EMPLOYER MANUAL

MANUAL FOR FISCAL OFFICERS OF EMPLOYERS OF
ACTIVE OHIO POLICE AND FIREFIGHTERS

FOR THE MOST CURRENT EDITION, VISIT WWW.OP-F.ORG

Revised June 2020
Dear employers,

This publication is designed as a reference guide to assist employers of the Ohio Police & Fire Pension Fund (OP&F) in reporting contributions and submitting the required forms and materials needed for OP&F to provide benefits for our members. It is not intended to serve as the definitive legal document of OP&F's employer policies, but will provide answers to the most common questions and will offer valuable information to assist employers in properly reporting all required contributions, and in submitting all required paperwork in a timely and accurate manner. The manual is designed for fiscal and payroll officers, although human resource and personnel managers may also find it useful.

Every effort has been made to ensure that information contained in this manual is current and correct. However, periodic updates will be mailed to all employers. Finally, please visit the employer section of the OP&F Web site at www.op-f.org/employers for up-to-date employer reporting information.

If you have any questions, or need information on any item not addressed in this manual, please contact OP&F and we will be sure to assist you in every way possible.

Sincerely,

John J. Gallagher, Jr.
OP&F Executive Director
# Table of Contents

## Quick start employer reporting guide
- Who are OP&F members? ...........................................3
- What are our reporting requirements? .........................3
- OP&F Member contribution rates ................................3
- Member contribution rate history .....................................4
- OP&F Employer contribution rates ..................................4
- Contribution due dates ................................................5
- Report of retirement deductions .....................................5
- Payments remitted to OP&F ...........................................5
- Report of payroll deductions for service credit purchases ...5
- Employer penalties ...................................................5
- Employer training .....................................................5

## General information
- About OP&F ..............................................................6
- Mission, vision and core values .....................................6
- Contacting OP&F .......................................................6
- Important dates and deadlines for employers .................7
- Services offered to employers ......................................7

## Member information
- Eligibility .................................................................8
- OP&F membership requirement summary .....................8
- Personal History Record form (PHR) ..............................9
- Social Security form SSA-1945 .....................................9
- Pre-employment physical examination requirements .......9
- PEP minimum medical testing/diagnostic procedures .......10
- Termination .............................................................10
- Transfer and layoff ...................................................11
- Reinstatement due to agreement, court order or arbitrator ..11
- When an employer cannot obtain a required test ..........11
- PEP Penalties ..........................................................12
- Special penalty provision ..........................................12
- Penalty dispute .......................................................12
- Purchasing prior service credit ....................................12
- Service credit purchase through payroll deduction .......13

## Employer reporting
- Tax-deferred payroll deduction contracts are irrevocable ....14
- Termination pay ..........................................................14
- Employer reporting and payment requirements .............14
- Summary of Payment Remittance Information form (recap) 14
- A closer look at the Summary of Payment Remittance Information form ...........................................16
- Accrued liability payments ...........................................17
- Employer payment options .........................................17
- Payments made through the OP&F online payment system ...18
- Reporting OP&F member payroll data ...........................18
- Reporting earnable salary ...........................................19
- Earnings considered non-salary .....................................20
- Keeping current contracts/ordinances on file with OP&F ....20
- Payroll reporting options ..........................................21

## Reporting member contributions
- Employer responsibilities ...........................................22
- Requirements for payroll reporting ...............................22
- Required reporting components ....................................22
- Earning types ..........................................................24
- Other earnings codes ...............................................25
- Hours base ............................................................26
- Hours paid .............................................................26
- Gross salary ...........................................................26
- Member taxed deduction ............................................26
- Member salary reduction ............................................27
- Employer paid, or fringe, benefit contribution ................27
- Work codes ............................................................27
- Comments section ....................................................27
- Page total ...............................................................27
- Report total ............................................................28
- Signature ...............................................................28
- Sample Report of Retirement Deductions ....................28
- Payroll reporting tips .................................................29
- Reporting holiday pay ...............................................29
- Military pay and military granting ................................29

(contents continued on next page)
# Table of Contents

Reporting retroactive pay ................................................. 31  
Reporting pay adjustments ............................................. 31  
Case scenario .................................................................... 32  
Case resolution ................................................................. 32  
Reporting grievances or settlements ................................. 32  
Missing contributions ......................................................... 33  
Reporting for members on workers’ compensation ......... 33  
Explaining wage fluctuation/variance .............................. 34  
Averaging pay ................................................................. 34  
Furlough hours .................................................................. 34  
Changing pay cycles .......................................................... 35  
Using compensatory time ............................................... 35  
Trading shifts .................................................................... 36  
Picked-up contributions ..................................................... 36  
Implementing or changing an existing pick-up plan ......... 37  

## Employer self-service payroll reporting

Employer self-service payroll reporting ......................... 38  
Self-service web manual method .................................. 38  
Self-service web import method .................................... 38  
File Transfer Protocol (FTP) method ............................ 38  
Layout and specifications: Employer’s work report export .. 39  

## Employer payroll reporting penalty structure

Employer payroll reporting structure ......................... 40  
Automatic penalties for late reporting and/or payments ... 40  
Non-automatic penalties: items eligible for 30-day “cure”.. 41  
Special penalty provisions ............................................. 41  
Payment plan for delinquent employers .......................... 42  

## Service retirement or filing for disability benefits

Required documentation ................................................. 43  
Interim Payment Certificate ........................................... 43  
Employer Accounting of Member Compensation form ... 43  
Disability application: employer responsibilities ........... 43  
Other adjustments to member contributions ................. 44  
Ohio Public Safety Officers Death Benefit Fund ............ 44  
Survivor benefits ......................................................... 44  
Benchmark Salary Excess Refunds ............................... 44  

## Appendix

Personal History Record ................................................. A  
Information on Social Security Form SSA–1945 ............. B  
Pre–Employment Physical requirements ........................ C  
Employer Information form .......................................... D  
Service Credit Model Pick-up resolutions .................... E  
Member Contribution Model Pick-up resolutions ........... F  
Summary of Payment Remittance information ............... G  
Automated Clearing-House (ACH) Information .......... H  
Report of Retirement Deductions ................................. I  
Employer’s Work Report Export Specifications for Electronic Payroll Reporting ............................. J  
Interim Payment Certificate .......................................... K  
Employer Accounting of Member Compensation .......... L  
Selected sections, ORC, OAC ....................................... M
Quick start guide

Quick start OP&F employer reporting guide

This quick start guide summarizes some of the key elements of payroll reporting and other key reports required for Ohio Police & Fire Pension Fund (OP&F) employers. The information included is not a substitute for the detailed instructions included in the OP&F Employer Manual or applicable sections of the Ohio Revised Code (ORC). To prevent costly penalties for improper reporting or late submissions, please become familiar with this entire manual and the applicable sections of the code.

Who are OP&F members?

OP&F members are full–time firefighters and police officers. OP&F cannot accept contributions for part–time employees and other safety officers that may or may not be covered by the Ohio Public Employees Retirement System (OPERS) or Social Security. The Ohio Revised Code (ORC 742.01) specifically defines the requirements that determine a full-time police officer or firefighter.

When a new OP&F member is hired, the employer must remit the following completed forms to OP&F:

- A completed and notarized Personal History Record (PHR) with key personal information (name, address, Social Security number, date of hire, etc.) This must be submitted at the time of hire;
- A Pre–Employment Physical (PEP) form and associated reports documenting completion of various pre–employment physical examinations. These examinations are to be completed prior to the date of hire. These tests and the corresponding forms are due to OP&F within 60 days of the member's date of hire; and
- A copy of the completed Statement Concerning Your Employment in a Job Not Covered by Social Security (Form SSA–1945).

The employer must also submit documentation (such as an appointment letter or meeting minutes) that verifies/confirms the member’s full-time appointment date. For firefighters, the employer must also provide a copy of the firefighter training certificate earned upon completion of such training. A copy of their certification cards will also suffice.

What are OP&F reporting requirements?

OP&F member contribution rate:

The member's contribution rate is currently 12.25 percent of gross pensionable salary. Pension reform legislation passed in September 2012, mandated a gradual increase in the OP&F member contributions as follows:

<table>
<thead>
<tr>
<th>Salary Earned in Pay Period Beginning Date</th>
<th>Salary Earned In Pay Period Ending Date</th>
<th>Member Contribution Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>July 2, 2013</td>
<td>July 1, 2014</td>
<td>10.75%</td>
</tr>
<tr>
<td>July 2, 2014</td>
<td>July 1, 2015</td>
<td>11.50%</td>
</tr>
<tr>
<td>July 2, 2015</td>
<td>and thereafter</td>
<td>12.25%</td>
</tr>
</tbody>
</table>
Member contribution rate history:
The member contribution increase that began in July of 2013 was the first such increase since 1988. The OP&F contribution rate history appears below:

<table>
<thead>
<tr>
<th>Time period for rate</th>
<th>Fire members</th>
<th>Police members</th>
</tr>
</thead>
<tbody>
<tr>
<td>Jan. 1, 1967 - Dec. 31, 1967</td>
<td>6.00%</td>
<td>6.00%</td>
</tr>
<tr>
<td>Jan. 1, 1968 - Feb. 28, 1980</td>
<td>7.00%</td>
<td>7.00%</td>
</tr>
<tr>
<td>March 1, 1980 - July 31, 1986</td>
<td>8.50%</td>
<td>8.50%</td>
</tr>
<tr>
<td>Aug. 1, 1986 - Sept. 8, 1988</td>
<td>9.50%</td>
<td>9.50%</td>
</tr>
<tr>
<td>Sept. 9, 1988 - July 1, 2013</td>
<td>10.00%</td>
<td>10.00%</td>
</tr>
<tr>
<td>July 2, 2013 - July 1, 2014</td>
<td>10.75%</td>
<td>10.75%</td>
</tr>
<tr>
<td>July 2, 2014 - July 1, 2015</td>
<td>11.50%</td>
<td>11.50%</td>
</tr>
<tr>
<td>July 2, 2015 -</td>
<td>12.25%</td>
<td>12.25%</td>
</tr>
</tbody>
</table>

1) For Salary earned in pay periods beginning not later than July 1, 2013, member contribution rate will be 10.00%.

2) For Salary earned in pay periods beginning not earlier than July 2, 2013, but not later than July 1, 2014, member contribution rate will be 10.75%.

3) For Salary earned in pay periods beginning not earlier than July 2, 2014, but not later than July 1, 2015, member contribution rate will be 11.50%.

4) For Salary earned in pay periods beginning not earlier than July 2, 2015, but not later than July 1, 2015, the member contribution rate will be 12.25%.

OP&F employer contribution rates:
The corresponding employer share of contribution is currently 19.5 percent for police officers and 24 percent for firefighters of gross pensionable salary. These rates are set by statute and can only be modified through legislative action.

Contribution due dates
The member and employer contributions are due to OP&F monthly. These contributions, along with the Report of Retirement Deductions (payroll report) are due on the last day of the month following the month the wages are paid to the member. (Example: The member’s earning period ends on Friday, August 27, the payroll report and related contributions are due on or before the last day in September.)

Employers must submit police members and fire members on two separate Report of Retirement Deduction forms or electronic files. The members on the report must be listed in alphabetical order, by pick-up plan type.

Because there are some employers with similar names, each employer has been assigned a unique employer code, which specifically identifies the employer and determines if the members are police officers or firefighters. The employer code number must be displayed on all correspondence and reports sent to OP&F.

OP&F uses the date received at OP&F to determine on-time submissions. OP&F does not use or reference postal meters or postmarks as the date of receipt.
**Report of retirement deductions**

The Report of Retirement Deductions itemizes key information by member such as; hours base, and hours paid, earning types, pensionable gross salary, member pension contributions, work codes and comments. Please note that not all salary is pensionable and members may have more than one earning type per report, depending on the definition of the payment.

Employers may submit their Report of Retirement Deductions either on paper or electronically, but not both. Faxed reports are accepted only under certain circumstances, with approval from your OP&F Employer Services representative.

Penalties will be assessed if an employer fails to submit reports or contributions by the due date.

A pick-up resolution must be filed with OP&F for employers who have pick-up plans. A pick-up plan is defined as an arrangement that allows member contributions to be reported as tax-deferred (either salary reduction or fringe/employer paid, or a combination of the two).

**Payments remitted to OP&F**

Employers may pay contributions due, by check or electronic funds transfers (ACH or Wire Transfer). Payments mailed to OP&F should be mailed to our lockbox for efficient processing:

```
Ohio Police & Fire Pension Fund
Department L–2521
Columbus, OH 43260–2521
```

Regardless of the payment method, all payments must be accompanied by a Summary of Payment Remittance Information Form (also known as the recap form). This form can be completed online. This form assists OP&F in determining what the payment is for and how to correctly apply the payment to the employer’s account.

**Report of Payroll Deductions for service credit purchases**

Members may elect to purchase prior service credit through payroll deduction. The member is required to submit a formal written agreement between the employer and member to begin the deductions from their wages. These payments are not remitted on your Report of Retirement Deductions and should be submitted separately, along with the Summary of Payment Information Form (Recap). Once the deductions begin and if they are made on a taxed deferred basis, the contract must continue until the full amount has been satisfied.

For additional information, please see the section entitled Service Credit purchase through payroll deduction.

**Employer penalties**

Failure to submit payroll reports, recap forms and contributions on time and in the form required by OP&F, may result in penalties for late or improper reporting.

**Employer training**

If employer payroll reporting personnel have questions, they may contact OP&F’s Employer Education Manager for guidance. Employer training is available at no cost to the employer, and OP&F will schedule a visit to the employer’s location to provide this training upon request. Telephone training can also be provided as an alternative to an onsite visit.
General information

About OP&F
OP&F is one of five Ohio public retirement systems and provides pension, disability, survivor and health care benefits to eligible full-time police officers and firefighters and their beneficiaries. The Ohio General Assembly created OP&F in 1965, replacing 454 separate local police and fire pension funds in Ohio. OP&F’s statewide operation began in 1967, when these local pension funds transferred assets of approximately $75 million, and liabilities totaling $490 million to OP&F.

A percentage of each member’s salary is submitted to OP&F, as member contributions. In addition, the employer contributes a percentage of each member’s salary (the employer share) to fund current and future service costs. When an employer submits a payroll report (Report of Retirement Deductions) and contributions to OP&F, the payroll report as well as the member contributions, are reviewed for compliancy. Once the report and accompanying payment are determined to be compliant, OP&F will post the contributions to the member accounts. These accounts serve as the basis for the computation of retirement, disability and survivor benefits.

OP&F strives to be a leader and model among retirement systems, establishing a financially sound pension fund and operating on an actuarial basis. Under the Internal Revenue Code 401(a), OP&F maintains a qualified governmental defined benefit pension plan.

Our mission
Securing the future for Ohio’s police and firefighters.

Our vision
OP&F will continue to be a leader and model among retirement systems, providing peace of mind to our members and a level of service that exceeds expectations.

Our core values

Prudence
OP&F will make prudent decisions while delivering our benefit services, selecting our investment strategies and executing our operational practices.

Integrity
The integrity of our organization is based on accuracy, credibility and ethical conduct at all times.

Empathy
OP&F will respond in an appropriate and timely manner with respect and honesty to all inquiries from every audience.

Contacting OP&F

Business hours ......................................................Monday–Friday, 8 a.m.–4:30 p.m. EST
Phone .........................................................(614) 228–2975
Fax ..............................................................(614) 628–1777
Employer Education ..................(614) 628–8311
Employer Education Manager ......(614) 628–8255
Employer Education fax ..............(614) 564–1576
Employer Education email .............employereducation@op-f.org
Mailing address ..................................Ohio Police & Fire Pension Fund
                                           140 East Town Street
                                           Columbus, OH 43215
Website: .................................................www.op–f.org
Important dates and deadlines for employers

OP&F posts important dates and deadlines for payroll reporting on its website at www.op-f.org/employers/datesanddeadlines, under the Employer Calendar. The dates are also published in the Employer Digest, the quarterly newsletter for OP&F employers.

Services offered to employers

OP&F offers the following services to employers:

- The Employer Services Group (ESG) - This is a group of OP&F staff members dedicated exclusively to serving employers regarding all reporting and payment issues.
- Employer Services Specialists (ESS) - Assigned to employers by first letter or employer size/city. Each employer’s ESS can be found on the OP&F website at www.op-f.org/employers/employerservicescontacts.
- Site visits and informal personalized training sessions at no cost.
- Regional employer seminars, as needed.
- Publication and distribution of the Employer Digest, a quarterly newsletter designed to keep employers updated on current OP&F information.
- Periodic updates of the Employer Manual.
- Employer Advisory Group: Representatives of several employers meet periodically to discuss common issues and network with each other, as needed.
- Providing your OP&F earning dates for the current and/or future calendar years.
- Updated information and forms available on the OP&F website www.op-f.org.
- Customer Service department available Monday – Friday, 8 a.m. – 4:30 p.m. EST.
Eligibility
Ohio Revised Code (ORC) 742.01 defines the eligibility guidelines for individuals who are required to become a member of OP&F. Employers should review these guidelines and confirm that the individual meets the requirements for OP&F membership.

OP&F members are full-time firefighters and police officers. In order to be considered full-time, the person must have received a full-time appointment as a regular police officer or firefighter and work on a full-time basis, as defined in OP&F’s governing regulations.

OP&F cannot accept contributions for part-time, volunteer or temporary/provisional employees. The membership exclusion also applies to seasonal employees.

OP&F membership requirement summary

- Police officers contributing to OP&F must be paid solely from public funds of the employing municipal entity and be any of the following:
  - A full-time regular police officer who received an appointment from a duly established civil service eligible list, or who was employed on the date of incorporation as a full-time police officer of a township that was incorporated with a municipal corporation (ORC 124.411), or who transfers from OPERS if he/she has become a member of a municipal police department as a result of a merger (ORC 742.513), or who was appointed by the legislative authority of a village (ORC 737.15 and 737.16).
  - A full-time police officer with a police department hired on or after September 16, 1998 who is required to satisfactorily complete a peace officer training course in compliance with ORC Section 109.77.

- Firefighters contributing to OP&F must be paid from public funds of the employing fire department of the state or an instrumentality of the state or of a municipal corporation, township, and joint fire district or other political subdivision and be:
  - A full-time firefighter who is employed in a position in which the person is required to satisfactorily complete a firefighter training course approved under former ORC Section 3303.07 or Section 4765.55, or conducted under ORC Section 3737.33.

A prospective employee becomes a member of OP&F when the person receives an appointment as a member of a police department or member of a fire department as defined in ORC 742.01 and begins contributing or should have been contributing a percentage of his/her salary to OP&F. A person who is dismissed, resigns, or is granted a leave of absence from a police or fire department shall be considered a member of the fund for a period of 12 months after the first day of the dismissal, resignation, or leave of absence, provided the member’s contributions are not withdrawn.

While employers certify membership information via the Personal History Record (PHR) (described below), OP&F reserves the right to review and determine membership eligibility and service credit.

If an employer has questions about whether a position is eligible for membership, OP&F may determine whether or not a job meets the eligibility criteria for membership. If an employer requests OP&F to determine whether or not a position for that employer meets the eligibility criteria, the employer must submit the request on official letterhead and OP&F must receive a copy of the official job description.
When the employer submits the official job description, additional information may be needed to make a determination. Once OP&F receives all adequate information to make a determination, a response will be mailed to the employer.

**Personal History Record form (PHR)**

OAC 742-9-10 provides that a Personal History Record and documentation showing the member’s appointment to a full-time position as a police officer or firefighter must be filed with OP&F whenever a new employee is hired as a full-time police officer or firefighter and meets the eligibility criteria for membership in the fund. The purpose of this form is to enroll the member in OP&F by providing basic information on the member, including any past public retirement and/or military service that may be purchasable or transferable. Employees who go from part-time to full-time police officer or firefighter must also complete the form, as must re-employed retirees. New members who are firefighters must also provide documentation of their state-required firefighter training.

OP&F cannot accept the Personal History Record if signatures have been faxed, photocopied, or scanned. The form is available on the OP&F website at www.op-f.org and it also appears as an Appendix to this manual.

**Social Security form SSA-1945**

*Statement concerning your employment in a job not covered by Social Security*

Effective Jan. 1, 2005, the Social Security Administration established a requirement that mandates all state and local government employers to inform newly-hired employees of the possible impact of the Social Security Windfall Elimination and Government Pension Offset Provisions. Under this law, which covers newly-hired employees in positions not covered by Social Security (this includes OP&F members); the employee must complete Form SSA–1945. The form serves as an acknowledgement that he/she may incur a possible reduction in future Social Security benefits. The employer is required to provide the Form SSA–1945 to the new employee. Once the employee has signed and dated the form, the employer must submit a copy to OP&F. More information about this requirement, including how to access Form SSA–1945, can be found on the Social Security Administration website at www.socialsecurity.gov.

**Pre–employment physical (PEP) examination requirements**

According to Ohio law, prospective OP&F members must undergo a comprehensive pre-employment physical prior to becoming a member. The reason that this medical testing is required is because under Ohio law, an in-service disability that results from heart, cardiovascular, or respiratory disease is presumed to be duty-related (presumptive clause). OP&F can more effectively evaluate a disability case under these circumstances if the member has undergone a pre-employment health baseline that measures the presence or absence of these specified medical conditions. However, more flexibility has been added to the PEP requirements. The OP&F Board of Trustees may waive the requirement that the absence of the specified conditions must be evidenced by a pre-employment physical. The requirement can only be waived if there is competent medical evidence, as determined by the Board and/or medical advisor that a member’s heart disease, cardiovascular, disease, or respiratory disease is the result of a member’s duties as a police officer or firefighter.
Pursuant to section 742.38 of the Ohio Revised Code, all employers of prospective members of OP&F are required to:

• Schedule a Pre-Employment Physical examination for prospective OP&F members: The employer shall cause the prospective members of OP&F to submit to the minimum medical testing and diagnostic procedures outlined below. The minimum medical tests must be done before an employee's membership in OP&F. Specifically, the pre-employment physical must be done no later than 11:59 a.m. on the date prior to the employee becoming an OP&F member, but in no event can the tests and procedures be done earlier than nine months before that membership date.

• File a physician's report with OP&F: The employer must file a physician's report with OP&F that meets the following criteria:
  » The physician certification must be in the form prescribed by OP&F or a form substantially similar, as determined by OP&F in its sole and absolute discretion, which must include the physician's diagnosis and evaluation of the existence of any heart disease, cardiovascular disease, or respiratory disease identified in the medical testing and diagnostic procedures established.
  » The physician certification must be fully completed and signed by a licensed physician who is licensed to practice medicine in the state in which the examination was conducted; and
  » The physician certification must state the date of the examination and the report cannot be signed more than nine months before the potential employee's membership with OP&F;
  » The member's medical questionnaire completed by the member must be in the form prescribed by OP&F or a form substantially similar, as determined by OP&F in its sole and absolute discretion, but this questionnaire cannot be signed more than nine months before the potential employee's membership with OP&F; and
  » From and after the effective date of this rule, copies of the medical tests and procedures and medical questionnaire outlined in this rule must be included as part of the physician's report.

In order to be timely filed, a properly completed physician certification, medical questionnaire meeting the criteria of this rule, and copies of the required medical testing and diagnostic procedures outlined by this rule, must be received by OP&F no later than sixty days after the employee becomes an OP&F member, as required by division (A) (2) of section 742.38 of the Revised Code. Please see PEP forms in appendix.

PEP minimum medical testing/diagnostic procedures
The minimum medical testing and diagnostic procedures to be incorporated into a member's physical examination administered by physicians to prospective members of OP&F shall include the following:

1. A Spirometry that represents at least a valid and reproducible forced expiratory volume at one second (FEV1), forced vital capacity (FVC), and forced expiratory volume at one second/forced vital capacity (FEV1/FVC) that meets the criteria of the American thoracic society;
2. A chest x-ray that is at least a P.A. 72” (i.e. front to back);
3. A Lipid profile that includes the total cholesterol (including both LDL and HDL); and
4. A cardiac stress test performed consistent with standard Bruce protocol and must include the electrocardiogram (EKG).
Termination

If the employer cannot resolve a PEP deficiency due to the member terminating employment with the employer, or transferring to another department, OP&F will assess the fine through the earlier of the date of termination or transfer, or the date on which the employer complied with the terms of section 742.38 of the Revised Code and rule 742-8-08 of the Administrative Code. In order to make this determination, the employer shall provide OP&F with certification of the date of the termination or transfer.

Transfer and lay-off

For members who transfer from one employer to another without a loss of membership with OP&F, a pre-employment physical will not be required unless the member was hired on or after Sept. 16, 1998 and a complete pre-employment physical was not submitted to OP&F. In cases where a person was laid off from an OP&F covered employer and the person already has a proper PEP on file with OP&F and returns to an OP&F covered position within two years of the effective date of his/her lay-off, no additional pre-employment physical will be required. The employer should contact OP&F to make this determination.

