



Dave Yost • Auditor of State

TO: UAN ACCOUNTING & PAYROLL USERS
FROM: UAN SUPPORT
DATE: DECEMBER 15, 2011
SUBJECT: 2012 OPERS, OP&FPF, ODJFS AND MEDICARE RATES

OPERS:

The rates for 2012 are as follows:

OPERS-G employee share	10.00%
OPERS-G employer share	14.00%
OPERS-L employee share for Public Safety employees, Full-time Sheriff, Deputy Sheriff, and Township Police Officers	12.10% <i>*Rate increase</i>
OPERS-L employer share for Public Safety employees, Full-time Sheriff, Deputy Sheriff, and Township Police Officers	18.10%
OPERS-L employee share for Law Enforcement officers (other than Full-time Sheriff, Deputy Sheriff, and Township Police Officers).	12.10% <i>*Rate increase</i>
OPERS-L employer share for Law Enforcement officers (other than Full-time Sheriff, Deputy Sheriff, and Township Police Officers).	18.10%

OPERS has certified increases to the OPERS-L employee contribution rates. The OPERS-L employee rate is increasing from 11.60% to 12.10%. This change is effective starting January 1, 2012. The increase takes effect for pay periods ending on or after January 1, 2012. Before processing a payroll that has a pay period ending date on or after January 1, 2012, you will need to make the following changes in your UAN payroll system:

1. Update the Employee and Employer Share to the new rates in the Entity File:

Steps to Access

88 E. Broad St. Columbus, OH 43215
Telephone: (800)833-8261 Fax: (877)727-0088
UAN_Support@auditor.state.oh.us

Select **Payroll**.
Select **Maintenance**.
Select **Entity File**.
Select **Withholding**.
Select **Edit**.

Select **12 OPERS-L Regular**: Change the Employee Share Value to 12.10%. This will automatically change the rates for 13 OPERS-L Fringe Benefit and 14 OPERS-L Salary Reduction. Remember to Process to save the changes.

2. No further action is necessary to update the OPERS *employer* rate changes. All of your OPERS-L employees' values will need to be updated using the **Change Global Withholdings** option. This feature enables the employee's share of withholdings to be updated for multiple employees at one time.

Steps to Access

Select **Payroll**.
Select **Maintenance**.
Select **Change Global Withholdings**.
Select **Withholding Id '12'**.
Enter **12.100** in the **Regular** field and **Select All** employees (*if all of your employees contribute to OPERS-L Regular*).
Select **Process**.

Please note: The 'Distributed' value must equal the 'Employee Goal' of 12.10%, or you will not be able to 'Process' and save the updated rates. Also, if you have recorded batch wages prior to utilizing the Change Global Withholding, you will need to delete the batch wages and record the wages again so the withholdings are calculated using the updated rates.

If you have employees that have OPERS-L Fringe (Fringe Benefit) or Wage (Salary Reduction) or a combination of them with OPERS-L Regular, then you will need to update those employees separately so that the correct percentage allocations are made. You will follow the same steps above only that you will have a value to input in the Fringe and/or Wage fields as well. Again, the 'Distributed' value must equal the 'Employee Goal' of 12.100% to be able to select 'Process' and save the updated rates.

OP&FPF:

The Ohio Police and Fire Pension Fund (OP&FPF) rates have not changed for 2012. Below are the steps to verify the OP&FPF rates in the Entity File:

OP&FPF (Note: Fire) employee share	10.00%
OP&FPF (Note: Fire) employer share	24.00%
OP&FPF (Note: Police) employee share	10.00%

OP&FPF (Note: Police) employer share 19.50%

To verify the OP&FPF rates in the Entity File select the following:

Select **Payroll**
Select **Maintenance**
Select **Entity File**
Select **Withholding**
Select **Edit**

ODJFS:

The Ohio Department of Job and Family Services (ODJFS) wage limit for 2012 will remain at \$9,000.00. To verify the Wage Limit in the Entity File select the following:

Select **Payroll**
Select **Maintenance**
Select **Entity File**
Select **Payee**
Select **Edit**

Reminder: The 9,000 wage limit is cumulative through the 2012 fiscal year. For example, if \$5,000 in Total Gross Wages were paid in the first quarter, and \$5,000 in Total Gross Wages were paid in the second quarter, then \$5,000 in Total Taxable Wages would be reported as paid in the first quarter, \$4,000 in Total Taxable Wages paid in the second quarter, and \$0.00 in Total Taxable Wages for the third and fourth quarter.

MEDICARE:

The Medicare tax rate for 2012 will remain at 1.45 % for the employee share and 1.45% for the employer share (combined Medicare tax rate of 2.9%). To verify the Medicare tax rate in the Entity File select the following:

Select **Payroll**
Select **Maintenance**
Select **Entity File**
Select **Withholding**
Select **Edit**

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