

EMPLOYER Outreach



OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM

www.opers.org

Employer Account Summary now sent monthly

For consistency with the requirement effective January, 2008 making the the employer liability due monthly, the quarterly *Employer Account Summary* changed in February. As of that month, the statement has been, and will continue to be, generated monthly.

What's changed?

- **The timing has changed.**
With the February summary, employers were shown a tighter snapshot of their account. For example, the February summary, generated on February 15, showed transactions posted from November 16 (the date of the last quarterly closing) through February 15, 2008.

The next *Employer Account Summary* was generated March 15, 2008, and showed all transactions posted between February 16-March 15, 2008—a one-month time frame.

Going forward, employers can count on the one-month time frame. That means the next *Employer Account Summary* will be generated April 15, 2008—and will show all transactions posted between March 16 and April 15, 2008.

- **Some information has changed.**
You'll find more detailed information because the last page of your *Employer Account Summary* will show specific due dates of unpaid transactions on the account. In the past, all future due dates were lumped together in a single category shown as *Due After*.

Some things remain unchanged

Employers should remember that the *Employer Account Summary* is generated as an informational tool. It is neither a bill nor an invoice; it is a

statement of your account. Therefore, the monthly contribution liability will not be listed on the Account Summary until after the due date of the liability. If you wait to receive the Account Summary to generate payment, you will incur fines. Keep in mind that employer retirement contribution liabilities are due monthly, at the same time as the *Report of Retirement Contributions*. It is the employers' responsibility to pay their retirement contribution obligation by the due date.

As always, charges posted to an employer account—such as penalties, interest and/or billings for elected officials, interrupted military service, delinquent contributions, overpayments—will be invoiced via a letter that will also clearly state the due date of the charge.

EMPLOYER Account Summary																															
Ohio Public Employees Retirement System • 277 East Town Street • Columbus, Ohio 43215-4642 • 1-888-400-0965																															
T DOE CLERK OHIO CITY 400 MAIN ST OHIO CITY, OH 43215		Employer Code No. 3999-06																													
Transactions from 11/16/2007 to 02/15/2008																															
Employer Contribution Rate		14.00%																													
Posting Date	Transaction Description (Detail)	Transaction Amount																													
11/15/2007	BALANCE AT LAST SUMMARY	\$483,750.00																													
11/30/2007	EMPLOYER LIABILITY FOR 10/31/2007 REPORT OF RETIREMENT CONTRIBUTIONS (CALCULATED ON EMPLOYEE CONTRIBUTIONS OF \$100,000.00, PAID WITH CHECK #123456)	\$138,500.00																													
12/31/2007	PAYMENT (WIRE TRANSFER DATED 12/27/2007)	(\$207,750.00)																													
12/31/2007	PAYMENT (WIRE TRANSFER DATED 12/27/2007)	(\$138,500.00)																													
12/31/2007	PAYMENT (WIRE TRANSFER DATED 12/27/2007)	(\$138,500.00)																													
01/02/2008	EMPLOYER LIABILITY FOR 11/30/2007 REPORT OF RETIREMENT CONTRIBUTIONS (CALCULATED ON EMPLOYEE CONTRIBUTIONS OF \$100,000.00, PAID WITH CHECK #123457)	\$138,500.00																													
01/25/2008	EMPLOYER LIABILITY FOR 12/31/2007 REPORT OF RETIREMENT CONTRIBUTIONS (CALCULATED ON EMPLOYEE CONTRIBUTIONS OF \$100,000.00, PAID WITH CHECK #123457)	\$138,500.00																													
01/25/2008	EMPLOYER LIABILITY FOR 12/31/2007 REPORT OF RETIREMENT CONTRIBUTIONS (CALCULATED ON EMPLOYEE CONTRIBUTIONS OF \$100,000.00, PAID WITH CHECK #123458)	\$138,500.00																													
<p>The employer liability for the following Report of Retirement Contribution(s) are not reflected on this Summary:</p> <table border="1"> <thead> <tr> <th>REPORT DATE</th> <th>REPORT AND CONTRIBUTIONS DUE</th> <th>EMPLOYER LIABILITY DUE</th> <th>STATUS</th> </tr> </thead> <tbody> <tr> <td>01/31/2008</td> <td>03/03/2008</td> <td>03/03/2008</td> <td>Not received by OPERS</td> </tr> <tr> <td colspan="2"></td> <td>ACCOUNT CREDITS AS OF 2/15/2008</td> <td>(\$1,000.00)</td> </tr> <tr> <td colspan="2"></td> <td>LIABILITY DUE ON 12/31/2008</td> <td>\$138,500.00</td> </tr> <tr> <td colspan="2"></td> <td>LIABILITY DUE ON 12/31/2009</td> <td>\$138,500.00</td> </tr> <tr> <td colspan="2"></td> <td>LIABILITY DUE ON 1/3/2011</td> <td>\$138,500.00</td> </tr> <tr> <td colspan="2"></td> <td>BALANCE AS OF 2/15/2008</td> <td>\$414,500.00</td> </tr> </tbody> </table>				REPORT DATE	REPORT AND CONTRIBUTIONS DUE	EMPLOYER LIABILITY DUE	STATUS	01/31/2008	03/03/2008	03/03/2008	Not received by OPERS			ACCOUNT CREDITS AS OF 2/15/2008	(\$1,000.00)			LIABILITY DUE ON 12/31/2008	\$138,500.00			LIABILITY DUE ON 12/31/2009	\$138,500.00			LIABILITY DUE ON 1/3/2011	\$138,500.00			BALANCE AS OF 2/15/2008	\$414,500.00
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		LIABILITY DUE ON 1/3/2011	\$138,500.00																												
		BALANCE AS OF 2/15/2008	\$414,500.00																												
<p>Note: All payments, adjustments and credits posted after 02/15/2008 will be reflected on your next summary.</p>																															

