

# OPERS Overview 2023



# AGENDA

1

Membership

2

Forms

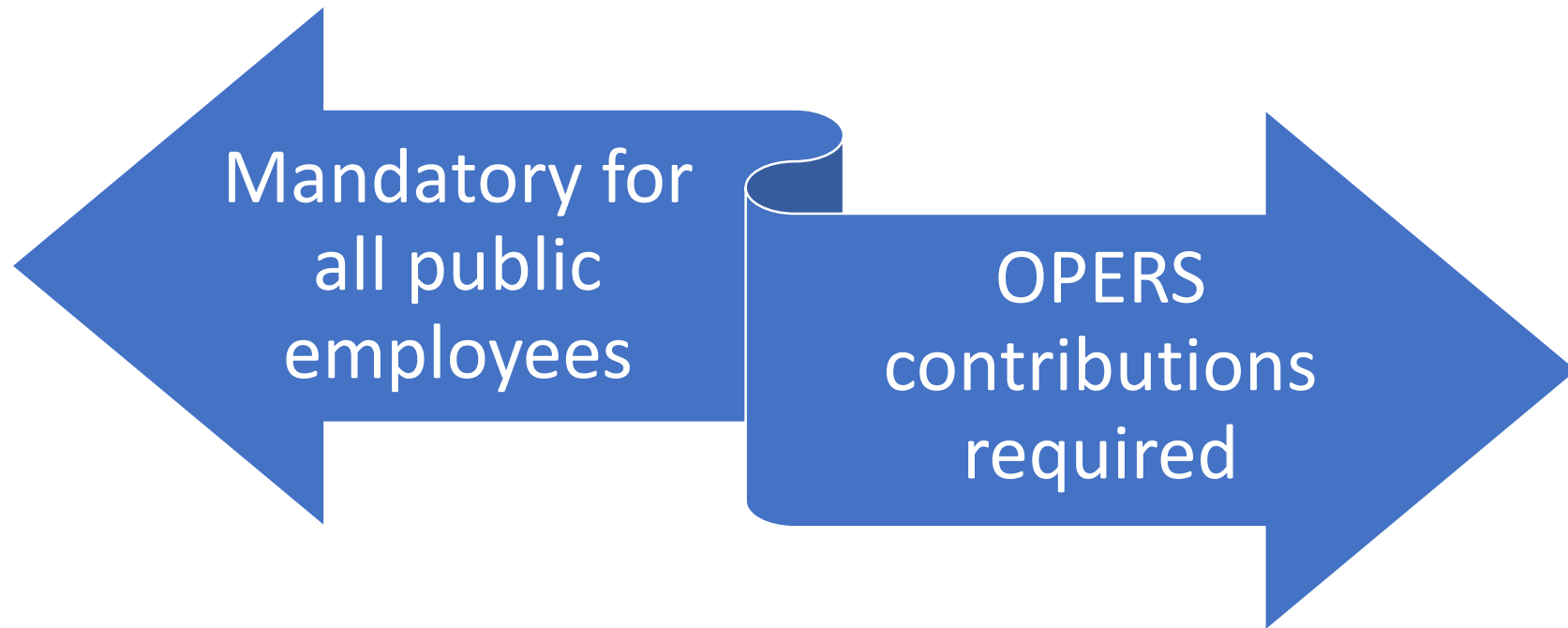
3

Earnable Salary/Reporting

4

Updates

