

AN ACT

To amend sections 145.23, 145.27, 145.293, 145.295, 145.31, 145.33, 145.37, 145.38, 145.383, 145.40, 145.43, 145.45, 145.452, 145.473, 145.49, 145.56, 145.563, 145.58, 148.01, 742.379, 742.41, 742.47, 2907.15, 2921.41, 3111.20, 3113.21, 3305.01, 3305.02, 3305.03, 3305.04, 3305.05, 3305.051, 3305.06, 3305.07, 3305.08, 3305.09, 3307.19, 3307.20, 3307.25, 3307.251, 3307.26, 3307.35, 3307.351, 3307.41, 3307.47, 3307.50, 3307.501, 3307.54, 3307.56, 3307.562, 3307.563, 3307.57, 3307.58, 3307.62, 3307.71, 3307.74, 3307.761, 3307.79, 3307.84, 3309.22, 3309.26, 3309.31, 3309.341, 3309.343, 3309.35, 3309.351, 3309.42, 3309.44, 3309.46, 3309.66, 3309.70, 5505.01, 5505.04, 5505.202, 5505.22, and 5505.29; to amend, for the purpose of adopting new section numbers as indicated in parentheses, sections 742.379 (742.21), 3309.351 (3309.73), and 5505.202 (5505.40); to enact sections 145.051, 145.2910, 145.2911, 145.2912, 145.384, 145.571, 171.07, 742.041, 742.211, 742.212, 742.213, 742.462, 742.64, 3105.80 to 3105.82, 3105.821, 3105.83 to 3105.90, 3305.10, 3305.20, 3305.21, 3305.22, 3307.071, 3307.292, 3307.352, 3307.371, 3307.762, 3307.763, 3307.764, 3309.061, 3309.344, 3309.671, 3309.74, 3309.75, 3309.76, 5505.261, 5505.34, 5505.401, 5505.402, and 5505.403 of the Revised Code; to amend Section 6 of Am. Sub. S.B. 144 of the 123rd General Assembly; and to repeal Section 4 of Am. Sub. S.B. 82 of the 121st General Assembly to permit a public retirement program, pursuant to a court order, to make payments to a

participant's former spouse for the purpose of dividing marital property, to authorize the transfer of service credit and contributions between the Cincinnati Retirement System and Ohio's state retirement systems, to make changes to the alternative retirement program available to academic and administrative employees of public institutions of higher education, and to make other changes to the law governing Ohio's state retirement systems.

Be it enacted by the General Assembly of the State of Ohio:

SECTION 1. That sections 145.23, 145.27, 145.293, 145.295, 145.31, 145.33, 145.37, 145.38, 145.383, 145.40, 145.43, 145.45, 145.452, 145.473, 145.49, 145.56, 145.563, 145.58, 148.01, 742.379, 742.41, 742.47, 2907.15, 2921.41, 3111.20, 3113.21, 3305.01, 3305.02, 3305.03, 3305.04, 3305.05, 3305.051, 3305.06, 3305.07, 3305.08, 3305.09, 3307.19, 3307.20, 3307.25, 3307.251, 3307.26, 3307.35, 3307.351, 3307.41, 3307.47, 3307.50, 3307.501, 3307.54, 3307.56, 3307.562, 3307.563, 3307.57, 3307.58, 3307.62, 3307.71, 3307.74, 3307.761, 3307.79, 3307.84, 3309.22, 3309.26, 3309.31, 3309.341, 3309.343, 3309.35, 3309.351, 3309.42, 3309.44, 3309.46, 3309.66, 3309.70, 5505.01, 5505.04, 5505.202, 5505.22, and 5505.29 be amended; that sections 742.379 (742.21), 3309.351 (3309.73), and 5505.202 (5505.40) be amended, for the purpose of adopting new section numbers as indicated in parentheses; and that sections 145.051, 145.2910, 145.2911, 145.2912, 145.384, 145.571, 171.07, 742.041, 742.211, 742.212, 742.213, 742.462, 742.64, 3105.80, 3105.81, 3105.82, 3105.821, 3105.83, 3105.84, 3105.85, 3105.86, 3105.87, 3105.88, 3105.89, 3105.90, 3305.10, 3305.20, 3305.21, 3305.22, 3307.071, 3307.292, 3307.352, 3307.371, 3307.762, 3307.763, 3307.764, 3309.061, 3309.344, 3309.671, 3309.74, 3309.75, 3309.76, 5505.261, 5505.34, 5505.401, 5505.402, and 5505.403 of the Revised Code be enacted to read as follows:

Sec. 145.051. Notwithstanding sections 145.04 and 145.05 of the Revised Code, the public employees retirement board is not required to hold an election, including a special election under section 145.06 of the Revised Code, for a position on the board as an employee member or retirant member if only one candidate has been nominated for the position by

petition in accordance with section 145.05 of the Revised Code. The candidate shall take office as if elected. The term of office shall be four years beginning on the first day of January following the date the candidate was nominated.

Sec. 145.23. The funds hereby created are the employees' savings fund, the employers' accumulation fund, the annuity and pension reserve fund, the income fund, the survivors' benefit fund, the defined contribution fund, and the expense fund.

(A) The employees' savings fund is the fund in which shall be accumulated contributions from the earnable salaries of contributors for the purchase of annuities or retirement allowances.

The accumulated contributions of a contributor returned to the contributor upon withdrawal, or paid to the contributor's estate or designated beneficiary in the event of death, shall be paid from the employees' savings fund. Any accumulated contributions forfeited by failure of a member, or a member's estate, to claim the same, shall be transferred from the employees' savings fund to the income fund. The accumulated contributions of a contributor shall be transferred from the employees' savings fund to the annuity and pension reserve fund in the event of the contributor's retirement.

(B) The employers' accumulation fund is the fund in which shall be accumulated the reserves for the payment of all pensions and disability benefits payable as provided in this chapter. The amounts paid by any employer under section 145.48 of the Revised Code shall be credited to the employers' accumulation fund.

Any payments made into the employers' accumulation fund by a member as provided in section 145.31 of the Revised Code shall be refunded to such member under the conditions specified in section 145.40 of the Revised Code.

Upon the retirement of a contributor, the full amount of the contributor's pension reserve shall be transferred from the employers' accumulation fund to the annuity and pension reserve fund.

(C) The annuity and pension reserve fund is the fund from which shall be paid all pensions, disability benefits, annuities, and benefits in lieu thereof, because of which reserves have been transferred from the employees' savings fund and the employers' accumulation fund.

Any contributor may deposit in the employees' savings fund, subject to rules established by the public employees retirement system, additional amounts ~~the contributor~~, and, at the time of age and service retirement, shall receive in return therefor, at the contributor's option, either an annuity having a reserve equal to the amount deposited or a cash refund of such

amounts together with such interest as may have been allowed by the board. Such deposits for additional annuity together with such interest as may have been allowed by the board at the end of each calendar year shall be refunded in the event of death prior to retirement or withdrawal of accumulated contributions as provided in sections 145.40 and 145.43 of the Revised Code or upon application of the contributor prior to age and service retirement.

For deposits received in a calendar year, interest shall be earned beginning on the first day of the calendar year next following and ending on the last day of that year, except that in the case of a payment under this division made prior to the last day of a year, interest shall be earned ending on the last day of the month prior to the date of payment. The board shall credit interest at the end of the calendar year in which it is earned.

(D) The income fund is the fund from which interest is transferred and credited on the amounts in the funds described in divisions (B), (C), and (F) of this section, and is a contingent fund from which the special requirements of the funds may be paid by transfer from this fund. All income derived from the investment of the funds of the system, together with all gifts and bequests, or the income therefrom, shall be paid into this fund.

Any deficit occurring in any other fund that will not be covered by payments to that fund, as otherwise provided in Chapter 145. of the Revised Code, shall be paid by transfers of amounts from the income fund to such fund or funds. If the amount in the income fund is insufficient at any time to meet the amounts payable to the funds described in divisions (C) and (F) of this section, the amount of the deficiency shall be transferred from the employers' accumulation fund.

The system may accept gifts and bequests. Any gifts or bequests, any funds which may be transferred from the employees' savings fund by reason of lack of a claimant, any surplus in any fund created by this section, or any other funds whose disposition is not otherwise provided for, shall be credited to the income fund.

(E) The expense fund is the fund from which shall be paid the expenses of the administration of this chapter, exclusive of amounts payable as retirement allowances and as other benefits.

(F) The survivors' benefit fund is the fund from which shall be paid dependent survivor benefits provided by section 145.45 of the Revised Code.

(G) The defined contribution fund is the fund in which shall be accumulated the contributions deducted from the earnable salary of members participating in a plan established under section 145.81 of the Revised Code, as provided in section 145.85 of the Revised Code, together

with any earnings and employer contributions, as provided in section 145.86 of the Revised Code, credited thereon. The defined contribution fund is the fund from which shall be paid all benefits provided under a plan established under section 145.81 of the Revised Code.

Sec. 145.27. (A)(1) As used in this division, "personal history record" means information maintained by the public employees retirement board on an individual who is a member, former member, contributor, former contributor, retirant, or beneficiary that includes the address, telephone number, social security number, record of contributions, correspondence with the public employees retirement system, or other information the board determines to be confidential.

(2) The records of the board shall be open to public inspection, except for the following, which shall be excluded, except with the written authorization of the individual concerned:

(a) The individual's statement of previous service and other information as provided for in section 145.16 of the Revised Code;

(b) The amount of a monthly allowance or benefit paid to the individual;

(c) The individual's personal history record.

(B) All medical reports and recommendations required by this chapter are privileged, except that copies of such medical reports or recommendations shall be made available to the personal physician, attorney, or authorized agent of the individual concerned upon written release from the individual or the individual's agent, or when necessary for the proper administration of the fund, to the board assigned physician.

(C) Any person who is a member or contributor of the system shall be furnished with a statement of the amount to the credit of the individual's account upon written request. The board is not required to answer more than one such request of a person in any one year. The board may issue annual statements of accounts to members and contributors.

(D) Notwithstanding the exceptions to public inspection in division (A)(2) of this section, the board may furnish the following information:

(1) If a member, former member, contributor, former contributor, or retirant is subject to an order issued under section 2907.15 of the Revised Code or is convicted of or pleads guilty to a violation of section 2921.41 of the Revised Code, on written request of a prosecutor as defined in section 2935.01 of the Revised Code, the board shall furnish to the prosecutor the information requested from the individual's personal history record.

(2) Pursuant to a court or administrative order issued under section 3111.23 or 3113.21 of the Revised Code, the board shall furnish to a court or child support enforcement agency the information required under that

section.

(3) At the written request of any person, the board shall provide to the person a list of the names and addresses of members, former members, contributors, former contributors, retirants, or beneficiaries. The costs of compiling, copying, and mailing the list shall be paid by such person.

(4) Within fourteen days after receiving from the director of job and family services a list of the names and social security numbers of recipients of public assistance pursuant to section 5101.181 of the Revised Code, the board shall inform the auditor of state of the name, current or most recent employer address, and social security number of each member whose name and social security number are the same as that of a person whose name or social security number was submitted by the director. The board and its employees shall, except for purposes of furnishing the auditor of state with information required by this section, preserve the confidentiality of recipients of public assistance in compliance with division (A) of section 5101.181 of the Revised Code.

(5) The system shall comply with orders issued under section 3105.87 of the Revised Code.

On the written request of an alternate payee, as defined in section 3105.80 of the Revised Code, the system shall furnish to the alternate payee information on the amount and status of any amounts payable to the alternate payee under an order issued under section 3105.171 or 3105.65 of the Revised Code.

(E) A statement that contains information obtained from the system's records that is signed by the executive director or an officer of the ~~retirement~~ system and to which the system's official seal is affixed, or copies of the system's records to which the signature and seal are attached, shall be received as true copies of the system's records in any court or before any officer of this state.

Sec. 145.293. (A) Service credit purchased under this section shall be included in the member's total service credit. Credit may be purchased for the following:

(1) Service rendered in another state, and service in any entity operated by the United States government, that, if served in a comparable position in Ohio, would be covered by the public employees retirement system, Ohio police and fire pension fund, state teachers retirement system, school employees retirement system, or state highway patrol retirement system;

(2) Service for which contributions were made by the member or on the member's behalf to a municipal retirement system in this state, except that if the conditions specified in section 145.2910 of the Revised Code are met,

service credit for this service may be purchased only in accordance with section 145.2911 of the Revised Code.

The number of years purchased under this section shall not exceed the lesser of five years or the member's total accumulated number of years of Ohio service.

(B) For each year of service purchased, a member shall pay to the public employees retirement system for credit to the member's accumulated account an amount equal to the member's retirement contribution for full-time employment for the first year of Ohio service following termination of the service to be purchased. To this amount shall be added an amount equal to compound interest at a rate established by the public employees retirement board from the date of membership in the public employees retirement system to date of payment. The member may choose to purchase only part of such credit in any one payment, subject to board rules.

(C) A member is ineligible to purchase under this section service for which the member has obtained credit under section 145.44 of the Revised Code or service that is used in the calculation of any retirement benefit currently being paid or payable in the future to the member under any other retirement program except social security. At the time the credit is purchased the member shall certify on a form furnished by the retirement board that the member does and will conform to this requirement.

(D) Credit purchased under this section may be combined pursuant to section 145.37 with credit purchased under sections 3307.74 and 3309.31 of the Revised Code, except that not more than an aggregate total of five years' service credit purchased under this section and sections 3307.74 and 3309.31 shall be used in determining retirement eligibility or calculating benefits under section 145.37 of the Revised Code.

Sec. 145.295. (A) As used in this section, "military service credit" means credit purchased or obtained under this chapter or Chapter 742. or 5505. of the Revised Code for service in the armed forces of the United States.

(B) A member of the public employees retirement system who has contributions on deposit with, but is no longer contributing to, the Ohio police and fire pension fund or state highway patrol retirement system shall, in computing years of service, be given full credit for service credit earned under Chapter 742. or 5505. of the Revised Code or ~~purchased for~~ military service in the armed forces of the United States credit if a transfer to the public employees retirement system is made under this division. At the request of the member, the Ohio police and fire pension fund or the state

highway patrol retirement system shall transfer to the public employees retirement system, for each year of service, the sum of the following:

(1) An amount equal to the member's accumulated contributions to the fund or system making the transfer, any payments by the member for military service in the armed forces of the United States credit, and any amounts paid under section 742.375 or 5505.201 of the Revised Code to purchase service credit;

(2) An amount equal to the lesser of the employer's contributions to the Ohio police and fire pension fund or state highway patrol retirement system or the amount that would have been contributed by the employer for the service had the member been employed by the member's current employer as a member of the public employees retirement system at the time the credit was earned;

(3) Interest, determined as provided in division ~~(G)~~(H) of this section, on the amounts specified in divisions ~~(A)~~(B)(1) and (2) of this section for the period from the last day of the year for which the service credit in the transferring fund or system was earned or in which payment was made for military service credit or credit under section 742.375 or 5505.201 of the Revised Code was purchased or obtained to the date the transfer is made.

~~(B)~~(C) A member of the public employees retirement system who has at least eighteen months of contributing service credit with the public employees retirement system, who is a former member of the Ohio police and fire pension fund or state highway patrol retirement system, and who has received a refund of the member's accumulated contributions to that fund or system shall, in computing years of service, be given full credit for service credit earned under Chapter 742. or 5505. of the Revised Code or ~~purchased for~~ military service in the armed forces of the United States credit if, for each year of service, the public employees retirement system receives the sum of the following:

(1) An amount, which shall be paid by the member, equal to the amount refunded by the Ohio police and fire pension fund or the state highway patrol retirement system to the member for that year for accumulated contributions and payments for ~~purchase of credit for~~ military service in the armed forces of the United States credit, with interest at a rate established by the public employees retirement board on that amount from the date of the refund to the date of the payment;

(2) Interest, which shall be transferred by the Ohio police and fire pension fund or state highway patrol retirement system, on the amount refunded to the member that is attributable to the year of service from the last day of the year for which the service credit was earned or in which

payment was made for military service credit ~~was purchased or obtained~~ to the date the refund was made;

(3) An amount, which shall be transferred by the Ohio police and fire pension fund or state highway patrol retirement system, equal to the lesser of the employer's contributions to the Ohio police and fire pension fund or state highway patrol retirement system ~~for that year~~ or the amount that would have been contributed by the employer for the ~~year~~ service had the member been employed by the member's current employer as a member of the public employees retirement system at the time the credit was earned, with interest on that amount from the last day of the year for which the service credit was earned or in which payment was made for military service credit ~~was purchased or obtained~~ to the date of the transfer.

On receipt of payment from the member, the public employees retirement system shall notify the Ohio police and fire pension fund or the state highway patrol retirement system, which, on receipt of the notice, shall make the transfer required by this division. Interest shall be determined as provided in division ~~(G)~~(H) of this section.

~~(C)~~(D) A member of the public employees retirement system who purchased credit under former division (A)(1) of this section, as it existed before August 25, 1995, for service as a member of the Ohio police and fire pension fund or state highway patrol retirement system may elect to have the amount the member paid for this service credit refunded to the member under this division if the member agrees to repurchase this service credit pursuant to division ~~(B)~~(C) of this section.

~~(D)~~(E) Service credit purchased or otherwise obtained under this section shall be considered the equivalent of Ohio service credit.

A member may choose to purchase only part of the credit the member is eligible to purchase under division ~~(B)~~(C) of this section in any one payment, subject to rules of the public employees retirement board. A member is ineligible to purchase or otherwise obtain credit under this section for service to be used in calculation of any retirement benefit currently being paid or payable to the member in the future.

~~(E)~~(F) If a member of the public employees retirement system who is not a current contributor elects to receive credit under section ~~742.379~~ 742.21 or ~~5505.202~~ 5505.40 of the Revised Code for service for which the member contributed to the retirement system or ~~purchased~~ made payment for military service credit ~~for service in the armed forces of the United States~~, the retirement system shall transfer to the Ohio police and fire pension fund or the state highway patrol retirement system, as applicable, the amount specified in division (D) of section ~~742.379~~ 742.21 or division

(B)(2) of section ~~5505.202~~ 5505.40 of the Revised Code.

~~(F)~~(G) A member of the public employees retirement system who earned service credit in the public employees retirement system for full-time service as a township or municipal police officer and received service credit in the Ohio police and fire pension fund under section 742.511 or 742.512 of the Revised Code for such service may elect to have the credit restored as public employees retirement system service credit by paying the public employees retirement system an amount equal to the accumulated contributions paid by the member to the Ohio police and fire pension fund under section 742.511 or 742.512 of the Revised Code. When such an election is made, the Ohio police and fire pension fund shall transfer to the public employees retirement system the amount previously transferred under section 742.511 or 742.512 of the Revised Code from the public employees retirement system to the Ohio police and fire pension fund.

~~(G)~~(H) Interest charged under this section shall be calculated separately for each year of service credit. Unless otherwise specified in this section, it shall be calculated at the lesser of the actuarial assumption rate for that year of the public employees retirement system or of the fund or retirement system in which the credit was earned. The interest shall be compounded annually.

(I) At the request of the public employees retirement system, the Ohio police and fire pension fund or state highway patrol retirement system shall certify to the public employees retirement system a copy of the records of the service and contributions of a public employees retirement system member who seeks service credit under this section.

Sec. 145.2910. (A) As used in this section and sections 145.2911 and 145.2912 of the Revised Code, "military service credit" means service credit purchased or obtained under the public employees retirement system or city of Cincinnati retirement system for service in the armed forces of the United States.

(B) Service credit and contributions may be transferred between the public employees retirement system and the city of Cincinnati retirement system as specified in sections 145.2911 and 145.2912 of the Revised Code if both of the following conditions are met:

(1) The Cincinnati city council and the board of trustees of the Cincinnati retirement system take all actions, including the adoption of any ordinance or resolution, necessary to authorize the transfers.

(2) The public employees retirement system and Cincinnati retirement system, through their boards of trustees, enter into an agreement governing the transfers that is consistent with the requirements of sections 145.2911

and 145.2912 of the Revised Code and includes both of the following:

(a) A provision under which the retirement systems agree to transfer the amounts specified in those sections;

(b) A provision that specifies an amount of credit the system to which the transfer is made will grant for a specific period of service earned under the transferring system.

(C) The amount of credit specified under division (B)(2) of this section may be less than the person earned for a specific period of service under the transferring system.

(D)(1) The public employees retirement system, through its board of trustees, and the Cincinnati retirement system, acting pursuant to the authority granted it by the Cincinnati city council, may do either of the following:

(a) By mutual consent, modify the agreement described in this section;

(b) Rescind the agreement described in this section.

(2) Any action taken under division (D)(1) of this section does not affect any transfers made between the systems and grants of credit made by the systems prior to the time action is taken.

(3) Rescinding an agreement as provided in division (D)(1)(b) of this section does not require mutual consent. The retirement system that rescinds the agreement must promptly notify the other.

(E) If either of the conditions specified in division (B) of this section is not met, a member of the public employees retirement system who meets the requirements of section 145.293 of the Revised Code may purchase credit under division (A)(2) of that section for service in the Cincinnati retirement system.

Sec. 145.2911. (A) If the conditions described in division (B) of section 145.2910 of the Revised Code are met, a member of the public employees retirement system who is not receiving a pension or benefit from the public employees retirement system is eligible to obtain credit for service as a member of the Cincinnati retirement system under this section.

(B) A member of the public employees retirement system who has contributions on deposit with, but is no longer contributing to, the Cincinnati retirement system shall, in computing years of service credit, be given credit for service credit earned under the Cincinnati retirement system or purchased or obtained as military service credit if, for each year of service, the Cincinnati retirement system transfers to the public employees retirement system the sum of the following:

(1) The amount contributed by the member, or, in the case of military service credit, paid by the member, that is attributable to the year of service;

(2) An amount equal to the lesser of the employer's contributions to the Cincinnati retirement system or the amount that would have been contributed by the employer for the service had the member been employed by the member's current employer as a member of the public employees retirement system at the time the credit was earned;

(3) Interest on the amounts specified in divisions (B)(1) and (2) of this section from the last day of the year for which the service credit was earned or in which payment was made for military service credit to the date the transfer is made.

(C) A member of the public employees retirement system with at least eighteen months of contributing service credit with the public employees retirement system who has received a refund of the member's contributions to the Cincinnati retirement system shall, in computing years of service, be given credit for service credit earned under the Cincinnati retirement system or purchased or obtained as military service credit if, for each year of service, the public employees retirement system receives the sum of the following:

(1) An amount, paid by the member, equal to the sum of the following:

(a) The amount refunded by the Cincinnati retirement system to the member for that year for contributions and payments for military service, with interest at a rate established by the public employees retirement board on that amount from the date of the refund to the date of payment;

(b) The amount of interest, if any, the member received when the refund was made that is attributable to the year of service.

(2) An amount, transferred by the Cincinnati retirement system to the public employees retirement system, equal to the sum of the following:

(a) Interest on the amount refunded to the member that is attributable to the year of service from the last day of the year for which the service credit was earned or in which payment was made for military service credit to the date the refund was made;

(b) An amount equal to the lesser of the employer's contributions to the Cincinnati retirement system or the amount that would have been contributed by the employer for the service had the member been employed by the member's current employer as a member of the public employees retirement system at the time the credit was earned, with interest on that amount from the last day of the year for which the service credit was earned to the date of the transfer.

(D) The amount transferred under division (C)(2)(a) of this section shall not include any amount of interest the Cincinnati retirement system paid to the person when it made the refund.

(E) On receipt of payment from the member under division (C)(1) of this section, the public employees retirement system shall notify the Cincinnati retirement system. On receipt of the notice, the Cincinnati retirement system shall transfer the amount described in division (C)(2) of this section.

(F) Interest charged under this section shall be calculated separately for each year of service credit. Unless otherwise specified in this section, it shall be calculated at the lesser of the actuarial assumption rate for that year of the public employees retirement system or the Cincinnati retirement system. The interest shall be compounded annually.

(G) At the request of the public employees retirement system, the Cincinnati retirement system shall certify to the public employees retirement system a copy of the records of the service and contributions of a member of the public employees retirement system who seeks service credit under this section.

(H) Service credit purchased or otherwise obtained under this section shall be considered the equivalent of Ohio Service Credit.

(I) A member may choose to purchase only part of the credit the member is eligible to purchase under division (C) of this section in any one payment, subject to rules of the public employees retirement board.

(J) A member is ineligible to purchase or otherwise obtain credit under this section for the service to be used in calculation of any retirement benefit currently being paid or payable to the member in the future.

Sec. 145.2912. (A) If the conditions described in division (B) of section 145.2910 of the Revised Code are met and a person who is a member or former member of the public employees retirement system but not a current contributor and who is not receiving a pension or benefit from the public employees retirement system elects to receive credit under the Cincinnati retirement system for service for which the person contributed to the public employees retirement system or purchased or obtained as military service credit, the public employees retirement system shall transfer the amounts specified in divisions (B) and (C) of this section to the Cincinnati retirement system.

(B) If the person has contributions on deposit with the public employees retirement system, the public employees retirement system shall, for each year of service credit, transfer to the Cincinnati retirement system the sum of the following:

(1) An amount equal to the person's contributions to the public employees retirement system and payments made by the member for military service credit;

(2) An amount equal to the lesser of the employer's contributions to the public employees retirement system or the amount that would have been contributed by the employer for the service had the person been a member of the Cincinnati retirement system at the time the credit was earned;

(3) Interest on the amounts specified in divisions (B)(1) and (2) of this section for the period from the last day of the year for which the service credit was earned or in which payment was made for military service credit to the date the transfer was made.

(C)(1) If the person has received a refund of accumulated contributions to the public employees retirement system, the public employees retirement system shall, for each year of service credit, transfer to the Cincinnati retirement system the sum of the following:

(a) Interest on the amount refunded to the former member that is attributable to the year of service from the last day of the year for which the service credit was earned or in which payment was made for military service credit to the date the refund was made;

(b) An amount equal to the lesser of the employer's contributions to the public employees retirement system or the amount that would have been contributed by the employer for the service had the person been a member of the Cincinnati retirement system at the time the credit was earned, with interest on that amount from the last day of the year for which the service credit was earned to the date of the transfer.

(2) The amount transferred under division (C)(1) of this section shall not include any amount of the employer's contributions or interest on employee contributions the person received under section 145.40 of the Revised Code.

(3) On receipt of notice from the Cincinnati retirement system that the Cincinnati retirement system has received payment from a person described in division (C)(1) of this section, the public employees retirement system shall transfer the amount described in that division.

(D) Interest charged under this section shall be calculated separately for each year of service credit. Unless otherwise specified in this section, it shall be calculated at the lesser of the actuarial assumption rate for that year of the public employees retirement system or the Cincinnati retirement system. The interest shall be compounded annually.

(E) The transfer of any amount under this section cancels an equivalent amount of service credit.

give service credit under the Cincinnati retirement system.

Sec. 145.31. Except as provided in this section, a member or former member of the public employees retirement system with at least eighteen months of contributing service credit in this system, the state teachers retirement system, the school employees retirement system, the Ohio police and fire pension fund, or the state highway patrol retirement system, after the withdrawal of accumulated contributions and cancellation of service credit in this system, may restore such service credit by redepositing the amount withdrawn, with interest on such amount compounded annually at a rate to be determined by the public employees retirement board from the first day of the month of withdrawal to and including the month of redeposit. The amount redeposited shall be credited as follows:

(A) The amount that equals the amount, if any, included under section 145.401 of the Revised Code in the withdrawal of accumulated contributions under section 145.40 of the Revised Code shall be credited to the employers' accumulation fund.

(B) The remaining amount shall be credited to the member's account in the employees' savings fund.

The member may choose to purchase only part of such credit in any one payment, subject to board rules. Except for any amount included under section 145.401 of the Revised Code in the withdrawal of accumulated contributions under section 145.40 of the Revised Code, the total payment to restore canceled service credit, plus any interest credited thereto, shall be considered as accumulated contributions of the member. If a former member is eligible to buy the service credit as a member of the Ohio police and fire pension fund ~~or~~, state highway patrol retirement system, or the city of Cincinnati Retirement System, the former member is ineligible to restore that service credit under this section.

Any employee who has been refunded the employee's accumulated contributions to the public employees retirement system solely by reason of membership in a former firemen's relief and pension fund or a former police relief and pension fund may restore membership in the public employees retirement system by redepositing with the system the amount refunded, with interest on such amount compounded annually at a rate to be determined by the board from the month of refund to and including the month of redeposit. The member may choose to purchase only part of such credit in any one payment, subject to board rules.

Sec. 145.33. (A) Except as provided in division (B), (C), or (D) of this section, a member with at least five years of total service credit who has attained age sixty, or who has thirty years of total Ohio service credit, may

pply for age and service retirement, which shall consist of:

(1) An annuity having a reserve equal to the amount of the member's accumulated contributions at that time;

(2) A pension equal to the annuity provided by division (A)(1) of this section;

(3) An additional pension, if the member can qualify for prior service, equal to forty dollars multiplied by the number of years, and fraction thereof, of such prior and military service credit;

(4) A basic annual pension equal to one hundred eighty dollars if the member has ten or more years of total service credit as of October 1, 1956, except that the basic annual pension shall not exceed the sum of the annual benefits provided by divisions (A)(1), (2), and (3) of this section.

(5) When a member retires on age and service retirement, the member's total annual single lifetime allowance, including the allowances provided in divisions (A)(1), (2), (3), and (4) of this section, shall be not less than a base amount adjusted in accordance with division (A)(5) of this section and determined by multiplying the member's total service credit by the greater of the following:

(a) Eighty-six dollars;

(b) Two and two-tenths per cent of the member's final average salary for each of the first thirty years of service plus two and one-half per cent of the member's final average salary for each subsequent year of service.

The allowance shall be adjusted by the factors of attained age or years of service to provide the greater amount as determined by the following schedule:

Attained Birthday	or	Years of Total Service Credit	Percentage of Base Amount
58		25	75
59		26	80
60		27	85
61			88
		28	90
62			91
63			94
		29	95
64			97
65		30 or more	100

Members shall vest the right to a benefit in accordance with the

following schedule, based on the member's attained age by September 1, 1976:

Attained Birthday	Percentage of Base Amount
66	102
67	104
68	106
69	108
70 or more	110

(6) The total annual single lifetime allowance that a member shall receive under division (A)(5) of this section shall not exceed the lesser of one hundred per cent of the member's final average salary or the limit established by section 415 of the "Internal Revenue Code of 1986," 100 Stat. 2085, 26 U.S.C.A. 415, as amended.

(B)(1) For the purposes of divisions (B) to (F) of this section, "total service credit as a law enforcement officer" includes credit for military service to the extent permitted by division (F)(2) of this section and credit for service as a police officer or state highway patrol trooper to the extent permitted by division (F)(3) of this section.

(2) A member who meets the conditions in division (B)(2)(a), (b), or (c) of this section may apply for an age and service retirement benefit under this division:

(a) Except as provided in division (B)(2)(b) of this section, has at least twenty-five years of total service credit as a law enforcement officer and has attained age fifty-two;

(b) Has at least twenty-five years of total service credit as a law enforcement officer while serving as a sheriff, deputy sheriff, or township constable or police officer in a township police department or district and has attained age forty-eight;

(c) Has at least fifteen years of total service credit as a law enforcement officer and has attained age sixty-two.

(3) A benefit paid under division (B) of this section shall consist of an annual single lifetime allowance equal to the sum of two and one-half per cent of the member's final average salary multiplied by the first twenty-five years of the member's total service plus two and one-tenth per cent of the member's final average salary multiplied by the number of years of the member's total service credit in excess of twenty-five years.

(C) A member with at least fifteen years of total service credit as a law enforcement officer who voluntarily resigns or is discharged for any reason

except death, dishonesty, cowardice, intemperate habits, or conviction of a felony may apply for an age and service retirement benefit, which shall consist of an annual single lifetime allowance equal to one and one-half per cent of the member's final average salary multiplied by the number of years of the member's total service credit. The allowance shall commence on the first day of the calendar month following the month in which the application is filed with the public employees retirement board on or after the attainment by the applicant of age fifty-two.

(D)(1) A member with at least twenty-five years of total service credit as a law enforcement officer other than as a law enforcement officer eligible for a benefit under division (B)(2)(b) of this section who voluntarily resigns or is discharged for any reason except death, dishonesty, cowardice, intemperate habits, or conviction of a felony, on or after the date of attaining forty-eight years of age, but before the date of attaining fifty-two years of age, may elect to receive a reduced benefit as determined by the following schedule:

Attained Age	Reduced Benefit
48	75% of the benefit payable under division (B)(3) of this section
49	80% of the benefit payable under division (B)(3) of this section
50	86% of the benefit payable under division (B)(3) of this section
51	93% of the benefit payable under division (B)(3) of this section

(2) If a member elects to receive a reduced benefit after attaining age forty-eight the reduced benefit is payable from the later of the date of the member's most recent birthday or the date the member becomes eligible to receive the reduced benefit.

(3) Once a member elects to receive a reduced benefit determined by the schedule in division (D)(1) of this section and has received a payment, the member may not reelect to change that election.

(4) If a member who has resigned or been discharged has left on deposit the member's accumulated contributions in the employees' savings fund and has not elected to receive a reduced benefit determined by the schedule in division (D)(1) of this section, upon attaining fifty-two years of age, the member shall be entitled to receive a benefit computed and paid under division (B)(3) of this section.

(E) A benefit paid under division (B), (C), or (D) of this section shall not exceed the lesser of ninety per cent of the member's final average salary

or the limit established by section 415 of the "Internal Revenue Code of 1986," 100 Stat. 2085, 26 U.S.C.A. 415, as amended.

(F)(1) A member with service credit as a law enforcement officer and other service credit under this chapter may elect one of the following:

(a) To have all the member's service credit under this chapter, including credit for service as a law enforcement officer, used in calculating a retirement allowance under division (A) of this section if the member qualifies for an allowance under that division;

(b) If the member qualifies for an allowance under division (B)(2)(a) or (c), (C), or (D) of this section, to have the member's service credit as a law enforcement officer used in calculating a benefit under that division and the member's credit for all service other than law enforcement service under this chapter used in calculating a benefit consisting of a single life annuity having a reserve equal to the amount of the member's accumulated contributions and an equal amount of the employer's contributions;

(c) If the member qualifies for an allowance under division (B)(2)(b) of this section, to have the member's service credit as a law enforcement officer while serving as a sheriff, deputy sheriff, or township constable or police officer in a township police department or district used in calculating a benefit under division (B)(2)(b) of this section and the member's credit for all other service under this chapter used in calculating a benefit consisting of a single life annuity having a reserve equal to the amount of the member's accumulated contributions and an equal amount of the employer's contributions.

