



EMPLOYER Outreach

Ohio Public Employees Retirement System • 277 East Town Street • Columbus, Ohio 43215 • 1-888-400-0965 • www.opers.org

CRM Program a Go

The pilot program has been completed and the Employer Outreach Customer Relationship Management (CRM) program has been given two very enthusiastic thumbs up. Now the CRM program has been initiated for all employers.

CRM overview

The CRM program will provide personalized service for each employer entity because all employer groups have been assigned a dedicated customer service representative team. The dedicated team assigned to each employer category is effectively your go-to persons on all procedural, compliance,

forms and/or processes that may be of concern for employers.

Choosing teams

Employers were classified and assigned teams by an analysis of calls during the past two years; both subject matter and volume were factors in determining assignments to ensure consistent call volume and subject complexity for both teams. Although the CRM program is divided into teams, there is no real competition—only the desire to provide superior customer service. Each customer service representative's goal is to become your valued partner.

Immediate changes

When you call Employer Outreach (some employers have already experienced this), you'll notice the prompts have changed so you can choose to be routed to your dedicated customer service representative team. However, you have other options as well:

- You can choose to talk to the first available customer service representative at the Employer Call Center, or
- Leave a message for either your dedicated team or first available customer service representative to return.

You're empowered to make the decision for your call destination based on your preference and current need. ▲

Meet your team

The dedicated teams and their assigned employer groups are:



Maude Lee (left) and Chuck Tufts (right) are assigned the following employer categories:

- Cities and city health departments
- Villages
- State agencies
- Libraries, including county law libraries
- Hospitals

Laura Norman (not pictured) is this team's dedicated training specialist.



Paul Puccetti (left) and Lisa Rundag (right) are assigned the following employer categories:

- Townships
- Counties and county health departments
- Miscellaneous
- Colleges and universities
- Transit authorities
- Housing authorities

Ron Culpepper (not pictured) serves as this team's dedicated training specialist.

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Processing Refunds for Seasonal Workers

With the end of summer, many employers have seasonal workers terminating employment. Some seasonal employees, especially students, will request information about how to apply for a refund of their retirement contributions or vested portion of their account.

Here are a few tips to remember when seasonal employees terminate and apply to withdraw their OPERS account.

- A refund application, available on the OPERS Web site www.opers.org, must be completed by the employee. (Your employee will need to know which retirement plan they are in as there are different refund applications for each retirement plan. If your employee is uncertain which plan they have been contributing to they may contact the Member Services Center at 1-800-222-7377 for confirmation.)

- As the employer, you must certify the form, and
- Send the document to OPERS for refund processing.

It's important for you and the employee to remember that the law requires three months to pass from the termination date until a refund can be issued. Refund applications require the employee's signature to be notarized or witnessed by a payroll officer. An incorrect application form will be voided, potentially delaying the member's requested refund.

When appropriate, we urge employers to counsel seasonal employees about the long-term importance of an OPERS-sponsored retirement. Although the refunded service can be purchased at a later date, the purchase can be quite costly due to interest charges.

Additionally, refunding from all plans in which the individual participated cancels the individual's membership in OPERS.



Seasonal workers contribute to many public sector employers' productivity. Pictured here are Gerald Edwards (left), Director of Human Resources and Joe Pitt (right), a seasonal employee. Both men work for the city of Hilliard.

On-Site Plan Selection Seminars Available (free of charge)

OPERS sponsors a variety of seminars, but one of the most valuable for new public employees is the *How-to-Select Your OPERS Retirement Plan* seminar that helps employees select the right retirement plan to meet their individual needs. This seminar is valuable for employers as well because it provides employers with on-site expertise to handle employee questions about the retirement plans available through OPERS.

Choosing the right retirement plan is important to your employees, yet most employees new to public service default to the Traditional Pension Plan. OPERS does not expect employers to carry the responsibility of educating new hires on the differences between the three retirement plans offered (Traditional Pension Plan, Member-Directed Plan, and Combined Plan). Instead, we offer solutions:

Solution 1: Seminar available

The *How-to-Select Your OPERS Retirement Plan* seminar is free of charge and can be offered at your workplace—but employers need to request the seminar and provide a location. Here's the fine print:

- To schedule a seminar, contact your Employer Outreach representative at 1-888-400-0965.
- There is no minimum number of employees per seminar.
- Seminars are free of charge, but registration is necessary to ensure the right number of handouts is available.
- Employers may request this seminar on an annual, semi-annual or quarterly basis—depending on need.