Monthly Dates

Specific due dates of unpaid balances

FIRST QUARTER 2008

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Employers alerted to new features on Member Benefits System

Because employers are an important resource for employees and retirees, it's important that you're kept informed of OPERS system enhancements. This will place you in a knowledgeable position when employees come to you with questions.

To that end, please note that OPERS recently enhanced the online Member Benefits System (MBS) to add another feature related to the purchase of service credit.

MBS overview

Introduced in 2002, the MBS is an online, interactive system that allows OPERS members, your employees, to access their accounts 24/7. Access to MBS is password protected and is used on an opt-in basis. Currently, more than 24 percent of all members use MBS. Each year, additional enhancements are added to MBS, making it an increasingly valuable tool for all members.

What's new in 2008?

Recent enhancements to MBS allow employees to estimate the cost to purchase specific types of service including:

- Unreported elective,
- Additional service credit for elected officials,
- Exempted service,
- Leave of absence,
- Out of state and/or federal,
- Regular military,
- Redeposited OPERS credit, and
- School board credit.

Added enhancements for those already enrolled in a service purchase plan include:

- Easy access to your payoff balance, and
- Calculations to determine how increases/decreases in service purchase payments might affect your payoff date (not available to those using pre-tax payroll deductions).

More information available

More information is readily available for interested employers via the Web site, www.opers.org. There, employers will find:

- A draft article targeted to employees detailing the most recent MBS improvements that employers can use in their newsletters. Clicking on the Employer section and following the prompts to *Employer Tools*, then *Articles for Employers*, you can find the informative article.
- Employees seeking general information about purchasing service credit will find a leaflet is available entitled, *Service Credit & Contributing Months*, also on the Web site under the Members' Publications section.

Employees with specific service purchase questions are encouraged to contact the Member Services Center at 1-800-222-7377.

