

Employer Basics 101: Membership

Who is a member of STRS Ohio?

A member is an educator who currently contributes to STRS Ohio for service provided in or through an Ohio public school or has an account balance with STRS Ohio.

As an STRS Ohio employer, it is critical that you correctly identify and report employees who should be members of STRS Ohio.

Ohio law defines STRS Ohio membership in Section 3307.01 of the Revised Code (R.C.). Generally, membership is required for:

- 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 ODE.

Membership is not required for any person employed by a community school operator who was withholding and paying Social Security taxes for persons employed in the school as teachers on or before Feb. 1, 2016, **unless** the person had contributing service with an Ohio community school within the last year.

STRS Ohio has the authority to make membership determinations as set forth by Chapter 3307, R.C.

New Hire/Reemployed Checklist

- New hire/reemployed retiree notification
- SSA-1945 form
- Reemployed retirees: Public meetings and public notices (if applicable, see Page 4)



Membership is generally determined based on the position, not the person. Common positions at K–12 schools include:



- Full-time and part-time teachers
- Superintendents
- Substitute teachers
- County board of developmental disabilities teachers
- Adult education instructors
- Tutors
- Guidance counselors
- Psychologists
- Occupational therapists and assistants
- Physical therapists and assistants
- Auxiliary services personnel (In positions that require licensure under Sections 3319.22 to 3319.31, Revised Code)



- Teachers’ aides/paraprofessionals
- Bus drivers
- Food service personnel
- Custodial or maintenance personnel
- Technology coordinators
- Treasurers
- Business managers
- Secretarial or clerical personnel
- Latchkey employees
- School board members
- Early childhood instructors
- Security officers
- Auxiliary services personnel (In positions that do not require licensure under Sections 3319.22 to 3319.31, Revised Code)

Common positions for STRS Ohio members at colleges and universities include college or university faculty, instructors, academic deans, administrators with faculty status and reemployed retirees holding STRS Ohio-covered positions. If you are unsure whether or not an employee should be a member of STRS Ohio, please forward a job description to report@strsoh.org for review and determination.

Are there any exceptions?

There are a few exceptions where licensure of the individual member is used to determine membership.

Position	Retirement System Membership Determination				
Coaches and athletic directors	<p>Does the individual hold a valid teaching license?</p> <ul style="list-style-type: none"> • Yes — STRS Ohio • No — SERS 				
Nurses	<p>Does the individual hold an Ohio Department of Education (ODE) school nurse license OR is he or she a registered nurse (RN) with a bachelor’s degree?*</p> <ul style="list-style-type: none"> • Yes — STRS Ohio • No — SERS 				
Preschool teachers	<table border="0"> <tr> <td> <p>Special Education Preschool Program</p> <ul style="list-style-type: none"> • Head teachers — STRS Ohio • Itinerant teachers — STRS Ohio • Secondary classroom teachers or aides — SERS </td> <td> <p>Regular or Typical Preschool Program</p> <ul style="list-style-type: none"> • Head teachers — SERS • Itinerant teachers — STRS Ohio • Secondary classroom teachers or aides — SERS </td> </tr> <tr> <td colspan="2"> <p>ODE does not require that head preschool teachers in regular preschools have a professional educator license. This ODE licensing requirement is the determining factor for retirement system membership for a preschool teacher, regardless of the license an individual holds or what the school district may require.</p> </td> </tr> </table>	<p>Special Education Preschool Program</p> <ul style="list-style-type: none"> • Head teachers — STRS Ohio • Itinerant teachers — STRS Ohio • Secondary classroom teachers or aides — SERS 	<p>Regular or Typical Preschool Program</p> <ul style="list-style-type: none"> • Head teachers — SERS • Itinerant teachers — STRS Ohio • Secondary classroom teachers or aides — SERS 	<p>ODE does not require that head preschool teachers in regular preschools have a professional educator license. This ODE licensing requirement is the determining factor for retirement system membership for a preschool teacher, regardless of the license an individual holds or what the school district may require.</p>	
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*Effective May 14, 2021, for new hires. RNs with a bachelor’s degree hired prior to that date should have started contributing to STRS Ohio as of July 1, 2021.



Are contributions required for individuals hired through independent or third-party contracts to provide services to our district?

Hiring an individual to fill an STRS Ohio-covered position as an independent or third-party contractor does not necessarily relieve a public or community school for whom the individual performs services from the obligation to make contributions to STRS Ohio.

