

EMPLOYER Notice

Ohio Public Employees Retirement System • 277 East Town Street • Columbus, Ohio 43215

Report of Retirement Contribution—Supplemental: when and how to use

Who should read this notice

Those responsible for reporting retirement contributions to OPERS

Situation overview

The number of *Reports of Retirement Contributions—Supplemental* submitted with errors and/or without proper supporting documentation has been increasing. This is causing the reports to be blocked or delayed. As a refresher, this *Employer Notice* will clarify the purpose of the supplemental form—when you would use this form rather than the regular *Report of Retirement Contributions*.

Also, you'll find information about a recently added reason to use the supplemental report—added to address a unique reporting situation.

What you need to do

Review this information to ensure your understanding about when using the *Report of Retirement Contributions—Supplemental* is appropriate. These guidelines apply to both ECS and paper reporting.

Generally, use this form when you need to report additional earnable salary for a pay period on which contributions have already been reported. It's important to note that employees with no previous contributions cannot be on a *Supplemental Report* since there are no original contributions to supplement. For this reason, the Month Ending and Pay Period Begin and End Date fields on the *Supplemental Report* must match exactly the Month Ending and Pay Period Begin and End Date fields on the previously submitted regular *Report of Retirement Contributions*.

You'll see there are now four acceptable reasons for submitting a *Report of Retirement Contributions—Supplemental*:

- Retroactive salary increase,
- Disability payments,
- Settlement agreement payments, and
- Payments to terminated or deceased employees.

Supporting documentation is always required to validate a supplemental report submitted for disability payments and settlement agreement payments. However, supporting documentation for retroactive pay increases and payments to terminated or deceased employees will be requested at OPERS' discretion. Examples of preferred supporting documentation are:

Situation

- Disability payments
- Settlement agreement payments
- Payments to a terminated or deceased employee
- Retroactive salary increase

Examples of documentation

Disability work sheet
Awards pages
Requested at OPERS' discretion

Requested at OPERS' discretion

Note:

This information was prepared as an overview to answer common questions about supplemental reporting.

Contact Employer Outreach for additional help.



1-888-400-0965

www.opers.org

(More information on back)

These are only some examples of documentation that can be used. Other forms of documentation may also be accepted if items listed above are not available.

- All documentation must include the approval date—the date the payment for the additional earnable salary was approved. This approval date should not be confused with the date the payment was made to the employee.
- All documentation for retroactive pay and disability payments must include the payroll period covered.
- If reporting via ECS, your supporting documentation must be sent via fax or U.S. mail immediately after submitting your report. If reporting via paper, the supporting documentation must accompany the *Supplemental Report*.

By contrast, the regular *Report of Retirement Contributions (form 4710-1)*, is used to report retirement deductions withheld from your employees' paychecks as you routinely process your payroll.

New reason for supplemental reporting

- Payments to terminated or deceased employees is a new reason for submitting a supplemental report. Usually, this would be used when a retroactive salary increase or longevity payment occurs after separation from your employment.
- Additional contributions can only be submitted to OPERS for a terminated or deceased employee for periods in which contributions have already been reported. Additional information is available on the *Create a Supplemental Report* section on the ECS Web site.

Changes to the *Employer Manual*

Pages 3.23–3.26 and 3.30-3.33 of the *Employer Manual* have been updated on the Web site at www.opers.org. Employers that maintain a hard copy of the manual should print these pages to ensure their manuals are updated.

Who to contact for more information

After you review this *Employer Notice*, contact your Employer Outreach representative with questions or comments at 1-888-400-0965 or via the Internet at employeroutreach@opers.org.

This Employer Notice 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 our office or seek legal advice from your attorney.



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