# 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)

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5

Election Workers

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

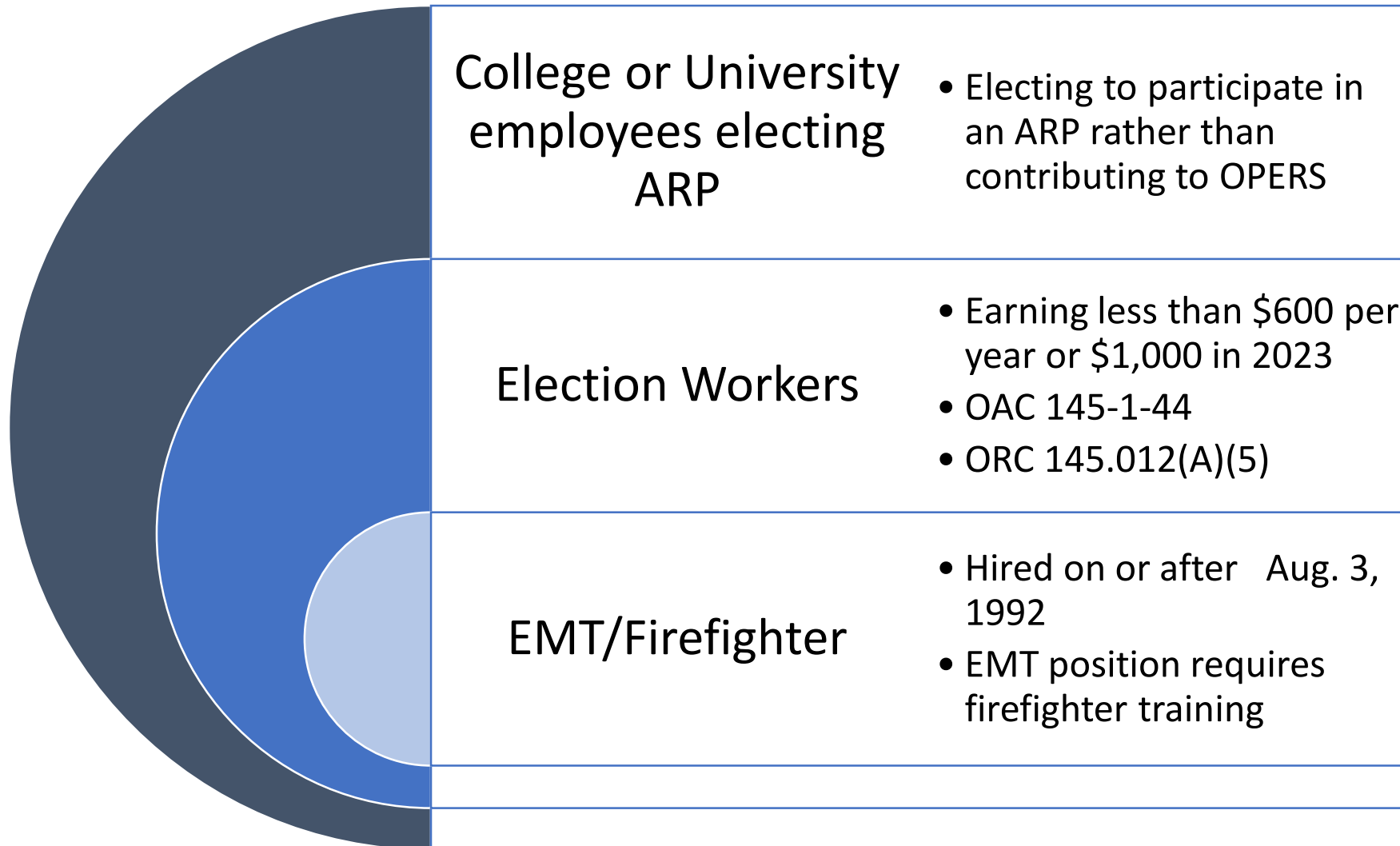
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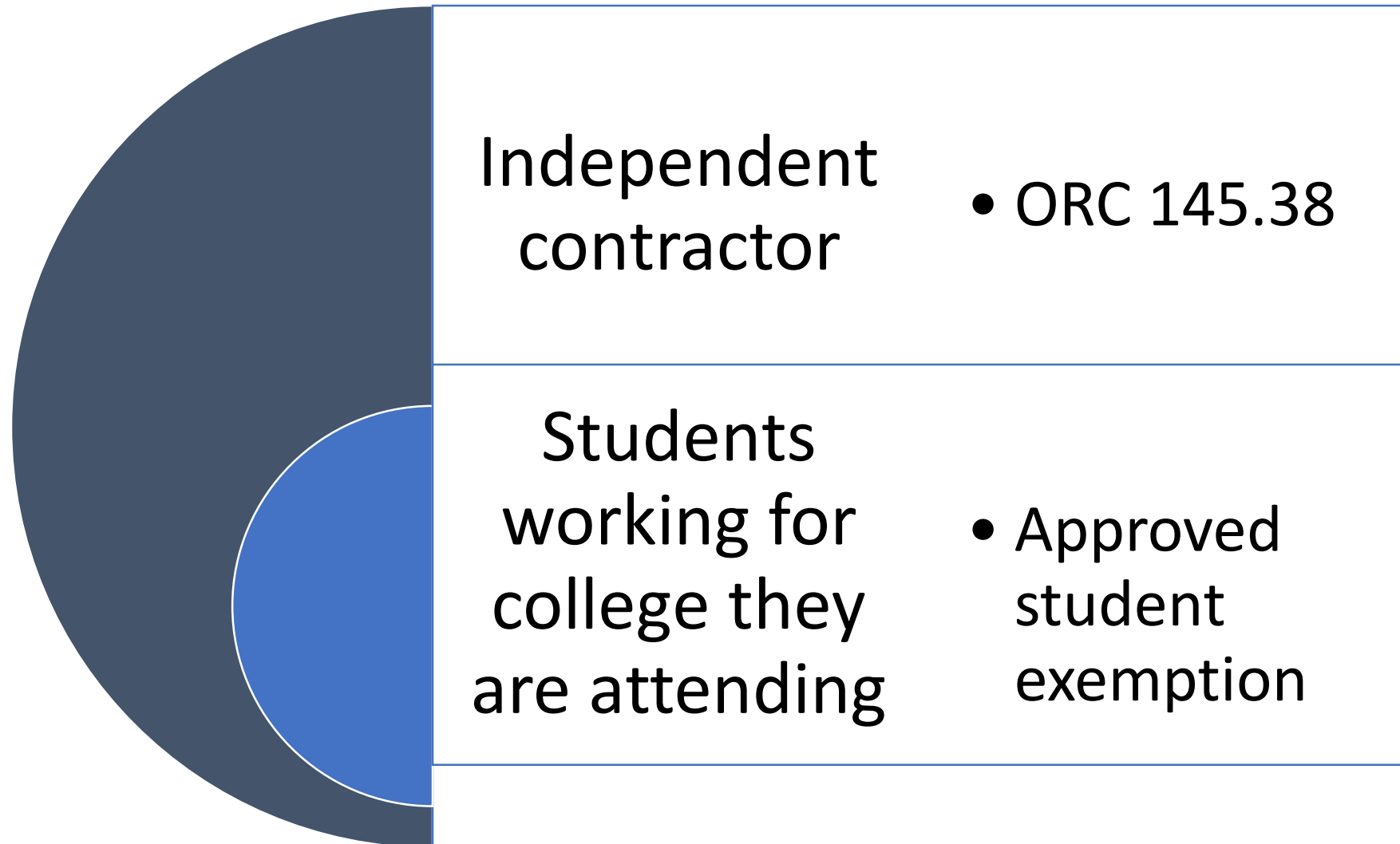
Re-employed  
retirees

