

Ohio Government Finance Officers Association Conference 2022



AGENDA

1 Membership

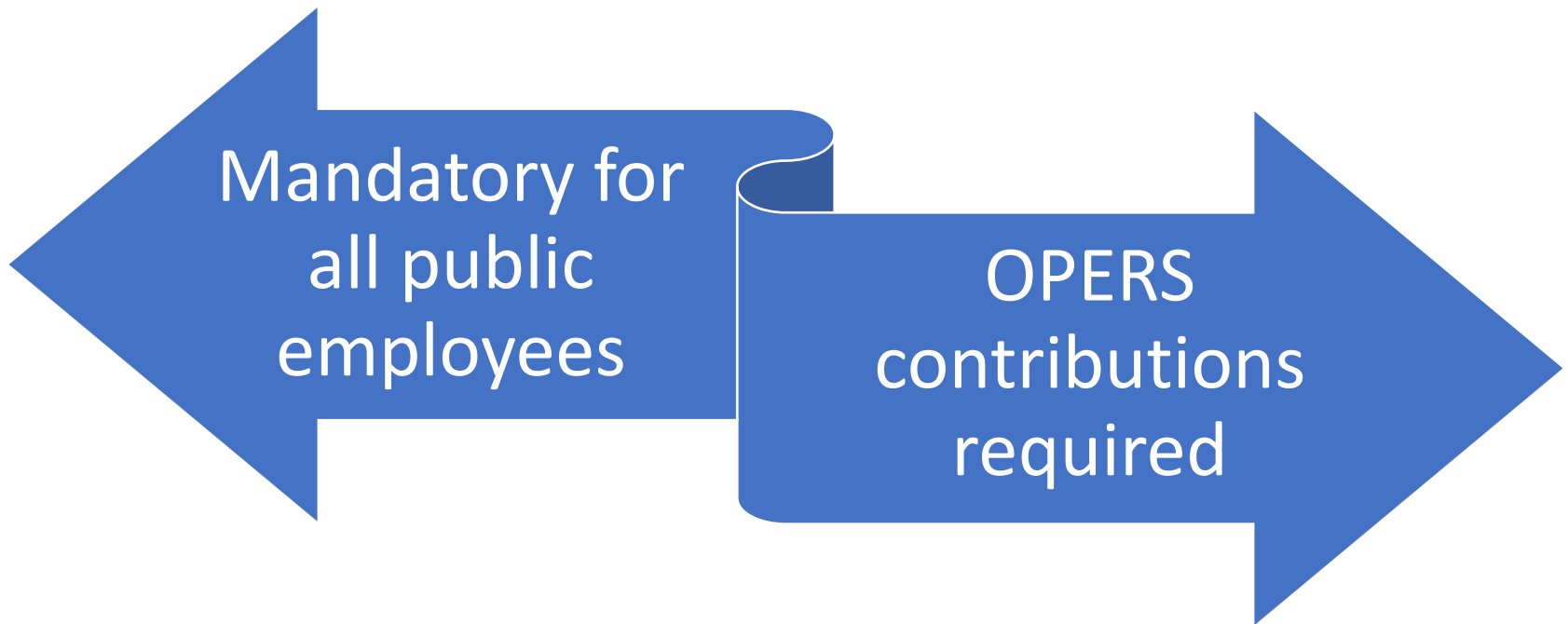
2 Earnable salary

3 Elected Official Form A

4 Retirees Returning to a public employer

5 Non-Contributing List

OPERS Membership



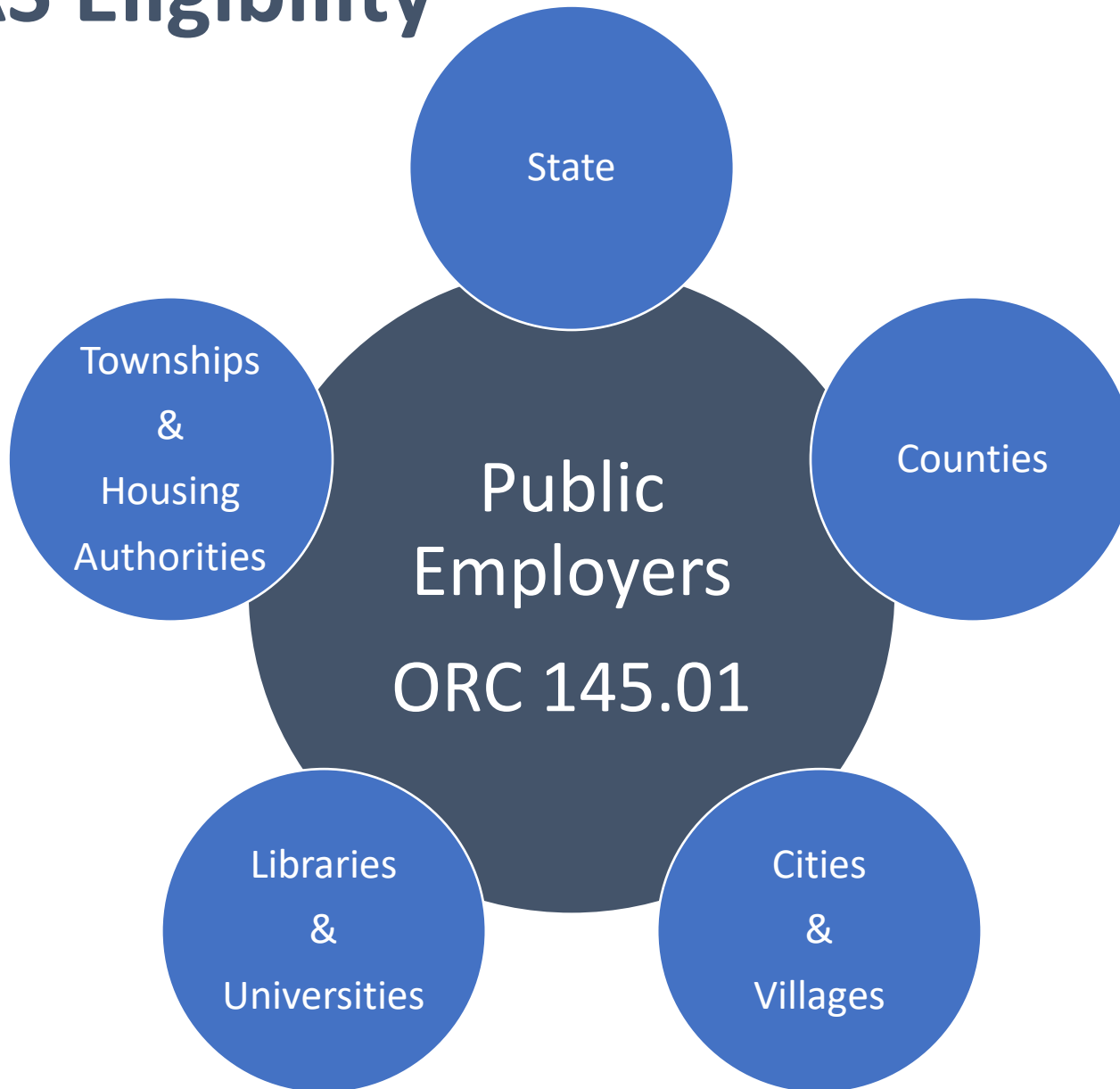
OPERS Eligibility

**A public
employee is:**

**Any
individual
employed
by a public
employer**

**Carryover
public
employee**

OPERS Eligibility



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; 2022
\$1,000

6

Re-employed
retirees

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

Required eligibility forms:

Establish OPERS membership:

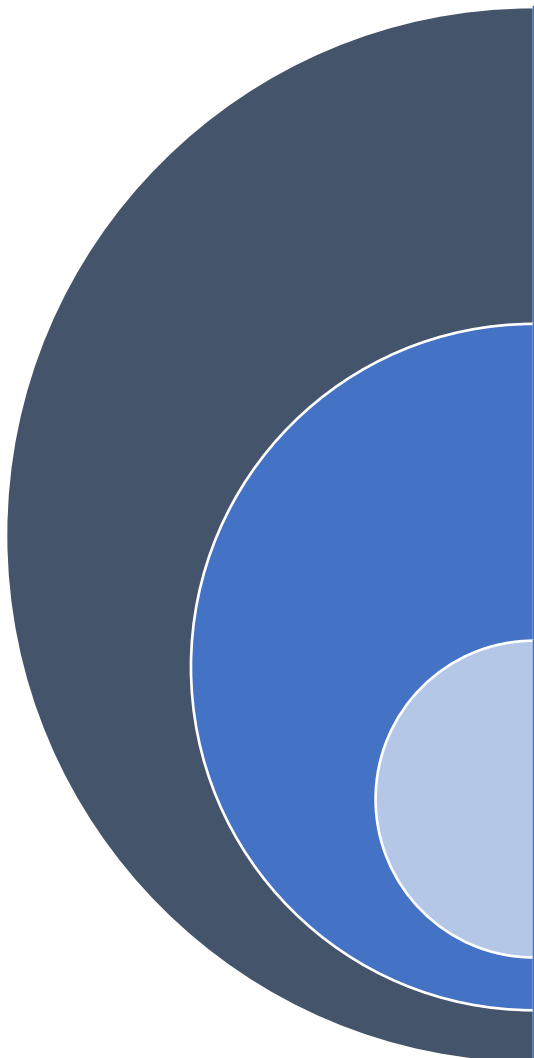
Form A (*Personal History Record*)

SSA-1945 (Required by Social Security Administration)

Re-employed retirees:

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

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, this year 1,000• 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 |

