



EMPLOYER NOTICE

Non-Contributing List reminders and Additional Documentation Required

WHO SHOULD READ THIS NOTICE

Finance directors, human resources and payroll professionals

SITUATION OVERVIEW

On or before January 31 of each year, public employers are required to submit a list of all non-contributing individuals. These individuals are defined as anyone providing a service or personal services who, at any time in the preceding calendar year, received compensation from the employer for which no contributions were deducted under Ohio Revised Code Section 145.47. This could be because the employer classified the individual as an independent contractor, another classification other than a public employee, appointive employees or any other reason. You do not want to include anyone who would not otherwise be considered publicly employed and receiving a 1099 from your entity.

The non-contributing list should be submitted through ECS if you report on ECS. If you report to OPERS on paper form 4710, you should submit your information on paper. There is no official form to submit the non-contributing list, but you should include the individual's name, social security number, the appropriate status from the list above, the service begin and end date, the gross earnings and position title.

When submitting the information and notating a status for everyone on the list, it is important that the status given is accurate to ensure correct actions are taken when processing the submitted list.

The statuses and their descriptions include:

"S" – Student Exemption is used to indicate the individual has been exempted from OPERS membership through the student exemption process (universities and colleges only).

"I" – Independent Contractor is used for individuals who are classified as an independent contractor or any other classification other than a public employee

"X" – Excluded by Ohio Revised Code 145.012 is used for those individuals who are excluded by Ohio Revised Code. For any election worker, this is the status that you would use, and you must include the individual's salary.

"E" – Elected Official is used for individuals who have not opted into OPERS as an elected official

"N" – No earnable salary is used for individuals who are employees of the public employer or an elected official who opted into OPERS but have no earnable salary such as someone who is paid per item, run, or meeting, and no contributions remitted to the retirement system.

(continued)

The SR-6 form is required when hiring or engaging the services of any of the following benefit recipients (whether as a public employee, and independent contractor, or in any other capacity).

- An OPERS age and service retiree;
- An OPERS disability benefit recipient; or
- A retired elected or appointed official returning to employment to an elected office

If we have not received the SR-6 form and the individual was assigned a status that requires the form, the Request for an SR-6 letter, SR6NCL, will be mailed to you asking for the SR-6 form to be submitted. If you receive the letter and believe that you have received the request in error, please contact Employer Outreach at 1-888-400-0965 to discuss.

If you are submitting the SR-6 form and the individual has terminated the position listed on the non-contributing list, please include the *Employer Certification of Termination of Employment of An OPERS Benefit Recipient* form, TERM-MP, found on ECS and our website at opers.org.

WHOM TO CONTACT FOR MORE INFORMATION

Contact your Employer Outreach representative with questions or comments at (888) 400-0965, or by email at employeroutreach@opers.org.

For a current listing of OPERS Board members, please visit 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.