



## Ohio Administrative Code Rule 145-1-28 Remittance of employer contributions.

Effective: January 1, 2016

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(A) For the purposes of this rule and sections 145.294 and 145.47 of the Revised Code:

- (1) "Employee contribution" means the full amount of employee contributions due for a particular reporting period pursuant to section 145.47 of the Revised Code or employee deductions pursuant to section 145.294 of the Revised Code.
- (2) "Filed" means actual receipt by the public employees retirement system, the postmark date, or the date scheduled to pay via electronic payment.
- (3) "Report" means a record of the employee contributions that is free from errors or omissions and is in the form required by the public employees retirement board.
- (4) "Reporting period" means the monthly or more frequent interval for which an employer reports employee contributions that contains all pay period ending dates occurring in the calendar month.
- (5) "Supplemental report" means a report of employee contributions that is submitted by the employer in addition to the regular report due to the employers need to report additional contributions for the employers payment of a disability payment, retroactive salary payment, payment pursuant to a settlement agreement, longevity payment, payment to a terminated or deceased employee, or payment to an election worker that requires membership in the system.
- (6) The thirtieth day shall be computed in the method as described in section 1.14 of the Revised Code.

(B) The employer shall transmit for each reporting period subsequent to the date of coverage an amount equal to the applicable percent of each contributor's earnable salary. Both employee contributions to the retirement system and a corresponding report shall be filed with the system no later than the thirtieth day after the last day of the reporting period for which they are due.



(C) For employee contributions due on or after the effective date of this rule, if either an employee contribution or the corresponding report is not filed on or before the thirtieth day after the last day of the reporting period for which they were due, a penalty as described in section 145.47 of the Revised Code shall be added.

(D)

(1) Upon submission of a supplemental report, the employer shall also submit additional documentation, as required by the retirement system, to substantiate the nature and reason for the supplemental report.

(2) Notwithstanding paragraph (B) of this rule, the supplemental report, the corresponding contributions, and the documentation required in paragraph (D)(1) of this rule shall be received by the system not later than the thirtieth day after the last day of the month during which the member was paid the supplemental amount.

(3) Failure to provide any of the items in paragraph (D)(2) of this rule by the date specified in that paragraph shall cause the deductions to be subject to the penalty described in paragraph (C) of this rule.

(E) If a member elects to have additional contributions remitted to the retirement system pursuant to section 145.2916 of the Revised Code, the contributions shall be remitted concurrently with the period of denied salary.

(F) Pursuant to division (A)(2) of section 145.01 of the Revised Code, the governmental unit with which the contract has been made as described in that section shall remain the employer for purposes of section 145.47 of the Revised Code and this rule.