Reinstatement due to agreement, court order or arbitrator

For members who are reinstated to OP&F membership by agreement or by order of a court or arbitrator, no new pre-employment physical will be required. In order to make this determination, the employer shall provide OP&F with a copy of the agreement or court order.

When an employer cannot obtain a required test

If the employer is unable to obtain a test due to the member’s medical condition, the member’s religious beliefs or the member’s refusal to undergo a specific test, the employer may request a waiver of the test. The employer must submit the request in writing and provide supporting documentation in the form of:

- a medical report signed by the physician if the waiver request is for medical reasons,
- an affidavit signed by the member before a notary public if the waiver request is for religious reasons; or
- If the request is due to the member’s refusal to undergo the test, a document signed by the member before a notary that certifies that fact.

A waiver will result in the member’s inability to use the presumptive disability provision outlined in section 742.38 of the Revised Code. Upon receipt of such request and proper supporting documentation, OP&F will grant the waiver. For purposes of the pre-employment physical requirement, OP&F will use the date OP&F received the request for waiver and supporting documentation.
PEP penalties

If the PEP is late the fine will be imposed from the date the report was due until the documentation is filed with OP&F:

The fines will be assessed quarterly according to the chart below:

<table>
<thead>
<tr>
<th>Steps</th>
<th>Days past due</th>
<th>Penalty*</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>1-15 days</td>
<td>$100</td>
</tr>
<tr>
<td>2</td>
<td>16-60 days</td>
<td>$500</td>
</tr>
<tr>
<td>3</td>
<td>61-180 days</td>
<td>$1,000</td>
</tr>
<tr>
<td>4</td>
<td>181 days or more</td>
<td>$3,000</td>
</tr>
<tr>
<td></td>
<td>Annual cap (per calendar year per employer):</td>
<td>$20,000*</td>
</tr>
</tbody>
</table>

*Employers with five or fewer OP&F members are capped at $1,500 per incident.

The above penalty structure applies to employers that have incurred penalties and interest since Dec. 31, 2004.

Special penalty provision

Under special circumstances, a penalty may be reduced by amounts ranging from 25 percent to 75 percent. Examples of situations that may qualify: new clerk hired with no OP&F training, new employer with no OP&F training, clerk on medical leave that exceeds 90 days, theft in office by person responsible for filing, employer in fiscal emergency, an act of God. An employer wishing to apply for such reduction should send a letter to the OP&F Employer Education Manager along with any available supporting documentation (OAC Section 742-8-13).

Penalty dispute

In the event an employer disputes a penalty that has been assessed, OP&F staff will review the member’s Pre-Employment Physical and Personal History Record and then send a response to the employer. The letter will include an explanation as to why the PEP penalty does or does not apply, and will also provide information about the special penalty provision.

Purchasing prior service credit

Members of OP&F may purchase eligible prior service credit through lump sum payments or via payroll deductions. Eligible prior service credit from the Ohio Public Employees Retirement System (OPERS), State Teachers Retirement System (STRS), Cincinnati Retirement System (CRS), and State Highway Patrol Retirement System (SHPRS), the School Employees Retirement System (SERS), military service and federal service credit may be purchased under current law. Additionally, members can purchase eligible layoff, or medical leave time and they may restore OP&F prior service. Once a member contacts OP&F to purchase prior service credit, we will request the employer to complete a certification regarding the dates of service the member is seeking to purchase.
Service credit purchase through payroll deduction

Under ORC Section 742.56, members of OP&F are permitted to purchase eligible prior service credit through a payroll deduction plan. The purchase of eligible credit is further defined under OAC Section 742–5–08.

When a member requests to purchase service credit through payroll deduction, they are required to complete the Payroll Deduction Authorization form, submit the original to OP&F and submit a copy to their employer. If an employer does not withhold these first payments on time, the authorization forms between the members, employers and OP&F become invalid. In this situation the cost must be recalculated, which would increase the amount of the payment, due to interest. To simplify this process, OP&F notifies employers as soon as the original authorization signed by the member has been received. This notification is to confirm with the employer the effective date of the first payroll deduction, the amount to be deducted, and whether the deduction is being withheld as taxed or tax-deferred.

Payroll deductions can be made using a taxed or tax deferred method. To be eligible to use the tax-deferred method, an employer must first pass a resolution in the format established by OP&F (see below). Under either method, a member wishing to begin a purchase of prior service must obtain a cost statement from OP&F; sign it, date it and have it notarized. For an OP&F member to purchase refunded or military service credit or receive a military service grant, the employer must also complete an Employer Certification form. It is the responsibility of the member to supply the Employer Certification forms to the employer and it is also their responsibility to return these completed forms along with the required information they must provide to OP&F. If there are questions on how to complete these forms please contact our Customer Service department at 888-864-8363.

Service credit deduction payments are due to OP&F no later than the last day of the month following the deduction. Penalties for late payroll deduction payments are the same as those assessed for late payroll reports and/or payments.

In many situations, it is to the member’s advantage to make payroll deduction payments on a tax-deferred basis. Once OP&F receives a request for the tax-deferred purchase of service credit, we will contact you to obtain a pick-up resolution, as referred to in OAC 742-5-08(P). This pick-up resolution is in addition to any pick-up resolution that you may have on file with OP&F for payroll contribution reporting and can be found at the OP&F website, www.op-f.org, under Employers/Model Pick-Up Resolutions. Model resolutions are also in the Appendix F of this manual.

Tax-deferred payroll deduction contracts are irrevocable

The payroll deduction plan must be completed in full unless the member terminates employment. In addition, deductions may not be increased or decreased by either the member or the employer once deductions have begun. Finally, deductions must be received timely each month to avoid additional costs to the member.
Employer reporting

Termination Pay
When a member terminates employment they are usually entitled to receive several types of termination pay that they accrued during their active career. This termination pay is generally non-pensionable. However, if termination pay includes holidays or longevity that was earned within the last year, these items are pensionable and need to be included on the final payroll.

When these items are not properly reported on the member’s final payroll, OP&F must later charge the member for any missing member contributions and notify the employers of payments due from them for the employer contributions. This process is very time consuming and creates confusion for all parties involved. Please contact your Employer Services Specialist (ESS) if you have a member terminating employment and you have questions about processing their final payments. An employer’s ESS can be found on the OP&F website at www.op-f.org/employers/employerservicescontacts.

Employer reporting and payment requirements

The Summary of Payment Remittance Information form (recap)
The Summary of Payment Remittance Information Form (also referred to as the Recap form and found in the appendix of this manual) is used by OP&F to capture information about monies received from an employer. This information includes the employer code, type of payment, amount of payment and also provides direction to OP&F on how to apply employer payments to the proper accounts.

Rule 742-9-17 of the Ohio Administrative Code requires employers to submit this form with all payments and Reports of Retirement Deductions, and with all reports and payments of payroll deductions made for the purchase of eligible service credit. This includes all payments associated with Employer Web/electronic reporting as well.

In addition, employers are requested to submit the Summary of Payment Remittance form with all other payments made to OP&F, including accrued liability payments, the payment of employer contributions and penalty payments. This helps to ensure that all payments received by OP&F are timely and accurately processed.
The following are helpful tips for completing the Recap form:

- Make sure the employer name, address, and phone/email information is current. Don’t forget to include the employer code;
- Always complete Section B for the Filing type and Payroll Reporting type (when applicable), Payment type and, most importantly, the pay periods covered;
- The comments box is for explanation of payment discrepancies; for payroll adjustments and comments, please include those with your payroll report;
- All payments submitted can be summarized on one Recap form if the pay period information is the same. For example, member contributions as well as employer contributions may be listed on the same form for the month’s reporting;
- Please be sure to list the payments under the appropriate column for either police or fire division;
- The Total Contributions Submitted line should be equal to the payment sent; and
- For manual (non-electronic) Recap forms, make sure to sign and date the form.

Common errors to avoid:

- Member contributions, whether paid by the member or partially/fully paid by the employer, should always be listed on the Member contributions line;
- Employer contributions (19.5% for police, 24% for fire) should be listed on the Employer contributions line, not the payroll deduction purchases line;
- The Payroll deduction purchases line is only to be used for payments submitted when a member is buying back previously earned service credit via payroll deductions; and
- The Accrued Liability line is only to be used for payments submitted for the semi-annual billing to employers with current long-term accrued liability balances – it is not used to report employer contributions.

For any questions or concerns regarding the Recap form, please contact your Employer Services Specialist (ESS).

To be considered a proper filing under Ohio Administrative Code section 742-9-10, a report of retirement deductions and payment must be accompanied by a completed recap. Submitting a recap with missing or erroneous information will result in a notice of cure from OP&F. To be eligible for the notice, the payroll and any other relevant reports, payment, and summary of payment remittance form must all have been timely filed. Otherwise, statutory penalties will apply.

The notice will allow the employer 30 days from the date of notice to correct the form. By completing the Summary of Payment Remittance form and sending it with the payroll report and payment, processing will be quicker and more efficient, and this will result in enhanced service to both members and employers. Please call the Employer Education Manager at (614) 628–8255 if you have any questions regarding this process.
A closer look at the Summary of Payment Remittance Information form

Section A: Employer Information

- The employer agreement code is the division code provided to each employer by OP&F. For example, 0123FB1 would be a code for reporting information for firefighters, and 0123PB1 for police officers for the same employer. Regarding the “new clerk” box, it is important that this be checked if a new clerk is completing the form so that OP&F can update its records and initiate contact for training on OP&F reporting rules and requirements. This box should only be checked on the initial Summary of Payment Remittance Information form, so that duplication of employer outreach efforts can be prevented.

Section B: Summary of Contributions and Deductions

- Filing type: Indicate whether the employer files payroll reports on paper or electronically.
- Payroll reporting type: This tells OP&F what type of report, (i.e., standard monthly, corrected), is being filing with the payment. Corrected reports are very seldom required by OP&F and only at the request of our Employer Services Group. Generally, corrected or re-submitted reports will be requested only if more than 50 percent of the members on the report require corrections.
- Payment type: How is the payment being submitted? If paying by check, please remember to include all check numbers.
- Pay periods covered: The earning period beginning and ending dates for the payroll should be noted in this section. For example, for March 2014, these dates could be Feb. 25, 2014 to March 24, 2014.
- Comments: An optional field where employers may add any helpful comments, such as the payment descrepencies. Please do not use this field for comments pertaining to issues relating to a report of retirement deductions; only for payment clarifications.
- Gross wages: The total gross pensionable wages that are on your payroll report.
- Member contributions: The total of the employee pension deductions on your payroll report. The total must match the total on your report and your payment.
- Employer contributions: The total of the employer share, which is 24 percent of gross wages for firefighters and 19.5 percent of gross wages for police officers. Employer share rates are subject to change through legislative action.
- Accrued liability: Payment is billed separately, if applicable, on a semi-annual basis by OP&F (for a description of accrued liability, see information below).
- Military leave granting: The employer share billed when a member has applied for the granting of military service.
- Terminal pay contributions: Retiring members are billed for the employee pension contributions on termination pay items that are calculated upon retirement. OP&F must then bill the employers for their share of the contributions.
- Penalty: Statutory penalties apply to late submission, and/or non–submission of certain payments and reports, as well as late or non–response to 30–day letter cure notices. This section is for inclusion of these payments made by employers.
Section C: Signature and acknowledgement

The employer representative who is completing the form must sign and date this section (unless it is completed online).

Accrued liability payments

In 1965, when OP&F was created by the Ohio General Assembly to replace hundreds of individual local police and fire relief funds, some of these local pension funds had liabilities that exceeded the assets needed to pay future pension benefits to retirees. In order to address this shortfall, the legislature created a payment schedule so that employers could gradually meet their liabilities. Because this schedule was found to result in payments beyond the financial capacity of most employers, the legislature enacted a new payment schedule in 1968, resulting in a 65-year payoff time frame for all liabilities.

Any employer with accrued liability should be aware that:

- Accrued liability payments are fixed annually and are billed semi-annually (April 15 and October 15).
- The OP&F Board of Trustees may allow an employer with accrued liability to make a single payment to meet its total outstanding liability. In this event, an agreement will be drafted which may provide a reduction in the liability amount, based on the value to OP&F of receiving a single payment.
- If a payment is not paid within 30 days of its due date, a penalty of five percent of the amount due will be assessed against the employer. If the payment and penalty have not been paid within 90 days following the due date, annual interest of six percent shall be assessed. For reference, see ORC Section 742.30 and OAC Section 742–9–02.

Employer payment options

All payments made to OP&F will be in the form of check, warrant, Automatic Clearing House (ACH) online payment, or wire. Cash payments are not accepted and postal delays do not constitute a waiver of a late fee.

1. To remit payment by mail:

   Ohio Police & Fire Pension Fund
   Dept. L-2521
   Columbus, OH 43260-2521

2. If you choose to wire payment to Ohio Police & Fire Pension Fund, please contact OP&F Customer Service at 1-888-864-8363.
Payments made through the OP&F online payment system

With the OP&F Online Payment System, employers can make any type of payment online, by logging on to a secure account through the OP&F website. Please note that payments entered can post as soon as the following business day, unless the payments are entered after 4:30 p.m. (EST), in which case payments can post only as early as two business days following entry. Alternatively, you can assign an effective date up to 60 days into the future.

Payments cannot be made effective on holidays or weekend days. OP&F posts federal holidays on the website and these are also part of the Appendix of this manual along with other online payment materials.

Employers must submit a signed Automated Clearing House (ACH) authorization agreement (available online and as an Appendix in this manual) to participate in the program; an email notice will be sent by OP&F when setup is complete. The setup process is normally completed within five business days.

Employers can make payments from multiple bank accounts if they desire. Separate authorization agreements need to be submitted for each account they wish to set up. For more information please see the appendices in the back of this manual.

Reporting OP&F member payroll data

Requirements for reporting contributions on the Report of Retirement Deductions

Beginning with the pensionable salary earned by a member from the first day of his/her full-time police or fire employment the employer must submit to OP&F monthly, the required member and employer percentage of these wages along with supporting documentation in the form of the Report of Retirement Deductions (see Appendix) or electronic submission. The police and fire reports must be filed separately and should include, but may not be limited to, the following:

- Employer agreement code (unique seven character code which uniquely identifies employer),
- Employer name,
- Earning period beginning and ending dates,
- Member’s social security number,
- Member’s name (last, first),
- Earning type,
- Hours base (scheduled hours),
- Hours paid,
- Pensionable gross salary,
- Contribution amount,
- Work codes (if applicable),
- Comments,
- Page sub totals,
- Payroll grand total,
- Employer’s signature and date signed.

Some of these reporting components may differ, depending on whether the report is submitted on paper or electronically. For reference, see ORC Section 742.32 and OAC Section 742–9–10 (included as appendices in this manual).
Payroll reports (Reports of Retirement Deductions) and payments (both employee contributions and employer share) are due on or before the last day of the month following the prior month's earning/reporting period. For example, if the December earning period ending date is Dec. 24, the report and contributions are due on or before Jan. 31. The report and payment must be actually received by OP&F, not postmarked, on or before the due date. For electronic reporting, employers' payroll files must be received by OP&F timely and in the correct format to be considered properly filed.

Ensuring that proper service credit and earnings are applied to member accounts, timely and accurate reporting is very important. Member retirement and disability benefits are based on years of service and earnings, which are determined from the payroll reports that employers send each month. Accordingly, the Ohio General Assembly has recognized the importance of timely submission and proper reporting of this information by implementing a penalty schedule for late or non-receipt of payroll data, recap forms, and/or payments.

Penalties also apply when payments and reports are timely received, but payroll deficiencies within the report are not properly addressed within a 30-day cure period offered under the governing administrative rule. Additional information regarding OP&F’s penalty structure is included in a special section in this manual.

**Reporting earnable salary**

Not all wages earned by a police officer or firefighters are considered salary under the laws and rules that govern OP&F. The Report of Retirement Deductions should only include pensionable wages. ORC Section 742.01(L)(1) defines salary as “all compensation, wages, and other earnings paid to an employee by reason of employment, but without regard to whether compensation, wages, or other earnings are treated as deferred income for federal income tax purposes.”

Overtime is pensionable, as long as it is paid within the pay period earned or the following pay period and reported to OP&F within 60 days of when the overtime is worked. If a member chooses to bank worked overtime for use at a later date, it is not pensionable, unless it is used to make up the member’s regular schedule at a later date. Payments such as longevity, shift differential, acting pay, stress or hazard pay, educational allowances, performance bonuses and sick leave incentives that do not reduce the member’s sick bank are considered pensionable salary if paid within one year of when earned. Retroactive payments (pay raises) are considered pensionable regardless of when earned (see how to report retro pay in a separate section of this manual).

Grievance settlements resulting in the reinstatement of a member may or may not be considered pensionable wages, depending on the language of the settlement. The employer should contact an OP&F Employer Services Specialist (ESS) prior to submitting contributions on such settlements. OP&F will ask for a copy of the grievance settlement to determine if the wages are pensionable and to provide the employer with the proper reporting procedures. For additional information on reporting back pay related to reinstatements, see the Reporting Grievances/Settlements section of this manual.

If there is a question regarding the pensionability of wages, it is recommended that the employer contact an OP&F Employer Services Specialist (ESS) before taking deductions on any given earning type. OP&F reserves the right to reject any reported earnings that are later determined to be non-salary.
Earnings considered non-salary

Pensionable salary does not include compensation for services outside the scope of the employee’s regular employment, which includes, but is not limited to:

- Reimbursement of expenses (i.e., tuition reimbursement, uniform allowances, reimbursement to K-9 handlers);
- Payments for opting out of employer provided health care coverage;
- Overlapping pay that occurs when a member works a vacation day. Do not pension or report both the vacation day and the call-in time. The call-in time makes up the base hours, base wages and becomes the pensionable portion. The vacation would be considered a cash-out and should not be pensioned;
- Non-worked Kelly days;
- Terminal pay, which includes the following: Lump Sum payments for accrued but unused sick leave, vacation, personal leave, and compensatory time (only considered salary when used to keep a member on active payroll);
- Holiday and other payments deferred more than one year;
- Early retirement incentive plans;
- Signing bonuses or payments made for ratifying a collective bargaining agreement; and
- Sick leave bonuses or incentives that reduce the member’s sick leave bank.

Keeping current contracts/ordinances on file with OP&F

Employer/member contracts, pay ordinances, resolutions, handbooks, etc., serve as valuable resource material for OP&F when calculating benefits payments and processing your monthly payroll reports. Periodically, OP&F may send communications to request copies of your most recent contracts.
Payroll reporting options

There are currently three general methods of reporting member contributions (payroll) to OP&F:

1: File Transfer Protocol (FTP) Upload

This method of reporting involves creating an electronic file, and transmitting it to OP&F (See section on Electronic Payroll Reporting for more information). No exception report messages are generated when this method is used.

2: Paper

Creating a report on paper, and submitting it the format approved by the OP&F Board of Trustees. A copy of this format can be found on OP&F's website at www.op-f.org, under the Employer section. In the Forms section, choose Report of Retirement Deductions.

3: Web-based self-service

A third and newer way to report payroll data website is through the web self-service method. This can be done through the web import or web manual method. Using the web is a convenient and efficient way to report member payroll information. Please see the Employer Self Service User Guide for more information. This is a separate publication from this manual and can be found on the OP&F website (www.op-f.org) under Employers and Employer Self Service.
Reporting member contributions

Employer responsibilities
The Ohio Revised Code and Administrative Rules (Ohio Administrative Code) implemented by the Board of Trustees govern OP&F payroll reporting. The rules require that earning periods, hours base, hours paid, gross wages and contributions be reported precisely, so that OP&F members receive proper service credit each month and their accounts are both current and accurate.

Each month employers are required to submit member/employee contributions, the employer share payments, and a Report of Retirement Deductions (or an electronic payroll file) to OP&F. All member retirement and disability benefit calculations are based on the information captured on this form.

The two main components that make up an OP&F member’s benefit payment are service credit and pensionable salary, both obtained from the information on the Report of Retirement Deductions. Therefore, it is extremely important to submit an accurate accounting of member payroll data and the matching contributions, both timely and accurately. Receiving detailed payroll information as the member progresses through his or her career eliminates the need to contact the employer for this information at the member’s retirement age, when the information may be more difficult to assemble.

Requirements for payroll reporting
The following information must be included on the Report of Retirement Deductions or the electronic file that is sent to OP&F on a monthly basis. The reporting requirements are the same, whether you report on paper or electronically. Differences in the two reporting options are mainly technical, due to the specific file layout of the electronic report. The requirements for reporting payroll may change from time to time. However, under the Ohio Administrative Code, any changes require a 60-day notice to employers. For reference, see OAC Section 742–9–10.

Required payroll reporting components
Employer agreement code

The employer agreement code is a seven-character OP&F employer identifier. It consists of a unique (per employer) four-digit number, followed by F (fire) or P (police), the employer’s pay frequency code, and a single digit number. The single digit number is the amount of frequencies reported per month. If all members are paid at the same time every month and the employer only sends one report to OP&F, then the single digit number will be one (1). If members are paid on different cycles (some bi-weekly, some monthly) then more than one report must be sent to OP&F. The form with the most members would have the single digit of one (1), and the report with the next largest amount of members would have the single digit of two (2).

Besides serving as a unique identifier for each employer, the agreement code contains information about pay frequency. Pay frequency means how often the employer pays its employees. Although payroll reports are sent to OP&F each month that does not necessarily mean the pay frequency is M for monthly. Valid pay frequencies are:

- Bi-weekly (B)
- Semi-monthly (S)
- Weekly (W), and
- Monthly (M)

Employer name

This is the entity name; for example, City of Cleveland.
Pick-up type code

Indicate the pick-up plan type (either A, B, C, or D) in a line above each group of members, or in a prominent place on the paper version of the payroll report. Electronic reporting requires the pick-up type to be reported on each line of data, where specified. There must be a noticeable break or several blank lines between pick-up types (on paper reports). Most employers will only have one pick-up type, and this is always designated Type A; When employers have more than one pick-up arrangement with their members, they will be have more than one pick-up type; i.e., B, C, etc. All employers must report a pick-up type, for each member, even if they do not provide tax-deferred contributions. This is an OP&F system requirement. If an employer is not sure what pick-up type to use, please contact OP&F.

Earn begin date / Earn end date information

Employers are required to submit the member’s contributions on a when earned cycle, not when paid. Employers reporting on paper should post their current earning dates on the header section of the Report of Retirement Deductions Form. The only dates posted in the earning type detail lines of the reports (paper reports) are earned dates that fall outside the range of the current dates (e.g., lump sum annual, semi-annual, retroactive dates, etc.). Employers reporting electronically should supply a date for each earning type, as shown in the electronic filing specification which appears as an Appendix to this manual.

Earning period beginning date (lump sum payments)

This is the beginning date of the earning cycle. This date does not reflect when the member was paid, it reflects the time period of when the member earned the wages. If within the line details of the report the wages are for a special payment such as a yearly longevity payment, educational allowance, bonuses, etc., the beginning date should reflect the time frame in which those wages were attach to. For example; per contract the member is entitled to $500 every calendar year for longevity paid in November of each year. The dates that would be submitted with that payment would be Jan. 1 of the applicable calendar year, through Dec. 31 of that year, because this one time yearly payment covers the entire year.

Earning period ending date

This is the ending date of the earning cycle. This date does not reflect when the member was paid, it reflects the time period of when the member earned the wages. If within the line details of the report the wages are for a special payment such as a yearly longevity payment, educational allowance, bonuses, etc., the beginning date should reflect the time frame in which those wages were attach to. For example; under the collective bargaining provision, the member is entitled to $500 a calendar year for longevity paid in November of each year. The earning dates that would be submitted with that payment would be Jan. 1 of the applicable calendar year, through Dec. 31 of that year, because this payment covers the entire year.

Member name

The report must be in alpha order by pick-up plan type. List the last name, first name, and middle initial.

Social Security number

Verify that all Social Security numbers are provided and are correct. Failure to provide correct Social Security numbers could cause contributions and service credit to be posted to the wrong account, and create delays in payroll processing.
Earning types

Below is a listing of the valid earning types, along with a brief description of each type.

0: Regular

Under this earning type, report the salary that keeps the member on active payroll. This includes all salary earned during the member’s normally scheduled worked time. The wages include everything the member earned during their scheduled (base) hours, including but not limited to: Worked holidays, shift premiums, officer-in-charge pay, FLSA pay and vacation, sick leave and compensatory time that would keep the member on active payroll. Cash-outs (payments above and beyond normally scheduled hours) of accumulated sick leave, vacation leave, and compensatory time should not be reported, as they are not pensionable.

