

EMPLOYER Notice

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

Member contribution rates to increase for law enforcement and public safety groups effective Jan. 1, 2010

Who should read this notice

Fiscal officers and payroll professionals who process information for law enforcement employees and public safety officials for state agencies

Situation overview

The OPERS Board of Trustees has approved an increase to the member contribution rates for all law enforcement and public safety employees. Although the rates were previously certified for the current two-year budget period for the state, new legislation (Senate Bill 267) provides for this change. These rates become effective Jan. 1, 2010 and replace rates for law enforcement and public safety previously communicated in the *Employer Notice* dated October 6, 2008.

This change affects the State Division, as noted:

- For *State Division* law enforcement and public safety groups, the OPERS Board approved a revision of previously certified rates. As of Jan. 1, 2010, the contribution rates will be:

	2010	Jan. 1 2011,-June 30, 2011*
Law Enforcement member rate:	11.10%	11.60%
Law Enforcement employer rate:	17.87%	18.10%
Public Safety member rate:	10.50%	11.00%
Public Safety employer rate:	17.87%	18.10%

*Six-month timeframe reflects the state of Ohio's bi-annual budget.

What you need to do

Please make the necessary adjustments to your payroll and reporting systems to ensure accurate remitting of contributions and contribution reporting.

Note: These rates are effective for all pay periods *ending* January 2010. If a pay period ends in the month of January 2010, you must apply the new contribution rates to the entire pay period, *even if some days were worked in 2009*.

Why this is important

The Ohio Revised Code requires the OPERS Board of Trustees to certify employer and employee (member) contribution rates to all State Division employers by November 1 of each even-numbered year. However, because of the new legislation, OPERS modified the previously certified rates for members in the public safety and law enforcement groups.

This increase is an increment of a multiple-year increase for OPERS members in the public safety and law enforcement groups. It is designed to more appropriately align the contribution with the benefit. Members in these two groups did not experience the increase in member contribution rates applied to state employees in 2006-2008.

More on back



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Because these rates represent an increase, it's especially important employers understand:

- The contribution amount for each employee category (public safety and law enforcement especially, and how those contributions are different from regular),
- The timing of this—or any—increase, and
- The rationale for the increases.

As always, additional information can be found in member and employer newsletters, posted on the OPERS Web site at www.OPERS.org.

Changes to the *Employer Manual*

Page 3.2 has been updated and posted to the *Employer Manual* in the Employer section of the OPERS Web site. Any employer maintaining a hard copy of the manual should print this page and update the manual.

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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