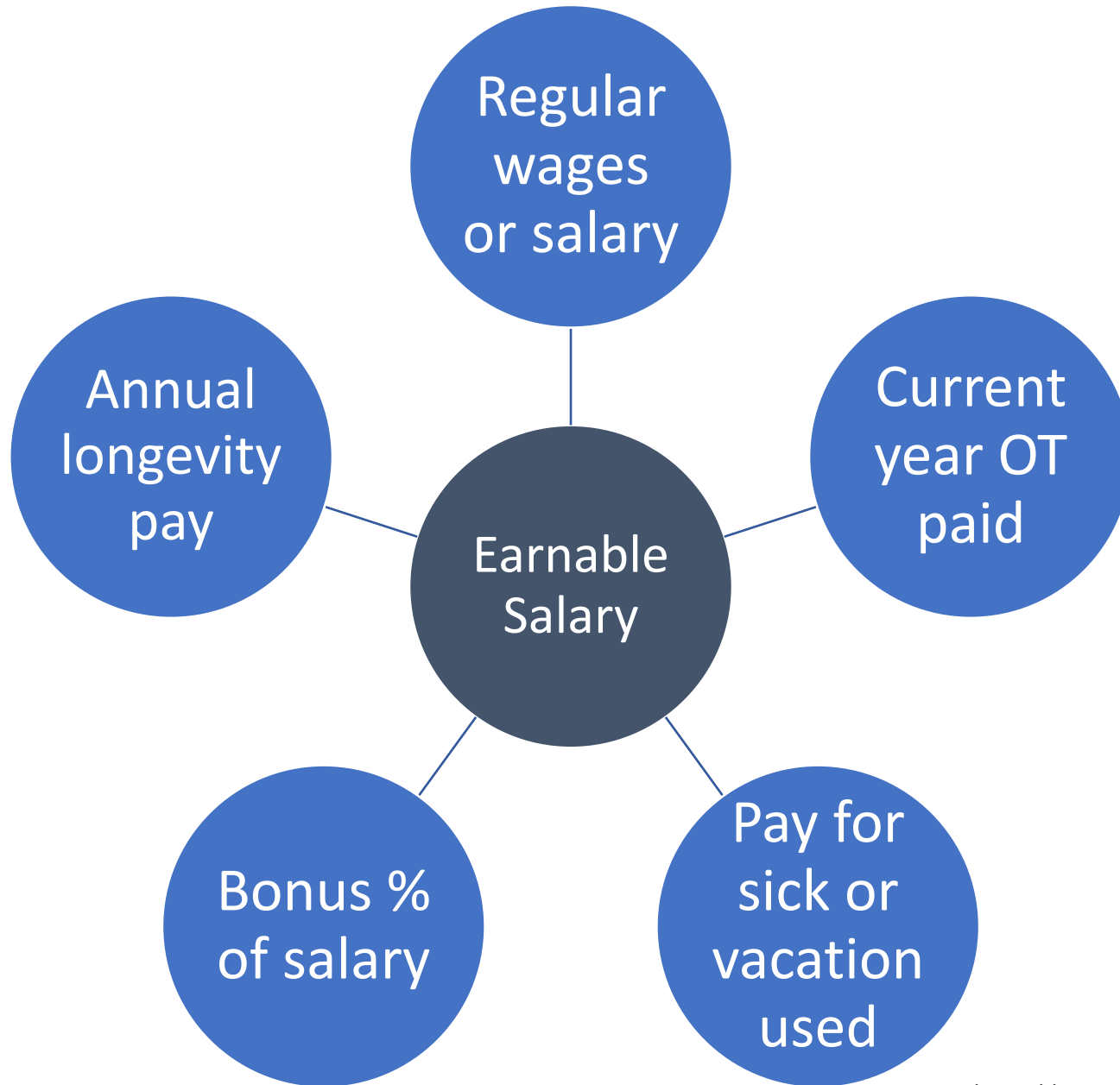
Exclusions from membership



| | |
|---|------------------------------|
| Independent contractor | • ORC 145.38 |
| Students working for college they are attending | • Approved student exemption |
| | |

