

OPERS 101



AGENDA

1

Membership

2

Earnable Salary

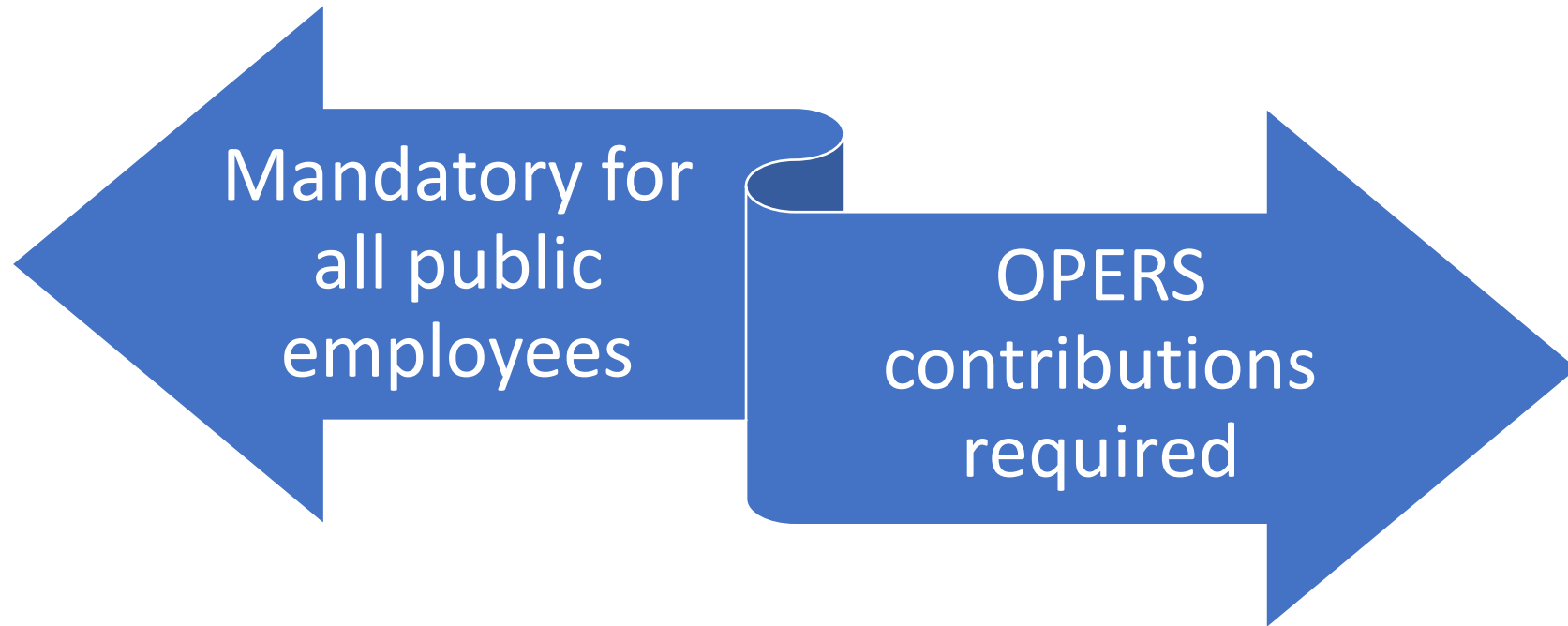
3

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

Election Workers


Earning more than
\$600 per year. Years
2022 & 2023, \$1,000
per year

6

Re-employed
retirees

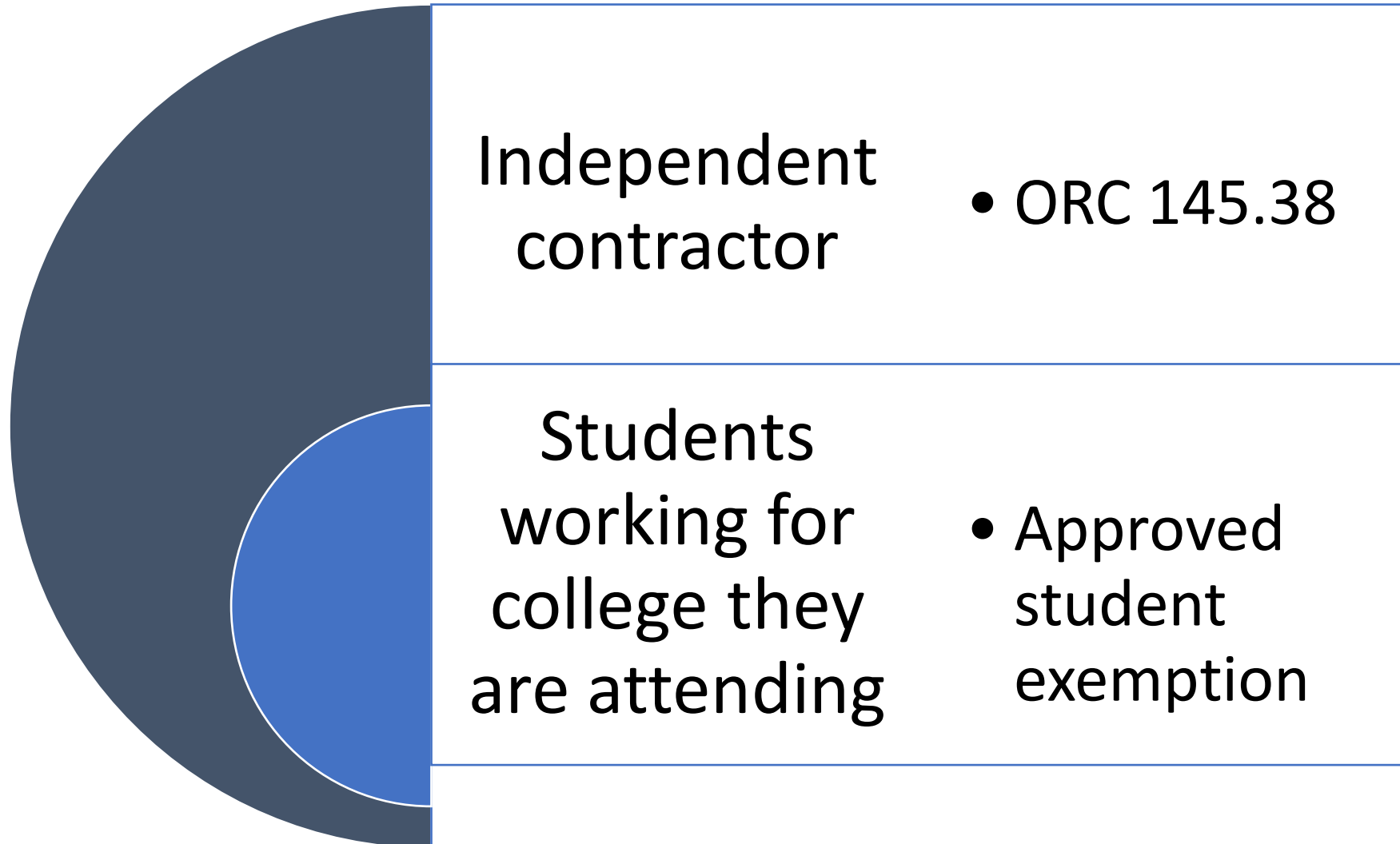
Retired from an
OPERS-covered
employer or any of
the Ohio retirement
systems.

Exclusions from membership



College or University employees electing ARP	<ul style="list-style-type: none">• Electing to participate in an ARP rather than contributing to OPERS
Election Workers	<ul style="list-style-type: none">• Earning less than \$600 per year or \$1,000 in 2023• OAC 145-1-44• ORC 145.012(A)(5)
EMT/Firefighter	<ul style="list-style-type: none">• Hired on or after Aug. 3, 1992• EMT position requires firefighter training

