

Changes to Administrative Rule and supporting forms: Personal History Record and Employer Request for Return of Unauthorized Contributions

Note:

Employers should be familiar with all Administrative Rules so that operations and procedures are compliant.

All Administrative Rules can be found on the Register of Ohio website, <http://www.registerofohio.state.oh.us/>.

Employers should discard outdated versions of forms. The most current versions of forms can be found on www.opers.org.

Who should read this notice

Finance directors, chief administrative officers, human resources and benefits professionals

Situation overview

At its February meeting, the OPERS Board of Trustees approved changes to Administrative Rule 145-1-26 which will directly impact employer responsibilities and operations. The following information is an overview of the changes to Rule 145-1-26 and corresponding supporting forms.

Effective July 1, 2014:

- Paragraph (G)(9) and new Paragraph (G)(12) have been amended to incorporate the substantive text from former Rule 145-1-48 (which has been repealed) and to further clarify that fees and commissions including but not limited to, amounts paid to individuals who serve on a fee basis or compensation on a per page, per meeting, per inspection, or per emergency response event are not earnable salary.
- Paragraph (I)(3) was amended to provide that the retirement system may apply earnable salary determinations into a finite period of the past and in context of a member's proximity to retirement. Specifically, the rule provides that OPERS may return as unauthorized a maximum of the current year plus three full calendar years of contributions, or, for a member who is within one year of attaining age and service retirement eligibility, return not more than twelve months of contributions.
- Paragraph (I)(4) has been deleted as outdated and unused language.

As a result of the Rule amendments, employers should also begin using updated versions of the following forms:

• **Personal History Record (Form A)**

- Electronic reporting employers are required to submit Personal History Records online via file transfer or data entry through ECS.
- Paper reporting employers should contact their dedicated employer account representative to obtain an updated version of the paper form.

• **Employer Request for Return of Unauthorized Contributions (F-103)**

Both of these forms have been updated to include language regarding earnable salary. If there is any question whether the compensation is earnable salary, employers should submit a request for an official determination prior to remitting contributions on the compensation.



Action requested

The information contained here is a high-level overview to inform employers of changes to an Administrative Rule that affect how employers conduct their business or how employers must interact with OPERS. Employers are encouraged to be knowledgeable about *all aspects* of each Administrative Rule change.

Those who want to read the primary documentation for all Administrative Rule changes will find exact information about all Administrative Rules on the Register of Ohio website, <http://www.registerofohio.state.oh.us/>.

Employers should immediately discard outdated versions of the Personal History Record (Form A) and the Employer Request for Return of Unauthorized Contributions (F-103). The most current version of any OPERS form can be found on www.opers.org or obtained by contacting your dedicated employer account representative at 888-400-0965 or by e-mail at employeroutreach@opers.org.

Why this is important

Employer Services works to keep all employers compliant with pension mandates.

More information available

All rules having a direct impact on employer operations will have a more detailed *Employer Notice* to more fully explain employer responsibilities.

As always, if you have questions, contact OPERS at 888-400-0965, option #3 for your dedicated compliance specialist, 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.

