

EMPLOYER Notice

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

Local contribution rates certified for 2011**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 2011 calendar year.

These rates will be in effect from January 1, 2011 through December 31, 2011.

As provided for by law, scheduled, incremental increases will continue for the public safety and law enforcement groups. Below, you'll find the certified rates for local division employers for 2011, showing increases in the public safety and law enforcement employee and employer contributions. This is the final year for incremental increases in the public safety and law enforcement *employer* rates.

What you need to do

Ensure those processing retirement contributions have the accurate contribution rates. Below are the retirement contribution rates that will become effective for all pay periods ending on or after January 1, 2011:

The 2011 **employee** contribution rates will be:

Local	10.00%
Public Safety	11.00%
Law Enforcement	11.60%

The 2011 **employer** contribution rates will be:

Local	14.00%
Public Safety	18.10%
Law Enforcement	18.10%

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 2010 has an ending date in 2011, the retirement deduction for this *entire pay period* must be taken at the 2011 contribution rate. However, if the last pay period in 2010 has an ending date in 2010 *but will be paid in 2011*, the 2010 rate would apply.

Remember: This rate increase is effective for all pay periods ending in January 2011, even if some days were worked in 2010.



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

More information on back

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 reflect the contribution rates accurately, the *Employer Manual* has been updated and can be found at www.opers.org

Who to contact for more information

After you review this *Employer Notice*, contact Employer Outreach with questions or comments at 1-888-400-0965 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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