1: Holiday

Under this earning type, report pay for holidays that do not make up any portion of the member’s normal schedule. This code is also used for lump sum holiday payments. Report applicable hours and earning dates for the time in which the holidays are earned. For more detailed information on reporting holiday pay, see information below.

2: Overtime

Do not report hours paid. Overtime is defined as hours worked up and above the member’s normal work schedule. Report these wages under this earning type. FLSA pay that is earned as part of a member’s wages during his scheduled (base) hours should be reported under regular pay (earning type 0), not overtime, even if paid at an overtime rate. See above.

3: Longevity

There are several different ways longevity can be reported, depending on employer pay practices. If paid annually, you would normally report earning dates of Jan. 1-Dec. 31. However, some employers pay longevity based on the member’s anniversary date of hire. For example, if a member has an anniversary date in the month of April, the employer would report dates of April 1 of the prior calendar year through March 31 of the current calendar year. If the longevity payment is paid monthly, the current earning period dates would apply.

4: Shift differential

Use this earning type only if paid in lump sum (annual, semi–annual, etc.) outside the current pay earning dates. Very few Employers pay shift differential in this manner. More commonly, shift differential is paid as it is earned. In this case it is rolled into type 0 wages (regular wages). If earning type 4 is used, report the applicable earning dates but no hours.

5: Acting pay/Officer in charge pay

Use only if paid in lump sum (annual, semi–annual, etc.) outside the current pay earning dates. Very few Employers pay acting pay in this manner. More commonly, acting pay is paid as it is earned. In this case it is rolled into type 0 wages (regular wages). If earning type 5 is used, report the applicable earning dates but no hours.
6: Retroactive pay

Use this earning type for a wage increase only. This occurs as a result of contract settlements that necessitate the reporting of back pay, retroactive to the effective date of the pay increase. Retroactive pay is not used for wages that pertain to grievance awards for loss of employment or for adjustments for erroneous reporting for previous earning periods. The dates for retroactive pay should be lump sum dates. Any retro that falls into the current work report should be reported within the type 0 earnings. More detail on reporting retroactive pay appears in another section of this manual.

7: Current additional allowable salary

These are various payments that are earned in the current earning period and are not included in the member's base pay. Do not report hours paid for this earning type. Pay under this earning type includes:

- Resident pay
- Firearms proficiency
- Weapons allowance
- K-9 pay (compensation paid to K-9 handlers)
- Court time
- Fire and EMT runs
- Paramedic pay
- Fire drills
- Phone duty
- Training pay
- Extra hours at straight or base pay

Please contact an Employer Services Specialist (ESS) before reporting any payments under this earning type not specifically listed above.

8: Lump sum additional allowable salary

This earning type is conceptually the same as type 7, with the exception that these are funds earned outside the current pay earning dates (e.g., annual, semi-annual payments, etc.). Report applicable earning dates for the time frame that the payment pertains to, but do not report hours paid.

9: Military pay

Do not use this code. When the current reporting system was implemented, the reporting requirements for military pay had not been finalized. Military pay is to be reported under statutory provisions and is detailed in the Reporting Military Pay section.

Other earning codes

A: Educational allowance:

Education allowances may include payments for achieving a degree, passing a certain course, or to maintain a certificate of completion. Please report applicable earning dates with these payments. These dates could be current or lump sum (annual, semi-annual, etc.) dates depending on how the payment is timed. Do not report hours paid. Tuition reimbursements are not pensionable and should not be reported to OP&F.

B: Performance bonus: Do not report hours paid. Please report applicable earning dates with these payments. These will normally be lump sum, rather than current dates.
Reporting member contributions

C: Sick leave incentive:

Sick leave incentives (usually paid as an award for good attendance) are pensionable if the payment does not reduce the member’s sick leave bank. Do not report hours paid. Please report applicable earning dates which should be lump sum dates. Sick leave cash-outs are not pensionable.

D: Stress or hazard pay:

Do not report hours paid. Please report applicable earning dates which could be current or lump sum dates, depending on how you pay.

E: Special duty:

Special duty assignments may include providing traffic control at special events such as parades or sporting events. In most cases a third party entity, such as a school district, will reimburse the employer for these special duty payments. However, payments for special duty are considered pensionable wages only if paid to the member directly by the employer, whether the payments are reimbursed by the third party entity or not. Please report applicable earnings dates, which will normally be current dates. Do not report hours paid for this type of payment.

Hours base

Hours base is defined as the hours of the member's normal work schedule during the reporting period. This information is needed by OP&F as part of the monthly calculation of service credit. Unlike other public retirement systems, OP&F member service credit is calculated based on hours scheduled and paid rather than a threshold of earnings. The hours base is reported only for earning type 0 (regular hours) and should not appear on any other earnings entries.

Hours paid

The hours paid are the amount of hours actually paid to the member to meet his/her base hours. These hours may include regular hours, sick time, vacation time, holiday time, and even compensatory time. The hours paid is only reported for earning type 0 (regular pay) and earning type 1 (holiday pay). The hours paid reported under earning type 0 is used in the calculation of the member's service credit.

Do not, force, or change the hours paid to automatically match the hours base, as these are two separate entries. The hours paid has a definition of its own and should not be programmed to be the same as the hours base. If you have completed your report and the hours base and hours paid do not match on any given member (paid hours are either higher or lower than the base), then the issue needs to be researched and corrected prior to submitting your report to OP&F. The discrepancy between hours base and hours paid could be a result of any of the following: Earnings reported under the wrong pay code or incorrect hours paid reported, members on leave without pay, or a new or retired member starting/leaving in the middle of a reporting period. If there is not an error and the amounts do not equal, a work code (see below) and/or comment should be included on your payroll report to explain why.

Gross salary

Submit the pensionable gross wages of each member by earning type.

Member taxed deduction

Submit the taxed (after-tax) contributions for each earning type.
Member salary reduction
Submit the salary reduction contributions for each earning type. To report a tax-deferred contribution a valid pick-up resolution must be on file with OP&F and it must match the contents of the payroll report. (See picked-up contributions section).

Employer paid, or fringe, benefit contribution
Submit the employer paid contributions for each earning type. To report a tax-deferred contribution a valid pick-up resolution must be on file with OP&F and it must match the contents of the payroll report. (See picked-up contributions section below).

Work codes
Using work codes properly on your payroll reports will help eliminate phone calls and 30-day cure letters. If you have a member whose hours paid is less than the hours base and falls into one of the categories below, report the work code in the proper field on the Report of Retirement Deductions Form. This will let the OP&F employer services staff know the reason the base hours and paid hours do not match. The following are valid work codes:

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>N</td>
<td>New Member</td>
</tr>
<tr>
<td>T</td>
<td>Terminated Member</td>
</tr>
<tr>
<td>R</td>
<td>Retired Member</td>
</tr>
<tr>
<td>D</td>
<td>Deceased Member</td>
</tr>
<tr>
<td>S</td>
<td>Suspended Member</td>
</tr>
<tr>
<td>M</td>
<td>Member on Military Leave</td>
</tr>
<tr>
<td>L</td>
<td>Member on Leave of Absence</td>
</tr>
<tr>
<td>A</td>
<td>Adjustment (Pay adjustment from a prior reporting period)</td>
</tr>
</tbody>
</table>

Providing dates of termination, hire, suspension, or leave will also be helpful. These dates (and other explanatory information) can be inserted in the comments field of each payroll entry line.

Please Note: The hours base does not change just because a work code is used. For example, even though a new employee may have been paid for only 80 hours in a reporting period, the hours base reported would still be 160. This is because the hours paid is compared to the hours base to determine the pro-rated service credit. In this example, if 80 were used as the hours base, the employee would receive a full month of service credit, which does not accurately reflect the less-than-full month worked.

Comments section
This section is to be used to provide more specific information related to member earnings, such as "all overtime worked in current period" (for high overtime), or "holiday worked" (for worked holidays). Another example of an appropriate comment to explain higher wages would be a shift premium or officer in charge/acting pay. You can also use this field to provide specific hire dates or termination dates, where this applies.

Page total
In a paper report, all pages must have a subtotal of gross salary and contributions and not a running total. The totals should balance the amount of detail reported in each column, such as the gross salary, along with the taxed, salary, and fringe contributions. Incorrect totals could slow processing and result in an over or under payment, which could eventually lead to a penalty.
Report total

The grand total of the contributions must be posted in the appropriate box in the upper right hand corner of the first page of the Report of Retirement Deductions form (paper report). This total must equal the amount reported in each column, as well as the Summary of Payment Remittance Information Form. The accompanying contribution remittance check, or electronic payment, must match the total on the form. To prevent mathematical rounding issues, add each contribution column total for this field. Do not just post the required member percentage of the gross amount, since the majority of the time the report will not be exactly the required percentage due to rounding issues. Providing incorrect totals could slow processing and result in an over or under payment, which could eventually lead to a penalty. The grand total of the gross wages and contributions should appear on the last page, and last line of your Report of Retirement Deductions form.

Signature

It is required that every report be signed (paper report) and that OP&F receives an original/actual (not photo copied/faxed) signature. This report must be signed and dated by the person of authority to submit the payroll information to OP&F. The additional information next to the signature line should also be completed. It is beneficial, when OP&F needs to contact the employer, to know who to ask for and how to reach that person.

Sample Report of Retirement Deductions

Here is an example of a fictional Report of Retirement Deductions that incorporates some of the elements discussed above:

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>111-11-1111</td>
<td>99999991</td>
<td>Ontario Township</td>
<td>1/20/2018</td>
<td>2/28/2018</td>
<td>1</td>
<td>$3,494.00</td>
<td>$428.02</td>
<td>Includes $306 Acting Pay</td>
<td></td>
<td></td>
</tr>
<tr>
<td>222-22-2222</td>
<td>99999991</td>
<td>Ontario Township</td>
<td>1/20/2018</td>
<td>2/28/2018</td>
<td>1</td>
<td>$3,878.60</td>
<td>$475.13</td>
<td>Includes $442.20 FLSA</td>
<td></td>
<td></td>
</tr>
<tr>
<td>333-33-3333</td>
<td>99999991</td>
<td>Ontario Township</td>
<td>1/20/2018</td>
<td>2/28/2018</td>
<td>1</td>
<td>$1,500</td>
<td>$183.75</td>
<td>N</td>
<td>Hired as on 2/12/17</td>
<td></td>
</tr>
</tbody>
</table>

Total Report Contribution Total: $2,216.62

I HEREBY CERTIFY that the foregoing payroll report is correct, that all employees subject to participation in the Fund in accordance with the laws, rules, and regulations are included herein, that I have reviewed and verified the information by said employees or their employers as shown by certified payroll and records now on file in this office.

Signature: [Sign Here]

Print Name: [Print Name]

Phone Number: [Phone Number]

Email: [Email]

This row must be completed on last page of the report.

Page Total: $18,094.80

Report Totals: $18,094.80
Payroll reporting tips

The following sections provide guidance on how to report payments that may not occur commonly, or may simply require special instruction in order to efficiently process payroll reports and reduce 30-day calls and letters from OP&F.

Reporting holiday pay

Holiday pay is normally considered pensionable salary under OP&F reporting rules. How it is paid depends on the terms of the employer contract or written ordinances and/or policies. The first question to be answered is, “Is the member scheduled to work on the holiday?” Whether the member actually worked the holiday or not is only used to determine their pay (holiday premium), not how it should be reported on the OP&F Report of Retirement Deductions.

If the answer to the scheduling question above is yes, the holiday pay should be rolled up into code 0 (regular pay). Hours paid and base are not inflated; the pay simply reflects the holiday premium which becomes part of the member’s base pay. Comments should be added on the report to explain the premium. Acceptable comments include “Holiday Worked.”

However, if the holiday occurs on a member’s scheduled off day, or the member is called in to work the holiday on his/her scheduled day off, it is coded under pay code 1 (holiday pay) with appropriate earn dates and paid hours. The dates reported are for the current pay period. However, the earning begin date should be the first date of the reporting month; i.e., if this occurs during the September reporting period use a beginning date of Sept.1.

If the payment for Holidays is a cash-out of unused, accumulated or banked hours, or if the employer pays these wages in annual, semi-annual, etc. payments, this is also coded under pay code 1 (holiday pay) with appropriate earn dates and paid hours. The dates used in these types of payments are usually annual lump sum dates. Any cash-out of unused floating holidays or personal days are not subject to OP&F pension deductions.

For example, if these payments are made annually every January, you would report the total hours of the holiday payout in the hours paid field, and earning dates of Jan. 1 through Dec.31 of the applicable calendar year. Keep in mind that banked holiday time must be paid within a year of when it is earned to be considered pensionable salary.

Military pay and military granting

Ohio law (ORC Section 5923.05) provides that members serving in the uniformed services are entitled to a leave of absence from their respective positions for up to one month, which is defined as 176 hours or 22 eight–hour work days for police officers, and 408 hours or seventeen 24-hour work days for firefighters, for each Federal fiscal year in which they are serving. Federal fiscal year means the year beginning on the first day of October, and ending on the 30th day of September.

Service in the uniformed services includes Reservist and National Guard duty that covers weekends and two-week encampments where a member’s work schedule is impacted. Therefore, these members are entitled to receive their base salary as if they were still with the employer, for up to one month. Under the law governing OP&F, this month of pay is considered salary for pension purposes and is subject to contributions to OP&F.
Reporting military leave to OP&F

Payments made to members while on military leave are to be reported as regular pay (earning code 0), with the appropriate base and paid hours. In addition, work code “M” must be entered on the report.

What to do with military differential payments

If the military leave is longer than one month, the revised code section referenced earlier requires that the employer pay the member the lesser of the difference between the member’s normal base pay and the military pay, or $500, for each month the member is on leave. This is called “military differential pay.” Please note that military differential payments are not pensionable under ORC Section 742.01.

Are there any exceptions to the non-pensionability of payments described in the paragraph above? The answer is yes. If an employer has adopted a local ordinance that specifies how their members are to be paid during a period of military leave and the provisions of this leave are in conflict with ORC Section 5923.05, an employer can pay the members pursuant to the ordinance, rather than the ORC. This is an application of the principle of “Home Rule Authority.” The ordinance may provide that military differential pay is to be provided to the member from the initial date of the leave, or only to the period following the initial month. In either case, these payments are considered pensionable, and the employer must submit contributions on these payments to OP&F.

Special payments made when a member is on military leave

When a member is on military leave, if the employer continues to pay the member recurring special payments such as longevity, stress/hazard pay, accumulated holiday pay, paramedic pay, etc., the employer will report these payments to OP&F and submit the required pension contributions.

Military Granting of Service Credit

Service credit can be granted to members whose police or fire service is interrupted by active military duty. In order to receive a grant of service credit for this military duty, members must have been honorably discharged from the military, and applied for reinstatement with their former employer within 90 days of the date of discharge from the military. Employer contributions (see below) related to this leave time must have been remitted, and the appropriate paperwork submitted to OP&F. It is the member’s responsibility to contact OP&F to begin the granting process.

Once a member applies to have service credit granted for a period of military duty, OP&F will send a certification packet to the member. Included in this packet is a certification form that the member will give to the employer to complete. The employer must certify the first date the member was off payroll for military leave and the first date the member was back on payroll after returning from the leave. The employer must also provide the base hours and wages the member would have earned had he or she continued police or fire employment during the period of military service. Once the employer has completed this form, it should be returned to the member. The member will return the certification to OP&F along with the information he or she is required to submit. The employer should not send this form directly to OP&F.

Once the member and employer have fulfilled their responsibilities by providing the required documentation and it is determined that the member qualifies for granted military service, OP&F will bill the employer for the employer share of pension contributions (19.5 percent for police; 24 percent for fire) of the member’s base wages as described above. If the amount is not paid by the due date, statutory fines will be assessed.
Reporting member contributions

Granted service credit cannot be applied to the member’s account until the payment is received from the employer by the date indicated on the military billing statement. In some cases the member may need this time in order to be eligible for a retirement or disability benefit or to enroll in the Deferred Retirement Option Plan (DROP). Therefore, it is important that the employer submit their payment to OP&F on or before the due date indicated on the military billing statement.

**Federal law implications regarding military leave**

Employers should be aware of the Uniformed Services Employment and Reemployment Rights Act of 1994 (USERRA), a federal law prohibiting an employer from denying any benefit of employment on the basis of obligation for service in the military. USERRA also protects the right of veterans, reservists, and National Guard members to reclaim civilian employment after being absent due to military service or training.

A state law can require or permit more favorable provisions than those provided under USERRA, but never less. Therefore, a member’s military time must be counted for pension purposes, regardless of whether the member is paid under the one month of “full pay” law or military differential pay provisions. Employers should consult their legal counsel for more information about USERRA.

**Reporting retroactive pay**

Retroactive pay is defined as a back payment to the member for a pay increase; normally due to a contract settlement or an across the board pay raise. Employers are to report retroactive pay as a one–line entry, per calendar year, for each member; regardless of the time frame the retroactive payment covers. For example, suppose a bargaining agreement is settled and each employee is now due to receive six months of back pay. In order to appropriately report these earnings to OP&F, the employer will simply indicate the beginning date (first day of first month in which the effective date occurs) and end date (the last day of the month the retro pay covers). If a retroactive payment involves more than one calendar year, the years must be split out into multiple earning type 6’s, one for each calendar year involved. For example, if the retroactive time period covers three months in 2011, and three months in 2012, report half of the payment on one line and the remaining half on the second line for 2012.

All retroactive payments are to be reported under earning code six, and are to be reported to OP&F within 30 days of payment to the member(s). No hours base or hours paid would be reported, as retroactive pay involves a monetary adjustment only. Again, this information should be reported as additional entry lines within the current payroll that an employer is submitting.

**Reporting pay adjustments**

The OP&F payroll–reporting format allows for situations that require the use of negative signs and numbers, if appropriate, in order to correct prior overpayments.
Reporting member contributions

Payroll reported to OP&F is based upon when the member earns the salary. Reporting adjustments may involve timing issues. For example if a member is overpaid and the employer catches the error prior to submitting the report to OP&F, the overpayment would not be included on the payroll report. The report would simply need be adjusted according to the correct earnings of the member. This correction would be made prior to submitting the report to OP&F. If the error isn’t caught until a later date, please contact your Employer Services Group representative before reporting the adjustment on a current payroll report. This step needs to be followed to see if the report has not yet been processed (is in pre-bill status). If this is the case, the report can still be corrected without reporting the adjustment on the current report. Only if the report needing the adjustment has already been processed will the following steps need to be taken. Assume the following facts:

**Case scenario**

During earning period Jan. 1 through Jan. 28, a member was paid 185 hours of regular pay (earning type 0) and should have only been paid 160 hours, resulting in an overpayment of 25 hours. The employer allows the member to keep that money and recovers it from the next pay.

**Case resolution**

In this case, the employer submitted an overpayment to OP&F on the January report. On the February report, the employer must make the correction by submitting a negative entry, using the January earn dates in the detail lines, for the amount of overpayment that was sent on the January report. Enter an extra line with a negative entry using the January dates to reverse the 25 hours of overpayment, in order to correct the January earnings. The employer would not only show negative wages and contributions, but also the amount of hours paid in a negative format. If the adjustment had been monetary only (no change to hours base or paid) then these two fields should be left blank, because these are add and subtract fields in the OP&F payroll software program. The employer would also report an “A” (adjustment) in the work code column of the payroll report.

This procedure would be used to adjust any type of earnings on a member account. When submitting a negative on the payroll report, the employer should also use the comment section to explain why they are removing the money. This will likely reduce the chances of the employer receiving a phone call from OP&F questioning the reporting.

Pay adjustments should always be reported using the same earning types (and dates) of the original payroll reports. For example, if an adjustment is being made to a prior reporting period’s overtime then the report should show an earning type 2 with the prior earning period dates, the negative amounts and a comment explaining the adjustment.

Pay adjustments do not always involve overpayments. They may involve underpayments, or even non–payments. If this is the situation, simply submit the wages for the member on the next payroll report, broken down by earning type and use the earning period in which the funds should have been reported. If a type 0 is involved and if applicable, submit the proper base hours and paid hours for the entry.

**Reporting grievances or settlements**

If a member is reinstated due to a grievance settlement/award the wages must be submitted to OP&F on the current payroll report, by earning period and earning type, just as though it was being submitted on the original report. For any reinstatement due to a grievance situation, please contact OP&F before submitting payroll information on a Report of Retirement Deductions. OP&F will first request a copy of the grievance documentation including the settlement or award.
This information provides OP&F with the facts needed to assure that the wages/contributions are reported and processed correctly and the service credit is accurately calculated.

If the award/settlement does not reflect a member’s full pay for the time frame covered, service credit will be pro-rated based on the amount of the payment compared to the normal base pay of the member. For reference please see Ohio Administrative Code, Section 742–5–03.

An Employer Services Group representative can assist in how to report these earnings.

**Missing contributions**

There may be cases where employers will need to report contributions related to past earning periods for a member. Most of these cases were resolved during a comprehensive service credit audit project conducted by OP&F several years ago. However, because these issues still arise periodically, OP&F may contact you regarding a member’s missing or low contributions. You must report the contributions through one of the available payroll reporting media, and submit the appropriate member and employer pension contributions.

**Reporting for members on workers’ compensation**

A common question when a member is collecting workers compensation benefits is: How do members receive service credit?

There are three ways a member can receive service credit while off on a workers’ compensation related injury, assuming that the leave has also been approved by the employer:

1. The member can sign over his/her workers’ compensation checks to the employer. The employer will then report these wages on the Report of Retirement Deductions, along with the normal hours base. The hours paid must also be reported, but if the member is not receiving full compensation (normal pay) from workers’ compensation, the hours paid submitted should reflect a lesser amount. To achieve the correct hours paid, divide the amount of the wages by the member’s contractual hourly rate and post that figure in the hours paid column. This figure is usually less than the hours base so the employer should provide a work code of L in the Work Code area on the report. The service credit awarded will be a pro-rated amount.

2. In some cases, the employer has a collective bargaining agreement with the member where in the event of an injury while in the active discharge of duty, the member would be paid workers’ compensation wage benefits from the employer, instead of Temporary Total Benefits from the Bureau of Workers’ Compensation. In these cases, the member will receive their gross pay, less their normal federal, state, and city income taxes. Thus, the compensation that the Employer pays to the member is a reduced gross amount. As such, the reduced gross amount is the salary paid to the member, and is the amount subject to pension contributions. Therefore, unless the member has had legitimate time off without pay for other reasons, i.e.: suspension, termination, retirement, etc…, the member would be reported with his normal base hours, and full hours paid, in order to receive full service credit for the earning periods being reported. A comment on the payroll, or correspondence explaining the lower wages with full hours for the affected member, should be supplied from the employer.

3. The member may also purchase service credit under medical leave. For this option, please advise the member to contact OP&F’s Prior Service area for assistance.
Explaining wage fluctuation/variance

When OP&F reviews your submitted Reports of Retirement Deductions or electronic file, one of the items reviewed is the consistency of earnings for each member. When wages vary or fluctuate (up or down) substantially from one reporting period to the next, your Employer Services Group representative will contact you with wage variance questions.

Before contacting you regarding wage fluctuation, the Employer Services Group will make every effort to utilize internal resources such as a member's pay history, contract information, and identifiable patterns, or trends, in wages. With this approach, the number of calls regarding wage fluctuation should be significantly reduced.

Please keep in mind that by using the comments field on the report to explain wage variances, it may also reduce calls from OP&F. Please see the earlier section on comments for examples.

Averaging Pay

Some OP&F employers, per contract or ordinance, average what they pay their employees under their collective bargaining agreements or pay policies. What this means is that regardless of hours scheduled or worked, these employees are paid the same amount of wages. While the averaging of pay is an acceptable reporting practice, if you report using this method, you must also average the employee's base hours and hours paid.

The following example may clarify how to report when an employer averages salary paid. Assume that a member is required to work 2,496 contractual hours over the course of a calendar year. Further, assume that he/she is paid bi-weekly, receiving 26 pays per year, and is paid $1,500 in gross salary, per bi-weekly pay. Using this scenario, the member's OP&F contributions should be reported in the following manner:

\[
\text{2,496 calendar-year hours are required to be worked over the course of the year:} \\
\text{2,496 divided by 26 pays per year} = 96 \text{ hours required to work per bi-weekly period}
\]

This also equates to 192 hours base for a two bi-weekly report and a 288 hours base for a three bi-weekly report.

Use the same calculation for the hours paid. If the member is off without pay, due to a suspension, unpaid medical leave, etc. the hours paid must be reduced by the amount of absent hours. When members are off without pay, for any reason, the hours paid must be reduced (but not the hours base) accordingly, and also use the applicable work code (see description of work codes) on the report. For the two-bi-weekly scenario described above, gross wages to be reported using averaging would be $3,000 ($1,500 x 2), with applicable pension deductions. For the three-bi-weekly scenario, gross wages would be $4,500 ($1,500 x 3), with applicable pension deductions.

