

Denied Salary

Presented by
OPERS Employer Services



Denied Salary

- ORC 145.2916
 - Elected officials whose salary is increased during a term of office and who are not eligible to receive the additional salary due to constitutional provisions may make additional contributions to OPERS.
 - Additional contributions will be based on the amount the official and the employer would have contributed had the salary increase been received.

Denied Salary

- The elected official making the election must contribute both the member and employer contributions.
- The employer must withhold beginning with the period the elected official elected to participate in denied salary and transmit it to the retirement system.
- The election cannot be retroactive.

Denied Salary

- Denied in-term increase:
 - does not count toward health care service credit
 - cannot be used to make an elected official eligible to purchase 35% additional credit
 - is used in the calculation of final average salary (FAS) for retirement benefit

Denied Salary

- Employer must submit the *Certification of Denied In-term Salary Increase* (form CSH-6)
- Employer must certify:
 - current salary
 - actual denied increase
 - effective date of increase
- Contributions reported on *Report of Retirement Deduction of Denied In-term Salary* (form 4710-d)
 - OPERS will provide form to employer

Employer Services

- OPERS website
 - www.opers.org
- Employer Outreach e-mail
 - employeroutreach@opers.org
- Employer Services Call Center
 - 888-400-0965