

UAN UPDATE
2009



OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM

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OPERS Employer Outreach

Agenda

- Late Reporting/Payment Penalty Structure
- ECS Updates
 - Certification of Employee's Final Payroll
 - Online Forms
 - Personal History Record
 - Online Payments/Payment Remittance Advice



Penalty Structure - Employer

- Employer contribution due 30 days after the end of the reporting period
- If unpaid by the 10th day after the due date, penalty is assessed:
 - Employer Liabilities
 - First day- 6% per annum continues until paid
 - 11 to 30 days late: 1.0%
 - 31 to 60 days late: 2.5%
 - 61 days late and beyond: 5.0%



Penalty Structure - Employee

- Employee contribution due 30 days after the last day of the reporting period
- If late, penalty assessed on total employee contribution amount
 - Employee Liabilities
 - 1 to 10 days late: 1.0%
 - 11 to 30 days late: 2.5%
 - 31 days late and beyond: 5.0%



ECS Updates

- *Certification of Employee's Final Payroll* (Form SRF85, Form DRF85, Form LR-2)
- Online Forms
 - *Personal History Record* (Form A)
- Online Payments/*Payment Remittance Advice* (Form E-3)

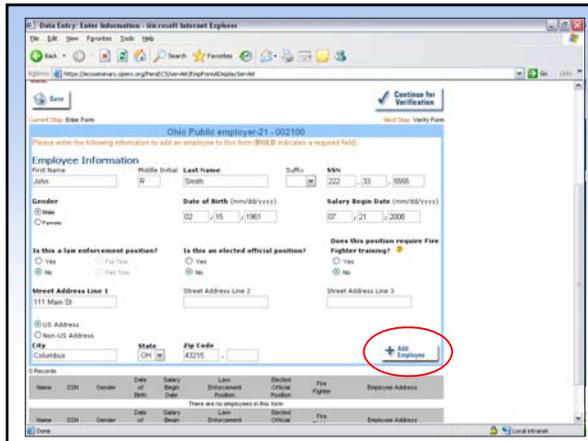
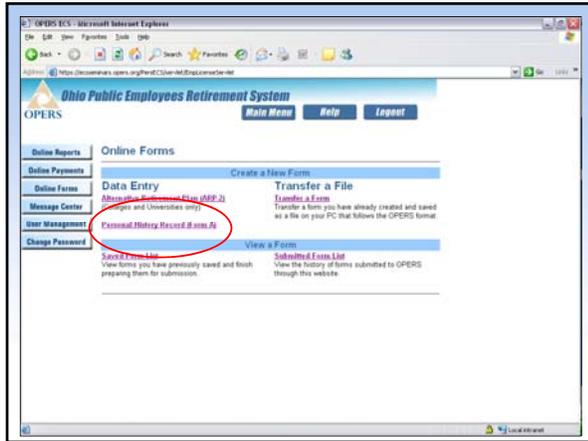
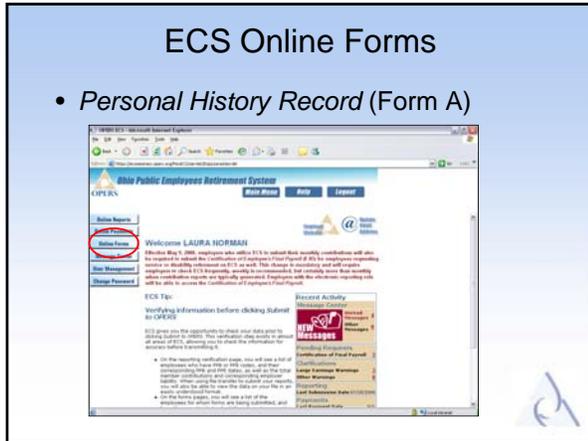


ECS Certification of Final Payroll



ECS Online Forms

- Personal History Record (Form A)



Available Resources

- OPERS website
 - www.opers.org
- OPERS Employer Manual
 - www.opers.org/employers/employer_manual/index.htm



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Q & A