

OPERS Update

Local Government Officials' Conference
March 5 - 6, 2014

Presented by:
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OPERS Employer Services



Agenda

- Minimum Earnable Salary Updates
- Transmission of Employee Contributions
- Non-Contributing List
- Q & A

Minimum Earnable Salary

- Effective January 1, 2014, minimum earnable salary increased to \$600 per reporting month to earn a full month of service credit for pension.
 - If an employee earns less than \$600 per month, the service credit will be pro-rated based on the exact percentage of the salary earned
- Effective January 1, 2014, an employee must earn a minimum salary of \$1000 per month to earn service credit towards health care, which is not pro-rated

Transmission of Employee Contributions

- Under retirement law, each employer is required to transmit a report of contributions at such intervals and in such form as OPERS requires showing all deductions from earnable salary together with any warrants or checks to cover the total amount due
- Beginning with the January 2014 *Report of Retirement Contributions*, every employer is required to submit a *Report of Retirement Contributions* no less frequently than monthly regardless of how the employees are paid

Transmission of Employee Contributions

- Beginning January 2014:
 - An employee must be reported no less frequently than monthly
 - Example:
 - Employee earns \$500 in 1st quarter ending March 31
 - Earned \$200 in January, \$0.00 in February, \$300 in March
 - Employer would submit the earnings as follows:
 - January report due March 2 would include \$200 earnings
 - February report due March 31 would include \$0.00 earnings
 - March report due April 30 would include \$300 earnings

What is a Non-Contributing List?

- All public employers are required to submit annually a complete list of all non-contributing appointive employees; and
- All public employers are required to submit annually a list of individuals who, in the prior year, provided services to the employer and were classified as an independent contractor or any other classification other than a public employee

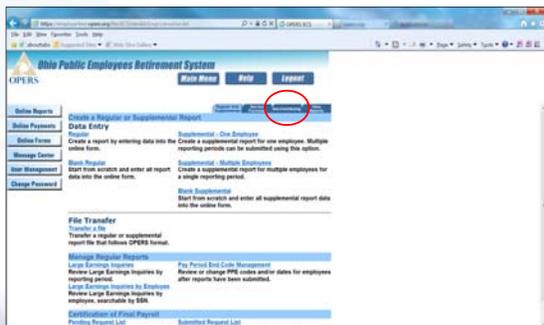
Non-Contributing List

- Non-Contributing List(s) are due by January 31 of each year
- List should reflect the prior year's information
- Form to complete for the Non-Contributing List(s) is available at www.opers.org
 - Employers who submit their contribution reports on ECS are required to submit the non-contributing list on ECS.
 - Employers who submit their contribution reports on paper are required to submit the non-contributing list on a paper form.

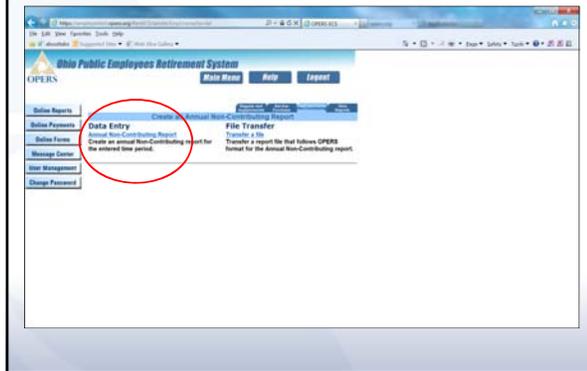
Non-Contributing List

- What is included on the list:
 - Employee/workers' social security number
 - Employee/workers' name
 - Status
 - example: elected official, independent contractor
 - Employee/workers' dates of service
 - Job title
 - Annual earnings

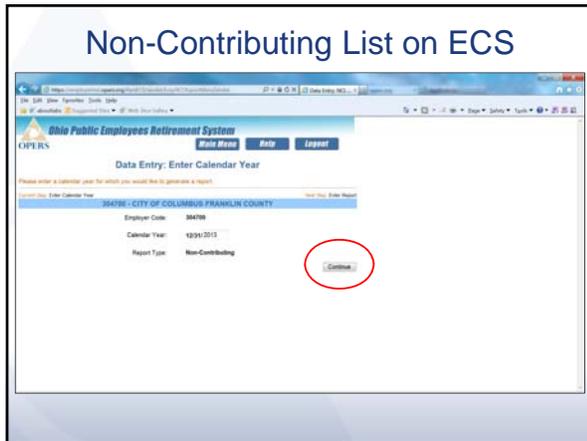
Non-Contributing List on ECS



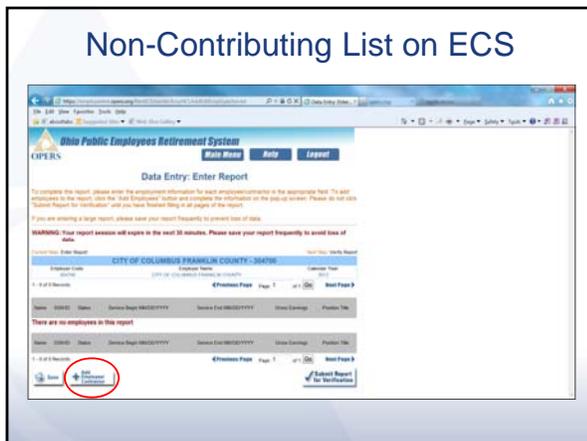
Non-Contributing List on ECS



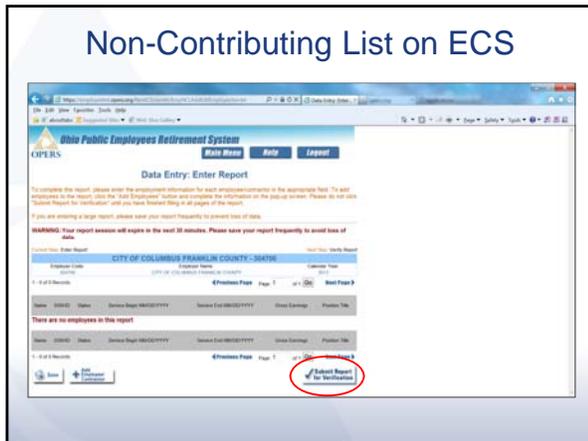
Non-Contributing List on ECS



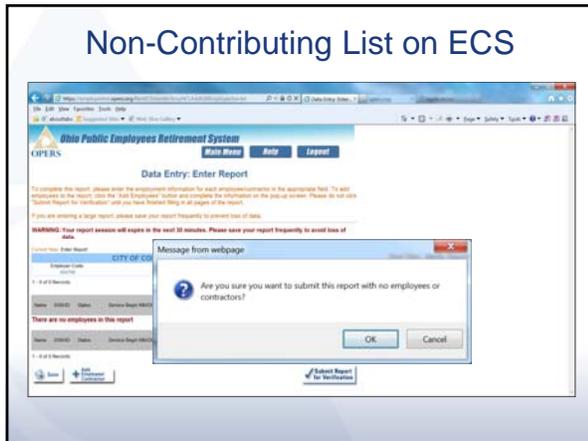
Non-Contributing List on ECS



Non-Contributing List on ECS



Non-Contributing List on ECS



Employer Services

- OPERS website
 - www.opers.org
- Email
 - employeroutreach@opers.org
- Employer Services Call Center
 - 888-400-0965

Q & A