

# EMPLOYER Notice

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

## Supplemental Contribution Report revised for date information

### Who should read this notice

Those responsible for reporting retirement contributions to OPERS and human resources professionals

### Situation Overview

The *Supplemental Report of Retirement Contributions* has been revised. Employers have expressed confusion about the Approval Date field required on Supplemental Reports; therefore, a change has been made for clarity.

- The Approval Date field has been eliminated.
- Effective immediately, employers will enter the Payout Date on *Supplemental Reports of Retirement Contributions*.

The Payout Date will be used to determine the due date of the report and corresponding retirement deductions.

What is the Payout Date? This is the date the supplemental payment *was actually made* to your employee. This change highlights a unique distinction for supplemental payments only: Although the employee may have earned this supplemental income in previous months, for the scenarios listed below, employers are required to report based on when the payment was made to the employee. This variation in reporting only applies to:

- Retroactive pay increases,
- Disability payments,
- Payments made to a terminated or deceased employee, or
- Payments made pursuant to settlement agreements.

The due date for Supplemental Reports and corresponding retirement deductions is the last day of the month following the month during which the employee was paid the supplemental amount.

*For example:* If a supplemental payment was required to be paid to an employee on December 5, 2008—even if the salary was earned in May 2008—the *Supplemental Report of Retirement Contributions* and deductions withheld would be due January 31, 2009. The Payout Date field on the report would be completed as December 5, 2008.

For supplemental payments that do not include a specified payout date, the *Supplemental Report of Retirement Contributions* and deductions withheld would be due the last day of the month following the month during which the employee was paid the supplemental amount.

### Note:

The Supplemental Report of Retirement Contributions *has been modified for employers to indicate the Payout Date of the supplemental payment.*



1-888-400-0965

[www.opers.org](http://www.opers.org)

(More information on back)

### What you need to do

Employers are asked to:

- Notify all employees who complete Supplemental Contribution Reports (both electronically and via paper) of this information, and
- Ensure the payout date information is entered on the report.

### Why this is important

Employer Outreach works with employers to help ensure accurate and timely reports are filed, so penalties are not incurred. The *Report of Supplemental Contributions* was changed to eliminate information that could be difficult for those filing the reports to obtain, sometimes causing delays.

### Changes to the *Employer Manual*

The *Employer Manual* has been revised to reflect the information in this Notice.

Pages 3.30–3.33 have been updated and can be found on [www.opers.org](http://www.opers.org). Employers who maintain a print copy of the *Employer Manual* should print these pages and update all manuals.

### 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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