

### Employer Information Request

In order for OP&F to better serve its employers, we are asking each employer to forward contact information for the individuals responsible for payroll reporting. It is also helpful to provide contact information for the Finance Director or Trustee, for any future mailings that may come from OP&F. Having updated contact information will help with switching to the new payroll system and will decrease delays in resolving issues. ■

Please complete the form below and fax or mail it to the attention of John Davis. You may copy this form when necessary or request additional forms by contacting John Davis at (614) 628-8255.

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:		
Ohio Police & Fire Pension Fund ■ 140 East Town Street, Columbus, OH 43215 ■ Fax: (614) 628-8200		

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

ADDRESS SERVICE REQUESTED

140 E. Town Street  
Columbus, Ohio 43215



**OP&F Board of Trustees**  
 Robert Beck, Chairman, Cleveland Police  
 Ken Gehring, Vice-Chair, Toledo Fire  
 Lawrence Deck, Columbus Police  
 William Deighan, Retired, Cleveland Fire  
 William Gallagher, Retired, Cleveland Police  
 Lawrence Petrick, Jr., Shaker Heights Fire  
 Robert Baker, Investment Member, appointed by the Governor  
 Gerald Williams, Investment Member, appointed by the Ohio Senate and House of Representatives

**OP&F Executive Staff**  
 William J. Estabrook, Executive Director  
 George Katsis, Chief Operating Officer  
 Keith Byrd, Director of Information Services  
 Theodore Hall, Chief Investment Officer  
 Robert Hartsook, Director of Health Services  
 Diane M. Leasc, General Counsel  
 Scott Miller, Internal Auditor  
 Kay Penn, Director of Member Services  
 Stewart Smith, Chief Financial Officer

**Contact Information**  
 Members, Toll-Free: 888-864-8363  
 General Information: (614) 228-2975  
 Fax: (614) 628-1777  
 TTY: (614) 221-3846  
 Business Hours: Monday through Friday, 8 a.m. – 4:30 p.m. EST  
 Editor: David Graham, Managing Editor; Amy Hite, Designer; Warren Watkins

COPYRIGHT © 2004 by Ohio Police & Fire Pension Fund, All Rights Reserved.



# employer Digest

www.op-f.org

Volume 3, Number 2, December 2004

## New payroll reporting system explained

Recently OP&F staff traveled to 21 different locations across Ohio to conduct seminars regarding the new payroll reporting system, which is one component of the New Pension Administration System (NPAS), which will go live in June 2005.

Seminar topics discussed included payroll reporting under NPAS, what changes will occur to the quarterly billing statement, pick-up resolutions, payment options available and electronic reporting. “The employers that were able to attend the seminars found the topics discussed beneficial,” said John Davis, OP&F’s Amplified Payroll Reporting System (APRS) manager. “Seventy-five percent of the employers rated the overall informational value of the seminars as very good to excellent.”

For any OP&F employer that was unable to attend a seminar, is hiring a new payroll clerk or is facing statutory penalties for deficient reporting, individual site visits can be scheduled to address concerns. Please contact Rhonda Sheskey, employer liaison, at (614) 628-8235. She will schedule a site visit and review all the information needed to know how to efficiently report payroll.

Remember to watch for the latest updates of the NPAS in upcoming issues of the *Employer Digest* and on OP&F’s Web site at [www.op-f.org](http://www.op-f.org). ■

## Courtesy calls aid employers

OP&F strives to assist each employer with payroll reporting and other items when needed in order to maintain a good relationship.

If payments or payroll reports are not submitted on time, OP&F will often call the employer as a reminder. However, at this point the employer has already reached the first level of the penalty structure.

While Ohio law does not require a courtesy call, OP&F feels it is a service to employers and also expedites contributions

### Preparing for the new payroll reporting system

To help employers prepare for the new payroll reporting system, OP&F will be mailing customized packets by the end of February 2005 to all employers that will contain:

- examples on how to report payroll under the new system;
- electronic file layout and specifications;
- a listing of valid pay codes;
- an “agreement code” to be used on payrolls that is unique to each employer; and
- a listing of pick-up types that will allow employers to report members by group, according to how their deductions are tax deferred.

A cover letter will accompany the packet that will provide detailed contact information on who employers should contact with questions and concerns.

The New Pension Administration System represents a major change in the delivery of member benefits that will provide expedited and accurate processing. Although the system will go live in June, employers will need to submit payroll in the new format, beginning with the April 2005 reports. These reports are due to OP&F no later than May 31, 2005. ■

posted to member accounts. It is understood that the courtesy calls do not help prevent a penalty for missing member contributions or reports, but the calls do help prevent penalties from increasing. Due to these courtesy calls, 95 percent of penalties end at \$100, rather than escalating to the next level which is the greater of one percent of contributions or \$1,000.

Employers should note that the Ohio Revised Code (ORC) 742.32 states that OP&F is required to go by the date they received the payment or payroll report and not postmarked

Continued on Page 2

### APRS profile

There are many individuals involved in making sure each OP&F employer's payroll reports are completed accurately and timely, including the three individuals working in the Contributions Posting section of the Amplified Payroll Reporting System (APRS) area.

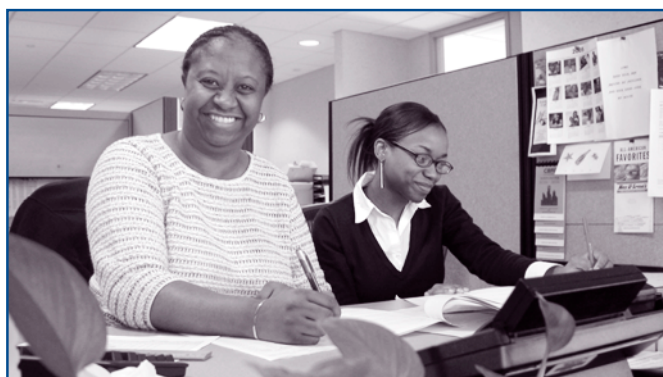


**Gwen Levatte,** APRS specialist, assists in posting payroll reports.

Ericka Dulaney, Gwen Levatte and Sandra Smith are APRS specialists that are responsible for accurately posting and balancing paper payroll reports. "The Contributions Posting group has a huge responsibility, and without their efforts, the payroll reporting system would probably not run as smoothly as it does," said John Davis, APRS manager.

