

STRS
OHIO






**EMPLOYER
EDUCATION**


Employer Basics 101: Membership

50-401, 8/24/0

1

Agenda

				
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<i>Determining Membership</i>	<i>Contracted Service Providers</i>	<i>Reemployed Retirees</i>	<i>Notification Process</i>	<i>Resources</i>



STRS EMPLOYER
EDUCATION

2

Determining Membership

What determines STRS Ohio membership?

Ohio Revised Code 3307.01:

Any person paid from public funds and employed in the public schools under any type of contract described in Section 3311.77 or 3319.08, R.C., in a position for which the person is required to have a license or registration issued pursuant to 3319.22 to 3319.31, R.C.

Any other teacher or faculty member employed in any school, college, university, institution or other agency wholly controlled and managed, or supported in whole or in part, by the state or any of its subdivisions.



3

Determining Membership: K-12 Employers

- Membership is based on the position, not the person
- Forward a job description to report@strsoh.org for review and determination if you are unsure

Positions covered by STRS Ohio include, but are not limited to, the following:

- | | |
|---|---|
| <ul style="list-style-type: none">• Teachers and substitute teachers (with or without a license)• Adult education instructors• Community school directors and academic administrators• Counselors• Faculty members• Interpreters for the hearing impaired• Occupational and physical therapists and occupational and physical therapy assistants• Orientation and mobility specialists | <ul style="list-style-type: none">• Preschool directors and itinerant teachers• Preschool head teachers (special education preschool program only)• Principals and academic administrators• Psychologists• Social workers• Speech language pathologists• Superintendents• Teachers employed to work in parochial or private schools using auxiliary funds• Tutors |
|---|---|

4

Determining Membership: K-12 Employers

- There are a few exceptions where licensure of the individual determines membership
 - **Coaches and athletic directors** in K-12 schools are STRS Ohio members if they hold a valid teaching license or registration
 - **School nurses** are STRS Ohio members if they hold a board of education school nurse license OR are registered nurses with bachelor's degrees



5

Determining Membership: Higher Education Employers

For college and university employers:

- Faculty, instructors, academic deans
- Administrators with faculty status
- Reemployed retirees holding STRS Ohio-covered positions



6

Contracted Service Providers

- Individual in STRS Ohio-covered position
- Independent or third-party contractor
- Membership determination process
- *Determination of STRS Ohio Membership for Contracted Services* form
- *Contracted Services Membership Determination* fact sheet



7

Reemployed Retirees

Anyone receiving a retirement benefit from an Ohio public retirement system or alternative retirement plan (ARP) who has returned to public employment.



8

Reemployed Retirees

Restrictions:

- Cannot work with any Ohio public employer for the first two months following retirement effective date
- Cannot volunteer in the same position

If the two-month restriction is violated:

- There must be a one-day break in service between the last day of employment as a member and the first day of employment as a reemployed retiree
- Will result in the loss of benefits for the period of violation
- Contributions on earnings during the violation period do not accrue interest



9

Reemployed Retirees

Public notice and meeting

- Employers proposing to continue the employment of a person in a position that is customarily filled by a vote of a board or commission, or rehire a person as a reemployed retiree to the **same position** he or she held before retiring and at the **same school** must comply with the following guidelines:
 - No less than 60 days before employment, the board must give public notice that the person is or will be retired and is seeking employment
 - Between 15 and 30 days before employment, the board must hold a public meeting on the issue of the person being employed
- Employers must certify these requirements have been met on the reemployed retiree notification



10

Notification Process

Notifying STRS Ohio of new hires and reemployed retirees

- Employer is required to send the new hire or reemployed retiree notification within **10 business days of the member's first day worked**
- Notification is completed in Employer Self Service (ESS) or sent via secure file upload in a properly formatted file
- State software users complete the new hire report
- *Member Information* form (optional)



11

Notification Process

Other required notification: SSA-1945 form

Social Security Administration
Statement Concerning Your Employment in a Job Not Covered by Social Security

Employee Name _____ Employee ID# _____
Employer Name _____ Employer ID# _____

Your earnings from this job are not covered under Social Security. When you retire, or if you become disabled, you may receive a pension based on earnings from this job. If you do, and you are also entitled to a benefit from Social Security based on either your own work or the work of your husband or wife, or former husband or wife, your pension may affect the amount of the Social Security benefit you receive. Your Medicare benefits, however, will not be affected. Under the Social Security law, there are two ways your Social Security benefit amount may be affected.