Employer Honor Roll

Electronic Distribution of Employer Communications

EDEC Registrations – December 1, 2007 – February 13, 2008

Randolph Twp

Pike Twp

Clay Twp

Rutland Twp

Carlisle Twp

Morgan County

Hopewell Twp

Brown Twp

Mason Twp

Cambridge Regional
Airport Authority

Pitt Twp

Warwick Twp

Bucks Twp

Valley Twp

York Twp

Ballville Twp

Twin Twp

Green Twp

Harrison Twp

Darby Twp

Madison Twp

Marion Twp

Pierce Twp

Orange Twp

Ohio Transit Risk Pool

BPM Joint Fire District

Village of Shawnee Hills
Delaware County

City of Maumee

Ohio State Penitentiary

Joint Legislative
Commission on Ethics

Southwest Ohio
Development Center

Montgomery
Developmental Center

Employer Spotlight:

Where in the world can you go from Ohio? Planes, trains, boats and more...

Ohio's location near the center of the nation, and within 60 percent of the nation's population, makes the transportation sector an important element of Ohio's economy. Public employees make planes, trains, buses and boats a viable mode of transportation.

This quarter features Part One of our salute to the transportation sector and the public employers that keep it humming.

Total number of employees in the transportation sector who are OPERS members: 12,906

Toledo Lucas County Port Authority – Toledo The first port authority in Ohio, their ongoing mission is to ensure Toledo's water, air, rail and surface transportation assets are developed and operated safely and cohesively. This employer services water transport of cargo, ferry service to Canada and a rail hub.

Toledo Area Regional Transit Authority (TARTA) – Toledo Providing more than 40 routes servicing almost 5 million passengers annually, TARTA also provides passenger service by selling the Toledo Blade on board at the newsstand price.

Mid-County Transit Board – Oak Harbor An OPERS-reporting employer since 1986, currently has 33 contributing employees.

Greater Cleveland Regional Transit – Cleveland With 2,521 employees serving 57.2 million passenger trips, this transit authority has 8,502 bus stops and 48 light-rail cars.

Laketran – Grand River A fuel-efficient employer uses compressed natural gas and a water-based diesel fuel technology to power its buses.

Ashtabula County Port Authority – Ashtabula Provides economic development, industrial park development, and other port authority activities.

Metro Regional Transit Authority – Akron Providing public transportation throughout Summit County, METRO transports more than 6 million passengers annually.

Portage Area Regional Transit Authority (PARTA) – Kent Provides services to Kent State University and is known for its bus rodeo— a bus obstacle-course competition.

Western Reserve Transit Authority (WRTA) – Youngstown WRTA serves more than one million riders per year, ensure access to about 149 square miles.

Stark Area Regional Transit Authority (SARTA) – Canton Recently recognized as the Most Outstanding Public Transportation System in the U.S. for agencies of similar size, SARTA is a strong community presence and participates in numerous community events including Don't Drink & Drive New Year's campaigns.

Coshocton City/County Port Authority (CPA) – Coshocton An OPERS-reporting employer since 2003.

Mid-Ohio Transit Authority – Mt. Vernon OPERS member since 1994, employs 41.

Allen County Regional Transit Authority – Lima This airport is situated on 696 acres, has two runways and handles approximately 89 flights each day.

Lakefield Airport Authority – Celina This employer services an average of 44 flights per day.

Central Ohio Transit Authority (COTA) – Columbus Greater Columbus area is served by a fleet of 234 vehicles and 664 employees providing 52,000 weekday bus rides.

Greater Dayton Regional Transit – Dayton Featuring both gas buses and electric trolley buses, this employer celebrated its 119th anniversary of continuous electrically propelled public transit in 2007.