(2) Notwithstanding sections 145.01 and 145.30 of the Revised Code, no more than four years of military service credit granted under section 145.30 of the Revised Code and five years of military service credit purchased under section 145.301 or 145.302 of the Revised Code shall be used in calculating service as a law enforcement officer or the total service credit of that person.

(3) Only credit for the member's service as a law enforcement officer or service credit obtained as a police officer or state highway patrol trooper shall be used in computing the benefits under division (B), (C), or (D) of this section for the following:

(a) Any person who originally is commissioned and employed as a deputy sheriff by the sheriff of any county, or who originally is elected sheriff, on or after January 1, 1975;

(b) Any deputy sheriff who originally is employed as a criminal bailiff or court constable on or after April 16, 1993;

(c) Any person who originally is appointed as a township constable or

police officer in a township police department or district on or after January 1, 1981;

(d) Any person who originally is employed as a county narcotics agent on or after September 26, 1984;

(e) Any person who originally is employed as an undercover drug agent as defined in section 109.79 of the Revised Code, department of public safety enforcement agent who prior to June 30, 1999, was a liquor control investigator, park officer, forest officer, wildlife officer, state watercraft officer, park district police officer, conservancy district officer, Ohio veterans' home police officer, special police officer for a mental health institution, special police officer for an institution for the mentally retarded and developmentally disabled, or municipal police officer on or after December 15, 1988;

(f) Any person who originally is employed as a state university law enforcement officer on or after November 6, 1996;

(g) Any person who originally is employed as a Hamilton county municipal court bailiff on or after November 6, 1996;

(h) Any person who is originally employed as a state university law enforcement officer by the university of Akron on or after September 16, 1998;

(i) Any person who originally is employed as a preserve officer on or after March 18, 1999;

(j) Any person who originally is employed as a natural resources law enforcement staff officer on or after March 18, 1999;

(k) Any person who is originally employed as a department of public safety enforcement agent on or after June 30, 1999.

(G) Retirement allowances determined under this section shall be paid as provided in section 145.46 of the Revised Code.

(H) For the purposes of this section, service prior to June 30, 1999, as a food stamp trafficking agent under former section 5502.14 of the Revised Code shall be considered service as a law enforcement officer.

Sec. 145.37. (A) As used in this section:

(1) "State retirement system" means the public employees retirement system, school employees retirement system, or state teachers retirement system.

(2) "Total service credit" means all service credit earned in the state retirement systems, except credit for service subject to section 145.38 of the Revised Code. Total service credit shall not exceed one year of credit for any twelve-month period.

(3) In addition to the meaning given in division (N) of section 145.01 of

the Revised Code, "disability benefit" means "disability benefit" as defined in sections 3307.01 and 3309.01 of the Revised Code.

(B) To coordinate and integrate membership in the state retirement systems, the following provisions apply:

(1) At the option of a member, total contributions and service credit in all state retirement systems, including amounts paid to restore service credit under sections 145.311, 3307.711, and 3309.261 of the Revised Code, shall be used in determining the eligibility and total retirement or disability benefit payable. When total contributions and service credit are so combined, the following provisions apply:

(a) Age and service retirement or disability benefits are effective on the first day of the month immediately following the later of:

(i) The last day for which compensation was paid;

(ii) The attainment of minimum age or service credit eligibility for benefits provided under this section.

(b) In determining eligibility for a disability benefit, the medical examiner's report to the retirement board of any state retirement system, showing that the member's disability incapacitates the member for the performance of duty, may be accepted by the state retirement boards as sufficient for granting a disability benefit.

(c) The state retirement system in which the member had the greatest service credit, without adjustment, shall determine and pay the total retirement or disability benefit. Where the member's credit is equal in two or more state retirement systems, the system having the largest total contributions of the member shall determine and pay the total benefit.

(d) In determining the total credit to be used in calculating a retirement or disability benefit, credit shall not be reduced below that certified by the system or systems transferring credit, except that such total combined service credit shall not exceed one year of credit for any one "year" as defined in the law of the system making the calculation.

(e) The state retirement system determining and paying a retirement or disability benefit shall receive from the other system or systems the member's refundable account at retirement or the effective date of a disability benefit plus an amount from the employers' accumulation fund equal to the member's refundable account less interest credited under section 145.471, 145.472, or 3307.563 of the Revised Code. If applicable, the public employees retirement system shall pay to the retirement system determining and paying the benefit a portion of the amount paid on behalf of the member by an employer under section 145.483 of the Revised Code. The portion shall be paid from the employers' accumulation fund and shall equal the

product obtained by multiplying by two the amount the member would have contributed during the period the employer failed to deduct contributions, as described in section 145.483 of the Revised Code.

(i) The annuity rates and mortality tables of the state retirement system making the calculation and paying the benefit shall be exclusively applicable.

(ii) Deposits made for the purpose of an additional annuity, and including guaranteed interest, upon the request of the member, shall be transferred to the state retirement system paying the benefit. The return upon such deposits shall be that offered by the state retirement system making the calculation and paying the benefit.

(2) A former member receiving a retirement or disability benefit under this section, who accepts employment amenable to coverage in any state retirement system that participated in the former member's combined benefit, shall be subject to the applicable provisions of law governing such re-employment. If a former member should be paid any amount in a retirement benefit, to which the former member is not entitled under the applicable provisions of law governing such re-employment, such amount shall be recovered by the state retirement system paying such benefit by utilizing any recovery procedure available under the code provisions of the state retirement system covering such re-employment.

(C) A PERS retirant or other system retirant, as defined in section 145.38 of the Revised Code, is not eligible to receive any benefit under this section for service subject to section 145.38 of the Revised Code.

Sec. 145.38. (A) As used in this section and section 145.384 of the Revised Code:

(1) "PERS retirant" means a former member of the public employees retirement system who is receiving one of the following:

(a) Age and service retirement benefits under section 145.32, 145.33, 145.331, 145.34, or 145.46 of the Revised Code;

(b) Age and service retirement benefits paid by the public employees retirement system under section 145.37 of the Revised Code;

(c) Any benefit paid by the system under a plan established under section 145.81 of the Revised Code.

(2) "Other system retirant" means both of the following:

(a) A member or former member of the Ohio police and fire pension fund, state teachers retirement system, school employees retirement system, state highway patrol retirement system, or Cincinnati retirement system who is receiving age and service or commuted age and service retirement benefits or a disability benefit from a system of which the person is a

member or former member;

(b) A member or former member of the public employees retirement system who is receiving age and service retirement benefits or a disability benefit under section 145.37 of the Revised Code paid by the school employees retirement system or the state teachers retirement system.

(B)(1) Subject to this section, a PERS retirant or other system retirant may be employed by a public employer. If so employed, the PERS retirant or other system retirant shall contribute to the public employees retirement system in accordance with section 145.47 of the Revised Code, and the employer shall make contributions in accordance with section 145.48 of the Revised Code.

(2) A public employer that employs a PERS retirant or other system retirant, or enters into a contract for services as an independent contractor with a PERS retirant shall notify the retirement board of the employment or contract not later than the end of the month in which the employment or contract commences. Any overpayment of benefits to a PERS retirant by the retirement system resulting from delay or failure of the employer to give the notice shall be repaid to the retirement system by the employer.

(3) On receipt of notice from a public employer that a person who is an other system retirant has been employed, the retirement system shall notify the retirement system of which the other system retirant was a member of such employment.

(4)(a) A PERS retirant who has received a retirement allowance for less than two months when employment subject to this section commences shall forfeit the retirement allowance for any month the PERS retirant is employed prior to the expiration of the two-month period ~~that begins on the date the employment commences and ends on the earlier of the date the employment terminates or the date that is two months after the date on which the retirement allowance commenced~~ Service and contributions for that period shall not be included in calculation of any benefits payable to the PERS retirant and those contributions shall be refunded on the retirant's death or termination of the employment.

(b) An other system retirant who has received a retirement allowance or disability benefit for less than two months when employment subject to this section commences shall forfeit the retirement allowance or disability benefit for any month the other system retirant is employed prior to the expiration of the two-month period ~~that begins on the date the employment commences and ends on the earlier of the date the employment terminates or the date that is two months after the date on which the retirement allowance or disability benefit commenced~~. Service and contributions for that period

shall not be included in the calculation of any benefits payable to the other system retirant and those contributions shall be refunded on the retirant's death or termination of the employment.

(c) Contributions made on compensation earned after the expiration of the two-month period shall be used in the calculation of the benefit or payment due under section 145.384 of the Revised Code.

(5) On receipt of notice from the Ohio police and fire pension fund, school employees retirement system, or state teachers retirement system of the re-employment of a PERS retirant, the public employees retirement system shall not pay, or if paid, shall recover, the amount to be forfeited by the PERS retirant in accordance with section 742.26, 3307.35, or 3309.341 of the Revised Code.

(6) A PERS retirant who enters into a contract to provide services as an independent contractor to the employer by which the retirant was employed at the time of retirement or, less than two months after the retirement allowance commences, begins providing services as an independent contractor pursuant to a contract with another public employer, shall forfeit the pension portion of the retirement benefit for the period beginning the first day of the month following the month in which the services begin and ending on the first day of the month following the month in which the services end. The annuity portion of the retirement allowance shall be suspended on the day services under the contract begin and shall accumulate to the credit of the retirant to be paid in a single payment after services provided under the contract terminate. A PERS retirant subject to division (B)(6) of this section shall not contribute to the retirement system and shall not become a member of the system.

(7) As used in this division, "employment" includes service for which a PERS retirant or other system retirant, the retirant's employer, or both, have waived any earnable salary for the service.

(C) A PERS retirant who, prior to the effective date of this amendment September 14, 2000, made an election under division (C)(1)(b) of this section as that division existed immediately prior to the effective date of this amendment September 14, 2000, and a PERS retirant who elects under Section 6 of Am. Sub. S.B. No. 144 of the 123rd general assembly elects General Assembly to be subject to this section is a member of the public employees retirement system with all the rights, privileges, and obligations of membership, except that the membership does not include survivor benefits provided pursuant to section 145.45 of the Revised Code or, beginning on the ninetieth day after the effective date of this amendment September 14, 2000, any amount calculated under section 145.401 of the

Revised Code. The pension portion of the PERS retirant's retirement allowance shall be forfeited until the first day of the first month following termination of the employment. The annuity portion of the retirement allowance shall accumulate to the credit of the PERS retirant to be paid in a single payment after termination of the employment. The retirement allowance shall resume on the first day of the first month following termination of the employment. On termination of the employment, the PERS retirant shall elect to receive either a refund of the retirant's contributions to the retirement system during the period of employment subject to this section or a supplemental retirement allowance based on the retirant's contributions and service credit for that period of employment.

~~(D)(1) On termination of employment under this section, an other system retirant or a PERS retirant who is not subject to division (C) of this section may file an application with the public employees retirement system for a benefit under this division. The benefit shall consist of a single life annuity having a reserve equal to the amount of the retirant's accumulated contributions for the period of employment, other than the contributions excluded pursuant to division (B)(4) of this section, and an equal amount of the employer's contributions. The PERS retirant or other system retirant shall elect either to receive the benefit as a monthly annuity for life or a lump sum payment discounted to the present value using the current actuarial assumption rate of interest, except that if the monthly annuity would be less than twenty five dollars per month, the retirant shall receive a lump sum payment.~~

~~(2) A benefit payable under this division shall commence on the latest of the following:~~

~~(a) The last day for which compensation for employment subject to this section was paid;~~

~~(b) Attainment by the PERS retirant or other system retirant of age sixty five;~~

~~(c) If the PERS retirant or other system retirant was previously employed under this section and is receiving or previously received a benefit under this division, completion of a period of twelve months since the effective date of the last benefit under this division.~~

~~(3)(a) If a PERS retirant or other system retirant dies while employed in employment subject to this section, a lump sum payment calculated in accordance with division (D)(1) of this section shall be paid to the retirant's beneficiary under division (G) of this section.~~

~~(b) If at the time of death a PERS retirant or other system retirant receiving a monthly annuity has received less than the retirant would have~~

~~received as a lump sum payment, the difference between the amount received and the amount that would have been received as a lump sum payment shall be paid to the retirant's beneficiary under division (G) of this section.~~

~~(4)(a) A except as provided in division (C) of this section, a PERS retirant or other system retirant subject to this division section is not a member of the public employees retirement system, and, except as specified in this section does not have any of the rights, privileges, or obligations of membership, except as specified in this section, and, except. Except as specified in division (D)~~(4)(b)(2)~~ of this section, the retirant is not eligible to receive health, medical, hospital, or surgical benefits under section 145.58 of the Revised Code for employment subject to this section. No amount received under this division shall be included in determining an additional benefit under section 145.323 of the Revised Code or any other post-retirement benefit increase.~~

~~(b)(2) A PERS retirant subject to this division section shall receive primary health, medical, hospital, or surgical insurance coverage from the retirant's employer, if the employer provides coverage to other employees performing comparable work. Neither the employer nor the PERS retirant may waive the employer's coverage, except that the PERS retirant may waive the employer's coverage if the retirant has coverage comparable to that provided by the employer from a source other than the employer or the public employees retirement system. If a claim is made, the employer's coverage shall be the primary coverage and shall pay first. The benefits provided under section 145.58 of the Revised Code shall pay only those medical expenses not paid through the employer's coverage or coverage the PERS retirant receives through a source other than the retirement system.~~

~~(E) If the disability benefit of an other system retirant employed under this section is terminated, the retirant shall become a member of the public employees retirement system, effective on the first day of the month next following the termination with all the rights, privileges, and obligations of membership. If such person, after the termination of the disability benefit, earns two years of service credit under this system or under the Ohio police and fire pension fund, state teachers retirement system, school employees retirement system, or state highway patrol retirement system, the person's prior contributions as an other system retirant under this section shall be included in the person's total service credit as a public employees retirement system member, and the person shall forfeit all rights and benefits of this section. Not more than one year of credit may be given for any period of twelve months.~~

~~(F) A PERS retiree or other system retiree employed under this section may designate one or more persons as beneficiary to receive any benefits payable under this section due to death. The designation shall be in writing duly executed on a form provided by the public employees retirement board, signed by the PERS retiree or other system retiree, and filed with the board prior to death. The last designation of a beneficiary revokes all previous designations. The PERS retiree's or other system retiree's marriage, divorce, marriage dissolution, legal separation, withdrawal of account, birth of a child, or adoption of a child revokes all previous designations. If there is no designated beneficiary, the beneficiary is the beneficiary determined under division (D) of section 145.43 of the Revised Code. If any benefit payable under this section due to the death of a PERS retiree or other system retiree is not claimed by a beneficiary within five years after the death, the amount payable shall be transferred to the income fund and thereafter paid to the beneficiary or the estate of the PERS retiree or other system retiree on application to the board.~~

~~(G)~~ This section does not affect the receipt of benefits by or eligibility for benefits of any person who on August 20, 1976, was receiving a disability benefit or service retirement pension or allowance from a state or municipal retirement system in Ohio and was a member of any other state or municipal retirement system of this state.

~~(H)(G)~~ The public employees retirement board may adopt rules to carry out this section.

Sec. 145.383. (A) As used in this section:

(1) "Compensation" has the same meaning as in section 3307.01 or 3309.01 of the Revised Code, as appropriate.

(2) "PERS position" means a position for which a member of the public employees retirement system is making contributions to the system.

(3) "Other state retirement system" means the state teachers retirement system or the school employees retirement system.

(4) "State retirement system" means the public employees retirement system, state teachers retirement system, or the school employees retirement system.

(B)(1) A member of the public employees retirement system who holds two or more PERS positions may retire under section 145.32, 145.33, 145.331, 145.34, 145.37, or 145.46 of the Revised Code from the position for which the annual earnable salary at the time of retirement is highest and continue to contribute to the retirement system for the other PERS position or positions.

(2) A member of the public employees retirement system who also

holds one or more other positions covered by the other state retirement systems may retire under section 145.32, 145.33, 145.331, 145.34, 145.37, or 145.46 of the Revised Code from the PERS position and continue contributing to the other state retirement systems if the annual earnable salary for the PERS position at the time of retirement is greater than annual compensation for the position, or any of the positions, covered by the other state retirement systems.

(3) A member of the public employees retirement system who holds two or more PERS positions and at least one other position covered by one of the other state retirement systems may retire under section 145.32, 145.33, 145.331, 145.34, 145.37, or 145.46 of the Revised Code from one of the PERS positions and continue contributing to the public employees retirement system and the other state retirement system if the annual earnable salary for the PERS position from which the member is retiring is, at the time of retirement, greater than the annual compensation or earnable salary for any of the positions for which the member is continuing to make contributions.

(4) A member of the public employees retirement system who has retired as provided in division (B)(2) or (3) of section 3307.351 or division (B)(2) or (3) of section 3309.343 of the Revised Code may continue to contribute to the public employees retirement system for a PERS position if the member held the position at the time of retirement from the other state retirement system.

(5) A member who contributes to the public employees retirement system in accordance with division (B)(1), (3), or (4) of this section shall contribute in accordance with section 145.47 of the Revised Code. The member's employer shall contribute as provided in section 145.48 of the Revised Code. Neither the member nor the member's survivors are eligible for any benefits based on those contributions other than those provided under ~~this section or section 3307.351~~ 145.384, 3307.352, or 3309.343 ~~3309.344~~ of the Revised Code.

(C)(1) In determining retirement eligibility and the annual retirement allowance of a member who retires as provided in division (B)(1), (2), or (3) of this section, the following shall be used to the date of retirement:

(a) The member's earnable salary and compensation for all positions covered by a state retirement system;

(b) Total service credit in any state retirement system, except that the credit shall not exceed one year of credit for any period of twelve months;

(c) ~~All~~ The member's accumulated contributions, ~~including amounts paid to purchase service credit and amounts paid to restore service credit~~

~~under sections 145.311, 3307.711, and 3309.261 of the Revised Code.~~

(2) A member who retires as provided in division (B)(1), (2), or (3) of this section is a retirant for all purposes of this chapter, except that the member is not subject to section 145.38 of the Revised Code for a position or positions for which contributions continue under those divisions or division (B)(4) of this section.

~~(D) On retirement from a position for which contributions were made under division (B)(1), (3), or (4) of this section, the retired member is eligible for a benefit consisting of a single life annuity having a reserve equal to the amount of the retired member's accumulated contributions under division (B)(1), (3), or (4) of this section plus an equal amount of the employer's contributions. The retired member shall elect either to receive the benefit as a monthly annuity for life or a lump sum payment discounted to the present value using the current actuarial assumption rate of interest, except that if the annuity would be less than twenty five dollars per month, the retired member shall receive a lump sum payment.~~

~~A benefit payable under this division commences on the later of the first day of the first month following the last day for which the retired member contributed under division (B)(1), (3), or (4) of this section or attainment by the retired member of age sixty five.~~

~~A retired member receiving a benefit under this division section 145.384 of the Revised Code based on employment subject to this section is not a member of the public employees retirement system and does not have any rights, privileges, or obligations of membership. No amounts received under this division shall be included in determining an increase under section 145.323 of the Revised Code or any other post-retirement benefit increase. The retired member is a PERS retirant for purposes of section 145.38 of the Revised Code.~~

~~(E) If a member contributing toward a benefit under division (D) of this section dies before receiving the benefit, a lump sum calculated in accordance with that division shall be paid to the beneficiary designated under division (F) of this section.~~

~~If a retired member receiving a monthly annuity under division (D) of this section dies before receiving an amount equal to the lump sum payment that would be paid under that division, the difference between the amount received and the amount that would have been paid as a lump sum payment shall be paid to the beneficiary designated under division (F) of this section.~~

~~(F) A retired member may designate one or more persons as beneficiary to receive any benefits payable under division (E) of this section due to death. The designation shall be in writing duly executed on a form provided~~

~~by the public employees retirement system, signed by the retired member and filed with the board prior to death. The last designation of the beneficiary revokes all previous designations. The retired member's marriage, divorce, marriage termination, legal separation, or birth or adoption of a child revokes all previous designations. If there is no designated beneficiary, the beneficiary is the beneficiary determined under division (D) of section 145.43 of the Revised Code. If any benefit payable under this section due to the death of a retired member is not claimed by a beneficiary within five years after death, the amount payable shall be transferred to the income fund and thereafter paid to the beneficiary or the estate of the retired member on application to the system.~~

~~(G) The public employees retirement board may adopt rules to carry out this section.~~

Sec. 145.384. As used in this section, "PERS retirant" means a PERS retirant who is not subject to division (C) of section 145.38 of the Revised Code. For purposes of this section, "PERS retirant" includes a member who retired under section 145.383 of the Revised Code.

(A) An other system retirant or PERS retirant who has made contributions under section 145.38 or 145.383 of the Revised Code may file an application with the public employees retirement system for a benefit under this section. The benefit shall consist of a single life annuity having a reserve equal to the amount of the retirant's accumulated contributions for the period of employment, other than the contributions excluded pursuant to division (B)(4)(a) or (b) of section 145.38 of the Revised Code, and an equal amount of the employer's contributions. The PERS retirant or other system retirant shall elect either to receive the benefit as a monthly annuity for life or a lump sum payment discounted to the present value using the current actuarial assumption rate of interest, except that if the monthly annuity would be less than twenty-five dollars per month, the retirant shall receive a lump sum payment.

(B) A benefit payable under this section shall commence on the latest of the following:

(1) The last day for which compensation for all employment subject to section 145.38 or 145.383 of the Revised Code was paid;

(2) Attainment by the PERS retirant or other system retirant of age sixty-five;

(3) If the PERS retirant or other system retirant was previously employed under section 145.38 or 145.383 of the Revised Code and is receiving or previously received a benefit under this section, completion of a period of twelve months since the effective date of the last benefit under this

section.

(C)(1) If a PERS retirant or other system retirant dies while employed in employment subject to section 145.38 or 145.383 of the Revised Code, a lump sum payment calculated in accordance with division (A) of this section shall be paid to the retirant's beneficiary under division (D) of this section.

(2) If at the time of death a PERS retirant or other system retirant receiving a monthly annuity has received less than the retirant would have received as a lump sum payment, the difference between the amount received and the amount that would have been received as a lump sum payment shall be paid to the retirant's beneficiary under division (D) of this section.

(D) A PERS retirant or other system retirant employed under section 145.38 or 145.383 of the Revised Code may designate one or more persons as beneficiary to receive any benefits payable under this section due to death. The designation shall be in writing duly executed on a form provided by the public employees retirement board, signed by the PERS retirant or other system retirant, and filed with the board prior to death. The last designation of a beneficiary revokes all previous designations. The PERS retirant's or other system retirant's marriage, divorce, marriage dissolution, legal separation, withdrawal of account, birth of a child, or adoption of a child revokes all previous designations. If there is no designated beneficiary, the beneficiary is the beneficiary determined under division (D) of section 145.43 of the Revised Code. If any benefit payable under this section due to the death of a PERS retirant or other system retirant is not claimed by a beneficiary within five years after the death, the amount payable shall be transferred to the income fund and thereafter paid to the beneficiary or the estate of the PERS retirant or other system retirant on application to the board.

(E) No amount received under this section shall be included in determining an additional benefit under section 145.323 of the Revised Code or any other post-retirement benefit increase.

Sec. 145.40. (A)(1) Subject to the provisions of section 145.57 of the Revised Code and except as provided in division (B) of this section, if a member elects to become exempt from contribution to the public employees retirement system pursuant to section 145.03 of the Revised Code or ceases to be a public employee for any cause other than death, retirement, receipt of a disability benefit, or ~~election of current employment in a position in which the member has elected to participate in~~ an alternative retirement plan under section 3305.05 of the Revised Code, upon application the public employees retirement board shall pay the member the member's accumulated

~~contributions standing to the credit of the member's individual account in the employees' savings fund, plus any principal payment and interest on it the member may have made to purchase additional service credit under this chapter or Section 4 of Substitute Senate Bill 138 of the 117th general assembly, and plus any applicable amount calculated under section 145.401 of the Revised Code, provided that all the following apply:~~

(a) Three months have elapsed since the member's public service, other than service exempted from contribution pursuant to section 145.03 of the Revised Code, was terminated;

(b) The member has not returned to public service, other than service exempted from contribution pursuant to section 145.03 of the Revised Code, during that three-month period;

(c) The member is not a member of the school employees retirement system or the state teachers retirement system.

The payment of such accumulated contributions shall cancel the total service credit of such member in the public employees retirement system.

(2) ~~Notwithstanding division (A)(1) of this section, division (B) of section 145.401 of the Revised Code, and the definition of "accumulated contributions" in division (J) of section 145.01 of the Revised Code, the accumulated contributions paid to a member under this division for service as a sheriff, deputy sheriff, or township constable or police officer in a township police department or district shall not include interest credited to the member's account under section 145.471 or 145.472 of the Revised Code, nor shall the member be paid any amount calculated under section 145.401 of the Revised Code, if the member by continuing to contribute for that service would be eligible to retire under division (B) of section 145.33 of the Revised Code prior to age fifty two with no reduction in benefits.~~

(3) A member described in division (A)(1) of this section who is married at the time of application for payment and is eligible for age and service retirement under section 145.32, 145.33, 145.331, or 145.34 of the Revised Code shall submit with the application a written statement by the member's spouse attesting that the spouse consents to the payment of the member's accumulated contributions. Consent shall be valid only if it is signed and witnessed by a notary public.

The board may waive the requirement of consent if the spouse is incapacitated or cannot be located, or for any other reason specified by the board. Consent or waiver is effective only with regard to the spouse who is the subject of the consent or waiver.

(B) This division applies to any member who is employed in a position in which the member has made an election under section 3305.05 of the

~~Revised Code and due to the election ceases to be a public employee by electing an alternative retirement plan pursuant to section 3305.05 of the Revised Code and is not otherwise employed as a public employee in a position to which the election does not apply. For purposes of this division, "continuously employed" has the same meaning as in section 3305.01 of the Revised Code for purposes of that position.~~

~~(1) Subject to section 145.57 of the Revised Code, on the application of a member to whom this division applies who is continuously employed, the public employees retirement board system shall pay the accumulated contributions standing to the credit of the member's individual account in the employees' savings fund, plus any additional amounts described in division (A) of this section, to the entity providing the member's alternative retirement plan for application to that plan in accordance with any contract the member has entered into for purposes of that plan.~~

~~(2) Subject to section 145.57 of the Revised Code, on application of a member to whom this division applies who has ceased to be continuously employed, the public employees retirement board shall pay the accumulated contributions standing to the credit of the member's individual account in the employees' savings fund, plus any additional amounts described in division (A) of this section, to the entity providing the member's alternative retirement plan for application to that plan in accordance with any contract the member has entered into for purposes of that plan, provided that all of the following apply:~~

~~(a) At least three months have elapsed since the date on which the member ceased to be continuously employed;~~

~~(b) The member has not been employed as a public employee during that three-month period;~~

~~(c) Division (A)(3) of this section applies to the member.~~

~~(3) do the following:~~

~~(1) On receipt of a certified copy of a form evidencing an election under section 3305.05 of the Revised Code, pay to the appropriate provider, in accordance with section 3305.051 of the Revised Code, the amount described in section 3305.051 of the Revised Code;~~

~~(2) If a member has accumulated contributions, in addition to those subject to division (B)(1) of this section, standing to the credit of the member's individual account and is not otherwise employed in a position in which the member is considered a public employee for the purposes of that position, pay, to the provider the member selected pursuant to section 3305.05 of the Revised Code, the member's accumulated contributions. The payment shall be made on the member's application.~~

(C) Payment of a member's accumulated contributions under this division (B) of this section cancels the member's total service credit in the public employees retirement system. A member whose accumulated contributions are paid to a provider pursuant to division (B) of this section is forever barred from claiming or purchasing service credit under the public employees retirement system for the period of employment attributable to those contributions.

Sec. 145.43. (A) As used in this section and in section 145.45 of the Revised Code:

(1) "Child" means a biological or legally adopted child of a deceased member. If a court hearing for an interlocutory decree for adoption was held prior to the member's death, "child" includes the child who was the subject of the hearing notwithstanding the fact that the final decree of adoption, adjudging the surviving spouse as the adoptive parent, is made subsequent to the member's death.

(2) "Parent" is a parent or legally adoptive parent of a deceased member.

(3) "Dependent" means a beneficiary who receives one-half of the beneficiary's support from a member during the twelve months prior to the member's death.

(4) "Surviving spouse" means an individual who establishes a valid marriage to a member at the time of the member's death by marriage certificate or pursuant to division (E) of this section.

(5) "Survivor" means a surviving spouse, child, or parent.

(B) Except as provided in division (C)(1) of section 145.45 of the Revised Code, should a member die before age and service retirement, the member's accumulated contributions, any deposits for purchase of additional annuity, any payment the member has made to restore previously forfeited service credit as provided in section 145.31 of the Revised Code, and any applicable amount calculated under section 145.401 of the Revised Code, shall be paid to the person or persons the member has designated in writing duly executed on a form provided by the public employees retirement board, signed by the member, and filed with the board prior to the member's death. A member may designate two or more persons as beneficiaries jointly to be paid the accumulated account in a lump sum. The last designation of any beneficiary revokes all previous designations. The member's marriage, divorce, marriage dissolution, legal separation, or withdrawal of account, or the birth of the member's child, or adoption of a child, shall constitute an automatic revocation of the member's previous designation. If a deceased member was also a member of the school employees retirement system or the state teachers retirement system, the beneficiary last established among

the systems shall be the sole beneficiary in all the systems.

If the accumulated contributions of a deceased member are not claimed by a beneficiary or by the estate of the deceased member within five years, the contributions shall be transferred to the income fund and thereafter paid to the beneficiary or to the member's estate upon application to the board. The board shall formulate and adopt the necessary rules governing all designations of beneficiaries.

(C) Except as provided in division (C)(1) of section 145.45 of the Revised Code, if a member dies before age and service retirement and is not survived by a designated beneficiary, any beneficiaries shall qualify in the following order of precedence, with all attendant rights and privileges:

- (1) Surviving spouse;
- (2) Children share and share alike;
- (3) A dependent parent of a member, if that parent takes survivor benefits under division (B) of section 145.45 of the Revised Code;
- (4) Parents, share and share alike;
- (5) Estate.

If the beneficiary is deceased or is not located within ninety days, the beneficiary ceases to qualify for any benefit and the beneficiary next in order of precedence shall qualify as a beneficiary.

Any payment made to a beneficiary as determined by the public employees retirement board shall be a full discharge and release to the board from any future claims.

(D) Any amount due a retirant or disability benefit recipient receiving a monthly benefit and unpaid to the retirant or recipient at death shall be paid to the beneficiary designated in writing on a form approved by the board, signed by the retirant or recipient and filed with the board. If no such designation has been filed, or if the designated beneficiary is not located within ninety days, any amounts payable under this chapter due to the death of the retirant or recipient shall be paid in the following order of precedence to the retirant's or recipient's:

- (1) Surviving spouse;
- (2) Children, share and share alike;
- (3) Parents, share and share alike;
- (4) Estate.

The payment shall be a full discharge and release to the board from any future claim for the payment.

Any amount due a beneficiary receiving a monthly benefit and unpaid to the beneficiary at the beneficiary's death shall be paid to the beneficiary's estate.

(E) If the validity of marriage cannot be established to the satisfaction of the retirement board for the purpose of disbursing any amount due under this section or section 145.45 of the Revised Code, the board may accept a decision rendered by a court having jurisdiction in the state in which the member was domiciled at the time of death that the relationship constituted a valid marriage at the time of death, or the "spouse" would have the same status as a widow or widower for purposes of sharing the distribution of the member's intestate personal property.

(F) As used in this division, "recipient" means an individual who is receiving or may be eligible to receive an allowance or benefit under this chapter based on the individual's service to a public employer.

If the death of a member, a recipient, or any individual who would be eligible to receive an allowance or benefit under this chapter by virtue of the death of a member or recipient is caused by one of the following beneficiaries, no amount due under this chapter to the beneficiary shall be paid to the beneficiary in the absence of a court order to the contrary filed with the board:

(1) A beneficiary who is convicted of, pleads guilty to, or is found not guilty by reason of insanity of a violation of or complicity in the violation of either of the following:

(a) Section 2903.01, 2903.02, or 2903.03 of the Revised Code;

(b) An existing or former law of any other state, the United States, or a foreign nation that is substantially equivalent to section 2903.01, 2903.02, or 2903.03 of the Revised Code.

(2) A beneficiary who is indicted for a violation of or complicity in the violation of the sections or laws described in division (F)(1)(a) or (b) of this section and is adjudicated incompetent to stand trial;

(3) A beneficiary who is a juvenile found to be a delinquent child by reason of committing an act that, if committed by an adult, would be a violation of or complicity in the violation of the sections or laws described in division (F)(1)(a) or (b) of this section.

Sec. 145.45. Except as provided in division (C)(1) of this section, in lieu of accepting the payment of the accumulated account of a member who dies before service retirement, a beneficiary, as determined in this section or section 145.43 of the Revised Code, may elect to forfeit the accumulated contributions and to substitute certain other benefits under division (A) or (B) of this section.

(A) If a deceased member was eligible for a service retirement benefit as provided in section 145.33, 145.331, or 145.34 of the Revised Code, a surviving spouse or other sole dependent beneficiary may elect to receive a

monthly benefit computed as the joint-survivor benefit designated as "plan D" in section 145.46 of the Revised Code, which the member would have received had the member retired on the last day of the month of death and had the member at that time selected such joint-survivor plan. Payment shall begin with the month subsequent to the member's death, except that a surviving spouse who is less than sixty-five years old may defer receipt of such benefit. Upon receipt, the benefit shall be calculated based upon the spouse's age at the time of first payment, and shall accrue regular interest during the time of deferral.

(B) If a deceased member had at least one and one-half years of contributing service credit, with at least one-quarter year of contributing service credit within the two and one-half years prior to the date of death, or was receiving at the time of death a disability benefit as provided in section 145.36, 145.361, or 145.37 of the Revised Code, qualified survivors who elect to receive monthly benefits shall receive the greater of the benefits provided in division (B)(1)(a) or (b) and ~~(5)(4)~~ of this section as allocated in accordance with division (B)~~(6)(5)~~ of this section.