Windfall Elimination Provision
Under the Windfall Elimination Provision, your Social Security retirement or disability benefit is figured using a special formula when you are also entitled to a pension from a job where you did not pay Social Security tax. As a result, you will receive a lower Social Security benefit than if you were not entitled to a pension from this job. For example, if you are age 62-64, the maximum monthly reduction in your Social Security benefit as a result of this provision is \$265.00. This amount is updated annually. This provision reduces, but does not totally eliminate, your Social Security benefit. For additional information, please refer to Social Security Publication, "Windfall Elimination Provision."

Government Pension Offset Provision
Under the Government Pension Offset Provision, any Social Security spouse or widow(er) benefit to which you become entitled will be offset if you also receive a Federal, State or local government pension based on work where you did not pay Social Security tax. The offset reduces the amount of your Social Security spouse or widow(er) benefit by two-thirds of the amount of your pension.

For example, if you are a surviving pensioner or spouse based on earnings that are not covered under Social Security, two-thirds of that amount, \$400, is used to offset your Social Security spouse or widow(er) benefit. If you are eligible for a \$200 survivor benefit, you will receive \$100 per month from Social Security (\$200 - \$400/3 = \$133). Even if your pension is high enough to totally offset your spouse or widow(er) Social Security benefit, you are still eligible for Medicare at age 65. For additional information, please refer to Social Security Publication, "Government Pension Offset."

For More Information
Social Security publications and additional information, including information about exceptions to each provision, are available at www.ssa.gov/ohio. You may also call toll free 1-800-772-1233, or for the deaf or hard of hearing call the TTY number 1-800-325-0778, or contact your local Social Security office.

I certify that I have received Form SSA-1945 that contains information about the possible effects of the Windfall Elimination Provision and the Government Pension Offset Provision on my potential future Social Security benefits.

Signature of Employee _____ Date _____

Form SSA-1945 (07-2019)
Online Plus Edition

- Send via secure file upload
- Can also fax to 614-744-3340 – use this number for this form only, no cover sheet needed
- Form is available as a handout
- Complete form and print for employee's signature
- SSA-1945 Forms Upload Instructions



12

Notification Process

- If an employee is included on a payroll report but STRS Ohio has not received a new hire or reemployed retiree notification, a *New Hire Report* will be emailed to the payroll and main contacts listing members' names and the first pay date contributions were reported
- Information is needed to establish membership in the system, contact eligible members to select a retirement plan and include accurate information in our annual actuarial valuation



13

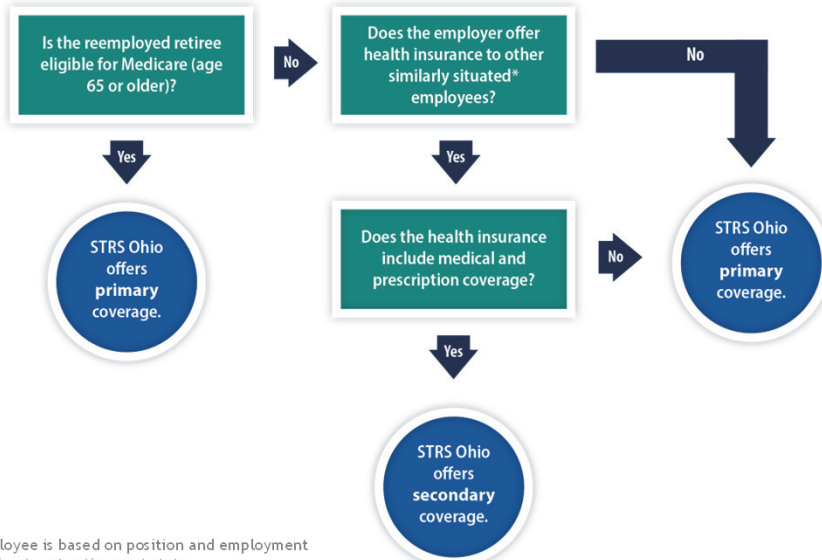
Notification Process

- In addition, you will receive a **new hire 30-day report** every month via email.
 - Report lists all members who have appeared in at least one payroll report from your school but STRS Ohio has not yet received the appropriate notification
 - Common error in notifications is a Social Security number mismatch



14

Health Care Eligibility for Reemployed Retirees



*Similarly situated employee is based on position and employment status (part time/full time), not retirement status.



15

Online Personal Account Handout

ONLINE PERSONAL ACCOUNT FOR STRS OHIO MEMBERS

STRS Ohio members can register for an Online Personal Account for secure 24-hour access to account information. After registering, you will be able to manage your account on your computer or mobile device.