Solution 2: Brochure available

Although you may slate seminars immediately, employers are also encouraged to take the interim step of ensuring the OPERS brochure, *Welcome, New Employees*, is included in new hire information currently provided to new employees. The brochure can be found online at www.opers.org. Simply look under *Employers* and click on *Employer Forms & Publications*. Then, click on *Other Publications* to access this important document.

Our goal is to partner with you to make sure all new employees have access to the information they need to make good decisions about their retirement plan options. It's important for your employees to get the right information from the start of their public service career, so that the best retirement benefits are available to them at the finish.

Inside OPERS

General Counsel Julie Becker Interprets, Reviews, Advises and...

Belief in the OPERS mission and its people lured attorney Julie Becker from her position at the attorney general of Ohio's office to serve as OPERS' General Counsel in 2001—a decision she's never regretted. "This is one of the best public pension systems in the nation—not just because of the financial stability, but also because of the people. Daily, I'm struck by the commitment to partnership and the work ethic exhibited by management, staff, and the Retirement Board. I was honored to be asked to join the management ranks."



JULIE BECKER

HOMETOWN: Youngstown, OH

EDUCATION: JD, Cleveland Marshall College of Law; BA Youngstown State University

DREAM JOB: Fulltime advocate for children

CAREER PHILOSOPHY: "Do the right thing for the ultimate good of your organization."

Becker had worked closely with OPERS representatives during her time at the AG's office, "I so believed in OPERS that I wanted to come over to the System so that I could do more to help accomplish the goal of providing a secure retirement for Ohio's public employees. This System is my ultimate client."

Because of the variety of work Becker encounters on a day-to-day basis, Becker's job is never dull. The short list is impressive because at any given time, Becker is actively involved in managing her staff of four attorneys as well as outside special counsel. Becker and her legal staff provide advice to all OPERS divisions; review publications and forms; draft, amend and file administrative rules; respond to external inquiries regarding OPERS legal matters; handle domestic relations issues including Division of Property Orders; draft, review and negotiate contracts; handle public records requests; and provide litigation support. She serves as chief legal counsel for the Retirement Board; helps interpret and communicate case law; and works closely with the government relations staff and the Employer Outreach staff to help interpret legislation and rules so that the System and its employers remain compliant.

Additional duties and a request

Becker is also in charge of communicating and training staff, management and the Retirement Board on ethics standards established for Ohio public employees.

In addition to her legal, ethics and management responsibilities, Becker works closely with the Finance Division to ensure the Retirement Board elections run smoothly and are in compliance with all guidelines. According to Becker, "Board elections are critical in terms of long-term impact on the System. It's important that all eligible public employees exercise their right to vote for Retirement Board representation—because these are the people who will make decisions affecting all retirement benefits. I urge employers to make all information available and to encourage employees to vote."

Interaction with employers

In addition to working within OPERS, Becker has outside exposure when working directly with employers on issues concerning reinstatement/back wages, membership eligibility, earnable salary, employer contributions liability, and theft in office.

Her best advice for the employer audience? "Pay attention to OPERS communications—each is designed to give you front-end information that can help you avoid back-end issues that may result in fines and penalties."

Goals through 2007

Becker cites the Legal Division's top priorities as working with the new executive director and working to mitigate the amount of litigation in which OPERS is involved by making sure that employers, employees, Retirement Board members and, of course, OPERS employees have all the information needed to make effective—and legal—decisions. "Getting information out to involved parties up front is the absolute best way that I can proactively protect the System—which ultimately protects our employers and our members."

Becker and her husband, John, live in the Gahanna area. They are the proud parents of a three-year-old son, and they just had their second child, a girl. With an infant, a toddler and a fulltime career, Becker's free time is limited. However, she does enjoy a good read and has recently finished a historical trilogy. Mostly, however, she simply enjoys spending time with her family. 🌱

Reminder: Changes Slated for 2007

Because retirement is very personal, when the OPERS Retirement Board approved changes to health care coverage and the retirement contribution rates in 2004, it requested the changes be made incrementally, over time. During the interim years, OPERS worked diligently to ensure all retirees, employees and employers were knowledgeable about the changes that will be occurring. To reinforce that information, here's the overview of changes that will commence on January 1, 2007.