- ORC 145.38

- Approved student exemption



NOT Earnable Salary

1 Lump sum payments at termination

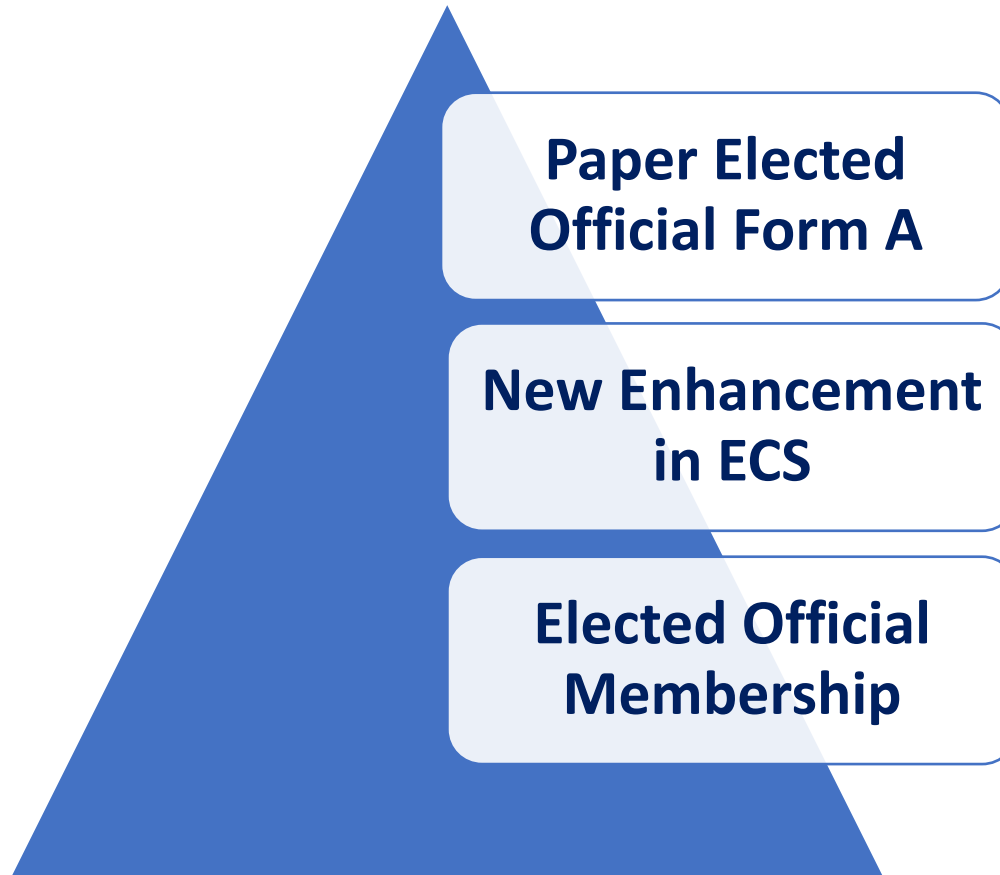
2 Pay per meeting, item, event

3 Incidental benefits

4 Severance pay

5 Pay differential for military vs. civilian

Elected Official Form A



Re-Employed Retirees:

OPERS Retirees Returning to a Public Employer

An OPERS retiree may become re-employed in an OPERS-covered position.

An OPERS retiree may also provide services as an independent contractor for a public employer.



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

**SSN Look Up
in ECS**

- Online Reports
- Online Payments
- Online Forms**
- GASB Reports
- ERI Estimates
- Message Center
- Employer Contacts
- Account Summary
- User Management
- Settings

Welcome SARAH CARR

A message from OPERS regarding Ukraine

OPERS shares the concerns of people throughout Ohio for what is happening in Ukraine. We are monitoring this evolving situation and looking for an opportunity to divest from Russian investments in a prudent manner. Our current holdings represent less than one-tenth of 1 percent (0.10%) of our total investment portfolio.



Recent Activity

Message Center

| | | |
|---------------------|-----------------|-------------|
| NEW Messages | Unread Messages | 1052 |
| | Other Messages | 1778 |

Pending Requests

| | |
|---------------------------------------|------------|
| Certification of Final Payroll | 70 |
| Missing FORM A List | 113 |
| Pending Re-employed Retiree Inquiries | 11 |

Clarifications

| | |
|--------------------------|----------|
| Rejected Large Earnings | 2 |
| Large Earnings Inquiries | 7 |
| Search by Employee | 9 |

Reporting

| | |
|----------------------|------------|
| Last Submission Date | 08/24/2022 |
|----------------------|------------|

Payments

| | |
|---------------------|-----|
| Last Payment Date | N/A |
| Last Payment Amount | N/A |
| Returned Payments | 0 |

- Online Reports
- Online Payments
- Online Forms
- GASB Reports
- ERI Estimates
- Message Center
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- User Management
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Create a New Form

- Data Entry**
[Alternative Retirement Plan \(ARP-2\)](#)
(Colleges and Universities only)
- [Personal History Record \(Form A\)](#)
- [SR-6](#)
- [Term-MP](#)
- [Student Exemption Form](#)
(Colleges and Universities only)
- Transfer a File**
[Transfer a Form](#)
Transfer a form you have already created and saved as a file on your PC that follows the OPERS format.

View a Form

- [Saved Form List](#)
View forms you have previously saved and finish preparing them for submission.
- [Submitted Form List](#)
View the history of forms submitted to OPERS through this website.
- [Re-Employed Retiree Inquiries](#)
Review list of pending SR-6 requests.

