

# Employer *Notice*

## Amendment to Ohio Revised Code Section 145.012 (A)(5) – Election Workers

### Who should read this notice

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

### Situation overview

Ohio Revised Code Section 145.012 (A)(5) has been amended effective March 23, 2015 to increase the annual earnings exclusion for election workers from less than \$500 to less than \$600 per year. Election workers earning less than \$600 in a calendar year are excluded from the definition of “public employee” and contributions are not to be remitted for this service. Election workers earning \$600 or greater in any calendar year are public employees and contributions are required for this service.

Ohio Admin. Code 145-1-44 defines “election worker” as an individual who performs services as a poll worker for the board of elections **on a day the election polls are open**. Other work for the boards of elections on days the election polls are not open is not covered by the annual earnings exclusion and retirement contributions should be reported and remitted regardless of the amount of earnings.

### What employers need to do

Ensure that you are properly reporting election workers and applying the exclusion appropriately. Failure to report election workers when contributions are due may result in an employer billing for unreported public service.

### Updates to the Employer Manual

The *Employer Manual* has been updated to account for this change.

### Whom to contact for more information

After you review this *Employer Notice*, contact Employer Services with questions or comments at 888-400-0965, or by e-mail at [employeroutreach@opers.org](mailto:employeroutreach@opers.org). 



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