(1)(a) Number of Qualified survivors	Annual Benefit as a Per Cent of Decedent's Final Average Salary	Or Monthly Benefit shall not be less than
1	25%	\$250
2	40	400
3	50	500
4	55	500
5 or more	60	500
(b) Years of Service	Annual Benefit as a Per Cent of Member's Final Average Salary	
20	29%	
21	33	
22	37	
23	41	
24	45	
25	48	
26	51	
27	54	

28 57
29 or more 60

~~(2) The final average salary used in the calculation of a benefit payable pursuant to this division to a qualified survivor of a disability benefit recipient shall be adjusted for each year between the disability benefit's effective date and the recipient's date of death by the lesser of three per cent or the actual average percentage increase in the consumer price index prepared by the United States bureau of labor statistics (U.S. city average for urban wage earners and clerical workers: "all items 1982-84=100").~~

~~(3)~~ Benefits shall begin as qualified survivors meet eligibility requirements as follows:

(a) A qualified spouse is the surviving spouse of the deceased member, who is age sixty-two, or regardless of age if the deceased member had ten or more years of Ohio service credit, or regardless of age if caring for a qualified child, or regardless of age if adjudged physically or mentally incompetent. A spouse of a member who died prior to August 27, 1970, whose eligibility was determined at the member's death, and who is physically or mentally incompetent on or after August 20, 1976, shall be paid the monthly benefit which that person would otherwise receive when qualified by age.

(b) A qualified child is any child of the deceased member who has never been married and to whom one of the following applies:

(i) Is under age eighteen, or under age twenty-two if the child is attending an institution of learning or training pursuant to a program designed to complete in each school year the equivalent of at least two-thirds of the full-time curriculum requirements of such institution and as further determined by board policy;

(ii) Regardless of age, is adjudged physically or mentally incompetent at the time of the member's death.

(c) A qualified parent is a dependent parent aged sixty-five or older or regardless of age if physically or mentally incompetent, a dependent parent whose eligibility was determined by the member's death prior to August 20, 1976, and who is physically or mentally incompetent on or after August 20, 1976, shall be paid the monthly benefit for which that person would otherwise qualify.

~~(4)~~(3) "Physically or mentally incompetent" as used in this section may be determined by a court of jurisdiction, or by a physician appointed by the retirement board. Incapability of making a living because of a physically or mentally disabling condition shall meet the qualifications of this division.

~~(5)~~(4) Benefits to a qualified survivor shall terminate upon ceasing to

meet eligibility requirements as provided in this division, a first marriage, abandonment, adoption, or during active military service. Benefits to a deceased member's surviving spouse that were terminated under a former version of this section that required termination due to remarriage and were not resumed prior to September 16, 1998, shall resume on the first day of the month immediately following receipt by the board of an application on a form provided by the board.

Upon the death of any subsequent spouse who was a member of the public employees retirement system, state teachers retirement system, or school employees retirement system, the surviving spouse of such member may elect to continue receiving benefits under this division, or to receive survivor's benefits, based upon the subsequent spouse's membership in one or more of the systems, for which such surviving spouse is eligible under this section or section 3307.66 or 3309.45 of the Revised Code. If the surviving spouse elects to continue receiving benefits under this division, such election shall not preclude the payment of benefits under this division to any other qualified survivor.

Benefits shall begin or resume on the first day of the month following the attainment of eligibility and shall terminate on the first day of the month following loss of eligibility.

~~(6)~~(5)(a) If a benefit is payable under division (B)(1)(a) of this section, benefits to a qualified spouse shall be paid in the amount determined for the first qualifying survivor in division (B)(1)(a) of this section. All other qualifying survivors shall share equally in the benefit or remaining portion thereof.

(b) All qualifying survivors shall share equally in a benefit payable under division (B)(1)(b) of this section, except that if there is a surviving spouse, the surviving spouse shall receive not less than the amount determined for the first qualifying survivor in division (B)(1)(a) of this section.

~~(7)~~(6) The beneficiary of a member who is also a member of the state teachers retirement system or of the school employees retirement system, must forfeit the member's accumulated contributions in those systems and in the public employees retirement system, if the beneficiary takes a survivor benefit. Such benefit shall be exclusively governed by section 145.37 of the Revised Code.

(C)(1) Regardless of whether the member is survived by a spouse or designated beneficiary, if the public employees retirement system receives notice that a deceased member described in division (A) or (B) of this section has one or more qualified children, all persons who are qualified

survivors under division (B) of this section shall receive monthly benefits as provided in division (B) of this section.

If, after determining the monthly benefits to be paid under division (B) of this section, the system receives notice that there is a qualified survivor who was not considered when the determination was made, the system shall, notwithstanding section 145.561 of the Revised Code, recalculate the monthly benefits with that qualified survivor included, even if the benefits to qualified survivors already receiving benefits are reduced as a result. The benefits shall be calculated as if the qualified survivor who is the subject of the notice became eligible on the date the notice was received and shall be paid to qualified survivors effective on the first day of the first month following the system's receipt of the notice.

If the retirement system did not receive notice that a deceased member has one or more qualified children prior to making payment under section 145.43 of the Revised Code to a beneficiary as determined by the retirement system, the payment is a full discharge and release of the system from any future claims under this section or section 145.43 of the Revised Code.

(2) If benefits under division (C)(1) of this section to all persons, or to all persons other than a surviving spouse or other sole beneficiary, terminate, there are no children under the age of twenty-two years, and the surviving spouse or beneficiary qualifies for benefits under division (A) of this section, the surviving spouse or beneficiary may elect to receive benefits under division (A) of this section. The benefits shall be effective on the first day of the month immediately following the termination.

(D) The final average salary used in the calculation of a benefit payable pursuant to division (A) or (B) of this section to a survivor or beneficiary of a disability benefit recipient shall be adjusted for each year between the disability benefit's effective date and the recipient's date of death by the lesser of three per cent or the actual average percentage increase in the consumer price index prepared by the United States bureau of labor statistics (U.S. city average for urban wage earners and clerical workers: "all items 1982-84=100").

(E) If the survivor benefits due and paid under this section are in a total amount less than the member's accumulated account that was transferred from the public employees' savings fund to the survivors' benefit fund, then the difference between the total amount of the benefits paid shall be paid to the beneficiary under section 145.43 of the Revised Code.

Sec. 145.452. Upon the death of a member prior to receipt of a ~~disability benefit~~ or service retirement, the surviving spouse or dependents of the deceased member shall have the right to purchase any service credit the

member, had the member not died, would have been eligible to purchase under this chapter upon the same terms and conditions that the deceased member could have purchased such service credit had the member not died. Any service credit purchased under this section shall be applied under the provisions of this chapter in the same manner as it would have been applied had it been purchased by the deceased member during the deceased member's lifetime.

Sec. 145.473. (A) Except as provided in division (C) of this section, the rate of interest credited to individual accounts of contributors under sections 145.471 and 145.472 of the Revised Code shall be as follows:

(1) Four per cent per annum, compounded annually, to and including December 31, 1955;

(2) Three per cent per annum, compounded annually, from January 1, 1956, to and including December 31, 1963;

(3) Three and one-quarter per cent per annum, compounded annually, from January 1, 1964, to and including December 31, 1969;

(4) Four per cent per annum, compounded annually, from January 1, 1970, to and including the day before ~~the effective date of this section~~ December 13, 2000;

(5) An amount determined by the public employees retirement board that is not greater than six per cent per annum, compounded annually, on and after ~~the effective date of this section~~ December 13, 2000.

(B) Except as provided in division (C) of this section, for the purpose of determining the reserve value of a contributor's annuity, the rate of interest shall be as follows:

(1) Four per cent per annum, compounded annually, for contributors retiring before October 1, 1956;

(2) Three per cent per annum, compounded annually, for contributors retiring on or after October 1, 1956, but before January 1, 1964;

(3) Three and one-quarter per cent per annum, compounded annually, for contributors retiring on or after January 1, 1964, but before January 1, 1970;

(4) Four per cent per annum, compounded annually, for contributors retiring on or after January 1, 1970, but before ~~the effective date of this section~~ December 13, 2000;

(5) An amount determined by the board based on the recommendation of the board's actuary, compounded annually, for contributors retiring on or after ~~the effective date of this section~~ December 13, 2000.

(C) For a PERS retirant who ~~makes an election under~~ is not subject to division (C)~~(4)(a)~~ of section 145.38 of the Revised Code or an other system

retirant, as those terms are defined in section 145.38 of the Revised Code, or a member of the public employees retirement system who retires in accordance with section 145.383 of the Revised Code, the rate of interest shall be the current actuarial assumption rate of interest, as determined by the board's actuary, for the purposes described in divisions (A) and (B) of this section.

Sec. 145.49. Notwithstanding section 145.47 ~~this chapter of the Revised Code~~, the public employees retirement system shall be authorized to calculate the employee contribution rates separately for those public employees contributing toward benefits under division (B), (C), or (D) of section 145.33 of the Revised Code, ~~other than those employees contributing toward benefits under division (B)(2)(b) of that section~~. Each public employee contributing toward benefits under division (B)(2)(b) of section 145.33 of the Revised Code shall contribute ~~ten~~ to the employees' savings fund the sum of one and one-tenth per cent of the employee's earnable salary to the employees' savings fund and the employee contribution rate calculated for employees contributing toward benefits under division (B)(2)(a) of section 145.33 of the Revised Code, notwithstanding section 145.47 of the Revised Code.

Notwithstanding section 145.48 of the Revised Code, the public employees retirement system shall be authorized to calculate the employer contribution rates separately for those public employees contributing toward benefits under division (B), (C), or (D) of section 145.33 of the Revised Code, except that the employer contribution rate shall not exceed eighteen and one-tenth per cent of the earnable salaries of those employees.

Sec. 145.56. The right of ~~a person~~ an individual to a pension, an annuity, or a retirement allowance itself, the right of an individual to any optional benefit, any other right accrued or accruing to any person individual, under this chapter, or of under any municipal retirement system established subject to this chapter; under the laws of this state or any charter, the various funds created by this chapter, or under such municipal retirement system, and all moneys and investments, and income thereof, from moneys or investments are exempt from any state tax, except the tax imposed by section 5747.02 of the Revised Code and are exempt from any county, municipal, or other local tax, except taxes imposed pursuant to section 5748.02 or 5748.08 of the Revised Code and, except as provided in sections 145.57, 3105.171, 3105.65, 3111.23, and 3113.21, and 3115.32 of the Revised Code, shall not be subject to execution, garnishment, attachment, the operation of bankruptcy or ~~the~~ insolvency laws, or other process of law whatsoever, and shall be unassignable except as specifically provided in this

chapter and sections 3105.171, 3105.65, 3111.23 and, 3113.21, and 3115.32 of the Revised Code.

Sec. 145.563. If the person who is a member, former member, contributor, former contributor, retirant, ~~or~~ beneficiary, or alternate payee, as defined in section 3105.80 of the Revised Code, is paid any benefit or payment by the public employees retirement system to which ~~such a~~ the person is not entitled, the benefit shall be repaid to the retirement system by the person. If the person fails to make the repayment, the retirement system shall withhold the amount due from any benefit due the person or the person's beneficiary under this chapter, or may collect the amount in any other manner provided by law.

Sec. 145.571. (A) As used in this section, "alternate payee," "benefit," "lump sum payment," "participant," and "public retirement program" have the same meanings as in section 3105.80 of the Revised Code.

(B) On receipt of an order issued under section 3105.171 or 3105.65 of the Revised Code, the public employees retirement system shall determine whether the order meets the requirements of sections 3105.80 to 3105.90 of the Revised Code. The system shall retain in the participant's record an order the system determines meets the requirements. Not later than sixty days after receipt, the system shall return to the court that issued the order any order the system determines does not meet the requirements.

(C) The system shall comply with an order retained under division (B) of this section at the following times as appropriate:

(1) If the participant has applied for or is receiving a benefit or has applied for but not yet received a lump sum payment, as soon as practicable;

(2) If the participant has not applied for a benefit or lump sum payment, on application by the participant for a benefit or lump sum payment.

(D) If the system transfers a participant's service credit or contributions made by or on behalf of a participant to a public retirement program that is not named in the order, the system shall do both of the following:

(1) Notify the court that issued the order by sending the court a copy of the order and the name and address of the public retirement program to which the transfer was made;

(2) Send a copy of the order to the public retirement program to which the transfer was made.

(E) If it receives a participant's service credit or contributions and a copy of an order as provided in division (D) of this section, the system shall administer the order as if it were the public retirement program named in the order.

(F) If a participant's benefit or lump sum payment is or will be subject to

more than one order described in section 3105.81 of the Revised Code or to an order described in section 3105.81 of the Revised Code and a withholding order under section 3111.23 or 3113.21 of the Revised Code, the system shall, after determining that the amounts that are or will be withheld will cause the benefit or lump sum payment to fall below the limits described in section 3105.85 of the Revised Code, do all of the following:

(1) Establish, in accordance with division (G) of this section and subject to the limits described in section 3105.85 of the Revised Code, the priority in which the orders are or will be paid by the system;

(2) Reduce the amount paid to an alternate payee based on the priority established under division (F)(1) of this section;

(3) Notify, by regular mail, a participant and alternate payee of any action taken under this division.

(G) A withholding or deduction notice issued under section 3111.23 or 3113.21 of the Revised Code or an order described in section 3115.32 of the Revised Code has priority over all other orders and shall be complied with in accordance with child support enforcement laws. All other orders are entitled to priority in order of earliest retention by the system. The system is not to retain an order that provides for the division of property unless the order is filed in a court with jurisdiction in this state.

(H) The system is not liable in civil damages for loss resulting from any action or failure to act in compliance with this section.

Sec. 145.58. (A) As used in this section, "ineligible individual" means all of the following:

(1) A former member receiving benefits pursuant to section 145.32, 145.33, 145.331, 145.34, or 145.46 of the Revised Code for whom eligibility is established more than five years after June 13, 1981, and who, at the time of establishing eligibility, has accrued less than ten years' service credit, exclusive of credit obtained pursuant to section 145.297 or 145.298 of the Revised Code, credit obtained after January 29, 1981, pursuant to section 145.293 or 145.301 of the Revised Code, and credit obtained after May 4, 1992, pursuant to section 145.28 of the Revised Code;

(2) The spouse of the former member;

(3) The beneficiary of the former member receiving benefits pursuant to section 145.46 of the Revised Code.

(B) The public employees retirement board may enter into agreements with insurance companies, health insuring corporations, or government agencies authorized to do business in the state for issuance of a policy or contract of health, medical, hospital, or surgical benefits, or any combination thereof, for those individuals receiving age and service

retirement or a disability or survivor benefit subscribing to the plan, or for PERS retirants employed under section 145.38 of the Revised Code, for coverage of benefits in accordance with division (D)~~(4)(b)~~ (2) of section 145.38 of the Revised Code. Notwithstanding any other provision of this chapter, the policy or contract may also include coverage for any eligible individual's spouse and dependent children and for any of the individual's sponsored dependents as the board determines appropriate. If all or any portion of the policy or contract premium is to be paid by any individual receiving age and service retirement or a disability or survivor benefit, the individual shall, by written authorization, instruct the board to deduct the premium agreed to be paid by the individual to the company, corporation, or agency.

The board may contract for coverage on the basis of part or all of the cost of the coverage to be paid from appropriate funds of the public employees retirement system. The cost paid from the funds of the system shall be included in the employer's contribution rate provided by sections 145.48 and 145.51 of the Revised Code. The board may by rule provide coverage to ineligible individuals if the coverage is provided at no cost to the retirement system. The board shall not pay or reimburse the cost for coverage under this section or section 145.325 of the Revised Code for any ineligible individual.

The board may provide for self-insurance of risk or level of risk as set forth in the contract with the companies, corporations, or agencies, and may provide through the self-insurance method specific benefits as authorized by rules of the board.

(C) If the board provides health, medical, hospital, or surgical benefits through any means other than a health insuring corporation, it shall offer to each individual eligible for the benefits the alternative of receiving benefits through enrollment in a health insuring corporation, if all of the following apply:

(1) The health insuring corporation provides services in the geographical area in which the individual lives;

(2) The eligible individual was receiving health care benefits through a health maintenance organization or a health insuring corporation before retirement;

(3) The rate and coverage provided by the health insuring corporation to eligible individuals is comparable to that currently provided by the board under division (B) of this section. If the rate or coverage provided by the health insuring corporation is not comparable to that currently provided by the board under division (B) of this section, the board may deduct the

additional cost from the eligible individual's monthly benefit.

The health insuring corporation shall accept as an enrollee any eligible individual who requests enrollment.

The board shall permit each eligible individual to change from one plan to another at least once a year at a time determined by the board.

(D) The board shall, beginning the month following receipt of satisfactory evidence of the payment for coverage, pay monthly to each recipient of service retirement, or a disability or survivor benefit under the public employees retirement system who is eligible for medical insurance coverage under part B of Title XVIII of "The Social Security Act," 79 Stat. 301 (1965), 42 U.S.C.A. 1395j, as amended, an amount equal to the basic premium for such coverage, except that the board shall make no such payment to any ineligible individual.

(E) The board shall establish by rule requirements for the coordination of any coverage, payment, or benefit provided under this section or section 145.325 of the Revised Code with any similar coverage, payment, or benefit made available to the same individual by the Ohio police and fire pension fund, state teachers retirement system, school employees retirement system, or state highway patrol retirement system.

(F) The board shall make all other necessary rules pursuant to the purpose and intent of this section.

Sec. 148.01. (A) As used in this chapter:

(1) "Eligible employee" means any public employee, as defined in division (A) of section 145.01 of the Revised Code; any person eligible to become a member of the public employees retirement system under section 145.20 of the Revised Code; any employee, as defined in division (C) of section 742.01, division (B) of section 3309.01, or division (A) of section 5505.01 of the Revised Code; any electing employee, as defined in section 3305.01 of the Revised Code; and any member of the state teachers retirement system.

(2) "Participant account" means any of the following accounts:

(a) An account that is maintained by the Ohio public employees deferred compensation board and that evidences moneys that have been deferred by a continuing member or participating employee and transmitted to the board by the retirement system of the continuing member or participating employee;

(b) An account that is maintained by the governing board, administrator, depository, or trustee of a deferred compensation program of a municipal corporation and that evidences moneys that have been deferred by an officer or employee of that municipal corporation and transmitted to the governing

board, administrator, depository, or trustee by the retirement system of the officer or employee or in another manner;

(c) An account that is maintained by a governing board, as defined in section 148.06 of the Revised Code, and that evidences moneys that have been deferred by an officer or employee of a government unit, as defined in that section, and transmitted to the governing board by the retirement system of the officer or employee or in another manner.

(3) "Participating employee" means any eligible employee who is having compensation deferred pursuant to a contract that is executed before the compensation is earned and that is with the eligible employee's employer and the Ohio public employees deferred compensation board.

(4) "Continuing member" means any former participating employee who is not currently having compensation deferred, or the former participating employee's beneficiary, to whom payment has not been made of all deferred compensation distributions.

(B) Notwithstanding section 145.01 of the Revised Code, the definitions of that section are applicable to this chapter only to any extent necessary to fully understand the provisions of this chapter. Reference may also be had to Chapters 742., 3305., 3307., 3309., and 5505. of the Revised Code for that purpose.

Sec. 171.07. The Ohio retirement study council shall cause an independent actuarial study to be completed and submitted to the Ohio board of regents by July 1, 2002, and by the first day of July of every third year thereafter. The study shall determine any necessary adjustments in contributions under section 3305.06 of the Revised Code to reflect any changes in the level of the negative financial impact on the public employees retirement system, state teachers retirement system, and school employees retirement system resulting from the establishment of the alternative retirement program.

Sec. 742.041. Notwithstanding sections 742.03 and 742.04 of the Revised Code, the board of trustees of the Ohio police and fire pension fund is not required to hold an election for a position on the board as an employee member, police retirant member, or firefighter retirant member if only one candidate has been nominated for the position by petition in accordance with section 742.04 of the Revised Code. The candidate shall take office as if elected. The term of office shall be four years beginning on the first Monday in June following the date the candidate was nominated.

Sec. ~~742.379~~ 742.21. (A) As used in this section and sections 742.211 to 742.213 of the Revised Code:

(1) "Full-time service" has the meaning established by rule of the board

of trustees of the Ohio police and fire pension fund.

(2) "~~Qualified contributions~~ Military Service Credit" means ~~contributions to the credit for service in the armed forces of the United States purchased or obtained from the fund, or from the Cincinnati retirement system, public employees retirement system, school employees retirement system, or state teachers retirement system attributable to full-time service or purchase of credit for service in the armed forces of the United States.~~

(B) ~~In~~ Unless section 742.212 of the Revised Code applies and except as provided in division (I) of this section, in computing the pension and benefits payable under section 742.37 or 742.39 of the Revised Code, the Ohio police and fire pension fund shall give a member of the fund who is in the active service of a police or fire department and is not receiving a pension or benefit payment from the fund full credit for service credit earned for full-time service as a member of the Cincinnati retirement system or purchased ~~from the retirement system for~~ or obtained as military service in the armed forces of the United States credit if, for each year of service credit, the fund receives the sum of the following:

(1) An amount, which shall be paid by the member, equal to the amount withdrawn by the member from the retirement system that is attributable to the year of service credit, with interest at a rate established by the board on that amount from the date of withdrawal to the date of payment;

(2) Interest, which shall be paid either by the member or the retirement system, on the amount withdrawn by the member from the retirement system that is attributable to the year of service from the last day of the year for which the service credit was earned or in which payment was made for military service credit ~~was purchased or obtained~~ to the date the withdrawal was made;

(3) An amount, which shall be paid by either the member or the retirement system, equal to the lesser of the amount contributed by the employer to the retirement system for the year of service or the amount that would have been contributed by the employer for the year of service had the member been employed by the member's current employer as a member of a police or fire department at the time the credit was earned, with interest on that amount from the last day of the year for which the service credit was earned or in which payment was made for military service ~~was purchased or obtained credit~~ to the date the payment is made;

(4) If the member became a member of the fund on or after September 16, 1998, the amount, which shall be paid by the member, determined pursuant to division (I) of this section.

Interest shall be determined in accordance with division (H) of this section.

(C) ~~It~~ (1) Except as provided in division (I) of this section, in computing the pension and benefits payable under section 742.37 or 742.39 of the Revised Code, the fund shall give a member of the fund who is in the active service of a police or fire department, is not receiving a pension or benefit payment from the fund, and has withdrawn the member's contributions from the public employees retirement system, school employees retirement system, or state teachers retirement system full credit for service credit earned for full-time service as a member of the public employees retirement system, school employees retirement system, or state teachers retirement system or purchased from one of those retirement systems for or obtained as military service in the armed forces of the United States credit if, for each year of service, the fund receives the sum of the following:

~~(1)~~(a) An amount, which shall be paid by the member, equal to the amount withdrawn by the member from the former retirement system that is attributable to that year of service credit, with interest at a rate established by the board on that amount from the date of withdrawal to the date of payment;

~~(2)~~(b) If the member is seeking credit for service under the public employees retirement system, an amount, which shall be paid by the member, equal to the amount of any employer contributions and interest on employee contributions the member received under section 145.40 of the Revised Code;

(c) Interest, which shall be transferred by the former retirement system, on the amount withdrawn by the member from the retirement system that is attributable to the year of service from the last day of the year for which the service credit was earned or in which payment was made for military service credit ~~was purchased or obtained~~ to the date the withdrawal was made;

~~(3)~~(d) An amount, which shall be transferred by the former retirement system, equal to the lesser of the amount contributed by the employer to the retirement system for the year of service or the amount that would have been contributed by the employer for the year of service had the member been employed by the member's current employer as a member of a police or fire department at the time the credit was earned, with interest on the amount transferred from the last day of the year for which the service credit was earned or in which payment was made for military service credit ~~was purchased or obtained~~ to the date the transfer is made;

~~(4)~~(e) If the member became a member of the fund on or after

September 16, 1998, the amount, which shall be paid by the member, determined pursuant to division (I) of this section.

(2) On receipt of payment from the member, the fund shall notify the former retirement system, and on receipt of the notice, the retirement system shall make the transfer. Interest shall be determined in accordance with division (H) of this section.

(3) The amount transferred under division (C)(1) of this section by the public employees retirement system shall not include any amount of employer contributions and interest on employee contributions the member received under section 145.40 of the Revised Code.

(D) ~~In~~ except as provided in division (I) of this section, in computing the pension and benefits payable under section 742.37 or 742.39 of the Revised Code, the fund shall give a member of the fund who is in the active service of a police or fire department, is not receiving a pension or benefit from the fund, and has contributions on deposit with the public employees retirement system, school employees retirement system, or state teachers retirement system full credit for service credit earned for full-time service as a member of one of those retirement systems, any service credit purchased or obtained as military service credit purchased from one of the retirement systems for service in the armed forces of the United States, and any service credit obtained under section 145.295, 3307.761, or ~~3309.381~~ 3309.73 of the Revised Code for service for which contributions were made to the state highway patrol retirement system. The credit shall be given if both of the following occur:

(1) The retirement system transfers to the fund, for each year of service, the sum of the following:

(a) ~~An~~ the amount equal to the member's qualified contributions, contributed by the member or, in the case of military service credit, paid by the member, that is attributable to that service;

(b) An amount equal to the lesser of the ~~employer's qualified contributions~~ amount contributed by the employer to the retirement system for the year of service or the amount that would have been contributed by the employer for the ~~full-time~~ year of service had the member been employed by the member's current employer as a member of a police or fire department at the time the credit was earned;

(c) An amount equal to any amount received by the retirement system under section 145.295, 3307.761, or ~~3309.351~~ 3309.73 of the Revised Code;

(d) Interest on the amounts specified in divisions (D)(1)(a), (b), and (c) of this section from the last day of the year for which the service credit in the transferring retirement system was earned or in which payment was

e for military service credit or credit under section 145.295, 3307.761, or 3309.351 3309.73 of the Revised Code was purchased or obtained to the date the transfer is made.

(2) If the member became a member of the fund on or after September 16, 1998, the member pays the amount determined pursuant to division (I) of this section.

On receipt of a request from the member, the appropriate retirement system shall make the transfer specified in division (D)(1) of this section. Interest shall be determined in accordance with division (H) of this section.

(E) Subject to board rules, a member of the fund may choose to purchase in any one payment only part of the credit the member is eligible to purchase under division (B) or (C)(1) of this section.

(F) At the request of the fund, the public employees retirement system, school employees retirement system, state teachers retirement system, or Cincinnati retirement system shall certify to the fund a copy of the records of the service and contributions of a member of the fund who seeks service credit under this section.

(G) A member of the fund is ineligible to receive credit under this section for service that is used in the calculation of any retirement benefit currently being paid or payable in the future to the member, or service rendered concurrently with any other period for which service credit has already been granted.

(H) Interest charged under this section shall be calculated separately for each year of service credit. Unless otherwise specified in this section, it shall be calculated at the lesser of the actuarial assumption rate for that year of the fund or of the retirement system in which the credit was earned. The interest shall be compounded annually.

The board may, by rule, establish procedures for the receipt of service credit under this section.

(I) The amount to be paid pursuant to division (B)(4), (C)(4), or (D)(2) of this section or division (B)(2) or (C)(2)(b) of section 742.212 of the Revised Code is the sum of the following:

(1) An amount equal to the difference between the amount the member paid as employee contributions for the service and the amount the member would have paid had the member been employed by the member's current employer as a member of a police or fire department;

(2) An amount equal to the difference between the amount paid or transferred under division (B)(3), (C)(3), or (D)(1)(b) of this section or division (B)(2) or (C)(2)(b) of section 742.212 of the Revised Code and the amount that would have been contributed by the employer for the service

had the member been employed by the member's current employer as a member of a police or fire department;

(3) Interest, determined in accordance with division (H) of this section, on the amounts specified in divisions (I)(1) and (2) of this section.

At the request of a member, in lieu of requiring payment of all or part of the amount determined under this division the fund may grant the member an amount of service credit under division (B), (C), or (D) of this section or division (B) or (C) of section 742.212 of the Revised Code that is less than the amount for which the member is eligible. The service credit granted shall be the same percentage of the service credit for which the member is eligible that the amount the fund receives under division (B), (C), or (D) of this section or division (B) or (C) of section 742.212 of the Revised Code is of the total amount it would receive under those divisions if the full amount determined under this division was paid.

(J)(1) Except as provided in division (J)(2) of this section and notwithstanding any contrary provision of this section, the board shall, in computing a pension or benefit under section 742.37 or 742.39 of the Revised Code, give a member of the fund who is not receiving a pension or disability benefit from the fund full credit for service credit purchased under this section for service that was less than full-time service if the member provides evidence satisfactory to the board that, after receiving written notice from the fund indicating that the member would be permitted to purchase service credit for service that was less than full-time, the member changed or ceased the member's employment with the understanding that the credit identified in the notice would be used in computing a pension or benefit. If the board has canceled service credit purchased under this section for service that was less than full-time service and the member meets the requirements of division (J)(1) of this section, the board shall restore the service credit on repayment to the fund of the amount refunded to the member at the time of cancellation.

(2) If a member of the fund who is not receiving a pension or disability benefit from the fund purchased credit under this section for service that was less than full-time service and does not meet the requirements of division (J)(1) of this section, the board shall refund to the member any amounts paid to purchase the credit, with interest at a rate determined by the board from the date the member purchased the credit to the date of the refund.

(K) A member of the fund who has purchased service credit under this section, or the member's estate, is entitled to a refund of the amount or portion of the amount paid to purchase the credit if the purchased credit or portion of credit does not increase a pension or benefit payable under

n 742.37 or 742.39 of the Revised Code. The refund cancels an equivalent amount of service credit.

(L) If a member or former member of the fund who is not a current contributor and has not received a refund of accumulated contributions elects to receive credit under section 145.295, 3307.761, or ~~3309.354~~ 3309.73 of the Revised Code for service for which the member contributed to the fund or purchased as military service credit ~~for service in the armed forces of the United States~~, the fund shall transfer to the public employees retirement system, school employees retirement system, or state teachers retirement system the amount specified in division ~~(A)(B)~~ of section 145.295 of the Revised Code, division ~~(A)(B)~~ of section 3307.761 of the Revised Code, or division ~~(A)(B)~~ of section ~~3309.354~~ 3309.73 of the Revised Code.

(M) The board shall adopt rules establishing a payroll deduction plan for the purchase of service credit under this section. The rules shall meet the requirements described in section 742.56 of the Revised Code.

Sec. 742.211. (A) Service credit and contributions for full-time service may be transferred between the fund and the Cincinnati retirement system as specified in sections 742.212 and 742.213 of the Revised Code if both of the following conditions are met:

(1) The Cincinnati city council and the board of trustees of the Cincinnati retirement system take all actions, including the adoption of any ordinance or resolution, necessary to authorize the transfer of service credit and contributions between the system and the fund.

(2) The Ohio police and fire pension fund and Cincinnati retirement system, through their boards of trustees, enter into an agreement governing the transfers that is consistent with the requirements of sections 742.212 and 742.213 of the Revised Code and includes both of the following:

(a) A provision under which the retirement system and the fund agree to transfer the amounts specified in those sections;

(b) A provision that specifies the amount of credit the system to which the transfer is made will grant for a specific period of service earned under the transferring system.

(B) The amount of credit specified under division (A)(2) of this section may be less than the person earned for a specific period of service under the transferring system.

(C)(1) The Ohio police and fire pension fund, through its board of trustees, and the Cincinnati retirement system, acting pursuant to the authority granted it by the Cincinnati city council, may do either of the following:

(a) By mutual consent, modify the agreement described in this section;

(b) Rescind the agreement described in this section.

(2) Any action taken under division (C)(1) of this section does not affect any transfers made between the fund and the system and grants of credit made by the fund or the system prior to the time action is taken.

(3) Rescinding an agreement as provided in division (C)(1)(b) of this section does not require mutual consent. The fund or retirement system that rescinds the agreement must promptly notify the other.

(D) If either of the conditions described in division (A) of this section is not met, a member of the Ohio police and fire pension fund who meets the requirements of section 742.21 of the Revised Code may purchase credit under division (B) of that section for service in the Cincinnati retirement system.

Sec. 742.212. (A) If the conditions described in division (A) of section 742.211 of the Revised Code are met, a member of the Ohio police and fire pension fund who is not receiving a pension or benefit from the fund is eligible to obtain credit for service as a member of the Cincinnati retirement system under this section.

(B) A member of the fund who has contributions on deposit with the Cincinnati retirement system shall, in computing years of service credit, be given credit for service credit earned for full-time service under the Cincinnati retirement system or purchased or obtained as military service credit if both of the following occur:

(1) For each year of service, the Cincinnati retirement system transfers to the Ohio police and fire pension fund the sum of the following:

(a) The amount, contributed by the member, or, in the case of military service credit, paid by the member, that is attributable to that service;

(b) An amount equal to the lesser of the amount contributed by the employer to the Cincinnati retirement system for the year of service or the amount that would have been contributed by the employer for the year of service had the member been employed by the member's current employer as a member of the Ohio police and fire pension fund at the time the credit was earned;

(c) Interest on the amounts specified in divisions (B)(1)(a) and (b) of this section from the last day of the year for which the service credit was earned or in which payment was made for military service credit to the date the transfer is made.

(2) If the member became a member of the fund on or after September 16, 1998, the member pays the amount determined pursuant to division (I) of section 742.21 of the Revised Code.

(C)(1) A member of the fund who has received a refund of the member's contributions to the Cincinnati retirement system shall, in computing years of service, be given credit for service credit earned for full-time service under the Cincinnati retirement system or purchased or obtained as military service credit if both of the following occur:

(a) For each year of service, the Cincinnati retirement system transfers to the Ohio police and fire pension fund the sum of the following:

(i) Interest on the amount refunded to the member that is attributable to the year of service from the last day of the year for which the service credit was earned or in which payment was made for military service credit to the date the refund was made;

(ii) An amount equal to the lesser of the amount contributed by the employer to the Cincinnati retirement system for the year of service or the amount that would have been contributed by the employer for the year of service had the member been employed by the member's current employer as a member of the Ohio police and fire pension fund at the time the credit was earned, with interest on that amount from the last day of the year for which the service credit was earned to the date of the transfer.

(b) The member pays the sum of the following:

(i) An amount equal to the amount refunded by the Cincinnati retirement system to the member for that year for contributions and payments for military service credit, with interest at a rate established by the board of trustees of the Ohio police and fire pension fund on that amount from the date of the refund to the date of payment;

(ii) An amount equal to the interest, if any, the member received when the refund was made that is attributable to the year of service;

(iii) If the member became a member of the fund on or after September 16, 1998, an amount paid by the member determined pursuant to division (I) of section 742.21 of the Revised Code.

(2) The amount transferred under division (C)(1)(a) of this section shall not include any interest the Cincinnati retirement system paid the person when it made the refund.

(D) Interest charged under this section shall be calculated separately for each year of service credit. Unless otherwise specified in this section, it shall be calculated at the lesser of the actuarial assumption rate for that year of the fund or the Cincinnati retirement system. The interest shall be compounded annually.

