



Digest *employer*

www.op-f.org

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Changes made to payroll reporting procedure

Changes to payroll reporting are approaching for some employers due to the implementation of OP&F's New Pension Administration System (NPAS).

One of the changes will modify the format of the report. Earning codes have been consolidated, so it will not be necessary to enter earning dates, hours base and hours paid on each payroll line. This alteration is designed to make payroll reporting easier and more efficient.

The new format change for employers who report payroll electronically will begin with the April payroll, which is due to OP&F by May 31, 2005. Employers reporting payroll on paper will not see the change made until the January 2006 payroll, which is due to OP&F by Feb. 28, 2006.

OP&F has notified employers of the changes and updates of NPAS through a packet mailed in March. Additional details will be given during the upcoming employer seminars held in June. For locations and dates of the seminars, please see page 4. Invitations to the seminars were mailed at the end of April. OP&F's Web site also has the seminars listed as well as a form to RSVP.

Questions about payroll reporting changes due to NPAS should be directed to John Davis, Amplified Payroll Reporting System (APRS) manager, at (614) 628-8255 or Rhonda Sheskey, employer liaison at (614) 628-8235. ■

Eliminate payroll reporting errors

Avoid the penalties associated with payroll reporting errors by correctly reporting all adjustments to your employees' wages.

Wages reported to OP&F must be reported using the dates compensation was earned by the employee, not when compensation was paid. The current monthly report submitted to OP&F must include all earnings for the pay period and should not be adjusted to account for errors made in previous pay periods. Negative amounts should not normally be submitted on the payroll report.

Adjustments can occur when an employee is either underpaid or overpaid and the employer submits corrections to OP&F after the fact.

If the employee is owed additional money due to an underpayment of wages, a supplemental report must be submitted to OP&F using the

pay period ending dates that reflect when the wages were earned. For example, if an earning type was omitted from the original payroll report dated Jan. 29 to Feb. 25, 2005, then the additional amount should be submitted for that earning period on a supplemental report dated Jan. 29 to Feb. 25, 2005.

If an overpayment has been made to an employee, a negative amount for the current pay period ending should not be submitted. Instead, to correct overpayment, the money will need to be refunded. To process this refund, please contact Scarlett Harlan, refund specialist, at (614) 628-8357 or Monte

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APRS Specialists

Topics	Contact	Phone number
Quarterly bills, accrued liability, GASB information and payments	Tisha Stephenson	(614) 628-8245
Pick-up resolutions and arranging employer site visits	Rhonda Sheskey	(614) 628-8235
Pre-employment physicals and Form A enrollment	Vicki Whyte	(614) 628-8350
Payroll deduction, ACH and wire payment options	LJ Adkins	(614) 628-8332
Payroll (employers A-L, excluding Columbus)	Kay Szlasa	(614) 628-8237
Payroll (employers M-Z, plus Columbus)	Nelson Bowen	(614) 628-8458

APRS profile

OP&F is dedicated to providing accurate information and dependable communication to its members and employers. One of the staff members at OP&F that makes sure this goal is met is the Amplified Payroll Reporting System (APRS) Quality Control Coordinator, Lynnette Perkins.



Lynnette Perkins,
APRS specialist,
assists in posting
payroll reports.

“My main focus is updating the payroll reports to the members’ ledgers in a timely and accurate manner,” said Perkins. Her other duties include updating prior purchase to members’ ledgers, quality control on contributions posted and transferring balances for active members who become retired members.

“I strive to make every one of our members comfortable in knowing that their money has been accurately posted to their accounts and ready for them when they retire,” said Perkins.

Having worked at OP&F for almost 18 years, Perkins is a great asset and is able to help with all aspects of the APRS when needed. Perkins explained, “I like the freedom of being able to help employers in all areas of payroll reporting and not being tied down to one specific area.” I feel I can better help the employers when I can help them with all their questions or concerns, she continued.

