

OPERS EMPLOYER Notice

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

Required January 2014: *Non-Contributing List* report

Who should read this notice

Finance directors, payroll and human resources professionals of OPERS employers

Situation overview

Beginning January 2014, OPERS-reporting public employers will be required to submit an annual report listing non-contributing individuals. Non-contributing individuals are defined as those who are providing services to a public employer but are not making retirement contributions.

We recognize this is a short turnaround time to implement this report. Therefore, for the first annual *Non-Contributing List* report (form-NCL) containing 2013 data, employers have the option of submitting this report:

- Electronically via ECS (available at the end of January),
- Via hard copy (form-NCL now available at opers.org), or
- In whatever format is currently available within your organization IF all information listed below is included.

What employers need to do

By Jan. 31, 2014, public employers must submit a *Non-Contributing List* to OPERS listing all individuals providing services during the preceding calendar year.

- Non-contributing lists for 2013 are due on or before Jan. 31, 2014—this is the only time employers will have the option as to how the report is submitted.
- This is an annual report, *Non-Contributing List* reports will be due on or before Jan. 31 for the preceding year (2014 *Non-Contributing List* will be due Jan. 31, 2015 and must be in accepted format).
- *ECS-reporting employers*: Must submit the *Non-Contributing List* report via ECS with the report due in 2015. However, if you choose to begin using ECS for this report in 2014, the file specifications are attached to this *Employer Notice*. Note: File transfer or data entry may be used.

Here's what must be included, regardless of how the report is submitted:

- Name
- Social Security or ID number
- Status
- Service Begin Date/Service End Date
- Gross Earnings (optional)
- Position Title (such as consultant, student)

More information on back

Know your reporting responsibilities:

- Employers are required to submit annual Non-Contributing Reports.
- The 2013 report (due Jan.31, 2014) may be submitted via OPERS-specific formats (ECS or hard copy) or via employer-specific format—provided the information noted at right is included.



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

Here's who should be included:

- Any worker not reported to any of the Ohio retirement systems
- Students who have exempted from membership
- Independent contractors or workers performing services under personal contracts where no retirement contributions are remitted
- Elected officials who have not opted in to OPERS membership
- Poll workers earning less than \$500 per calendar year where no contributions are withheld on poll worker earnings
- Any other individual for whom OPERS contributions are not remitted by the public employer but who has performed work for a public employer.

Why this is important

This is an Ohio Revised Code (ORC) requirement, Section 145.036. ORC Section 145.47 requires employers to submit a non-contributing list annually. ORC Section 145.036 adds to the required non-contributing information a listing to include all independent contractors or any other classification besides "employee who provided services in the previous year" to be included on the non-contributing list.

Changes to the *Employer Manual*

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 e-mail at employeroutreach@opers.org.

For a current listing of OPERS Board members, please visit www.opers.org

It is your responsibility to be certain that OPERS has your current physical and e-mail address on file. If OPERS is not made aware of address changes, we cannot guarantee that you will receive important information pertaining to OPERS public employers. 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.

