

**Ohio Police & Fire Pension Fund Employer billing deadlines 2002\***

Due Date	Description
1/31/02	OP&F member contribution payroll reports and payments for December 2001
2/28/02	OP&F member contribution payroll reports and payments for January 2002
3/31/02	OP&F member contribution payroll reports and payments for February 2002
3/31/02	OP&F employer quarterly bills for 4th quarter of 2001 (Oct.-Dec. 2001)
4/30/02	OP&F member contribution payroll reports and payments for March 2002
5/15/02	OP&F 1st Semi-Annual Bills for employer accrued liability
5/31/02	OP&F member contribution payroll reports and payments for April 2002
6/30/02	OP&F member contribution payroll reports and payments for May 2002
6/30/02	OP&F employer quarterly bills for 1st quarter of 2002 (Jan.-March 2002)
7/31/02	OP&F member contribution payroll reports and payments for June 2002
8/31/02	OP&F member contribution payroll reports and payments for July 2002
9/30/02	OP&F member contribution payroll reports and payments for August 2002
9/30/02	OP&F employer quarterly bills for 2nd quarter of 2002 (Apr.-June 2002)
10/31/02	OP&F member contribution payroll reports and payments for September 2002
11/15/02	OP&F 2nd semi-annual bills for employer accrued liability
11/30/02	OP&F member contribution payroll reports and payments for October 2002
12/31/02	OP&F member contribution payroll reports and payments for November 2002
12/31/02	OP&F employer quarterly bills for 3rd quarter of 2002 (July-Sept. 2002)

\* Payroll deduction payments due on same dates as billing

**Additional Filing Requirements**

**Pre-employment physicals**  
Must be **received** by OP&F no later than 60 days after the employee becomes an OP&F member.

**Retirement certification**  
Documents verifying an employee's termination date or retirement date must be **received** by OP&F no later than 60 days after OP&F mails certification paperwork.



**Amnesty period results in high employer reporting compliance**

Over 90% of the 250 employers with outstanding penalties for late or incorrect filings of payrolls and pre-employment physical reports as of Feb. 19, 2002, are now in compliance thanks to a one-time penalty reduction made possible by the recent passage of House Bill 244. The legislation allowed for a 50% reduction of penalties for payrolls and a 90% reduction of penalties for pre-employment physicals as long as OP&F received all corrected reports and the full amount of the reduced fines by June 1, 2002.

"We were pleased to support the passage of House Bill 244 and are delighted that so many employers are now in compliance," commented OP&F Executive Director William J. Estabrook. "We strive to make the process for filing reports as simple as possible for employers, while also providing OP&F with the information needed to process benefits consistent with Ohio law."

OP&F was committed to assisting these employers in complying with this requirement. Staff mailed a series of letters to these employers and also followed up with personal phone calls. Employers who did not comply by the June 1st deadline were required to pay the full amount of the penalty.

Many employers had asked OP&F for relief from these penalties. Under the previous law, however, OP&F had no flexibility to waive or reduce fines.

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—OP&F Executive Director  
William J. Estabrook

House Bill 244 also provided OP&F with some needed flexibility in estab-

lishing rules governing the deadlines and penalties. The original intent of charging penalties and interest under the former law was to provide an incentive for employers to comply with the reporting requirements and to eliminate or significantly reduce an employer's non-compliance. Instead of paying a flat rate as they did under previous law, employers' penalties now escalate depending upon the delinquency period, thus providing a greater incentive for compliance. The new penalty structure was published in the March 2002 issue of the *Employer Digest*. For more information, please contact OP&F at 1-888-864-8363.

**New criteria in effect for report filing**

OP&F has implemented new criteria for the filing of payroll and pre-employment physical reports for filings due on or after June 1, 2002. The administrative filing requirements have not changed. Rather, the changes relate to what must be filed with OP&F in order for reporting employers to receive an opportunity to correct any errors without penalty as part of the recent passage of H.B. 244. These changes do not impact any fines for late filings.

The revised rules that explain OP&F's new criteria are listed below and are available in their entirety for review on OP&F's website under the "Administrative Rules" tab ([www.op-f.org](http://www.op-f.org)).

- **Rule 742-1-02, Member Minimum Medical Testing and Diagnostic Procedures**—allows employers to have a cure period during which they can file corrected reports.
- **Rule 742-9-09, Billing and Penalties for Pending Employer Contributions**—clarifies how the penalties and interest will be billed.