Perkins also said she likes meeting OP&F members during non-office hours to ensure their money is being properly handled. “When I am not at work and I see an OP&F member in uniform, I always make a point to introduce myself, explain who I am and what I do at OP&F and give them the invitation to call if they have any questions,” said Perkins. ■

Annual Statements of Accounts mailed

In April, OP&F mailed the annual Statements of Accounts to all active OP&F members. The statements give a detailed and personalized report of the members’ total contributions paid to OP&F. This information includes a breakdown by taxed contributions and tax-deferred contributions as of Dec. 31, 2004.

Should an employee have a question regarding their Statement of Account, please direct them to OP&F customer service at 888-864-8363 or questions@op-f.org. ■

Important employer dates and deadlines

Below is a chart outlining important dates and deadlines that will help you with payroll reporting. These dates are also posted on OP&F’s Web site under the “Employers” menu in the “Calendar of Billing Deadlines and Events” section. Should you have any questions about the below topics and dates, please contact Rhonda Sheskey, employer liaison, at (614) 628-8235 or RSheskey@op-f.org. ■

Due Date	Description
April 30, 2005	OP&F Payroll deductions, member contribution payroll reports and payments for March 2005
May 15, 2005	1st Semi-Annual Accrued Liability Bills
May 31, 2005	OP&F Payroll deductions, member contribution payroll reports and payments for April 2005
May 31, 2005	2nd Pre Employment Physical bill (February-April 2005)
June 30, 2005	OP&F Payroll deductions, member contribution payroll reports and payments for May 2005
June 30, 2005	1st Quarter Employer bills (January-March 2005)
July 31, 2005	OP&F Payroll deductions, member contribution payroll reports and payments for June 2005
Aug. 31, 2005	OP&F Payroll deductions, member contribution payroll reports and payments for July 2005
Aug. 31, 2005	3rd Pre Employment Physical bill (May-July 2005)
Sept. 30, 2005	OP&F Payroll deductions, member contribution payroll reports and payments for August 2005
Sept. 30, 2005	2nd Quarter Employer bills (April-June 2005)
Oct. 31, 2005	OP&F Payroll deductions, member contribution payroll reports and payments for September 2005
Nov. 15, 2005	2nd Semi-Annual Accrued Liability Bills
Nov. 30, 2005	OP&F Payroll deductions, member contribution payroll reports and payments for October 2005
Nov. 30, 2005	4th Pre Employment Physical bill (August-October 2005)
Dec. 31, 2005	OP&F Payroll deductions, member contribution payroll reports and payments for November 2005
Dec. 31, 2005	3rd Quarter Employer Bills (July-September 2005)
March 31, 2006	4th Quarter Employer Bills (October-December 2005)

Social Security changes for new employees

Effective Jan. 1, 2005, the Social Security Administration implemented a program that requires 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, a new employee must complete Form SSA-1945, which serves as an acknowledgement that the employee may incur a possible reduction in future Social Security benefits.

Employers are required to provide the Form SSA-1945 to their new hires. Once the new employee has signed and dated the Form, a copy must be submitted to OP&F.

More information about this new law, including how to access Form SSA-1945, can be found on the Social Security Administration Web site at www.socialsecurity.gov. ■

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Cozzens, prior service/refund supervisor at (614) 628-8429. Do not reduce the amount of money owed to OP&F for a current payroll report due to a previous overpayment.

If additional information on reporting adjustments is required, please do not hesitate to contact an APRS representative. Their contact information can be found on page 1 and on OP&F's Web site under the "Employer" category and then by clicking on the "APRS" link. ■

Updating "pick-up" resolutions

You can update pick-up resolutions if you have already submitted a resolution that mirrors the model resolution provided and approved by OP&F. To update the resolution you should file it at least 30 days prior to submitting pick-up contributions in order to allow OP&F to have adequate time to review the resolution. This requirement is outlined as part of the employer's reporting responsibilities under Ohio Administrative Code Section 742-7-14.

All resolutions and changes to resolutions must be approved by the appropriate organization such as your city council or the Board of Trustees and must be filed in a timely manner.

If you are interested in reporting pick-up contributions, you should adopt and return a resolution in the form approved by OP&F within 90 days after the earliest date desired to begin reporting pick-up contributions. A model pick-up resolution can be found on OP&F's Web site at www.op-f.org under the "Employer" category by clicking on the "Documents" link.

