

# OPERS 101



# AGENDA

1

Membership

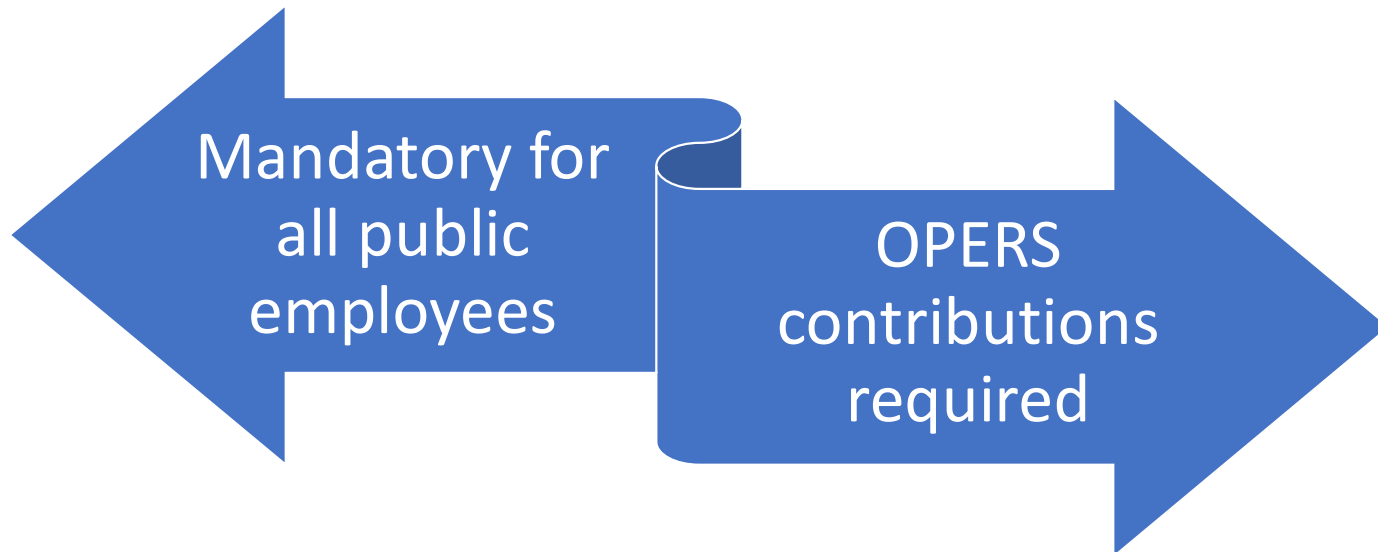
2

Earnable Salary