Furlough/Reduction in Hours

A furlough can be described as a temporary unpaid leave of absence, resulting in a member being paid less than the standard hours that have been established by the Ohio Administrative Code (Section 742-5-03) to achieve full-time status. Implementing a furlough may impact how base and/or paid hours are reported to OP&F. Please follow these guidelines when reporting furlough hours on the Report of Retirement Deductions.
It is possible for a member to be on furlough and still earn full service credit with OP&F. However, the member must still work or be paid the minimum number of hours set by the Ohio Administrative Code to earn full service credit. For example if the Code sets the minimum number of weekly hours as 32 for the furlough period, the employer will report the base hours as 128 (4 weeks x 32 hours), and the paid hours as 128 as well, on the Report of Retirement Deductions, assuming a reporting period that covers two-biweekly periods.

Note that on an ongoing basis, a member must continue to work a minimum number of hours to be considered full-time, notwithstanding a furlough. Please consult your Employer Services Group (ESG) representative with any questions you may have on reporting furlough hours.

**Changing pay cycles**

Periodically, employers will change their pay cycles. This may involve either a change in pay frequency; (from a monthly basis, to a bi-weekly basis), or simply changing the cycle, (switching from a Saturday through Friday pay cycle, to a Sunday through Saturday pay cycle). In either case, it is important to notify the designated Employer Services Specialist (ESS) prior to making an earning period change.

Your Employer Services Group representative will advise how to incorporate the changes into the Report of Retirement Deductions so that a member's service credit is not negatively impacted by either overlapping or missing days. In most cases an adjustment to the current report will be needed to properly transition from the former to the current earning period. OP&F must also program our payroll system to incorporate any earning period changes.

**Using compensatory time - impact on service credit**

Some OP&F employers allow their members to bank or “comp”, scheduled hours worked, to be used later as compensatory time.

This issue could lead to a reporting problem. For example, when the employer reports these hours to OP&F, both when the member works the hours and later when he/she is actually paid for the hours, this will result in a duplication of service credit earned.

Under Ohio law, service credit is earned by the amount of hours paid to the member (OAC Section 742-5-03(A) (1)). Additionally, no more than 12 months of service credit can be earned per calendar year. If the salary is not paid to the members at the time it was earned and it is placed in a compensatory bank, the hours paid cannot be reported to OP&F until the member has been paid those wages and the contributions are submitted to OP&F.

In the first instance, since the hours paid will be less than the base hours reported, it is also advisable to use the work code “L” for these members. This reflects the fact that the member is not earning full service credit for the reporting period. Members can only receive full service credit if full wages, per earning period, are reported, and based upon the contractual hourly rate/salary.

When banked compensatory hours are used at a later date to keep the member on active payroll, and contributions for these hours are submitted to OP&F, the member will be given the service credit at that time. This is in keeping with the fact that whenever a member uses any kind of accumulated hours (vacation, sick, compensatory) to remain on active payroll, payments for these hours are considered pensionable salary.
Trading shifts

Some OP&F employers allow their members to voluntarily trade shifts with another member. This practice will result in a negative service credit impact for the member that does not currently work the traded shift. For purposes of the example below, this employee is Member A.

A scenario involving a shift trade may look like this: Member A, scheduled to work 160 hours in a reporting period, finds that they need to take an 8-hour scheduled shift off for a personal emergency. He approaches Member B (also scheduled to work 160 hours in the reporting period) who agrees to work the shift for him.

Here is how the shift trade initiated by Member A would impact him and Member B on the OP&F Report of Retirement Deductions:

<table>
<thead>
<tr>
<th>Earning Type</th>
<th>Member Name</th>
<th>Hours Base</th>
<th>Hours Paid</th>
<th>Comments</th>
<th>Work Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>0</td>
<td>Member A</td>
<td>160</td>
<td>152</td>
<td>Traded shift with Member B</td>
<td>L</td>
</tr>
<tr>
<td>0</td>
<td>Member B</td>
<td>160</td>
<td>160</td>
<td></td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>Member B</td>
<td>160</td>
<td>160</td>
<td>Additional straight time worked for Member A</td>
<td></td>
</tr>
</tbody>
</table>

These payroll entries reflect that Member A is short on full contributing service credit due to the fact that he deviated 8 hours from his full schedule. The work code “L” establishes that his traded 8 hours is equivalent to leave without pay. For Member B, the payroll entries reflect that he has worked his full schedule and that additionally, he has picked up additional hours as a result of Member A trading his shift. The monies related to the additional shift are to be reported under earning code #7 (Current Additional Allowable Salary) as extra earnings paid at straight time.

Picked-up contributions

The Internal Revenue Code (IRC) allows an employer to use a pick-up method for member contributions to OP&F. Pick-up contributions are defined as tax deferred contributions, which means that the contributions submitted to OP&F for the member portion are not currently subject to state and federal taxation. Federal law states that pick-up contributions to a qualified pension plan are non-taxable to the member until such time as the contributions are disbursed, either as a withdrawal, refund or benefit payment.

Picked-up contributions do not necessarily mean that the employer is actually paying the contributions for the member, but the IRC allows the tax deferral option through the employer. There are two recognized pick-up methods:

1. **Member salary reduction (pre-tax) method**
   Under the salary reduction method, the employer withholds contributions from the employee's wages and submits the contributions to OP&F. This occurs prior to the deduction of state and federal taxes. The net result to the member is a reduction of taxable earnings. The amount withheld should be reported on your Report of Retirement Deductions under the Taxed Deferred column, sub-titled, Member Salary Reduction Contributions.
2. **Employer paid/fringe benefit method**

Under this pick-up method the employer pays the required percentage of contributions on behalf of the member. The employer does not withhold any contribution from the employee's wages as in the salary reduction method. Instead, the employer makes a contribution on behalf of the employee. As in the salary reduction method described above, the member will not be currently taxed on these funds. The amount submitted on the behalf of the member should be posted on your Report of Retirement Deductions under the Taxed Deferred column, sub-titled, Employer Paid Benefit Contributions.

Whether member contributions are reported under the salary reduction method or the employer paid fringe method, the member's gross wages and OP&F pension deductions reported would be the same, given the same wages. For example if the member makes $1,000 in an earning period, the gross wages reported would be $1,000 on the Report of Retirement Deductions, and the pension deductions reported to OP&F would be $100, whether using the salary reduction or employer paid pick-up method. Members do not have the choice to opt out of a pick-up plan.

**Implementing or changing an existing pick-up plan**

Employers who wish to participate in a pick-up plan must file a pick-up resolution in advance (see OAC Section 742-7-14) when adopting a plan or making changes to an existing plan, in a format approved by OP&F’s Board of Trustees. The resolution must be filed at least 30 days prior to submitting contributions to OP&F as picked-up. OP&F has adopted a model resolution that has been approved by the IRS through a Private Letter Ruling. For this reason, employers must use the exact language of the model when filing a pick-up resolution.

The model can be found on the OP&F website at www.op-f.org, under the documents link in the employer section, and in the Appendix of this manual. All resolutions must be filed with the employer’s board or council for approval, prior to submission to OP&F.

When OP&F receives the compliant pick-up resolution, the appropriate pick-up plan codes, such as A, B, C, D, will be assigned to the employer for payroll reporting purposes. This code needs to be on all Report of Retirement Deductions forms submitted to OP&F. If the employer has more than one pick-up plan code, then the report should be submitted with all members listed in alphabetical order by last name, by pick-up plan (for paper reports). For example, pick-up plan A would be posted on the payroll report with all members in that plan posted under that code in alphabetical order. Then, pick-up plan B would be posted on the next line of the payroll report with all members in that plan posted under that code in alphabetical order. Electronic reports contain the pick-up type field on each earning detail line so separation into separate groups is not necessary.

Employers, who are changing their pick-up plans or percentages for their plans, must complete a new resolution as if they had never had a pick-up plan previously. The model form to be used is the form located on the OP&F website at www.op-f.org/employers/modelpickupresolutions. Click on “Model pick-up plan for employers with existing pick-up plans.” This resolution must be filed at least 30 days prior to submitting contributions to OP&F. When changing an existing pick-up plan, a new pick-up plan code may be assigned for submission on the Report of Retirement Deductions form. OP&F has received a private letter ruling from the IRS that approves the language of the model resolution.
Employer self-service payroll reporting

Employers have options in reporting member payroll data electronically. Reporting payroll data electronically is efficient and saves postage. Additionally it eliminates postal delay concerns. Roughly ninety-five percent of active members of OP&F have earnings and contributions reported via electronic payroll submission on the Internet.

These reporting options are covered in depth in a separate online publication called the Employer Self Service User Guide. For purposes of this manual, an overview of the electronic reporting methods will be covered.

Self-service web manual method

Manual reporting is a method of reporting member payroll data via the web. This method of reporting has been made available in an effort to replace, or provide an alternative to, mailing paper reports to OP&F. This reporting option allows you, (the user) to key your own payroll data and submit it via the web. You will have the ability to view and correct payroll exceptions prior to report submission and print a work history report for each of the payrolls submitted via the web. Also, you may submit your Summary of Remittance Information Form as well as make Online Payments. Once a report is submitted successfully, it is considered received at OP&F immediately and expedites the processing of your payroll while reducing phone calls from OP&F. No payroll software is needed in order to use the web manual method.

Self-service web import method

Importing an Electronic file is a method of reporting payroll via the web. If your payroll is currently in electronic format, you may use this method of reporting to upload your file via the Web. You will have the ability to view and correct payroll errors prior to report submission. Also, you will have the capability to print off a submitted report for each of your payrolls transmitted via the web. Once a report is submitted successfully, it is considered received at OP&F immediately and expedites the processing of your payroll while reducing phone calls from OP&F. There are three distinct steps to take in order to submit a file. All steps must be taken to complete the submission of a file.

1. Upload File: At this stage, changes may be made to the detail or header record in the Import Detail screen. Or, the file may be voided if there is a need to start over.
2. Process File: (File has been transmitted to OP&F but still needs to be submitted to complete all of the steps). This is where exception messages may be reviewed and/or corrected if necessary. Changes to detail records may be made under the Reports and Billing History screen. Changes to the header record may also be made at this stage in the Import Detail screen. File may also be deleted at this stage if it is determined you do not want to submit it.
3. Submit File: (File has been received by OP&F in its final form). At this stage, no changes can be made to the report via the web.

File Transfer Protocol (FTP)/upload method

The FTP method has been in existence for many years. Under this method, employers sign on to the OP&F system, browse for their already-created payroll file, and submit the file through the internet. It is a quick and easy method of file transmission. However, with FTP, there is no ability to view and correct exceptions prior to submitting the report. Still, many employers prefer the ease of transmission that exists under FTP.
To submit your FTP file to OP&F, please follow these instructions:

From an Internet browser, go to http://www.op-f.org/employers.

1. Under Employers quicklinks select “payroll file upload”.

2. Scroll to the bottom of the page and input the username and password supplied by OP&F.

3. After successful login, the page displayed will have two sections; paying by wire or ACH and paying by check. Under the section that applies, click on “Step 1: Upload a payroll file.”

4. At the next screen, click the browse button to locate and select the file to be submitted and click “Open.” After the file name appears in the payroll file box, click the “submit file” button.

5. After a successful file upload, the confirmation screen will appear. Print this page for a hardcopy record of the successful submission.

6. To submit another file, if needed, click the “back” button in the browser and repeat steps 4 and 5 above. Be sure any subsequent files submitted have a different file name to avoid copying over the previous file.

7. Next, click on “Step 2” in the section that applies (either paying by wire or ACH or paying by check) to electronically submit, or print and file in a Summary of Payments Remittance Information Form (recap) with OP&F.

8. Complete the Summary of Payment Remittance Information Form (recap) and click the submit form button. This will send an e-mail notification to the OP&F Finance Department as well as to the employer’s e-mail address entered into the form.

9. Print the next page showing the completed recap form and then click “Log off the system” to leave the Payroll File Upload section of the OP&F website.

If there are any questions or issues, please contact Employer Education regarding the issue(s). OP&F encourages all employers to take advantage of the efficiencies created by filing payroll reports electronically.

To inquire about electronic reporting, please contact Employer Education at (614) 628–8311.

**Layout and specifications: employer’s work report export**

The employer work report export file is comprised of a header record and one or more related detail records. The header record represents, at the employer or division level, the total contributions reported/contributed for that employer/division. The detail records represent at each individual member level, a detail record for the specific employer, division, agreement, pick-up type and earning period; as well as hours base, hours paid, gross salary, taxed employee deductions, employee salary reduction deductions and paid by employer benefit contributions.

Whether using the FTP or the Web Import reporting method, the file layout is the same. Please see the Appendix for the current File Layout.
One of OP&F’s highest priorities is to process information and payments received from employers as accurately and quickly as possible so that member accounts can be updated and the payment of benefits can proceed.

Due to the importance of member payroll data and other statutorily required information, it is imperative that this information is received on a timely basis and that the information is correct when received. This is the responsibility of the employer.

In order to ensure compliance with statutory deadlines, the legislature has passed laws that require OP&F to assess penalties when the required information or payments are not received consistent with legislative requirements. OP&F is committed to working with all employers to prevent penalties. OP&F created the position of Employer Liaison followed by the Employer Education area in order to respond to employer questions on all reporting requirements, payments, and to provide training to the employer’s reporting staff.

Employers are responsible for insuring that payroll reports and accompanying payments are submitted to OP&F on or before the statutory due dates. Compliance with the statute means that employers must meet the following responsibilities:

1. Insure that the Summary of Payment Remittance Information Form (recap) accompanies the payment;
2. Insure that contributions on the Summary of Payment Remittance Information Form match both the payment amount and the report of retirement contributions total;
3. Be aware that the both the Report of Retirement Deductions and contribution payment must be received by OP&F on or before the due date to avoid penalty.

**Automatic penalties for late reporting and/or payments**

If a Report of Retirement Deductions or payment is received after the due date, penalties shall be assessed. The penalty structure is based on employer size and how late the payroll report or payment is received by OP&F. The penalty structure is outlined below:

**Small employers (20 members or less)**

- Small employers will receive a penalty in the amount indicated below, based on the following receipt dates, if a payroll report is at least:
  - One but not more than 15 days past due: $50;
  - 16 but not more than 60 days past due: $100;
  - 61 but not more than 180 days past due: the greater of $500 or two percent of the payment;
  - 181 but not more than 240 days past due: the greater of $1,000 or three percent of the payment; or
  - 241 days past due: the greater of $3,000 or four percent of the payment.

**Large employers (21 or more members)**

Large employers will receive a penalty in the amount indicated below, based on the following receipt dates, if a payroll report is at least:

- One but not more than 15 days past due: $100;
- 16 but not more than 60 days past due: the greater of $500 or one percent of payment;
- 61 but not more than 180 past due: the greater of $1,000 or two percent of the payment;
- 181 but not more than 240 days past due: the greater of $3,000 or three percent of the payment; or
- 241 days past due: the greater of $7,500 or four percent of the payment.
This penalty structure also applies to payroll deduction reports (reports of prior service purchased through payroll deductions) and accompanying payments. Employers with no more than five members cannot exceed penalties of $500 per payroll reporting or payment incident. For reference see ORC Section 742.352 and OAC Section 742–8–07.

**Non-automatic penalties: items eligible for 30–day cure**

Certain required information is eligible for a 30–day cure period, once OP&F has provided notice of a deficiency. This means that an employer has thirty days to address certain issues, as defined below, to avoid statutory penalties. The following falls under the cure period eligibility:

As outlined in OAC 742-9-10 (4)(e), (see Appendix), OP&F will provide a verbal notice followed by certified letter, if needed, of any deficiencies on a payroll report including, but not limited to missing data, incorrect coding, and improper reporting of picked-up contributions or erroneous earning dates. The employer has 30–days from this date of initial notice to submit any needed corrections in writing. If the corrections result in additional monies owed to OP&F, these monies must also be submitted on or before the expiration of the cure period.

The Summary of Payment Remittance Information form (Recap) must be submitted with each payment to OP&F. If not timely received and completed, it will be subject to the same notice and cure requirements as outlined above.

Even with the cure period, employers will still be assessed any statutory fines for late payroll reports and payments. For example, if a June payroll or payment tied to the payroll report is received after the statutory due date of July 31, a penalty applies even if the employer meets the 30-day cure requirement for payroll deficiencies later found within that payroll.

**Special penalty provisions**

Special penalty provisions were implemented under the Ohio Administrative Code (OAC), in response to a legislative initiative that recognizes unique circumstances under which employers have accrued statutory penalties. Under these provisions, employers may be eligible for significant penalty reductions, but these penalty reductions are not automatic. Employers must formally document events leading to the penalty and then must prove eligibility and actively request relief through a letter to OP&F.

If any of the following situations occur, and the employer documents the situation to the satisfaction of OP&F’s director of financial services, assessed statutory penalties may be reduced as described below. The following are the seven covered situations under OAC Section 742-8-13 (see Appendix):

1. The employer has hired a new clerk within the past year and the clerk did not undergo OP&F training prior to the filing that is in question;

2. The employer is new with OP&F, within the past year, and the employee responsible for the payroll reports and payments to OP&F did not undergo OP&F training prior to the filing in question;

3. There is an act of God (i.e., natural disaster, fire, flood, etc.) that adversely impacts the employer’s ability to timely file the payroll report or pay the required contributions according to the governing statutory provisions. This provision is not intended to apply to overall computer problems, a clerk being sick on or around the deadline date, etc.;

4. There is a medical leave involved for the person who is responsible for filing the payroll report and contributions with OP&F and the medical leave exceeds 90 days;

5. Theft in office has occurred by the person responsible for the filing;
6. The penalties arising out of the filing in question will result in the employer being declared in fiscal emergency, or;

7. The employer is a new user of OP&F’s online payment/reporting system and as a result of performing the new process; the employer missed the deadline and incurred a penalty.

To be eligible for penalty reductions, the employer must be in good standing with OP&F and have paid all prior penalties in the past year without requiring OP&F to take further action to collect the amounts due.

If the employer is in good standing, except for the report or payment in question, the following will apply:

- If the employer files the proper payroll report and pays the contributions within six months of OP&F’s written notice of deficiency, then OP&F will reduce the statutory penalties by 75 percent;
- If the employer files the proper payroll report and pays the contributions within 12 months of OP&F’s written notice of deficiency, then OP&F will reduce the statutory penalties by 50 percent; and
- If the employer files the proper payroll report and pays the contributions more than one year after OP&F’s written notice of deficiency, then OP&F will reduce the statutory penalties by 25 percent or such lesser amount established by the Board of Trustees based on the applicable facts and circumstances.

All penalty reductions are subject to the statutory requirements that govern OP&F. For reference, see OAC Section 742–8–13. Please contact OP&F’s Employer Education Manager at (614) 628-8255 regarding eligibility requirements for penalty reductions.

**Payment plan for delinquent employers**

OP&F recognizes that statutory penalties can impose financial hardships on employers. Because of this, if an employer in delinquent penalty status meets the following criteria, the employer may be eligible to participate in a payment plan. The following criteria must be satisfied to meet the requirements:

- The employer has no past due employee contributions; and
- The employer has satisfied any pre-existing payment plan promissory note (i.e., cannot have more than one active payment plan at a time); and
- The employer meets one of the following criteria:
  - The employer is on fiscal watch or fiscal emergency, as defined by the Auditor of State, and has past due employer contributions or has accrued reporting and/or pre-employment penalties and interest; or
  - The employer has accrued reporting and/or pre-employment penalties and interest which exceed the dollar amount of past due employer contributions, which have been past due for three or more quarters; or
  - The employer is inactive and has past due employer contributions, penalties, or interest; or
  - The employer has employer contributions that are three or more quarters past due and has no ability to pay, based on these financial formulas:
    - Penalties and interest exceed 25 percent of general fund revenues; or
    - Penalties and interest exceed 80 percent of general fund ending fund balance; or
    - Penalties and interest exceed 50 percent of general fund receipt over expenditures.

Employers eligible for a payment plan will have several payment term options, but in no case will the term exceed 15 years. If in delinquent penalty status, please contact the OP&F Finance Department to see if a payment plan is available for this situation. For more information please refer to OAC Section 742–7–15.
Required documentation

Certain documents must be completed when a police officer or firefighter retires or applies for and accepts a disability benefits grant. These reports enable OP&F to correctly compute the amount of the member’s service pension or disability benefit.

The employer must complete two reports when a police officer or firefighter retires or accepts a disability benefit grant; the Interim Payment Certification and the Employer Accounting of Member Compensation:

Interim Payment Certificate

After a member files a Service Retirement Application or elects to accept a disability benefit award, the employer will be sent an Interim Payment Certification to complete. The employer is asked to verify the last day the member earned compensation by working or using accumulated leave to remain on payroll, and to report any pensionable separation payments (see form in Appendix).

This form must be returned promptly to OP&F, because no pension or benefit payment can begin until this form is on file. If OP&F does not receive the form by the specified date, notice will be sent to the employer. Failure to timely respond will result in the penalties described earlier in this manual. For reference, see ORC Section 742.351.

Employer Accounting of Member Compensation form

An employer will be asked to complete the Employer Accounting of Member Compensation form to aid in finalizing a pension or benefit computation. This form must be returned to OP&F as soon as possible to finalize a member’s pension or benefit computation. A sample of the Employer Accounting of Member Compensation form is included in the Appendix for your information.

Additional tips in completing the Employer Accounting of Member Compensation form:

- **Final rate of pay**
  Report the annual salary set by ordinance or contract for the position held by the member at the time of retirement. It is the salary upon which overtime compensation is based.

- **Contract year**
  For most police officers, this number is 2,080 hours (the standard 40 hour week x 52 weeks per year). For firefighters, the number usually ranges from 2,080 to 2,496 hours.

- **Termination date**
  This date is the last day normal compensation was earned by working or by using accumulated leave to maintain regular earnings. For members receiving disability benefits, this date often precedes the member’s actual date of employment termination.

- **Suspension**
  If a member was suspended without pay, note the dates the suspension was in effect.

- Regarding Separation Pay, you will generally report only pensionable separation pay, such as unused holiday pay earned within the past year, and longevity. Accumulated vacation, sick, and compensatory pay are not considered pensionable salary. Please see Ohio Revised Code Section 742(01) (L) in Appendix.

Disability application: employer responsibilities

OP&F will notify an employer that an application for disability benefits has been filed no later than 14 days after the member files the application. This notice will provide the member’s position or rank only.
Service retirement or filing for disability benefits

It is the responsibility of the employer to forward to OP&F a statement that certifies the member’s job description and any other information required to process the application. The certification must be provided to OP&F within 28 days after receiving OP&F’s notice. In the event the required certification is not received within the required statutory time frame, penalties will be assessed in the same manner as those assessed against late pre-employment physical information, with the exception that no cure period is available for late job description certification. For reference see ORC Section 742.38.

Other adjustments to member contributions

Various adjustments to member contributions may have to be made if the member elects to receive a service pension or disability benefit calculated under the non-cost-of-living allowance computation method. In this case, terminal pay attributable to the period over which the member’s earnings are averaged is added to the salary.

It is not uncommon for OP&F to suspend the completion of the member’s final pension calculation until the appropriate contributions are collected.

Ohio Public Safety Officers Death Benefit Fund

Under Ohio law, special benefits are provided to eligible survivors of public safety officers who are killed in the line of duty or who die of injuries or diseases incurred in the performance of official duties. The amount of the Ohio Public Safety Officers Death Benefit Fund payable to the eligible survivors is calculated to include any increases in salary that would have been granted to the deceased member. OP&F may contact the employer to recertify the deceased member’s salary in accordance with the law. For reference, see ORC Section 742.63.

Survivor benefits

Eligible survivors of active OP&F members who are deceased may qualify for monthly benefits under ORC Section 742.37. Additionally, if a member is retired (service or disability), a one-time lump sum benefit will be paid to the eligible survivors upon his/her death.

Benchmark Salary Excess Refunds

A provision in the law governing OP&F was implemented to help ensure that a member’s pension benefit is based on actuarially sound calculations, while still allowing reasonable salary increases over the member’s career.

For members with fifteen or more years of service on or before July 1, 2013, a “salary benchmark” was established under which certain pay increases are excluded from the definition of salary for determining average annual salary. This does not include increases directly related to promotional situations. Average annual salary is one of the components used in calculating member pension benefits.