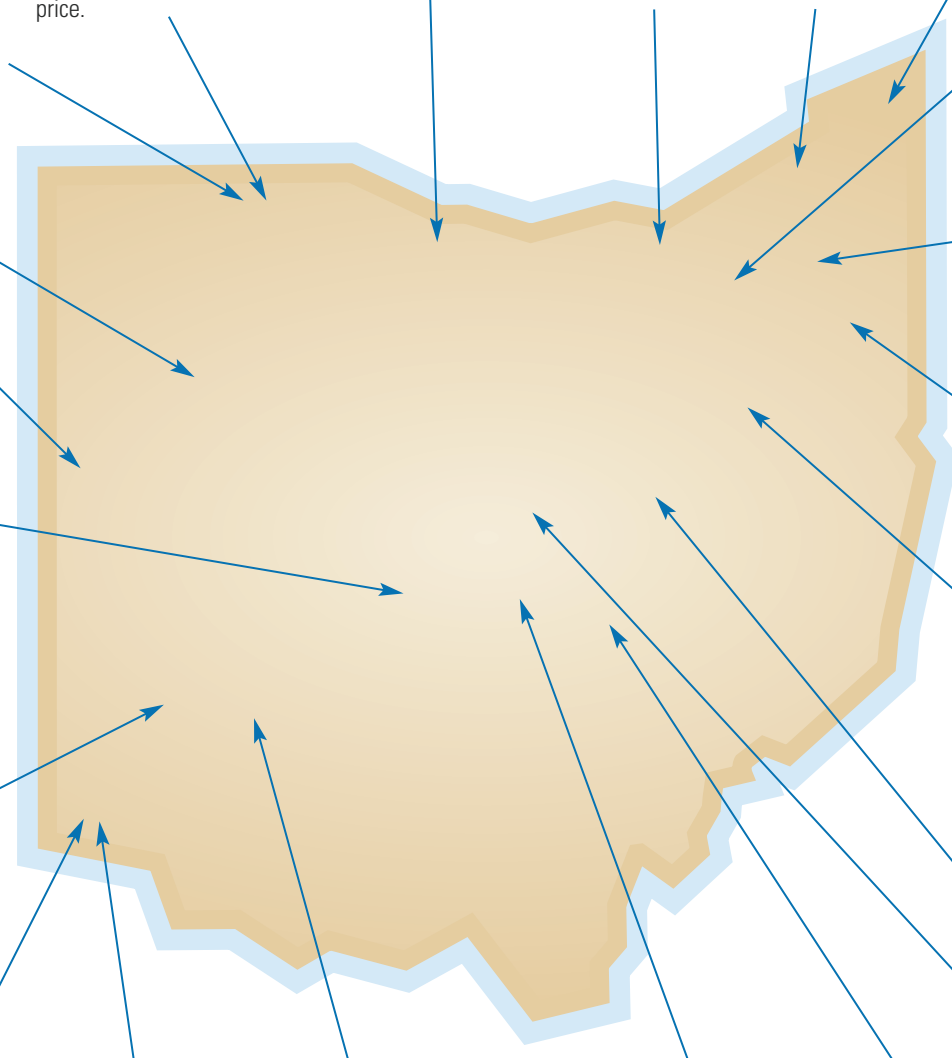
Port of Greater Cincinnati Development Authority – Cincinnati This employer's mission is to implement the Central Riverfront Urban Design Master Plan for the mixed-use redevelopment of Cincinnati's Central Riverfront Area.

Southwest Ohio Regional Transit Authority (SORTA) – Cincinnati Serving Southwest Ohio, SORTA provides more than 22 million rides per year, transporting approximately 20% of downtown Cincinnati's workforce into the city.

Greene County Transit Board – Xenia This employer has an outstanding service record for transportation-disadvantaged residents and provides necessary transportation to work sites and medical appointments.

Heath-Newark-Licking County Port Authority – Heath Owns and manages the Central Ohio Aerospace and Technology Center (COATC), formerly Newark Air Force Base.

South East Area Transit – Zanesville Serves Zanesville and Muskingum County, including Roseville, Frazeyburg and New Concord.



Learn what's new: 2008 seminar schedule announced

Planning on making it Great in 2008? Employer Outreach offers employers all the tools necessary to make sure that happens.

This year, three distinct training tracks have been developed. However, certain facts have not changed. You'll see that:

- All sessions are free of charge.
- Time is allotted for Q & A.
- Regardless of location, parking will always be free of charge.
- Seating is limited so registration is necessary, see registration information below.