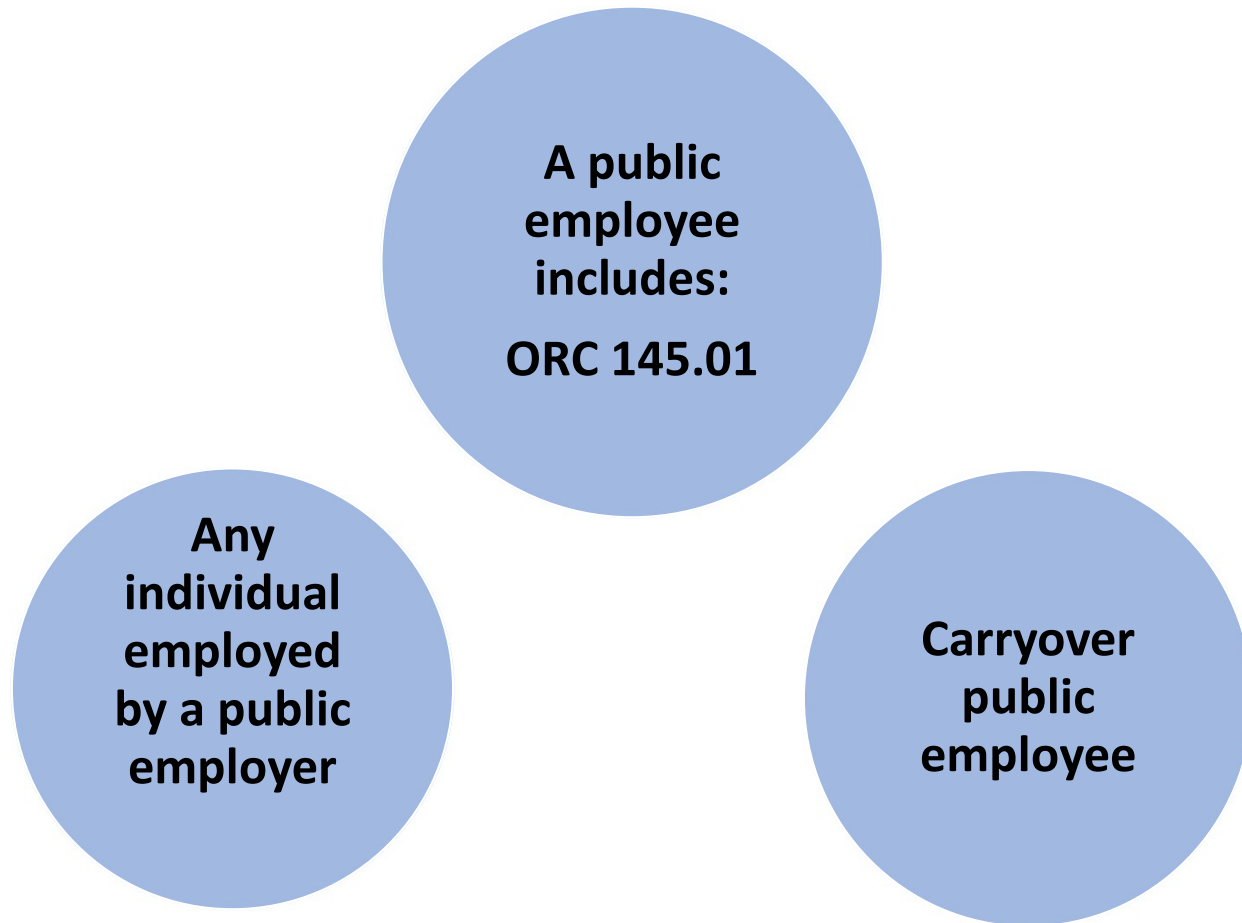
3

Reporting

# OPERS Membership



# 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