The penalties will still be estimated if the employer has not filed the report, but the interest will not be charged until the report is filed in proper format with OP&F. Once the report is filed in the proper format with OP&F, OP&F will then adjust the penalties and will bill the actual interest due.


(continued on Page 3)

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Business Hours:  
Monday through Friday, 8:00 a.m.—4:30 p.m.

**Contact Information**

140 E. Town Street  
Columbus, Ohio 43215  
ADDRESS SERVICE  
REQUESTED



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

## OP&F to host Employer Seminars

OP&F will host the 2002 Employer Seminars throughout Ohio in August, September and October of this year. OP&F staff will be on hand to discuss legislation, reporting procedures and the **Deferred Retirement Option Plan (DROP)**, which will be available to OP&F members beginning January 2003.

**Akron Area**  
Aug. 15, 1-3 p.m.  
Hilton—Fairlawn  
3180 W. Market St.

**Cincinnati Area**  
Sept. 5, 1-3 p.m.  
Radisson Hotel  
11320 Chester Rd.

**Cleveland Area**  
Oct. 2, 1-3 p.m.  
Holiday Inn Select  
15471 Royalton Rd.  
Strongsville

**Columbus Area**  
Sept. 26, 1-3 p.m.  
Radisson Hotel  
7007 N. High St.  
Worthington

**Dayton Area**  
Aug. 22, 1-3 p.m.  
Holiday Inn/Dayton Mall  
31 Prestige Plaza Dr.

**Toledo Area**  
Sept. 12, 1-3 p.m.  
Clarion—Westgate  
3536 Secor Rd.

*Please call 1-888-864-8363 to register.*

## OP&F hires first Employer Liaison



*Rhonda Sheskey came to OP&F in January 1999, working in the Member Services Department. She was promoted to Employer Liaison in April of this year. Rhonda is excited about this new opportunity for OP&F and employers. "This is a win-win situation for everyone involved," states Rhonda. "I'm pleased to be a part of it." Rhonda enjoys spending quality time with her children, Robin and Ryan, as they work hard decorating their new home.*

In April 2002, OP&F established the position of Employer Liaison, intended solely for the purpose of improving employer relations and to help educate employers about filing requirements and penalties attributed to those requirements. This position was developed as a result of comments and suggestions presented to OP&F from employers during previous seminars. Rhonda Sheskey began her role as Employer Liaison after nearly four years of service in the Member Services Department of OP&F. Her background and experience with member computations and refunds will prove to be a valuable asset as she works with employers.

Rhonda's role as Employer Liaison is to accommodate the needs of OP&F's employers, helping them minimize payroll reporting issues. To fulfill this responsibility, Rhonda is working closely with the OP&F Amplified Payroll Reporting System (APRS) staff. Currently, the APRS staff is identifying employers who have received two or more written notices of reporting issues. Rhonda will contact those employers to answer questions and assist in future education.

Employers are encouraged to take advantage of the services that Rhonda can provide as their Employer Liaison. Free site visits are available for one-on-one education and consultation. Employer representatives are also welcome to visit OP&F headquarters in Columbus and meet with Rhonda in person. If personal visits are not appropriate or convenient, conference calls are also available. All meetings are scheduled with the employer in mind, tailored specifically for employers' needs. You can reach Rhonda at 1-888-864-8363.

## DROP enrollment to begin in January 2003

Eligible OP&F members can begin enrolling in OP&F's new Deferred Retirement Option Plan (DROP) in January 2003. As reported in the March 2002 issue of the *Employers Digest*, OP&F's DROP program is an optional, value-added benefit enhancement, which OP&F is pleased to offer without additional cost to employers, members, or OP&F.

Under DROP, a police officer or firefighter who is eligible for a normal service retirement, but continues working, can enter DROP for a minimum of three years and a maximum of eight years. For a DROP participant, the retirement allowance that would have been paid if the employee had retired is accrued throughout DROP participation and earns interest. The employee continues to work full-time and is still considered an active member, but earns no additional OP&F service credit since the employee's service credit balance upon DROP enrollment is used to calculate the employee's pension benefit. Upon retirement, the employee can withdraw the accumulated funds as a lump sum or in periodic payments in addition to receiving monthly OP&F retirement and health care benefits.

DROP is a retirement benefit enhancement and has no impact on participants' employment status, which is governed by the existing collective bargaining agreement. DROP participants continue as active employees. Employers continue making normal OP&F contributions while DROP participants continue working. Employer contribution rates do not change as a result of the DROP program. The law mandates that the Board must maintain the cost neutrality of DROP.

