



## Ohio Administrative Code Rule 3309-1-18 Payment of contributions.

Effective: [October 2, 2023](#)

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(A) For purposes of this rule:

(1) "Employer" has the same meaning as in section 3309.01 of the Revised Code.

(2) "Contribution report" means payroll data for each pay date that has been cleared of any errors or warnings.

(3) "Surcharge" means the employer minimum compensation contribution amount determined pursuant to section 3309.491 of the Revised Code.

(B) Payments due under section 3309.47 of the Revised Code shall be received by the school employees retirement system by the fifth business day following the pay date.

(C) Contribution reports shall be posted online with the retirement system by the fifth business day following the pay date.

(D) Payments due under section 3309.51 of the Revised Code and paid by an employer directly to the employers' trust fund shall be received by the retirement system by the fifth business day following the pay date.

(E) Payments due to the employers' trust fund pursuant to section 3309.51 of the Revised Code and received from the amounts allocated under Chapter 3317. of the Revised Code shall be remitted each month and attributed to that month.

(F) Annually, the retirement system shall issue a final school year statement that reconciles the estimated employer payments received with the employer payments owed. Within thirty days of the statement's issuance, the employer shall directly pay to the employers' trust fund any balance owed, or the retirement system shall directly refund to the employer any overpayments made. The



retirement system shall not issue a refund to an employer whose reports or payments are delinquent.

(G) Surcharge payments due to the employers' trust fund shall be collected in one of the following ways:

(1) An employer who chooses direct pay or an employer who does not receive amounts allocated under Chapter 3317 of the Revised Code shall pay its surcharge directly to the employers' trust fund within thirty days after receipt of the certified amount due from the retirement system.

(2) For those employers who do not choose the direct pay option under paragraph (G)(1) of this rule, as well as science, technology, engineering and mathematics schools and community schools, the retirement system shall include surcharge payments in the estimated payments certified to the superintendent of public instruction pursuant to section 3309.51 of the Revised Code.

(H) For any payments made pursuant to paragraphs (B), (D), (F) and (G)(1) of this rule, payment remittance information shall be submitted in the manner specified by the retirement system no later than the date the payment is received by the retirement system.

(I) The retirement system may extend a due date for an employer upon a finding that good cause has been shown.

(J) For purposes of section 3309.571 of the Revised Code, "days" refers to "business days."

(K) An employer shall repay the retirement system for any amounts paid by the retirement system as the result of employer errors in reporting or certifying information to the retirement system.