RSVP required

It's easy to get started on the Great in '08 commitment. To access any seminar, simply follow these simple steps:

- Review the descriptions for each seminar, and determine who best in your organization should attend each one. See here for exact dates and locations—or you can go online to view even more information at www.OPERS.org.
- Remember, more than one individual from any organization is welcome to attend. However, you'll need to register each attendee for each seminar individually. Registration is necessary to make certain materials are available for all attendees.

Ready, set, register:

- Online: Go to the OPERS Web site, www.opers.org, or
- By phone: Call the Employer Call Center at 1-888-400-0965.

Once successfully registered, you'll receive a confirmation notice from OPERS giving more information about location and directions.

All classes are filled on a first-come, first-served basis. To ensure you get the seminar time and location that's best for you, we encourage you to act now.

This year's training seminars offer an opportunity to learn for everyone—regardless of length of service and/or level of expertise. Take a look...

ECS Demonstration

The Employer Contribution System (ECS) is safe and efficient—truly a better way to conduct retirement reporting business. Currently, more than 97% of all OPERS-covered employees are reported via ECS—meaning that thousands of employers have taken advantage of the time saving efficiencies of submitting retirement contribution reports electronically. So, if you're an employer who hasn't yet joined ECS the real question is, what do they know that you don't? Find out!

The two-hour ECS demonstrations are located throughout the state and have been designed so that you can see, first hand, what's available to you and how it can enhance your business processes. If you're considering ECS, this is a perfect opportunity to explore. Seminars are slated from March-June 2008.

Here's the ECS Demonstration schedule:

CITY	DATE	LOCATION
Wellston	April 17	SE Regional Library System
Piqua	May 8	Edison Community College
Findlay	May 15	University of Findlay
Canton	May 22	Stark County District Library
Ashtabula	June 11	Ashtabula Public Library
Bowling Green	June 12	Wood County Public Library
Canton	June 19	Stark County District Library

2008 seminar schedule continued

Employer Contribution System (ECS) Columbus only

Available to employers currently using ECS to submit *Reports of Retirement Contributions*, this seminar is designed for you to become familiar with the many functions of ECS. You'll discover even more ways to use this system to save time and enhance your efficiency. This three-hour seminar features hands-on opportunities to navigate the ECS Web site—while using your own data. Additional topics include:

- Correcting blocked reports,
- Effectively using Pay Period End (PPE) Code Management,
- When and how to submit a *Supplemental Report*,
- Completing *Large Earnings* worksheets,
- How to successfully submit a *Report of Retirement Contributions* using the data-entry or file transfer feature, and
- How to submit the *Personal History Record* electronically.

Because of the technical capabilities necessary, this seminar will be held in Columbus at the OPERS building only.

Here's the schedule for the ECS seminar:

This is a three-hour, morning session from 9:30-12:30. Because of the technical capabilities necessary, this seminar is held in Columbus at the OPERS building only. The dates available for this seminar are:

- Thursday, May 8
- Thursday, August 14
- Thursday, November 13

Retirement Basics for Employers

Employers have always been viewed as an important, accurate resource by their employees—this is especially the case with retirement information. This two-hour seminar will review basic information concerning OPERS retirement—which will help employers better answer questions they may be asked. Topics covered include:

- Eligibility for age-and-service retirement,
- Age-and-service retirement calculation,
- Payment plans,
- Partial lump-sum option plan (PLOP),
- Retirement application processing,
- Employer's certification of final date of service, and
- Other benefits after retirement.

Here's the schedule for the Retirement Basics for Employers seminars described above:

CITY	DATE	LOCATION
Columbus	May 14	OPERS
Mason	May 20	City of Mason Municipal Center
Piqua	June 17	Edison Community College
Toledo	July 16	Heatherdowns Public Library
Warren	July 22	Kent State University, Trumbull
Cleveland	August 20	Westlake Porter Public Library
Cambridge	Sept. 17	Crossroads Public Library

Health Care Update: Keeping employees healthy, wealthy and wise

OPERS is also a public employer. As such, the overall health of our employees—as well as the cost of health care—are important priorities in our day-to-day business—and beyond.

