

EMPLOYER Notice

Ohio Public Employees Retirement System • 277 East Town Street • Columbus, Ohio 43215

Timing of Submission of *Certification of Employee's Final Payroll* (SRF-85, DRF-85, and LR-2)

Who should read this notice

Those responsible for processing retirement benefit information and refund requests.

Situation overview

Employers are required to submit the *Certification of Employee's Final Payroll* (SRF-85, DRF-85 or LR-2) for retiring or terminating employees. The *Certification of Employee's Final Payroll* should not be submitted to OPERS before the employee's final earnable salary date is known.

NOTE:

Employers should not certify information before it is known, as in the following scenarios:

- When there is an application pending approval for an employer sponsored disability plan,
- When the final earnable salary date and reporting period end date are not known, such as by submitting it too far in advance,
- When the employee is uncertain about the retirement effective date (i.e., if the employee has informed the employer about a possible change), or
- If the employee is planning to participate in an Early Retirement Incentive Plan to become retirement eligible, do not certify unless you are certain earnings will be reported through the mutually agreed upon date of retirement.

What employers need to do

- Continue to complete any *Certification of Employee's Final Payroll* once employee's final earnable salary date is known by:
 - Logging into the ECS application,
 - Scanning the *Welcome* page for the Recent Activity box,
 - Finding the *Pending Requests* section, and
 - Accessing the pending certifications by clicking on the number or through the *Online Reports* button at the left of the screen, or
 - Submitting by paper if not an ECS reporting employer.

Why this is important

Receiving the *Certification of Employee's Final Payroll* prior to the final *Report of Retirement Contributions* results in efficient processing of pension benefits and refund requests. However, submitting the certification too early could result in a recalculation of the employee's finalized benefit if changes to the employee's termination date are made.

Note:

Employers who currently submit Certification of Employee's Final Payroll (SRF-85, DRF-85, and LR-2) should submit only when employee's final earnable salary date is known. Do not submit certification if final earnable salary date is unknown.



OPERS

1-888-400-0965

www.opers.org

More information on back

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.

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.



BOARD of Trustees

Ken Thomas, Chair

Representative for Municipal Employees

Cynthia L. Sledz, Vice Chair

Representative for Miscellaneous Employees

Matthew Schulz

Representative for State Employees

Sharon M. Downs

Representative for Retirees

John W. Maurer

Representative for Retirees

Kimberly Ann Russell

*Representative for Non-teaching
College/University Employees*

Helen Youngblood

Representative for County Employees

Bob Blair

Director, Department of Administrative Services

Lennie Wyatt

Governor Appointed Investment Expert

James R. Tilling

General Assembly Appointed Investment Expert

Charlie Adkins

Treasurer Appointed Investment Expert

Chris DeRose

Chief Executive Officer