Once it is determined that a member has salary amounts that exceed the salary benchmark, OP&F will send out an Employer Certification of Promotion or Salary Increase form to the employer. If the form is returned marked that a promotional increase occurred, then the salary is not refunded and is included in the calculation. If the form is returned marked that no promotional increase occurred, then a process for refunding the associated member and employer contributions on those salary amounts takes place.
Service retirement or filing for disability benefits

The contributions are sent back to the member by forwarding the refund to the member’s most recent employer for adjustment of the W-2 form. A notification is sent to the employer and the member in writing of the action taken. This is considered an adjustment to the W-2 in the present year. If the contributions were deferred then they are taxable income to the member at the time they are refunded by the employer. If the contributions were already taxed then they are not subject to taxation at the time they are refunded by the employer.

It is ultimately the individual employer’s decision on how to reflect this in their payroll systems. Many employers should be able to net this positive refund back to pension contributions deductions in the present year, thus increasing the take home pay for the member and also increasing taxable income for the year on the W-2 if the contributions were tax deferred. This refund should not be included on the Report of Retirement Deductions as a payroll item when that reporting is sent to OP&F.
Appendix A

Personal History Record
PERSONAL HISTORY RECORD

This form must be completed and filed with the Ohio Police & Fire Pension Fund (OP&F) for each new employee who is hired as a full-time police officer or firefighter in a position qualifying for enrollment in OP&F as part of an employer's reporting requirements. Ohio law requires an employer to cause the employee to undergo a physical examination in the form established by OP&F prior to his or her employment and, with limited exceptions, timely file the required documentation with OP&F. Otherwise, penalties and interest may be imposed against the employer.

Ohio law sets forth the eligibility requirements for individuals who are required to become a member of OP&F. Before enrolling in OP&F, the employer should review the eligibility requirements listed below and confirm that the individual meets these requirements for OP&F membership. If the individual meets the requirements, the employer must complete the Personal History Record form to begin the process of enrollment in OP&F, as well as filing the appropriate documentation for the pre-employment physical. OP&F reserves the right to reject membership or service credit at a later date as information becomes available.

A summary of OP&F's membership eligibility requirements are as follows:

Firefighters contributing to OP&F must be paid from public funds of the employing municipal entity and be:

- A full-time firefighter who is employed by a fire department of the state, instrumentality of the state, or of a municipal corporation, township, joint fire district, or other political subdivision in a position in which he or she is required to satisfactorily complete, or to have satisfactorily completed, a firefighter training course approved under former Ohio Revised Code (ORC) Section 3909.87 or Section 4705.46, or conducted under ORC Section 3737.38.

Police officers contributing to OP&F must be paid from public funds of the employing municipal entity and be:

- A full-time, regular police officer in a police department of a municipal corporation appointed from a duly-established civil service eligible list or pursuant to ORC Section 124.411 [124.411];
- A full-time, regular police officer in a police department who is appointed pursuant to ORC Section 737.15 or 737.18 and is paid solely out of public funds of the employing municipal corporation; or
- A full-time police officer with a police department who is required to satisfactorily complete a peace officer training course in compliance with ORC Section 149.77.

Once completed, this entire form (Pages 1-4) must be submitted to OP&F and contain original signatures. OP&F will not accept this form if the signatures have been faxed, photocopied or scanned.

The employee required to enroll in OP&F membership must complete Sections A through F. The employer must complete Sections G, H, and I.

Section A: Employee Information

Name: First, M.I., Last, suffix { Jr., Jr., etc.}

Street Address / Postal office box

City, State, ZIP code

Home phone

Social Security number

Date of Birth

New Alternate phone

New Email address

New
## Section B: Marital and dependent information

### Current spouse

<table>
<thead>
<tr>
<th>Name</th>
<th>Gender:</th>
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<table>
<thead>
<tr>
<th>Marriage date</th>
<th>Social Security number</th>
<th>Birth date</th>
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</table>

### Dependent information (excluding current spouse)

<table>
<thead>
<tr>
<th>Relationship</th>
<th>Dependent name</th>
<th>Gender (M/F)</th>
<th>Social Security number</th>
<th>Birth date</th>
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<tbody>
<tr>
<td>Children, under the age of 18</td>
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<tr>
<td>Children, age 18-22 if unmarried and a student</td>
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<tr>
<td>Children, any age II dependent and disabled</td>
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## Section C: Multiple Ohio retirement system membership

List your status with the Ohio retirement systems below. Check all that apply.

- [ ] Member has no association with an Ohio retirement system, other than OP&F

<table>
<thead>
<tr>
<th>Relationship</th>
<th>Currently receiving service or disability benefits</th>
<th>Currently contributing</th>
<th>Contributed prior to OP&amp;F membership</th>
<th>Received a refund of contributions</th>
<th>Contributions were for full-time employment</th>
<th>Dates of full-time employment prior to OP&amp;F membership, or, if currently receiving retirement benefits, list retirement date</th>
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<tbody>
<tr>
<td>Ohio Highway Patrol Retirement System (HPRS)</td>
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<td>Ohio Public Employees Retirement System (OPERS)</td>
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<td>State Teachers Retirement System of Ohio (STRS)</td>
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<tr>
<td>Ohio School Employees Retirement System (OERIS)</td>
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<tr>
<td>Cincinnati Retirement System (CRS)</td>
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<tr>
<td>Ohio Police &amp; Fire Pension Fund (OP&amp;F)</td>
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</table>
Section D: Out-of-state, federal or military employment information

☐ Yes  ☐ No  Have you ever been employed full-time by an out-of-state public employer or as a civil employee of the federal government? If yes, please provide your employer’s name, address, date of hire and termination date.

☐ Yes  ☐ No  Do you have previous active duty service in the Armed Forces? If yes, please provide your branch and dates of service.

Section E: Employee signature and acknowledgement

I, the employee described in section A of this Personal History Record, who, having been duly sworn, represent that I am the person herein described, and I certify that all the statements made herein are true and correct.

Signature  Date of signature

Section F: Notary public requirement

The notary public in good standing must sign in the space provided in this section and affix their seal.

State of ____________________________  County of ____________________________, etc.

The foregoing Personal History Record was acknowledged before me by the person named in the foregoing Section E, this ______________ day of ____________________________, 20___

Attest and here  Notary’s signature

Print name

My commission expires

Sections G, H and I (on Page 4 of this form) must be completed by an authorized employer representative.
The following sections (G, H and I) must be completed by an authorized employer representative.

Section G: Employer Information

<table>
<thead>
<tr>
<th>Name of employer</th>
<th>Employer ID</th>
<th>Check one:</th>
<th>Police</th>
<th>Fire</th>
</tr>
</thead>
<tbody>
<tr>
<td>Street address / Post office box</td>
<td>Employer phone</td>
<td>Employer e-mail address</td>
<td></td>
<td></td>
</tr>
<tr>
<td>City, State, ZIP code</td>
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Section H: Certification of membership eligibility

In order to assist OP&F in determining the employee's eligibility for OP&F membership, please complete this section. OP&F reserves the right to reject membership or service credit at a later date as information becomes available.

☐ Yes  ☐ No  The employee received an original appointment as a full-time, regular police officer.

☐ A full-time, regular police officer in a police department of a municipal corporation appointed from a duly-established civil service eligible list or pursuant to Ohio Revised Code (ORC) Section 124.411 [124.41.1];

☐ A full-time, regular police officer in a police department who is appointed pursuant to ORC Section 732.10 or 735.10 and is paid solely out of public funds of the employing municipal corporation; or

☐ A full-time, regular police officer in a police department who is required to satisfactorily complete a peace officer training course in compliance with ORC Section 109.77.

☐ Yes  ☐ No  The employee has been employed as a full-time firefighter employed by a fire department of the state, instrumentality of the state, or of a municipal corporation, township, joint fire district or other political subdivision in a position in which he or she is required to satisfactorily complete, or to have satisfactorily completed, a firefighter training course approved under former ORC Section 3733.97 or Section 4733.38, or conducted under ORC Section 3733.39. Please submit a copy of the certificate earned upon the completion of the training course.

Date employee began contributing a percentage of his/her salary to OP&F (first date the employee reported for duty as a full-time police officer or firefighter).

Date employee was appointed to a full-time police officer or firefighter position. Please attach a copy of the appointment letter confirming full-time status for the member.

Member's initial salary rate (starting annual salary).

Date pension contributions will first appear on the Report of Retirement Deductions.

Payroll reporting pick-up plan (A, B, C or D) that the member contributions will be submitted under on the Report of Retirement Deductions.

Section I: Employer certification

I hereby certify the person named in Section A is employed as a full-time police officer or firefighter by the employer named in Section G, and that all the statements made herein are true and correct.

Signature: __________________________ Date of signature: __________________________

Print name: __________________________ Title: __________________________

Once completed, this entire form (Pages 1-4) must be submitted to OP&F and contain original signatures. OP&F will not accept this form if the signatures have been faxed, photocopied or scanned.

OP&F USE ONLY  Entered/Date: __________________________  Reviewed/Date: __________________________
Statement Concerning Your Employment in a Job Not Covered by Social Security

Employee Name

Employee ID#

Employer Name

Employer ID#

Your earnings from this job are not covered under Social Security. When you retire, or if you become disabled, you may receive a pension based on earnings from this job. If you do, and you are also entitled to a benefit from Social Security based on either your own work or the work of your husband or wife, or former husband or wife, your pension may affect the amount of the Social Security benefit you receive. Your Medicare benefits, however, will not be affected. Under the Social Security law, there are two ways your Social Security benefit amount may be affected.

Windfall Elimination Provision

Under the Windfall Elimination Provision, your Social Security retirement or disability benefit is figured using a modified formula when you are also entitled to a pension from a job where you did not pay Social Security tax. As a result, you will receive a lower Social Security benefit than if you were not entitled to a pension from this job. For example, if you are age 62 in 2013, the maximum monthly reduction in your Social Security benefit as a result of this provision is $395.50. This amount is updated annually. This provision reduces, but does not totally eliminate, your Social Security benefit. For additional information, please refer to Social Security Publication, “Windfall Elimination Provision.”

Government Pension Offset Provision

Under the Government Pension Offset Provision, any Social Security spouse or widow(er) benefit to which you become entitled will be offset if you also receive a Federal, State or local government pension based on work where you did not pay Social Security tax. The offset reduces the amount of your Social Security spouse or widow(er) benefit by two-thirds of the amount of your pension.

For example, if you get a monthly pension of $600 based on earnings that are not covered under Social Security, two-thirds of that amount, $400, is used to offset your Social Security spouse or widow(er) benefit. If you are eligible for a $500 widow(er) benefit, you will receive $100 per month from Social Security ($500 - $400=$100). Even if your pension is high enough to totally offset your spouse or widow(er) Social Security benefit, you are still eligible for Medicare at age 65. For additional information, please refer to Social Security Publication, “Government Pension Offset.”

For More Information

Social Security publications and additional information, including information about exceptions to each provision, are available at www.socialsecurity.gov. You may also call toll free 1-800-772-1213, or for the deaf or hard of hearing call the TTY number 1-800-325-0778, or contact your local Social Security office.

I certify that I have received Form SSA-1945 that contains information about the possible effects of the Windfall Elimination Provision and the Government Pension Offset Provision on my potential future Social Security Benefits.

Signature of Employee __________________________ Date ____________
Information about Social Security Form SSA-1945  Statement Concerning Your Employment in a Job Not Covered by Social Security

New legislation [Section 419(c) of Public Law 108-203, the Social Security Protection Act of 2004] requires State and local government employers to provide a statement to employees hired January 1, 2005 or later in a job not covered under Social Security. The statement explains how a pension from that job could affect future Social Security benefits to which they may become entitled.

Form SSA-1945, Statement Concerning Your Employment in a Job Not Covered by Social Security, is the document that employers should use to meet the requirements of the law. The SSA-1945 explains the potential effects of two provisions in the Social Security law for workers who also receive a pension based on their work in a job not covered by Social Security. The Windfall Elimination Provision can affect the amount of a worker's Social Security retirement or disability benefit. The Government Pension Offset Provision can affect a Social Security benefit received as a spouse, surviving spouse, or an ex-spouse.

Employers must:
- Give the statement to the employee prior to the start of employment;
- Get the employee’s signature on the form; and
- Submit a copy of the signed form to the pension paying agency.

Social Security will not be setting any additional guidelines for the use of this form.

Copies of the SSA-1945 are available online at the Social Security website, www.socialsecurity.gov/online/ssa-1945.pdf. Paper copies can be requested by email at ofsm.oswm.rqct.orders@ssa.gov or by fax at 410-965-2037. The request must include the name, complete address and telephone number of the employer. Forms will not be sent to a post office box. Also, if appropriate, include the name of the person to whom the forms are to be delivered. The forms are available in packages of 25. Please refer to Inventory Control Number (ICN) 276950 when ordering.
Appendix C

Pre–Employment Physical requirements
If an employer does not timely file the six medical reports listed above, penalties will be assessed based on the number of days past due. Fines will be assessed from the original due date according to the table below.

<table>
<thead>
<tr>
<th>Phase</th>
<th>Days past due</th>
<th>Penalty applied per incident*</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>1-15 days</td>
<td>$100</td>
</tr>
<tr>
<td>2</td>
<td>16-60 days</td>
<td>$500</td>
</tr>
<tr>
<td>3</td>
<td>61-180 days</td>
<td>$1,000</td>
</tr>
<tr>
<td>4</td>
<td>181 + days</td>
<td>$3,000</td>
</tr>
<tr>
<td><strong>Annual cap (per calendar year per employer)</strong></td>
<td></td>
<td><strong>$20,000</strong></td>
</tr>
</tbody>
</table>

* Employers with five or fewer OP&F members are capped at $1,500 per incident.

If an employer does not timely file the six medical reports listed above, penalties will be assessed based on the number of days past due. Fines will be assessed from the original due date according to the table below.

Terminated or transferred employees

If there is no loss of the employee's OP&F membership, a pre-employment physical will not be required, unless the employee was hired after Sept. 16, 1998, and the previous employer did not file a complete Pre-Employment Physical with OP&F.

If an employee has left employment or transferred to another employer, and penalties were applied due to insufficient filing of the required medical reports, all penalties will stop on the earlier of the termination date or the date that the employer complied with the pre-employment physical requirements. The former employer must provide written documentation to OP&F of the employee's termination. In order to avoid the assessment of penalties, please contact OP&F prior to the employee's hire date to make this determination.
Penalties associated with the Pre-Employment Physical (continued)

Reinstated employees by agreement, court order or arbitrator
For members who are reinstated to OP&F membership by an agreement, court order, or arbitration, a new pre-employment physical will not be required. However, the employer should immediately notify OP&F and submit a complete copy of the agreement, court order or arbitration when reinstating an employee.

Special penalty provisions
Under the following situations, employers in good standing can submit a written request for a reduction in penalties:

1. the employer hired a new clerk who did not undergo OP&F training prior to the late filing;
2. the employer is a new filer (within the past year) with OP&F and the person responsible for filing did not undergo OP&F training prior to the late filing;
3. an act of God (i.e. natural disaster, fire, flood) adversely impacts the employer’s ability to timely file. This is not intended to apply to overall computer problems, a clerk being sick, or other related items;
4. there is a medical leave exceeding ninety (90) days involved for the person responsible for the filing;
5. theft in office has occurred by the person responsible for the filing; or
6. the penalties assessed will result in the employer being declared in fiscal emergency.

If the event is documented to the satisfaction of OP&F’s Director of Member Services and Director of Financial Services, a penalty reduction of between 25 percent and 75 percent may be given as allowed for in Section 742-8-13 of the OAC.

Frequently Asked Questions about the Pre-Employment Physical

Why is a pre-employment physical required?
Under ORC 742.38 and OAC 742-1-02, Ohio Police & Fire Pension Fund (OP&F) can evaluate disability cases resulting from heart, cardiovascular or respiratory disease incurred in performing an employee’s official duties. This is done by establishing a pre-employment health baseline through the prospective member of OP&F undergoing prescribed medical tests and procedures.

Which employees must have a Pre-Employment Physical?
The employee must be paid from public funds of the employing municipal entity and be:

POLICE OFFICERS:
• A full-time, regular police officer in a police department of a municipal corporation appointed from a duly-established civil service eligible list or pursuant to ORC Section 124.411;
• A full-time, regular police officer in a police department who is appointed pursuant to ORC Section 737.15 or 737.16 and is paid solely out of public funds of the employing municipal corporation; or
• A full-time police officer with a police department who is required to satisfactorily complete a peace officer training course in compliance with ORC Section 109.77.

FIREFIGHTERS:
• A full-time firefighter who is employed by a fire department of the state, instrumentality of the state, or of a municipal corporation, township, joint fire district, or other political subdivision in a position in which he or she is required to satisfactorily complete, or to have satisfactorily completed, a firefighter training course approved under former Ohio Revised Code (ORC) Section 3303.07 or Section 4765.55, or conducted under ORC Section 3737.33.

What if the employer cannot obtain one or more of the required tests?
If the employer is unable to obtain a test due to the member's specific medical condition, religious beliefs, or the member's refusal to undergo a specific test, the employer can provide supporting documentation to OP&F and may submit a written request to waive the test or report for such reason. In addition to the employer's written waiver request, if the waiver is for:

• medical reasons, submit supporting documentation signed by the physician
• religious beliefs, submit a notarized affidavit signed by the member certifying such fact
• member's refusal, submit a notarized affidavit signed by the member certifying such fact

OP&F will notify the employer in writing within thirty (30) days upon receipt of such a request if the waiver is granted or denied. If granted, the employer shall not be obligated to cause the employee to undergo the specific test that was waived. A waiver shall result in the member’s inability to use the presumptive disability provision outlined in Section 742.38 of the Ohio Revised Code.
MEMBER’S MEDICAL QUESTIONNAIRE
and examining physician’s certification

Sections A, B and C of this form are to be completed by the prospective member of the Ohio Police & Fire Pension Fund (OP&F). Sections D and E are to be completed by the licensed examining physician, including the date.

Section A: Patient information
Name: First, Mi, Last, suffix (Jr. III, etc.)
Street Address / Post office box
City, State, ZIP code
Home phone: Alternate phone:
Name of potential employer:

Section B: Medical History
If yes to any of the questions below, please explain in the space provided: (use back of this form if necessary)

Do you take any prescription or over the counter medications? ☐ Yes ☐ No
Have you had any other injuries or serious illnesses? ☐ Yes ☐ No
Have you been under a doctor’s care in the past two years? ☐ Yes ☐ No
Has your work ever been limited or restricted due to your health? ☐ Yes ☐ No
Have you had any physical complaint, impairment or disability? ☐ Yes ☐ No
Have you had any condition requiring a special work assignment? ☐ Yes ☐ No
Have you ever had or been advised to have an operation? ☐ Yes ☐ No
Do you use tobacco? ☐ Yes ☐ No If yes, how much? How many years?
Do you use alcohol or intoxicating liquor? ☐ Yes ☐ No If yes, how much? How often?

How many days off have you had in the past two years due to illness or injury?

What is your current state of health? ☐ Excellent ☐ Good ☐ Fair ☐ Poor

Check conditions you currently have or have had:
☐ Arthritis, swollen/painful joints ☐ Ear, nose, throat trouble
☐ Asthma, bronchitis ☐ Emphysema, shortness of breath
☐ Back trouble of any kind ☐ Epilepsy, seizures
☐ Blood transfusions, hemophilia ☐ Fainting spells
☐ Bone, joint deformity ☐ Foot problems
☐ Bowel habit change ☐ Glaucoma or cataracts
☐ Cancer (type: ______________)_ ☐ Hay Fever
☐ Chest pain/pressure ☐ Hearing difficulties
☐ Chronic cough ☐ Heart attack
☐ Coughing/vomiting blood ☐ Hemorrhoids (piles)
☐ Diabetes ☐ Hepatitis
☐ Difficulty sleeping ☐ Hemia
☐ Dizziness ☐ High blood pressure
☐ Drug problems, IV drug use ☐ Kidney trouble
☐ Liver disease or jaundice ☐ Measles
☐ Menstrual disorders ☐ Mental illness, depression, anxiety, nervousness
☐ Medical disorders ☐ Neurological (nerve) problem
☐ Neurological (nerve) problem ☐ Numbness, weakness, fatigue
☐ Numbness, weakness, fatigue ☐ Pneumonia
☐ Pneumonia ☐ Rash, hives
☐ Rheumatism ☐ Rheumatic fever
☐ Rheumatic fever ☐ Scarlet Fever
☐ Sexually Transmitted Disease (STD) ☐ Shingles
☐ Shingles ☐ Stomach trouble, ulcers
☐ Stomach trouble, ulcers ☐ Swelling of the ankles or feet
☐ Swelling of the ankles or feet

Deliver to: Member Services
1421 2/12/2019, Previous versions obsolete.
Section B: Medical History (continued)

Date of last tetanus shot: [ ] [ ] [ ] [ ] [ ] ☐ Not sure

Family Medical History
Please indicate the status of the following blood relatives:

Mother: Living? ☐ Yes (age:_____), ☐ No (age and cause of death):_____

Father: Living? ☐ Yes (age:_____), ☐ No (age and cause of death):_____

Maternal grandmother: Living? ☐ Yes (age:_____), ☐ No (age and cause of death):_____

Maternal grandfather: Living? ☐ Yes (age:_____), ☐ No (age and cause of death):_____

Paternal grandmother: Living? ☐ Yes (age:_____), ☐ No (age and cause of death):_____

Paternal grandfather: Living? ☐ Yes (age:_____), ☐ No (age and cause of death):_____

Siblings: Living? ☐ Yes (age:_____), ☐ No (age and cause of death):_____

Indicate if any of the below illnesses have occurred in your blood relatives listed above:

☐ Alzheimer's disease: If so, who?

☐ Arthritis: If so, who?

☐ Asthma: If so, who?

☐ Breast cancer: If so, who?

☐ Colon cancer: If so, who?

☐ Diabetes: If so, who?

☐ Heart disease: If so, who?

☐ High blood pressure: If so, who?

☐ High cholesterol: If so, who?

☐ Lung disease: If so, who?

☐ Mental illness: If so, who?

☐ Stroke: If so, who?

☐ Thyroid disease: If so, who?

☐ Tuberculosis (TB): If so, who?

Section C: Authorization to release medical records and acknowledgement

An authorization to release the medical records is needed in order to allow the examining physician to forward such medical tests and reports to OP&F. By failing to grant the authorization provided in this section, you acknowledge and agree that to the extent you become a member of OP&F, you will not be permitted to use the presumption conditions of disability provided under Ohio law.

I, the person described in section A of this form, represent that I am the person herein described; I agree that all statements made are true and correct and also authorize the examining licensed physician who examined me to release to OP&F the physician's report and certification, as referenced herein.

Signature of prospective member: ___________________________ Date of signature: ___________________________
Exchanging licensed physician’s certification
(as required by Ohio Revised Code 742.38 and Ohio Administrative Code 742-1-02)

Section D: Tests and procedures to be administered and submitted

A prospective member of OP&F must undergo the tests and procedures set forth in this section. The examining physician, who must be licensed to practice medicine in the state in which the examination was conducted, must sign the certification provided in Section E below, or a form substantially similar, as determined by OP&F in its sole and absolute discretion. The certification must include the physician’s diagnosis and evaluation of the existence of any heart disease, cardiovascular disease or respiratory disease identified in the questionnaire, medical tests and physical examination referred to below. Copies of these tests and procedures must be included as part of the physician’s report. **ALL INFORMATION MUST BE FILLED OUT COMPLETELY.**

It is the employer’s responsibility to timely file the following:

- Electrocardiogram (EKG) and cardiac stress test performed consistent with standard Bruce protocol;
- Chest x-ray that is at least a P.A. 72” (i.e. front to back);
- Lipid profile that includes total cholesterol, triglycerides, LDL and HDL levels;
- Spirometry that represents at least a valid and reproducible forced expiratory volume at one (1) second (FEV1), forced vital capacity (FVC), and forced expiratory volume at one second/forced vital capacity (FEV1/FVC) that meets the criteria of the American Thoracic Society;
- Examining physician’s certification (Section E of this form)
- Completed Member’s Medical Questionnaire (Sections A, B and C of this form)

Section E: Examining Physician’s Certification

**Opinion of the Examining Licensed Physician:**

The undersigned physician hereby certifies that: __________________________________________________________

(person being examined)

has undergone the tests and procedures referred to in Section D above on: ___________________________________

(date of exam)

Based on these tests and the physical exam:

Select one and initial:

1: ____ There is no evidence of the existence of any heart disease, cardiovascular disease or respiratory disease.

2: ____ There is evidence of either heart disease, cardiovascular disease or respiratory disease (explain below).

Diagnosis/conclusions: ______________________________________________________________________________

_________________________________________________________________________________________________

_________________________________________________________________________________________________

_________________________________________________________________________________________________

Physician’s name: Phone number

Physician’s street address / Post office box

City, State, Zip Code

Physician’s signature: Date of signature:

(the signature of a nurse practitioner or physician’s assistant is not valid on this certification)
EMPLOYER INFORMATION FORM

The Employer Information Form is used to create or update specific employer data for the Ohio Police & Fire Pension Fund (OP&F). Complete this form and return to OP&F if you are a new employer or if your employer contact information changes. If you have any questions or require assistance, please contact OP&F Employer Education at (614) 628-8311.

