SCHOOL EMPLOYEES RETIREMENT SYSTEM OF OHIO

Employer Bulletin

Fall Issue | November 18, 2026

Job Classifications

When enrolling a new employee, be sure to select the appropriate classification when choosing the Job Classification. If the position does not fall within the categories provided, select “Other.”

Retro? Missed? Adjustment? Using the Proper Earnings Code

It is the employer’s responsibility that contribution reporting is complete, accurate, and timely. Often, the appropriate usage of the 03, 51, and 91 Earnings Code is misunderstood.

Below are descriptions of when to use these Earning Codes:

03 – Retro Pay

Use this earnings code only to report a retroactive pay increase for an employee or group of employees.

Example: Contract negotiations conclude in October, and wage increases must be reported retroactively to July 1.

51 – Adjustment to Regular Contribution

Use this earnings code to correct previously reported contributions.

Example: A district discovers that docked wages should have been reported for an employee in a prior earnings period.

91 – Missed Regular Contribution

Use this earnings code to report contributions that were missed from a prior earnings period.

Example: A district discovers that an employee was not paid during a previously reported earnings period.

For more information, download the eSERS How To: Earnings Codes for Contribution Reporting.

Reminder: It may be a good time to make sure that all employees have an active calendar so that days and hours are being reported correctly.

Member Last Name Mismatch: Process Update

Employer Services has updated the process for changing a member's last name.

Employers:
When enrolling a new member or submitting a contribution report, you may receive a "member last name does not match system records" warning. To post the file, suppress the warning and provide a reason, such as the member will supply the new last name information.

Members:
Members should contact Member Services and complete the Personal Information Change Form. Members also need to fax the completed form and any required supporting documentation to Member Services at 614-222-5851.

SERS Disability Program Reminder

One of the many benefits available to SERS members is the Disability program. If an employee becomes unable to work due to a medical condition, the employee may be eligible for a disability benefit.

The disability process can take 3-5 months. Once approved, the employee is placed on a 3-5-year leave of absence.

For eligibility rules, employer requirements and wage certification details download the Employer Services Fact Sheet: Disability.

SERS Membership and Contractors

It is the school district's responsibility to request a Membership Determination when hiring a contract company, independent contractor, or consultant to perform services for the district.

It is up to the school district not to take a vendor's claim that their employees are exempt from membership in SERS.

If the district does not obtain a membership determination from SERS, the law places the risk of incorrect membership determinations on the employer. This means, that if a membership question arises, and SERS determines the individual is an employee and should be contributing to SERS, the school district is responsible for the employer and employee contributions, plus interest.

For more details on membership, download the Employer Fact Sheet: Membership.

Membership Determinations Reminders

For membership determinations, Employer Services requires a copy of the job description and/or contract, and at times we will request the Membership Determination Form. This form is needed to help SERS understand the working relationship between the employer and hired contractor.

Contract Company Reminders

Contractor Maintenance:
When a district goes into contract with a third-party vendor, it is important to add the new company to the Contractor Maintenance application on eSERS.

Contacts / Web User Maintenance:
The contact for the contractor will need to be added in the Contacts / Web User Maintenance application and assigned to their contract company. This will ensure that the security features for school districts are enacted.

Payroll Schedule Entry:
Assigning contractors to their own payroll schedules improves reporting accuracy and helps both the district and Employer Services identify late payroll reports and payments.

Compensation Determinations

With the calendar year ending, districts may be issuing year-end bonus payments to employees. Always request a compensation determination when unsure of SERS-covered compensation.

Documentation for compensation determinations vary depending on the type of payment being issued to the employee. Types of required documentation include copies of contracts, school district policies, collective bargaining agreements, settlement agreements, or grievances.

For a comprehensive list of SERS-covered compensation, please download the Employer Fact Sheet: Compensation.

Request a SERS Speaker for a Member Education Event

Employers can request a SERS education representative to discuss SERS membership and retirement benefits with their employees.

SERS provides both in-person and virtual meeting opportunities as well as attendance at employee benefit fairs.

When requesting a SERS speaker, please note that:

- SERS requires a minimum of 25 attendees for an in-person educational meeting
- If the location of the event is more than two hours from SERS' headquarters in Columbus, it needs to be scheduled between 9 a.m. and 5 p.m., or virtually, for the safety of SERS representatives

To schedule a SERS representative to meet with your employees, complete the request form and a representative will contact you within 24-48 hours.