First things first: Contribution rate increase

In 2006, the first of the incremental contribution rate increases was implemented (the first increase in almost three decades). The retirement contribution rate increases for both employees and employers were determined necessary to help the stability of the pension system, specifically to enhance the stability of the Health Care fund. Although health care coverage is neither guaranteed nor mandated by law, the Retirement Board recognizes that such coverage is important to retirees.

In 2006, the first of the incremental contribution rate increases was implemented (the first increase in almost three decades) as part of a three-year contribution rate increase for local and state employers and employees. Because the increase amount is greater for the law enforcement/public safety groups, the employer increase will be spread over a six-year period for those groups.

Snapshot of rates

The *employer* phased-in retirement contribution rate increase, for the next two years is:

	Current	2007	2008
Local	13.70%	13.85%	14.00%
State	13.54%	13.77%	14.00%
Law Enforcement/ Public safety	16.93%	17.17%	17.40%

The *employee* phased-in retirement contribution rate increase, for the next two years is:

	Current	2007	2008
Local	9.00%	9.50%	10.00%
State	9.00%	9.50%	10.00%
Law Enforcement*	10.10%	10.10%	
Public safety	9.00%	9.75%**	

* These rates may also be subject to legislative changes.


** Rate will be re-evaluated in 2008.

Employers are encouraged to check all processes and systems that calculate the retirement contribution to ensure compliance beginning with the first pay period ending in January 2007. In some cases this may include contacting a payroll vendor or working internally with information technology staff. Be aware, similar to the rate increase that was implemented this year—if the pay period begins in 2006 but ends in 2007, the entire retirement contribution is to be deducted at the 2007 rates.

Health care also changing

Also, 2007 brings the first of the phased-in changes to retiree health care coverage. As the plan sponsor, OPERS offers seminars and communication pieces to help those near retirement understand the changes and make choices based on their individual situation.

Employers are encouraged to inform their retiring employees that information is available to help them understand the three groups of health care eligibility and the other changes taking place. Employees may contact the OPERS Member Services Center (1-800-222-7377) to obtain information needed for effective decision making and/or take advantage of the many benefit seminars sponsored by OPERS.

The season of change is upon us, we urge you to be prepared with the facts so you can refer employees to the proper resources. 

Definitions of retiree group

Effective January 1, 2007, upon retirement all OPERS members will be classified into one of three health care eligibility groups. Each group has specific coverage levels for both the retiree and spouse that are based upon years of service. Soon-to-be retirees are strongly encouraged to contact the OPERS Member Services Center for resource information on health care and other retirement benefits.

Group 1: Current retirees and employees eligible to retire with health care coverage before January 1, 2007. (Please note, employees do not need to retire prior to January or have purchases of service credit started or completed prior to January 2007, in order to be categorized in this group.)

Group 2: Future retirees hired before January 1, 2003, and eligible to retire with health care coverage after January 1, 2007.

Group 3: Individuals hired to public service after January 1, 2003, with no prior service credit.

New GASB Reporting Standards

GASB has established new reporting standards (GASB 43 for OPERS and GASB 45 for employers) for other post-employment benefits (OPEB)—generally the OPEB standards refer to health care benefits. Basically, the standards require that non-vested health care benefits be disclosed in the same way as vested pension benefits. It's important for you to realize that the GASB guidelines do not require any funding of the OPEB liability. In addition, please know that the standards become effective at different times for different public employers—the implementation date is dependent upon employer classification as determined by annual revenue.

For most employers, the new reporting standards have created two topics for discussion:

- What must be reported by whom, and
- How should the reported information be interpreted?

What needs to be reported

As the sponsor of a cost-sharing, multiple-employer plan for post-employment benefits, OPERS handles much of the OPEB reporting for OPERS-contributing employers. In fact, employers will find that reporting responsibilities under GASB 45 (which takes the place of GASB 12 when you implement it) are similar to the current reporting requirements under GASB 12.