Section A: Employer information

Check one:

- [ ] New Employer
- [ ] Current Employer

Employer Name (complete name, “City of ______; “______ Township”):

Employer Code (if current employer):

Address:

City, state, ZIP code:

County:

If reporting for both police and fire and the information provided is identical for both divisions, mark both the Police and Fire boxes. If reporting for both police and fire and the information is different for each division, submit a separate form for each.

- [ ] Police
- [ ] Fire

Section B: Primary payroll reporting contact information

Name:

Title and date payroll reporting duties were assumed:

Telephone (include extension):

Fax number:

E-mail address:

[ ] Use same mailing address as in Section A

Mailing address (if different from Section A):

City, state, ZIP code:

Section C: Secondary contact information (if applicable)

To designate a responsible person other than the primary payroll reporting contact person for any of the following, please complete the appropriate sections below. (Attach additional pages if necessary.)

<table>
<thead>
<tr>
<th>Name:</th>
<th>Title</th>
</tr>
</thead>
<tbody>
<tr>
<td>Telephone:</td>
<td>Email address</td>
</tr>
</tbody>
</table>

[ ] Use same mailing address as in Section A

Mailing address (if different from Section A)

City, State, ZIP

[ ] Alternate payroll contact

[ ] Interim Payment Certifications

[ ] Employer Accounting of Member Contributions

[ ] Job descriptions

[ ] Personal History Records

[ ] Pre-Employment Physicals

[ ] Other

Police or Fire Chief, Mayor or City Council members (optional):

<table>
<thead>
<tr>
<th>Name/Title:</th>
<th>Telephone</th>
</tr>
</thead>
<tbody>
<tr>
<td>Name/Title:</td>
<td>Telephone</td>
</tr>
<tr>
<td>Name/Title:</td>
<td>Telephone</td>
</tr>
</tbody>
</table>

Deliver to: Finance/Employer Services Group
Section D: Payroll information

Pay frequency (check one):

- Bi-Weekly
- Weekly
- Semi-Monthly
- Monthly

First Report of Retirement Deductions - Start and End dates

From:                                To:

Earning cycle (example: Monday - Sunday):

In order for contributions to be reported to OP&F under a Tax Deferred Pick-up Plan, a pick-up resolution in the format approved by OP&F’s Board of Trustees must be filed with OP&F per the Ohio Administrative Code 742-7-14. This resolution can be found online at www.op-f.org. If you have any questions regarding the pick-up resolution, contact OP&F Employer Education at (614) 628-8311.

Contributions are either reported as taxed or tax deferred and refers to how employers tax member contributions prior to submitting to OP&F. If any portion of the contributions are tax deferred, check the Tax Deferred box below.

Contributions reported:

Percentage Taxed: _______   Percentage Tax Deferred: ______

Is a pick-up resolution on file with OP&F?

☑ Yes   ☐ No   ☐ no pick-up plan

Section E: Employer authorization

I hereby certify that the foregoing information is accurate and authorize OP&F to change the indicated employer information.

Signature of authorized employer representative:                                Date of signature:

OP&F USE ONLY

Employer code: __________

Authorized by: ____________________________  Date: __________
Appendix E

Service Credit Model Pick-Up
Resolutions
PROPOSED PICK-UP RESOLUTION
OAC 742-7-14(A): BARGAINING UNIT MEMBERS

RESOLUTION OF THE [BOARD/COUNCIL]1 OF
_________________________________________ OF
__________________ COUNTY, OHIO

The [Board/Council] of __________________, _____________ County, Ohio met at a duly
called and authorized meeting of the [Board/Council] on the date set forth below, such meeting
being duly called pursuant to a notice stating the time, place and purpose of the meeting received
by all [Board/Council] members, and the following resolutions were made, seconded, and
adopted by those present at the meeting.

WHEREAS, the eligible employees of __________________ [Department(s)] participate in
the Ohio Police and Fire Pension Fund ("OP&F");

WHEREAS, the __________________ [Board/Council] desires to offer a pick-up for the
voluntary purchase of service credit, as provided for in Section 742.56 of the Ohio Revised Code
and 742-5-08 of the Ohio Administrative Code, for participating employees of
____________________ [Department(s)] who are members of the OP&F and who are members
of the bargaining unit;

WHEREAS, OP&F has adopted procedures for reporting picked up contributions in order to
properly prepare 1099-R forms for its members pursuant to Section 742.32 of the Ohio Revised
Code and Section 742-7-14 of the Ohio Administrative Code;

WHEREAS, employers may pay all or a part of the voluntary contributions for the purchase of
service credit for employees participating in the OP&F;

NOW, THEREFORE, BE IT RESOLVED, that effective as of
[______________], the ____________________________ desires
to offer to pick-up all or part of the voluntary contributions through
a payroll deduction for the purchase of service credit by employees
who are members of the OP&F and who are members of
the bargaining unit. The bargaining unit is described in Exhibit A,
which is made a part of this resolution. No contributions made
prior to the _____________ [Board's/Council's] action shall be picked-up;

BE IT FURTHER RESOLVED, that said picked up
contributions paid through a payroll reduction, even though
designated as employee contributions for state law purposes, are
being paid by the __________________ [Board/Council] in lieu of
said contributions by the employee;

__________________

1 Or the name of the appropriate legislative body with the authority to enact the resolution.
BE IT FURTHER RESOLVED, that the pickup treatment does not apply to contributions made prior to the later of the date the resolution is signed or effective;

BE IT FURTHER RESOLVED, that said employees shall not be entitled to any option of choosing to receive the contributed amounts directly instead of having them paid by the ______________ to the OP&F;

BE IT FURTHER RESOLVED, that said employees must execute the attached Irrevocable Payroll Deduction Authorization form in order to have this pick-up treatment apply and that the Department must certify the authorization under Ohio Administrative Code 742-5-08.

Dated this ___________ day of _____________, 20______, and effective ________________.

__________________________________________
(Secretary or Authorized Signature[s])

__________________________________________
(Name[s])

__________________________________________
(Title[s])

Notes:

1. Picked up contributions will not be included in the gross income of the employees for tax reporting purposes, that is, for federal or state income tax withholding taxes, until distributed from the OP&F.

2. Picked up contributions will be included in the gross income of the employees, for employment tax purposes, if required, as the contributions are made to the OP&F.

3. The employer must specify the unit or units that are covered by this resolution, or the employer may submit separate resolutions for each unit. Reporting to OP&F must be done by unit and by employee within the unit.
PROPOSED PICK-UP RESOLUTION
OAC 742-7-14(A): NON-BARGAINING UNIT MEMBERS

RESOLUTION OF THE [BOARD/COUNCIL]¹ OF
__________________________ OF
__________________________ COUNTY, OHIO

The [Board/Council] of __________________________, _____________ County, Ohio met at a duly
called and authorized meeting of the [Board/Council] on the date set forth below, such meeting
being duly called pursuant to a notice stating the time, place and purpose of the meeting received
by all [Board/Council] members, and the following resolutions were made, seconded, and
adopted by those present at the meeting.

WHEREAS, the eligible employees of _______________________ [Department(s)] participate in
the Ohio Police and Fire Pension Fund ("OP&F");

WHEREAS, the ____________________ [Board/Council] desires to offer a pick-up for the
voluntary purchase of service credit, as provided for in Section 742.56 of the Ohio Revised Code
and 742-5-08 of the Ohio Administrative Code, for participating employees of ______________________ [Department(s)] who are members of the OP&F and who are not
members of the bargaining unit;

WHEREAS, OP&F has adopted procedures for reporting picked up contributions in order to
properly prepare 1099-R forms for its members pursuant to Section 742.32 of the Ohio Revised
Code and Section 742-7-14 of the Ohio Administrative Code;

WHEREAS, employers may pay all or a part of the voluntary contributions for the purchase of
service credit for employees participating in the OP&F;

NOW, THEREFORE, BE IT RESOLVED, that effective as of ____________________, the ____________________________ desires
to offer to pick-up the voluntary contributions through a payroll
deduction for the purchase of service credit by employees who are
members of the OP&F and who are not members of the bargaining
unit. These employees are listed on Exhibit A, which is made a
part of this resolution. No contributions made prior to the
[Board's/Council's] action shall be picked-up;

BE IT FURTHER RESOLVED, that said picked up
contributions paid through a payroll reduction, even though
designated as employee contributions for state law purposes, are
being paid by the ______________________ [Board/Council] in lieu of
said contributions by the employee;

¹ Or the name of the appropriate legislative body with the authority to enact the resolution.
BE IT FURTHER RESOLVED, that the pickup treatment does not apply to contributions made prior to the later of the date the resolution is signed or effective;

BE IT FURTHER RESOLVED, that said employees shall not be entitled to any option of choosing to receive the contributed amounts directly instead of having them paid by the ______________ to the OP&F;

BE IT FURTHER RESOLVED, that said employees must execute the attached Irrevocable Payroll Deduction Authorization form in order to have this pick-up treatment apply and that the Department must certify the authorization under Ohio Administrative Code 742-5-08.

Dated this ___________ day of ______________, 20______, and effective ________________.

__________________________________________
(Secretary or Authorized Signature[s])

__________________________________________
(Name[s])

__________________________________________
(Title[s])

Notes:

1. Picked up contributions will not be included in the gross income of the employees for tax reporting purposes, that is, for federal or state income tax withholding taxes, until distributed from the OP&F.

2. Picked up contributions will be included in the gross income of the employees, for employment tax purposes, if required, as the contributions are made to the OP&F.

3. The employer must specify the unit or units that are covered by this resolution, or the employer may submit separate resolutions for each unit. Reporting to OP&F must be done by unit and by employee within the unit.
Appendix F

Member Contribution Model
Pick-Up Resolutions
MODEL PICK-UP RESOLUTION
EXISTING PICK-UP PLAN

AMENDED AND/OR RESTATED RESOLUTION OF THE [BOARD/COUNCIL]1 OF OF COUNTY, OHIO

The [Board/Council] of , County, Ohio met at a duly called and authorized meeting of the [Board/Council] on the date set forth below, such meeting being duly called pursuant to a notice stating the time, place and purpose of the meeting received by all [Board/Council] members, and the following resolutions were made, seconded, and adopted by those present at the meeting.

WHEREAS, the eligible employees of [Police or Fire Department (indicate only one per resolution)] participate in the Ohio Police & Fire Pension Fund;

WHEREAS, the [Board/Council] has previously adopted a pick-up of [all/ ] % of the percent (%) mandatory contributions required to be paid under Section 742.31 of the Ohio Revised Code for participating employees of [Police or Fire Department] who are members of the Ohio Police & Fire Pension Fund;

WHEREAS, Ohio Police & Fire Pension Fund has adopted new procedures for reporting picked-up contributions in order to properly prepare 1099-R forms for its members;2

WHEREAS, the [Board/Council] wishes to reaffirm, amend and/or restate its prior resolution in order to continue the pick-up under the new procedures;

NOW, THEREFORE, BE IT RESOLVED, that effective as of [date], the [Board/Council] has determined to continue to pick-up [all/ %] of the percent (%) mandatory contributions by the employees who are members of the Ohio Police & Fire Pension Fund [through a payroll reduction3/by paying the contributions on behalf of the employee].

BE IT FURTHER RESOLVED, that said picked up contributions paid [through a payroll reduction2/by the employer], even though designated as employee contributions for state law purposes, are being paid by the [Board/Council] in lieu of said contributions by the employee;

_________________________________________________________________________________

1 Or the name of the appropriate legislative body with the authority to enact the resolution.

2 Employer should prepare W-2s in accordance with this resolution.

3 NOTE Optional Language: “Through a payroll reduction” gives pick-up treatment to salary reduction contributions. Employers could also elect to pick up AND pay the contributions.
BE IT FURTHER RESOLVED, that said picked up contributions will not be included in the gross income of the employees for tax reporting purposes, that is, for federal or state income tax withholding taxes, until distributed from the Ohio Police and Fire Pension Fund;

BE IT FURTHER RESOLVED, that said picked up contributions will be included in the gross income of the employees, for employment tax purposes, as the contributions are made to the Ohio Police and Fire Pension Fund; and

BE IT FURTHER RESOLVED, that said employees shall not be entitled to any option of choosing to receive the contributed amounts directly instead of having them paid by the [Board/Council] to the Ohio Police and Fire Pension Fund.

Dated this day of , 20 .

________________________________________
(Secretary or Authorized Signature[s])

(Name[s])

(Title[s])
MODEL PICK–UP RESOLUTION
TO ESTABLISH A NEW PICK–UP PLAN

RESOLUTION OF THE [BOARD/COUNCIL]¹ OF
OF
COUNTY, OHIO

The [Board/Council] of        ,       County, Ohio met at a duly called and authorized meeting of the [Board/Council] on the date set forth below, such meeting being duly called pursuant to a notice stating the time, place and purpose of the meeting received by all [Board/Council] members, and the following resolutions were made, seconded, and adopted by those present at the meeting.

WHEREAS, the eligible employees of [Police or Fire Department (indicate only one per resolution)] participate in the Ohio Police & Fire Pension Fund;

WHEREAS, employers may pay all or a part of the mandatory employee contributions for employees participating in the Ohio Police & Fire Pension Fund;

WHEREAS, the [Board/Council] desires to pick–up [all/     %] of the percent (     %) mandatory contributions required to be paid under Section 742.31 of the Ohio Revised Code for participating employees of [Police or Fire Department] who are members of the Ohio Police & Fire Pension Fund;

NOW, THEREFORE, BE IT RESOLVED, that effective as of [date²], the [Board/Council] desire to pick–up [all/     %] of the percent (     %) mandatory contributions by the employees who are members of the Ohio Police & Fire Pension Fund [through a payroll reduction³ /by paying the contributions on behalf of the employee]. No contributions prior to the [Board’s/Council’s] action shall be picked–up.

BE IT FURTHER RESOLVED, that said picked up contributions paid [through a payroll reduction³ /by the employer], even though designated as employee contributions for state law purposes, are being paid by the [Board/Council] in lieu of said contributions by the employee;

BE IT FURTHER RESOLVED, that said picked up contributions will not be included in the gross income of the employees for tax reporting purposes, that is, for federal or state income tax withholding taxes, until distributed from the Ohio Police and Fire Pension Fund;

¹ Or the name of the appropriate legislative body with the authority to enact the resolution.

² This date MUST be after the date that the resolution is adopted

³ NOTE Optional Language: “Through a payroll reduction” gives pick–up treatment to salary reduction contributions. Employers could also elect to pick up AND pay the contributions.
BE IT FURTHER RESOLVED, that said picked up contributions will be included in the gross income of the employees, for employment tax purposes, as the contributions are made to the Ohio Police and Fire Pension Fund; and

BE IT FURTHER RESOLVED, that said employees shall not be entitled to any option of choosing to receive the contributed amounts directly instead of having them paid by the [Board/Council] to the Ohio Police and Fire Pension Fund.

Dated this day of , 20 .

__________________________________________________
(Secretary or Authorized Signature[s])

(Name[s])

(Title[s])
Appendix G

Summary of Payment
Remittance Information
SUMMARY OF PAYMENT REMITTANCE INFORMATION

This form is mandatory to accompany payments in order to help the Ohio Police & Fire Pension Fund (OP&F) to process employer payments accurately and eliminate the need for research or calling the employer. Complete this form and remit with all payments submitted to OP&F. Employer representatives must enter their employer's office street address and phone number on this form; do not enter your home address or phone number, even if you work from home. This form is commonly referred to as the “recap form,” and is mandatory under Ohio Administrative Code section 742–9–10.

### Section A: Employer information

<table>
<thead>
<tr>
<th>Employer name</th>
<th>Employer code</th>
</tr>
</thead>
<tbody>
<tr>
<td>Employer street address</td>
<td></td>
</tr>
<tr>
<td>City, State, ZIP code</td>
<td></td>
</tr>
<tr>
<td>Employer representative/title</td>
<td>Email</td>
</tr>
</tbody>
</table>

- [ ] New address
- [ ] New number
- [ ] New address

### Section B: Summary of Contributions and Deductions

**Filing type** (if applicable)
- [ ] Member contributions will be filed on paper
- [ ] Member contributions will be filed electronically

**Member Contribution Payroll Reporting Type** (if applicable)
- [ ] Standard monthly report
- [ ] Corrected report & additional money owed

**Payment type** (must check one)
- [ ] Funds will be sent by wire (date wire will be posted: ________________)
- [ ] Funds will be sent by Automatic Clearing House (ACH) (date ACH will be posted: ________________)
- [ ] Funds will be sent by check (check #s: _________________________________________)

**Pay periods covered:**

<table>
<thead>
<tr>
<th>Period from</th>
<th>Period to</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

A separate form is required for each pay period and date.

**Comments:**

### Summarized Payment Remittance Information

<table>
<thead>
<tr>
<th>Description</th>
<th>Police Officers</th>
<th>Firefighters</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gross pensionable wages</td>
<td>$</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>Member contributions</td>
<td>$</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>Payroll deduction purchases</td>
<td>$</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>Employer contributions</td>
<td>$</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>Accrued liability</td>
<td>$</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>Military leave granting</td>
<td>$</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>Terminal pay contributions</td>
<td>$</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>Penalty and/or interest</td>
<td>$</td>
<td>$</td>
<td>$</td>
</tr>
</tbody>
</table>

**Total contributions submitted** $ 

### Section C: Signature and Acknowledgement

I hereby certify that the foregoing completed form is correct and complete to the best of my knowledge.

Employer representative signature: ___________________________ Date of signature: ________________
The Summary of Payment Remittance Information Form – Helpful tips

The Summary of Payment Remittance Information Form (also referred to as the Recap form) is used by OP&F to capture information about monies received from an employer. This information includes the employer code, type of payment, amount of payment and also provides direction to OP&F on how to apply employer payments to the proper accounts.

Rule 742-9-17 of the Ohio Administrative Code requires employers to submit this form with all payments. This includes all member and employer contributions payments associated with monthly payroll reporting as well as other payments made to OP&F, such as accrued liability payments, payroll deductions for service credit purchases, and penalty payments. This helps to ensure that all payments received by OP&F are timely and accurately processed. The following are tips on how to properly complete the Summary of Payment Remittance form:

- If a corrected payroll report is submitted and no money is owed, no recap form is needed.
- In Section A, Insert the employer four-digit code along with the other information requested. This will allow OP&F to post payments to the correct account.
- In Section B, Make sure that the pay period beginning and ending dates are properly completed. This is necessary for posting member contributions, payroll deduction purchases and employer contributions correctly.
- Use the Comments box to provide brief descriptions of what is being paid. An example of this is if there is a payment that is unusual, such as when a payment is short and whether it is because of a previous overpayment, or when the balance due will be submitted. This box should not be used to detail changes or corrections to the payroll report.
- Make sure to list the payments under the correct division (Police and/or Fire) column. The grand total on the form should equal the payment submitted.
- If employers are paying additional dollars that apply to previous pay periods, they must fill out a separate form for each pay period. Only the difference owed should be reported in the Payment Category boxes, and the comment in the Comments box should read, “additional monies owed for month - year.”

There are differences in submitting paper Summary of Payment Remittance forms and web/electronic forms. The following are tips on how to submit payments along with the form:

- When paying by check, use the paper or fill-in PDF version of the form, available on the Employer section of the OP&F website, making sure all fields are populated. Mail the Summary of Payment Remittance form and check in the same envelope.
- When paying electronically by wire or through your banking institution site, fax the form to (614) 228-3767 on the same day that the electronic payment is being initiated. For employers using the Employer Payroll - Payroll File Upload site, the recap form is available to send electronically during your reporting process.
- When paying online through the OP&F Employer Self-Serve website, fill out the form electronically, making sure all fields are populated, and hit the submit button at the bottom of the screen. When submitting the form electronically, the confirmation will be sent to your email Inbox. Please be sure to notify us of changes to your email address.
The Summary of Payment Remittance Information form (relating to member and employer contributions and/or payroll deduction payments for prior service purchases) is subject to the 30-day cure period which allows employers additional time to submit or correct a required form. The form (with instructions) is available online at www.op-f.org under Employers and Forms. Please contact Employer Education at (614) 628-8311 with any questions or concerns.
Appendix H | Automated Clearing-House (ACH) Information
March 10, 2010

Dear Employer:

Effective immediately, Ohio Police & Fire Pension Fund employers can sign up for an exciting new payment option called the OP&F Online Payment System. This option will allow you to make online payments to OP&F through our secure Web site. Whether you are paying employee or employer contributions or any other type of payment, this program will allow you to make payments efficiently and quickly.

Included in this mailing are the OP&F Online Payment System FAQ, and the Authorization Agreement for ACH Debits. The FAQ document will provide more detail on how this program will operate, and the Agreement Form will enable you to sign up for the online payment option.

As you know, OP&F introduced an online payroll reporting option in early 2009 that has been well-received by employers. With this new automated payment option, you will now be able to complete both your reports and payments online. In order to submit a request for an ACH electronic fund transfer, you will first need to provide your bank information to OP&F. This information will be submitted on the Authorization Agreement for ACH Debits referenced above.

For those employers already familiar with Web/online reporting, additional links will be added to the Employer Self-Service home page to direct you to the new payment and payment summary information pages. The links are the Summary of Payment Remittance Information Form, and Online Payment Requests.

*Although these two links are now available, you cannot use the Online Payment Request link until you sign up for the online payment program*. The new payment link will allow you to both create new requests for automated payments and view a history of requests already submitted to OP&F.

For those employers who currently upload payroll data through the File Transfer Protocol method, (outside the self-service reporting option), you may continue to process your payroll files this way. However, in order to take advantage of the new automated online payment option, you will need to sign in and logon through the OP&F Self-Service application, a different procedure than the one you currently use. We think you will find the new login process easy to follow and well worth the benefit of being able to make online payments. The process is explained in depth in the Employer Self-Service User Guide. This guide can be found on the OP&F website under Employers and then under Employer Self Service.

Please contact L.J. Adkins or Laura Gdula at 888-864-8363 if you are interested in signing up for online payments or if you would simply like additional information on this exciting new program.

Sincerely,

John S. Davis, Employer Education Manager

*Enclosures*
AUTHORIZATION AGREEMENT FOR ACH DEBITS
(2014 Online Payment System)

AUTHORIZATION RULES. Employer hereby authorizes the Ohio Police & Fire Pension Fund (“OP&F”) to debit the Employer’s account indicated below at the Employer’s depository financial institution. Origination of ACH debit payments through the Online Payment System shall comply with the rules of the National Automated Clearing House Association (the “Rules”) and applicable provisions of federal and state law, as amended from time to time. Employer must furnish a written copy of this Authorization Agreement for each account entered using the Online Payment System.

EMPLOYER DUTIES. (1) The Employer is responsible for maintaining the account subject to this Authorization Agreement and updating all relevant account information with OP&F. (2) OP&F has contracted with a financial institution to process, transmit and settle in a timely manner and in accordance with the Rules, the entries received from the Employer that comply with the terms of this Authorization Agreement. (3) The Employer is responsible for initiating all payments in a timely manner, and warrants that each is accurate and initiated by an authorized person.

TERMINATION. This Authorization is specific only to the account listed below and is terminable on ten (10) days written notice by either party, provided that applicable portions of the Authorization Agreement remain in effect with respect to any Online Payments initiated by the Employer prior to such termination. If any debit fails due to incorrect information regarding the Employer’s account in a financial institution, OP&F will cancel all unprocessed debits directed toward that account. It is the Employer’s responsibility to reschedule any debit that fails for any reason.

<table>
<thead>
<tr>
<th>Employer Name</th>
<th>Employer Code (E0999)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Employer Address (Street or P.O. Box)</td>
<td>Employer Address (City, State, Zip)</td>
</tr>
<tr>
<td>Employer Telephone No with Area Code</td>
<td>Employer E-mail Address</td>
</tr>
<tr>
<td>Employer Bank Name</td>
<td></td>
</tr>
<tr>
<td>Bank ABA# (Routing Number)</td>
<td>Bank Account Number</td>
</tr>
<tr>
<td>Bank Account Type (Checking, Savings, Etc.)</td>
<td>Bank Account Description/ Nickname</td>
</tr>
</tbody>
</table>

I am authorized by the above organization and in accordance with my official duties to bind the above organization to the terms of this agreement and the employer hereby requests enrollment in the Online Payment System, and acknowledges an understanding of the ACH operating procedures.