To help address both priorities, OPERS has introduced an employee wellness plan. We think it makes sense because healthier employees become healthier retirees. We're providing you with an overview of the OPERS Employee Wellness Plan for employers who are considering implementing a wellness plan in their organization.

The goal

The OPERS Employee Wellness plan; *Healthy Steps, changing behaviors one step at a time*, was initiated first quarter 2008 with a vision of increasing the overall health and wellness of employees.

The stated mission of the plan is: *To increase health awareness by encouraging ongoing participation in wellness activities that promote balanced nutrition, physically active lifestyles and disease prevention.*

The plan

The OPERS plan is designed to encourage, support—and ultimately reward—employees in exploring and incorporating healthy lifestyles into their day-to-day lives.

The wellness program is based on a point system, allowing employees to accumulate points to apply toward a cash award at the end of the year. Points are earned by verifying a wide variety of activities demonstrating a healthy lifestyle.

The wellness program is voluntary, but employees wishing to participate must enroll. Employees know that, while the verification for healthy activities is reported to the human resources unit, the actual results of any health screenings or physical exam remain confidential.

Throughout the year, employees find support with other enrolled employees. On-site options to earn points are available, in conjunction with health care partners, providing blood pressure screenings, health-risk assessments, training, educational opportunities and more. Certain activities proven to have a significant positive impact on health such as weight loss, smoking cessation and exercise earn employees the most points. Prevention activities such as mammograms, PSA screenings, eye exams, physicals and colonoscopies also earn points. Verified lifestyle changes such as exercise give employees the opportunity to earn points each week.

Return on investment

Studies show that employers who implement a wellness program routinely receive a significant reward on their investment—both in terms of hard dollars saved in health care costs and soft dollars in terms of employee absenteeism. Most importantly, employers have healthier, more productive employees with an enriched lifestyle. That's truly a win-win situation.

OPERS will share additional information with public employers in upcoming newsletters regarding health partner information, wellness program implementation materials and more. OPERS encourages all employers to consider implementing a wellness program. Simply put, we truly believe that saying, “*Stay healthy*” means more than, “*Get well soon.*”

Important message for employers: Refer questions to the experts

The health care environment is one that's constantly evolving. Recognizing the complexities of health care coverage, the importance of continuous coverage and that all situations are different—we urge you to encourage your employees to direct their health care coverage questions to the experts at the Member Services Center at 1-800-222-7377.

Misinformation can be extremely frustrating for employees who are soon to-be-retirees or for current retirees, and misunderstandings might cost the individual thousands of dollars.

Especially important are questions involving:

- Transitioning coverage (such as employee to retiree),
- Medicare Part B sign up or coverage,
- Spousal coverage, and
- Re-employed retiree coverage.

Remember: Correct answers on health care coverage for retirees—from the people who know—are just a phone call away.

The bottom line? Online with ECS saves you time

Most employers agree that time is money. Equally true, everyone has the same amount of time. How is it that some people accomplish more than others? Well, of course, time management is one answer to that question—the other answer is harnessing the power of technology.

Employer Outreach is acutely aware of the importance of saving employers time. Providing you with enhanced systems and processes is our goal. Ultimately, we want to help you keep processing hours low—even as complexity grows in terms of more detailed reports, more employees reported and, ultimately, more individuals accurately processed through retirement.

We know you're working hard to do more with less.

Even though switching to online processing may be daunting at first, online can save you time—enabling you to do more—and to do more with higher accuracy and enhanced security—in less time.

And, let's talk security...

With sensitive personal and/or financial information on many of the OPERS-required documents, it makes sense that everyone is focused on security. Although stringent safeguards are in place whenever sensitive information is transmitted, it just makes sense that the longer the transit time, the more at-risk information will be. However, for online transmittal, OPERS uses the state-of-the-art encryption techniques used by major financial institutions. The split-second transfer via the Internet is, in fact, much safer than paper transit.