.

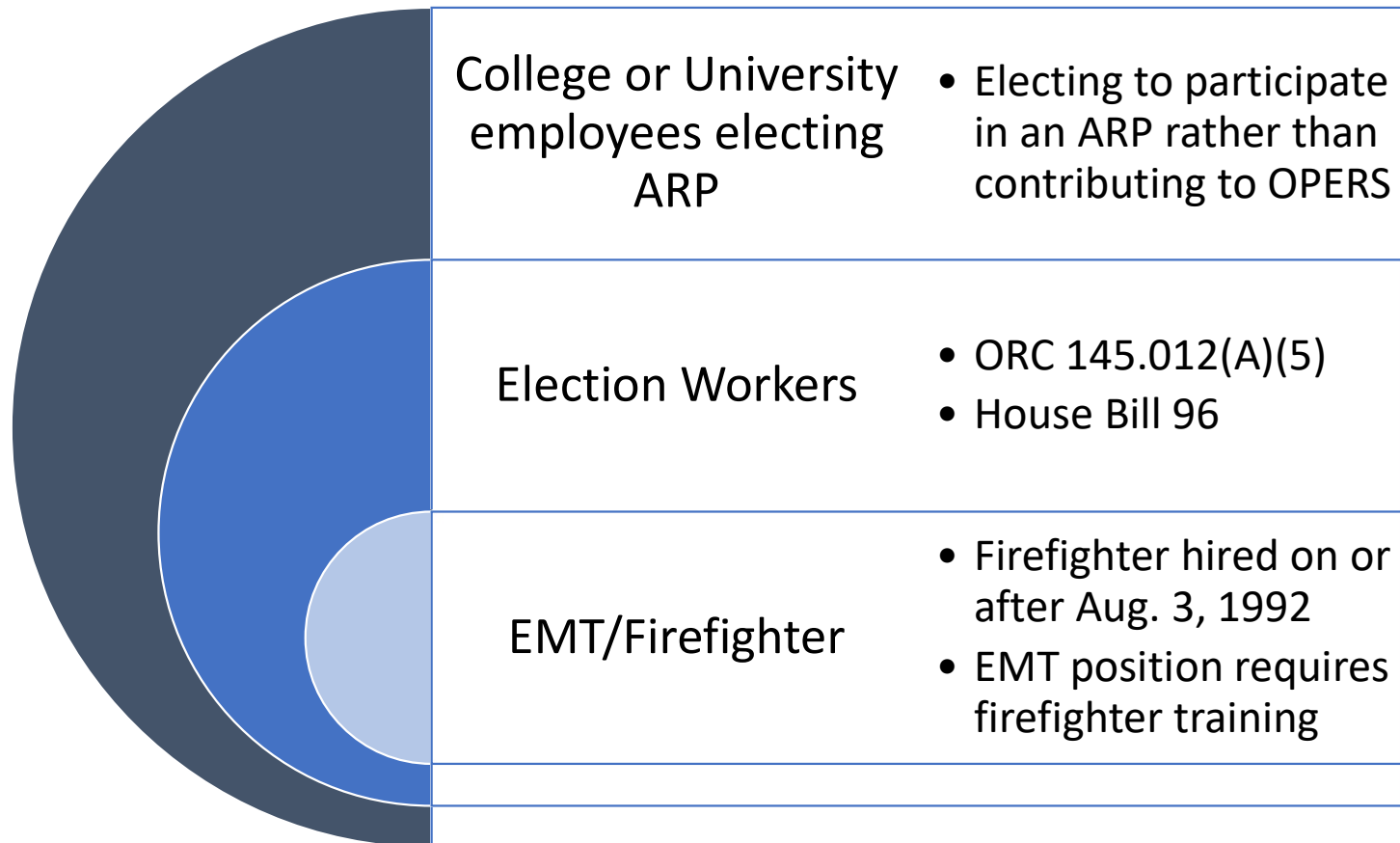
6

Re-employed  
retirees