<table>
<thead>
<tr>
<th>Name</th>
<th>Title</th>
</tr>
</thead>
<tbody>
<tr>
<td>Authorized Agent Signature</td>
<td>Date</td>
</tr>
</tbody>
</table>

Authorization Agreement for ACH Debits Form 1300
Ohio Police and Fire Pension Fund (OP&F) Online Payment System
Frequently Asked Questions (FAQ)

1. How do I make an online payment to OP&F?
   • Through OP&F’s online payment system program, once Employers login with a secure user name and password.
   • Employers must submit a signed authorization agreement for online payment to OP&F; an email notice will be sent by OP&F when setup is complete.

2. What types of payments can be made online?
   • Employers can make payments via ACH Debit for any transactions they incur with OP&F.
   • Payments must be received into OP&F’s bank account by the due dates established under the Ohio Revised Code (ORC).
   • The Summary of Payment Remittance Information form as well as any other documentation required under the ORC must be received by OP&F within the established due dates.

3. How long does it take to get set-up for online payments to OP&F?
   • After the signed agreement form is received by OP&F, the final set-up is completed within five business days; confirmation will be sent via email.

4. Can an Employer make payments from multiple bank accounts?
   • Yes. Please submit a separate signed agreement form for each account.

5. How far in advance can an Employer initiate a payment?
   • An Employer can assign an effective date for the payment up to 60 days into the future.

6. Does OP&F run a “Test” transaction?
   • No. OP&F does not run a pre-note, test transaction.
   • Employers can initiate a pre-note transaction for one cent to verify the bank account and routing number information are accurate. However, in order to insure the processing of your initial payment transaction is completed timely and accurately, it is advisable to submit payment well in advance of any due dates. This will insure compliance with the Ohio Revised Code if any problems or errors occur during the processing of payments.

7. We have Debit-Blocker with our bank. Should we notify them with any information?
   • Yes. If a Debit-Blocker is in place on your account with the banking institution, it may be necessary to provide the following data to the bank: 1-31-0718368

8. Is there a cut off time for requesting a payment be drawn from my account tomorrow?
   • Online payments cannot post the same business day nor on holidays or weekends. OP&F will provide a list of federal banking holidays on our website.
   • If the online payment request is completed before 4:30 pm, you have the ability to choose the next business day as your payment posting date.
   • If the payment request is completed after 4:30 pm, it will not be posted until the 2nd business day following the request.

9. I currently phone in my payments. Can I continue to do this?
   • For the time being, yes. However, phone payments will become obsolete, effective December 31, 2010. OP&F will be sending notice to employers soon so they can make the necessary accommodations.

Revised July 7, 2010
10. Can I make any changes to a payment after I’ve requested it?
   - Yes, if the payment has not yet been posted, it can be cancelled and a new payment can be set up. For more information, please see the Employer Self-Service User Guide.

11. Must I submit my work history report (contributions report) using the web in order to request an online payment?
   - No. You may access and use the payment-only features of the online payment system by clicking on the appropriate links (See User Guide).

12. I have both a police and fire report. Can I request an online payment for each report?
   - Yes. Multiple payments can be made from the same and/or from different bank accounts.

13. How will I know that the payment has been processed?
   - You can review your bank account statement to confirm the payment has been sent. If you can access your bank accounts online, this would be the easiest way to confirm payment.

14. Do I have to make my online payment at the same time I submit my work history report (Report of Retirement Deductions)?
   - No, these two processes can be done separately if you choose.

15. Will I use the same password to make an online payment as I currently use to submit a work history report via the web?
   - If you have been using the web self-service application, you can use the same password you have used in the past. However, if you submit your payroll via the file transfer protocol (FTP) upload method that was in place before the implementation of the web program, you will need to contact Customer Service at (888) 864-8363 to be assigned a new password and user name.

16. I have been submitting my payroll file electronically through the payroll file upload process, rather than through the web/self-service option. Can I use the online payment option?
   - Yes. When you log on, you will be able to access a tab called “Payment History.” It will allow you to view a detailed description of all online payments made. The Payment History Tab will capture the date you requested the payment and the payment amount.

17. Is it mandatory that payments be made through OP&F’s online payment system?
   - No. However, we believe this is the most efficient and easy way to make your payments to OP&F. No need to worry about postage or mail delays that could result in late payments.

18. I am ready to sign up. How do I start?
   - Please contact L.J. Adkins or Laura Gdula at (888) 864-8363. We will send you the sign-up information and more details.
   - Or, you may go to our website (www.op-f.org) under the “Employer” link and download the Authorization Agreement for Online Payment. Fill this form out, mail to OP&F at 140 East Town Street, Columbus, Ohio, 43215, or fax to L.J. Adkins at (614) 228-3767.

Revised July 7, 2010
For holidays falling on Saturday, Federal Reserve Banks and Branches will be open the preceding Friday. For holidays falling on Sunday, all Federal Reserve Banks and Branches will be closed the following Monday.

<table>
<thead>
<tr>
<th>Holiday</th>
<th>2019</th>
<th>2020</th>
<th>2021</th>
</tr>
</thead>
<tbody>
<tr>
<td>New Year's Day</td>
<td>Jan 1</td>
<td>Jan 1</td>
<td>Jan 1</td>
</tr>
<tr>
<td>Martin Luther King Jr. Day</td>
<td>Jan 21</td>
<td>Jan 20</td>
<td>Jan 18</td>
</tr>
<tr>
<td>Presidents Day</td>
<td>Feb 18</td>
<td>Feb 17</td>
<td>Feb 15</td>
</tr>
<tr>
<td>Memorial Day</td>
<td>May 27</td>
<td>May 25</td>
<td>May 31</td>
</tr>
<tr>
<td>Independence Day</td>
<td>Jul 4</td>
<td>Jul 4*</td>
<td>Jul 4*</td>
</tr>
<tr>
<td>Labor Day</td>
<td>Sep 2</td>
<td>Sep 7</td>
<td>Sep 6</td>
</tr>
<tr>
<td>Columbus Day</td>
<td>Oct 14</td>
<td>Oct 12</td>
<td>Oct 11</td>
</tr>
<tr>
<td>Veterans Day</td>
<td>Nov 11</td>
<td>Nov 11</td>
<td>Nov 11</td>
</tr>
<tr>
<td>Thanksgiving Day</td>
<td>Nov 28</td>
<td>Nov 26</td>
<td>Nov 25</td>
</tr>
<tr>
<td>Christmas Day</td>
<td>Dec 25</td>
<td>Dec 25</td>
<td>Dec 25*</td>
</tr>
</tbody>
</table>
Appendix I

Report of Retirement Deductions
## REPORT OF RETIREMENT DEDUCTIONS

**Deliver to:** Finance Department / Employer Services Group

**0293 7/29/2013. Previous versions obsolete.**

### Member Contribution Report Total

<table>
<thead>
<tr>
<th>Employer/Frequency/Agreement Code (Example: 0928PB1)</th>
<th>Employer Name</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pay Period Beginning</td>
<td>Pay Period Ending</td>
</tr>
<tr>
<td>Social Security Number</td>
<td>Lump Sum *</td>
</tr>
<tr>
<td>Name (Last, First, M.I)</td>
<td>Earnings Type</td>
</tr>
<tr>
<td>Earning Type</td>
<td>Earnings</td>
</tr>
<tr>
<td>Hours Base</td>
<td>Hours Paid</td>
</tr>
<tr>
<td>Hours Paid</td>
<td>Gross Salary</td>
</tr>
<tr>
<td>Gross Salary</td>
<td>Tax Deferred</td>
</tr>
<tr>
<td>Tax Deferred</td>
<td>Member Salary Reduction Contributions</td>
</tr>
<tr>
<td>Member Salary Reduction Contributions</td>
<td>Employer Paid Benefit Contributions (Fringe Benefit)</td>
</tr>
<tr>
<td>Employer Paid Benefit Contributions (Fringe Benefit)</td>
<td>Work Code</td>
</tr>
<tr>
<td>Work Code</td>
<td>Comments</td>
</tr>
</tbody>
</table>

### Page Totals

- **Page Totals (this row must be completed on the last page of the report)**

I hereby certify that the foregoing payroll report is correct, that all employees subject to participation in OP&F in accordance with the laws, rules and regulations are shown hereon, and that the time credited to and the compensation by each employee is stated as shown by certified payrolls and records now on file in this office.

**Signature**

**Print Name**

**Title**

**Phone Number**

**Fax Number**

**Email Address**

*OPTIONAL: Use only if dates are different than pay period beginning/ending above.*

Deliver to: Finance Department / Employer Services Group

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Appendix J

Employer’s Work Report Export
Specification for Electronic Payroll Reporting
1. Business Overview

Each month employers are required to submit payroll reports to the Ohio Police and Fire Pension Fund (OP&F). OP&F encourages all employers to report payroll electronically.

The file format as described below is comprised of a header record and one or more related detail records. The header record represents, at the Employer/Division level, the total contributions reported/contributed for that employer/division. The detail records represent each individual member level detail record for the specific employer, division, agreement, pickup type and Earning Period.

At the detail level, the units for Earning Type, Earning Period Beginning, Earning Period Ending, Hours Base, Hours Paid, Gross Salary, Taxed Employee Deductions, Employee Salary Reduction Deductions and Fringe Benefit Contributions Paid by Employer, are also reported.

I. File Layout
   • Fixed block text file

II. “Save As” Options
   • Notepad, FLT, text

III. Number of Files Generated:
   • One Successful Work Report file per Division submitted per month. Corrected versions of unsuccessful files may be needed.
   • Exact Duplicates to OP&F are not accepted.

The following specifications below outline the file layout for employers reporting payroll electronically.
## 2. Data Mappings – Destination Files/Columns

### Work Report Header Record

<table>
<thead>
<tr>
<th>Field</th>
<th>Bytes</th>
<th>Start</th>
<th>Stop</th>
<th>Mandatory (M) or Optional (O)</th>
<th>Format / Values</th>
<th>Sample</th>
<th>Comments</th>
</tr>
</thead>
<tbody>
<tr>
<td>Header ID</td>
<td>10</td>
<td>1</td>
<td>10</td>
<td>M</td>
<td>Numeric</td>
<td>0000000361</td>
<td>Link between the header record and all detail records.</td>
</tr>
<tr>
<td>Division Code</td>
<td>5</td>
<td>11</td>
<td>15</td>
<td>M</td>
<td>Alphanumeric</td>
<td>0999F</td>
<td>Division Code for the employer submitting the work report transmission. Right justified.</td>
</tr>
<tr>
<td>Division Name</td>
<td>60</td>
<td>16</td>
<td>75</td>
<td>M</td>
<td>Alphanumeric</td>
<td>CITY OF SETONBURG FIRE</td>
<td>Division Name.</td>
</tr>
<tr>
<td>Pay Period Begin Date</td>
<td>8</td>
<td>76</td>
<td>83</td>
<td>M</td>
<td>Numeric</td>
<td>12222019</td>
<td>Beginning date of the reporting period. Format: MMDDYYYY</td>
</tr>
<tr>
<td>Pay Period End Date</td>
<td>8</td>
<td>84</td>
<td>91</td>
<td>M</td>
<td>Numeric</td>
<td>01182020</td>
<td>Ending Date of the reporting period. Format: MMDDYYYY</td>
</tr>
<tr>
<td>Agreement Code</td>
<td>9</td>
<td>92</td>
<td>100</td>
<td>M</td>
<td>Alphanumeric</td>
<td>0999FB1</td>
<td>Agreement code as assigned by OP&amp;F. Note: This code identifies which agreement the employer/division is reporting under. Left Justify Space Fill.</td>
</tr>
<tr>
<td>Detail Record Count</td>
<td>6</td>
<td>101</td>
<td>106</td>
<td>M</td>
<td></td>
<td>0000000</td>
<td>000133</td>
</tr>
<tr>
<td>Total Gross Salary</td>
<td>11</td>
<td>107</td>
<td>117</td>
<td>M</td>
<td>Numeric</td>
<td>00001895737 = 18957.37</td>
<td>Total of the Gross Salary paid of the</td>
</tr>
<tr>
<td>Field</td>
<td>Bytes</td>
<td>Start</td>
<td>Stop</td>
<td>Mandatory (M) or Optional (O)</td>
<td>Format / Values</td>
<td>Sample</td>
<td>Comments</td>
</tr>
<tr>
<td>--------------------------------------------</td>
<td>-------</td>
<td>-------</td>
<td>------</td>
<td>-------------------------------</td>
<td>----------------</td>
<td>----------------------------</td>
<td>------------------------------------------------------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>detail records. <strong>Note:</strong> This is the sum of all employees' gross salary. Decimal place is implied.</td>
</tr>
<tr>
<td>Total Taxed Employee Deductions</td>
<td>10</td>
<td>118</td>
<td>127</td>
<td>M</td>
<td>#######</td>
<td>0000000000 = 0.00</td>
<td>Total of the Taxed Employee Deductions paid of the detail records. <strong>Note:</strong> This is the sum of all employee deductions (taxed). Decimal place is implied.</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Salary Reduction Employer Pickup</td>
<td>10</td>
<td>128</td>
<td>137</td>
<td>M</td>
<td>#######</td>
<td>0000189576 = 1895.76</td>
<td>Total of the Salary Reduction Employer Pickup Deductions paid of the detail records. <strong>Note:</strong> This is the sum of all salary reduction deductions (tax-deferred). Decimal place is implied.</td>
</tr>
<tr>
<td>Deductions</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Total Salary Reduction Employer Pickup. <strong>Note:</strong> This is the sum of all salary reduction deductions (tax-deferred). Decimal place is implied.</td>
</tr>
<tr>
<td>Total Fringe Contributions Paid by Employer</td>
<td>10</td>
<td>138</td>
<td>147</td>
<td>M</td>
<td>#######</td>
<td>0000000000 = 0.00</td>
<td>Total of the Fringe Contributions Paid by Employer Pickup. <strong>Note:</strong> This is the sum of all paid by the employer contributions (tax-deferred). Decimal place is implied.</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Filler</td>
<td>137</td>
<td>148</td>
<td>284</td>
<td>M</td>
<td>Alphanumeric</td>
<td>Blank Fill</td>
<td>Blank Fill</td>
</tr>
</tbody>
</table>

**Note:** This is the sum of all employees' gross salary. Decimal place is implied.
## Work Report Detail Record

<table>
<thead>
<tr>
<th>Field</th>
<th>Bytes</th>
<th>Start</th>
<th>Stop</th>
<th>Mandatory (M) or Optional (O)</th>
<th>Format / Values</th>
<th>Sample</th>
<th>Comments</th>
</tr>
</thead>
<tbody>
<tr>
<td>Header ID</td>
<td>10</td>
<td>1</td>
<td>10</td>
<td>M</td>
<td>Numeric</td>
<td>0000000361</td>
<td>Link between the header record and all detail records.</td>
</tr>
<tr>
<td>Adjustment Flag</td>
<td>1</td>
<td>11</td>
<td>11</td>
<td>M</td>
<td>Y/N</td>
<td>N</td>
<td>If sending an adjustment to a previous work report then this value would be ‘Y’, otherwise this field will always be set to ‘N’.</td>
</tr>
<tr>
<td>Pickup Type</td>
<td>1</td>
<td>12</td>
<td>12</td>
<td>M</td>
<td>Alphanumeric</td>
<td>A</td>
<td>The Pickup Type field identifies the pickup type the member belongs to. Note: This is determined by additional Resolution if B, C, or D. See Reference Table - Valid Values for a list of Pickup Types.</td>
</tr>
<tr>
<td>SSN</td>
<td>9</td>
<td>13</td>
<td>21</td>
<td>M</td>
<td>Numeric</td>
<td>123456789</td>
<td>Member’s SSN with no embedded dashes.</td>
</tr>
<tr>
<td>Last Name</td>
<td>50</td>
<td>22</td>
<td>71</td>
<td>M</td>
<td>Alphanumeric</td>
<td>RAFTERY</td>
<td>Left Justified, space filled. Include Suffix in this field along with last name if suffix exists.</td>
</tr>
<tr>
<td>First Name</td>
<td>50</td>
<td>72</td>
<td>121</td>
<td>M</td>
<td>Alphanumeric</td>
<td>WILLIAM</td>
<td>Left Justified, space filled.</td>
</tr>
<tr>
<td>Middle Name</td>
<td>50</td>
<td>122</td>
<td>171</td>
<td>O</td>
<td>Alphanumeric</td>
<td>J</td>
<td>Left Justified, space filled.</td>
</tr>
<tr>
<td>Field</td>
<td>Bytes</td>
<td>Start</td>
<td>Stop</td>
<td>Mandatory (M) or Optional (O)</td>
<td>Format / Values</td>
<td>Sample</td>
<td>Comments</td>
</tr>
<tr>
<td>-----------------------</td>
<td>-------</td>
<td>-------</td>
<td>------</td>
<td>-----------------------------</td>
<td>-----------------</td>
<td>-----------</td>
<td>---------------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>Earning Type</td>
<td>1</td>
<td>172</td>
<td>172</td>
<td>M</td>
<td>Alphanumeric</td>
<td>0</td>
<td>The Earning Type identifies the type of payroll earnings reported. See Reference Table – Valid Values for a list of Earning Types.</td>
</tr>
<tr>
<td>Status</td>
<td>3</td>
<td>173</td>
<td>175</td>
<td>M</td>
<td>AAA</td>
<td>PEN</td>
<td>This status is used to identify pensionable earnings for each earning type. Default to “PEN” (Pensionable)</td>
</tr>
<tr>
<td>Earning Period Begin Date</td>
<td>8</td>
<td>176</td>
<td>183</td>
<td>M</td>
<td>MMDDYYYY</td>
<td>12222019</td>
<td>The beginning date of the earning period.</td>
</tr>
<tr>
<td>Earning Period End Date</td>
<td>8</td>
<td>184</td>
<td>191</td>
<td>M</td>
<td>MMDDYYYY</td>
<td>01182020</td>
<td>The end date of the earning period.</td>
</tr>
<tr>
<td>Number Sign</td>
<td>1</td>
<td>192</td>
<td>192</td>
<td>O</td>
<td>#</td>
<td>+</td>
<td>Blank or “+” indicates positive value. “-” indicates a negative.</td>
</tr>
<tr>
<td>Hours Base</td>
<td>6</td>
<td>193</td>
<td>198</td>
<td>M</td>
<td>#####</td>
<td>016000 = 160.00</td>
<td>Normal scheduled hours. The hours base varies by division and frequency.</td>
</tr>
<tr>
<td>Hours Paid</td>
<td>6</td>
<td>199</td>
<td>204</td>
<td>M</td>
<td>#####</td>
<td>005750 = 57.50</td>
<td>Hours Compensated for the earning type reported. Decimal place is implied.</td>
</tr>
<tr>
<td>Number Sign</td>
<td>1</td>
<td>205</td>
<td>205</td>
<td>O</td>
<td>#</td>
<td>+</td>
<td>Blank or “+” indicates positive value. “-” indicates a negative.</td>
</tr>
<tr>
<td>Gross Salary</td>
<td>7</td>
<td>206</td>
<td>212</td>
<td>M</td>
<td>#####</td>
<td>0106145 = 1061.45</td>
<td>Employee’s gross amount of wages paid for selected earning type. Decimal place is implied.</td>
</tr>
<tr>
<td>Field</td>
<td>Bytes</td>
<td>Start</td>
<td>Stop</td>
<td>Mandatory (M) or Optional (O)</td>
<td>Format / Values</td>
<td>Sample</td>
<td>Comments</td>
</tr>
<tr>
<td>--------------------------------------------</td>
<td>-------</td>
<td>-------</td>
<td>------</td>
<td>------------------------------</td>
<td>-----------------</td>
<td>--------</td>
<td>----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>Number Sign</td>
<td>1</td>
<td>213</td>
<td>213</td>
<td>O</td>
<td>#</td>
<td>+</td>
<td>Blank or &quot;+&quot; indicates a positive value. &quot;-&quot; indicates a negative.</td>
</tr>
<tr>
<td>Taxed Employee Deductions</td>
<td>6</td>
<td>214</td>
<td>219</td>
<td>M</td>
<td>#</td>
<td>0000000 = 0000.00</td>
<td>This is the amount of Member contributions that taxes have been paid on (taxed). Decimal place is implied.</td>
</tr>
<tr>
<td>Number Sign</td>
<td>1</td>
<td>220</td>
<td>220</td>
<td>O</td>
<td>#</td>
<td>+</td>
<td>Blank or &quot;+&quot; indicates a positive value. &quot;-&quot; indicates a negative.</td>
</tr>
<tr>
<td>Salary Reduction Employer Pickup Deductions</td>
<td>6</td>
<td>221</td>
<td>226</td>
<td>M</td>
<td>#</td>
<td>004245 = 42.45</td>
<td>This is the amount of member contributions that taxes have NOT been paid on. Note: These contributions are deducted from the member’s pay. (tax-deferred) Decimal place is implied.</td>
</tr>
<tr>
<td>Number Sign</td>
<td>1</td>
<td>227</td>
<td>227</td>
<td>O</td>
<td>#</td>
<td>+</td>
<td>Blank or &quot;+&quot; indicates a positive value. &quot;-&quot; indicates a negative.</td>
</tr>
<tr>
<td>Fringe Contributions Paid by the Employer Pickup</td>
<td>6</td>
<td>228</td>
<td>233</td>
<td>M</td>
<td>#</td>
<td>006368 = 63.68</td>
<td>This is the amount of member contributions that taxes have not been paid on. Note: Employer, on the member’s behalf, pays these contributions (tax-deferred). Decimal place is implied.</td>
</tr>
<tr>
<td>Field</td>
<td>Bytes</td>
<td>Start</td>
<td>Stop</td>
<td>Mandatory (M) or Optional (O)</td>
<td>Format / Values</td>
<td>Sample</td>
<td>Comments</td>
</tr>
<tr>
<td>-------------</td>
<td>-------</td>
<td>-------</td>
<td>------</td>
<td>------------------------------</td>
<td>----------------</td>
<td>--------</td>
<td>----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>Description</td>
<td>50</td>
<td>234</td>
<td>283</td>
<td>O</td>
<td>Alphanumeric</td>
<td></td>
<td>Worked Holiday Premium included / or 3-day Suspension This is a description field allowing the employer to write notes about the record being submitted. It will also allow the employer to clarify a work code or low hours paid on a member.</td>
</tr>
<tr>
<td>Work Code</td>
<td>1</td>
<td>284</td>
<td>284</td>
<td>O</td>
<td>Alphanumeric</td>
<td>N</td>
<td>Work codes are used to explain member status changes</td>
</tr>
</tbody>
</table>

Note: if Adjustment is used, work report Record Detail #11 should be set to Y (yes) and dates should be prior to current report dates. See Reference Table - Valid Values for a list of Work Codes.

### 3. Reference Table – Valid Values

<table>
<thead>
<tr>
<th>Field</th>
<th>Valid Values</th>
</tr>
</thead>
</table>
| Earning Type| • 0 – Regular  
• 1 – Holiday  
• 2 – Overtime  
• 3 – Longevity  
• 4 – Shift Diff (If paid Qrtly, Semi, or Annually)  
• 5 – Acting Pay (If paid Qrtly, Semi, or Annually)  
• 6 – Retro Pay Increase  
• 7 – CAAS (Current Additional Allowable Salary)  
• 8 – LSAAS (Lump Sum Additional Allowable Salary)  
• A – Educational Allowance  
• B – Performance / Merit Bonus  
• C – Sick Incentive  
• D – Stress / Hazard Pay  
• E – Special Duty |
| Pickup Type | • A  
• B  
• C  
• D |
| Status      | • PEN |
| Work Codes  | • N – New  
• T – Termed  
• R – Retired  
• D – Deceased  
• S – Suspended  
• M – Military  
• L – Leave without pay  
• A – Pay Adjustment for Prior Reporting Period |
RE: Interim Payment Certificate

Dear Employer:

This is to inform you that __________________ (XXXX-XX-______) has filed for service retirement with the Ohio Police & Fire Pension Fund (OP&F). To assist in the initiation of the interim benefit payment, please complete this certification after the member has terminated employment and return it promptly to OP&F.

To ensure an accurate final benefit calculation, also please complete the enclosed Employer Accounting of Member Compensation form and return it at your earliest convenience. In the interest of prompt benefit payment, the enclosed form can be returned to OP&F separately from the Interim Payment Certificate.

Sincerely,

<OP&F contact>

Fax: (614) 628-1777

CERTIFICATION:

I hereby certify the member listed above has terminated employment and last earned compensation on __________________ (date) by virtue of working or using vacation, sick leave, holiday, compensatory time or other accrued leave to remain in an active payroll status.

Signature: _____________________________
Title: _________________________________
Date: ________________________________
Email: ______________________________
Phone: ______________________________
Appendix L

Employer Accounting of Member Compensation
## EMPLOYER ACCOUNTING OF MEMBER COMPENSATION

Complete this form upon member retirement to ensure an accurate benefit calculation.

