

EMPLOYER Notice

Ohio Public Employees Retirement System • 277 East Town Street • Columbus, Ohio 43215

Note:

By law, some firefighters, EMT/EMS personnel are subject to membership in retirement systems other than OPERS.

Employers must know who is eligible and how to handle contributions made in error.

Firefighters/EMT/EMS: membership and reporting

Who should read this notice

Those responsible for reporting retirement contributions to OPERS

Situation overview

OPERS membership is an important benefit for your employees and must be made available to those who are eligible. By law, some firefighters and EMT/EMS personnel are subject to membership at retirement systems other than OPERS. Therefore, it is important to understand who is eligible for OPERS membership and what to do if it is discovered retirement contributions have been made to OPERS in error.

By law, some firefighters and EMTs are excluded from OPERS membership and, therefore, are excluded from contributing to OPERS. Employees falling into this classification are:

- Newly hired firefighters after August 3, 1992, and trained in a fire training program established and maintained with the assistance of the Executive Director of the state board of Emergency Medical Services. *(as specified in section 4765.55 of the RC, under former section 3303.07 of the Ohio Revised Code, or under ORC 4765.55) (used below).*
- Fire personnel trained at the Ohio fire academy that has been established and conducted by the Fire Marshall. *(as specified in section 3737.33. of the Ohio Revised Code).*
- Firefighters who did not choose to continue contributing as an OPERS member as of August 3, 1992.
- EMT/EMS personnel who are required to have fire fighter training as outlined above.

Some employees must be included as OPERS members:

- EMT/EMS personnel who are *not required* to have the training cited above are required to contribute to OPERS beginning the first date of service for any non-firefighter service. If these personnel receive wages for performing firefighter duties, those earnings are not subject to OPERS contributions.

What you need to do

Review this information to ensure your understanding of who is eligible for OPERS membership and that your business processes support that understanding.

If OPERS receives a *Personal History Record* (PHR) with the job title of firefighter, firefighter/EMT or EMS; OPERS will contact you to determine what firefighter training has been required of your employee. However, you will not be contacted if the employee is dedicated specifically as an EMT/EMS with no firefighter training required, and that is noted on the PHR.

(More information on back)



1-888-400-0965
www.opers.org

If OPERS receives contributions for an individual who is excluded from membership, the contributions must be returned. These are considered unauthorized contributions. To initiate a return of contributions submitted in error, please complete the *Employer Request for Return of Unauthorized Contributions (form F-103)*.

Fire fighters/EMT personnel not contributing to OPERS may be subject to contributing membership in Social Security or the Ohio Police & Fire Pension Fund. Employers should contact those offices for more information and determination of membership.

Why this is important

Firefighters and EMT/EMS personnel provide important societal services. One of the benefits they earn should be a secure retirement. OPERS is working to ensure all information regarding these employees is easily understood.

Changes to the *Employer Manual*

The *Employer Manual* has been revised to reflect the information in this Notice. Pages 2.3, 2.5, 2.8-2.11, 2.13, and 2.15 of the manual have been updated on opers.org. Any employer that maintains a hard copy of the manual should print these pages and update all manuals.

Who to contact for more information

After you review this *Employer Notice*, contact your Employer Outreach representative with questions or comments at 1-888-400-0965 or via the Internet at employeroutreach@opers.org.

This Employer Notice is written in plain language for use by public employers who are subject to coverage under the Ohio Public Employees Retirement System. It is not intended as a substitute for the federal or state law, namely the Ohio Revised Code, the Ohio Administrative Code, or the Internal Revenue Code, nor will its interpretation prevail should a conflict arise between it and the Ohio Revised Code, Ohio Administrative Code, or Internal Revenue Code. Rules governing the retirement system are subject to change periodically either by statute of the Ohio General Assembly, regulation of the Ohio Public Employees Retirement Board, or regulation of the Internal Revenue Code. If you have questions about this material, please contact our office or seek legal advice from your attorney.



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