



## Ohio Administrative Code Rule 3307-3-02 Employer reporting.

Effective: May 3, 2018

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(A) Each employer shall annually on or before the first Friday of August submit a report for the preceding school year certifying service credit, contributions on earned compensation and such other information as the retirement system may specify for each teacher employed during the twelve-month period ending on the preceding thirtieth of June.

(1) Such annual report shall be in the form and format specified by the retirement system; and

(2) Such annual report shall include each teacher employed in a position covered by the retirement system during that twelve-month period.

(B) Each employer shall no later than five business days after any pay date report contributions on compensation paid or earned based on payroll records for each teacher employed during the payroll period in a position covered by the retirement system. Such payroll report:

(1) Shall be in the form and format specified by the retirement system; and

(2) Shall include contributions on compensation paid or earned during the payroll period and such other information as may be specified by the retirement system.

(C) Each employer shall notify the retirement system no later than the tenth day after an employee's first date on the payroll in a position covered by the retirement system of the employee's first date of employment. Notice shall be given in the manner and format specified by the retirement system and shall include the employee's name, address, social security number, birth date and gender and such other information as the retirement system may specify.

(D) Each employer shall notify the retirement system no later than the tenth day after an individual who is retired under an Ohio public retirement system or alternative retirement plan under Chapter 3305. of the Revised Code of the date that the individual first renders service as a reemployed



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retirant in a position covered by the retirement system. Notice shall be given in the manner and format specified by the retirement system and shall include the employee's name, address, social security number, birth date and gender and such other information as the retirement system may specify.