For more information on DROP, visit OP&F's website: [www.op-f.org](http://www.op-f.org).

## Timely filing of physicals and Form A's is essential

*Employers must provide OP&F with two critical forms of information when hiring new employees: The Member Minimum Medical Testing and Diagnostic Procedures/ Physician's Report (Pre-employment Physical) and the Personal History Record (Form A). These are the two most vital pieces of information required by OP&F.*

### Pre-employment Physical Documents

Ohio law requires all police officers and firefighters to undergo a physical exam in a form mandated by OP&F prior to beginning employment. The pre-employment physical requirement is in place simply to serve as a "health baseline" should the member apply for a disability retirement in the future. If the pre-employment physical is not completed prior to the individual's first day of work, disability awards and future survivor awards could be affected.

As a result, the employer carries full responsibility for assuring that new employees submit to the medical testing required under Board rule and that the properly completed pre-employment physical form and reports are forwarded to OP&F in a timely manner. Although the tests themselves must be completed prior to employment, the physician's certification, medical questionnaire and copies of the required medical testing and diagnostic procedures must be received by OP&F no later than 60 days after the employee's date of hire.

OP&F understands that it can be difficult to receive all medical evaluation results at the same time. For this reason, if the employer timely files at least three of the required tests and diagnostic procedures (medical ques-

tionnaire completed by the member is excluded), OP&F will provide the employer with notice of any deficiency in its filing, along with an opportunity to cure these items within six months from the date of the notice. If the tests are not completed and OP&F does not receive the appropriate reports within six months, OP&F will then assess the appropriate fines beginning from the reports' original due date.

### Personal History Record (Form A-P for Police, Form A-F for Fire)

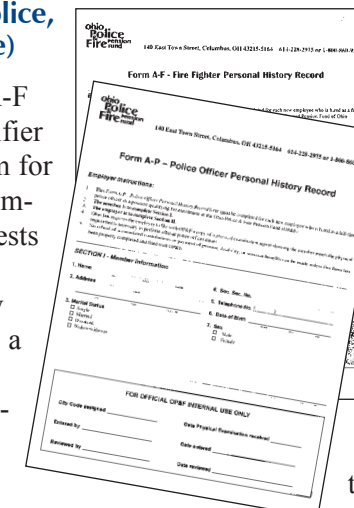
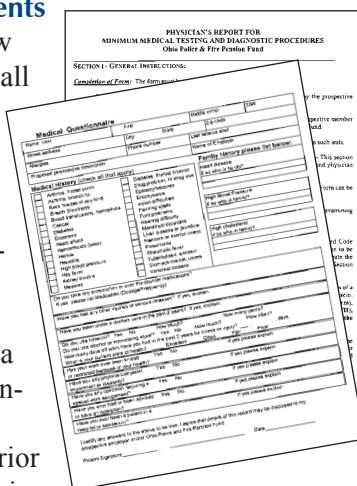
Form A-P or A-F serves as an identifier or enrollment form for all new OP&F members. OP&F requests completion of this form for each new employee hired as a full-time police officer or firefighter. If this form is not received by

OP&F, no refund of accumulated contributions or payment of pension, disability, or survivor benefits can be made. If the form is not on file for a member, contributions submitted for that member are unidentifiable and cannot be properly posted.

The member as well as the employer must complete the 4-page form before it is returned to OP&F. Section I of the form, requesting personal, family and previous employment information, must be completed by the member, then notarized. Section II must be completed by the employer and requests specific information regarding the member's date of hire and annual salary.

Because Form A-P or A-F is critical to the identification of new OP&F members, it is imperative that members and employers are diligent about completing and returning the form in a timely manner.

*Because the Pre-employment Physical and Form A are both vital to the establishment of membership with OP&F, it is recommended they be returned at the same time. If you have any questions regarding the pre-employment physical and corresponding medical reports or the importance filing a Form A, please contact OP&F Member Services toll-free at 1-888-864-8363.*



## New criteria in effect for report filing (continued from Page 1)

- **Rule 742-9-10, Form of Employer Report; Failure of Employer to Submit Required Employee Deduction Report**—establishes more comprehensive format requirements for reporting and addresses other outstanding issues such as retroactive pay and "short" contributions.
- **Rule 742-9-15, Calculation of Penalties/Interest**—outlines how OP&F will count the days during which the penalty will be applied.

*OP&F sent a notice regarding the new criteria to all employers in May 2002. If there are questions or you have no access to our web site, please contact OP&F's Customer Service Department at 1-888-864-8363 for assistance.*