

EMPLOYER Notice

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

Reminder: Employer contribution rate increase effective January 1 for Law Enforcement and Public Safety groups

Who should read this notice

Fiscal officers and payroll clerks for any public employer employing law enforcement and public safety officials

Situation Overview

As of January 1, 2009, the next step of the phased-in increase for the *employer portion* only of retirement contributions will become effective for law enforcement and public safety groups. As previously announced, because the total approved increase amount was greater for these groups, it was determined their retirement contribution increase would be phased-in through 2011. All other contribution rates remain the same.

As of January 1, 2009, the employee and employer retirement contribution rates for public safety and law enforcement classifications will be:

Law Enforcement Employees:	10.10%
Law Enforcement Employers:	17.63%
Public Safety Employees:	10.10%
Public Safety Employers:	17.63%

What you need to do

Please make the necessary adjustments to your payroll and reporting systems so you submit accurate contributions and reports. Please note these rates are effective with all pay periods *ending* in January 2009. If your pay period ends in the month of January 2009, you must apply the new contribution rates to the entire pay period, *even if some days were worked in 2008*.

Why this is important

This scheduled increase is part of the ongoing effort of the Health Care Preservation Plan effective in 2007. OPERS continues to proactively work to preserve access to quality health care coverage for eligible members and their dependents—now and in the future. As part of the health care protection plan, a stepped increase in retirement contributions was put into effect beginning in 2006.

This increase has helped improve the solvency of OPERS' Health Care fund—the fund that provides health care access for eligible retirees. The Health Care fund was separated from the pension fund in 2004. Other actions to preserve health care access include:

- Changing the health care plan so that career service determines benefit level,
- Seeking national health care reforms, and
- Advocating cost-saving practices.

(More information on back)

Note:

This rate increase is effective for all pay periods ending in January 2009, even if some days were worked in 2008.



1-888-400-0965

www.opers.org

Changes to the *Employer Manual*

There are no *Employer Manual* changes applicable to this *Employer Notice*.

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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