Note:
Contribution rate increases have been certified for state employers.

OPERS Board of Trustees certifies state rates

Who should read this notice
Finance directors, payroll and human resources professionals of state division employers

Situation Overview
As required by the Ohio Revised Code, the OPERS Board of Trustees has certified employee and employer contribution rates for all state employers for the biennium beginning July 1, 2009 and continuing through June 30, 2011.

What you need to do
The rates for this two-year certification are varied; it's very important employers know what the new rates are and the implementation date for each. Please be aware of this information to ensure your processes and procedures ensure accurate and timely contribution reporting and payment.

Here are the certified state contribution rates:

Employer Rates

	Regular	Law	Public Safety
7/1/2009-12/31/2009	14.00%	17.63%	17.63%
1/1/2010-12/31/2010	14.00%	17.87%	17.87%
1/1/2011-06/30/2011	14.00%	18.10%	18.10%

Employee Rates

	Regular	Law	Public Safety
7/1/2009-12/31/2009	10.00%	10.10%	10.10%
1/1/2010-12/31/2010	10.00%	10.10%	10.10%
1/1/2011-06/30/2011	10.00%	10.10%	10.10%

These rates are effective based on pay period end dates. For the increases to the law and public safety employer rates, the new rate is applicable to the *entire pay period* that ends in January of 2010 and 2011, even if much of the pay period is in the previous December.

(More information on back)

OPERS

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

Why this is important
The Ohio Revised Code requires the OPERS Board of Trustees to certify employer and employee contribution rates to all state division employers by November 1 of each even-numbered year.

Because some of the rates certified for the coming biennium represent an increase, it's especially important that employers understand:

- The contribution amount for each employee category (regular, public safety, or law)
- The timing of any increases, and
- The rationale for the increases.

The increases shown here are the final three years of the six-year stepped increases designed to help support the Health Care Preservation Plan (HCPP).

Changes to the *Employer Manual*
There are no *Employer Manual* changes applicable to this *Employer Notice*.

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.*