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

# Exclusions from membership



# Exclusions from membership





**FORMS**

# Required eligibility FORMS:

## Establish OPERS membership:

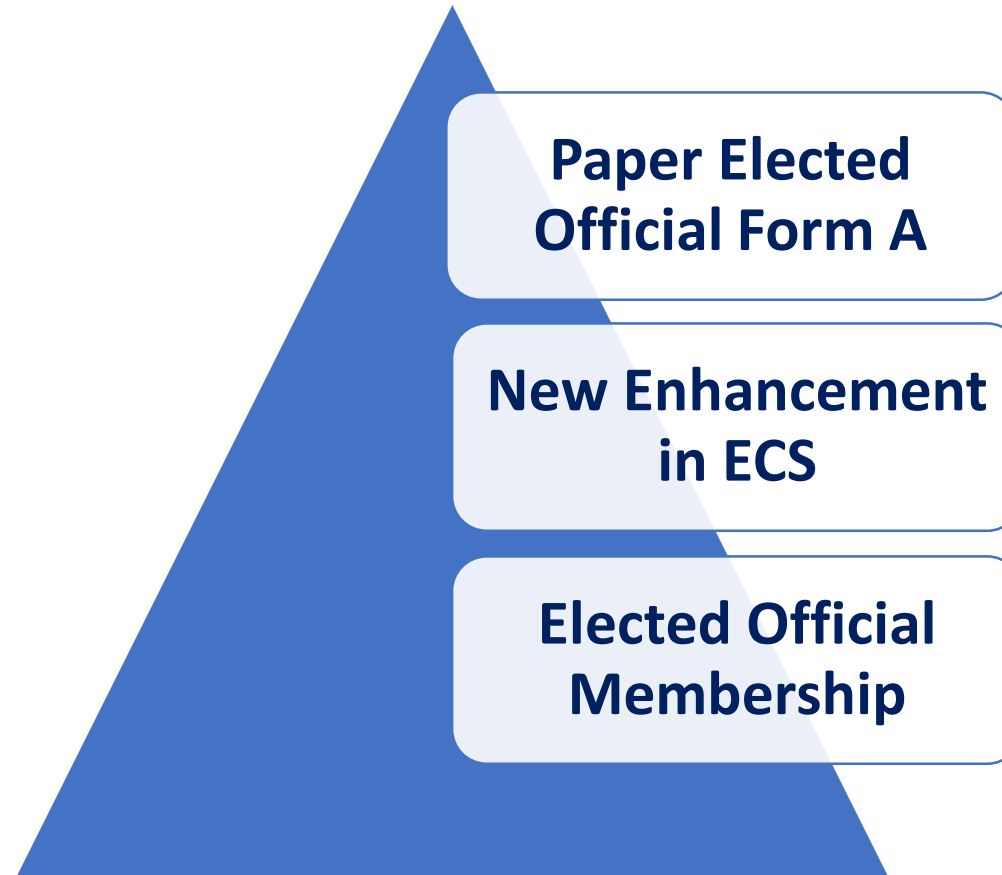
Form A (*Personal History Record*)

SSA-1945 (Required by Social Security Administration)

## Re-employed retirees:

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

# Elected Official Form A



# Retirees Returning to a Public Employer : SR-6

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

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

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3. Must be submitted by end of month in which retiree begins employment/provide services.