Search

- [SSN Look Up](#)
Determine if an employee is an OPERS Benefit Recipient.
- [Manage Student Exemption List](#)



Retirees Returning to a Public Employer

1

Hired as an employee

2

Hired as an employee with no earnable salary

3

Hired as an independent contractor

4

Elected or appointed to the same position

5

Special cases

Re-employed Retirees

1

Submit SR-6 – OPERS Retirees

2

Re-employment affects HRA

3

Notify OPERS if re-employed retiree terminates: TERM-MP

SR-6 & TERM-MP

The screenshot shows the OPERS website interface. At the top, there is a navigation bar with the OPERS logo and buttons for 'Main Menu', 'Help', and 'Logout'. Below this is a sidebar with a list of navigation options: 'Online Reports', 'Online Payments', 'Online Forms' (highlighted with a red box), 'GASB Reports', 'ERI Estimates', 'Message Center', 'Employer Contacts', 'Account Summary', 'User Management', and 'Settings'. The main content area displays a welcome message for SARAH CARR, followed by a message from OPERS regarding Ukraine. To the right, there is a 'Recent Activity' section with a 'Message Center' showing 1052 unread and 1778 other messages, a 'Pending Requests' section with 70 certifications, 113 missing forms, and 11 inquiries, a 'Clarifications' section with 2 rejected large earnings, 7 inquiries, and 9 searches, and a 'Reporting' section showing the last submission date as 08/24/2022. At the bottom, there is a 'Payments' section showing N/A for the last payment date and amount, and 0 returned payments.

Ohio Public Employees Retirement System

OPERS

Main Menu **Help** **Logout**

Employer Website

Online Reports
Online Payments
Online Forms
GASB Reports
ERI Estimates
Message Center
Employer Contacts
Account Summary
User Management
Settings

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Pending Requests

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Create a New Form

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| Data Entry Alternative Retirement Plan (ARP-2) (Colleges and Universities only) | Transfer a File Transfer a Form Transfer a form you have already created and saved as a file on your PC that follows the OPERS format. |
| Personal History Record (Form A) | |
| SR-6  | |
| Term-MP  | |
| Student Exemption Form (Colleges and Universities only) | |

View a Form

| | |
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| Saved Form List View forms you have previously saved and finish preparing them for submission. | Submitted Form List View the history of forms submitted to OPERS through this website. |
| Re-Employed Retiree Inquiries Review list of pending SR-6 requests. | |

Search

| | |
|--|---|
| SSN Look Up Determine if an employee is an OPERS Benefit Recipient. | Manage Student Exemption List |
|--|---|

OHIO STATE UNIVERSITY - 164100

Please enter the following information to add an employee to this form (**BOLD** indicates a required field).

Employee Information

SSN

 - -

Is this an elected official position?

- Yes
 No

First Name

Middle Initial

Last Name

Suffix

Gender

Date of Birth (mm/dd/yyyy)


 / /

Salary Begin Date (mm/dd/yyyy)

 / /

Is this a law enforcement position?

- Yes Full Time
 No Part Time

Does this position require Fire Fighter training? 

- Yes
 No

Street Address Line 1

Street Address Line 2

Street Address Line 3

US Address

Non-US Address

City

State

Zip Code

 -

Email Address

 **Add Employee**

0 Records

| Name | SSN | Gender | Date of | Salary Begin | Law Enforcement | Elected Official | Fire | Employee Address |
|------|-----|--------|---------|--------------|-----------------|------------------|------|------------------|
|------|-----|--------|---------|--------------|-----------------|------------------|------|------------------|

Retirees Returning to a Public Employer

Start date on SR-6 must match first payroll reporting date (if applicable)

SR-6 must be submitted within the same month of re-employment

Use PPE code of Quit when a contributing retiree terminates or submit a Term-MP with quit date when a non-reported retiree terminates

Employer may be subject to overpayment to pension:

- Returning to public employment
- Become an Independent Contractor

Per Section 145.38 (B)(2), Ohio Revised Code

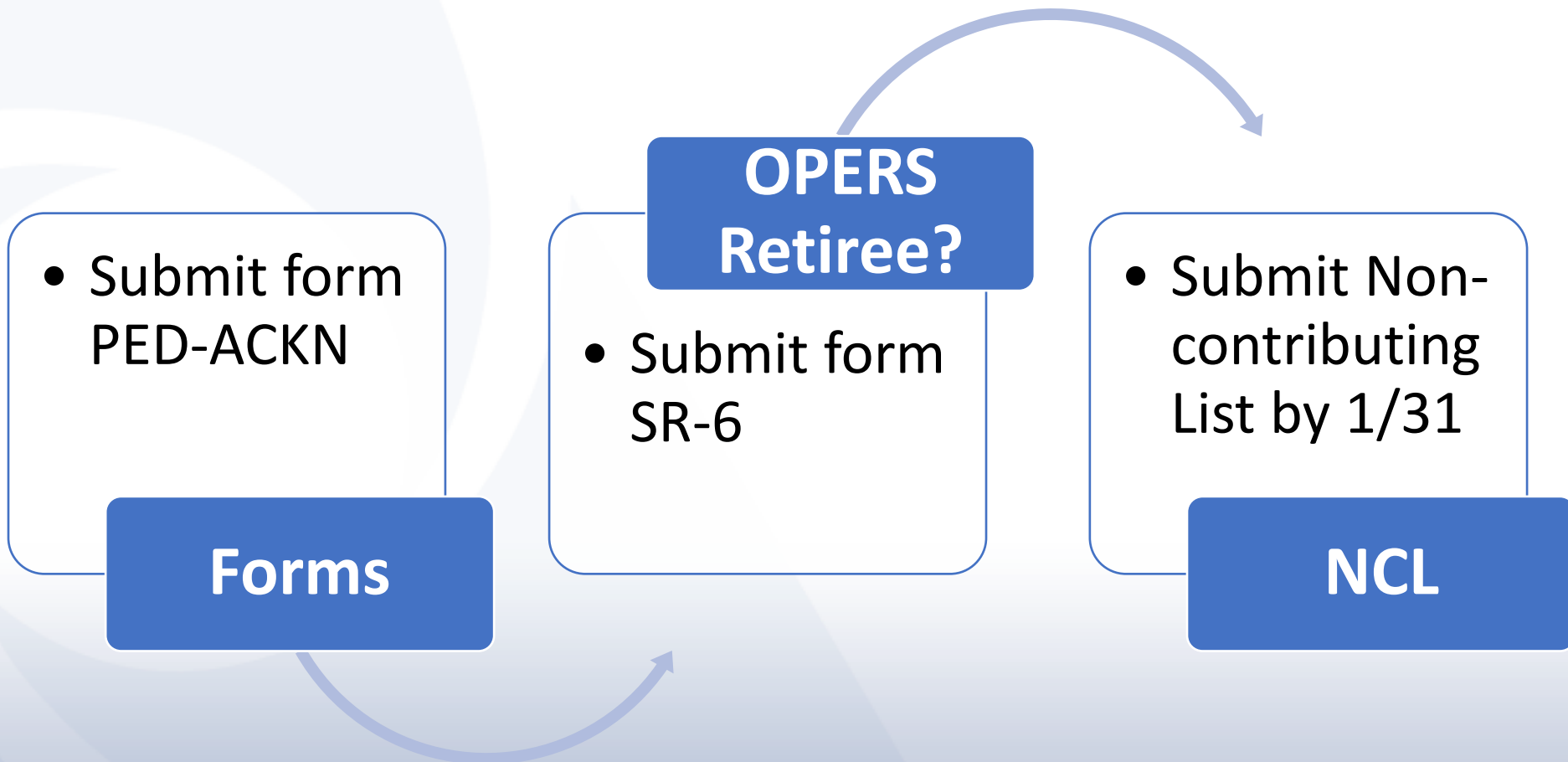
Importance
of SR-6



What is a Non-Contributing List?

