



## Ohio Administrative Code Rule 742-9-10 Employer reporting requirements.

Effective: September 29, 2023

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(A) For purposes of this rule, "required penalties" shall mean the penalties prescribed by section 742.352 of the Revised Code, as modified by rule 742-8-07 of the Administrative Code.

(B) For purposes of section 742.32 of the Revised Code, the "report of employee deductions" that employers must transmit to Ohio police & fire pension fund ("OP&F") shall be on the report of retirement deductions form provided by OP&F and found on OP&F's website, [www.op-f.org](http://www.op-f.org), and shall be consistent with the requirements outlined in this rule.

(C) For purposes of section 742.32 of the Revised Code, the term "employee" shall refer to a "member", as such term is defined in divisions (A)(2)(a) and (B)(2)(a) of section 742.01 of the Revised Code.

(D) For purposes of section 742.32 of the Revised Code, the deduction shall be taken on "salary" paid by the employer to the employee for the month covered in that report, pursuant to the terms of division (L) of section 742.01 of the Revised Code and the rules of the Administrative Code adopted pursuant to that section.

(E) The form of the employer's report of employee deductions shall be deemed properly filed with OP&F if all of the following occurs:

(1) The completed form of the report that is filed with OP&F by the statutory deadline is consistent with the report of retirement deductions form and meets all the following requirements:

(a) A separate report for the report of deductions for firefighter members and a separate report for the report of deductions for police officer members;

(b) The reports are submitted electronically to OP&F and meet the technical specifications provided to the employers by OP&F, as may be amended from time to time with prior notice to the employer;



(c) The reporting of "salary" is consistent with the requirements outlined in this rule; and

(d) The reporting of picked-up contributions, whether done through a salary reduction or paid on behalf of the member, must be consistent with the requirements outlined in rule 742-7-14 of the Administrative Code.

(2) The report and payment are accompanied by a completed OP&F recap form as referenced in rule 742-9-17 of the Administrative Code, and is received by OP&F by the statutory deadline.

(3) The contributions due under section 742.32 of the Revised Code must accompany the report of employee deduction and be submitted electronically to OP&F by the statutory deadline, must match the amount outlined in the recap form referenced in rule 742-9-17 of the Administrative Code, and must match the total amount reported on the report referenced in paragraph (E)(1)(a) of this rule.

(4) For newly hired members, the report and payment is accompanied by a form provided by OP&F and documentation showing the member's appointment to a full-time position as a police officer or firefighter to the extent that it exists.

(F) In order to verify the reporting of "salary" consistent with the provisions of division (L) of section 742.01 of the Revised Code and section 742.32 of the Revised Code and the corresponding rules of the Administrative Code, OP&F may request detailed pay records involving the member's wages and/or service credit from the employer at any time.

(G) For purposes of assessing the required penalties for all filings due OP&F under section 742.32 of the Revised Code, OP&F shall take the following course of action:

(1) No report/no payment. If the required payment prescribed by section 742.32 of the Revised Code is not made in accordance with the deadline outlined in such section and no report of employee deductions is filed with OP&F in accordance with the deadline outlined in such section, which includes the recap form, OP&F shall assess the required penalties.

(2) Report/no payment. If the required report of employee deductions prescribed by section 742.32



of the Revised Code and more fully outlined in this rule is filed with OP&F in accordance with the deadline outlined in such section, but the proper payment is not paid to OP&F in accordance with the deadline outlined in such section, OP&F shall assess the required penalties.

(3) No report/payment. If the required report of employee deductions prescribed by section 742.32 of the Revised Code and more fully outlined in this rule is not filed with OP&F in accordance with the deadline outlined in such section, but a payment is made with OP&F in accordance with the deadline outlined in such section, OP&F shall assess the required penalties.

(4) All other cases, the following shall apply:

(a) Non-conforming payroll report. OP&F shall give notice to the employer of the non-conforming nature of the report and allow the employer to have an opportunity to take corrective actions to cure such deficiencies within thirty days of OP&F's notice of deficiency (referred to herein as the "cure period"), and the following shall apply:

(i) If the employer files a correct report of employee deductions in OP&F's approved format and such report is received by OP&F on or before the expiration of the cure period, no penalties will be assessed by OP&F against the employer.

(ii) If OP&F does not receive from the employer the proper report of employee deductions on or before the expiration of such cure period, then OP&F will assess the required penalties beginning the day after the expiration of the cure period.

(b) In all other situations, OP&F will notify the employer of the employer's failure to comply with the provisions of section 742.32 of the Revised Code and shall allow the employer to still have an opportunity to take the corrective actions identified in the notice from OP&F within thirty days of OP&F's notice (referred to herein as the "cure period"), and the following shall apply:

(i) If the employer files a correct report of employee deductions in OP&F's approved format and such report is received by OP&F on or before the expiration of the cure period, no penalties will be assessed by OP&F against the employer.



(ii) If OP&F does not receive from the employer the proper report of employee deductions on or before the expiration of such cure period, then OP&F will assess the required penalties, beginning the day after the expiration of the cure period.

(5) Even with the cure period, the employer will still be assessed any statutory fines for late filings and/or payments, as the case may be under the applicable statutory provision.

(6) This rule shall apply once the payment and/or report has been filed with OP&F and shall not limit any other remedies available to OP&F by law.

(H) The monthly payments required by section 742.35 of the Revised Code shall be sent to OP&F electronically and meet the technical specifications provided to the employers by OP&F, as may be amended from time to time with prior notice to the employer. The payments shall be accompanied by a completed OP&F recap form, as referenced in rule 742-9-17 of the Administrative Code.

(I) The provisions of this rule will not change the amounts of the required penalties.