The chief test in determining whether an individual is an employee or an independent contractor is the right to control the means and manner of performing the work.

To assist schools with the determination of STRS Ohio membership for contracted services, a process has been developed by STRS Ohio. For complete details, please review the *Contracted Services Membership Determination* fact sheet available on the STRS Ohio Employer Website.

Who is a reemployed retiree?

A reemployed retiree is anyone receiving a retirement benefit from an Ohio public retirement system or alternative retirement plan (ARP) and has returned to Ohio public employment.

Retirees of federal, out-of-state or private employment are **not** considered reemployed retirees.

Are there restrictions on reemployment?

There are several restrictions retirees generally consider before becoming reemployed. Violations of any reemployment restrictions will result in the loss of benefits for the period of violation. In addition, contributions on violation earnings do not accrue interest. Instead, these are posted as “penalty” contributions and certification from the employer is required.

- A retiree cannot work with any Ohio public employer for the **first two months** following his or her retirement effective date.

- Retirees cannot volunteer in the same position from which they retired for the first two months following their retirement effective date.
- If a retiree violates the two-month restriction and returns to employment with his or her former employer immediately following retirement, there must be a minimum one-day break between the last day of employment as a member and the first day of employment as a reemployed retiree. This one-day break must be the last workday of the month before the service retirement date or the first workday of the retirement month. The one-day break must be a regular workday and cannot be over a weekend or holiday.
- Reemployment cannot begin until **after** the member’s retirement is effective with STRS Ohio.
- After the first two months of retirement, a retiree can be reemployed and work an unlimited number of days in an STRS Ohio-covered position.
- Retirees employed at the time of retirement in positions with more than one employer covered by STRS Ohio, OPERS or SERS, who retire from the highest paying position, may continue to work with no waiting period in one or all of the lower paying or secondary positions provided they worked and earned compensation from that employer for each of the 12 months before and in the month of retirement. Retirees must wait two months before returning to any other public employment.
- There are no restrictions on federal, out-of-state or private employment. However, employment in an STRS Ohio-covered position through a temporary or private agency may be considered reemployment and subject to restrictions.



Is there anything else to consider when rehiring a retiree?

Public notice and public meeting requirements

Section 3307.353, R.C., mandates that 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, must comply with the following guidelines:

- No less than 60 days before the employment of a reemployed retiree is to begin, the board must give public notice that the person is or will be retired and is seeking employment with the employer.
- Between 15 and 30 days before the employment of a reemployed retiree is to begin, the board must hold a public meeting on the issue of the person being employed.

Employers are asked to certify that these requirements have been met on the reemployed retiree notification.

Questions about the public meeting and notice requirements should be directed to your district's legal counsel.

How do I notify STRS Ohio of new members and reemployed retirees?

Required forms

Once you have hired an individual to an STRS Ohio-covered position, you must notify STRS Ohio of his or her employment within **10 business days of the member's first day worked**. STRS Ohio needs this information to establish the employee's membership in the system and to send plan option information to that individual.

Once membership is established in STRS Ohio, a member can choose from three different retirement plan options — Defined Benefit Plan, Defined Contribution Plan or Combined Plan. A new STRS Ohio member has **180 days** from his or her first day of paid service to select an STRS Ohio retirement plan option.

Even if the individual is a reemployed retiree, you still need to notify STRS Ohio of his or her reemployment.

STRS Ohio requires the following information be submitted upon employment.

1. New hire or reemployed retiree notification

This notification may be submitted online via ESS or as an electronic file sent via secure file upload on the employer website. **Do not send paper copies.** A *Member Information* form (see Page 6) is available on the website for employers to collect new hire and reemployed retiree demographic data required for the notification process.

See the Education & Training section of the website for brief tutorials on completing new hire and reemployed retiree notifications in ESS.

If you are submitting the notifications via electronic file, record layout formats can be found on the website under Publications or Secure File Upload.

2. The SSA-1945 form

Employers must submit a signed SSA-1945 form (see Page 7) for every new hire in an STRS Ohio-covered position. This is a federally required form regarding employment in a job not covered by Social Security.

STRS Ohio prefers this form be scanned and uploaded using secure file upload on the employer website. You can also mail a hard copy or fax the form to 614-744-3340, the dedicated fax line for SSA-1945 forms. (Other documents and forms should not be sent to this fax number.) For our members' protection, please **do not** email scanned copies to STRS Ohio.



What if I forget to send new hire or reemployed retiree notifications to STRS Ohio?

