Local Government Officials’ Conference
OPERS Overview
March 8th 2019
Agenda

OPERS Membership

Elected Official Form A

Retirees Returning to a Public Employer

Non-Contributing List
OPERS Membership

Mandatory for all public employees

OPERS contributions required
OPERS Eligibility

A public employee is:

Any individual employed by a public employer

Carryover public employee
OPERS Eligibility

State

Public Employers

ORC 145.01

Townships & Housing Authorities

Libraries & Universities

Counties

Cities & Villages
OPERS Eligibility

1. Contract employees
2. Elected officials
3. EMT/EMS
4. Law Enforcement/Public Safety Officers
5. Election Workers
6. Re-employed retirees

Ohio Public Employees Retirement System
OPERS Eligibility

1. Contract Employee

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

OAC 145-1-42(A)(1)
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
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)
- SR-6E (Notice of Re-employment of a Retired Elected or Appointed Official to an Elected Position)
Exclusions from membership

<table>
<thead>
<tr>
<th>Category</th>
<th>Exclusions</th>
</tr>
</thead>
<tbody>
<tr>
<td>College or University employees electing ARP</td>
<td>• Electing to participate in an ARP rather than contributing to OPERS</td>
</tr>
<tr>
<td>Election workers</td>
<td>• Earning less than $600 per year</td>
</tr>
<tr>
<td></td>
<td>• OAC 145-1-44</td>
</tr>
<tr>
<td></td>
<td>• ORC 145.012(A)(5)</td>
</tr>
<tr>
<td>EMT/Firefighter</td>
<td>• Hired on or after Aug. 3, 1992</td>
</tr>
<tr>
<td></td>
<td>• EMT position requires firefighter training</td>
</tr>
</tbody>
</table>
Exclusions from membership

<table>
<thead>
<tr>
<th>Independent contractor</th>
<th>• ORC 145.38</th>
</tr>
</thead>
<tbody>
<tr>
<td>Students working for college they are attending</td>
<td>• Approved student exemption</td>
</tr>
</tbody>
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Elected Official Form A

- Paper Elected Official Form A
- New Enhancement in ECS
- Elected Official Membership
Retirees Returning to a Public Employer

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

2. 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
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. Elected or appointed to a different position
6. Special cases
Retirees Returning to a Public Employer

1. SR-6 is found on ECS for employer’s who report on ECS

2. SR-6 form may be found on oper.s.org for employers who do not report on ECS
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 first 30 days of 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
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.

Ohio Public Employees Retirement System
Non-Contributing List

- Independent contractors
- Individuals paid non-earnable salary
- Elected officials who have opted out
- Individuals excluded from membership
<table>
<thead>
<tr>
<th>Non-Contributing List</th>
</tr>
</thead>
<tbody>
<tr>
<td>SSN</td>
</tr>
<tr>
<td>Name</td>
</tr>
<tr>
<td>Status</td>
</tr>
<tr>
<td>Date Range</td>
</tr>
<tr>
<td>Job Title</td>
</tr>
<tr>
<td>Annual Salary</td>
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</table>

Ohio Public Employees Retirement System
Non-Contributing List

Prepare
- Build list throughout the year

Review
- Review and edit data as needed

Submit
- NCL due by Jan. 31, each year
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

Ohio Public Employees Retirement System
3 Retiree 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 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 List are due on or before Jan. 31 over every year.