(E) Subject to board rules, a member of the fund may choose to purchase in any one payment only part of the credit the member is eligible to purchase under this section.

Interest charged under this section shall be calculated separately for each year of service credit. Unless otherwise specified in this section, it shall be calculated at the lesser of the actuarial assumption rate for that year of the fund or the Cincinnati retirement system. The interest shall be compounded annually.

(F) A member of the fund is ineligible to receive credit under this section for service that is used in the calculation of any retirement benefit currently paid or payable in the future to the member, or service rendered concurrently with any other period for which service credit has already been granted.

(G) At the request of the fund, the Cincinnati retirement system shall certify to the fund a copy of the records of the service and contributions of a member of the fund who seeks service credit under this section.

On receipt of payment from the member under division (C)(1)(b) of this section, the Ohio police and fire pension fund shall notify the Cincinnati retirement system. On receipt of the notice, the Cincinnati retirement system shall transfer the amount described in division (C)(1)(a) of this section.

(H) A member of the fund who has purchased service credit under this section, or the member's estate, is entitled to a refund of the amount or portion of the amount paid to purchase the credit if the purchased credit does not increase a pension or benefit payable under section 742.37 or 742.39 of the Revised Code. The refund cancels an equivalent amount of service credit.

(I) The board shall adopt rules establishing a payroll deduction plan for purchase of service credit under this section. The rules shall meet the requirements described in section 742.56 of the Revised Code.

Sec. 742.213. (A) If the conditions described in division (A) of section 742.211 of the Revised Code are met and a person who is a member or former member of the Ohio police and fire pension fund but not a current contributor and who is not receiving a pension or benefit from the fund elects to receive credit under the Cincinnati retirement system for service for which the person contributed to the fund or purchased or obtained as military service credit, the fund shall transfer the amounts specified in division (B) or (C) of this section to the Cincinnati retirement system.

(B) If a person has not received a refund of accumulated contributions from the fund, the fund shall, for each year of service credit, transfer to the Cincinnati retirement system the sum of the following:

(1) An amount equal to the person's contributions to the fund and payments made by the member for military service credit;

employer to the fund for the year of service or the amount that would have been contributed by the employer for the year of service had the person been a member of the Cincinnati retirement system at the time the credit was earned;

(3) Interest on the amounts specified in divisions (B)(1) and (2) of this section for the period from the last day of the year for which the service credit was earned or in which payment was made for military service credit to the date the transfer was made.

(C) If the person has received a refund of accumulated contributions to the fund, the fund shall, for each year of service credit, transfer to the Cincinnati retirement system the sum of the following:

(1) Interest on the amount refunded to the former member that is attributable to the year of service from the last day of the year for which the service credit was earned or in which payment was made for military service credit to the date the refund was made;

(2) An amount equal to the lesser of the amount contributed by the employer to the fund for the year of service or the amount that would have been contributed by the employer for the year of service had the person been a member of the Cincinnati retirement system at the time the credit was earned, with interest on that amount from the last day of the year for which the service credit was earned to the date of the transfer.

(D) On receipt of notice from the Cincinnati retirement system that the Cincinnati retirement system has received payment from a person described in division (C) of this section, the Ohio police and fire pension fund shall transfer the amount described in that division.

(E) Interest charged under this section shall be calculated separately for each year of service credit. Unless otherwise specified in this section, it shall be calculated at the lesser of the actuarial assumption rate for that year of the fund or the Cincinnati retirement system. The interest shall be compounded annually.

(F) The transfer of any amount under this section shall cancel an equivalent amount of service credit.

(G) At the request of the Cincinnati retirement system, the Ohio police and fire pension fund shall certify to the Cincinnati retirement system a copy of the records of the service and contributions of a member or former member of the fund who elects to receive service credit under the Cincinnati retirement system.

Sec. 742.41. (A) As used in this section:

(1) "Other system retirant" has the same meaning as in section 742.26 of the Revised Code.

(2) "Personal history record" includes a member's, former member's, or other system retirant's name, address, telephone number, social security number, record of contributions, correspondence with the Ohio police and fire pension fund, status of any application for benefits, and any other information deemed confidential by the trustees of the fund.

(B) The treasurer of state shall furnish annually to the board of trustees of the fund a sworn statement of the amount of the funds in the treasurer of state's custody belonging to the Ohio police and fire pension fund. The records of the ~~board~~ fund shall be open for public inspection except for the following, which shall be excluded, except with the written authorization of the individual concerned:

(1) The individual's personal history record;

(2) Any information identifying, by name and address, the amount of a monthly allowance or benefit paid to the individual.

(C) All medical reports and recommendations required are privileged, except that copies of such medical reports or recommendations shall be made available to the personal physician, attorney, or authorized agent of the individual concerned upon written release received from the individual or the individual's agent or, when necessary for the proper administration of the fund, to the board-assigned physician.

(D) Any person who is a member of the fund or an other system retirant shall be furnished with a statement of the amount to the credit of the person's individual account upon the person's written request. The ~~board~~ fund need not answer more than one such request of a person in any one year.

(E) Notwithstanding the exceptions to public inspection in division (B) of this section, the ~~board~~ fund may furnish the following information:

(1) If a member, former member, or other system retirant is subject to an order issued under section 2907.15 of the Revised Code or is convicted of or pleads guilty to a violation of section 2921.41 of the Revised Code, on written request of a prosecutor as defined in section 2935.01 of the Revised Code, the ~~board~~ fund shall furnish to the prosecutor the information requested from the individual's personal history record.

(2) Pursuant to a court order issued under section 3113.21 of the Revised Code, the ~~board~~ fund shall furnish to a court or child support enforcement agency the information required under that section.

(3) At the request of any organization or association of members of the fund, ~~the board of trustees of~~ the fund shall provide a list of the names and addresses of members of the fund and other system retirants. The ~~board~~ fund shall comply with the request of such organization or association at least

once a year and may impose a reasonable charge for the list.

(4) Within fourteen days after receiving from the director of job and family services a list of the names and social security numbers of recipients of public assistance pursuant to section 5101.181 of the Revised Code, the ~~board~~ fund shall inform the auditor of state of the name, current or most recent employer address, and social security number of each member or other system retirant whose name and social security number are the same as that of a person whose name or social security number was submitted by the director. The ~~board~~ fund and its employees shall, except for purposes of furnishing the auditor of state with information required by this section, preserve the confidentiality of recipients of public assistance in compliance with division (A) of section 5101.181 of the Revised Code.

(5) The fund shall comply with orders issued under section 3105.87 of the Revised Code.

On the written request of an alternate payee, as defined in section 3105.80 of the Revised Code, the fund shall furnish to the alternate payee information on the amount and status of any amounts payable to the alternate payee under an order issued under section 3105.171 or 3105.65 of the Revised Code.

(F) A statement that contains information obtained from the ~~board's~~ fund's records that is signed by the secretary of the board of trustees of the Ohio police and fire pension fund and to which the board's official seal is affixed, or copies of the ~~board's~~ fund's records to which the signature and seal are attached, shall be received as true copies of the ~~board's~~ fund's records in any court or before any officer of this state.

Sec. 742.462. (A) As used in this section, "alternate payee," "benefit," "lump sum payment," "participant," and "public retirement program" have the same meanings as in section 3105.80 of the Revised Code.

(B) On receipt of an order issued under section 3105.171 or 3105.65 of the Revised Code, the Ohio police and fire pension fund shall determine whether the order meets the requirements of sections 3105.80 to 3105.90 of the Revised Code. The fund shall retain in the participant's record an order the fund determines meets the requirements. Not later than sixty days after receipt, the fund shall return to the court that issued the order any order the fund determines does not meet the requirements.

(C) The fund shall comply with an order retained under division (B) of this section at the following times as appropriate:

(1) If the participant has applied for or is receiving a benefit or has applied for but not yet received a lump sum payment, as soon as practicable;

(2) If the participant has not applied for a benefit or lump sum payment,

on application by the participant for a benefit or lump sum payment.

(D) If the fund transfers a participant's service credit or contributions made by or on behalf of a participant to a public retirement program that is not named in the order, the fund shall do both of the following:

(1) Notify the court that issued the order by sending the court a copy of the order and the name and address of the public retirement program to which the transfer was made;

(2) Send a copy of the order to the public retirement program to which the transfer was made.

(E) If it receives a participant's service credit or contributions and a copy of an order as provided in division (D) of this section, the fund shall administer the order as if it were the public retirement program named in the order.

(F) If a participant's benefit or lump sum payment is or will be subject to more than one order described in section 3105.81 of the Revised Code or to an order described in section 3105.81 of the Revised Code and a withholding order under section 3111.23 or 3113.21 of the Revised Code, the fund shall, after determining that the amounts that are or will be withheld will cause the benefit or lump sum payment to fall below the limits described in section 3105.85 of the Revised Code, do all of the following:

(1) Establish, in accordance with division (G) of this section and subject to the limits described in section 3105.85 of the Revised Code, the priority in which the orders are or will be paid by the fund in accordance with division (G) of this section;

(2) Reduce the amount paid to an alternate payee based on the priority established under division (F)(1) of this section;

(3) Notify, by regular mail, a participant and alternate payee of any action taken under this division.

(G) A withholding or deduction notice issued under section 3111.23 or 3113.21 of the Revised Code or an order described in section 3115.32 of the Revised Code has priority over all other orders and shall be complied with in accordance with child support enforcement laws. All other orders are entitled to priority in order of earliest retention by the fund. The fund is not to retain an order that provides for the division of property unless the order is filed in a court with jurisdiction in this state.

(H) The fund is not liable in civil damages for loss resulting from any action or failure to act in compliance with this section.

Sec. 742.47. Except as provided in sections 742.461, 3105.171, 3105.65, 3111.23, ~~and~~ 3113.21, and 3115.32 of the Revised Code, sums of money due or to become due to any ~~person~~ individual from the Ohio police

and fire pension fund are not liable to attachment, garnishment, levy, or seizure under any legal or equitable process or any other process of law whatsoever, whether ~~such~~ those sums remain with the treasurer of the fund or any officer or agent of the board of trustees of the fund; or ~~is~~ are in the course of transmission to the ~~person~~ individual entitled ~~thereto~~ to them, but shall inure wholly to the benefit of ~~such person~~ that individual.

Sec. 742.64. As used in this section, "alternate payee," "benefit," and "lump sum payment" have the same meanings as in section 3105.80 of the Revised Code.

If a person who is an alternate payee is paid any amount from a benefit or lump sum payment under an order issued under section 3105.171 or 3105.65 of the Revised Code by the Ohio police and fire pension fund to which the person is not entitled, the person shall repay the fund. If the person fails to repay, the fund shall withhold the amount due from any payment due the person under the order or may collect the amount in any other manner provided by law.

Sec. 2907.15. (A) As used in this section:

(1) "Public retirement system" means the public employees retirement system, state teachers retirement system, school employees retirement system, Ohio police and fire pension fund, state highway patrol retirement system, or a municipal retirement system of a municipal corporation of this state.

(2) "Government deferred compensation program" means such a program offered by the Ohio public employees deferred compensation board; a municipal corporation; or a governmental unit, as defined in section 148.06 of the Revised Code.

(3) "Deferred compensation program participant" means a "participating employee" or "continuing member," as defined in section 148.01 of the Revised Code, or any other public employee who has funds in a government deferred compensation program.

(4) "Alternative retirement plan" means an alternative retirement plan provided pursuant to Chapter 3305. of the Revised Code.

(5) "Prosecutor" has the same meaning as in section 2935.01 of the Revised Code.

In any case in which a sentencing court orders restitution to the victim under section 2929.18 of the Revised Code for a violation of section 2907.02, 2907.03, 2907.04, or 2907.05 of the Revised Code and in which the offender is a government deferred compensation program participant, is an electing employee, as defined in section 3305.01 of the Revised Code, or is a member of, or receiving a pension, benefit, or allowance, other than a

survivorship benefit, from, a public retirement system and committed the offense against a child, student, patient, or other person with whom the offender had contact in the context of the offender's public employment, at the request of the victim the prosecutor shall file a motion with the sentencing court specifying the government deferred compensation program, alternative retirement plan, or public retirement system and requesting that the court issue an order requiring the government deferred compensation program, alternative retirement plan, or public retirement system to withhold the amount required as restitution from one or more of the following: any payment to be made from a government deferred compensation program, any payment or benefit under an alternative retirement plan, or under a pension, annuity, allowance, or any other benefit, other than a survivorship benefit, that has been or is in the future granted to the offender; from any payment of accumulated employee contributions standing to the offender's credit with the government deferred compensation program, alternative retirement plan, or public retirement system; or from any payment of any other amounts to be paid to the offender pursuant to Chapter 145., 148., 742., 3307., 3309., or 5505. of the Revised Code on withdrawal of contributions. The motion may be filed at any time subsequent to the conviction of the offender or entry of a guilty plea. On the filing of the motion, the clerk of the court in which the motion is filed shall notify the offender and the government deferred compensation program, alternative retirement plan, or public retirement system, in writing, of all of the following: that the motion was filed; that the offender will be granted a hearing on the issuance of the requested order if the offender files a written request for a hearing with the clerk prior to the expiration of thirty days after the offender receives the notice; that, if a hearing is requested, the court will schedule a hearing as soon as possible and notify the offender and the government deferred compensation program, alternative retirement plan, or public retirement system of the date, time, and place of the hearing; that, if a hearing is conducted, it will be limited to a consideration of whether the offender can show good cause why the order should not be issued; that, if a hearing is conducted, the court will not issue the order if the court determines, based on evidence presented at the hearing by the offender, that there is good cause for the order not to be issued; that the court will issue the order if a hearing is not requested or if a hearing is conducted but the court does not determine, based on evidence presented at the hearing by the offender, that there is good cause for the order not to be issued; and that, if the order is issued, the government deferred compensation program, alternative retirement plan, or public retirement system specified in the

on will be required to withhold the amount required as restitution from payments to the offender.

(B) In any case in which a motion requesting the issuance of a withholding order as described in division (A) of this section is filed, the offender may receive a hearing on the motion by delivering a written request for a hearing to the court prior to the expiration of thirty days after the offender's receipt of the notice provided pursuant to division (A) of this section. If the offender requests a hearing within the prescribed time, the court shall schedule a hearing as soon as possible after the request is made and notify the offender and the government deferred compensation program, alternative retirement plan, or public retirement system of the date, time, and place of the hearing. A hearing scheduled under this division shall be limited to a consideration of whether there is good cause, based on evidence presented by the offender, for the requested order not to be issued. If the court determines, based on evidence presented by the offender, that there is good cause for the order not to be issued, the court shall deny the motion and shall not issue the order. Good cause for not issuing the order includes a determination by the court that the order would severely impact the offender's ability to support the offender's dependents.

If the offender does not request a hearing within the prescribed time or the court conducts a hearing but does not determine, based on evidence presented by the offender, that there is good cause for the order not to be issued, the court shall order the government deferred compensation program, alternative retirement plan, or public retirement system to withhold the amount required as restitution from one or more of the following: any payments to be made from a government deferred compensation program, any payment or benefit under an alternative retirement plan, or under a pension, annuity, allowance, or under any other benefit, other than a survivorship benefit, that has been or is in the future granted to the offender; from any payment of accumulated employee contributions standing to the offender's credit with the government deferred compensation program, alternative retirement plan, or public retirement system; or from any payment of any other amounts to be paid to the offender upon withdrawal of contributions pursuant to Chapter 145., 148., 742., 3307., 3309., or 5505. of the Revised Code and to continue the withholding for that purpose, in accordance with the order, out of each payment to be made on or after the date of issuance of the order, until further order of the court. On receipt of an order issued under this division, the government deferred compensation program, alternative retirement plan, or public retirement system shall withhold the amount required as restitution, in accordance with the order,

from any such payments and immediately forward the amount withheld to the clerk of the court in which the order was issued for payment to the person to whom restitution is to be made. The order shall not apply to any portion of payments made from a government deferred compensation program, alternative retirement plan, or public retirement system to a person other than the offender pursuant to a previously issued domestic court order.

(C) Service of a notice required by division (A) or (B) of this section shall be effected in the same manner as provided in the Rules of Civil Procedure for the service of process.

(D) Upon the filing of charges under section 2907.02, 2907.03, 2907.04, or 2907.05 of the Revised Code against a person who is a deferred compensation program participant, an electing employee participating in an alternative retirement plan, or a member of, or receiving a pension benefit, or allowance, other than a survivorship benefit, from a public retirement system for an offense against a child, student, patient, or other person with whom the offender had contact in the context of the offender's public employment, the prosecutor shall send written notice that charges have been filed against that person to the appropriate government deferred compensation program, alternative retirement plan, or public retirement system. The notice shall specifically identify the person charged.

Sec. 2921.41. (A) No public official or party official shall commit any theft offense, as defined in division (K) of section 2913.01 of the Revised Code, when either of the following applies:

(1) The offender uses the offender's office in aid of committing the offense or permits or assents to its use in aid of committing the offense;

(2) The property or service involved is owned by this state, any other state, the United States, a county, a municipal corporation, a township, or any political subdivision, department, or agency of any of them, is owned by a political party, or is part of a political campaign fund.

(B) Whoever violates this section is guilty of theft in office. Except as otherwise provided in this division, theft in office is a felony of the fifth degree. If the value of property or services stolen is five hundred dollars or more and is less than five thousand dollars, theft in office is a felony of the fourth degree. If the value of property or services stolen is five thousand dollars or more, theft in office is a felony of the third degree.

(C)(1) A public official or party official who is convicted of or pleads guilty to theft in office is forever disqualified from holding any public office, employment, or position of trust in this state.

(2)(a) A court that imposes sentence for a violation of this section based on conduct described in division (A)(2) of this section shall require the

public official or party official who is convicted of or pleads guilty to the offense to make restitution for all of the property or the service that is the subject of the offense, in addition to the term of imprisonment and any fine imposed. A court that imposes sentence for a violation of this section based on conduct described in division (A)(1) of this section and that determines at trial that this state or a political subdivision of this state if the offender is a public official, or a political party in the United States or this state if the offender is a party official, suffered actual loss as a result of the offense shall require the offender to make restitution to the state, political subdivision, or political party for all of the actual loss experienced, in addition to the term of imprisonment and any fine imposed.

(b)(i) In any case in which a sentencing court is required to order restitution under division (C)(2)(a) of this section and in which the offender, at the time of the commission of the offense or at any other time, was a member of the public employees retirement system, the Ohio police and fire pension fund, the state teachers retirement system, the school employees retirement system, or the state highway patrol retirement system; was an electing employee, as defined in section 3305.01 of the Revised Code, participating in an alternative retirement plan provided pursuant to Chapter 3305. of the Revised Code; was a participating employee or continuing member, as defined in section 148.01 of the Revised Code, in a deferred compensation program offered by the Ohio public employees deferred compensation board; was an officer or employee of a municipal corporation who was a participant in a deferred compensation program offered by that municipal corporation; was an officer or employee of a government unit, as defined in section 148.06 of the Revised Code, who was a participant in a deferred compensation program offered by that government unit, or was a participating employee, continuing member, or participant in any deferred compensation program described in this division and a member of a retirement system specified in this division or a retirement system of a municipal corporation, the entity to which restitution is to be made may file a motion with the sentencing court specifying any retirement system, any ~~entity providing any benefit under an alternative retirement plan provider as defined in section 3305.01 of the Revised Code,~~ and any deferred compensation program of which the offender was a member, electing employee, participating employee, continuing member, or participant and requesting the court to issue an order requiring the specified retirement system, the specified ~~entity providing the benefit provider~~ provider under the alternative retirement plan, or the specified deferred compensation program, or, if more than one is specified in the motion, the applicable combination of

these, to withhold the amount required as restitution from any payment that is to be made under a pension, annuity, or allowance, under an option in the alternative retirement plan, under a participant account, as defined in section 148.01 of the Revised Code, or under any other type of benefit, other than a survivorship benefit, that has been or is in the future granted to the offender, from any payment of accumulated employee contributions standing to the offender's credit with that retirement system, that ~~entity providing provider~~ of the payment option under the alternative retirement plan, or that deferred compensation program, or, if more than one is specified in the motion, the applicable combination of these, and from any payment of any other amounts to be paid to the offender upon the offender's withdrawal of the offender's contributions pursuant to Chapter 145., 148., 742., 3307., 3309., or 5505. of the Revised Code. A motion described in this division may be filed at any time subsequent to the conviction of the offender or entry of a guilty plea. Upon the filing of the motion, the clerk of the court in which the motion is filed shall notify the offender, the specified retirement system, the specified ~~entity providing the benefit~~ provider under the alternative retirement plan, or the specified deferred compensation program, or, if more than one is specified in the motion, the applicable combination of these, in writing, of all of the following: that the motion was filed; that the offender will be granted a hearing on the issuance of the requested order if the offender files a written request for a hearing with the clerk prior to the expiration of thirty days after the offender receives the notice; that, if a hearing is requested, the court will schedule a hearing as soon as possible and notify the offender, any specified retirement system, any specified ~~entity providing any benefit~~ provider under an alternative retirement plan, and any specified deferred compensation program of the date, time, and place of the hearing; that, if a hearing is conducted, it will be limited only to a consideration of whether the offender can show good cause why the requested order should not be issued; that, if a hearing is conducted, the court will not issue the requested order if the court determines, based on evidence presented at the hearing by the offender, that there is good cause for the requested order not to be issued; that the court will issue the requested order if a hearing is not requested or if a hearing is conducted but the court does not determine, based on evidence presented at the hearing by the offender, that there is good cause for the requested order not to be issued; and that, if the requested order is issued, any retirement system, any ~~entity providing any benefit~~ provider under an alternative retirement plan, and any deferred compensation program specified in the motion will be required to withhold the amount required as restitution from payments to the

offender.

(ii) In any case in which a sentencing court is required to order restitution under division (C)(2)(a) of this section and in which a motion requesting the issuance of a withholding order as described in division (C)(2)(b)(i) of this section is filed, the offender may receive a hearing on the motion by delivering a written request for a hearing to the court prior to the expiration of thirty days after the offender's receipt of the notice provided pursuant to division (C)(2)(b)(i) of this section. If a request for a hearing is made by the offender within the prescribed time, the court shall schedule a hearing as soon as possible after the request is made and shall notify the offender, the specified retirement system, the specified ~~entity providing the benefit~~ provider under the alternative retirement plan, or the specified deferred compensation program, or, if more than one is specified in the motion, the applicable combination of these, of the date, time, and place of the hearing. A hearing scheduled under this division shall be limited to a consideration of whether there is good cause, based on evidence presented by the offender, for the requested order not to be issued. If the court determines, based on evidence presented by the offender, that there is good cause for the order not to be issued, the court shall deny the motion and shall not issue the requested order. If the offender does not request a hearing within the prescribed time or if the court conducts a hearing but does not determine, based on evidence presented by the offender, that there is good cause for the order not to be issued, the court shall order the specified retirement system, the specified ~~entity providing the benefit~~ provider under the alternative retirement plan, or the specified deferred compensation program, or, if more than one is specified in the motion, the applicable combination of these, to withhold the amount required as restitution under division (C)(2)(a) of this section from any payments to be made under a pension, annuity, or allowance, under a participant account, as defined in section 148.01 of the Revised Code, under an option in the alternative retirement plan, or under any other type of benefit, other than a survivorship benefit, that has been or is in the future granted to the offender, from any payment of accumulated employee contributions standing to the offender's credit with that retirement system, that ~~entity providing the benefit~~ provider under the alternative retirement plan, or that deferred compensation program, or, if more than one is specified in the motion, the applicable combination of these, and from any payment of any other amounts to be paid to the offender upon the offender's withdrawal of the offender's contributions pursuant to Chapter 145., 148., 742., 3307., 3309., or 5505. of the Revised Code, and to continue the withholding for that purpose, in

accordance with the order, out of each payment to be made on or after the date of issuance of the order, until further order of the court. Upon receipt of an order issued under this division, the public employees retirement system, the Ohio police and fire pension fund, the state teachers retirement system, the school employees retirement system, the state highway patrol retirement system, a municipal corporation retirement system, the ~~entity providing the benefit~~ provider under the alternative retirement plan, and the deferred compensation program offered by the Ohio public employees deferred compensation board, a municipal corporation, or a government unit, as defined in section 148.06 of the Revised Code, whichever are applicable, shall withhold the amount required as restitution, in accordance with the order, from any such payments and immediately shall forward the amount withheld to the clerk of the court in which the order was issued for payment to the entity to which restitution is to be made.

(iii) Service of a notice required by division (C)(2)(b)(i) or (ii) of this section shall be effected in the same manner as provided in the Rules of Civil Procedure for the service of process.

(D) Upon the filing of charges against a person under this section, the prosecutor, as defined in section 2935.01 of the Revised Code, who is assigned the case shall send written notice that charges have been filed against that person to the public employees retirement system, the Ohio police and fire pension fund, the state teachers retirement system, the school employees retirement system, the state highway patrol retirement system, the ~~entity providing any benefit~~ provider under an alternative retirement plan, any municipal corporation retirement system in this state, and the deferred compensation program offered by the Ohio public employees deferred compensation board, a municipal corporation, or a government unit, as defined in section 148.06 of the Revised Code. The written notice shall specifically identify the person charged.

Sec. 3105.80. As used in this section and sections 3105.81 to 3105.90 of the Revised Code:

(A) "Alternate payee" means a party in an action for divorce, legal separation, annulment, or dissolution of marriage who is to receive one or more payments from a benefit or lump sum payment under an order issued under section 3105.171 or 3105.65 of the Revised Code that is in compliance with sections 3105.81 to 3105.90 of the Revised Code.

(B) "Benefit" means a periodic payment under a pension, annuity, allowance, or other type of benefit, other than a survivor benefit, that has been or may be granted to a participant under sections 742.01 to 742.61 or Chapter 145., 3307., 3309., or 5505. of the Revised Code or any payment

that is to be made under a contract a participant has entered into for the purposes of an alternative retirement plan.

(C) "Lump sum payment" means a payment of accumulated contributions standing to a participant's credit under sections 742.01 to 742.61 or Chapter 145., 3307., 3309., or 5505. of the Revised Code or pursuant to a contract a participant has entered into for the purposes of an alternative retirement plan and any other payment made or that may be made to a participant under those sections or chapters on withdrawal of a participant's contributions. "Lump sum payment" includes a lump sum payment under section 145.384, 742.26, 3307.352, or 3309.344 of the Revised Code.

(D) "Participant" means a member, contributor, retirant, or disability benefit recipient who is or will be entitled to a benefit or lump sum payment under sections 742.01 to 742.61 or Chapter 145., 3307., 3309., or 5505. of the Revised Code or an academic or administrative employee who elects to participate in an alternative retirement plan under Chapter 3305. of the Revised Code.

(E) "Personal history record" has the same meaning as in section 145.27, 742.41, 3305.20, 3307.20, 3309.22, and 5505.04 of the Revised Code.

(F) "Public retirement program" means the public employees retirement system, Ohio police and fire pension fund, school employees retirement system, state teachers retirement system, state highway patrol retirement system, or an entity providing an alternative retirement plan under Chapter 3305. of the Revised Code.

Sec. 3105.81. A court that issues an order under section 3105.171 or 3105.65 of the Revised Code that provides for a division of property that includes a benefit or lump sum payment and requires one or more payments from a public retirement program to an alternate payee shall include in the order a requirement that the payments be made in accordance with and subject to limitations set forth in sections 3105.82 to 3105.90 of the Revised Code.

Sec. 3105.82. An order described in section 3105.81 of the Revised Code shall meet all of the following requirements:

(A) Be on the form created under section 3105.90 of the Revised Code;

(B) Set forth the name and address of the public retirement program subject to the order or, if the court determines that the participant has contributions on deposit with more than one public retirement program, the name and address of each public retirement program that is potentially subject to the order;

(C) Set forth the names, social security numbers, and current addresses of the participant and alternate payee;

(D) Specify the amount to be paid to the alternate payee as one of the following:

(1) As both a monthly dollar amount should the participant elect a benefit and as a one-time payment should the participant elect a lump sum payment;

(2) As a percentage of a fraction determined as follows of a monthly benefit or lump sum payment:

(a) The numerator of the fraction shall be the number of years during which the participant was both a member of a public retirement program and married to the alternate payee.

(b) The denominator, which shall be determined by the public retirement program at the time the participant elects to take the benefit or payment, shall be the participant's total years of service credit or, in the case of a participant in a retirement plan established under Chapter 3305. of the Revised Code, years of participation in the plan.

(E) If the participant is eligible for more than one benefit or lump sum payment, specify in accordance with division (D) of this section the amount, if any, to be paid to the alternate payee from each benefit or lump sum payment.

(F) Require an individual who is a participant or alternate payee to notify the public retirement program in writing of a change in the individual's mailing address;

(G) Notify the alternate payee of the following:

(1) The payee's right to payment under the order is conditional on the participant's right to a benefit payment or lump sum payment;

(2) The possible reduction under section 145.571, 742.462, 3307.371, 3309.671, or 5505.261 of the Revised Code of the amount paid to the alternate payee;

(3) The possible termination of the payee's rights as described in section 3105.86 of the Revised Code.

(H) Apply to payments made by the public retirement program after retention of an order under section 145.571, 742.462, 3305.21, 3307.371, 3309.671, or 5505.261 of the Revised Code.

Sec. 3105.821. The monthly benefit used under division (D)(2) of section 3105.82 of the Revised Code to determine the amount to be paid an alternate payee from a monthly benefit shall be whichever of the following applies:

(A) If the participant is receiving a monthly benefit, the monthly benefit

shall be the benefit the participant is receiving at the time the decree of divorce or dissolution becomes final;

(B) If the participant has applied for but is not yet receiving a monthly benefit, the monthly benefit shall be the benefit for which the participant is eligible;

(C) If the participant has not applied for a benefit, the monthly benefit shall be the benefit calculated at the time the participant elects to take it.

Sec. 3105.83. Payments under an order described in section 3105.81 of the Revised Code shall commence as provided under section 145.571, 742.462, 3305.21, 3307.371, 3309.671, or 5505.261 of the Revised Code. An alternate payee has no right or privilege under sections 742.01 to 742.61 or Chapter 145., 3305., 3307., 3309., or 5505. of the Revised Code that is not provided in those sections or chapters.

An order described in section 3105.81 of the Revised Code shall not require a public retirement program to take any action or provide any benefit, allowance, or payment not authorized under the law governing the public retirement program.

Sec. 3105.84. An order described in section 3105.81 of the Revised Code shall authorize the board of the public retirement program that is or will be paying the benefit or lump sum payment to withhold from any benefit or payment that is subject to an order an amount determined by the public retirement program to be necessary to defray the cost of administering the order. This amount shall be divided equally between the participant and the alternate payee.

Sec. 3105.85. (A) The total of the amounts described in division (D) of section 3105.82 and section 3105.84 of the Revised Code shall not exceed fifty per cent of the amount of a benefit or lump sum payment, or if withholding is to be made from more than one benefit or lump sum payment, fifty per cent of the total of the benefits or lump sum payments.

(B) If a participant's benefit or lump sum payment is or will be subject to more than one order described in section 3105.81 of the Revised Code, the public retirement program shall not withhold an aggregate amount for all the orders that exceeds fifty per cent of the benefit or lump sum payment.

(C) If a participant's benefit or lump sum payment is or will be subject to an order described in section 3105.81 of the Revised Code and one or more withholding orders under section 3111.23 or 3113.21 of the Revised Code, the public retirement program shall not withhold from a benefit or lump sum payment an aggregate amount for all orders described in section 3105.81 of the Revised Code that exceeds the difference between fifty per cent of the benefit or payment and the percentage of the benefit or payment

that is or will be paid under orders described in section 3111.23 or 3113.21 of the Revised Code.

(D) The public retirement program that is or will be paying the benefit or lump sum payment shall act in accordance with section 145.571, 742.462, 3305.21, 3307.371, 3309.671, or 5505.261 of the Revised Code.

Sec. 3105.86. An alternate payee's rights under an order described in section 3105.81 of the Revised Code shall terminate on the earlier of the following:

(A) The death of the participant;

(B) The death of the alternate payee;

(C) The termination of a benefit paid to a participant under sections 742.01 to 742.61 or chapter 145., 3305., 3307., 3309., or 5505. of the Revised Code.

Sec. 3105.87. The court may order a public retirement program to provide information from a participant's personal history record necessary to determine the amounts described in division (D) of section 3105.82 of the Revised Code.

Sec. 3105.88. The clerk of courts shall transmit a certified copy of an order described in section 3105.81 of the Revised Code to each public retirement program named in the order. If the clerk of courts fails to transmit an order, the public retirement program named in the order is not required to administer the order.

The public retirement program shall retain an order in accordance with section 145.571, 742.462, 3305.21, 3307.371, 3309.671, or 5505.261 of the Revised Code.

If the public retirement program returns to the clerk of courts an order in accordance with section 145.571, 742.462, 3305.21, 3307.371, 3309.671, or 5505.261 of the Revised Code, the clerk of courts shall notify the counsel of record that the order was not retained by the public retirement program.

Sec. 3105.89. Notwithstanding division (I) of section 3105.171 of the Revised Code:

(A) The court shall retain jurisdiction to modify, supervise, or enforce the implementation of an order described in section 3105.81 of the Revised Code.

(B) The court may modify an order issued under section 3105.171 or 3105.65 of the Revised Code that was effective prior to the effective date of this section for the purpose of enforcing the order or carrying into effect the manifest intentions of the parties. A modified order must meet the requirements of section 3105.82 of the Revised Code.

Sec. 3105.90. The state retirement systems, the Ohio state bar

sociation, and the Ohio domestic relations judges association shall jointly create a form to be used by courts for orders described in section 3105.81 of the Revised Code. Each state retirement system shall, by rule adopted in accordance with section 111.15 of the Revised Code, adopt the form created under this section.

Sec. 3111.20. (A) As used in sections 3111.20 to 3111.29 of the Revised Code:

(1) "Obligor" means the person required to pay support under an administrative support order.

(2) "Obligee" means the person entitled to receive the support payments under an administrative support order.

(3) "Administrative support order" means an administrative order for the payment of support that is issued by a child support enforcement agency.

(4) "Support" means child support.

(5) "Personal earnings" means compensation paid or payable for personal services, however denominated, and includes, but is not limited to, wages, salary, commissions, bonuses, draws against commissions, profit sharing, and vacation pay.

(6) "Financial institution" means a bank, savings and loan association, or credit union, or a regulated investment company or mutual fund in which a person who is required to pay support has funds on deposit that are not exempt under the law of this state or the United States from execution, attachment, or other legal process.