If an employee is included on a payroll report but STRS Ohio has not received a new hire or reemployed retiree notification, STRS Ohio will generate and email a *New Hire Report*. This report will list the members' names and the first pay date that contributions were reported. You will continue to receive a monthly new hire 30-day report as well. Reports should be reviewed for possible errors such as an incorrect Social Security number. Samples of these reports are below.



New Hire 30-day Report

Please submit a new hire notification and/or reemployed retiree notification to STRS Ohio for each employee listed below online via ESS as soon as possible.

Each of these employees has appeared on one or more payroll reports from your school. Employers must send this information for all employees who are employed in an STRS Ohio-covered position within 10 business days of their first date on payroll. For step-by-step instructions on how to complete this process in ESS, see our [New Hire Notification](#) and [Reemployed Retiree Notification](#) tutorials.

You can also submit new hire and reemployed retiree notifications in a properly formatted electronic file via [secure file upload](#) on the STRS Ohio Employer Website. If you have any questions about how to submit this information or why it is needed, please call the Employer Reporting Department toll-free at 888-535-4050.

9599 BUCKEYE LOCAL SCHOOLS
06/01/2022

SSN	Name	First Pay Date	Form Requested
XXXXX2063	Tammy Tucker	01/28/2022	New Hire
XXXXX3112	Gilbert Sullivan	03/25/2022	New Hire
XXXXX0386	Oliver O'Neal	02/11/2022	Reemployed Retiree



New Hire Report

STRS Ohio has not received a new hire and/or reemployed retiree notification for the employees listed below but your school has reported contributions. Please submit a new hire notification and/or reemployed retiree notification to STRS Ohio for each employee listed via ESS or the secure file upload application as soon as possible.

Employers must send this information for all employees who are employed in an STRS Ohio-covered position within 10 business days of their first date on payroll. For step-by-step instructions on how to complete this process in ESS, see our [New Hire Notification](#) and [Reemployed Retiree Notification](#) tutorials.

You can also submit new hire and reemployed retiree notifications in a properly formatted electronic file via [secure file upload](#) on the STRS Ohio Employer Website. If you have any questions about how to submit this information or why it is needed, please call the Employer Reporting Department toll-free at 888-535-4050.

C072 DUBLIN CITY SCHOOLS
07/12/2023

SSN	Name	First Pay Date	Form Requested
XXXXX2674	SCHWYN, KATHERINE	07/14/2023	New Hire
XXXXX5955	WAITKUS, ERIN	07/14/2023	New Hire





MEMBER INFORMATION

EMPLOYERS: PLEASE DO NOT SEND THIS FORM TO STRS OHIO. Use this optional form to gather required information from new employees in order to complete new hire or reemployed retiree notifications. This information **must** be sent in a properly formatted electronic file via secure file upload or electronically in ESS. See the STRS Ohio Employer Website for record layouts.

Members: Please complete the information below and return to your employer within 10 days of your first workday.

Section 1 — Employee Information

Social Security no. _____

Name _____

Birth date _____ Male Female

Address _____

City, state, ZIP code _____

Primary email address _____

Cell phone or Home phone _____

First day worked with this employer _____ (Retired employees should indicate first day worked with this employer after retirement date.)

Are you currently receiving a monthly retirement benefit from an Ohio public retirement system or an alternative retirement plan (ARP)? Yes No If yes, please complete Section 2.

Section 2 — Retired Employee

Only complete if you are receiving a monthly retirement benefit from an Ohio public retirement system or an ARP.

Retirement date _____

Type of retirement benefit:

Service retirement Disability ARP (Allowance)

Which retirement system pays your monthly retirement benefit?

- | | |
|--|--|
| <input type="checkbox"/> STRS — State Teachers Retirement System of Ohio | <input type="checkbox"/> OP&F — Ohio Police & Fire Pension Fund |
| <input type="checkbox"/> OPERS — Ohio Public Employees Retirement System | <input type="checkbox"/> SHP — Highway Patrol Retirement System |
| <input type="checkbox"/> SERS — School Employees Retirement System of Ohio | <input type="checkbox"/> CRS — City of Cincinnati Retirement System |
| | <input type="checkbox"/> ARP — Alternative Retirement Plan (option only for college and university retirees) |

School Use Only

College and university employers: Is this employee eligible for an ARP? Yes No



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 modified 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 in 2013, the maximum monthly reduction in your Social Security benefit as a result of this provision is \$395.50. 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 get a monthly pension of \$600 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 \$500 widow(er) benefit, you will receive \$100 per month from Social Security (\$500 - \$400=\$100). 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.socialsecurity.gov. You may also call toll free 1-800-772-1213, 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



Are reemployed retirees eligible for health care coverage through STRS Ohio?