Because OPERS is a cost-sharing, multiple-employer plan, the new GASB requirements do not require OPERS-covered employers to recognize a liability on your financial statements, unless you're late in paying your required contributions.

How to interpret OPEB facts vs. fiction


The new reporting standards can be somewhat confusing. As a result, some misconceptions can occur. Employers are encouraged to know the facts behind the OPEB figures:

- Post-employment health care benefits are neither mandated nor guaranteed, yet OPERS has managed to continue to provide an excellent plan—a goal that remains a priority within prudent financial standards. To work toward attaining that goal, and at the direction of the Retirement Board, OPERS' Health Care fund assets were segregated from the pension portfolio for investment purposes in 2005. The Health Care fund currently stands at approximately \$12 billion.
- Although OPERS will disclose a liability for OPEB, it's important to realize that the OPERS Health Care fund is currently on solid financial footing with reserves set aside to adequately fund 18 years of health care—well within the target range set by the Retirement Board that 15-25 years of health care expenses be set aside in reserves. This 15-25 years is referred to as the solvency period—a measure that indicates the number of years during which health care expenses can be covered by cash reserves.
- The GASB guidelines for OPEB are simply one form of measurement that provide a standard form of analysis. Employers are urged to be cautious when using the GASB guidelines to compare different organizations' OPEB funding because post-employment benefit plans can vary widely by organization.

Complete information available

OPERS has created a fact sheet that provides complete information about:

- The new reporting standards—including guidelines about what employers are required to disclose and when, and
- How to interpret what the OPEB reporting standards mean to employers, employees and retirees.

Our goal is to give you a convenient overview of the OPEB information you'll want and may need for future preparation of financial reporting documents. The fact sheet has been sent to all employers and is also available online at www.opers.org. 

OPERS has prepared this
OPEB At-a-Glance fact
sheet for employers.



The screenshot shows the cover and first page of the 'OPEB At-a-Glance' fact sheet. The title is 'OPEB At-a-Glance' with 'EMPLOYER EDITION' and 'August 2006' in the top right. The subtitle is 'Other Post-employment Benefits (OPEB)'. The text explains that GASB standards detailing how pension systems and employers must report on other post-employment benefits (OPEB) become effective in 2006. It states that the standards can be somewhat confusing and that OPERS has prepared this fact sheet to provide a convenient overview. A table of contents on the left lists: 1. Questions or comments? Contact Employer Outreach at 1-888-400-0965; 2. OPEB Basics; 3. Specific Questions; 4. Tips for Talking to Employees. The main text includes a section 'This fact sheet was prepared by the OPERS Finance Division to help employers:' with bullet points: 'Understand GASB 43 and 45, the new guidelines for reporting other post-employment benefits—usually this means health care benefits.', 'Know what to expect from OPERS in the coming year, and', and 'Fully understand your responsibilities as described by GASB 45.' It also lists 'Additional information you'll receive:' including 'Additional FAQs in fall 2006', 'Additional information via Employer Seminars as an ongoing effort', 'General GASB 45 disclosure and requirements, as required by law, will be sent first quarter, 2007', and 'Specific reporting on OPEB in the 2006 OPERS Comprehensive Annual Financial Report (CAFR)'. The OPERS logo and contact information (1-888-400-0965, www.opers.org) are at the bottom left. A disclaimer at the bottom right states the document is written in plain language for use by public employers and is not intended as a substitute for legal advice.

ECS: Look What's Coming Next

"The only thing constant is change" is a very old saying, but the very modern Employer Contribution System (ECS) proves the saying is true.

Currently, more than 90 percent of all OPERS-covered employees have their retirement contributions submitted via ECS—this is good for both members and employers because of the accuracy and time saving efficiencies that benefit all.

Need for change

Over the past 18 months, Employer Outreach tracked employer suggestions and requests to streamline reporting processes. In response to employer requests, look for these improvements to be implemented in the near future.

Completion of forms online

Many employers requested that OPERS make it possible to complete routine forms online. Targeted for the fall of 2006, and on an ongoing basis thereafter, OPERS will be putting specific forms online so that employers can select, complete and submit forms—quickly and easily. The first three forms slated for online completion are:

- *Alternative Retirement Plan Eligibility Notice (ARP-2)*—this form is for colleges and universities only and is slated for release in the fall.