(7) "Title IV-D case" means any case in which the child support enforcement agency is enforcing the support order pursuant to Title IV-D of the "Social Security Act," 88 Stat. 2351 (1975), 42 U.S.C. 651, as amended.

(8) "Payor" means any person or entity that distributes income to an obligor including the obligor, if the obligor is self-employed; an employer; an employer that is paying the obligor's workers' compensation benefits; the public employees retirement board; the governing entity of any municipal retirement system; the board of trustees of the Ohio police and fire pension fund; the state teachers retirement board; the school employees retirement board; the state highway patrol retirement board; a provider, as defined in section 3305.01 of the Revised Code; a person paying or otherwise distributing an obligor's income; the bureau of workers' compensation; or any other person or entity, except the director of job and family services with respect to unemployment compensation benefits paid pursuant to Chapter 4141. of the Revised Code.

(9) "Income" means any form of monetary payment including personal earnings; unemployment compensation benefits to the extent permitted by,

and in accordance with, sections 2301.371 and 4141.282 of the Revised Code, and federal law governing the department of job and family services; workers' compensation payments; pensions; annuities; allowances; retirement benefits; disability or sick pay; insurance proceeds; lottery prize awards; federal, state, or local government benefits to the extent that the benefits can be withheld or deducted under the law governing the benefits; any form of trust fund or endowment; lump-sum payments; and any other monetary payments.

(B) A man who is presumed to be the natural father of a child pursuant to section 3111.03 of the Revised Code assumes the parental duty of support with respect to the child.

(C) Notwithstanding section 3109.01 of the Revised Code, a parent's duty of support for a child shall continue beyond the age of majority as long as the child continuously attends on a full-time basis any recognized and accredited high school or a court-issued child support order provides that the duty of support continues beyond the age of majority. Except in cases in which a child support order requires the duty of support to continue for any period after the child reaches nineteen years of age, the duty does not continue after the child reaches nineteen years of age. The parental duty of support shall continue during seasonal vacations.

A parent, guardian, or legal custodian of a child, the person with whom the child resides, or the child support enforcement agency of the county in which the child, parent, guardian, or legal custodian of the child resides may file a complaint pursuant to section 2151.231 of the Revised Code in the juvenile court of that county requesting the court to order a parent who neglects or does not assume the parental duty of support to pay an amount for the support of the child and to provide for the health care needs of the child, may contact a child support enforcement agency for assistance in obtaining the order, or may request an administrative officer of a child support enforcement agency to issue an administrative order for the payment of child support and providing for the health care needs of the child pursuant to division (D) of this section. Upon the filing of the complaint or the making of the request, the court shall issue an order requiring the payment of support for the child and providing for the health care needs of the child, pursuant to section 2151.231 of the Revised Code, or the administrative officer, pursuant to division (D) of this section, shall issue an order requiring the payment of support for the child and providing for the health care needs of the child.

A party to a request made under this division may raise the issue of the existence or nonexistence of a parent-child relationship between the

ed natural father and the child unless the presumption is based on acknowledgment of paternity that has become final pursuant to section 2151.232, 3111.211, or 5101.314 of the Revised Code. If a request is made for an administrative order providing for support and health care needs pursuant to division (D) of this section and the issue of the existence or nonexistence of a parent-child relationship is raised, the administrative officer shall treat the request as a request made pursuant to section 3111.22 of the Revised Code and determine the issue pursuant to that section. An administrative order issued pursuant to division (D) of this section does not preclude a party from requesting a determination of the issue of the existence or nonexistence of a parent-child relationship pursuant to this chapter if the issue was not determined with respect to the party in the proceedings conducted pursuant to division (D) of this section or pursuant to an acknowledgment of paternity that has become final under section 2151.232, 3111.211, or 5101.314 of the Revised Code. An order issued pursuant to division (D) of this section shall remain effective until a final and enforceable determination is made pursuant to this chapter that a parent-child relationship does not exist between the presumed natural father and the child or until the occurrence of an event described in division (E)(4)(a) of section 3111.23 of the Revised Code that requires the order to be terminated.

(D) If a request is made pursuant to division (C) of this section or division (A) of section 3111.211 of the Revised Code for an administrative order requiring the payment of child support and providing for the health care needs of the child, the administrative officer shall schedule an administrative hearing to determine, in accordance with sections 3111.23 to 3111.29 and 3113.215 of the Revised Code, the amount of child support either parent is required to pay, the method of paying that child support, and the method of providing for the child's health care. The hearing shall be held not later than sixty days after the request is made pursuant to division (A) of this section or division (A) of section 3111.211 of the Revised Code nor earlier than thirty days after the officer gives the mother and father of the child notice of the action. When an administrative officer issues an administrative order for the payment of support and provision for the child's health care, all of the following apply:

(1) The administrative support order shall require periodic payments of support that may vary in amount, except that, if it is in the best interest of the child, the administrative officer may order a lump sum payment or the purchase of an annuity in lieu of periodic payments of support.

(2) The administrative support order shall require the parents to provide

for the health care needs of the child in accordance with section 3111.241 of the Revised Code.

The administrative support order shall include a notice stating that the mother or the father may object to the administrative order by bringing an action for the payment of support and provision for the child's health care under section 2151.321 of the Revised Code in the juvenile court of the county in which the child or the guardian or legal custodian of the child resides, that the action may be brought no later than thirty days after the date of the issuance of the administrative support order, and that, if neither the mother nor the father brings an action for the payment of support and provision for the child's health care within that thirty-day period, the administrative support order is final and enforceable by a court and may be modified and enforced only as provided in sections 3111.20 to 3111.28 and 3113.21 to 3113.219 of the Revised Code.

Sec. 3113.21. (A)(1) In any action in which support is ordered under Chapter 3115. or under section 2151.23, 2151.231, 2151.232, 2151.33, 2151.36, 2151.49, 3105.18, 3105.21, 3109.05, 3109.19, 3111.13, 3113.04, 3113.07, 3113.216, or 3113.31 of the Revised Code, the court shall require the withholding or deduction of income or assets of the obligor in accordance with division (D) of this section or require the issuance of another type of appropriate court order in accordance with division (D)(3) or (4) or (H) of this section to ensure that withholding or deduction from the income or assets of the obligor is available from the commencement of the support order for the collection of the support and any arrearages that occur. The court shall determine the specific withholding or deduction requirements or other appropriate requirements applicable to the obligor under the support order in accordance with divisions (D) and (H) of this section and section 2301.371 of the Revised Code and shall include the specific requirements in the notices described in divisions (A)(2) and (D) of this section or in the court orders described in divisions (A)(2), (D)(3) or (4), and (H) of this section. Any person required to comply with any withholding or deduction requirement shall determine the manner of withholding or deducting from the specific requirement included in the notices described in those divisions without the need for any amendment to the support order, and any person required to comply with a court order described in division (D)(3), (D)(4), or (H) of this section shall comply with the court order without the need for any amendment to the support order. The court shall include in any action in which support is ordered as described in division (A)(1) of this section a general provision that states the following:

"All child support and spousal support under this order shall be withheld

or deducted from the income or assets of the obligor pursuant to a withholding or deduction notice or appropriate court order issued in accordance with section 3113.21 of the Revised Code or a withdrawal directive issued pursuant to section 3113.214 of the Revised Code and shall be forwarded to the obligee in accordance with sections 3113.21 to 3113.213 of the Revised Code."

(2) In any action in which support is ordered or modified as described in division (A)(1) of this section, the court shall determine in accordance with divisions (D) and (H) of this section the types of withholding or deduction requirements or other appropriate requirements that should be imposed relative to the obligor under the support order to collect the support due under the order. Within fifteen days after the obligor under the support order is located subsequent to the issuance of the support order or within fifteen days after the default under the support order, whichever is applicable, the court or the child support enforcement agency, as determined by agreement of the court and the agency, shall send a notice by regular mail to each person required to comply with a withholding or deduction requirement. The notice shall specify the withholding or deduction requirement and shall contain all of the information set forth in division (D)(1)(b) or (2)(b) of this section that is applicable to the requirement. If the appropriate requirement is an order of the type described in division (D)(3), (D)(4), or (H) of this section, the court shall issue and send a court order in accordance with that division. The notices and court orders, and the notices provided by the court or child support enforcement agency that require the obligor to notify the agency of any change in the obligor's employment status or of any other change in the status of the obligor's assets, are final and are enforceable by the court. When the court or agency issues a notice, it shall provide the notice to the obligor in accordance with division (D)(1)(c) or (D)(2)(c) of this section, whichever is applicable, and shall include with the notice the additional notices described in the particular division that is applicable.

(3)(a) If support is ordered or modified on or after December 31, 1993, under Chapter 3115. or under section 2151.23, 2151.231, 2151.232, 2151.33, 2151.36, 2151.49, 3105.18, 3105.21, 3109.05, 3109.19, 3111.13, 3113.04, 3113.07, 3113.216, or 3113.31 of the Revised Code, if the court has determined in accordance with division (A)(2) of this section the types of withholding or deduction requirements or other appropriate requirements that should be imposed relative to the obligor under the support order to collect the support due under the order, if the court or a child support enforcement agency has mailed the appropriate notice to the person required to comply with the withholding or deduction requirements that the court has

determined should be imposed or the court has issued and sent a court order described in division (D)(3), (D)(4), or (H) of this section containing the other appropriate requirements that the court determined should be imposed, and if the child support enforcement agency is notified or otherwise determines that the employment status or other circumstances of the obligor have changed and that it is more appropriate to impose another type of or an additional withholding or deduction requirement or another type of or additional court order containing another appropriate requirement, the agency immediately shall comply with section 3113.212 of the Revised Code. The notices and court orders issued under this division and section 3113.212 of the Revised Code, and the notices provided by the court or child support enforcement agency that require the obligor to notify the agency of any change in the obligor's employment status or of any other change in the status of the obligor's assets, are final and are enforceable by the court.

(b) All orders for support issued prior to December 31, 1993, under Chapter 3115. or under section 2151.23, 2151.231, 2151.33, 2151.36, 2151.49, 3105.18, 3105.21, 3109.05, 3109.19, 3111.13, 3113.04, 3113.07, 3113.216, or 3113.31 of the Revised Code that have not been modified or subject to division (B) of this section regarding a default under the order on or after that date shall be considered to contain the general provision described in division (A)(1) of this section and shall be enforced and modified in the same manner as an order for support issued on or after December 31, 1993.

(4) The department of job and family services shall adopt standard forms for the support withholding and deduction notices that are prescribed by divisions (A)(1) to (3) and (B) of this section. All courts and child support enforcement agencies shall use the forms in issuing withholding and deduction notices in compliance with this section.

(B)(1)(a) In any action in which support is ordered under Chapter 3115. or under section 2151.23, 2151.231, 2151.232, 2151.33, 2151.36, 2151.49, 3105.18, 3105.21, 3109.05, 3109.19, 3111.13, 3111.20, 3111.211, 3111.22, 3113.04, 3113.07, 3113.216, or 3113.31 of the Revised Code and in which there has been a default under the order, the court shall comply with divisions (B)(1) to (6) of this section.

If the support was ordered prior to December 31, 1993, or pursuant to section 3111.20, 3111.211, or 3111.22 of the Revised Code, the court that issued the order, or in the case of an order pursuant to section 3111.20, 3111.211, or 3111.22 of the Revised Code, the common pleas court of the county in which the child support enforcement agency that issued the order

is located, shall reissue the support order under which there has been a default and shall include in the reissued order a general provision as described in this division requiring the withholding or deduction of income or assets of the obligor in accordance with division (D) of this section or requiring the issuance of a court order containing another type of appropriate requirement in accordance with division (D)(3), (D)(4), or (H) of this section to ensure that withholding or deduction from the income or assets is available for the collection of current support and any arrearages that occur. If the support was ordered pursuant to section 3111.20, 3111.211, or 3111.22 of the Revised Code and the support order includes a general provision similar to the one described in this division, the court shall replace the similar general provision with the general provision described in this division. Except for the inclusion or replacement of the general provision, the provisions of the reissued order required under this division shall be identical to those of the support order under which there has been a default.

When support has been ordered under any chapter or section described in this division, the child support enforcement agency shall initiate support withholding when the order is in default. Immediately after the identification of a default under the support order, the child support enforcement agency shall conduct the investigation described in division (B)(1)(b) of this section. Additionally, within fifteen calendar days after the identification of a default under the support order, the child support enforcement agency shall investigate the default and, if it is before July 1, 1999, send advance notice to the obligor. On and after that date, the division of child support in the department of ~~human~~ job and family services shall send the advance notice to the obligor. The advance notice shall include a notice describing the actions that may be taken against the obligor pursuant to sections 2301.353, 2301.373, 2301.374, 2301.375, 2301.42 to 2301.45, and 3113.214 of the Revised Code if the court or agency makes a final and enforceable determination that the obligor is in default pursuant to this division. If the location of the obligor is unknown at the time of the identification of a default under the support order, the division shall send the advance notice to the obligor within fifteen days after the agency locates the obligor. The general provision for the withholding or deduction of income or assets to be included in the reissued support order specifically shall include the following statement:

"All child support and spousal support under this order shall be withheld or deducted from the income or assets of the obligor pursuant to a withholding or deduction notice or appropriate court order issued in

accordance with section 3113.21 of the Revised Code or a withdrawal directive issued pursuant to section 3113.214 of the Revised Code and shall be forwarded to the obligee in accordance with sections 3113.21 to 3113.213 of the Revised Code."

(b) After the identification of a default under a support order as described in division (B)(1)(a) of this section, the child support enforcement agency immediately shall conduct an investigation to determine the employment status of the obligor, the obligor's social security number, the name and business address of the obligor's employer, whether the obligor is in default under a support order, the amount of any arrearages, and any other information necessary to enable the court or agency to impose any withholding or deduction requirements and issue the related notices described in division (D) of this section or to issue any court orders described in division (D)(3) or (4) of this section. The agency also shall conduct an investigation under this division when required by division (C)(1)(a) or (b) of this section, shall complete the investigation within twenty days after the obligor or obligee files the motion with the court under division (C)(1)(a) of this section or the court orders the investigation under division (C)(1)(b) of this section.

(2) An advance notice to an obligor required by division (B)(1) of this section shall contain all of the following:

(a) A statement of the date on which the advance notice is sent, the amount of arrearages owed by the obligor as determined by the court or the child support enforcement agency, the types of withholding or deduction requirements and related notices described in division (D) of this section or the types of court orders described in division (D)(3), (D)(4), or (H) of this section that will be issued to pay support and any arrearages, and the amount that will be withheld or deducted pursuant to those requirements;

(b) A statement that any notice for the withholding or deduction of an amount from income or assets apply to all current and subsequent payors of the obligor and financial institutions in which the obligor has an account and that any withholding or deduction requirement and related notice described in division (D) of this section or any court order described in division (D)(3), (D)(4), or (H) of this section that is issued will not be discontinued solely because the obligor pays any arrearages;

(c) An explanation of the administrative and court action that will take place if the obligor contests the inclusion of any of the provisions;

(d) A statement that the contents of the advance notice are final and are enforceable by the court unless the obligor files with the child support enforcement agency, within seven days after the date on which the advance

notice is sent, a written request for an administrative hearing to determine if a mistake of fact was made in the notice.

(3) If the obligor requests a hearing regarding the advance notice in accordance with division (B)(2)(d) of this section, the child support enforcement agency shall conduct an administrative hearing no later than ten days after the date on which the obligor files the request for the hearing. No later than five days before the date on which the hearing is to be conducted, the agency shall send the obligor and the obligee written notice of the date, time, place, and purpose of the hearing. The notice to the obligor and obligee also shall indicate that the obligor may present testimony and evidence at the hearing only in regard to the issue of whether a mistake of fact was made in the advance notice.

At the hearing, the child support enforcement agency shall determine whether a mistake of fact was made in the advance notice. If it determines that a mistake of fact was made, the agency shall determine the provisions that should be changed and included in a corrected notice and shall correct the advance notice accordingly. The agency shall send its determinations to the obligor. The agency's determinations are final and are enforceable by the court unless, within seven days after the agency makes its determinations, the obligor files a written motion with the court for a court hearing to determine if a mistake of fact still exists in the advance notice or corrected advance notice.

(4) If, within seven days after the agency makes its determinations under division (B)(3) of this section, the obligor files a written motion for a court hearing to determine if a mistake of fact still exists in the advance notice or the corrected advance notice, the court shall hold a hearing on the request as soon as possible, but no later than ten days, after the request is filed. If the obligor requests a court hearing, no later than five days before the date on which the court hearing is to be held, the court shall send the obligor and the obligee written notice by ordinary mail of the date, time, place, and purpose of the court hearing. The hearing shall be limited to a determination of whether there is a mistake of fact in the advance notice or the corrected advance notice.

If, at a hearing conducted under this division, the court detects a mistake of fact in the advance notice or the corrected advance notice, it immediately shall correct the notice.

(5) Upon exhaustion of all rights of the obligor to contest the withholding or deduction on the basis of a mistake of fact and no later than the expiration of forty-five days after the issuance of the advance notice under division (B)(1) of this section, the court or child support enforcement

agency shall issue one or more notices requiring withholding or deduction of income or assets of the obligor in accordance with divisions (A)(2) and (D) of this section, or the court shall issue one or more court orders imposing other appropriate requirements in accordance with division (A)(2) and division (D)(3), (D)(4), or (H) of this section. Thereafter, section 3113.212 of the Revised Code applies in relation to the issuance of the notices and court orders. The notices and court orders issued under this division or section 3113.212 of the Revised Code are final and are enforceable by the court. The court or agency shall send to the obligor by ordinary mail a copy of the withholding or deduction notice, in accordance with division (D) of this section. The failure of the court or agency to give the notice required by this division does not affect the ability of any court to issue any notice or order under this section or any other section of the Revised Code for the payment of support, does not provide any defense to any notice or order for the payment of support that is issued under this section or any other section of the Revised Code, and does not affect any obligation to pay support.

(6) The department of job and family services shall adopt standard forms for the advance notice prescribed by divisions (B)(1) to (5) of this section. All courts and child support enforcement agencies shall use those forms, and the support withholding and deduction notice forms adopted under division (A)(4) of this section, in complying with this section.

(C)(1) In any action in which support is ordered under Chapter 3115. or under section 2151.23, 2151.231, 2151.232, 2151.33, 2151.36, 2151.49, 3105.18, 3105.21, 3109.05, 3109.19, 3111.13, 3113.04, 3113.07, 3113.216, or 3113.31 of the Revised Code, all of the following apply:

(a) The obligor or obligee under the order may file a motion with the court that issued the order requesting the issuance of one or more withholding or deduction notices as described in division (D) of this section to pay the support due under the order. The motion may be filed at any time after the support order is issued. Upon the filing of a motion pursuant to this division, the child support enforcement agency immediately shall conduct, and shall complete within twenty days after the motion is filed, an investigation in accordance with division (B)(1)(b) of this section. Upon the completion of the investigation and the filing of the agency's report under division (B)(1)(b) of this section, the court shall issue one or more appropriate orders described in division (D) of this section.

(b) If any proceedings involving the support order are commenced in the court and if the court has not issued any orders under division (D) of this section as it existed prior to December 31, 1993, with respect to the support order, if the court determines that any orders issued under division (D) of

this section as it existed prior to December 31, 1993, no longer are appropriate, if the court on or after December 31, 1993, has not modified or reissued the support order under division (A) or (B) of this section and issued any notices under division (D) or court orders under division (D)(3) or (4) of this section, or if the court on or after December 31, 1993, has modified or reissued the support order under division (A) or (B) of this section and issued one or more notices under division (D) or one or more court orders under division (D)(3) or (4) of this section but determines that the notices or court orders no longer are appropriate, the court, prior to or during any hearings held with respect to the proceedings and prior to the conclusion of the proceedings, shall order the child support enforcement agency to conduct an investigation pursuant to division (B)(1)(b) of this section. Upon the filing of the findings of the agency following the investigation, the court, as necessary, shall issue one or more notices described in division (D) or one or more court orders described in division (D)(3) or (4) of this section or modify any notices previously issued under division (D) or any court orders previously issued under division (D)(3) or (4) of this section.

(c)(i) If a child support enforcement agency, in accordance with section 3113.216 of the Revised Code, requests the court to issue a revised child support order in accordance with a revised amount of child support calculated by the agency, the court shall proceed as described in this division. If neither the obligor nor the obligee requests a court hearing on the revised amount of child support, the court shall issue a revised child support order requiring the obligor to pay the revised amount of child support calculated by the agency. However, if the obligor or the obligee requests a court hearing on the revised amount of child support calculated by the agency, the court, in accordance with division (C)(1)(c)(ii) of this section, shall schedule and conduct a hearing to determine if the revised amount of child support is the appropriate amount and if the amount of child support being paid under the child support order otherwise should be revised.

(ii) If the court is required to schedule and conduct a hearing pursuant to division (C)(1)(c)(i) of this section, the court shall give the obligor, obligee, and agency at least thirty days' notice of the date, time, and location of the hearing; order the obligor to provide the court with a copy of the obligor's federal income tax return from the previous year, a copy of all pay stubs obtained by the obligor within the preceding six months, a copy of all other records evidencing the receipt of any other salary, wages, or compensation by the obligor within the preceding six months, a list of the group health

insurance and health care policies, contracts, and plans available to the obligor and their costs, and the current health insurance or health care policy, contract, or plan under which the obligor is enrolled and its cost, if the obligor failed to provide any of those documents to the agency, and order the obligee to provide the court with a copy of the obligee's federal income tax return from the previous year, a copy of all pay stubs obtained by the obligee within the preceding six months, a copy of all other records evidencing the receipt of any other salary, wages, or compensation by the obligee within the preceding six months, a list of the group health insurance and health care policies, contracts, and plans available to the obligee and their costs, and the current health insurance or health care policy, contract, or plan under which the obligee is enrolled and its cost, if the obligee failed to provide any of those documents to the agency; give the obligor and the obligee notice that any willful failure to comply with that court order is contempt of court and, upon a finding by the court that the party is in contempt of court, the court and the agency will take any action necessary to obtain the information or make any reasonable assumptions necessary with respect to the information the person in contempt of court did not provide to ensure a fair and equitable review of the child support order; issue a revised child support order requiring the obligor to pay the revised amount of child support calculated by the agency, if the court determines at the hearing that the revised amount of child support calculated by the agency is the appropriate amount; and determine the appropriate amount of child support and, if necessary, issue a revised child support order requiring the obligor to pay the amount of child support determined by the court, if the court determines that the revised amount of child support calculated by the agency is not the appropriate amount.

(iii) In determining, at a hearing conducted under divisions (C)(1)(c)(i) and (ii) of this section, the appropriate amount of child support to be paid by the obligor, the court shall consider, in addition to all other factors required by law to be considered, the appropriate person, whether it is the obligor, obligee, or both, to be required in accordance with section 3113.217 of the Revised Code to provide health insurance coverage for the children specified in the order, and the cost of health insurance which the obligor, the obligee, or both have been ordered in accordance with section 3113.217 of the Revised Code to obtain for the children specified in the order.

(d)(i) An obligee under a child support order may file a motion with the court that issued the order requesting the court to modify the order to require the obligor to obtain health insurance coverage for the children who are the subject of the order, and an obligor under a child support order may file a

motion with the court that issued the order requesting the court to modify the order to require the obligee to obtain health insurance coverage for those children. Upon the filing of such a motion, the court shall order the child support enforcement agency to conduct an investigation to determine whether the obligor or obligee has satisfactory health insurance coverage for the children. Upon completion of its investigation, the agency shall inform the court, in writing, of its determination. If the court determines that neither the obligor nor the obligee has satisfactory health insurance coverage for the children, it shall modify the child support order in accordance with section 3113.217 of the Revised Code.

(ii) An obligor or obligee under a child support order may file a motion with the court that issued the order requesting the court to modify the amount of child support required to be paid under the order because that amount does not adequately cover the medical needs of the child. Upon the filing of such a motion, the court shall determine whether the amount of child support required to be paid under the order adequately covers the medical needs of the child and whether to modify the order, in accordance with division (B)(4) of section 3113.215 of the Revised Code.

(e) Whenever a court modifies, reviews, or otherwise reconsiders a child support order, it may reconsider which parent may claim the children who are the subject of the child support order as dependents for federal income tax purposes as set forth in section 151 of the "Internal Revenue Code of 1986," 100 Stat. 2085, 26 U.S.C. 1, as amended, and shall issue its determination on this issue as part of the child support order. The court in its order may permit the parent who is not the residential parent and legal custodian to claim the children as dependents for federal income tax purposes only if the payments for child support are current in full as ordered by the court for the year in which the children will be claimed as dependents. If the court determines that the parent who is not the residential parent and legal custodian may claim the children as dependents for federal income tax purposes, it shall order the residential parent to take whatever action is necessary pursuant to section 152 of the "Internal Revenue Code of 1986," 100 Stat. 2085, 26 U.S.C. 1, as amended, to enable the parent who is not the residential parent and legal custodian to claim the children as dependents for federal income tax purposes in accordance with the order of the court. Any willful failure of the residential parent to comply with the order of the court is contempt of court.

(f) When issuing or modifying a child support order, the court shall include in the order all of the requirements, specifications, and statements described in division (B) of section 3113.218 of the Revised Code. If the

obligor or obligee does not request a court hearing on the revised amount of child support determined by the agency and filed with the court pursuant to section 3113.216 of the Revised Code and the court modifies the order to include the revised amount pursuant to division (C)(1)(c)(i) of this section, the modification shall relate back to the first day of the month following the date certain on which the review of the child support order began pursuant to division (C)(1)(a) of section 3113.216 of the Revised Code. If the obligor or obligee requests a court hearing on the revised amount of child support pursuant to this section and section 3113.216 of the Revised Code and the court, after conducting a hearing, modifies the child support amount under the order, the modification shall relate back to the first day of the month following the date certain on which the review of the child support order began pursuant to division (C)(1)(a) of section 3113.216 of the Revised Code.

(2) In any action in which a support order is issued under Chapter 3115. or under section 2151.23, 2151.231, 2151.232, 2151.33, 2151.36, 2151.49, 3105.18, 3105.21, 3109.05, 3109.19, 3111.13, 3113.04, 3113.07, 3113.216, or 3113.31 of the Revised Code, the court issuing the order also shall conduct a hearing, prior to or at the time of the issuance of the support order, to determine the employment status of the obligor, the obligor's social security number, the name and business address of the obligor's employer, and any other information necessary to enable the court or a child support enforcement agency to issue any withholding or deduction notice described in division (D) of this section or for the court to issue a court order described in division (D)(3) or (4) of this section. The court, prior to the hearing, shall give the obligor notice of the hearing that shall include the date on which the notice is given and notice that the obligor is subject to a requirement for the withholding of a specified amount from income if employed and to one or more other types of withholding or deduction requirements described in division (D) of this section or one or more types of court orders described in division (D)(3) or (4) of this section and that the obligor may present evidence and testimony at the hearing to prove that any of the requirements would not be proper because of a mistake of fact.

The court or child support enforcement agency, immediately upon the court's completion of the hearing, shall issue one or more of the types of notices described in division (D) of this section imposing a withholding or deduction requirement, or the court shall issue one or more types of court orders described in division (D)(3) or (4) of this section.

(D) If a court or child support enforcement agency is required under division (A), (B), or (C) of this section or any other section of the Revised

Code to issue one or more withholding or deduction notices described in this division or court orders described in division (D)(3) or (4) of this section, the court shall issue one or more of the following types of notices or court orders, or the agency shall issue one or more of the following types of notices to pay the support required under the support order in question and also, if required by any of those divisions, any other section of the Revised Code, or the court, to pay any arrearages:

(1)(a) If the court or the child support enforcement agency determines that the obligor is receiving income from a payor, the court or agency shall require the obligor's payor to withhold from the obligor's income a specified amount for support in satisfaction of the support order, to begin the withholding no later than fourteen working days following the date the notice was mailed to the employer under divisions (A)(2) or (B) and (D)(1)(b) of this section or, if the payor is an employer, no later than the first pay period that occurs after fourteen working days following the date the notice was mailed, to send the amount withheld to the division of child support in the department of job and family services pursuant to section 5101.325 of the Revised Code, to send that amount to the division immediately but not later than seven days after the date the obligor is paid, and to continue the withholding at intervals specified in the notice until further notice from the court or child support enforcement agency. To the extent possible, the amount specified in the notice to be withheld shall satisfy the amount ordered for support in the support order plus any arrearages that may be owed by the obligor under any prior support order that pertained to the same child or spouse, notwithstanding any applicable limitations of sections 2329.66, 2329.70, 2716.02, 2716.041, and 2716.05 of the Revised Code. However, in no case shall the sum of the amount specified in the notice to be withheld and any fee withheld by the payor as a charge for its services exceed the maximum amount permitted under section 303(b) of the "Consumer Credit Protection Act," 15 U.S.C. 1673(b).

(b) If the court or agency imposes a withholding requirement under division (D)(1)(a) of this section, it, within the applicable period of time specified in division (A), (B), or (C) of this section, shall send to the obligor's payor by regular mail a notice that contains all of the information set forth in divisions (D)(1)(b)(i) to (xi) of this section. The notice is final and is enforceable by the court. The notice shall contain all of the following:

(i) The amount to be withheld from the obligor's income and a statement that the amount actually withheld for support and other purposes, including the fee described in division (D)(1)(b)(xi) of this section, shall not be in excess of the maximum amounts permitted under section 303(b) of the

"Consumer Credit Protection Act," 15 U.S.C. 1673(b);

(ii) A statement that the payor is required to send the amount withheld to the division of child support immediately, but not later than seven working days, after the obligor is paid and is required to report to the agency the date on which the amount was withheld from the obligor's income;

(iii) A statement that the withholding is binding upon the payor until further notice from the agency;

(iv) A statement that if the payor is an employer, the payor is subject to a fine to be determined under the law of this state for discharging the obligor from employment, refusing to employ the obligor, or taking any disciplinary action against the obligor because of the withholding requirement;

(v) A statement that, if the payor fails to withhold income in accordance with the provisions of the notice, the payor is liable for the accumulated amount the payor should have withheld from the obligor's income;

(vi) A statement that the withholding in accordance with the notice and under the provisions of this section has priority over any other legal process under the law of this state against the same income;

(vii) The date on which the notice was mailed and a statement that the payor is required to implement the withholding no later than fourteen working days following the date the notice was mailed or, if the payor is an employer, no later than the first pay period that occurs after fourteen working days following the date the notice was mailed and is required to continue the withholding at the intervals specified in the notice;

(viii) A requirement that the payor promptly notify the child support enforcement agency, in writing, within ten working days after the date of any situation that occurs including termination of employment, layoff of the obligor from employment, any leave of absence of the obligor from employment without pay, termination of workers' compensation benefits, or termination of any pension, annuity, allowance, or retirement benefit, in which the payor ceases to pay income in an amount sufficient to comply with the order to the obligor, provide the agency with the obligor's last known address, notify the agency of any new employer or income source, if known, and provide the agency with any new employer's or income source's name, address, and telephone number, if known;

(ix) A requirement that, if the payor is an employer, the payor identify in the notification given under division (D)(1)(b)(viii) of this section any types of benefits other than personal earnings that the obligor is receiving or is eligible to receive as a benefit of employment or as a result of the obligor's termination of employment, including, but not limited to, unemployment compensation, workers' compensation benefits, severance

pay, sick leave, ~~lump-sum~~ lump sum payments of retirement benefits or contributions, and bonuses or profit-sharing payments or distributions, and the amount of such benefits, and include in the notification the obligor's last known address and telephone number, date of birth, social security number, and court case number and, if known, the name and business address of any new employer of the obligor;

(x) A requirement that, no later than the earlier of forty-five days before the ~~lump-sum~~ lump sum payment is to be made or, if the obligor's right to the ~~lump-sum~~ lump sum payment is determined less than forty-five days before it is to be made, the date on which that determination is made, the payor notify the child support enforcement agency of any ~~lump-sum~~ lump sum payments of any kind of one hundred fifty dollars or more that are to be paid to the obligor, hold the ~~lump-sum~~ lump sum payments of one hundred fifty dollars or more for thirty days after the date on which the ~~lump-sum~~ lump sum payments otherwise would have been paid to the obligor and, upon order of the court, pay any specified amount of the ~~lump-sum~~ lump sum payment to the division of child support;

(xi) A statement that, in addition to the amount withheld for support, the payor may withhold a fee from the obligor's income as a charge for its services in complying with the notice and a specification of the amount that may be withheld.

(c) The court or agency shall send the notice described in division (D)(1)(b) of this section to the obligor and shall attach to the notice an additional notice requiring the obligor immediately to notify the child support enforcement agency, in writing, of any change in the obligor's income source and of the availability of any other sources of income that can be the subject of any withholding or deduction requirement described in division (D) of this section. The court or agency shall serve the notices upon the obligor at the same time as service of the support order or, if the support order previously has been issued, shall send the notices to the obligor by regular mail at the last known address at the same time that it sends the notice described in division (D)(1)(b) of this section to the payor. The notification required of the obligor shall include a description of the nature of any new employment or income source, the name, business address, and telephone number of any new employer or income source, and any other information reasonably required by the court. No obligor shall fail to give the notification required by division (D)(1)(c) of this section.

(2)(a) If the court or child support enforcement agency determines that the obligor has funds on deposit in any account in a financial institution under the jurisdiction of the court, the court or agency may require any

financial institution in which the obligor's funds are on deposit to deduct from the obligor's account a specified amount for support in satisfaction of the support order, to begin the deduction no later than fourteen working days following the date the notice was mailed to the financial institution under divisions (A)(2) or (B) and (D)(2)(b) of this section, to send the amount deducted to the division of child support in the department of job and family services pursuant to section 5101.325 of the Revised Code, to send that amount to the division immediately but not later than seven working days after the date the latest deduction was made, to provide the date on which the amount was deducted, and to continue the deduction at intervals specified in the notice until further notice from the court or child support enforcement agency. To the extent possible, the amount specified in the notice to be deducted shall satisfy the amount ordered for support in the support order plus any arrearages that may be owed by the obligor under any prior support order that pertained to the same child or spouse, notwithstanding the limitations of sections 2329.66, 2329.70, and 2716.13 of the Revised Code.

