OPERS
277 East Town St.
Columbus, OH 43215

EMPLOYER NOTICE

OPERS Board of Trustees Certifies Rates

WHO SHOULD READ THIS NOTICE

Finance directors, payroll and human resources professionals of OPERS employers.

SITUATION OVERVIEW

As required by Ohio retirement law, the OPERS Board of Trustees has certified employee and employer contribution rates for local division OPERS employers for the 2027 calendar year. **These rates remain unchanged** and will be in effect from Jan. 1, 2027 through Dec. 31, 2027 for all local division employers.

WHAT EMPLOYERS NEED TO DO

Ensure those processing retirement contributions have the accurate contribution rates. Below are the retirement contribution rates that will become effective for all pay periods ending on or after Jan. 1, 2027.

The 2027 local division contribution rates are:

	Employee	Employer
Local	10.00%	14.00%
Public Safety	12.00%	18.10%
Law Enforcement	13.00%	18.10%

The OPERS Board of Trustees certified employee and employer contribution rates for all state division employers for the biennium commencing July 1, 2027 through June 30, 2029. Below are the retirement contribution rates for all state division employers.

The contribution rates for all state division employers from Jan. 1, 2027, through Dec. 31, 2027 are:

	Employee	Employer
State	10.00%	14.00%
Public Safety	12.00%	18.10%
Law Enforcement	13.00%	18.10%

As a reminder: Salary must be reported when it is earned, not paid. This means each month you must report all pay periods ending in that month at the contribution rates that are in effect at that time – regardless of when the employee is paid.

WHY THIS IS IMPORTANT

Accurate reporting and remitting retirement contributions is important to provide correct service credit in OPERS for your employees.

CHANGES TO THE EMPLOYER MANUAL

No 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 email at employeroutreach@opers.org.

Note: *These local rates are effective for all pay periods ending in 2027, even if some days were worked in 2026. State rates included in this notice are effective for all pay periods ending Jan. 1, 2027 through Dec. 31, 2027.*

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.