- *Personal History Record*—all employers must complete this form for new hires. It's anticipated this form will be available for online completion early 2007.
- *Employer Request for Return of Unauthorized Contributions (F-103)*—this form is expected to be available for online completion during 2007.

Online payments upgrade

Enhancements to Online Payments on ECS will make it even easier for employers to submit payments online for retirement contributions deducted as well as other OPERS employer obligations. ECS Online Payments provides the same security provisions as major financial institutions throughout the nation, so employers can make online payments with better security than is the case with paper checks.

Service purchase by payroll deduction reports completed online

ECS-reporting employers have already realized the efficiencies of reporting online. However, service purchase payroll deduction reports have not

yet been available online—causing employers to use a hybrid system of electronic reporting for their retirement contributions, but then submitting paper reports for service purchases. Late in 2007, OPERS will be converting all reporting for payroll-deduction service purchases to the ECS system. Stay tuned for updates on this enhancement.

Updated registration process

Current ECS reporting employers have requested a streamlined process for registration on ECS for all the capabilities it provides. Soon, registering for ECS will provide the Delegated Administrator (DA) access to all functions offered via ECS: reporting, online payment and online forms. The DA will have the ability to select which functions your organization wants to utilize—in one easy step.

Already noted for the efficiencies it brings to your workplace, ECS continues to evolve and become even more important to employers. All employers are encouraged to contact Employer Reporting with ideas and suggestions so the forward progress continues. ▲

If you're *not* using ECS...

This is a special note to all employers who are currently not using ECS for contribution reporting and/or online payments—this is a great opportunity to get on board. By registering for ECS now you'll be familiar with the application as the new functions are rolled out. But don't just take our word for it...read what your colleagues tell us about ECS:

I signed up for ECS in August. I was surprised at how easy it was to get registered, and how simple the process is for filing monthly reports. I'm looking forward to using it in the future because I think it's going to save me quite a bit of time. I would highly recommend it to those who have not yet signed up.

Kathy Kaufman
City of Tiffin

Info to Go

Personal History Record—Accuracy Reminder

A large number of incomplete *Personal History Records* (PHR) are being forwarded to OPERS for processing. Specifically, we've noticed a large volume with incomplete information in *Section 3, Prior Service Information*. As the employer, you're required to certify the accuracy and completeness of the data contained on the form. Before certifying the PHR and forwarding to OPERS, please check *Section 3* to ensure your new employee has completed the section in its entirety.


Why this is important

The *Prior Service Information* (*Section 3*) tells OPERS when an employee may have prior public service. This information is critical to ensure your employees receive full service credit for all public service employment. Additionally, completion of the *Prior Service Information* may indicate to the employer and OPERS when an employee is receiving a benefit from OPERS or another state system. This could prevent you, as the new employer of a benefit recipient, from being charged for a pension overpayment.

We suggest you:

- Explain to your employees why providing OPERS with their prior public service information is important to them.
- Be diligent in reviewing the entire form for completion before certifying and submitting to the retirement system.

When you review the *Personal History Record* and you discover employees who have indicated they are receiving a retirement benefit, be sure to promptly complete and submit the other forms necessary when hiring an OPERS benefit recipient, specifically:


- *Notice of Re-Employment of an OPERS Benefit Recipient* (form SR-6), or
- *Notice of Re-employment of a Retired Elected or Appointed Official to an Elected Position* (form SR-6E). 

Two-for-two: Use the W-2 Process for Address Changes

As you're preparing your employees' W-2 forms for mailing in January 2007, we urge you to remember this valuable step: If your employees have provided you with an address change in the past year, make sure you ask them to submit a completed *OPERS Address/Bank/Name Change Request* (form F-50).

It's easy to get—the *Address/Bank/Name Change Request* (form F-50) is available:

- Via the OPERS Web site at www.opers.org and follow the prompts to Member Forms, or
- Contact the Member Services Center at 1-800-222-7377.

By ensuring that OPERS has correct addresses by December or January, you assist with providing all employees the best opportunity to receive their personalized annual statement on time as well as any other communications relating to their individual retirement account. 