(b) If the court or agency imposes a withholding requirement under division (D)(2)(a) of this section, it, within the applicable period of time specified in division (A), (B), or (C) of this section, shall send to the financial institution by regular mail a notice that contains all of the information set forth in divisions (D)(2)(b)(i) to (viii) of this section. The notice is final and is enforceable by the court. The notice shall contain all of the following:

- (i) The amount to be deducted from the obligor's account;
- (ii) A statement that the financial institution is required to send the amount deducted to the division of child support immediately, but not later than seven working days, after the date the last deduction was made and is required to report to the child support enforcement agency the date on which the amount was deducted from the obligor's account;
- (iii) A statement that the deduction is binding upon the financial institution until further notice from the court or agency;
- (iv) A statement that the withholding in accordance with the notice and under the provisions of this section has priority over any other legal process under the law of this state against the same account;
- (v) The date on which the notice was mailed and a statement that the financial institution is required to implement the deduction no later than fourteen working days following the date the notice was mailed and is required to continue the deduction at the intervals specified in the notice;
- (vi) A requirement that the financial institution promptly notify the child

support enforcement agency, in writing, within ten days after the date of any termination of the account from which the deduction is being made and notify the agency, in writing, of the opening of a new account at that financial institution, the account number of the new account, the name of any other known financial institutions in which the obligor has any accounts, and the numbers of those accounts;

(vii) A requirement that the financial institution include in all notices the obligor's last known mailing address, last known residence address, and social security number;

(viii) A statement that, in addition to the amount deducted for support, the financial institution may deduct a fee from the obligor's account as a charge for its services in complying with the notice and a specification of the amount that may be deducted.

(c) The court or agency shall send the notice described in division (D)(2)(b) of this section to the obligor and shall attach to the notice an additional notice requiring the obligor immediately to notify the child support enforcement agency, in writing, of any change in the status of the account from which the amount of support is being deducted or the opening of a new account with any financial institution, of commencement of employment, including self-employment, or of the availability of any other sources of income that can be the subject of any withholding or deduction requirement described in division (D) of this section. The court or agency shall serve the notices upon the obligor at the same time as service of the support order or, if the support order previously has been issued, shall send the notices to the obligor by regular mail at the last known address at the same time that it sends the notice described in division (D)(2)(b) of this section to the financial institution. The additional notice also shall specify that upon commencement of employment, the obligor may request the court or child support enforcement agency to cancel its financial institution account deduction notice and instead issue a notice requiring the withholding of an amount from personal earnings for support in accordance with division (D)(1) of this section and that upon commencement of employment the court may cancel its financial institution account deduction notice under division (D)(2)(b) of this section and instead will issue a notice requiring the withholding of an amount from personal earnings for support in accordance with division (D)(1) of this section. The notification required of the obligor shall include a description of the nature of any new accounts opened at a financial institution under the jurisdiction of the court, the name and business address of that financial institution, a description of the nature of any new employment or income source, the name, business address, and

telephone number of any new employer or income source, and any other information reasonably required by the court.

(3) The court may issue an order requiring the obligor to enter into a cash bond with the court. The court shall issue the order as part of the support order or, if the support order previously has been issued, as a separate order. Any cash bond so required shall be in a sum fixed by the court at not less than five hundred nor more than ten thousand dollars, conditioned that the obligor will make payment as previously ordered and will pay any arrearages under any prior support order that pertained to the same child or spouse. The order, along with an additional order requiring the obligor to immediately notify the child support enforcement agency, in writing, if the obligor begins to receive income from a payor, shall be attached to, and shall be served upon the obligor at the same time as service of, the support order or, if the support order previously has been issued, as soon as possible after the issuance of the order under this division. The additional order also shall specify that when the obligor begins to receive income from a payor the obligor may request the court to cancel its bond order and instead issue a notice requiring the withholding of an amount from income for support in accordance with division (D)(1) of this section and that when the obligor begins to receive income from a payor the court will proceed to collect on the bond, if the court determines that payments due under the support order have not been made and that the amount that has not been paid is at least equal to the support owed for one month under the support order, and will issue a notice requiring the withholding of an amount from income for support in accordance with division (D)(1) of this section. The notification required of the obligor shall include a description of the nature of any new employment, the name and business address of any new employer, and any other information reasonably required by the court.

The court shall not order an obligor to post a cash bond under this division unless the court determines that the obligor has the ability to do so. A child support enforcement agency shall not issue an order of the type described in this division. If a child support enforcement agency is required to issue a withholding or deduction notice under division (D) of this section but the agency determines that no notice of the type described in division (D)(1) or (2) of this section would be appropriate, the agency may request the court to issue a court order under this division, and, upon the request, the court may issue an order as described in this division.

(4) If the obligor is unemployed, has no income, and does not have an account at any financial institution, or on request of a child support enforcement agency made under section 3111.231 of the Revised Code, the

court shall issue an order requiring the obligor, if able to engage in employment, to seek employment or participate in a work activity to which a recipient of assistance under Title IV-A of the "Social Security Act," 49 Stat. 620 (1935), 42 U.S.C.A. 301, as amended, may be assigned as specified in section 407(d) of the "Social Security Act," 42 U.S.C.A. 607(d), as amended. The court shall include in the order a requirement that the obligor notify the child support enforcement agency upon obtaining employment, upon obtaining any income, or upon obtaining ownership of any asset with a value of five hundred dollars or more. The court may issue the order regardless of whether the obligee to whom the obligor owes support is a recipient of assistance under Title IV-A of the "Social Security Act." The court shall issue the order as part of a support order or, if a support order previously has been issued, as a separate order. If a child support enforcement agency is required to issue a withholding or deduction notice under division (D) of this section but the agency determines that no notice of the type described in division (D)(1) or (2) of this section would be appropriate, the agency may request the court to issue a court order under division (D)(4) of this section, and, upon the request, the court may issue an order as described in division (D)(4) of this section.

If an obligor is ordered to participate in a work activity, the child support enforcement agency of the county in which the obligor resides shall oversee the obligor's participation in accordance with rules the director of job and family services shall adopt in accordance with Chapter 119. of the Revised Code. A child support enforcement agency may contract with one or more governmental agencies or persons to carry out some or all of its oversight duties.

(E) If a court or child support enforcement agency is required under division (A), (B), or (C) of this section or any other section of the Revised Code to issue one or more notices or court orders described in division (D) of this section, the court or agency to the extent possible shall issue a sufficient number of notices or court orders under division (D) of this section to provide that the aggregate amount withheld or deducted under those notices or court orders satisfies the amount ordered for support in the support order plus any arrearages that may be owed by the obligor under any prior support order that pertained to the same child or spouse, notwithstanding any applicable limitations of sections 2329.66, 2329.70, 2716.02, 2716.041, 2716.05, 2716.13, and 4123.67 of the Revised Code. However, in no case shall the aggregate amount withheld pursuant to a withholding notice issued under division (D)(1) of this section and any fees withheld pursuant to the notice as a charge for services exceed the

maximum amount permitted under section 303(b) of the "Consumer Credit Protection Act," 15 U.S.C. 1673(b).

(F)(1) Any withholding or deduction requirement that is contained in a notice described in division (D) of this section and that is required to be issued by division (A), (B), or (C) of this section or any other section of the Revised Code has priority over any order of attachment, any order in aid of execution, and any other legal process issued under state law against the same earnings, payments, or account.

(2) When a payor receives two or more withholding notices that are described in division (D)(1) of this section and that are required to be issued by division (A), (B), or (C) of this section or any other section of the Revised Code, the payor shall comply with all of the requirements contained in the notices to the extent that the total amount withheld from the obligor's income does not exceed the maximum amount permitted under section 303(b) of the "Consumer Credit Protection Act," 15 U.S.C. 1673(b), withhold amounts in accordance with the allocation set forth in divisions (F)(2)(a) and (b) of this section, notify each court or child support enforcement agency that issued one of the notices of the allocation, and give priority to amounts designated in each notice as current support in the following manner:

(a) If the total of the amounts designated in the notices as current support exceeds the amount available for withholding under section 303(b) of the "Consumer Credit Protection Act," 15 U.S.C. 1673(b), the payor shall allocate to each notice an amount for current support equal to the amount designated in that notice as current support multiplied by a fraction in which the numerator is the amount of income available for withholding and the denominator is the total amount designated in all of the notices as current support.

(b) If the total of the amounts designated in the notices as current support does not exceed the amount available for withholding under section 303(b) of the "Consumer Credit Protection Act," 15 U.S.C. 1673(b), the payor shall pay all of the amounts designated as current support in the notices and shall allocate to each notice an amount for past-due support equal to the amount designated in that notice as past-due support multiplied by a fraction in which the numerator is the amount of income remaining available for withholding after the payment of current support and the denominator is the total amount designated in all of the notices as past-due support.

(G)(1) Except when a provision specifically authorizes or requires service other than as described in this division, service of any notice on any

party, a financial institution, or payor, for purposes of division (A), (B), (C), or (D) of this section, shall be made by ordinary first class mail directed to the addressee at the last known address, or, in the case of a corporation, at its usual place of doing business. A notice shall be considered to have been served when it is mailed.

(2) Each party to a support order shall notify the child support enforcement agency of the party's current mailing address, current residence address, current residence telephone number, and current driver's license number, at the time of the issuance or modification of the order and, until further notice of the court that issues the order, shall notify the agency of any change in that information immediately after the change occurs. Any willful failure to comply with this division is contempt of court. No person shall fail to give the notice required by division (G)(2) of this section.

(3) Each support order, or modification of a support order, that is subject to this section shall contain a notice that states the following in boldfaced type and in all capital letters:

"EACH PARTY TO THIS SUPPORT ORDER MUST NOTIFY THE CHILD SUPPORT ENFORCEMENT AGENCY IN WRITING OF HIS OR HER CURRENT MAILING ADDRESS, CURRENT RESIDENCE ADDRESS, CURRENT RESIDENCE TELEPHONE NUMBER, CURRENT DRIVER'S LICENSE NUMBER, AND OF ANY CHANGES IN THAT INFORMATION. EACH PARTY MUST NOTIFY THE AGENCY OF ALL CHANGES UNTIL FURTHER NOTICE FROM THE COURT. IF YOU ARE THE OBLIGOR UNDER A CHILD SUPPORT ORDER AND YOU FAIL TO MAKE THE REQUIRED NOTIFICATIONS YOU MAY BE FINED UP TO \$50 FOR A FIRST OFFENSE, \$100 FOR A SECOND OFFENSE, AND \$500 FOR EACH SUBSEQUENT OFFENSE. IF YOU ARE AN OBLIGOR OR OBLIGEE UNDER ANY SUPPORT ORDER AND YOU WILLFULLY FAIL TO MAKE THE REQUIRED NOTIFICATIONS YOU MAY BE FOUND IN CONTEMPT OF COURT AND BE SUBJECTED TO FINES UP TO \$1,000 AND IMPRISONMENT FOR NOT MORE THAN 90 DAYS.

IF YOU ARE AN OBLIGOR AND YOU FAIL TO MAKE THE REQUIRED NOTIFICATIONS YOU MAY NOT RECEIVE NOTICE OF THE FOLLOWING ENFORCEMENT ACTIONS AGAINST YOU: IMPOSITION OF LIENS AGAINST YOUR PROPERTY; LOSS OF YOUR PROFESSIONAL OR OCCUPATIONAL LICENSE, DRIVER'S LICENSE, OR RECREATIONAL LICENSE; WITHHOLDING FROM YOUR INCOME; ACCESS RESTRICTION AND DEDUCTION FROM YOUR ACCOUNTS IN FINANCIAL INSTITUTIONS; AND ANY

OTHER ACTION PERMITTED BY LAW TO OBTAIN MONEY FROM YOU TO SATISFY YOUR SUPPORT OBLIGATION."

(4)(a) The parent who is the residential parent and legal custodian of a child for whom a support order is issued or the person who otherwise has custody of a child for whom a support order is issued immediately shall notify, and the obligor under a support order may notify, the child support enforcement agency of any reason for which the support order should terminate, including, but not limited to, the child's attainment of the age of majority if the child no longer attends an accredited high school on a full-time basis and the support order does not provide for the duty of support to continue past the age of majority; the child ceasing to attend such a high school on a full-time basis after attaining the age of majority, if the support order does not provide for the duty of support to continue past the age of majority; or the death, marriage, emancipation, enlistment in the armed services, deportation, or change of legal or physical custody of the child. A willful failure to notify the child support enforcement agency as required by this division is contempt of court. Upon receipt of a notice pursuant to this division, the agency immediately shall conduct an investigation to determine if any reason exists for which the support order should terminate. The agency may conduct such an investigation regardless of whether it received notice under this division. If the agency determines the order should terminate, it immediately shall notify the court that issued the support order of the reason for which the support order should terminate.

(b) Upon receipt of a notice given pursuant to division (G)(4)(a) of this section, the court shall order the division of child support to impound any funds received for the child pursuant to the support order and the court shall set the case for a hearing for a determination of whether the support order should be terminated or modified or whether the court should take any other appropriate action.

(c) If the court terminates a support order pursuant to divisions (G)(4)(a) and (b) of this section, the termination of the support order also terminates any withholding or deduction order as described in division (D) or (H) of this section issued prior to December 31, 1993, and any withholding or deduction notice as described in division (D) of this section or court order as described in division (D)(3), (D)(4), or (H) of this section issued on or after December 31, 1993. Upon the termination of any withholding or deduction order or any withholding or deduction notice, the court immediately shall notify the appropriate child support enforcement agency that the order or notice has been terminated, and the agency immediately shall notify each payor or financial institution required to withhold or deduct a sum of money

for the payment of support under the terminated withholding or deduction order or notice that the order or notice has been terminated and that it is required to cease all withholding or deduction under the order or notice.

(d) The director of job and family services shall adopt rules that provide for both of the following:

(i) The return to the appropriate person of any funds that a court has ordered impounded under division (G)(4)(b) of this section if the support order under which the funds were paid has been terminated pursuant to divisions (G)(4)(a) and (b) of this section;

(ii) The return to the appropriate person of any other payments made pursuant to a support order if the payments were made at any time after the support order under which the funds were paid has been terminated pursuant to divisions (G)(4)(a) and (b) of this section.

(5) If any party to a support order requests a modification of the order or if any obligee under a support order or any person on behalf of the obligee files any action to enforce a support order, the court shall notify the child support enforcement agency that is administering the support order or that will administer the order after the court's determination of the request or the action, of the request or the filing.

(6) When a child support enforcement agency receives any notice under division (G) of section 2151.23, section 2301.37, division (E) of section 3105.18, division (C) of section 3105.21, division (A) of section 3109.05, division (F) of section 3111.13, division (B) of section 3113.04, section 3113.21, section 3113.211, section 3113.212, division (K) of section 3113.31, or division (C)(3) of section 3115.31 of the Revised Code, it shall issue the most appropriate notices under division (D) of this section. Additionally, it shall do all of the following:

(a) If the obligor is subject to a withholding notice issued under division (D)(1) of this section and the notice relates to the obligor's change of employment, send a withholding notice under that division to the new employer of the obligor as soon as the agency obtains knowledge of that employer;

(b) If the notification received by the agency specifies that a ~~lump-sum~~ lump sum payment of one hundred fifty dollars or more is to be paid to the obligor, notify the court of the receipt of the notice and its contents. The agency may notify the court if the notification specifies that a ~~lump-sum~~ lump sum payment of less than one hundred fifty dollars is to be paid to the obligor.

(c) Comply with section 3113.212 of the Revised Code, as appropriate.

(H)(1)(a) For purposes of division (D)(1) of this section, when a person

who fails to comply with a support order that is subject to that division derives income from self-employment or commission, is employed by an employer not subject to the jurisdiction of the court, or is in any other employment situation that makes the application of that division impracticable, the court may require the person to enter into a cash bond to the court in a sum fixed by the court at not less than five hundred nor more than ten thousand dollars, conditioned that the person will make payment as previously ordered.

(b) When a court determines at a hearing conducted under division (B) of this section, or a child support enforcement agency determines at a hearing or pursuant to an investigation conducted under division (B) of this section, that the obligor under the order in relation to which the hearing or investigation is conducted is unemployed and has no other source of income and no assets so that the application of divisions (B) and (D) of this section would be impracticable, the court shall issue an order as described in division (D)(4) of this section and shall order the obligor to notify the child support enforcement agency in writing immediately of the receipt of any source of income or of the opening of an account in a financial institution, and to include in the notification a description of the nature of the employment or income source, the name, business address, and telephone number of the employer or income source, and any other information reasonably required by the court.

(2) When a court determines, at a hearing conducted under division (C)(2) of this section, that an obligor is unemployed, is not receiving workers' compensation payments, does not have an account in a financial institution, and has no other source of income and no assets so that the application of divisions (C)(2) and (D) of this section would be impracticable, the court shall issue an order as described in division (D)(4) of this section and shall order the obligor to notify the child support enforcement agency, in writing, immediately of the receipt of any source of income or of the opening of an account in a financial institution, and to include in the notification a description of the nature of the employment or income source, the name, business address, and telephone number of the employer or income source or the name, address, and telephone number of the financial institution, and any other information reasonably required by the court.

(3)(a) Upon receipt of a notice from a child support enforcement agency under division (G)(6) of this section that a ~~lump sum~~ lump sum payment is to be paid to the obligor, the court shall do either of the following:

(i) If the obligor is in default under the support order or has any unpaid

arrearages under the support order, issue an order requiring the transmittal of the ~~lump-sum~~ lump sum payment to the division of child support.

(ii) If the obligor is not in default under the support order and does not have any unpaid arrearages under the support order, issue an order directing the person who gave the notice to the court to immediately pay the full amount of the ~~lump-sum~~ lump sum payment to the obligor.

(b) Upon receipt of any moneys pursuant to division (H)(3)(a) of this section, the division of child support shall pay the amount of the ~~lump-sum~~ lump sum payment that is necessary to discharge all of the obligor's arrearages to the obligee and, within two business days after its receipt of the money, any amount that is remaining after the payment of the arrearages to the obligor.

(c) Any court that issued an order prior to December 1, 1986, requiring an employer to withhold an amount from an obligor's personal earnings for the payment of support shall issue a supplemental order that does not change the original order or the related support order requiring the employer to do all of the following:

(i) No later than the earlier of forty-five days before a ~~lump-sum~~ lump sum payment is to be made or, if the obligor's right to a ~~lump-sum~~ lump sum payment is determined less than forty-five days before it is to be made, the date on which that determination is made, notify the child support enforcement agency of any ~~lump-sum~~ lump sum payment of any kind of one hundred fifty dollars or more that is to be paid to the obligor;

(ii) Hold the ~~lump-sum~~ lump sum payment for thirty days after the date on which it would otherwise be paid to the obligor, if the ~~lump-sum~~ lump sum payment is sick pay, a ~~lump-sum~~ lump sum payment of retirement benefits or contributions, or profit-sharing payments or distributions;

(iii) Upon order of the court, pay any specified amount of the ~~lump-sum~~ lump sum payment to the division of child support.

(d) If an employer knowingly fails to notify the child support enforcement agency in accordance with division (D) of this section of any ~~lump-sum~~ lump sum payment to be made to an obligor, the employer is liable for any support payment not made to the obligee as a result of its knowing failure to give the notice as required by that division.

(I)(1) Any support order, or modification of a support order, that is subject to this section shall contain the date of birth and social security number of the obligor.

(2) No withholding or deduction notice described in division (D) of this section or court order described in division (D)(3) or (4) of this section shall contain any information other than the information specifically required by

division (A), (B), (C), or (D) of this section or by any other section of the Revised Code and any additional information that the issuing court determines may be necessary to comply with the notice.

(J) No withholding or deduction notice described in division (D) of this section or court order described in division (D)(3) or (4) of this section and issued under division (A), (B), or (C) of this section or any other section of the Revised Code shall be terminated solely because the obligor pays any part or all of the arrearages under the support order.

(K)(1) Except as provided in division (K)(2) of this section and section 2301.42 of the Revised Code and the rules adopted pursuant to division (C) of that section, if child support arrearages are owed by an obligor to the obligee and to the department of job and family services, any payments received on the arrearages by the division of child support first shall be paid to the obligee until the arrearages owed to the obligee are paid in full.

(2) Division (K)(1) of this section does not apply to the collection of past-due child support from refunds of paid federal taxes pursuant to section 5101.32 of the Revised Code or of overdue child support from refunds of paid state income taxes pursuant to sections 5101.321 and 5747.121 of the Revised Code.

(L)(1) Each court with jurisdiction to issue support orders or orders establishing the existence or nonexistence of a parent and child relationship shall establish rules of court to ensure that the following percentage of all actions to establish the existence or nonexistence of a parent and child relationship, to establish a support requirement, or to modify a previously issued support order be completed within the following time limits:

(a) Seventy-five per cent of all of the actions shall be completed within six months after they were initially filed;

(b) Ninety per cent of all of the actions shall be completed within twelve months after they were initially filed.

(2) If a case involves complex legal issues requiring full judicial review, the court shall issue a temporary support order within the time limits set forth in division (L)(1) of this section, which temporary order shall be in effect until a final support order is issued in the case. All cases in which the imposition of a notice or order under division (D) of this section is contested shall be completed within the period of time specified by law for completion of the case. The failure of a court to complete a case within the required period does not affect the ability of any court to issue any order under this section or any other section of the Revised Code for the payment of support, does not provide any defense to any order for the payment of support that is issued under this section or any other section of the Revised Code, and does

not affect any obligation to pay support.

(3)(a) In any Title IV-D case, the judge, when necessary to satisfy the federal requirement of expedited process for obtaining and enforcing support orders, shall appoint magistrates to make findings of fact and recommendations for the judge's approval in the case. All magistrates appointed pursuant to this division shall be attorneys admitted to the practice of law in this state. If the court appoints a magistrate pursuant to this division, the court may appoint any additional administrative and support personnel for the magistrate.

(b) Any magistrate appointed pursuant to division (L)(3)(a) of this section may perform any of the following functions:

(i) The taking of testimony and keeping of a record in the case;

(ii) The evaluation of evidence and the issuance of recommendations to establish, modify, and enforce support orders;

(iii) The acceptance of voluntary acknowledgments of support liability and stipulated agreements setting the amount of support to be paid;

(iv) The entering of default orders if the obligor does not respond to notices in the case within a reasonable time after the notices are issued;

(v) Any other functions considered necessary by the court.

(4) The child support enforcement agency may conduct administrative reviews of support orders to obtain voluntary notices or court orders under division (D) of this section and to correct any errors in the amount of any arrearages owed by an obligor. The obligor and the obligee shall be notified of the time, date, and location of the administrative review at least fourteen days before it is held.

(M)(1) The termination of a support obligation or a support order does not abate the power of any court to collect overdue and unpaid support or to punish any person for a failure to comply with an order of the court or to pay any support as ordered in the terminated support order and does not abate the authority of a child support enforcement agency to issue, in accordance with this section, any notice described in division (D) of this section or of a court to issue, in accordance with this section, any court order as described in division (D)(3) or (4) of this section to collect any support due or arrearage under the support order.

(2) Any court that has the authority to issue a support order shall have all powers necessary to enforce that support order, and all other powers, set forth in this section.

(3) Except as provided in division (M)(4) of this section, a court may not retroactively modify an obligor's duty to pay a delinquent support payment.

(4) A court with jurisdiction over a support order may modify an obligor's duty to pay a support payment that becomes due after notice of a petition to modify the support order has been given to each obligee and to the obligor before a final order concerning the petition for modification is entered.

(N) If an obligor is in default under a support order and has a claim against another person of more than one thousand dollars, the obligor shall notify the child support enforcement agency of the claim, the nature of the claim, and the name of the person against whom the claim exists. If an obligor is in default under a support order and has a claim against another person or is a party in an action for any judgment, the child support enforcement agency or the agency's attorney, on behalf of the obligor, immediately shall file with the court in which the action is pending a motion to intervene in the action or a creditor's bill. The motion to intervene shall be prepared and filed pursuant to Civil Rules 5 and 24(A) and (C).

Nothing in this division shall preclude an obligee from filing a motion to intervene in any action or a creditor's bill.

(O) If an obligor is receiving unemployment compensation benefits, an amount may be deducted from those benefits for purposes of child support, in accordance with sections 2301.371 and 4141.282 of the Revised Code. Any deduction from a source in accordance with those provisions is in addition to, and does not preclude, any withholding or deduction for purposes of support under divisions (A) to (N) of this section.

(P) As used in this section, and in sections 3113.211 to 3113.219 of the Revised Code:

(1) "Financial institution" means a bank, savings and loan association, or credit union, or a regulated investment company or mutual fund in which a person who is required to pay child support has funds on deposit that are not exempt under the law of this state or the United States from execution, attachment, or other legal process.

(2) "Title IV-D case" means any case in which the child support enforcement agency is enforcing the child support order pursuant to Title IV-D of the "Social Security Act," 88 Stat. 2351 (1975), 42 U.S.C. 651, as amended.

(3) "Obligor" means the person who is required to pay support under a support order.

(4) "Obligee" means the person who is entitled to receive the support payments under a support order.

(5) "Support order" means an order for the payment of support and, for orders issued or modified on or after December 31, 1993, includes any

notices described in division (D) or (H) of this section that are issued in accordance with this section.

(6) "Support" means child support, spousal support, and support for a spouse or former spouse.

(7) "Personal earnings" means compensation paid or payable for personal services, however denominated, and includes, but is not limited to, wages, salary, commissions, bonuses, draws against commissions, profit sharing, and vacation pay.

(8) "Default" has the same meaning as in section 2301.34 of the Revised Code.

(9) "Payor" means any person or entity that pays or distributes income to an obligor, including the obligor, if the obligor is self-employed; an employer; an employer that is paying the obligor's workers' compensation benefits; the public employees retirement board; the board of trustees, or other governing entity of a municipal retirement system; the board of trustees of the Ohio police and fire pension fund; the state teachers retirement board; the school employees retirement board; the state highway patrol retirement board; a provider, as defined in section 3305.01 of the Revised Code; the bureau of workers' compensation; or any other person or entity, except the department of job and family services with respect to unemployment compensation benefits paid pursuant to Chapter 4141. of the Revised Code.

(Q) As used in this section, "income" means any form of monetary payment, including personal earnings; workers' compensation payments; unemployment compensation benefits to the extent permitted by, and in accordance with, sections 2301.371 and 4141.282 of the Revised Code, and federal law governing the department of job and family services; pensions; annuities; allowances; private or governmental retirement benefits; disability or sick pay; insurance proceeds; lottery prize awards; federal, state, or local government benefits to the extent that the benefits can be withheld or deducted under the law governing the benefits; any form of trust fund or endowment; ~~lump-sum~~ lump sum payments; and any other payment in money.

Sec. 3305.01. As used in this chapter:

(A) "Public institution of higher education" means a state university as defined in section 3345.011 of the Revised Code, the medical college of Ohio at Toledo, the northeastern Ohio universities college of medicine, or a university branch, technical college, state community college, community college, or municipal university established or operating under Chapter 3345., 3349., 3354., 3355., 3357., or 3358. of the Revised Code.

(B) "State retirement system" means the public employees retirement system created under Chapter 145. of the Revised Code, the state teachers retirement system created under Chapter 3307. of the Revised Code, or the school employees retirement system created under Chapter 3309. of the Revised Code.

(C) "Academic or administrative employee" means any full-time employee not receiving any benefit, allowance, or other payment granted on the employee's account from a state retirement system who meets one of the following requirements:

(1) The employee is a member of the faculty of a public institution of higher education.

(2) The employee is a member of the administrative staff of a public institution of higher education serving in a position in the unclassified civil service pursuant to section 124.11 of the Revised Code and is not receiving any benefit, allowance, or other payment from a state retirement system. In.

(3) If section 124.11 of the Revised Code does not apply to the public institution of higher education, the employee is a member of the administrative staff of a public institution of higher education serving in a position comparable to a position in the unclassified civil service.

In all cases of doubt, the board of trustees of the public institution of higher education shall determine whether any person is an academic or administrative employee for purposes of this chapter, and the board's decision shall be final.

(D) "Electing employee" means any academic or administrative employee who elects, pursuant to section 3305.05 of the Revised Code, to participate in an alternative retirement plan provided pursuant to this chapter or an employee who is required to participate in an alternative retirement plan pursuant to division (E) of section 3305.05 of the Revised Code.

~~(E) An electing employee is "continuously employed" if no more than one year intervenes between each period of employment by a public institution of higher education in a position for which three or more alternative retirement plans are available under this chapter.~~

~~(F)~~ "Compensation," for purposes of an electing employee, has the same meaning as the applicable one of the following:

(1) If the electing employee would be subject to Chapter 145. of the Revised Code had the employee not made an election pursuant to section 3305.05 of the Revised Code, "earnable salary" as defined in division (R) of section 145.01 of the Revised Code;

(2) If the electing employee would be subject to Chapter 3307. of the Revised Code had the employee not made an election pursuant to section

3305.05 of the Revised Code, "compensation" as defined in division (L) of section 3307.01 of the Revised Code;

(3) If the electing employee would be subject to Chapter 3309. of the Revised Code had the employee not made an election pursuant to section 3305.05 of the Revised Code, "compensation" as defined in division (V) of section 3309.01 of the Revised Code.

(F) "Provider" means an entity designated under section 3305.03 of the Revised Code as a provider of investment options for an alternative retirement plan.

Sec. 3305.02. An alternative retirement program is hereby established in accordance with this chapter for the purpose of providing to academic or administrative employees ~~three or more the opportunity of participating in an alternative retirement plans as alternatives plan as an alternative to participating in a state retirement system.~~ Each The employer is the sponsor of each alternative retirement plan offered under this chapter.

Each alternative retirement plan offered under this program to academic or administrative employees electing to participate shall be a defined contribution plan qualified under section 401 (a) of the Internal Revenue Code that provides retirement and death benefits through the purchase of annuity contracts or certificates, fixed or variable in nature, or a combination thereof investment options. The options shall be offered to electing employees pursuant to group or individual contracts, and certificates issued under group contracts, and may include life insurance, annuities, variable annuities, regulated investment trusts, pooled investment funds, or other forms of investment, at the option of each electing employee.

Notwithstanding this chapter, any retirement plan established by a public institution of higher education prior to ~~the effective date of this chapter~~ March 31, 1997, as an alternative to participating in any state retirement system may continue in effect and be modified without regard to this chapter for all employees at the public institution eligible to participate in the plan.

Sec. 3305.03. (A) The department of insurance shall designate three or more entities to provide investment options under alternative retirement plans provided by at least three different entities, to be offered established by public institutions of higher education in accordance with this chapter ~~to electing employees. No alternative retirement plan. An entity shall be designated a provider under this section unless if the entity providing the plan~~ meets both of the following requirements:

(1) It is authorized to conduct business in this state with regard to ~~any annuity contracts or certificates~~ the investment options to be offered under

~~the~~ an alternative retirement plan;

(2) It provides the ~~plan~~ same or similar investment options to be offered under alternative retirement plans, as group or individual contracts, or a combination thereof, in at least ten other states.

(B) In designating ~~any alternative retirement plan~~ a provider under this section, the department of insurance shall consider all of the following:

(1) The experience of the ~~entity~~ provider in providing ~~the plan~~ investment options under alternative retirement programs in other states;

(2) The potential effectiveness of the ~~plan~~ provider in ~~the recruitment and retention of~~ recruiting academic or administrative employees to enter into contracts and in retaining those contracts;

(3) The nature and extent of the rights and benefits to be provided under the ~~plan~~ investment options;

(4) The relationship between the rights and benefits under the ~~plan~~ investment options and the amount of the contributions made under ~~that plan~~ those options;

(5) The suitability of the rights and benefits under the ~~plan~~ investment options to the needs and interests of academic or administrative employees;

(6) The capability of the ~~entity offering the plan~~ provider to provide the rights and benefits under the ~~plan~~ investment options;

(7) Any other matters it considers relevant.

(C) The department of insurance shall periodically review each ~~alternative retirement plan~~ provider designated under division (A) of this section and the ~~entity offering the plan~~ investment options being offered to ensure that the requirements and purposes of this chapter are being met. If the department finds that the ~~entity offering an alternative retirement plan~~ provider is not in compliance with any requirement of this chapter or the ~~plan~~ provider is not satisfactorily meeting the purposes of this chapter, ~~it~~ the department may rescind ~~its~~ the provider's designation ~~of the plan~~.

(D) Notwithstanding sections 125.01 to 125.11 of the Revised Code, designation of ~~an alternative retirement plan~~ a provider or the execution of any contract under this ~~section~~ chapter is not subject to competitive bidding under those sections.

Sec. 3305.04. The board of trustees of each public institution of higher education shall adopt an alternative retirement plan in accordance with this chapter. Each public institution of higher education shall enter into a contract with each entity offering a retirement plan provider designated pursuant to section 3305.03 of the Revised Code for the purpose of establishing that is willing to provide investment options under an alternative retirement program in accordance with this chapter plan at that

public institution. Each contract shall provide for termination of the contract if the ~~plan ceases~~ provider ceases to be a designated ~~plan~~ provider.

In accordance with this chapter, each board may perform such functions and provide as necessary for the administration of ~~each~~ its alternative retirement plan ~~for which it enters into a contract pursuant to this section.~~

Sec. 3305.05. (A) A person whose employment as an academic or administrative employee of a public institution of higher education commences after the initial date on which the board of trustees of the public institution ~~establishes the~~ adopts an alternative retirement ~~program~~ plan may, not later than ~~ninety one hundred twenty~~ ninety one hundred twenty days after the starting date of employment, make an election to participate in an alternative retirement plan available at the public institution. If no election to participate in an alternative retirement plan is ~~in effect at~~ made by the end of ~~ninety one hundred twenty~~ ninety one hundred twenty days after the person's starting date of employment, the person shall be deemed to have elected participation in the state retirement system that applies to the person's employment. ~~Except as provided under division (F) of this section, an~~

An election ~~that is~~ made under this division or division (B) of this section ~~and that is in effect at the end of ninety days after the person's starting date of employment,~~ shall be irrevocable while the electing employee ~~remains continuously~~ is employed by that public institution. ~~A~~

A person who makes an election to participate in an alternative retirement plan shall be forever barred from claiming or purchasing service credit under any state retirement system for the period of that person's employment ~~that during which~~ the election is in effect. If a person ~~ceases to be continuously employed~~ terminates employment at one public institution of higher education and subsequently is employed by a another public institution of higher education in a position for which an alternative retirement plan is available under this chapter, the person may make another election under this division. Each public institution of higher education employing a person eligible to make an election under this division shall notify, within ten days of the person's employment, the state retirement system that applies to that person's employment in the manner specified by that state retirement system, which notice shall include the new employee's name and address.

~~This division does not apply to any person who has made an election under this division or division (B) of this section unless the person has ceased to be continuously employed.~~

(B)(1) Not later than one hundred twenty days after the date on which the board of trustees of a public institution of higher education ~~establishes~~

~~the initial~~ adopts an alternative retirement ~~program plan~~ program plan for that public institution, each eligible academic or administrative employee of the public institution may make an election to participate in an alternative retirement plan available at the public institution. If a person to whom this division applies fails to make an election, the person shall be deemed to have elected continued participation in the state retirement system in which the person is a member.

