



# EMPLOYER NOTICE

## Certification of Final Payroll and the Pension Protection Act

### WHO SHOULD READ THIS NOTICE

Payroll and human resource professionals.

### SITUATION OVERVIEW

When an OPERS member retires or terminates with OPERS, we ask that you complete the Certification of Final Payroll forms SRF85 and LR2 on ECS. These forms request that the employer indicate whether the individual qualifies as a Public Safety employee under the Pension Protection Act of 2006 (PPA). Pension Protection Act of 2006 allows a Public Safety employee who separates from service beginning age 50 to waive the 10 percent early withdrawal penalty on lump sum distributions received from qualified government plans such as OPERS. An eligible public safety employee must be separated from service as a public safety employee. They must hold this position at the time of retirement or for a refund at the time of termination.

The IRS defines a public safety employee and who qualifies under the PPA. This information is found under IRS Notice 2007-7 [https://www.irs.gov/irb/2007-05\\_IRB#NOT-2007-7](https://www.irs.gov/irb/2007-05_IRB#NOT-2007-7), specifically part IV. Section 828 of PPA'06 Q-6/A-6. OPERS' law enforcement and public safety employer codes are not all inclusive of who meets the definition of a qualified Public Safety employee under the PPA. OPERS is unable to assist with you with making this determination. If you are unsure of who qualifies after reading the publication, please contact the IRS Employee Plans taxpayer assistance at 877-829-5500.

### Who is a qualified public safety employee?

For purposes of § 72(t)(10), the term "qualified public safety employee" means an employee of a State or of a political subdivision of a State (such as a county or city) whose principal duties include services requiring specialized training in the area of police protection, firefighting services, or emergency medical services for any area within the jurisdiction of the State or the political subdivision of the State.

Updates to ECS to include the link to the IRS notice are coming soon. If you would like to locate the IRS link in ECS once the updates are made, you can click on the question mark next to the question, "was this a law enforcement or public safety position, as defined by the IRS" on the SRF85 or LR2 form and a pop up window will appear which includes the PPA information.

*(continued)*

## WHAT EMPLOYERS NEED TO DO

Please review the above information and if you have questions regarding who qualifies for the PPA contact the IRS Employee Plans taxpayer assistance at 877-829-5500.

## 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](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.