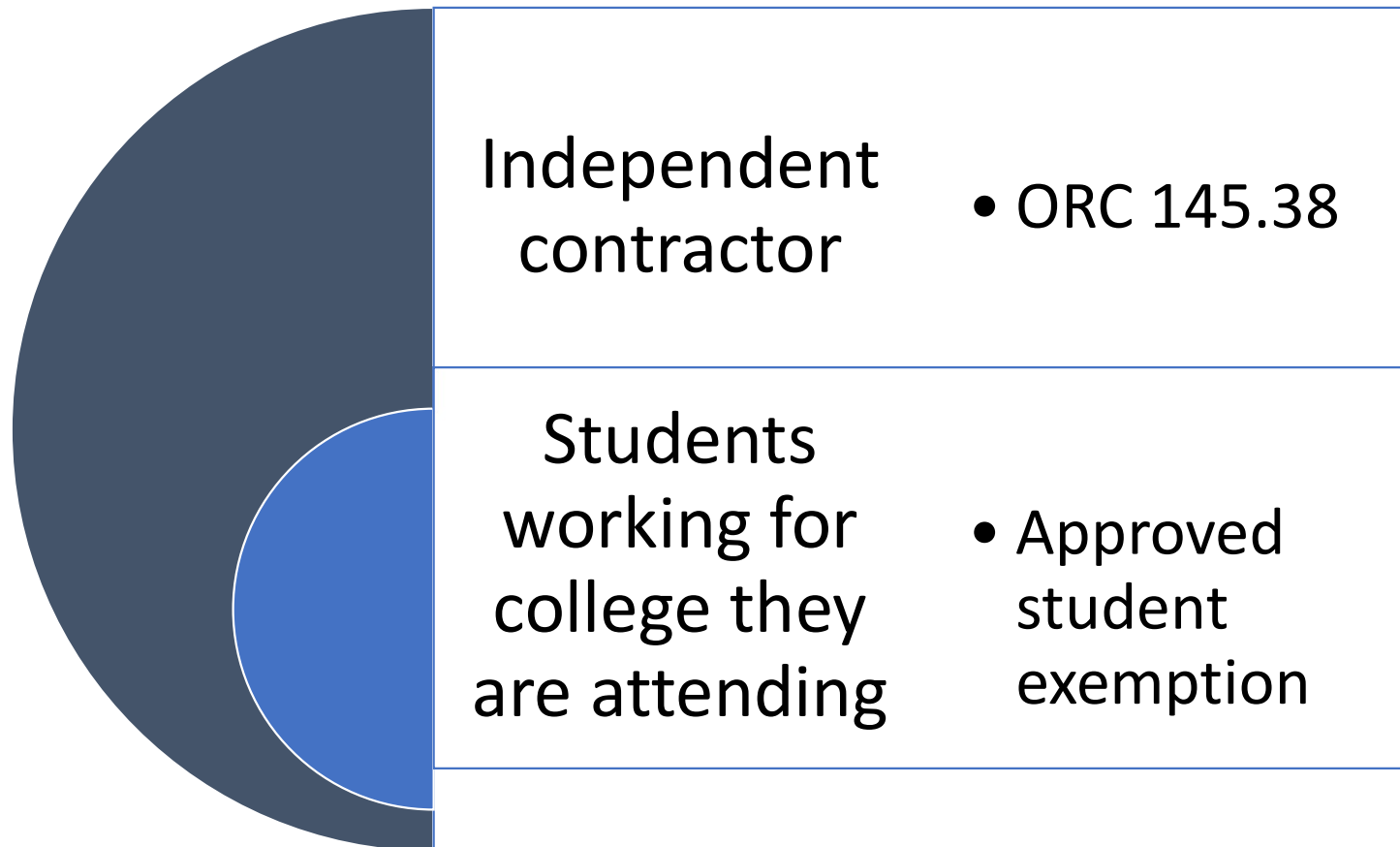
Retired from an  
OPERS-covered  
employer or any of  
the Ohio retirement  
systems.