(2)(a) ~~If a public institution's alternative retirement program is established on or after the effective date of this amendment but not later than twelve months after the department of insurance makes a designation under section 3305.03 of the Revised Code, a member of the public employees retirement system or school employees retirement system who is an academic or administrative employee of the public institution is eligible to elect to participate if the member has less than five years of service credit in the retirement system on the last day of the month in which the designation is made. If a public institution's alternative retirement program is established more than twelve months after the department of insurance makes the designation, a~~ A member of the public employees retirement system or school employees retirement system who is an academic or administrative employee of the public institution is eligible to ~~elect to participate~~ make an election if, on April 1, 1998, the member ~~has~~ had less than five years of service credit in the retirement system ~~on the first day the month in which the program is established~~ in which the member is making contributions and the public institution of higher education at which the member is employed adopted an alternative retirement plan after December 8, 1998, but before April 1, 1999.

(b) A member of the state teachers retirement system who is an academic or administrative employee of a public institution that establishes an alternative retirement ~~program plan~~ program plan is eligible to ~~participate in the program~~ make an election if the member has less than five years of service credit in the state teachers retirement system on the thirtieth day of June immediately preceding the date the ~~program plan~~ program plan is ~~established~~ adopted.

(C) Each academic or administrative employee shall make an election under division (A) or (B) of this section in writing and submit the election to the designated officer of the employee's employing public institution of higher education. ~~The~~ Not later than ten days after the election becomes irrevocable, the officer shall file a certified copy of the election ~~within ten days~~ with the state retirement system to which, apart from this election, the employee's employment would be subject.

(D)(1) Each election made under division (A) of this section shall be

effective ~~on~~ as of the electing employee's starting date of employment.

(2) In the case of a member of the public employees retirement system or school employees retirement system, an election made under division (B) of this section shall be effective ~~on the date described in division (B)(2)(a) of this section~~ as of April 1, 1998. In the case of a member of the state teachers retirement system, an election shall be effective ~~on~~ as of the date described in division (B)(2)(b) of this section.

(E) ~~Any~~ If an individual makes an election made under division (A) or (B) of this section, the election shall only apply to the electing employee's individual's employment in all positions for which an alternative retirement program is available pursuant to this chapter. Employment of the electing employee in any other position shall be subject to the applicable state retirement system at a public institution of higher education, unless the individual terminates employment at the public institution and does not return to employment in any position at that public institution prior to one year after the date of termination.

If an individual is eligible to make an election under division (A) or (B) of this section for employment at a public institution and does not make the election, the individual shall not be permitted to make an election for employment in any other position at the public institution while employed at that public institution, unless the individual terminates employment at the public institution and does not return to employment in any position at the public institution prior to one year after the date of termination.

(F) The board of trustees of a public institution of higher education shall permit an electing employee to ~~change the alternative retirement plan in which the electing employee participates if the plan ceases, pursuant to~~ do all of the following:

(1) Select, from among the providers that have entered into a contract with the public institution of higher education under section 3305.04 of the Revised Code, the provider of an investment option for that employee;

(2) Except as permitted under division (F)(3) of this section, contract with only one provider in any plan year;

(3) Change the provider selected under division (F)(1) of this section at the following times:

(a) Once during the first payroll period in any plan year;

(b) Any time the provider that the employee selected ceases to be designated under division (C) of section 3305.03 of the Revised Code, ~~to be a designated plan.~~

(G) If under division (F)(3) of this section, an employee changes providers, the provider shall transfer the employee's account balance to the

new provider.

Sec. 3305.051. The state retirement system that covers the position held by an employee of a public institution of higher education who makes an election under division (A) of section 3305.05 of the Revised Code to participate in the public institution's alternative retirement ~~program plan~~ shall ~~return to the public institution any employee and employer~~, not later than thirty days after the date on which the certified copy of the employee's election is filed with the state retirement system under that section, pay to the provider of the investment option selected by the employee any employee and employer contributions made to the retirement system by or on behalf of that employee for the ~~ninety-day~~ period described in that ~~division~~ beginning on the employee's starting day of employment and ending on the day before the day on which contributions commence under an alternative retirement plan, less the amount due the retirement system pursuant to division ~~(E)(D)~~ of section 3305.06 of the Revised Code for that period.

The state retirement system that covers the position held by an employee of a public institution of higher education who makes an election under division (B) of section 3305.05 of the Revised Code to participate in the public institution's alternative retirement ~~program plan~~ shall ~~return to the public institution~~, not later than thirty days after the date on which a certified copy of the employee's election is filed with the state retirement system under that section, pay to the provider of the investment option selected by the employee any employee and employer contributions made to the retirement system by or on behalf of that employee for any period commencing after the applicable date described in division (B)(2)(a) or (b) of section 3305.05 of the Revised Code and ending on the day before the day on which contributions commence under an alternative retirement plan, less the amount due the retirement system pursuant to division ~~(E)(D)~~ of section 3305.06 of the Revised Code for that period.

Sec. 3305.06. (A) Each electing employee shall contribute an amount, which shall be a certain percentage of the employee's compensation, to the ~~alternative retirement plan in which~~ provider of the investment option the employee ~~participates~~ has selected. This percentage shall be the percentage the electing employee would have otherwise been required to contribute to the state retirement system that applies to the employee's position, except that the percentage shall not be less than three per cent. Employee contributions under this division may be treated as employer contributions in accordance with Internal Revenue Code 414(h).

(B) Each public institution of higher education employing an electing

employee shall contribute an amount, which shall be a certain percentage of the employee's compensation, to the ~~alternative retirement plan provider of the investment option~~ the employee has ~~elected~~ selected. This percentage shall be determined by the board of trustees of the public institution.

(C)(1) In no event shall the amount contributed by the electing employee pursuant to division (A) of this section and on the electing employee's behalf pursuant to division (B) of this section be less than the amount necessary to qualify the plan as a state retirement system pursuant to Internal Revenue Code 3121(B)(7) and the regulations adopted thereunder.

(2) The full amount of the electing employee's contribution under division (A) of this section and the full amount of the employer's contribution made on behalf of that employee under division (B) of this section shall be paid to the ~~entity providing the employee's alternative retirement plan appropriate provider~~ for application to that plan in accordance with any contract the electing employee has entered into for purposes of that plan. ~~In no event shall any benefits be paid under that plan prior to the time an electing employee ceases to be continuously employed the electing employee's investment option.~~

~~(D) An electing employee may make voluntary deposits to the employee's alternative retirement plan in addition to the employee contribution required under division (A) of this section.~~

~~(E) Each public institution of higher education employing an electing employee shall contribute on behalf of that employee to the state retirement system that otherwise applies to the electing employee's position an amount equal to six per cent a percentage of the electing employee's compensation to mitigate any negative financial impact of the alternative retirement program on the state retirement system; provided that on the first day of July following the first year after the department of insurance designates an alternative retirement plan under section 3305.03 of the Revised Code and every third year thereafter, the Ohio retirement study council shall cause an independent actuarial study to be completed and submitted to the Ohio board of regents. The study shall determine any adjustments in contributions necessary to reflect any change in the level of the negative financial impact resulting from the establishment of the alternative retirement program. The amount contributed to the state retirement system pursuant to this division shall be increased or decreased to reflect the amount needed to mitigate the negative financial impact, if any, on the system, as determined by each actuarial study. The percentage shall be six per cent, except that the percentage may be adjusted by the Ohio retirement study council to reflect the determinations made by actuarial studies conducted under section~~

171.07 of the Revised Code. Any increase or decrease in contributions adjustment shall become effective on the first day of July in the year in which second month following submission of the actuarial study is completed to the board of regents under section 171.07 of the Revised Code.

Contributions on behalf of an electing employee shall continue in accordance with this division until the occurrence of the following:

(1) If the electing employee would be subject to Chapter 145. of the Revised Code had the employee not made an election pursuant to section 3305.05 of the Revised Code, until the unfunded actuarial accrued liability for all benefits, except health care benefits provided under section 145.325 or 145.58 of the Revised Code and benefit increases provided after March 31, 1997, is fully amortized, as determined by the annual actuarial valuation prepared under section 145.22 of the Revised Code;

(2) If the electing employee would be subject to Chapter 3307. of the Revised Code had the employee not made an election pursuant to section 3305.05 of the Revised Code, until the unfunded actuarial accrued liability for all benefits, except health care benefits provided under section 3307.39 or 3307.61 of the Revised Code and benefit increases provided after March 31, 1997, is fully amortized, as determined by the annual actuarial valuation prepared under section 3307.51 of the Revised Code;

(3) If the electing employee would be subject to Chapter 3309. of the Revised Code had the employee not made an election pursuant to section 3305.05 of the Revised Code, until the unfunded actuarial accrued liability for all benefits, except health care benefits provided under section 3309.375 or 3309.69 of the Revised Code and benefit increases provided after March 31, 1997, is fully amortized, as determined by the annual actuarial valuation prepared under section 3309.21 of the Revised Code.

Sec. 3305.07. (A) Neither the state nor a public institution of higher education shall be a party to any contract purchased in whole or in part with contributions to an alternative retirement plan made under section 3305.06 of the Revised Code. No retirement, death, or other benefits shall be payable by the state or by any public institution of higher education under any alternative retirement plan elected pursuant to this chapter. ~~Except~~

(B)(1) Except as provided under division (B)(2) of this section and sections 3305.08 and 3305.09 of the Revised Code, such benefits shall be paid to an electing employee or the employee's beneficiaries in accordance with any contract the employee enters into for purposes of the employee's alternative retirement plan adopted by the public institution of higher education at which the employee is employed.

(2) A benefit or payment shall not be paid under an investment option

prior to the time an electing employee dies, terminates employment with the public institution of higher education, or, if provided under the alternative retirement plan or investment option, becomes disabled, except that the provider of the investment option shall transfer the employee's account balance to another provider as provided under division (G) of section 3305.05 of the Revised Code.

Sec. 3305.08. Any payment, benefit, or other right accruing to any electing employee under a contract ~~the employee enters~~ entered into for purposes of an alternative retirement plan, any contributions to ~~the electing employee's alternative retirement plan~~ a provider pursuant to section 3305.06 of the Revised Code, and all moneys, investments, and income of those contracts are exempt from any state tax, except the tax imposed by section 5747.02 of the Revised Code, are exempt from any county, municipal, or other local tax, except taxes imposed pursuant to section 5748.02 or 5748.08 of the Revised Code, and; except as provided in sections 3105.171, 3105.65, 3111.23, 3113.21, 3115.32, and 3305.09, 3311.23, and 3113.21 of the Revised Code, shall not be subject to execution, garnishment, attachment, the operation of bankruptcy or the insolvency law, or other process of law, and shall be unassignable except as specifically provided in this section and sections 3105.171, 3105.65, 3111.23 and, 3113.21, and 3115.32 of the Revised Code and or in any contract the electing employee has entered into for purposes of an alternative retirement plan.

Sec. 3305.09. (A) Any payment that is to be made under a contract ~~an electing employee has~~ entered into for purposes of ~~the~~ funding an employee's alternative retirement plan benefit shall be subject to any withholding order issued pursuant to section 2907.15 of the Revised Code or division (C)(2)(b) of section 2921.41 of the Revised Code. The ~~entity that entered into~~ provider of the contract ~~with the electing employee~~ shall comply with that withholding order in making the payment.

(B) If ~~an entity that has entered into a contract with an electing employee for purposes of the employee's alternative retirement plan~~ the provider receives notice pursuant to section 2907.15 of the Revised Code or division (D) of section 2921.41 of the Revised Code that the electing employee is charged with a violation of ~~that~~ section 2907.02, 2907.03, 2907.04, 2907.05, or 2921.41 of the Revised Code, no payment shall be made under the contract prior to whichever of the following is applicable:

(1) If the person is convicted of or pleads guilty to the charge and no motion for a withholding order for purposes of restitution has been filed under section 2907.15 of the Revised Code or division (C)(2)(b)(i) of section 2921.41 of the Revised Code, thirty days after the date on which

final disposition of the charge is made;

(2) If the person is convicted of or pleads guilty to the charge and a motion for a withholding order for purposes of restitution has been filed under section 2907.15 of the Revised Code or division (C)(2)(b)(i) of section 2921.41 of the Revised Code, the date on which the court decides the motion;

(3) If the charge is dismissed or the person is found not guilty of the charge or not guilty of the charge by reason of insanity, the date on which final disposition of the charge is made.

Sec. 3305.10. If an electing employee is married at the time one or more payments are to commence under the retirement plan established under this chapter, the provider that will make the payment shall obtain the consent of the employee's spouse to the form of payment selected by the employee before making any payment.

If an electing employee is married at the time the employee dies, the provider that will make a payment of any amounts that are payable to the employee shall obtain the consent of the employee's spouse to the payment of the amounts before making the payment.

Each provider shall establish requirements for consent under this section that are the same as the requirements specified in division (a)(2) of section 417 of the "Internal Revenue Code," 26 U.S.C.A. 417(a)(2), as amended. Consent may be waived if the spouse cannot be located or for any other reason specified in the regulations adopted under that section.

Consent or waiver is effective only with regard to the spouse who is the subject of the consent or waiver.

Sec. 3305.20. As used in this section, "personal history record" means information maintained by the entity providing an alternative retirement plan on an individual who participates in the plan that includes the address, telephone number, social security number, record of contributions, correspondence with the plan, or other information the entity providing the plan determines to be confidential.

The entity shall comply with orders issued under section 3105.87 of the Revised Code requiring it to provide information from a participant's personal history record.

On the written request of an alternate payee, as defined in section 3105.80 of the Revised Code, the entity providing the alternative retirement plan shall furnish to the alternate payee information on the amount and status of any amounts payable to the alternate payee under an order issued under section 3105.171 or 3105.65 of the Revised Code.

Sec. 3305.21. (A) As used in this section, "alternate payee," "benefit,"

"lump sum payment," and "participant" have the same meanings as in section 3105.80 of the Revised Code.

(B) On receipt of an order issued under section 3105.171 or 3105.65 of the Revised Code, an entity providing a participant's alternative retirement plan shall determine whether the order meets the requirements of sections 3105.80 to 3105.90 of the Revised Code. The entity shall retain in the participant's record an order the entity determines meets the requirements. Not later than ten days after receipt, the entity shall return to the court that issued the order any order the entity determines does not meet the requirements.

(C) The entity shall comply with an order retained under division (B) of this section at the following times as appropriate:

(1) If the participant has applied for or is receiving a benefit or has applied for but not yet received a lump sum payment, as soon as practicable;

(2) If the participant has not applied for a benefit or lump sum payment, on application by the participant for a benefit or lump sum payment.

(D) If an entity providing an alternative retirement plan is required to transfer a participant's account balance to an entity providing an alternative retirement plan that is not named in the order, the transferring entity shall do both of the following:

(1) Notify the court that issued the order by sending the court a copy of the order and the name and address of the entity to which the transfer was made.

(2) Send a copy of the order to the entity to which the transfer was made.

(E) An entity that receives a participant's account balance and a copy of an order as provided in division (D) of this section, shall administer the order as if it were the entity named in the order.

(F) If a participant's benefit or lump sum payment is or will be subject to more than one order described in section 3105.81 of the Revised Code or to an order described in section 3105.81 of the Revised Code and a withholding order under section 3111.23 or 3113.21 of the Revised Code, the entity providing the alternative retirement plan shall, after determining that the amounts that are or will be withheld will cause the benefit or lump sum payment to fall below the limits described in section 3105.85 of the Revised Code, do all of the following:

(1) Establish, in accordance with division (G) of this section and subject to the limits described in section 3105.85 of the Revised Code, the priority in which the orders are or will be paid;

(2) Reduce the amount paid to an alternate payee based on the priority

established under division (F)(1) of this section:

(3) Notify, by regular mail, a participant and alternate payee of any action taken under this division.

(G) A withholding or deduction notice issued under section 3111.23 or 3113.21 of the Revised Code or an order described in section 3115.32 of the Revised Code has priority over all other orders and shall be complied with in accordance with child support enforcement laws. All other orders are entitled to priority in order of earliest retention by the entity providing a participant's alternative retirement plan. The entity is not to retain an order that provides for the division of property unless the order is filed in a court with jurisdiction in this state.

(H) An entity providing an alternative retirement plan is not liable in civil damages for loss resulting from any action or failure to act in compliance with this section.

Sec. 3305.22. As used in this section, "alternate payee" has the same meaning as in section 3105.80 of the Revised Code.

If a person who is an alternate payee is paid any amount under an order issued under section 3105.171 or 3105.65 of the Revised Code to which the person is not entitled by an entity providing an alternative retirement plan, the person shall repay the entity. If the person fails to repay, the entity shall withhold the amount from any payment due the person under the order or may collect the amount in any other manner provided by law.

Sec. 3307.071. Notwithstanding sections 3307.06 and 3307.07 of the Revised Code, the state teachers retirement board is not required to hold an election for a position on the board as a teacher member or retired teacher member if only one candidate has been nominated for the position by petition in accordance with section 3307.07 of the Revised Code. The candidate shall take office as if elected. The term of office shall be four years beginning on the first day of September following the date the candidate was nominated.

Sec. 3307.19. The state teachers retirement board shall provide for the maintenance of an individual account for each ~~member~~ contributor showing the amount of the ~~member's~~ contributor's contributions and any accumulations thereon.

Sec. 3307.20. (A) As used in this section:

(1) "Personal history record" means information maintained by the state teachers retirement board on an individual who is a member, former member, contributor, former contributor, retirant, or beneficiary that includes the address, telephone number, social security number, record of contributions, correspondence with the state teachers retirement system, or

ther information the board determines to be confidential.

(2) "Retirant" has the same meaning as in section 3307.50 of the Revised Code.

(B) The records of the board shall be open to public inspection, except for the following, which shall be excluded, except with the written authorization of the individual concerned:

(1) The individual's personal records provided for in section 3307.23 of the Revised Code;

(2) The individual's personal history record;

(3) Any information identifying, by name and address, the amount of a monthly allowance or benefit paid to the individual.

(C) All medical reports and recommendations under sections 3307.62, 3307.64, and 3307.66 of the Revised Code are privileged, except that copies of such medical reports or recommendations shall be made available to the personal physician, attorney, or authorized agent of the individual concerned upon written release received from the individual or the individual's agent, or, when necessary for the proper administration of the fund, to the board assigned physician.

(D) Any person who is a member or contributor of the system shall be furnished, on written request, with a statement of the amount to the credit of the person's account. The board need not answer more than one request of a person in any one year.

(E) Notwithstanding the exceptions to public inspection in division (B) of this section, the board may furnish the following information:

(1) If a member, former member, retirant, contributor, or former contributor is subject to an order issued under section 2907.15 of the Revised Code or is convicted of or pleads guilty to a violation of section 2921.41 of the Revised Code, on written request of a prosecutor as defined in section 2935.01 of the Revised Code, the board shall furnish to the prosecutor the information requested from the individual's personal history record.

(2) Pursuant to a court or administrative order issued under section 3111.23 or 3113.21 of the Revised Code, the board shall furnish to a court or child support enforcement agency the information required under that section.

(3) At the written request of any person, the board shall provide to the person a list of the names and addresses of members, former members, retirants, contributors, former contributors, or beneficiaries. The costs of compiling, copying, and mailing the list shall be paid by such person.

(4) Within fourteen days after receiving from the director of job and

ily services a list of the names and social security numbers of recipients of public assistance pursuant to section 5101.181 of the Revised Code, the board shall inform the auditor of state of the name, current or most recent employer address, and social security number of each member whose name and social security number are the same as that of a person whose name or social security number was submitted by the director. The board and its employees shall, except for purposes of furnishing the auditor of state with information required by this section, preserve the confidentiality of recipients of public assistance in compliance with division (A) of section 5101.181 of the Revised Code.

(5) The system shall comply with orders issued under section 3105.87 of the Revised Code.

On the written request of an alternate payee, as defined in section 3105.80 of the Revised Code, the system shall furnish to the alternate payee information on the amount and status of any amounts payable to the alternate payee under an order issued under section 3105.171 or 3105.65 of the Revised Code.

(F) A statement that contains information obtained from the system's records that is signed by an officer of the retirement system and to which the system's official seal is affixed, or copies of the system's records to which the signature and seal are attached, shall be received as true copies of the system's records in any court or before any officer of this state.

Sec. 3307.25. (A) An individual who becomes a member of the state teachers retirement system on or after the date on which the state teachers retirement board establishes a plan under section 3307.81 of the Revised Code shall make an election under this section. Not later than one hundred eighty days after the date on which employment begins, the individual shall elect to participate either in the plan described in sections 3307.50 to 3307.79 of the Revised Code or one of the plans established under section 3307.81 of the Revised Code. If a form evidencing an election under this section is not on file with the ~~employer system~~ at the end of the one-hundred-eighty-day period, the individual is deemed to have elected to participate in the plan described in sections 3307.50 to 3307.79 of the Revised Code.

(B) An election under this section shall be made in writing on a form provided by the ~~retirement~~ system and filed with the ~~employer's personnel officer~~. ~~Not later than ten days after receiving the form evidencing the election, the employer shall transmit to the system a copy that includes a statement certifying that it is a true and accurate copy of the original system.~~

(C) An election under this section shall take effect on the date

employment began and, except as provided in section 3307.88 of the Revised Code, is irrevocable ~~on receipt by the employer~~ at the end of the election period described in division (A) of this section.

(D) An individual is ineligible to make an election under this section if one of the following applies:

(1) At the time employment begins, the individual is already a member or contributor participating in the plan described in sections 3307.50 to 3307.79 of the Revised Code ~~or, a superannuate of the system, or an other system retirant, as defined in section 3307.35 of the Revised Code;~~

(2) An election to participate in an alternative retirement plan under section 3305.05 of the Revised Code is in effect for employment covered by the system.

Sec. 3307.251. As used in this section, "accumulated contributions" and "total service credit" have the same meanings as in section 3307.50 of the Revised Code.

(A) A member of the state teachers retirement system who, as of the thirtieth day of ~~June~~ June immediately preceding the date on which the system establishes a plan under section 3307.81 of the Revised Code, has less than five years of total service credit is eligible to make an election under this section.

Not later than one hundred eighty days after the day the state teachers retirement board first establishes one or more plans under section 3307.81 of the Revised Code, an eligible member may elect to participate in a plan established under that section. If an election is not made, a member to whom this section applies is deemed to have elected to continue participating in the plan described in sections 3307.50 to 3307.79 of the Revised Code.

(B) An election under this section shall be made in writing on a form provided by the system and filed with the system.

(C) On receipt of an election under this section, the system shall do both of the following:

(1) Credit to the account of the member in the defined contribution fund the accumulated contributions standing to the member's credit in the teachers' savings fund, plus ~~an amount calculated under section 3307.563 of the Revised Code~~ interest at a rate determined by the board;

(2) Cancel all service credit and eligibility for any payment, benefit, or right under the plan described in sections 3307.50 to 3307.79 of the Revised Code.

(D) An election under this section shall be irrevocable ~~on receipt by the system~~ at the end of the election period described in division (A) of this section.

Sec. 3307.26. Each teacher shall contribute eight per cent of the teacher's earned compensation, except that the state teachers retirement board may raise the contribution rate to a rate not greater than ten per cent of the teacher's earned compensation. For teachers participating in the plan described in sections 3307.50 to 3307.79 of the Revised Code, contributions shall be deposited in the teachers' savings fund. For teachers participating in a plan established under section 3307.81 of the Revised Code, contributions shall be deposited in the defined contribution fund. Contributions made pursuant to this section shall not exceed the limits established by section 415 of the "Internal Revenue Code of 1986," 100 Stat. 2085, 26 U.S.C.A. 415, as amended.

The contribution for all teachers shall be deducted by the employer on each payroll in an amount equal to the applicable per cent of the teachers' paid compensation for such payroll period or other period as the board may approve. All contributions on ~~earned~~ paid compensation for teachers participating in plans established under section 3307.81 of the Revised Code shall be remitted at intervals required by the state teachers retirement system under section 3307.86 of the Revised Code. All contributions on earned compensation for teachers participating in the plan described in sections 3307.50 to 3307.79 of the Revised Code shall be remitted to the state teachers retirement system by the thirtieth day of June of each year. Each school district shall encumber sufficient moneys by the thirtieth day of June of each year to account for the difference, if any, that may exist between contributions that would be withheld based upon compensation earned by a teacher during the year ending the thirtieth day of June and the contributions withheld based upon compensation paid to the teacher for the year. Deductions from payroll for contributions under this section, on an annual basis, shall not exceed eight per cent or other percentage established by the board authorized by this section.

At retirement under the plan described in sections 3307.50 to 3307.79 of the Revised Code, or upon a member's death prior to retirement under that plan, if contributions have been made after September 1, 1959, in excess of the contributions normally required to provide the retirement or survivor benefit, the excess contributions may be refunded to the member, to the member's beneficiary, or to the member's estate in a lump sum, or may be used to provide additional income.

The board may determine with regard to any member participating in the plan described in sections 3307.50 to 3307.79 of the Revised Code whether the limits established by division (C) of section 3307.58 of the Revised Code have resulted in exclusion from use in the calculation of

benefits under section 3307.58, 3307.59, or 3307.60 of the Revised Code of any compensation on which contributions have been made under this section. The board may adopt rules in accordance with section 111.15 of the Revised Code providing for the disposition of contributions attributable to such compensation and may dispose of the contributions in accordance with those rules. Any disposition of contributions made by the board in accordance with the rules shall be final.

The deductions under this section shall be made even though the minimum compensation provided by law for any teacher shall be reduced thereby. Every teacher shall be deemed to consent to the deductions made. Payment less the deductions shall be a complete discharge and acquittance of all claims and demands for the services rendered by the person during the period covered by the payment.

Additional deposits may be made to a member's account in the teachers' savings fund or defined contribution fund, subject to rules of the board. At retirement, the amount deposited with interest may be used to provide additional annuity income. The additional deposits may be refunded to the member before retirement, and shall be refunded if the member withdraws the member's refundable account. The deposits may be refunded to the beneficiary or estate if the member dies before retirement.

Sec. 3307.292. The state teachers retirement board shall adopt rules establishing penalties to be paid by employers who fail to transmit to the state teachers retirement system the contributions required under sections 3307.26 and 3307.28 of the Revised Code. The rules may provide for interest, at a rate determined by the board, in addition to the penalties.

Sec. 3307.35. (A) As used in this section and section 3307.352 of the Revised Code, "other system retirant" means a member or former member of the public employees retirement system, Ohio police and fire pension fund, school employees retirement system, state highway patrol retirement system, or Cincinnati retirement system who is receiving age and service or commuted age and service retirement, or a disability benefit from a system of which the retirant is a member or former member.

(B) A superannuate or other system retirant may be employed as a teacher.

(C) A superannuate or other system retirant employed in accordance with this section shall contribute to the state teachers retirement system in accordance with section 3307.26 of the Revised Code and the employer shall contribute in accordance with sections 3307.28 and 3307.31 of the Revised Code. Such contributions shall be received as specified in section 3307.14 of the Revised Code. A superannuate or other system retirant

ployed as a teacher is not a member of the state teachers retirement system, does not have any of the rights, privileges, or obligations of membership, except as provided in this section, and is not eligible to receive health, medical, hospital, or surgical benefits under section 3307.39 of the Revised Code for employment subject to this section.

(D) The employer that employs a superannuate or other system retirant shall notify the state teachers retirement board of the employment not later than the end of the month in which the employment commences. Any overpayment of benefits to a superannuate by the retirement system resulting from an employer's failure to give timely notice may be charged to the employer and may be certified and deducted as provided in section 3307.31 of the Revised Code.

(E) On receipt of notice from an employer that a person who is an other system retirant has been employed, the state teachers retirement system shall notify the state retirement system of which the other system retirant was a member of such employment.

(F) A superannuate or other system retirant who has received an allowance or benefit for less than two months when employment subject to this section commences shall forfeit the allowance or benefit for any month the superannuate or retirant is employed prior to the expiration of such period that begins on the date the employment commences and ends on the earlier of the date the employment terminates or the date that is two months after the date on which the allowance or benefit commenced. Contributions shall be made to the retirement system from the first day of such employment, but service and contributions for that period shall not be used in the calculation of any benefit payable to the superannuate or other system retirant, and those contributions shall be refunded on the superannuate's or retirant's death or termination of the employment. Contributions made on compensation earned after the expiration of such period shall be used in calculation of the benefit or payment due under ~~this~~ section 3307.352 of the Revised Code.

(G) On receipt of notice from the Ohio police and fire pension fund, public employees retirement system, or school employees retirement system of the re-employment of a superannuate, the state teachers retirement system shall not pay, or if paid shall recover, the amount to be forfeited by the superannuate in accordance with section 145.38, 742.26, or 3309.341 of the Revised Code.

~~(H)(1) On termination of employment under this section, a superannuate or other system retirant may file an application with the state teachers retirement system for a benefit under this division. The benefit shall consist~~

~~of a single life annuity having a reserve equal to the amount of the superannuate's or retirant's accumulated contributions, as defined in section 3307.50 of the Revised Code, for the period of employment, other than the contributions excluded pursuant to division (F) of this section, and an equal amount from the employers' trust created by section 3307.14 of the Revised Code, plus interest credited to the date of retirement at the then current actuarial rate of interest. The superannuate or other system retirant shall elect either to receive the benefit as a monthly annuity for life or a lump sum payment discounted to the present value using the current actuarial assumption rate of interest, except that if the monthly annuity would be less than twenty five dollars per month the superannuate or retirant shall receive a lump sum payment.~~

~~(2) A benefit payable under this division shall commence on the latest of the following:~~

~~(a) The last day for which compensation for employment as a teacher was paid;~~

~~(b) Attainment by the superannuate or other system retirant of age sixty five;~~

~~(c) If the superannuate or other system retirant was previously employed under this section and previously received or is receiving a benefit under this division, completion of a period of twelve months since the effective date of the last benefit under this division.~~

~~(3)(a) If a superannuate or other system retirant dies while employed in employment subject to this section, a lump sum payment calculated in accordance with division (H)(1) of this section shall be paid to the beneficiary designated under division (D) of section 3307.562 of the Revised Code.~~

~~(b) If at the time of death a superannuate or other system retirant receiving a monthly annuity has received less than the superannuate or retirant would have received as a lump sum payment, the difference between the amount received and the amount that would have been received as a lump sum payment shall be paid to the superannuate's or retirant's beneficiary designated under division (D) of section 3307.562 of the Revised Code.~~

~~(4) No amount received under this section shall be included in determining an additional benefit under section 3307.67 of the Revised Code or any other post-retirement benefit increase.~~

~~(F) If the disability benefit of an other system retirant employed under this section is terminated, the retirant shall become a member of the state teachers retirement system, effective on the first day of the month next~~

owing the termination, with all the rights, privileges, and obligations of membership. If such person, after the termination of the retirant's disability benefit, earns two years of service credit under this retirement system or under the public employees retirement system, Ohio police and fire pension fund, school employees retirement system, or state highway patrol retirement system, the retirant's prior contributions as an other system retirant under this section shall be included in the retirant's total service credit, as defined in section 3307.50 of the Revised Code, as a state teachers retirement system member, and the retirant shall forfeit all rights and benefits of this section. Not more than one year of credit may be given for any period of twelve months.

~~(J) A superannuate shall not receive the portion of an allowance or benefit that is attributable to contributions made under section 3307.28 of the Revised Code for any period for which the superannuate is compensated under a private contract, or through an independent contractor, whereby the superannuate is to perform personal or professional services for the employer by which the superannuate was employed at the time of retirement.~~

~~(K)~~(I) This section does not affect the receipt of benefits by or eligibility for benefits of any person who on August 20, 1976, was receiving a disability benefit or service retirement pension or allowance from a state or municipal retirement system in Ohio and was a member of any other state or municipal retirement system of this state.

~~(L)~~(J) The state teachers retirement board may make the necessary rules to carry into effect this section and to prevent the abuse of the rights and privileges thereunder.

Sec. 3307.351. (A) As used in this section:

(1) In addition to the meaning in section 3307.01 of the Revised Code, when appropriate "compensation" has the same meaning as in section 3309.01 of the Revised Code.

(2) "Earnable salary" has the same meaning as in section 145.01 of the Revised Code.

(3) "STRS position" means a position for which a member of the state teachers retirement system is making contributions to the system.

(4) "Other state retirement system" means the public employees retirement system or the school employees retirement system.

(5) "State retirement system" means the public employees retirement system, state teachers retirement system, or the school employees retirement system.

(B)(1) A member of the state teachers retirement system who holds two

or more STRS positions may retire under section 3307.57, 3307.58, or 3307.60 of the Revised Code from the position for which the annual compensation at the time of retirement is highest and continue to contribute to the retirement system for the other STRS position or positions.

(2) A member of the state teachers retirement system who also holds one or more other positions covered by the other state retirement systems may retire under section 3307.57, 3307.58, or 3307.60 of the Revised Code from the STRS position and continue contributing to the other state retirement systems if the annual compensation for the STRS position at the time of retirement is greater than annual compensation or earnable salary for the position, or any of the positions, covered by the other state retirement systems.

(3) A member of the state teachers retirement system who holds two or more STRS positions and at least one other position covered by one of the other state retirement systems may retire under section 3307.57, 3307.58, or 3307.60 of the Revised Code from one of the STRS positions and continue contributing to the state teachers retirement system and the other state retirement system if the annual compensation for the STRS position from which the member is retiring is, at the time of retirement, greater than the annual compensation or earnable salary for any of the positions for which the member is continuing to make contributions.

(4) A member of the state teachers retirement system who has retired as provided in division (B)(2) or (3) of section 145.383 or division (B)(2) or (3) of section 3309.343 of the Revised Code may continue to contribute to the state teachers retirement system for an STRS position if the member held the position at the time of retirement from the other state retirement system.

(5) A member who contributes to the state teachers retirement system in accordance with division (B)(1), (3), or (4) of this section shall contribute in accordance with section 3307.26 of the Revised Code. The member's employer shall contribute as provided in section 3307.28 of the Revised Code. Neither the member nor the member's survivors are eligible for any benefits based on those contributions other than those provided under ~~this section~~ or section ~~145.383~~ 145.384, 3307.352, or ~~3309.343~~ 3309.344 of the Revised Code.

