

## EMPLOYER Notice

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

**Local contribution rates certified for 2010****Who should read this notice**

Finance directors, payroll and human resources professionals of local division employers

**Situation overview**

As required by the Ohio Revised Code, the OPERS Board of Trustees has certified employee and employer contribution rates for all local division employers for the 2010 calendar year.

These rates will be in effect from January 1, 2010 through December 31, 2010.

As provided for by law, scheduled, incremental increases will continue through 2011 for the public safety and law enforcement groups. Below, you'll find the certified rates for local division employers for 2010, showing an increase in the public safety and law enforcement employer contributions.

**What you need to do**

We urge you to ensure those processing retirement contributions have the accurate data. Here are the retirement contribution rates that will become effective for all pay periods ending on or after January 1, 2010:

The 2010 **employee** retirement contribution rates will be:

Local	10.00%
Public Safety	10.50%
Law Enforcement	11.10%

The **employer** contribution rates for 2010 will be:

Local	14.00%
Public Safety	17.87%
Law Enforcement	17.87%

As a reminder: Salary must be reported when it is *earned*, not paid. This means that each month you must report all pay periods ending in that month—regardless of when the employee is paid. Example: If your last pay period in 2009 has an ending date in 2010, the retirement deduction for this *entire pay period* must be taken at the 2010 contribution rate. However, if the last pay period in 2009 has an ending date in 2009 *but will be paid in 2010*, the 2009 rate would apply.

**More on back**

*Remember: This rate increase is effective for all pay periods ending in January 2010, even if some days were worked in 2009.*



1-888-400-0965  
www.opers.org

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**Why this is important**

Accurate reporting and remitting of retirement contributions is important to provide correct service credit in OPERS for your employees.

**Changes to the *Employer Manual***

To accurately reflect the contribution rates, the *Employer Manual* has been updated and can be found at [www.OPERS.org](http://www.OPERS.org). Employers maintaining a hard copy will want to print **page 3.2**

**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](mailto: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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