Warming to online?

Of course, with the potential for time savings, accuracy enhancement and improved security, we're hoping you jump into online reporting with both feet. We encourage you to review your business processes so that you move toward online sooner rather than later so that we can help you harness the power of technology—ultimately saving you time and money.

Here are some low-effort, high-impact activities you can do online:

- **Access** routinely used forms to download internally—saves transit time AND you can discard archived forms. You will also be certain to have the most up-to-date version.
- **Schedule** online payments—you can control when the funds will be taken from your account.
- **Eliminate** paper updates for the *Employer Manual*. You can rely on the online version that will always have the most up-to-date information.
- **Register** for an employer seminar as described in this newsletter (pages 4-5).



Take a look at these time estimates:

Online vs. business-as-usual

ACTIVITY	ECS ONLINE TIME	BUSINESS-AS-USUAL
Accessing forms	3 minutes	48 hours to process forms request + 2-3 days mail transit
Submitting reports:		
• Payroll of 25	via ECS: 0.5 hours	1.0 hours + 2-3 days mail transit
• Payroll of 100	via ECS: 2.0 hours	4.0 hours + 2-3 days mail transit
Making payments	2 minutes	30 minutes + 2-3 days mail transit

Info to Go

Rule for Early Retirement Incentive plan changed

Any employer considering offering an Early Retirement Incentive plan is urged to remember the following information: Recent changes in the regulatory rules require employers to notify OPERS of the adoption of a retirement incentive plan *at least 60 days* before the plan goes into effect.

Because the amended rule became effective January 1, 2008, all incentive plans submitted on or after January 1, 2008 must have an effective date that is at least 60 days after the date submitted to OPERS.

Looking ahead: Certification of Final Payroll letter next for ECS availability

Traditionally, the *Certification of Final Payroll* letter was sent via U.S. mail to employers as soon as OPERS received notice of an upcoming service retirement or disability retirement. Sometimes, employers have had to hold on to the letter until all information was available regarding their final payroll—this could be up to many months. Not necessarily the most efficient process for the retiree, the employer or

OPERS. At employer request, the next item to be available on ECS is this certification letter. This change is slated for early third quarter 2008. Changes are also forthcoming pertaining to the timing of sending the certification as well as the requested data on the letter itself; all changes will expedite the setup of your employees' retirement benefit payments.

Mailbox:

Q: In March, I didn't receive the paper Service Purchase by Payroll Deduction Report that I usually receive. Why not?

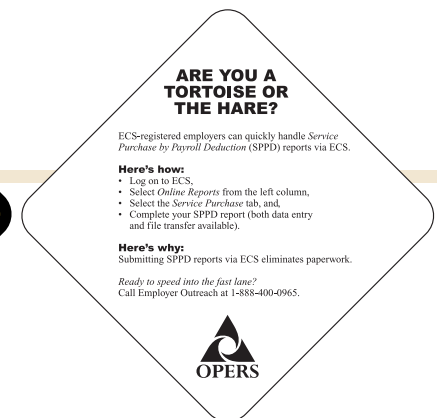
As a reminder, if you use ECS to submit your regular *Report of Retirement Contributions*, the *Service Purchase by Payroll Deduction Report* must be submitted online beginning with the March 2008 report. Affected employers should have received an *Employer Notice* reminding them that the mandatory use of ECS for Service Purchase reports means that no paper report would be sent.

Important: If you've used the paper Service Purchase pre-list to remind you to submit your deductions withheld to OPERS in the past, that report is now no longer sent to ECS-reporting employers. *Those who do not file Service Purchase reports in a timely fashion are at risk for late-reporting fines. Act now!*

All non-ECS-reporting employers with service purchase reporting

responsibilities received the yield sign on the last mailing of paper pre-lists. Just a little reminder that there is a better, faster way to handle retirement reporting business—available to you right now.

Get fast-tracked for success...find out more about the many functions of ECS today...Site visits, individual one-on-one sessions at your location, are available.



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