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

# Earnable Salary & Reporting

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Defined in ORC and OAC

Not everything is earnable

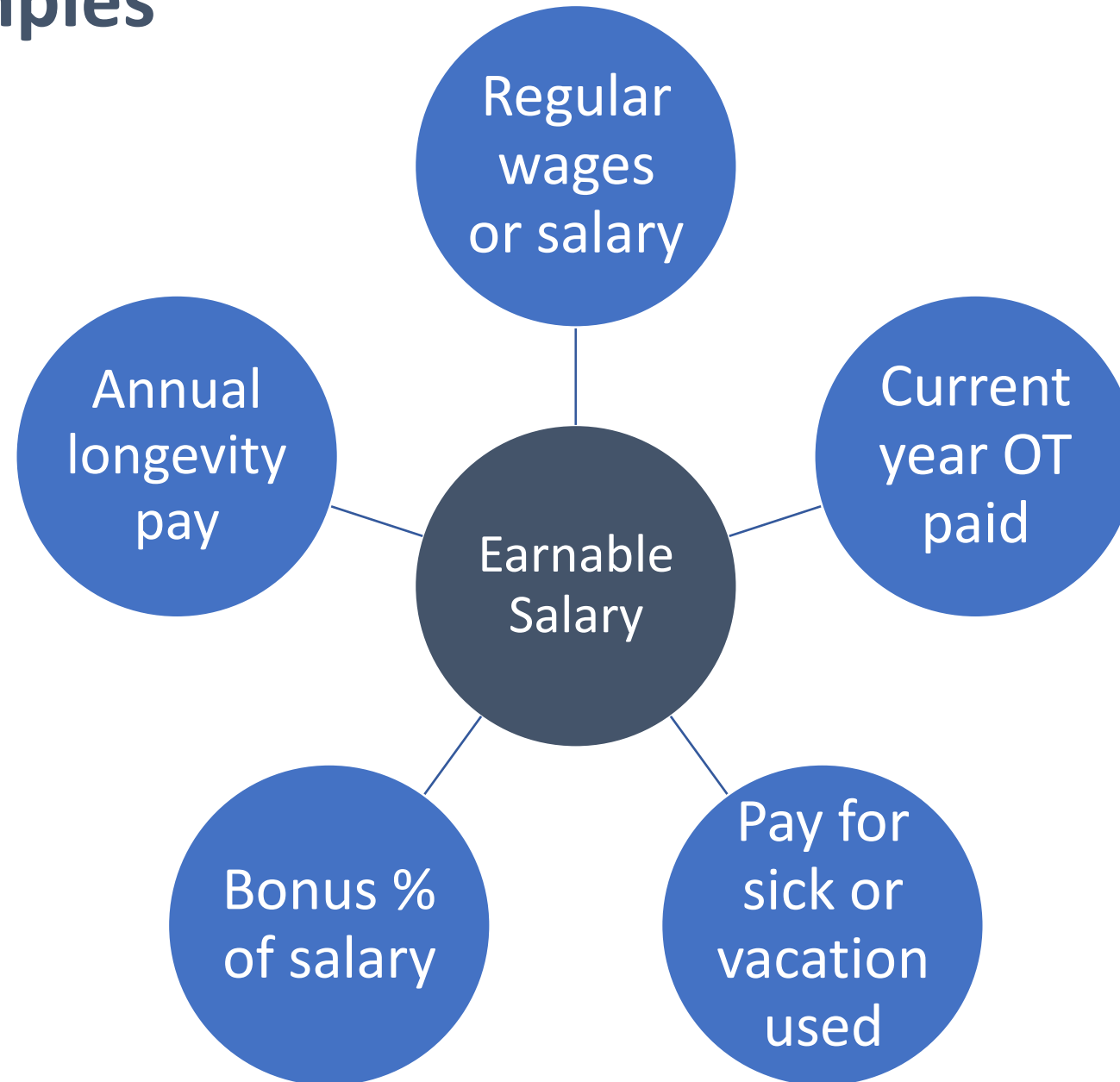
Request determination

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

# Reporting Overview



Report for period earned, not paid



Reporting affects service credit



Accurate service credit = accurate pension and health care calculations

# 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

# Pay Period Begin (PPB) Codes

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

# Pay Period End (PPE) Codes

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

## Supplemental Reports

1. Retroactive pay increase

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2. Disability pay

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3. Settlement agreement

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4. Longevity/additional pay

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5. OPERS approved annual conversion pay

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The background features two decorative curved lines. One is in the top right corner, curving downwards and to the left, with a color gradient from light blue to light green. The other is in the bottom left corner, curving upwards and to the right, with a color gradient from light green to light blue.

# Updates

# IRS 2021-30



**Employer Credits  
MUST be used**

**Credits will be  
applied to  
Employer Liability**

**Employers will  
NOT be able to  
unselect credits**

# 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