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.

Independent Contractors



PEDACKN

Non-Member Acknowledgement

Is the PEDACKN form required to be completed and submitted to OPERs?

Yes, per Section 145.038 (A), Ohio Revised Code

PEDACKN

Non-Member Acknowledgement

Does the PEDACKN need to be completed if the person is using their business entity ID?

Definition of “business entity” defined in Section 145.037 (A) Ohio Revised Code.

Non-Contributing List

Independent contractors

Individuals paid non-earnable salary

Elected officials who have opted out

Individuals excluded from membership

Non-Contributing List

1

SSN

2

Name

3

Status

4

Date Range

5

Job Title

6

Annual Salary

Volunteers

Unpaid position that anyone could fill

Waiving compensation is not “volunteering”

Non-contributing List



Due by January 31 – every year



Full SSN required



Individuals that are paid directly for services provided to the library


- [Online Reports](#)
- [Online Payments](#)
- [Online Forms](#)
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Ohio Public Employees Retirement System

Main Menu

Help

Logout

Online Reports

Online Payments

Online Forms

GASB Reports

ERI Estimates

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Account Summary

User Management

Settings

Regular And Supplemental

Service Purchase

Non-Contributing

View Reports

Create a Regular or Supplemental Report

Data Entry

[Regular](#)

Create a report by entering data into the online form.

[Blank Regular](#)

Start from scratch and enter all report data into the online form.

[Denied Salary](#)

Complete A Report Online

[Supplemental - One Employee](#)

Create a supplemental report for one employee. Multiple reporting periods can be submitted using this option.

[Supplemental - Multiple Employees](#)

Create a supplemental report for multiple employees for a single reporting period.

[Blank Supplemental - One Employee](#)

Start from scratch and enter all supplemental report data into the online form. Multiple reporting periods can be submitted using this option.

[Blank Supplemental - Multiple Employee](#)

Start from scratch and enter all supplemental report data into the online form.

File Transfer

[Transfer a file](#)

Transfer a regular or supplemental report file that follows OPERS format.

Manage Regular Reports

[Large Earnings Inquiries](#)

Review Large Earnings Inquiries by reporting period.

[Large Earnings Inquiries by Employee](#)

[Pay Period End Code Management](#)

Review or change PPE codes and/or dates for employees after reports have been submitted.

www.opers.org



Active Members ▾

Retired Members ▾

Employers ▾

Search OPERS.org



Account Login

**Student Exemption Form
Process**

**Requirements for Annual
Conversion Plans**

Non-Contributing List

• [Oct. 26, 2022 – 10 a.m.](#) | [Dec. 8, 2022 – 10 a.m.](#)

Non-Contributing List (NCL)

- **Webinars: [Dec. 20, 2022 – 1 p.m.](#)**
- **[Recorded Presentation](#)**

ECS Enhancements

ECS Demonstration

**Membership Overview for
Employers**

GASB Update for Employers

Online Payments

Earnable Salary

Employers have their employees' best interests at heart. However, a creative approach to defining earnable salary can put employers at risk for penalties and interest.

This one-hour seminar will cover which payments qualify as earnable salary (and therefore must be reported to OPERS).

Recap

1

**Elected Official
Form A**

**Paper Form A is
now required only
if the elected
official is wanting
to contribute into
OPERS**

2

**SR-6 required for
Retirees Returning
to a Public Employer**

**Submitted for any
retiree hired as an
independent
contractor**

Recap

3

Retirees who return to service as an independent contractor to the same public employer from which they retired will have their retirement benefit and OPERS health care coverage impacted.

4

Retiree's pension benefit is impacted if return to work for any public employer within two months of retirement effective date. Health care coverage impacted as well.

Recap

5

Non-Contributing Lists are due on or before Jan. 31 every year.

Employer Services

Call Center
888-400-0965

Fax
614-857-1152

Email
employeroutreach@opers.org

Website
opers.org