

Employer *Notice*

Changes to Requirements for the Annual Non-Contributing List

Who should read this notice

Finance directors, payroll and human resources professionals

Situation overview

Each year, OPERS employers are required to submit an annual report identifying non-contributing individuals. Non-contributing individuals are defined as those who are providing services to a public employer but who are not making retirement contributions.

Effective December 2015, the following changes will be made to the requirements for the non-contributing list:

- **Employers will be required to provide the full SSN (or FEIN, if applicable) for each record on the non-contributing list**
Employers are required to obtain and report a new hire's SSN or FEIN for independent contractors within 20 days of the contract or hire date to the State of Ohio. OPERS will also require full SSNs on the non-contributing list.
- **Addition of a new status indicator "N" for those employed but not receiving earnable salary**
A new non-contributing status indicator of "N" has been established to account for those employed by an OPERS-covered employer, but paid in a manner that is not earnable salary. Previously, these individuals were reported using the indicator "X" for "excluded."

What employers need to do

Ensure that individuals at your organization are aware of the new requirements for the non-contributing list. For those employers using the file transfer method on the Employer Contribution System (ECS), please provide a copy of the file specifications (attached) to the appropriate department or outside vendor so that the required changes are made.


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Why this is important

OPERS employers are required by Ohio retirement law to provide information about non-contributing employees and independent contractors on an annual basis. This information is used internally to determine if individuals are appropriately classified in the retirement system and, in the case of OPERS benefit recipients, whether these individuals are enrolled in a retiree health care plan for which they are eligible.

In order to minimize any financial impact to employers or OPERS members, proper reporting of non-contributing employees is essential.

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. 

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.



NON-CONTRIBUTING LIST RECORD FORMAT

FROM	TO	TYPE	COUNT	REQUIRED "R" / OPTIONAL "O"	DESCRIPTION
1	1	Alpha	1	R	Record Type = "N" for Non-contributing List
2	7	Num	6	R	OPERS Employer Code Format = XXXXYY, where: XXXX = Four digit OPERS employer code YY = Two digit OPERS suffix code
8	8	Alpha	1	R	Status: "E" - Elected Official (Social Security) "I" - Independent Contractor "N" - No Earnable Salary "S" - Student Exemption "X" - Excluded by R.C. 145.012
9	17	Num	9	R	Employee Social Security Number or FEIN (if applicable)
18	43	Alpha	26	R	Employee Name Omit space and apostrophe in last name. Example: McNeal would appear as MCNEAL. O'Neal would appear as ONEAL. Sequence of name will be: last name, first name, middle name or initial. A comma may be inserted between last name and first name. For example, the name John J. McNeal Jr. can appear as: MCNEAL JOHN J JR or MCNEAL, JOHN J JR or MCNEAL, JOHN J, JR
44	52	Num	9	O	Gross Earnings during Calendar Year Dollars and cents, nine characters with leading zeros and no decimals. EX: Earnings 1,251.63 would appear as 000125163
53	60	Num	8	R	Begin date of period of service Format = MMDDYYYY, where: MM = 2 position month DD = 2 position day YYYY = 4 position year
61	68	Num	8	R	End date of period of service Format = MMDDYYYY, where: MM = 2 position month DD = 2 position day YYYY = 4 position year
69	100	Alpha	32	R	Position Title First 32 characters of position title.

EMPLOYER SUMMARY RECORD FORMAT

FROM	TO	TYPE	COUNT	REQUIRED/ OPTIONAL	DESCRIPTION
1	1	Alpha	1	R	Record Type = "T"
2	7	Num	6	R	OPERS Employer Code Format = XXXXY, where: XXXX = Four digit OPERS employer code Y = Two digit OPERS suffix code
8	11	Num	4	R	Calendar Year Format = YYYY where: YYYY = 4 position year
12	37	Alpha	26	R	Employer Name Abbreviated employer name, left justified
38	43	Num	6	R	Record count: Number of employee records on this payroll with leading zeros. EX: 127 employees would appear as 000127