



# EMPLOYER NOTICE

## Employing an OPERS benefit recipient (Re-employment)

### WHO SHOULD READ THIS NOTICE

Finance directors, chief administrative officers, human resources and benefits professionals of OPERS employers.

### SITUATION OVERVIEW

When an individual is receiving a pension benefit from OPERS or another Ohio retirement system and returns to service with a public employer, the employer is responsible for notifying OPERS. The notice required by the public employer is dependent on the benefit recipient's status and the type of service the benefit recipient is providing (employment or independent contractor). A public employer who fails to provide notice of a benefit recipient's return to service in a timely manner will be responsible for any overpayment of benefits to the benefit recipient.

### WHEN HIRING AN OPERS BENEFIT RECIPIENT

- In most scenarios, the employer is required to submit the **Notice of Re-Employment or Contract Services of an OPERS Benefit Recipient (Form SR-6)** by the end of the first month of the OPERS benefit recipient's re-employment.
- When reporting the benefit recipient's first contributions to OPERS during the re-employment period, **the employer must add a pay period begin code of an "E" to the Report of Retirement Contributions.**
- The begin date on the first report must be the first day of earnings for the OPERS benefit recipient and should match the begin date provided on the Form SR-6.
- If the OPERS benefit recipient does not have earnable salary and will not be reported to OPERS, the employer is required to submit the Form SR-6 and the benefit recipient must be reported annually on the Non-Contributing list using the reason of "No Earnable Salary."

### WHEN HIRING AN ORS BENEFIT RECIPIENT

- If hiring an individual who retired from another Ohio retirement system, the employer should instruct the individual to contact the system from which they retired to discuss impacts to their retirement and health care. The employer must submit the **Personal History Record/Elected Official Membership (Form A)** for the individual. The employer is not required to submit the Form SR-6 for these individuals.

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## WHEN A BENEFIT RECIPIENT TERMINATES RE-EMPLOYMENT

- Immediately upon the re-employed benefit recipient's termination, **the employer should submit the Term-MP form (available on ECS) to OPERS.** If the employer reports via paper, the form can be found on [opers.org](https://opers.org) within the **Employer Forms and Documents** section. The purpose of this form is to report the benefit recipient's termination prior to OPERS receiving the final report. Submitting the Term-MP form allows the individual's Health Reimbursement Arrangement (HRA) to become accessible upon receipt and processing of the form.
- When a re-employed benefit recipient terminates their re-employment, **the employer should submit the pay period end code "Q" on the last Report of Retirement Contributions.**
- The end date used on the last Report of Retirement Contributions should be the last day of earnings. This date should be the same as the end date on the previously submitted Term-MP form.

## RE-EMPLOYMENT OR RETURN TO SERVICE BY AN OPERS (OR OTHER OHIO RETIREMENT SYSTEM) BENEFIT RECIPIENT: A QUICK REFERENCE GUIDE FOR EMPLOYERS

Enclosed is a *Quick Reference Guide* for employers to use to determine what forms and/or actions are required of them when employing an OPERS or ORS benefit recipient. The guide covers the information provided above and details the most common scenarios an employer may experience when employing an OPERS or ORS benefit recipient. If you do know of a scenario that is not addressed on the list, please contact Employer Outreach at 1-888-400-0965 to discuss your specific scenario and the forms and/or actions required.

## NOTICE OF RE-EMPLOYMENT OR CONTRACT SERVICES OF AN OPERS BENEFIT RECIPIENT (FORM SR-6) HAS BEEN UPDATED

The **Notice of Re-employment or Contract Services of an OPERS Benefit Recipient (Form SR-6)** and the **Notice of Re-Employment of Retired Elected Official or Appointed Official to an Elected Position (Form SR-6E)** have been combined into one form, the **Form SR-6**. There have been additional changes to the Form SR-6 as well. A copy of the updated form can be found at [opers.org](https://opers.org) under the *Employer* section and *Forms and Documents*.

- The changes to the form include:
  1. Page 1 – The question "Contributions will be withheld and remitted" was removed.
  2. Page 2 – Options #6 and #7 which are specific to Elected Officials were added. If the benefit recipient retired as an Elected Official mid term or at the end of the term and then returned to an Elected Official position after retirement, options #6 and #7 pertain to only these individuals.
  3. Page 3 – The question "Is the employer's coverage a high deductible health plan (HDHP) with a HSA?" was removed.
- Employers should begin using the updated Form SR-6 immediately and destroy any other version of the SR-6 or SR-6E forms as they will no longer be accepted.

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### THE INDEPENDENT CONTRACTOR/WORKER ACKNOWLEDGEMENT (FORM PEDACKN) IS NOW THE NON-MEMBER ACKNOWLEDGMENT (FORM PEDACKN)

The **Non-Member Acknowledgement (Form PEDACKN)** has a new name and can be found at [opers.org](http://opers.org) under the *Employer* section and *Forms and Documents*. Changes to the form include:

- Page 1 – Personal Information:
  1. We added additional instructions on the top of the page. This form is to be completed by anyone providing a service to the public employer who is not considered to be a public employee. In addition, if the individual completing the form is an OPERS benefit recipient, the *Notice of Re-employment or Contract Services of an OPERS Benefit Recipient* (Form SR-6) should accompany the PEDACKN form.
  2. The form now requires only the individual's name and date of birth. We removed the "Name of Current Employer" field and the "Social Security Number" field.
- Page 2 – Acknowledgement: The acknowledgement on the second page of the form has been revised.

### THE HEALTH CARE COVERAGE CHANGE FORM (FORM HCCHG) IS OBSOLETE

In previous years, employers may have received a request to complete the *Health Care Coverage Change Form* (Form HCCHG). This form was used to inform OPERS that something had changed with the re-employed benefit recipient's employer-provided health care coverage. The Form HCCHG is no longer needed or valid.

### WHOM TO CONTACT FOR MORE INFORMATION

After reviewing 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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For a current listing of OPERS Board members, please visit [opers.org](http://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.