Exclusions from membership



Earnable Salary & Reporting

Defined in ORC and OAC

Not everything is earnable

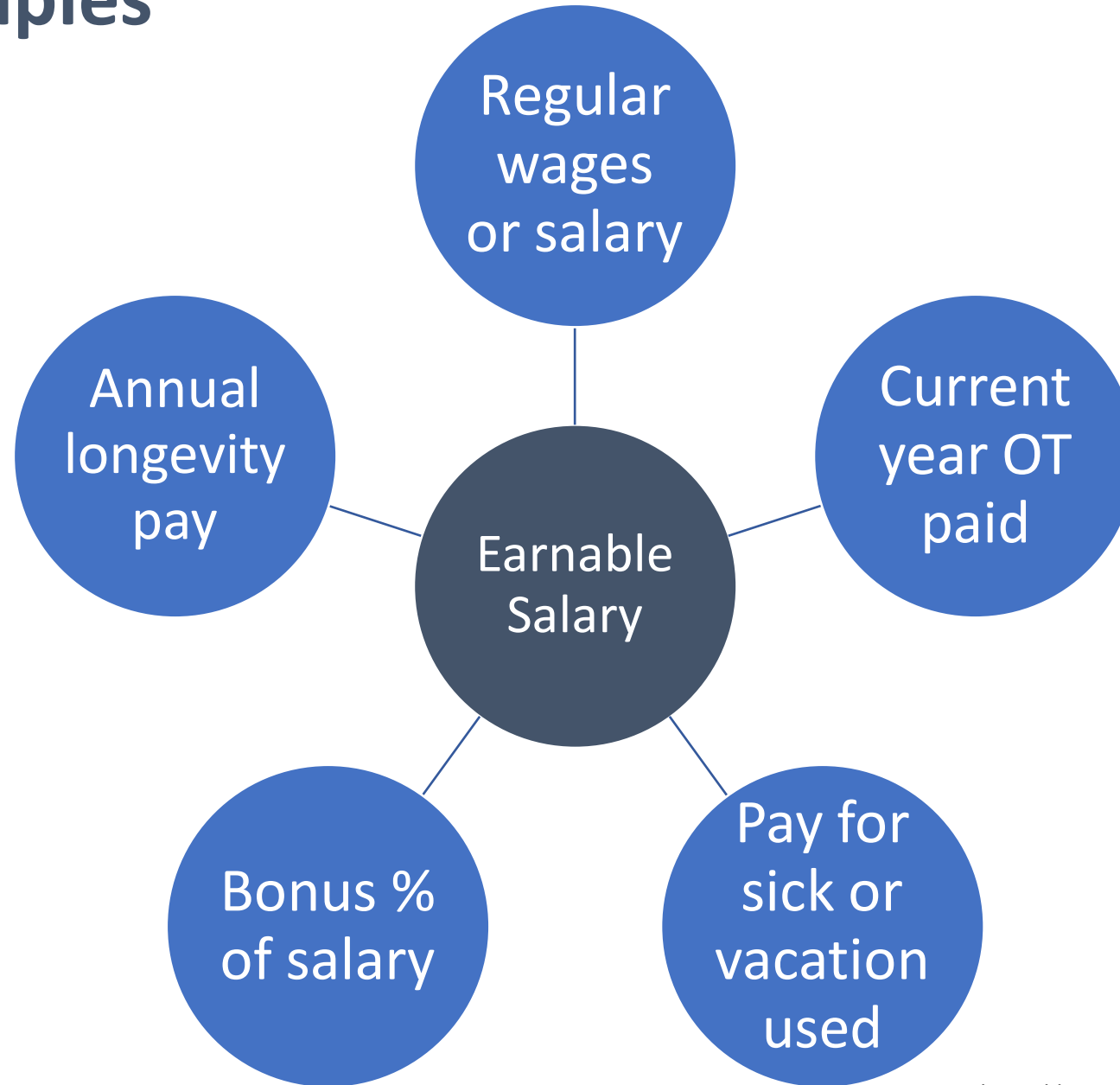
Request determination

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 decorative curved lines. One is in the top right corner, curving downwards and to the left, and the other is in the bottom left corner, curving upwards and to the right. Both lines have a gradient from light blue to light green.

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

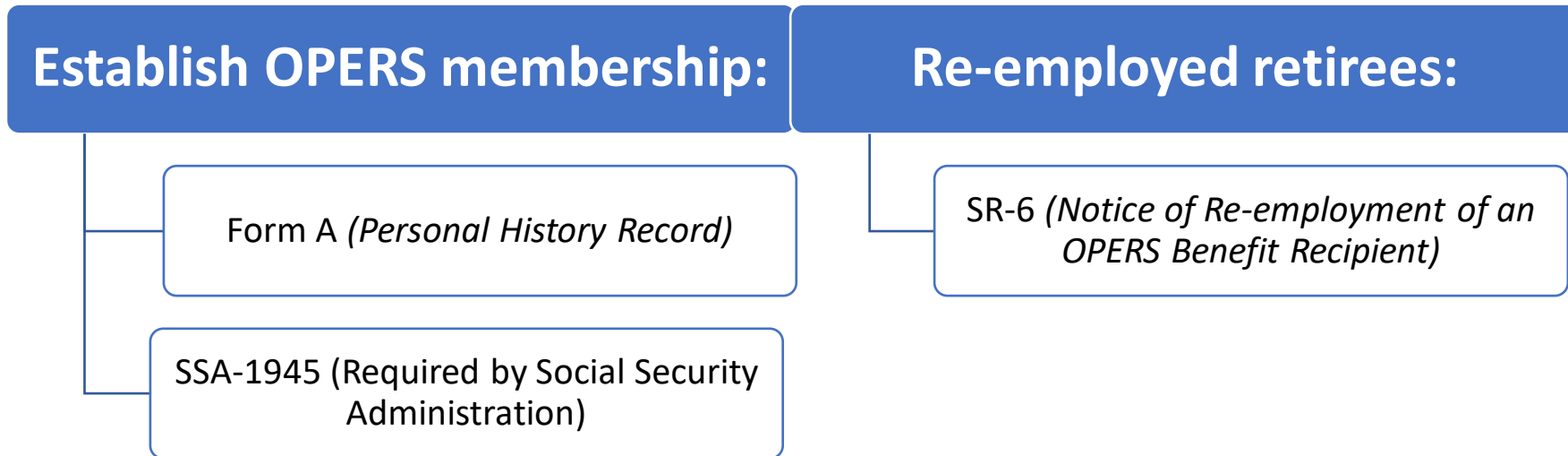
3. Settlement agreement

4. Longevity/additional pay

5. OPERS approved annual conversion pay

FORMS

New Hires:



Personal History Record: Form A

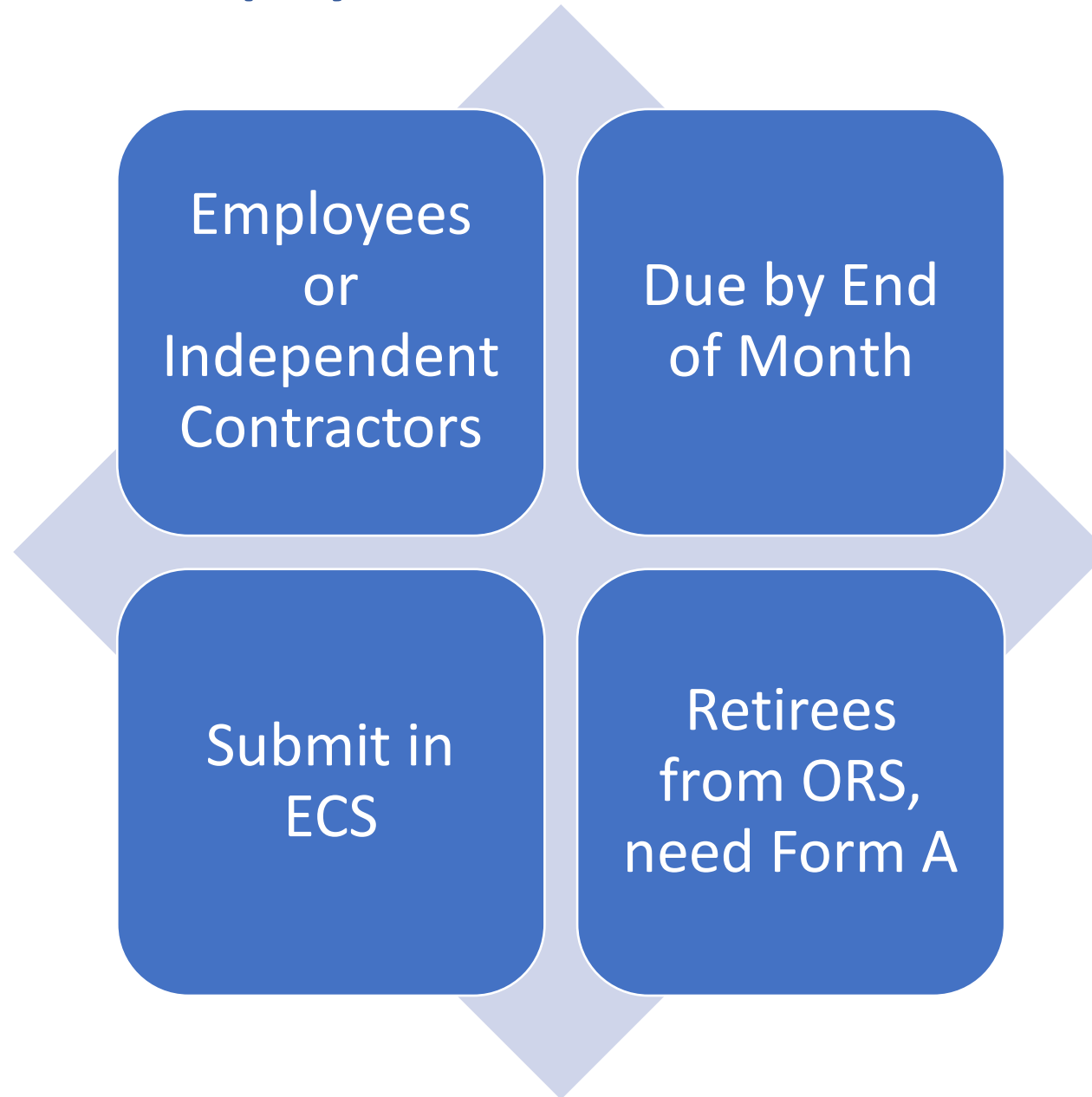


Completed in ECS

**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