Coverage under the STRS Ohio Health Care Program is limited for non-Medicare enrollees employed in public or private positions.

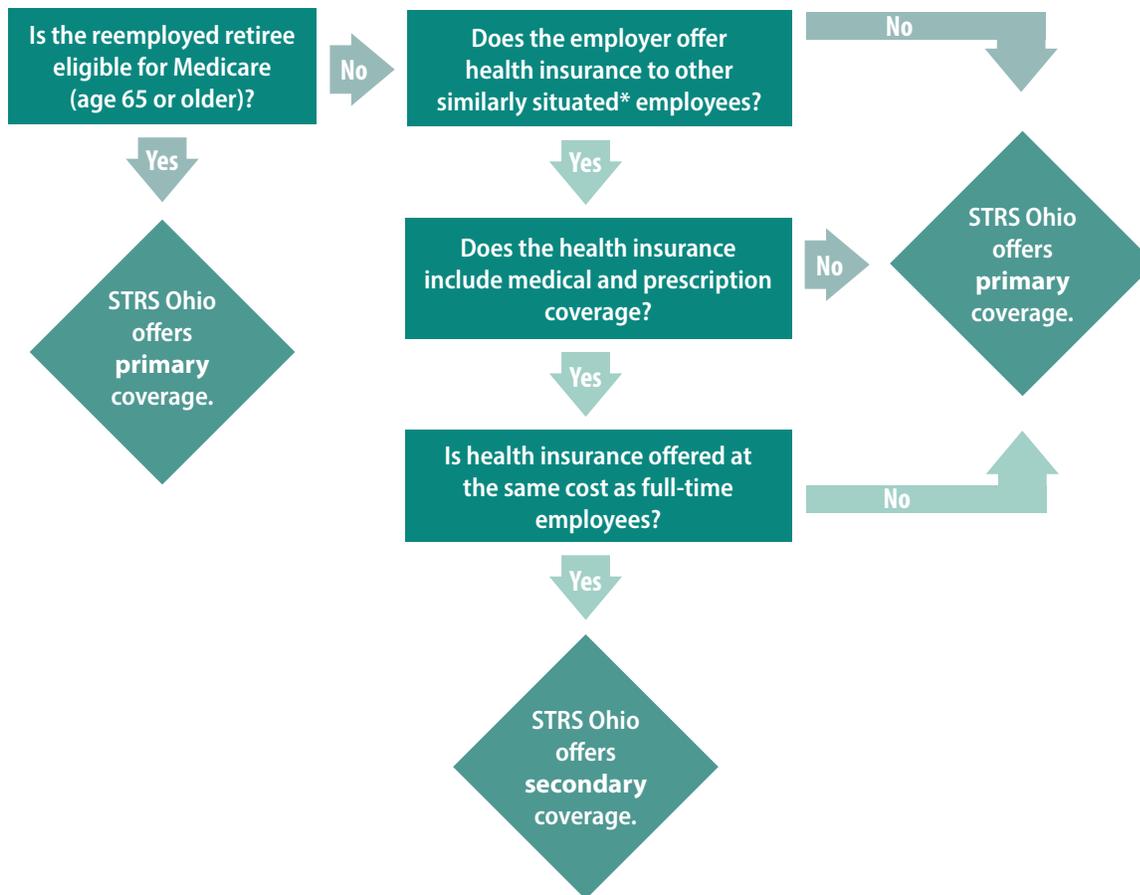
Employed retirees are eligible only for **secondary** coverage through STRS Ohio's Basic Plan if they:

1. Are eligible for medical and prescription drug coverage through their employer, **or**
2. Hold a position for which other similarly situated employees are eligible for medical and prescription drug coverage at the same cost as full-time employees.

Note: Similarly situated employee is based on position (e.g., teacher or administrator) and equivalent employment status (e.g., part time or full time), not retirement status.

The rule applies to all employed enrollees who are not eligible for Medicare, regardless of hire date or type of employment. Please refer to the *Understanding Health Insurance Rules for Reemployed Retirees* fact sheet on the employer website.

Members with questions about eligibility for STRS Ohio health care coverage should be directed to contact the STRS Ohio Member Services Center toll-free at 888-227-7877.



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

