

STEP 2: Employment Information

Select the appropriate category below for this benefit recipient. (Mark only one.) Contact Employer Services at 1-888-400-0965 if you are unsure whether the benefit recipient's compensation meets the definition of earnable salary.

Beginning date of re-employment:

 / /

Contributions will be withheld and remitted: Yes No

Title

1. A benefit recipient hired as a public employee, including a contract employee.
2. A benefit recipient hired under a personal service contract as an independent contractor.

In all cases of doubt, the OPERS Board shall determine whether any person is a public employee, and its decision is final. An independent contractor is not a public employee and shall not become a contributor to the retirement system. Independent contractors are not included on the employer's payroll and receive a Form 1099-MISC for income tax reporting purposes.

An individual who is re-employed in any capacity other than an independent contractor is not eligible to receive monthly health care allowances to or reimbursements from the OPERS Health Reimbursement Arrangement (HRA) or the OPERS Retiree Medical Account (RMA) while re-employed.

To the extent an employer improperly classifies the benefit recipient as an independent contractor on this form, and the benefit recipient receives (1) a monthly retirement benefit from the retirement system, or (2) a monthly allowance to or reimbursements from the OPERS HRA or the OPERS RMA, the employer and/or the individual may be liable to OPERS and/or the applicable plan(s) for any amounts incorrectly credited or paid under the plan(s) and the employer may also be liable to OPERS for any unpaid employee or employer contributions to the retirement system.

3. A benefit recipient employed in a position described in Section 101.31, 121.03, or 121.04 of the Ohio Revised Code, or as the head of a division of a state department, or in a position to which appointment is made by the governor with the advice and consent of the Senate.
4. A retired judge assigned to active duty by the Chief Justice of the Ohio Supreme Court. Please forward a copy of the assignment papers.
5. A benefit recipient re-employed or re-hired in the same position by a public employer in a position that is customarily filled by a vote of the members of a board or commission or by the legislative authority of a county, municipal corporation, or township and the following conditions have been met.
- a. Not less than 60 days before the employment as a re-employed benefit recipient commenced, the public employer gave public notice (containing the time, date, and location at which a public meeting was to take place) that the benefit recipient would be receiving a benefit and was seeking employment with the public employer; and
 - b. Between 15 and 30 days before the employment as a re-employed benefit recipient commenced, the public employer held a public meeting on the issue of the benefit recipient being employed by the public employer.

STEP 3: Employer Certification of Health Care Coverage

A public employer is required to provide health care coverage to re-employed benefit recipients (other than independent contractors) if it is provided to other employees in comparable positions or performing comparable work. If available, this coverage cannot be waived unless the benefit recipient has coverage comparable to the employer's coverage under a plan not offered by the employer, Medicare or OPERS. The employer's coverage is typically the re-employed benefit recipient's primary health care coverage. If the individual is covered by both the public employer and OPERS' health care coverage while re-employed, OPERS' coverage is secondary coverage and shall pay only those health care claims not paid or available under the employer's coverage.

A re-employed retiree is not eligible for OPERS health care coverage while re-employed if he or she fails to enroll in coverage offered by the public employer. If the public employer's coverage is a high deductible health plan, federal law prohibits OPERS' coverage from coordinating with it.

The employer must notify OPERS, in writing, if the re-employed benefit recipient is no longer eligible for the employer's health care coverage or has terminated employment. Please include the date the coverage was no longer available or when employment was terminated.

The OPERS Health Reimbursement Arrangement and the OPERS Retiree Medical Account prohibit re-employed retirees (other than independent contractors) from being eligible for a monthly HRA allowance or reimbursement of any medical expenses incurred by the retiree or his/her dependents during the re-employment period. As stated above, if a re-employed retiree (other than an independent contractor) receives such allowance or reimbursements, the retiree may be liable to OPERS and/or the applicable plan.

Will the employer's health care coverage be available to the re-employed benefit recipient listed on this form?

Yes **No**

If "yes," when will this coverage first become available?

■ ■ / ■ ■ / ■ ■ ■ ■

If "yes," is the employer's coverage a high deductible health plan?

Yes **No**

STEP 4: Fiscal Officer Certification

I certify that the employment, contract and health care coverage information provided on this form is accurate to the best of my knowledge. I understand that failure to timely or accurately report a benefit recipient's service to OPERS may result in employer liability to OPERS for overpaid benefits and/or underpaid contributions. In any case of doubt, it is the employer's obligation to request a determination of OPERS membership and contributions.

Employer

[Grid of 28 empty boxes for Employer name]

Employer Code

[Grid of 6 empty boxes for Employer Code]

Address

[Grid of 28 empty boxes for Address]

City

State

ZIP Code

[Grid of 28 empty boxes for City, State, and ZIP Code]

Signature of Fiscal Officer

Reporting to OPERS _____ Today's Date ____/____/____

Do not print or type name

Fiscal Officer Reporting to OPERS First Name

MI

Last Name

[Grid of 28 empty boxes for Fiscal Officer Name]

Title

[Grid of 28 empty boxes for Title]

Work Phone Number

[Grid of 12 empty boxes for Work Phone Number]