

## SECTION 5.6: RETIREMENT PARTICIPATION / BENEFITS

- A. Most County employees are required by law to participate in the Ohio Public Employees Retirement System (OPERS) which is entirely independent of the Federal Social Security System. (Elected Officials are exempt from mandatory participation, but may voluntarily participate in OPERS in lieu of the Social Security System.)
- B. Upon appointment with Hamilton County, an employee shall complete an OPERS Personal History Record form and a Social Security Form SSA-1945. (The Social Security Form SSA-1945 is an acknowledgement that participation in OPERS could affect future Social Security benefits to which an employee may become entitled.) Both forms are then submitted to OPERS by the Human Resources Department.
- C. If the employee is exempt from participation in OPERS, the OPERS forms acknowledging non-contributing status and requesting optional exemption shall be completed by the newly appointed employee.
- D. A participating employee is required to contribute a percentage of his/her gross pay (currently 10% for most employees), which is deducted on a pre-tax basis each pay period. This amount is supplemented by a percentage contribution from the employer (currently 14% on behalf of most employees).
- E. An OPERS employee who terminates public employment in Ohio may apply for and receive a refund of accumulated contributions by filing a Refund Application Form. In the event of death of a member, a qualifying beneficiary may elect to take a lump sum refund of the member's accumulated contributions instead of alternative retirement benefits which may be available.
- F. An employee, who has withdrawn contributions as provided in paragraph E and returns for at least eighteen (18) months to public employment covered by OPERS, may buy back and restore the service credit lost by obtaining the refund. The cost to restore the credit will be calculated by OPERS to include the amount refunded originally, plus accumulated interest and administrative fees, if any.
- G. Other circumstances, such as military service, out-of-state public service, etc. may qualify for additional service credit as well. Employees with any such circumstances should contact OPERS for more information.
- H. The retirement benefit under the Ohio Public Employees Retirement System (OPERS) is based on a formula that may include salary, length of service, age, and plan of participation.
- I. A retirement application form must be completed and filed with OPERS to initiate the retirement process. An employee should notify the Department Head and file the application with OPERS at least sixty (60) days prior to the effective date of anticipated retirement.

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- J. Upon retirement from active county service and with ten (10) years of Ohio public service, an employee will receive a lump sum payment for accrued but unused sick leave as provided at Section 5.7 (Sick Leave Conversion) of this Policy Manual.
- K. Retiring employees are eligible for a lump sum payment for accrued unused vacation as provided at Section 5.0.G. of this Policy Manual. Payment under this policy shall eliminate all vacation leave at the time of payment.
- L. The departmental payroll officer is responsible for processing the Certificate for Payout for Earned but Unused Sick and Vacation Leave. The form (HR001) is available in the Human Resources Department and on the County Intranet site at <http://hcnet>. The certificate and supporting documentation must be submitted to Human Resources for processing and approval by the County Administrator or designee.
- M. Payment for unused sick leave accrual will not be made until confirmation of retirement is received from OPERS.
- N. For certain positions, continuation of employment or rehire of a retiree to the same position held before becoming a retiree is subject to the following ORC requirements:
  - 1. Public notice that the person is or will be retired and is seeking employment with Hamilton County must be given not less than sixty days before the employment as a re-employed retiree is to begin. The notice shall include the time, date and location of the public meeting described in Paragraph 2 below; and
  - 2. A public meeting regarding the issue of the person being employed by Hamilton County is to be held between fifteen and thirty days before the employment as a re-employed retiree is to begin and after complying with Paragraph 1 above.

Please contact Human Resources to determine if the above is required when re-employing a retiree.

- O. Additional requirements for the re-employment of retirees in Section 6.0 Paragraph E.11. (Ethics of Public Employment) must also be met.
- P. If there is a conflict between this policy and OPERS regulations, OPERS regulations will govern. An employee having questions about participation or benefits under OPERS may contact OPERS at 277 East Town Street, Columbus, Ohio, 43215, by phone at (800)222-7377 or on the Internet at [www.opers.org](http://www.opers.org).

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