- Select your STRS Ohio retirement plan online (new members only).
- Review your contact information and keep it current so you stay abreast of important news about your account and benefits.
- Access important documents such as your Annual Statement, service retirement estimates and account change confirmations.
- Review your beneficiary information and make updates after life events.
- Use the Calculators section to estimate your retirement benefit amount, disability benefits and survivor benefits as well as retiree tax withholding and health care premiums.
- Schedule an appointment with an STRS Ohio benefits counselor or register for educational events such as retirement planning webinars.
- Choose to opt out of receiving paper copies of correspondence such as newsletters and your Annual Statement.
- Complete and submit your Service Retirement Application or application to withdraw your STRS Ohio account.

To register for an Online Personal Account:

- Visit www.strsoh.org and select "Register" in the top right corner of the home page.
- Complete the Account Setup information and click "Finish."
- Log in to your new account. A successful login triggers Multifactor Authentication, a verification method and enhanced security measure that requires additional pieces of information to gain access to your account.

To recover forgotten login information, click on "Forgot user name" or "Forgot password" on the Login screen. After three unsuccessful login attempts, accounts lock for security reasons. You can contact STRS Ohio toll-free at 888-227-7877 for help in unlocking an account. If you suspect your account has been compromised, contact STRS Ohio immediately.

For more information about the Online Personal Account, visit www.strsoh.org/videos to view the Online Personal Account Features — During Your Career video.

© 2016 STRS

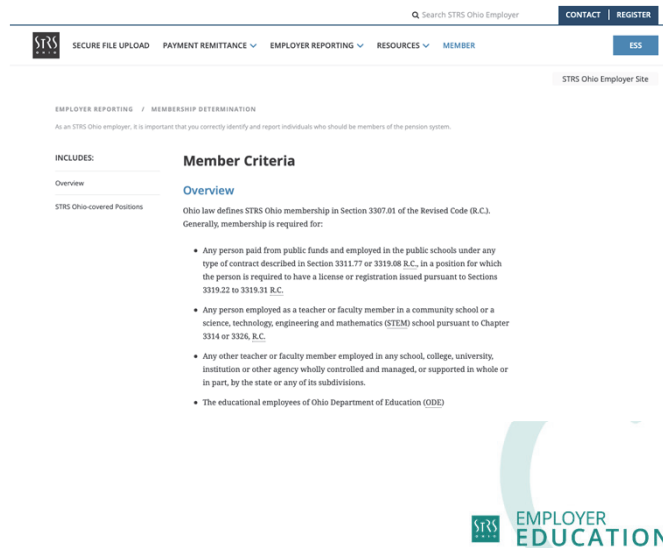
- PDF handout created to promote STRS Ohio Online Personal Account to members and show how to register
- Available on the employer website in the Publications section under Instructions and Guidebooks
- Help spread the word by including in your new hire packets or sending to your employees who are STRS Ohio members



16

Resources

- Fact sheets
 - *Determining Membership*
 - *Contracted Services Membership Determination*
 - *Understanding Health Insurance Rules for Reemployed Retirees*
- Employer website:
www.strsoh.org/employer



The screenshot shows the STRS Ohio Employer Site. The navigation bar includes links for SECURE FILE UPLOAD, PAYMENT REMITTANCE, EMPLOYER REPORTING, RESOURCES, and MEMBER. The main content area is titled "MEMBERSHIP DETERMINATION" and includes a section for "Member Criteria" with an "Overview" sub-section. The overview text states: "Ohio law defines STRS Ohio membership in Section 3307.01 of the Revised Code (R.C.). Generally, membership is required for:" followed by a bulleted list of criteria.

- Any person paid from public funds and employed in the public schools under any type of contract described in Section 3311.77 or 3319.08 R.C., in a position for which the person is required to have a license or registration issued pursuant to Sections 3319.22 to 3319.31 R.C.
- Any person employed as a teacher or faculty member in a community school or a science, technology, engineering and mathematics (STEM) school pursuant to Chapter 3314 or 3326, R.C.
- Any other teacher or faculty member employed in any school, college, university, institution or other agency wholly controlled and managed, or supported in whole or in part, by the state or any of its subdivisions.
- The educational employees of Ohio Department of Education (ODE)

17

Questions?

We're here to assist you!

- Send an email: report@strsoh.org
- Call toll-free: 888-535-4050
- Visit our website: www.strsoh.org/employer

18



Thank You!

- This webinar will be available in the Education & Training section of the employer website
- Certificates of completion will be emailed within two weeks
- Please complete the evaluation when you exit the webinar