Ohio Public Employees Retirement System

# Exclusions from membership



## Exclusions from membership





# Earnable Salary & Reporting

Defined in ORC and OAC

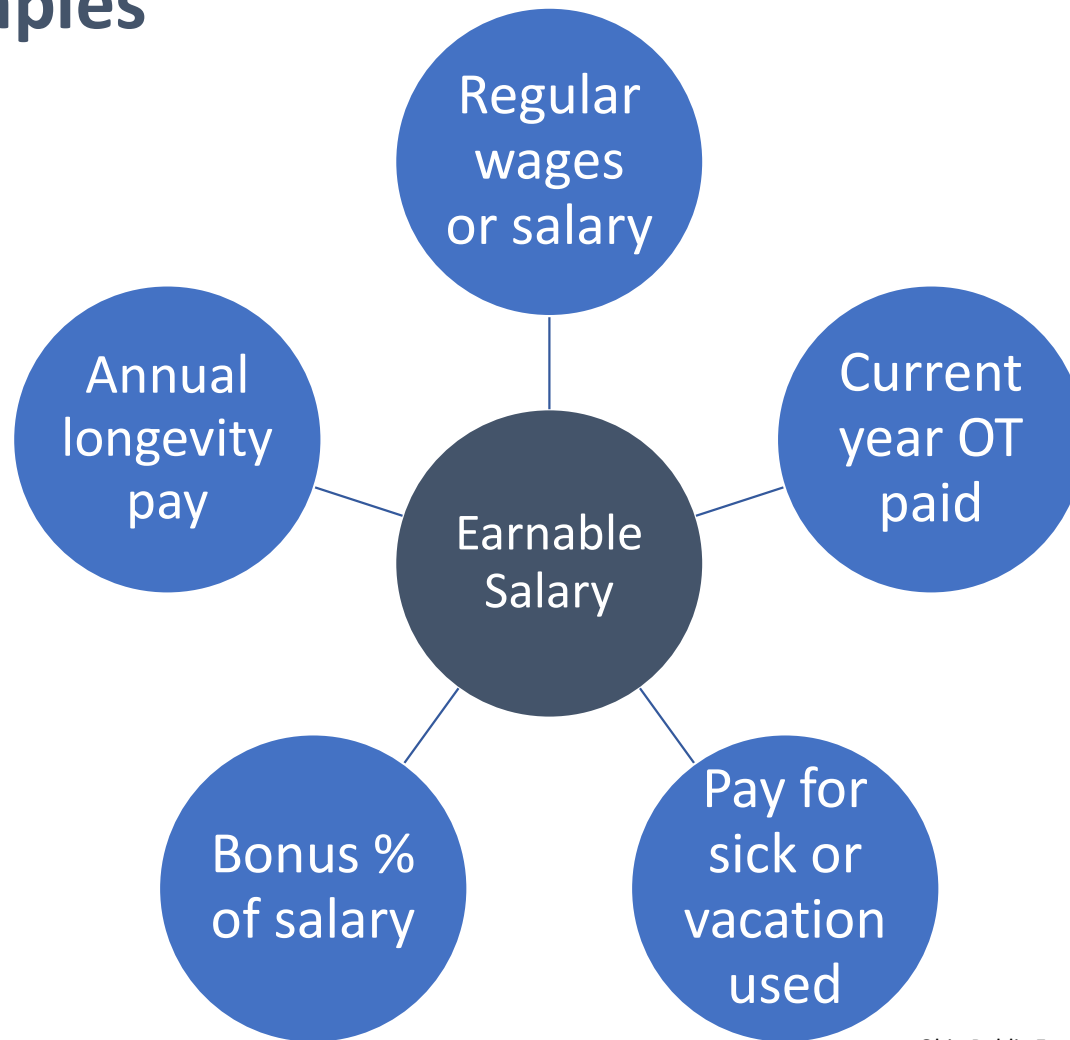
Not everything is earnable

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 image features a white background with decorative curved lines in the corners. These lines are composed of multiple overlapping, semi-transparent bands in shades of light blue, teal, and green, creating a soft, layered effect. One such curve is in the top right corner, another in the bottom left, and a third, partially visible, in the bottom right.