For more information on implementing a pick-up plan and the benefits of doing so, please contact Rhonda Sheskey, employer liaison, at (614) 628-8235 or rsheskey@op-f.org. ■

Requesting contact information

OP&F is asking you to forward contact information for the individuals responsible for payroll reporting and for the finance director or trustee. Having updated contact information will help with switching to the new payroll reporting system and will decrease delays in resolving issues. Please complete the below form and fax or mail it to the attention of John Davis, APRS manager. ■

Name: Last, First, MI, Suffix (Jr., III, etc.)		Title
Employer Name	<input type="checkbox"/> Police <input type="checkbox"/> Fire	Phone Number
Street / P.O. Box		Mobile Phone Number
City, State, Zip	County	Fax Number
Reason For Submitting Form		
<input type="checkbox"/> Updating Information <input type="checkbox"/> New Contact <input type="checkbox"/> Other:		

Employer/APRS Seminars scheduled in June

OP&F's New Pension Administration System (NPAS) is currently being implemented and when completed will mean easier and more efficient payroll reporting for employers.

NPAS will require new payroll reporting procedures for all OP&F employers. To hear how the system will directly affect your payroll reporting, be sure your payroll reporting staff attends one of the upcoming Employer/APRS Seminars to be held in June. You may also ask any questions you have about the new system during the seminars so please bring any materials that may help illustrate your concern or situation.

You should receive an invitation to the seminars, with a registration form, in the mail at the beginning of May. Please RSVP by completing and returning the attached registration form or by visiting OP&F's Web site at www.op-f.org. You can mail the completed self-addressed form to OP&F or fax it to (614) 628-1777.

Should you have any questions about the seminars please contact OP&F customer service at 888-864-8363, or via e-mail at questions@op-f.org.

Please note the locations of the seminars are subject to change. ■

Bowling Green, June 13, 10 a.m.–12 p.m. & 1–3 p.m.
Holiday Inn Express, 2150 Wooster Street, Bowling Green, OH 43402

Bucyrus, June 15, 1–3 p.m.
City Hall Council Chambers (2nd floor)
500 S. Sandusky Avenue, Bucyrus, OH 44820

Cambridge, June 1, 1–3 p.m.
Holiday Inn, 2248 Southgate Parkway, Cambridge, OH 43725

Chillicothe, June 16, 1–3 p.m.
Christopher Conference Center, Comfort Inn
20 North Plaza Boulevard, Chillicothe, OH 45601

Cincinnati, June 22, 10 a.m.–12 p.m. & 1–3 p.m.
Village of Evendale—Fire Dept. Training Room
10500 Reading Road, Cincinnati, OH 45241

Columbus, June 24, 10 a.m.–12 p.m. & 1–3 p.m.
Sanese Services, Inc, 6465 Busch Boulevard, Columbus, OH 43229

Dayton, June 6, 10 a.m.–12 p.m. & 1–3 p.m.
Dayton Marriott, 1414 S. Patterson Boulevard, Dayton, OH 45409

Elyria, June 8, 10 a.m.–12 p.m. & 1–3 p.m.
Holiday Inn Elyria–Lorain, 1825 Lorain Boulevard, Elyria, OH 44035

Mentor, June 9, 10 a.m.–12 p.m. & 1–3 p.m.
Holiday Inn Express Hotel & Suites La–Malfa
5783 Heisley Road, Mentor, OH 44060

North Canton, June 20, 10 a.m.–12 p.m. & 1–3 p.m.
Holiday Inn Canton—Belden Village
4520 Everhard Road NW, North Canton, OH 44718

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Contact Information
Active Members: 888-864-8363
Retirees & Survivors: 800-860-9599
General Information: (614) 228-2975
Fax: (614) 628-1777
TTY: (614) 221-3846
Business Hours: Monday–Friday, 8 a.m.–4:30 p.m. EST
Editor: David Graham
Managing Editor: Amy Hite
Designer: Warren Watkins

PRSR: STD.U.S.
POSTAGE
PAID
COLUMBUS, OH
PERMIT NO. 675

140 E. Town Street
Columbus, Ohio 43215

ADDRESS SERVICE REQUESTED


