Timing of Submission of Certification of Employee’s Final Payroll (SRF-85, DRF-85, and LR-2)

Who should read this notice
Those responsible for processing retirement benefit information and refund requests.

Situation overview
Employers are required to submit the Certification of Employee’s Final Payroll (SRF-85, DRF-85 or LR-2) for retiring or terminating employees. The Certification of Employee’s Final Payroll should not be submitted to OPERS before the employee’s final earnable salary date is known.

NOTE:
Employers should not certify information before it is known, as in the following scenarios:

- When there is an application pending approval for an employer sponsored disability plan,
- When the final earnable salary date and reporting period end date are not known, such as by submitting it too far in advance,
- When the employee is uncertain about the retirement effective date (i.e., if the employee has informed the employer about a possible change), or
- If the employee is planning to participate in an Early Retirement Incentive Plan to become retirement eligible, do not certify unless you are certain earnings will be reported through the mutually agreed upon date of retirement.

What employers need to do
- Continue to complete any Certification of Employee’s Final Payroll once employee’s final earnable salary date is known by:
  - Logging into the ECS application,
  - Scanning the Welcome page for the Recent Activity box,
  - Finding the Pending Requests section, and
  - Accessing the pending certifications by clicking on the number or through the Online Reports button at the left of the screen, or
  - Submitting by paper if not an ECS reporting employer.

Why this is important
Receiving the Certification of Employee’s Final Payroll prior to the final Report of Retirement Contributions results in efficient processing of pension benefits and refund requests. However, submitting the certification too early could result in a recalculation of the employee’s finalized benefit if changes to the employee’s termination date are made.

More information on back
Changes to the Employer Manual
No revisions to the Employer Manual have been made as a result of 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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