### Section A: Member information

<table>
<thead>
<tr>
<th>Field</th>
<th>Information</th>
</tr>
</thead>
<tbody>
<tr>
<td>Name:</td>
<td>(First, MI, Last, suffix (Jr., III, etc.)</td>
</tr>
<tr>
<td>Rank</td>
<td></td>
</tr>
<tr>
<td>Social Security Number</td>
<td></td>
</tr>
<tr>
<td>Date of birth</td>
<td></td>
</tr>
</tbody>
</table>

### Section B: Member compensation information

A member’s termination date is the final day for which the member earned compensation by virtue of working, using vacation, sick leave, holidays, or compensatory time to remain on the payroll.

<table>
<thead>
<tr>
<th>Field</th>
<th>Information</th>
</tr>
</thead>
<tbody>
<tr>
<td>Final rate of pay</td>
<td>$___________________</td>
</tr>
<tr>
<td>Contract year</td>
<td>2,080 hours, 2,496 hours, 2,912 hours, other: ___________________________</td>
</tr>
<tr>
<td>Termination date</td>
<td></td>
</tr>
</tbody>
</table>

### Section C: Employer Information

<table>
<thead>
<tr>
<th>Field</th>
<th>Information</th>
</tr>
</thead>
<tbody>
<tr>
<td>Employer name:</td>
<td></td>
</tr>
<tr>
<td>Employer code:</td>
<td></td>
</tr>
<tr>
<td>Address:</td>
<td></td>
</tr>
<tr>
<td>City, state, ZIP code:</td>
<td></td>
</tr>
<tr>
<td>Employer phone:</td>
<td></td>
</tr>
<tr>
<td>Employer fax:</td>
<td></td>
</tr>
<tr>
<td>Employer representative:</td>
<td></td>
</tr>
<tr>
<td>Employer representative’s e-mail:</td>
<td></td>
</tr>
<tr>
<td>Title:</td>
<td></td>
</tr>
</tbody>
</table>

### Section D: Accounting of Compensation and Contributions

In order to assure an accurate pension benefit calculation, it is necessary to have an accounting of the compensation paid to a member. In the final month for which employee contributions were reported to the Ohio Police & Fire Pension Fund, the payroll report usually includes contributions for such items as unused sick leave, vacation, holidays and accumulated overtime. If this is not the case, report this final month as the month in which these separation payments are reported to OP&F.

<table>
<thead>
<tr>
<th>Field</th>
<th>Information</th>
</tr>
</thead>
<tbody>
<tr>
<td>Final month reported:</td>
<td></td>
</tr>
<tr>
<td>Pay periods reported</td>
<td></td>
</tr>
<tr>
<td>Member contribution</td>
<td>$___________________</td>
</tr>
</tbody>
</table>

## Regular earnings

(regular pay plus vacation, sick leave, holidays or compensatory time used to maintain a member on payroll)

$___________________
### Section E: Separation pay

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
<th>Hours paid:</th>
<th>Earning period the hours above were earned:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Holiday</td>
<td>$</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Longevity</td>
<td>$</td>
<td>Rate of payment $ per...</td>
<td></td>
</tr>
<tr>
<td>Other</td>
<td>$</td>
<td>Description</td>
<td></td>
</tr>
<tr>
<td>Other</td>
<td>$</td>
<td>Description</td>
<td></td>
</tr>
<tr>
<td>TOTAL</td>
<td>$</td>
<td>Total separation pay:</td>
<td></td>
</tr>
</tbody>
</table>

**Country**

<table>
<thead>
<tr>
<th>Name of employer representative</th>
<th>Date of Signature</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Appendix M

Selected Sections

• Ohio Revised Code
• Ohio Administrative Code
742.01 Police and fire pension fund definitions

As used in this chapter:

(A)

(1) “Police department” means the police department of a municipal corporation.

(2) “Member of a police department” means any of the following:

(a) Any person who receives an original appointment as a full-time regular police officer in a police department from a duly established civil service eligible list or pursuant to section 124.411 of the Revised Code, or who is described in section 742.511 of the Revised Code, or who transfers from the public employees retirement system to the Ohio police and fire pension fund pursuant to section 742.513 of the Revised Code, or who is appointed pursuant to section 737.15 or 737.16 of the Revised Code as a full-time regular police officer and is paid solely out of public funds of the employing municipal corporation;

(b) Any person who, on October 1, 1965, was contributing four per cent of the person’s annual salary to a police relief and pension fund established under former section 741.32 of the Revised Code;

(c) Any person who commences employment on or after September 16, 1998, as a full-time police officer with a police department in a position in which the person is required to satisfactorily complete a peace officer training course in compliance with section 109.77 of the Revised Code.

(B)

(1) “Fire department” means a fire department of the state or an instrumentality of the state or of a municipal corporation, township, joint fire district, or other political subdivision.

(2) “Member of a fire department” means all of the following:

(a) Any person who commences employment after November 8, 1990, as a full-time firefighter with a fire department, in a position in which the person is required to satisfactorily complete or have satisfactorily completed a firefighter training course approved under former section 3303.07 or section 4765.55 or conducted under section 3737.33 of the Revised Code;

(b) Any person who has elected under section 742.515 of the Revised Code to be transferred from the public employees retirement system to the Ohio police and fire pension fund;

(c) Any full-time firefighter who, on November 8, 1990, is a member of the Ohio police and fire pension fund.

(C) “Employee” means any person who is a member of a police department or a member of a fire department.

(D) “Employer” means the government entity by which an employee is employed and paid.

(E) “Member of the fund” means any person, except an other system retirant as defined in section 742.26 of the Revised Code, who is contributing a percentage of the person’s annual salary to the Ohio police and fire pension fund or who is receiving a disability benefit or pension from the fund as a result of service in a police or fire department. A person, other than an other system retirant, who is contributing a percentage of the person’s annual salary to the fund and is dismissed, resigns, or is granted a leave of absence from a police or fire department shall be considered a “member of the fund” for a period of twelve months after the first day of the dismissal, resignation, or leave of absence, provided the sum deducted from the person’s salary and credited to the person’s account in the fund remains on deposit in the fund.

A member of the Ohio national guard, the Ohio military reserve, the Ohio naval militia, or a reserve component of the armed forces of the United States who is absent from employment due to active military duty because of an executive order issued by the president of the United States or an act of congress shall be considered a member of the fund for the duration of the active military duty.
(F) “Year,” for the purpose of determining benefits, means any twelve consecutive calendar months of active service as a member of the fund, or, in the case of a member whose salary is paid weekly or biweekly, fifty-two consecutive weeks of active service as a member.

(G) “Average annual salary” means the highest average annual salary of a member of the fund during any of the number of years of contributions specified in section 742.37 or 742.39 of the Revised Code, as appropriate, and determined by dividing the member’s total salary as an employee during those years by that number.

For the purpose of determining average annual salary for members who, as of July 1, 2013, have fifteen or more years of service credit, “salary” has the same meaning as in division (L)(2) of this section, except that it does not include any amounts that exceed the salary benchmark, determined as follows:

1. Divide by three the total of the member’s salaries for the contiguous three-year period immediately preceding the contiguous three-year period immediately prior to the member’s effective date of retirement under section 742.37 or effective date of participation in a deferred option retirement plan under section 742.44 of the Revised Code;

2. Multiply the amount determined under division (G)(1) of this section by one hundred ten per cent;

3. Multiply the amount determined under division (G)(2) of this section by one hundred ten per cent;

4. Multiply the amount determined under division (G)(3) of this section by one hundred ten per cent;

5. The amount determined under division (G)(4) of this section is the salary benchmark.

(H) “Normal service pension benefit” means the pension benefit payable to a member of the fund under division (C)(1) of section 742.37 of the Revised Code upon attainment of the applicable age listed in that section.

(I) “Retirement allowance” means the total pension benefit or disability benefit to which a member of the fund may be entitled under division (C) of section 742.37 or section 742.39 of the Revised Code.

(J) “Fiduciary” means a person who does any of the following:

1. Exercises any discretionary authority or control with respect to the management of the system, or with respect to the management or disposition of its assets;

2. Renders investment advice for a fee, direct or indirect, with respect to money or property of the system;

3. Has any discretionary authority or responsibility in the administration of the system.

(K) Except as provided in rules authorized by section 742.013 of the Revised Code, “terminal pay” means the following payments made by an employer to an employee regardless of whether the payments are made before or after termination:

1. Payments for accrued but unused leave, including sick leave, vacation, personal leave, and compensatory time;

2. Payments deferred more than one year compensating the employee for holidays worked or for longevity;

3. Payments for overtime worked that are not included in the payroll for the period in which the overtime is worked or the payroll for any period ending not later than sixty days after the overtime is worked;

4. Other payments that are not compensation for services rendered in the last pay period in which services were rendered and are designated as terminal pay by rule of the board of trustees of the Ohio police and fire pension fund. The board shall not designate as terminal pay payments deferred one year or less compensating an employee for holidays worked or for longevity.

(L) Except as otherwise provided in this division or in rules authorized by section 742.013 of the Revised Code, “salary” means all compensation, wages, and other earnings paid to an employee by reason of employment, but without regard to whether compensation, wages, or other earnings are treated as deferred income for federal income tax purposes. “Salary” includes payments for overtime that are included in the payroll for the period in which the overtime is worked or the payroll for any period not later than sixty days after the overtime is worked.
(2) “Salary” does not include any of the following:

(a) Compensation for services outside the scope of an employee's regular employment;

(b) Reimbursement of expenses;

(c) Terminal pay;

(d) Payments for accrued but unused sick leave or personal leave, or vacation pay covering periods for which salary, compensation, or benefits are paid;

(e) Payments made under division (B), (C), or (E) of section 5923.05 of the Revised Code, Section 4 of Substitute Senate Bill No. 3 of the 119th general assembly, Section 3 of Amended Substitute Senate Bill No. 164 of the 124th general assembly, or Amended Substitute House Bill No. 405 of the 124th general assembly;

(f) Payments made to or on behalf of an employee that are in excess of the annual compensation that may be taken into account by the fund under division (a)(17) of section 401 of the “Internal Revenue Code of 1986,” 100 Stat. 2085, 26 U.S.C.A. 401(a)(17), as amended.

(3) The board shall determine by rule whether any compensation, wages, or earnings not enumerated in this division is salary, and its decision shall be final.

(M) “Actuary” means an individual who satisfies all of the following requirements:

(1) Is a member of the American academy of actuaries;

(2) Is an associate or fellow of the society of actuaries;

(3) Has a minimum of five years' experience in providing actuarial services to public retirement plans.

Amended by 129th General AssemblyFile No.145,SB 340, §1, eff. 1/7/2013.

Effective Date: 12-13-2001
742-7-14 Recognition of pick-up of contributions

(A) For reporting and tax purposes, the Ohio police and fire pension fund (“OP&F”) will recognize any payment of a member’s contributions under section 742.32 of the Revised Code or amounts designated by the member’s employer for the purchase of service credit by payroll deduction with picked-up contributions if the member’s employer has adopted and filed with OP&F a resolution authorizing the deduction and payment of contributions or service credit purchases for its employees with amounts designated as picked-up contributions under section 414(h)(2) of the Internal Revenue Code, in such form approved by OP&F’s board of trustees, including an effective date (the “Approved Resolution”). The resolution must be filed at least 30 days prior to submitting contributions to OP&F as picked-up.

(B) The employer’s reporting requirement under section 742.32 of the Revised Code shall also include the reporting of picked-up contributions consistent with the terms of this Rule.

(C) To be compliant for reporting purposes under section 742.32 of the Revised Code and rule 742-9-10 of the Administrative Code, the employer must meet the following criteria:

(a) Timely file with OP&F a resolution authorizing the payment of contributions or purchase of service credit for its employees with amounts designated as picked-up contributions under section 414(h)(2) of the Internal Revenue Code in accordance with the deadline outlined in paragraph A of this rule.

(b) Timely report the amount of picked-up contributions by member as part of section 742.32 of the Revised Code and rule 742-9-10 of the Administrative Code and consistent with the applicable Approved Resolution on filed with and approved by OP&F;

(c) Timely file a separate resolution for police and fire and then by unit/division, if applicable, or clearly outline the pick-up by unit/division;

(d) Timely file any changes to any Approved Resolution, which needs to be reviewed and approved by OP&F as if it were an originally-filed Approved Resolution.

(D) Applicable penalties and interest will apply for employers who fail to:

(a) Timely file a resolution for picked-up contributions with OP&F in accordance with the deadlines for this rule; and

(b) Timely report picked-up contributions under section 742.32 of Revised Code.

(E) If OP&F receives an employer report under rule 742-9-10 of the Administrative Code that does not conform to the resolution on file with OP&F, OP&F shall send a written notice to the employer of the non-conforming nature of the resolution or reporting and allow the employer to have an opportunity to take corrective actions noted in the notice within thirty days of OP&F’s written notice. OP&F shall not assess further penalties and interest under section 742.35 of the Revised Code until the expiration of this grace period for those employers who fail to take the corrective action noted by OP&F’s written notice.

(F) For those employers who file an Approved Resolution and report contributions as picked-up, but fail to provide an effective date, this shall not be deemed to be non-compliant. In this case, the effective date will be the date of authorized signature or other supporting documentation provided by the employer, which is acceptable to OP&F.

(G) The requirements of this Rule shall also apply to any changes or modifications to picked-up contributions and they will be treated as if they are a new resolution.

Last update: March 2017
742-8-13 Special penalty provisions

(A) In the event any of the following situations occur, which is documented by the employer to the satisfaction of OP&F’s director of member services and director of financial services and the other requirements of this rule are met, this rule shall govern how OP&F will administer the penalties provided for in section 742.352 or section 742.353 of the Ohio Revised Code, as permitted by the provisions of division (C) of those sections:

(1) The employer hired a new clerk within the past year and he/she did not undergo OP&F training prior to the filing that is in question;

(2) The employer is a new filer with OP&F within the past year and the employee responsible for the reports and payments to OP&F did not undergo OP&F training prior to the filing that is in question;

(3) There is an act of God (i.e. natural disaster, fire, flood.) that adversely impacts the employer’s ability to timely file the report or pay the required contributions according to the governing statutory provisions, but this provision is not intended to apply to overall computer problems, a clerk being sick on or around the deadline date, and such other related items.

(4) There is a medical leave involved for the person who is responsible for filing the report and contributions with OP&F and the medical leave exceeds ninety days.

(5) Theft in office has occurred by the person responsible for the filing;

(6) The penalties arising out of the filing in question will result in the employer being declared in fiscal emergency.

(7) The employer is a new user of OP&F’s online payment/reporting system and as a result of performing the new process, the employer missed the deadline and incurred a penalty.

(B) In order for the provisions of this rule to apply, the employer must be in “good standing.” For purposes of this rule, “good standing” shall mean that the employer has paid all prior penalties in the past year in accordance within the governing statutory provisions so that OP&F did not need to take further action to collect such employer’s compliance (i.e. the penalties were paid within the grace period once added to the employer’s billing statement).

(C) In the event that any of the events under paragraph (A) of this rule apply and the employer is in good standing with OP&F, with the exception of the report or payment in question, OP&F shall apply the following reduction in penalties:

(1) If the employer files the proper report of contributions and properly pays the contributions within six months of OP&F’s written notice of deficiency, then OP&F will reduce the statutory penalties by seventy-five per cent;

(2) If the employer files the proper report of contributions and properly pays the contributions within twelve months of OP&F’s written notice of deficiency, then OP&F will reduce the statutory penalties by fifty per cent and

(3) If the employer files the proper report of contributions and properly pays the contributions more than one year after OP&F’s written notice of deficiency, then OP&F will reduce the statutory penalties by twenty-five per cent or such lesser amount established by the board of trustees based on the applicable facts and circumstances.

(D) This rule shall not adversely impact OP&F’s remedies in the event an employer files a report and pays contributions to the wrong retirement system.

(E) For purposes of this rule, “proper report of contributions” shall mean the report of contributions required under section 742.32 of the Revised Code, as more fully outlined in rule 742-9-10 of the Administrative Code, and “properly pay the contributions” shall mean the payment of contributions due under section 742.32 of the Revised Code and consistent with the rule 742-9-10 of the Administrative Code.

Last update: 6/24/2010
742-9-10 Employer Reporting Requirements

(A) As required by section 742.32 of the Revised Code, employers are required to file a report of employee deductions with the Ohio police & fire pension fund (“OP&F”) in accordance with the form approved by OP&F’s board of trustees, in the form attached hereto and consistent with the requirements outlined in this rule.

(B) For purposes of section 742.32 of the Revised Code, the term “employee” shall refer to a “member”, as such term is defined in divisions (A)(2)(a) and (B)(2)(a) of section 742.01 of the Revised Code.

(C) For purposes of section 742.32 of the Revised Code, the deduction shall be taken on “salary” paid by the employer to the employee for the month covered in that report, pursuant to the terms of division (L) of section 742.01 of the Revised Code and the rules of the Administrative Code adopted pursuant to that section.

(D) For all filings due prior to February 28, 2006, the provisions of the prior rule shall govern based on their respective terms.

(E) For all filings due on or after February 28, 2006, the form of the employer’s report of employee deductions shall be deemed properly filed with OP&F if all of the following occurs:

   (1) The completed form of the report that is filed with OP&F by the statutory deadline is consistent with the form attached hereto as Appendix A to this rule and meets all the following requirements:

      (a) A separate report for the report of deductions for firefighter members and a separate report for the report of deductions for police officer members;

      (b) For electronic filings, it meets the technical specifications provided to the employers in a written notice from OP&F in March 2005, as may be amended from time to time with prior written notice to the employer;

      (c) The reporting of “salary” is consistent with the requirements outlined in this rule and the written notice sent to the employers in March 2005 for those employers who file in electronic format as of the date of such notice or May 2005 from those employers who file in paper format as to the date of such notice, as may be amended from time to time with prior written notice to the employer; and

      (d) The reporting of picked-up contributions, whether done through a salary reduction or paid on behalf of the member, must be consistent with the requirements outlined in rule 742-7-14 of the Administrative Code.

   (2) The report and/or payment is accompanied by a completed OP&F recap form as referenced in rule 742-9-17 of the Administrative Code, and is received by OP&F by the statutory deadline. It is OP&F’s preference that the recap form is sent along with the payment, rather than the report. For electronic filers, the recap form must still be received by OP&F by the statutory deadline.

   (3) The contributions due under section 742.32 of the Revised Code must be paid to OP&F by the statutory deadline, must match the amount outlined in the recap form referenced in rule 742-9-17 of the Administrative Code, and must match the total amount reported on the report referenced in paragraph (E)(1)(a) of this rule. As referenced above, it is OP&F’s preference that the recap form accompany this payment.

   (4) For newly hired members, the report and payment is accompanied by a completed OP&F personal history record in the form provided by OP&F and documentation showing the member’s appointment to a full-time position as a police officer or firefighter to the extent that it exists.
In order to verify the reporting of “salary” consistent with the provisions of division (L) of section 742.01 of the Revised Code and section 742.32 of the Revised Code and the corresponding rules of the Administrative Code, OP&F may request detailed pay records involving the member's wages and/or service credit from the employer at any time.

For purposes of assessing the penalties prescribed by section 742.352 of the Revised Code for all filings due OP&F under section 742.32 of the Revised Code from and after February 28, 2006, OP&F shall take the following course of action:

1. No report/no payment. If the required payment prescribed by section 742.32 of the Revised Code is not made in accordance with the deadline outlined in such section and no report of employee deductions is filed with OP&F in accordance with the deadline outlined in such section, which includes the recap form, OP&F shall assess the penalties prescribed by section 742.352 of the Revised Code.

2. Report/no payment. If the required report of employee deductions prescribed by section 742.32 of the Revised Code and more fully outlined in this rule is filed with OP&F in accordance with the deadline outlined in such section, but the proper payment is not paid to OP&F in accordance with the deadline outlined in such section, OP&F shall assess the penalties prescribed by section 742.352 of the Revised Code.

3. No report/payment. If the required report of employee deductions prescribed by section 742.32 of the Revised Code and more fully outlined in this rule is not filed with OP&F in accordance with the deadline outlined in such section, but a payment is made with OP&F in accordance with the deadline outlined in such section, OP&F shall assess the penalties prescribed by section 742.352 of the Revised Code.

4. All other cases, the following shall apply:

   a. Non-conforming payroll report. OP&F shall initially give verbal notice to the employer of the non-conforming nature of the report and allow the employer to have an opportunity to take corrective actions to cure such deficiencies within thirty days of OP&F’s verbal notice of deficiency. If the employer has not submitted a writing to OP&F that properly addresses the noted deficiencies by Friday of the week in which OP&F gave the verbal notice, OP&F shall then send a written notice to the employer of the non-conforming nature of the report and allow the employer to still have an opportunity to take the corrective actions identified in the written notice from OP&F within thirty days of OP&F’s initial verbal notice (referred to herein as the “cure period”), and the following shall apply:

      i. If the employer files a correct report of employee deductions in OP&F’s approved format with the correct and detailed deductions outlined in OP&F’s notice and such report is received by OP&F on or before the expiration of the cure period, no penalties will be assessed by OP&F against the employer.

      ii. If OP&F does not receive from the employer the proper report of employee deductions with the correct and detailed deductions, as noted in OP&F’s written notice to the employer, on or before the expiration of such cure period, then OP&F will assess the penalties prescribed by section 742.352 of the Revised Code, beginning the day after the expiration of the cure period.

   b. In all other situations, OP&F will notify the employer in writing of the employer’s failure to comply with the provisions of section 742.32 of the Revised Code and shall send a written notice to the employer of the failure to comply with section 742.32 of the Revised Code and shall allow the employer to still have an opportunity to take the corrective actions identified in the written notice from OP&F within thirty days of OP&F’s initial verbal notice (referred to herein as the “cure period”), and the following shall apply:

      i. If the employer files a correct report of employee deductions in OP&F’s approved format with the correct and detailed deductions outlined in OP&F’s notice and such report is received by OP&F on or before the expiration of the cure period, no penalties will be assessed by OP&F against the employer.

      ii. If OP&F does not receive from the employer the proper report of employee deductions with the correct and detailed deductions, as noted in OP&F’s written notice to the employer, on or before the expiration of such cure period, then OP&F will assess the penalties prescribed by section 742.352 of the Revised Code, beginning the day after the expiration of the cure period.
(5) Even with the cure period, the employer will still be assessed any statutory fines for late filings and/or payments, as the case may be under the applicable statutory provision.

(6) This rule shall apply once the payment and/or report has been filed with OP&F and shall not limit any other remedies available to OP&F by law.

(H) Except for the limited exception outlined in this section, this rule will not impact any penalties and interest already assessed by OP&F for reports and/or payments due prior to February 19, 2002 since OP&F has already given notice of such assessments, but the reduction provided for in section 3 of Sub. H.B. No. 244, 124th General Assembly, shall apply to all penalties incurred for filings due prior to February 19, 2002 and the following may apply in limited circumstances. The prior versions of this rule shall apply and OP&F will refund any penalties that were charged to an employer for misreporting to another Ohio retirement system without first being given a notice and opportunity to cure the deficiency prior to imposing the penalty.

(I) The provisions of this rule will not change the penalty amounts set forth in section 742.352 of the Revised Code.

(J) Any failure on the part of OP&F to return the deficient report to the employer under any prior versions of this rule shall not extend or change the requirement that the employer must file the corrected report within the time period stated in OP&F's notice in order to avoid penalties associated with the deficiencies noted in such report.

(K) Employers who timely filed reports in 2006 (through pay period end date of January 31, 2007), shall not be assessed a penalty if the reports could not be loaded into OP&F's pension administration system due to a system error.

Last update: 9/19/2008

742-9-18 Overpayment of contributions by employer

(A) For purposes of this rule, “member contributions” shall mean the employee contributions required by sections 742.31 and 742.32 of the Revised Code. “Employer contributions” shall mean the police officer employers’ contribution and firefighter employers’ contribution required by sections 742.33, 742.34, and 742.35 of the Revised Code.

(B) OP&F will not issue a refund of overpaid member contributions that is less than one hundred dollars per member or payroll. Rather, a credit will be applied to the employer’s account for a balance due in the future. An overpayment of member contributions that is one hundred dollars or more may be refunded to the employer, provided that the employer makes a written request for the overpayment. Otherwise, a credit will be applied to the employer's account for a balance due in the future.

(C) Except as provided in this rule, OP&F will not issue a refund of overpaid employer contributions resulting from a correction or adjustment to a member or payroll. Rather, a credit will be applied to the employer's account for a balance due in the future. A refund may be issued if an employer duplicates an entire monthly payment.

(D) OP&F shall annually review balances and communicate with employers.

Effective: 2/25/2018