroactive pay increase

2. Disability pay

3. Settlement agreement

4. Longevity/additional pay

5. OPERS approved annual conversion pay

FORMS

New Hires:

Establish OPERS membership:

Form A (*Personal History Record*)

SSA-1945 (Required by Social Security Administration)

Re-employed retirees:

SR-6 (*Notice of Re-employment of an OPERS Benefit Recipient*)

Personal History Record: Form A

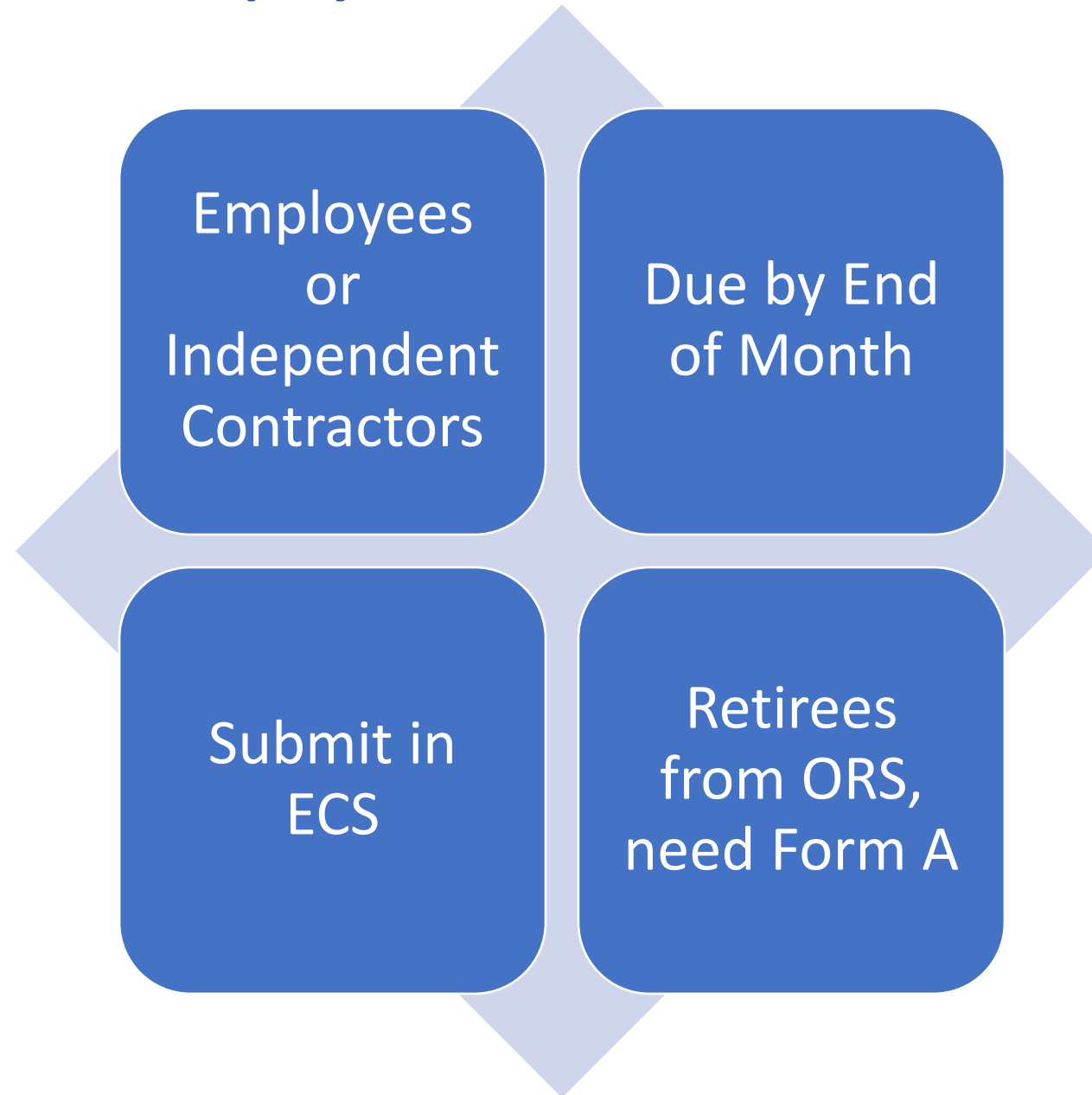


Completed in ECS

**Paper Form for
Elected Officials**

**Submitted within
30 days of start
date**

Notice of Re-employment or Contract Services: SR-6





How do you know if
you are hiring an
OPERS benefit
recipient?

SSN Look Up in ECS

TERM-MP

- Notifies OPERS that a retiree has terminated their re-employment.

- Form found in ECS under Online Forms.
- For Independent Contractors, paper forms should be submitted



Non-Member Acknowledgement PEDACKN

- To be completed by Independent Contractors
- Individuals being paid directly
 - Companies with less than 5 employees

Employer Services

Call Center:

888-400-0965

Fax:

614-857-1152

Email:

employeroutreach
@opers.org

Website:

www.opers.org

Q & A

