



EMPLOYER SERVICES FACT SHEET

School Board Members

SERS membership is optional for school or governing board members.

Federal and state laws require that compensated school board members elect to contribute to either Social Security or the School Employees Retirement System of Ohio (SERS). The election must be made within 30 days of taking office.

A board member choosing SERS membership must complete the *New Schools or Governing Board Member Election for Membership to SERS* form (5.206). The form is available to download from our website at: <http://www.ohsers.org/employer-forms-1>. Once you submit the form to SERS, it is irrevocable during the current and consecutive terms.

If a board member does not elect SERS membership, he or she must contribute to Social Security. He or she also will not be able to purchase service credit for this board service, unless the service was prior to July 1, 1991.

If a board member does elect SERS membership, member enrollment is required and must be completed through eSERS.

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Contributions for a board member are reported on the Contribution Detail Report and include all earnings, days, and hours. One day is reported for each paid meeting, along with the number of hours for that meeting. If a member sits on

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more than one board during a year, the service credit is earned on the basis of paid meetings from all boards reported. If the board member is a reemployed retiree, his or her contributions are reported in the same manner as you would a regular employee.

A board member's election to join SERS may limit his/her ability to make tax-deferred contributions to an Individual Retirement Account. Any questions on this issue should be directed to a professional tax advisor or the Internal Revenue Service.

By law, governing authorities of community schools cannot belong to SERS.

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Questions and Answers

Q. If a board member elects to contribute to Social Security, can they change their mind at a later date and start contributing to SERS?

A. No, board members must choose to become a SERS member within 30 days of taking office. Whether the board member chooses Social Security or SERS, it is irrevocable while the board member holds office.

Q. What if a board member does not choose SERS within 30 days?

A. The board member must pay into Social Security.

Q. If we have a board member who sits out a term and then gets reelected, do they have an opportunity to change where their contributions go?

A. Yes, as long as there is a break in holding office, a board member would have another chance to choose where their contributions go.

Q. Why do I need to report days and hours for a board member?

A. A board member is still a member of SERS and their service credit counts towards their retirement.

Q. If a board member is unsure whether he or she should contribute to SERS or Social Security, how can I best advise them?

A. The answer depends upon each individual's situation. Does the board member have public service with another Ohio retirement system that can be enhanced by contributing to SERS? Or are they short on qualifying for Social Security and need more Social Security credit?