Employer Honor Roll

EDEC Honor Roll

Throughout 2006, the *Employer Outreach* honor roll will feature employers who have signed up for electronic delivery via EDEC. Here's a list of employers who have signed up for electronic delivery as of September 1, 2006:

Health Department	City of Ontario Richland County	Twinsburg Public Library
Ohio Veterans Home	City of Riverside	Centerville-Washington Park District
Southern Ohio Veterans Home	Village of Urbancrest	Wyandot Memorial Hospital
Fayette County Memorial Hospital	Village of Weston Wood	Mercer County Joint Twp Community
City of Fairborn	Bradford Public Library	Miami Conservancy District
City of Mason	Selover Public Library	Highland District Hospital
City of Tiffin	Defiance Public Library	Maumee Watershed Conservancy District
Allen Metropolitan Housing Authority	Huron Public Library	OPERS
Pike Metropolitan Housing Authority	Mason Public Library	Hocking Conservancy District
Hicksville Community Memorial Hospital	Lima Public Library	Northeast Ohio Regional Sewer District
Village of Arcadia Hancock County	Amos Memorial Public Library	Greenfield Twp Fairfield County
Village of Byesville	Tiffin Public Library	Pleasant Twp Henry County
Village of Hicksville Defiance County	Toledo Lucas County Public Library	Granville Twp Licking County



Mailbox

Q: Elections are coming up and I'm not sure how to handle election poll workers. How do I process retirement contributions?

If any employee has annual earnings from working at the election polls of more than \$500, then the individual can enjoy the privilege of OPERS membership, and retirement contributions (both employee and employer) must be paid. If you don't know if an individual will be earning \$500 on an annual basis for working at the polls (remember, there can be several elections in any year), it's appropriate to assume the individual will get to that level and go ahead and withhold retirement contributions required for an OPERS member.

We recognize this is not a perfect solution because an individual may not ultimately qualify at the \$500 annual threshold. However, it's better to establish the membership status and request a return of contributions and handle the penalties involved with late reporting.

Q: I work for a state agency and we report through the Department of Administrative Services (DAS). Do I have to review and implement the changes I receive from

Employer Reporting via Employer Notices, or should I wait to hear from DAS?

If you receive information from Employer Reporting it applies to you and it should be implemented. We review all communications (especially *Employer Notices* because they are operations-oriented) and determine which employers should receive the information and only send that information to those who need to know. With our system, if you get it—you need it.

Q: I was asked to submit a Certification of Final Payrolls to OPERS for an employee who isn't retiring from us—the employee holds two jobs and is retiring from the higher-paying job. Do I need to fill this out?

The *Certification of Final Payrolls* (F-85) is the letter that employers must complete to certify the final three pay periods before the effective retirement date for an employee who is retiring. When an employee holds two jobs during their retirement year, but is retiring only from the higher-paying job, OPERS sends a *Certification of Final Payrolls* letter to both employers. OPERS must receive two completed letters

(one from each employer) to fully process the employee's retirement from the higher-paying job. If you're the payroll professional for both employer entities, you'll need to fill out both letters.

The reason for both employers certifying the final payrolls is so OPERS is sure to include all retirement contributions in the pension calculation. Any contributions submitted after the employee's termination date from their higher paying position are not included in their pension calculation but rather are left in the employee's OPERS account to be paid under the Money Purchase Plan when the employee terminates their continuing employment.

Why all the paperwork? With notification of continuous employment from the employer with the lower-paying position, employees can continue working without forfeiting two months of retirement benefits as is usually required for re-employed retirees. Please note, if you are the lower paying employer, it will not be necessary for you to complete a *Notice of Re-employment of an OPERS Benefit Recipient* (SR-6) for the employee. ▲

This newsletter is written in plain language for use by public employers who are subject to coverage under the Ohio Public Employees Retirement System. It is not intended as a substitute for the federal or state law, namely the Ohio Revised Code, the Ohio Administrative Code, or the Internal Revenue Code, nor will its interpretation prevail should a conflict arise between it and the Ohio Revised Code, Ohio Administrative Code, or Internal Revenue Code. Rules governing the retirement system are subject to change periodically either by statute of the Ohio General Assembly, regulation of the Ohio Public Employees Retirement Board, or regulation of the Internal Revenue Code. If you have questions about this material, please contact the Employer Outreach Office at 888-400-0965, or seek legal advice from your attorney.



RETIREMENT Board

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