# 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

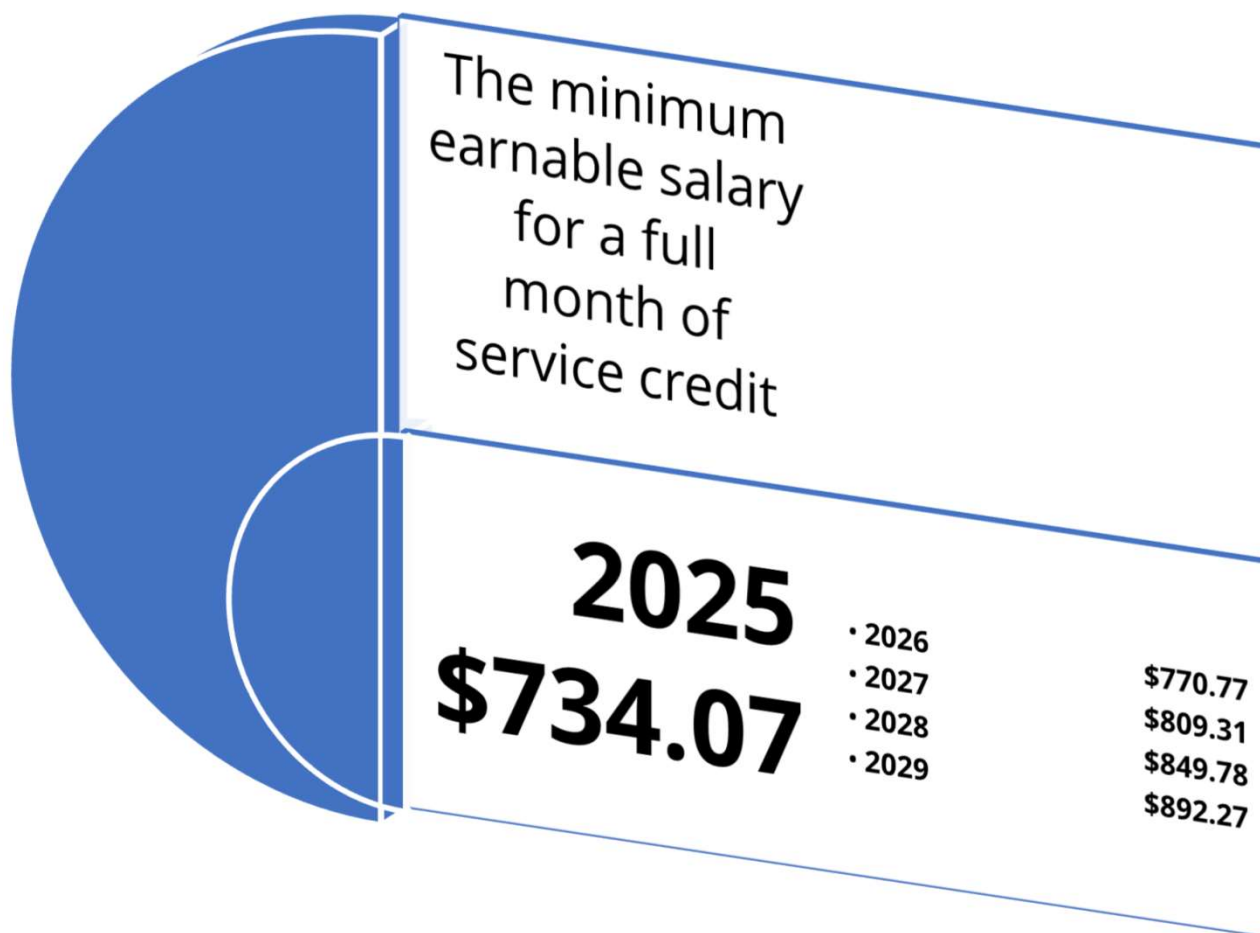


Reporting affects service credit



Accurate service credit = accurate  
pension and health care calculations

# Minimum earnable salary



# 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

# WWW.OPERS.ORG



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Retired Members ▼

Employers ▲

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Account Login

## Get Ready for 2025

*A quick walk-thru of benefits, taxes and schedules to help you get ready for the coming year.*

Learn more →

ECS Login



General Information

GASB Information

Reference Tables

Employer Tools



Employer Library

Employer Notices

Forms & Documents

Seminars & Webinars



### SOCIAL SECURITY FAIRNESS ACT SIGNED

President Biden has signed the Social Security Fairness Act, repealing the Windfall Elimination Provision and the Government Pension Offset. OPERS has worked hard through the years to draw attention to these provisions because of their importance to our members. We will share details when they become available. You also can refer to the [Social Security Administration's website](#) for more information.



# Employer Services

Call Center:  
888-400-0965

Fax:  
614-857-1152

Email:  
employeroutreach  
@opers.org

Website:  
[www.opers.org](http://www.opers.org)

Q & A

