

# Special Notice

## Penalties Resuming



### School Employees Retirement System of Ohio

March 4, 2018

## Penalties Resuming March 11, 2019

Ohio law requires SERS to impose reporting and payment penalties for lateness.

However, due to the launch of the new eSERS system and technical issues, reporting and payment penalties were temporarily suspended.

Beginning March 11, 2019, SERS will begin applying penalties again.

A penalty is assessed whenever reporting is late, payment is late, or the payment remittance is missing.

For a more detailed description of reporting and payment penalties, please visit our website at [ohsers.org/employers/penalties](https://ohsers.org/employers/penalties), or view the [Penalty FAQ](#).

### Penalty Process:

- A notification will be sent to the eSERS message board advising the district that it is in penalty status. If the Payment Remittance was missing, you will receive an email from an Employer Services representative.
- Once the missing item (late contribution reporting or late payment) is submitted, a penalty invoice will be available for the employer.
- The penalty liability will be available in the Payment Remittance application.

### Tips for Avoiding Penalties:

- Do not use "Expected Liability" in the Payment Remittance application. To ensure that the contributions are allocated to the liability, **it is imperative that a payment remittance be properly completed**. It is necessary to **select** the liabilities that are being paid with the deposit that is being made.

- The report needs to be submitted and posted (not in “Review” status) in order for the report to be considered on time.
- Always complete a Payment Remittance. If SERS receives payment without a corresponding Payment Remittance, a penalty will be applied. Submitting a payment without a corresponding Payment Remittance is considered incomplete reporting.
- SERS may extend a due date for “good cause” if the request is received **before** a due date, but there is no allowance for one-time forgiveness **after** a due date.
- To stay on top of payment and reporting dates, refer to the Next 5 Reports Due panel on the eSERS Home Page. This panel reflects the next five reports due based on the Contribution Cycle Code and corresponding Reporting Date. These dates are taken from the payroll schedule that has been entered by the district.

Next 5 Reports Due		
Contribution Cycle Code	Reporting Date	Due Date
BWK0001	02/22/2019	3/1/2019
BWK0002	02/22/2019	3/1/2019
OTH0001	02/22/2019	3/1/2019
BWK0001	03/08/2019	3/15/2019
OTH0001	03/08/2019	3/15/2019

Tip: If there is an incorrect due date listed, contact Employer Services.

If you have any questions, please call Employer Services at 877-213-0861.

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