The main goal of the group is to make sure that each payroll report is posted and that there are no mistakes in the report. "Posting payroll reports is vital function that prepares member contribution data to be forwarded to member accounts," said Smith. "Which makes it extremely important for reports to be accurate and posted in a timely manner."

The group is also sensitive to the fact that they are working for OP&F members. "I enjoy helping police officers and firefighters across the state of Ohio know that their contributions to their pensions are being handled accurately," added Dulaney. "We know we are helping people that choose to help and protect our communities and it feels nice," explained Levatte. ■



**Sandra Smith (left) and Ericka Dulaney (right),** APRS specialists, work to ensure each of OP&F's employers' paper payroll report is posted in a timely manner with no deficiencies.

*Continued from Page 1*

date. Employers should take this into consideration when submitting items to OP&F to prevent penalties. OP&F highly encourages employers to utilize the Automatic Clearing House or wire transfer methods for payments, which eliminates postal delays and insures funds reach OP&F by the required due date to avoid penalty assessments.

Also, all election payments and payroll reports need to be received with a Summary of Payment Recap Form found on OP&F's Web site at [www.op-f.org](http://www.op-f.org) under the "Employers" section and then click on "Forms."

Please contact OP&F customer service at 800-860-9599 for more information on submitting payments. For questions on how to report payroll information, employers beginning with letters A-L, excluding Columbus, contact Kay Szlasa at (614) 628-8237 and employers beginning with letters M-Z, and Columbus, contact Nelson Bowen at (614) 628-8458. ■

### Pre-employment physical and enrollment information required for new hires

Ohio Administrative Rule 742-1-02 outlines the requirements that employers need to be aware of concerning the physical examination that are required of prospective OP&F members.

Ohio Revised Code Section 742.38 requires employers to cause prospective members to undergo a pre-employment physical in accordance with the governing administrative rule and then timely file the required reports with OP&F within 60 days after the person becomes a member.

The minimum testing and diagnostic procedures are outlined in the full version of the rule. The completed report must include the physician's diagnosis and evaluation on the existence of heart, cardiovascular, or respiratory diseases.

The medical exam must be given prior to the individual's first day of employment, but no more than nine months prior to the first day of employment.

The certified physician's report must be filed with OP&F along with a questionnaire completed by the prospective member. This information must be finished prior to the first day of employment.

Once the report is received, OP&F will review the materials and contact the employer if corrections are needed. Please remember that employers are subject to fines and penalties if failing to comply with these requirements. ■

### "Pick-up" resolutions past due

As a service to OP&F's membership and participating employers, the OP&F Board of Trustees adopted a rule that will aid in the proper recognition of employer "pick-up" or pre-tax, contributions.

OP&F records contributions based on information submitted by employers, which is later used for determining the taxability of benefits paid by OP&F. As a result of the adoption of Ohio Administrative Rule 742-7-14, *Recognition of Pick-Up of Contributions* employers who pick-up contributions needed to file a resolution by Nov. 30, 2004, in the form approved by OP&F.

Ohio law requires OP&F to assess penalties and interest if the appropriate steps are not taken to properly adopt the mandated resolutions and report the picked-up contributions in accordance with such resolutions. If an employer files a report of deductions that does not conform to the pick-up resolution filed with and approved by OP&F, a written notice will be sent allowing 30 days for corrective action. Penalties will also apply if an employer reports picked-up contributions, but does not file a resolution approved by OP&F.

Should you have any questions or concerns please contact Rhonda Sheskey, employer liaison, at (614) 628-8235. ■

### Important employer dates and deadlines

Due Date	Description
Dec. 31, 2004	OP&F Payroll deductions, member contribution payroll reports and payments for November 2004
Dec. 31, 2004	3rd Quarter Employer Bills (July – September 2004)
Jan. 31, 2005	OP&F Payroll deductions, member contribution payroll reports and payments for December 2004
Feb. 28, 2005	1st Pre Employment Physical bill (November 2003 – January 2005)
Feb. 28, 2005	OP&F Payroll deductions, member contribution payroll reports and payments for January 2005
March 31, 2005	4th Quarter Employer Bills (October – December 2004)
March 31, 2005	OP&F Payroll deductions, member contribution payroll reports and payments for February 2005
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)

### Payroll Reporting Tips

When reporting payments, please remember to include necessary information so payments will be processed efficiently and on time. This includes using the appropriate Employer Code – the assigned four digits followed by the letter "P" or "F."

Please also remember to include appropriate earning begin and end dates, as many payments are earned over the course of the year, despite being paid only once a year. When a salary item is earned it is vital in the computation of member benefits. Examples of annual payments may include holiday cashouts, longevity pay and educational allowance. Also note, vacation, compensatory time and sick leave cash outs are not pensionable and should not be reported to OP&F.

The report in which the payments are included is due the last day of the month following the pay period end date of the previous month. For example, the December 2004 payroll report is due to OP&F on or before Jan. 31, 2005.

Questions and concerns about reporting payments should be directed to John Davis, OP&F's Amplified Payroll Reporting System (APRS) manager, at (614) 628-8255 or [jdavis@op-f.org](mailto:jdavis@op-f.org). ■