

EMPLOYER Notice

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

OPERS Board of Trustees Certifies State Rates

Who should read this notice

Finance directors, payroll and human resources professionals of state 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 state employers for the biennium beginning July 1, 2011 and continuing through June 30, 2013.

What employers need to do

The rates for this two-year certification are varied; it's very important employers know what the new rates are and the implementation date for each. Please be aware of this information to ensure your processes and procedures ensure accurate and timely contribution reporting and payment.

Here are the certified state contribution rates:

Employer Rates

	Regular	Law	Public Safety
07/01/11 – 12/31/11	14.00%	18.10%	18.10%
01/01/12 – 12/31/12	14.00%	18.10%	18.10%
01/01/13 – 06/30/13	14.00%	18.10%	18.10%

Employee Rates

	Regular	Law	Public Safety
07/01/11 – 12/31/11	10.00%	11.60%	11.00%
01/01/12 – 12/31/12	10.00%	12.10%	11.50%
01/01/13 – 06/30/13	10.00%	12.60%	12.00%

These rates are effective based on pay period end dates. For the increases to the law and public safety employer rates, the new rate is applicable to the *entire pay period* that ends in January of 2012 and 2013, even if much of the pay period is in the previous December.

Why this is important

The Ohio Revised Code requires the OPERS Board of Trustees to certify employer and employee contribution rates to all state division employers by November 1 of each even numbered year.

[More Information on Back](#)

Note:

Contribution rates have been certified for state employers.



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Because some of the rates certified for the coming biennium represent an increase, it's especially important that employers understand:

- The contribution amount for each employee category (regular, public safety, or law)
- The timing of any increases, and
- The rationale for the increases.

These increases include the final increment of a multiple-year increase in employer contribution rates for OPERS members in the public safety and law enforcement groups. Additionally, Senate Bill 267 provided for increases in the employee contribution rates for OPERS members in the public safety and law enforcement groups in multiple increments. Both are designed to more appropriately align the contributions with the benefits received by members of those groups.

Changes to the *Employer Manual*

There are no changes to the *Employer Manual* as a result of the information contained in this *Employer Notice*.

Whom to contact for more information

After reviewing this *Employer Notice*, contact Employer Outreach with questions at 888-400-0965, or by email 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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