(C)(1) In determining retirement eligibility and the annual retirement allowance of a member who retires as provided in division (B)(1), (2), or (3) of this section, the following shall be used to the date of retirement:

(a) The member's earnable salary and compensation for all positions covered by a state retirement system;

(b) Total service credit in any state retirement system, except that the credit shall not exceed one year of credit for any period of twelve months;

(c) ~~All the member's accumulated contributions, including amounts paid to purchase service credit and amounts paid to restore service credit under sections 145.311, 3307.711, and 3309.261 of the Revised Code.~~

(2) A member who retires as provided in division (B)(1), (2), or (3) of this section is a retirant for all purposes of this chapter, except that the member is not subject to section 3307.35 of the Revised Code for a position or positions for which contributions continue under those divisions or division (B)(4) of this section.

~~(D) On retirement from a position for which contributions were made under division (B)(1), (3), or (4) of this section, the retired member is eligible for a benefit consisting of a single life annuity having a reserve equal to the amount of the retired member's accumulated contributions under division (B)(1), (3), or (4) of this section plus an equal amount of the employer's contributions plus interest credited to the date of retirement at the current actuarial rate of interest. The retired member shall elect either to receive the benefit as a monthly annuity for life or a lump sum payment discounted to the present value using the current actuarial assumption rate of interest, except that if the annuity would be less than twenty-five dollars per month, the retired member shall receive a lump sum payment.~~

~~A benefit payable under this division commences on the later of the first day of the first month following the last day for which the retired member contributed under division (B)(1), (3), or (4) of this section or attainment by the retired member of age sixty-five.~~

A retired member receiving a benefit under this division section 3307.352 of the Revised Code based on employment subject to this section is not a member of the state teachers retirement system and does not have any rights, privileges, or obligations of membership. ~~No amounts received under this division shall be included in determining an increase under section 3307.67 of the Revised Code or any other post-retirement benefit increase.~~ The retired member is a superannuate for purposes of section 3307.35 of the Revised Code.

~~(E) If a member contributing toward a benefit under division (D) of this section dies before receiving the benefit, a lump sum calculated in accordance with that division shall be paid to the beneficiary designated under division (F) of this section.~~

~~If a retired member receiving a monthly annuity under division (D) of this section dies before receiving an amount equal to the lump sum payment that would be paid under that division, the difference between the amount~~

~~received and the amount that would have been paid as a lump sum payment shall be paid to the beneficiary designated under division (F) of this section.~~

~~(F) A retired member may designate one or more persons as beneficiary to receive any benefits payable under division (E) of this section due to death. The designation shall be in writing duly executed on a form provided by the state teachers retirement system, signed by the retired member and filed with the board prior to death. The last designation of the beneficiary revokes all previous designations. The retired member's marriage, divorce, marriage termination, legal separation, or birth or adoption of a child revokes all previous designations. If there is no designated beneficiary, the beneficiary is the beneficiary determined under division (D) of section 3307.562 of the Revised Code. If any benefit payable under this section due to the death of a retired member is not claimed by a beneficiary within five years after death, the amount payable shall be transferred to the guarantee fund and thereafter paid to the beneficiary or the estate of the retired member on application to the system.~~

~~(G) The state teachers retirement board may adopt rules to carry out this section.~~

Sec. 3307.352. For purposes of this section, "superannuate" includes a member who retired under section 3307.351 of the Revised Code.

(A) A superannuate or other system retirant who has made contributions under section 3307.35 or 3307.351 of the Revised Code may file an application with the state teachers retirement system for a benefit under this section. The benefit shall consist of a single life annuity having a reserve equal to the amount of the superannuate's or retirant's accumulated contributions, as defined in section 3307.50 of the Revised Code, for the period of employment, other than the contributions excluded pursuant to division (F) of section 3307.35 of the Revised Code, and an equal amount from the employers' trust created by section 3307.14 of the Revised Code, plus interest credited to the date of retirement at the then current actuarial rate of interest. The superannuate or other system retirant shall elect either to receive the benefit as a monthly annuity for life or a lump sum payment discounted to the present value using the current actuarial assumption rate of interest, except that if the monthly annuity would be less than twenty-five dollars per month the superannuate or retirant shall receive a lump sum payment.

(B) A benefit payable under this section shall commence on the latest of the following:

(1) The last day for which compensation for all employment as a teacher was paid;

(2) Attainment by the superannuate or other system retirant of age sixty-five;

(3) If the superannuate or other system retirant was previously employed under section 3307.35 or 3307.351 of the Revised Code and previously received or is receiving a benefit under this section, completion of a period of twelve months since the effective date of the last benefit under this section.

(C)(1) If a superannuate or other system retirant dies while employed in employment subject to section 3307.35 or 3307.351 of the Revised Code, a lump sum payment calculated in accordance with division (A) of this section shall be paid to the beneficiary designated under division (D) of section 3307.562 of the Revised Code.

(2) If at the time of death a superannuate or other system retirant receiving a monthly annuity has received less than the superannuate or retirant would have received as a lump sum payment, the difference between the amount received and the amount that would have been received as a lump sum payment shall be paid to the superannuate's or retirant's beneficiary designated under division (D) of section 3307.562 of the Revised Code.

(D) No amount received under this section shall be included in determining an additional benefit under section 3307.67 of the Revised Code or any other post-retirement benefit increase.

Sec. 3307.371. (A) As used in this section, "alternate payee," "benefit," "lump sum payment," "participant," and "public retirement program" have the same meanings as in section 3105.80 of the Revised Code.

(B) On receipt of an order issued under section 3105.171 or 3105.65 of the Revised Code, the state teachers retirement system shall determine whether the order meets the requirements of sections 3105.80 to 3105.90 of the Revised Code. The system shall retain in the participant's record an order the board determines meets the requirements. Not later than sixty days after receipt, the system shall return to the court that issued the order any order the system determines does not meet the requirements.

(C) The system shall comply with an order retained under division (B) of this section at the following times as appropriate:

(1) If the participant has applied for or is receiving a benefit or has applied for but not yet received a lump sum payment, as soon as practicable;

(2) If the participant has not applied for a benefit or lump sum payment, on application by the participant for a benefit or lump sum payment.

(D) If the system transfers a participant's service credit or contributions made by or on behalf of a participant to a public retirement program that is

not named in the order, the system shall do both of the following:

(1) Notify the court that issued the order by sending to the court a copy of the order and the name and address of the public retirement program to which the transfer was made.

(2) Send a copy of the order to the public retirement program to which the transfer was made.

(E) If it receives a participant's service credit or contributions and a copy of an order as provided in division (D) of this section, the system shall administer the order as if it were the public retirement program named in the order.

(F) If a participant's benefit or lump sum payment is or will be subject to more than one order described in section 3105.81 of the Revised Code or to an order described in section 3105.81 of the Revised Code and a withholding order under section 3111.23 or 3113.21 of the Revised Code, the system shall, after determining that the amounts that are or will be withheld will cause the benefit or lump sum payment to fall below the limits described in section 3105.85 of the Revised Code, do all of the following:

(1) Establish, in accordance with division (G) of this section and subject to the limits described in section 3105.85 of the Revised Code, the priority in which the orders are or will be paid by the system in accordance with division (G) of this section;

(2) Reduce the amount paid to an alternate payee based on the priority established under division (F)(1) of this section;

(3) Notify, by regular mail, a participant and alternate payee of any action taken under this division.

(G) A withholding or deduction notice issued under section 3111.23 or 3113.21 of the Revised Code or an order described in section 3115.32 of the Revised Code has priority over all other orders and shall be complied with in accordance with child support enforcement laws. All other orders are entitled to priority in order of earliest retention by the system. The system is not to retain an order that provides for the division of property unless the order is filed in a court with jurisdiction in this state.

(H) The system is not liable in civil damages for loss resulting from any action or failure to act in compliance with this section.

Sec. 3307.41. The right of ~~a person~~ an individual to a pension, an annuity, or a retirement allowance itself, the right of an individual to any optional benefit, or any other right or benefit accrued or accruing to any ~~person,~~ individual under this chapter, ~~or~~ the various funds created by section 3307.14 of the Revised Code, and all moneys ~~and~~ investments, and income ~~thereof,~~ from moneys or investments are exempt from any state tax, except

the tax imposed by section 5747.02 of the Revised Code, and are exempt from any county, municipal, or other local tax, except taxes imposed pursuant to section 5748.02 or 5748.08 of the Revised Code, and, except as provided in sections 3105.171, 3105.65, 3111.23, 3113.21, 3115.32, and 3307.37 of the Revised Code, shall not be subject to execution, garnishment, attachment, the operation of bankruptcy or insolvency laws, or any other process of law whatsoever, and shall be unassignable except as specifically provided in this chapter or sections 3105.171, 3105.65, 3111.23 ~~and~~, 3113.21, and 3115.32 of the Revised Code.

Sec. 3307.47. If a person is paid any benefit or payment by the state teachers retirement system under the plans described in section 3307.031 of the Revised Code or under section 3307.371 of the Revised Code to which the person is not entitled, the benefit shall be repaid to the system by the person. If the person fails to make the repayment, the system shall withhold the amount due from any benefit due the person or the person's beneficiary under this chapter, or may collect the amount in any other manner provided by law.

Sec. 3307.50. As used in sections 3307.50 to 3307.79 of the Revised Code:

(A) "Prior service" means all service as a teacher before September 1, 1920, military service credit, all service prior to September 1, 1920, as an employee of any employer who comes within the public employees retirement system, the school employees retirement system, or any other state retirement system established under the laws of Ohio, and similar service in another state, credit for which was procured by a member under former section 3307.33 of the Revised Code, prior to June 25, 1945. Prior service credit shall not be granted to any member for service for which credit or benefits have been received in any other state retirement system in Ohio or for credit that was forfeited by withdrawal of contributions, unless the credit has been restored. If the teacher served as an employee in any two or all of the capacities, "prior service" means the total combined service in the capacities prior to September 1, 1920.

If a teacher who has been granted prior service credit for service rendered prior to September 1, 1920, as an employee of an employer who comes within the public employees retirement system or the school employees retirement system, establishes, subsequent to September 16, 1957, and before retirement, three years of contributing service in the public employees retirement system, or one year in the school employees retirement system, the prior service credit granted shall become, at retirement, the liability of the other system if the prior service or

employment was in a capacity covered by that system.

(B) "Total service," "total service credit," except as provided in section 3307.57 of the Revised Code, or "Ohio service credit" means all service of a member of the state teachers retirement system since last becoming a member and, in addition thereto, restored service credit under section 3307.71 of the Revised Code, all prior service credit, all military service credit computed as provided in this chapter, and all other service credit established under sections 3307.26, ~~former 3307.513, former 3307.514,~~ 3307.53, 3307.54, 3307.72, 3307.73, 3307.74, 3307.76, 3307.761, 3307.763, 3307.77, 3307.771, and 3307.78 and former ~~section~~ sections 3307.513, 3307.514, and 3307.52 of the Revised Code, and Section 3 of Amended Substitute Senate Bill No. 530 of the 114th general assembly. All service credit purchased under section 3307.741 of the Revised Code shall be used exclusively for the purpose of qualifying for service retirement.

(C)(1) "Service retirement" means retirement as provided in section 3307.58 or 3307.59 of the Revised Code.

(2) "Disability retirement" means retirement as provided in section 3307.63 of the Revised Code.

(D) "Accumulated contributions" means the sum of all amounts credited to a contributor's individual account in the teachers' savings fund, together with interest credited thereon at the rates approved by the state teachers retirement board prior to retirement.

(E) "Annuity" means payments for life derived from contributions made by a contributor and paid from the annuity and pension reserve fund. All annuities shall be paid in twelve equal monthly installments.

(F) "Pensions" means annual payments for life derived from appropriations made by an employer and paid from the annuity and pension reserve fund. All pensions shall be paid in twelve equal monthly installments.

(G)(1) "Allowance" means the pension plus the annuity, or any other payment under sections 3307.50 to 3307.79 of the Revised Code, and includes a disability allowance or disability benefit.

(2) "Disability allowance" means an allowance paid on account of disability under section 3307.631 of the Revised Code.

(3) "Disability benefit" means a benefit paid as disability retirement under section 3307.63 of the Revised Code, as a disability allowance under section 3307.631 of the Revised Code, or as a disability benefit under section 3307.57 of the Revised Code.

(H) "Annuity reserve" means the present value, computed upon the basis of mortality tables adopted by the state teachers retirement board with

interest, of all payments to be made on account of any annuity, or benefit in lieu of any annuity, granted to a member.

(I) "Pension reserve" means the present value, computed upon the basis of mortality tables adopted by the state teachers retirement board with interest, of all payments to be made on account of any pension, or benefit in lieu of any pension, granted to a member or to a beneficiary.

(J) "Retirant" means any former member who is granted age and service retirement as provided in sections 3307.57, 3307.58, 3307.59, and 3307.60 of the Revised Code.

(K) "Disability benefit recipient" means a member who is receiving a disability benefit.

Sec. 3307.501. (A) As used in this section, "percentage increase" means the percentage that an increase in compensation is of the compensation paid prior to the increase.

(B) Notwithstanding division (L) of section 3307.01 of the Revised Code, for the purpose of determining final average salary under this section, "compensation" has the same meaning as in that division, except that it does not include any amount resulting from a percentage increase paid to a member during the member's two highest years of compensation that exceeds the greater of the following, ~~unless the percentage increase results from employment by a different employer or promotion to a position held by another employee within the twelve month period preceding the promotion;~~

(1) The highest percentage increase in compensation paid to the member during any of the three years immediately preceding the member's two highest years of compensation and any subsequent partial year of compensation used in calculating the member's final average salary;

(2) A percentage increase paid to the member as part of an increase generally applicable to members employed by the employer. An increase shall be considered generally applicable if it is paid to members employed by a school district board of education in positions requiring a license issued under section 3319.22 of the Revised Code in accordance with uniform criteria applicable to all such members or if paid to members employed by an employer other than a school district board of education in accordance with uniform criteria applicable to all such members.

(C) The state teachers retirement board shall determine the final average salary of a member by dividing the sum of the member's annual compensation for the three highest years of compensation for which the member made contributions plus any amount determined under division (E) of this section by three, except that if the member has a partial year of

ributing service in the year the member's employment terminates and the compensation for the partial year is at a rate higher than the rate of compensation for any one of the member's highest three years of compensation, the board shall substitute the compensation for the partial year for the compensation for the same portion of the lowest of the member's three highest years of compensation. If a member has less than three years of contributing membership, the member's final average salary shall be the member's total compensation for the period of contributing membership plus any amount determined under division (E) of this section divided by the total years, including any portion of a year, of contributing service.

For the purpose of calculating benefits payable to a member qualifying for service credit under division (I) of section 3307.01 of the Revised Code, the board shall calculate the member's final average salary by dividing the member's total compensation as a teacher covered under this chapter plus any amount determined under division (E) of this section by the total number of years, including any portion of a year, of contributing membership during that period. If contributions were made for less than twelve months, the member's final average salary is the total amount of compensation paid to the member during all periods of contributions under this chapter.

(D) Contributions made by a member and an employer on amounts that, pursuant to division (B) of this section, are not compensation or are not included, pursuant to division (E) of this section, for the purpose of determining final average salary shall be treated as additional deposits to the member's account under section 3307.26 of the Revised Code and used to provide additional annuity income.

(E) The state teachers retirement board shall adopt rules establishing criteria and procedures for administering this division.

The board shall notify each applicant for retirement of any amount excluded from the applicant's compensation in accordance with division (B) of this section and of the procedures established by the board for requesting a hearing on this exclusion.

Any applicant for retirement who has had any amount excluded from the applicant's compensation in accordance with division (B) of this section may request a hearing on this exclusion. Upon receiving such a request, the board shall determine in accordance with its criteria and procedures whether, for good cause as determined by the board, all or any portion of any amount excluded from the applicant's compensation in accordance with division (B) of this section, up to a maximum of seventy-five hundred

dollars, is to be included in the determination of final average salary under division (C) of this section. Any determination of the board under this division shall be final.

Sec. 3307.54. An employer may establish a retirement incentive plan for its employees who are members of the state teachers retirement system participating in the plan described in sections 3307.50 to 3307.79 of the Revised Code. The plan shall provide for purchase by the employer of service credit for eligible employees who choose to participate in the plan and for payment by the employer of the entire cost of such service credit. A plan established under this section shall remain in effect until terminated by the employer, except that, once established, the plan must remain in effect for at least one year.

An employee who is a member of the state teachers retirement system shall be eligible to participate in a retirement incentive plan if the employee has attained age fifty and the employee agrees to retire and retires under section 3307.58 of the Revised Code effective within ninety days after receiving notice from the state teachers retirement system that service credit has been purchased for the member under this section.

Participation in the plan shall be available to all eligible employees except that the employer may limit the number of persons for whom it purchases credit in any calendar year to a specified percentage of its employees who, on the first day of January of that year, are members of the state teachers retirement system participating in the plan described in sections 3307.50 to 3307.79 of the Revised Code. The percentage shall not be less than five per cent of such employees. If participation is limited, employees with a greater length of service with the employer have the right to elect to have credit purchased before employees with a lesser length of service with the employer.

The amount of service credit purchased for any participant shall be uniformly determined but shall not exceed the lesser of the following:

(A) Five years of service credit;

(B) An amount of service credit equal to one-fifth of the total service credited to the participant under former sections 3307.513, 3307.514, and 3307.52, or sections 3307.53, 3307.57, 3307.71, 3307.72, 3307.73, 3307.74, 3307.75, 3307.751, 3307.752, 3307.76, 3307.761, 3307.763, 3307.77, 3307.771, and 3307.78 of the Revised Code.

For each year of service credit purchased under this section, the employer shall pay an amount specified by the state teachers retirement board equal to the additional liability resulting from the purchase of that year of service credit as determined by an actuary employed by the board.

Payments shall be made in accordance with rules adopted by the board, and the board shall notify each member when the member is credited with service purchased under this section.

No payment made to the state teachers retirement system under this section shall affect any payment required by section 3307.28 of the Revised Code.

Sec. 3307.56. (A)(1) Subject to sections 3307.37 and 3307.561 of the Revised Code and except as provided in division (B)(2) of this section, a member participating in the plan described in sections 3307.50 to 3307.79 of the Revised Code who ceases to be a teacher for any cause other than death, retirement, receipt of a disability benefit, or ~~election of current employment in a position in which the member has elected to participate in~~ an alternative retirement plan under section 3305.05 of the Revised Code, upon application, shall be paid the accumulated contributions standing to the credit of the member's individual account in the teachers' savings fund plus an amount calculated in accordance with section 3307.563 of the Revised Code. If the member or the member's legal representative cannot be found within ten years after the member ceased making contributions pursuant to section 3307.26 of the Revised Code, the accumulated contributions may be transferred to the guarantee fund and thereafter paid to the member, to the member's beneficiaries, or to the member's estate, upon proper application.

(2) A member described in division (A)(1) of this section who is married at the time of application for payment and is eligible for age and service retirement under section 3307.58 or 3307.59 of the Revised Code shall submit with the application a written statement by the member's spouse attesting that the spouse consents to the payment of the member's accumulated contributions. Consent shall be valid only if it is signed and witnessed by a notary public. If the statement is not submitted under this division, the application shall be considered an application for service retirement and shall be subject to division (F)(1) of section 3307.60 of the Revised Code.

The state teachers retirement board may waive the requirement of consent if the spouse is incapacitated or cannot be located, or for any other reason specified by the board. Consent or waiver is effective only with regard to the spouse who is the subject of the consent or waiver.

(B) This division applies to any member who is employed in a position in which the member has elected under section 3305.05 of the Revised Code to participate in an alternative retirement plan and due to the election ceases to be a teacher ~~by electing an alternative retirement plan pursuant to section 3305.05 of the Revised Code and who is not otherwise employed as a~~

~~teacher in a position to which the election does not apply. For purposes of this division, "continuously employed" has the same meaning as in section 3305.01 of the Revised Code for the purposes of that position.~~

~~(1) Subject to sections 3307.37 and 3307.561 of the Revised Code, upon application of any member to whom this division applies who is continuously employed, the state teachers retirement board system shall pay the accumulated contributions standing to the credit of the member's individual account in the teachers' savings fund plus an amount calculated in accordance with section 3307.563 of the Revised Code to the entity providing the alternative retirement plan for application to that plan in accordance with any contract the member has entered into for purposes of that plan.~~

~~(2) Subject to sections 3307.37 and 3307.561 of the Revised Code, upon application of any member to whom this division applies who has ceased to be continuously employed, the state teachers retirement board shall pay the accumulated contributions standing to the credit of the member's individual account in the teachers' savings fund plus an amount calculated in accordance with section 3307.563 of the Revised Code to the entity providing the alternative retirement plan for application to that plan in accordance with any contract the member has entered into for purposes of that plan do the following:~~

~~(1) On receipt of a certified copy of an election under section 3305.05 of the Revised Code, pay, in accordance with section 3305.051 of the Revised Code, the amount described in that section to the appropriate provider;~~

~~(2) If a member has accumulated contributions, in addition to those subject to division (B)(1) of this section, standing to the credit of a member's individual account and is not otherwise in a position in which the member is considered a teacher for the purposes of that position, pay, to the provider the member selected pursuant to section 3305.05 of the Revised Code, the accumulated contributions standing to the credit of the member's individual account in the teachers' saving fund plus an amount calculated in accordance with section 3307.80 of the Revised Code. The payment shall be made on the member's application.~~

~~(C) Payment of a member's accumulated contributions under division (B) of this section cancels the member's total service credit in the state teachers retirement system. A member whose accumulated contributions are paid to a provider pursuant to division (B) of this section is forever barred from claiming or purchasing service credit under the state teachers retirement system for the period of employment attributable to those contributions.~~

Sec. 3307.562. (A) As used in this section and section 3307.66 of the Revised Code:

(1) "Child" means a biological or legally adopted child of a deceased member. If a court hearing for an interlocutory decree for adoption was held prior to the member's death, "child" includes the child who was the subject of the hearing if a final decree of adoption adjudging the member's spouse as the adoptive parent is made subsequent to the member's death.

(2) "Parent" is a parent or legally adoptive parent of a deceased member.

(3) "Dependent" means a beneficiary who receives one-half of the beneficiary's support from a member during the twelve months prior to the member's death.

(4) "Surviving spouse" means an individual who establishes a valid marriage to a member at the time of the member's death by marriage certificate or pursuant to division (E) of this section.

(5) "Survivor" means a spouse, child, or dependent parent.

(B) Except as provided in division (B) of section 3307.563 or division (G)(1) of section 3307.66 of the Revised Code, should a member who is participating in the plan described in sections 3307.50 to 3307.79 of the Revised Code die before service retirement, the member's accumulated contributions, plus an amount calculated in accordance with section 3307.563 of the Revised Code, and any amounts owed and unpaid to a disability benefit recipient shall be paid to such beneficiaries as the member has nominated by written designation signed by the member and filed with the state teachers retirement board prior to death. The nomination of beneficiary shall be on a form provided by the retirement board. The last nomination of any beneficiary revokes all previous nominations. The member's marriage, divorce, marriage dissolution, legal separation, or withdrawal of account, or the birth of the member's child, or the member's adoption of a child, shall constitute an automatic revocation of the member's previous designation. If a deceased member was also a member of the public employees retirement system or the school employees retirement system, the beneficiary last established among the systems shall be the sole beneficiary in all the systems.

Any beneficiary ineligible for monthly survivor benefits as provided by section 3307.66 of the Revised Code may waive in writing all claim to any benefits and such waiver shall thereby put in effect the succession of beneficiaries under division (C) of this section, provided the beneficiary thereunder is immediately eligible and agrees in writing to accept survivor benefits as provided by section 3307.66 of the Revised Code. If the accumulated contributions of a deceased member are not claimed by a

beneficiary, or by the estate of the deceased member, within ten years, they shall be transferred to the guarantee fund and thereafter paid to such beneficiary or to the member's estate upon application to the board. The board shall formulate and adopt rules governing all designations of beneficiaries.

(C) Except as provided in division (G)(1) of section 3307.66 of the Revised Code, if a member dies before service retirement and is not survived by a designated beneficiary, any beneficiaries shall qualify, in the following order of precedence, with all attendant rights and privileges:

- (1) Surviving spouse;
- (2) Children, share and share alike;
- (3) A dependent parent, if that parent elects to take survivor benefits under division (C)(2) of section 3307.66 of the Revised Code;
- (4) Parents, share and share alike;
- (5) Estate.

If any survivor dies before payment is made under this section or is not located prior to the ninety-first day after the board receives notification of the member's death, the survivor next in order of precedence shall qualify as a beneficiary, provided that benefits under division (C)(2) of section 3307.66 of the Revised Code are elected. In the event that the beneficiary originally determined is subsequently located, the beneficiary may qualify for benefits under division (C)(2) of section 3307.66 of the Revised Code upon meeting the conditions of eligibility set forth in division (B) of that section, but in no case earlier than the first day of the month following application by such beneficiary. Any payment made to a beneficiary as determined by the board shall be a full discharge and release to the board from any future claims.

(D) Any amount due any person, as an annuitant, receiving a monthly benefit, and unpaid to the annuitant at death, shall be paid to the beneficiary named by written designation signed by the annuitant and filed with the board. If no such designation has been filed, or if the beneficiary designated is deceased or is not located prior to the ninety-first day after the board receives notification of the annuitant's death, such amount shall be paid, in the following order of precedence to the annuitant's:

- (1) Surviving spouse;
- (2) Children, share and share alike;
- (3) Parents, share and share alike;
- (4) Estate.

For purposes of this division an "annuitant" is the last person who received a monthly benefit pursuant to the plan of payment selected by the

former member. Such payment shall be a full discharge and release to the board from any future claim for such payment.

(E) If the validity of marriage cannot be established to the satisfaction of the board for the purpose of disbursing any amount due under this section or section 3307.66 of the Revised Code, the board may accept a decision rendered by a court having jurisdiction in the state in which the member was domiciled at the time of death that the relationship constituted a valid marriage at the time of death, or the "spouse" would have the same status as a widow or widower for purposes of sharing the distribution of the member's intestate personal property.

(F) As used in this division, "recipient" means an individual who is receiving or may be eligible to receive an allowance or benefit under this chapter based on the individual's service to an employer.

If the death of a member, a recipient, or any individual who would be eligible to receive an allowance or benefit under this chapter by virtue of the death of a member or recipient is caused by one of the following beneficiaries, no amount due under this chapter to the beneficiary shall be paid to the beneficiary in the absence of a court order to the contrary filed with the board:

(1) A beneficiary who is convicted of, pleads guilty to, or is found not guilty by reason of insanity of a violation of or complicity in the violation of either of the following:

(a) Section 2903.01, 2903.02, or 2903.03 of the Revised Code;

(b) An existing or former law of any other state, the United States, or a foreign nation that is substantially equivalent to section 2903.01, 2903.02, or 2903.03 of the Revised Code;

(2) A beneficiary who is indicted for a violation of or complicity in the violation of the sections or laws described in division (F)(1)(a) or (b) of this section and is adjudicated incompetent to stand trial;

(3) A beneficiary who is a juvenile found to be a delinquent child by reason of committing an act that, if committed by an adult, would be a violation of or complicity in the violation of the sections or laws described in division (F)(1)(a) or (b) of this section.

Sec. 3307.563. For the purposes of this section, "service credit" includes only service credit obtained pursuant to sections 3307.53, 3307.71, 3307.72, and 3307.77 of the Revised Code.

(A) The state teachers retirement system shall add to a member's accumulated contributions to be paid under section 3307.56 or 3307.562 of the Revised Code an amount paid from the employers' trust fund equal to one of the following:

(1) If the member has less than three full years of service credit, an amount equal to interest on the member's accumulated contributions, compounded annually, at a rate not greater than four per cent established by the board;

(2) If the member has three or more full years of service credit, but less than five full years, an amount equal to interest on the member's accumulated contributions, compounded annually, at a rate not greater than six per cent established by the board;

(3) If the member has five or more full years of service credit, the sum of the following amounts:

(a) An amount equal to interest on the member's accumulated contributions, compounded annually, at a rate not greater than six per cent established by the board;

(b) An amount equal to fifty per cent of the sum of the member's contributions ~~and payments~~ under ~~sections~~ section 3307.26, ~~3307.71, and 3307.77~~ of the Revised Code plus ~~an amount equal to~~ interest on that amount at a rate not greater than six per cent established by the board.

Interest for each year included in the calculation under this section shall be calculated from the first day of the following year to the last day of the month preceding payment under section 3307.56 or 3307.562 of the Revised Code.

(B) Notwithstanding sections 3307.56 and 3307.562 of the Revised Code, neither the beneficiaries, survivors, nor estate of a deceased member who was granted disability benefits prior to death is eligible for the payment of any amount calculated under this section.

Sec. 3307.57. To coordinate and integrate membership in the state retirement systems, the following provisions apply:

(A) As used in this section:

(1) "Retirement systems" means the public employees retirement system, state teachers retirement system, and school employees retirement system.

(2) In addition to the meaning given in section 3307.50 of the Revised Code, "disability benefit" means "disability benefit" as defined in sections 145.01 and 3309.01 of the Revised Code.

(B) At the option of a member participating in the plan described in sections 3307.50 to 3307.79 of the Revised Code, total contributions and service credit in all retirement systems, including amounts paid to restore service credit under sections 145.311, 3307.711, and 3309.261 of the Revised Code, shall be used in determining the eligibility for benefits. If total contributions and service credit are combined, the following provisions

apply:

(1) Service retirement or a disability benefit is effective on the first day of the month next following the later of:

(a) The last day for which compensation was paid;

(b) The attainment of minimum age or service credit for benefits provided under this section.

(2) "Total service credit" includes the total credit in all retirement systems except that such credit shall not exceed one year for any period of twelve months.

(3) In determining eligibility for a disability benefit, the medical examiner's report to the board of any retirement system, showing that the member's disability incapacitates the member for the performance of duty, may be accepted as sufficient for granting a disability benefit.

(4) The retirement system in which the member had the greatest service credit, without adjustment, shall determine and pay the total benefit. If the member's credit is equal in two or more retirement systems, the system having the member's largest total contributions shall determine and pay the total benefit.

(5) In determining the total credit to be used in calculating a benefit, credit shall not be reduced below that certified by the system or systems transferring credit, except that such total combined service credit shall not exceed one year of credit for any one "year" as defined in the statute governing the system making the calculation.

(6) The retirement system determining and paying the benefit shall receive from the other system or systems the member's refundable account at retirement or the effective date of a disability benefit plus an amount from the employers' trust fund equal to the member's refundable account less interest credited under section 145.471, 145.472, or 3307.563 of the Revised Code. If applicable, the retirement system determining and paying the benefit shall receive from the public employees retirement system a portion of the amount paid on behalf of the member by an employer under section 145.483 of the Revised Code. The portion shall equal the product obtained by multiplying by two the amount the member would have contributed during the period the employer failed to deduct contributions, as described in section 145.483 of the Revised Code.

(a) The annuity rates and mortality tables of the retirement system making the calculation and paying the benefit shall be applicable.

(b) Deposits made for the purchase of additional income, with guaranteed interest, upon the member's request, shall be transferred to the retirement system paying the regular benefit. The return upon such deposits

shall be that offered by the retirement system making the calculation and paying the regular benefit.

(C) A person receiving a benefit under this section, who accepts employment amenable to coverage in any retirement system that participated in the person's combined benefit, shall be subject to the applicable provisions of law governing such re-employment.

If a retirant should be paid any amount to which the retirant is not entitled under the applicable provisions of law governing such re-employment, such amount shall be recouped by the retirement system paying such benefit by utilizing any recovery procedure available under the law of the retirement system covering such re-employment.

Sec. 3307.58. Any member participating in the plan described in sections 3307.50 to 3307.79 of the Revised Code who has five years of service credit and has attained age sixty, or who has twenty-five years of service credit and has attained age fifty-five, or who has thirty years of service credit shall be granted service retirement after filing with the state teachers retirement board a completed application on a form approved by the board.

(A) Service retirement shall be effective on the first day of the month next following the later of:

- (1) The last day for which compensation was paid; or
- (2) The attainment of minimum age or service credit eligibility for benefits provided under this section.

Except as provided in division (E) of this section, the service retirement benefit shall be the greater of the benefits provided in divisions (B) and (D) of this section.

(B) Subject to any adjustment made under division (C) of this section, the annual single lifetime benefit of a member shall be the greater of the amounts determined by the member's Ohio service credit multiplied by one of the following:

- (1) Eighty-six dollars;
- (2)(a) The sum of the following amounts:
 - (i) For each of the first thirty years of Ohio service credit, two and two-tenths per cent of the member's final average salary or, subject to the limitation described in division (B)(2)(b) of this section, two and five-tenths per cent of the member's final average salary if the member has thirty-five or more years of service credit under section 3307.53, 3307.57, 3307.75, 3307.751, 3307.752, 3307.761, 3307.77, or 3307.771 of the Revised Code, division (A)(2) or (B) of former section 3307.513 of the Revised Code, former section 3307.514 of the Revised Code, section 3307.72 of the

Revised Code earned after July 1, 1978, or any combination of service credit under those sections;

(ii) For each year or fraction of a year of Ohio service credit in excess of thirty years, two and two-tenths per cent of the member's final average salary or, subject to the limitation described in division (B)(2)(b) of this section, if the member has more than thirty years service credit under section 3307.53, 3307.57, 3307.75, 3307.751, 3307.752, 3307.761, 3307.77, or 3307.771 of the Revised Code, division (A)(2) or (B) of former section 3307.513 of the Revised Code, former section 3307.514 of the Revised Code, section 3307.72 of the Revised Code earned after July 1, 1978, or any combination of service credit under those sections, the per cent of final average salary shown in the following schedule for each corresponding year or fraction of a year of service credit under those sections that is in excess of thirty years:

Year of Service Credit	Per Cent for that Year	Year of Service Credit	Per Cent for that Year
30.01- 31.00	2.5%	37.01- 38.00	3.2%
31.01- 32.00	2.6	38.01- 39.00	3.3
32.01-33.00	2.7		
33.01-34.00	2.8		
34.01-35.00	2.9		
35.01-36.00	3.0		
36.01-37.00	3.1		

For purposes of this schedule, years of service credit shall be rounded to the nearest one-hundredth of a year.

(b) For purposes of division (B)(2)(a) of this section, a percentage of final average salary in excess of two and two-tenths per cent shall be applied to service credit under section 3307.57 ~~or 3307.761~~ of the Revised Code only if the service credit was established ~~by contributions made~~ under section 145.30, 145.301, 145.302, 145.47, ~~742.31~~ 145.483, 3309.02, 3309.021, 3309.022, 3309.47, or 3309.58, ~~or 5505.15~~ of the Revised Code or restored under section 145.31, ~~742.371~~, or 3309.26, ~~or 5505.20~~ of the Revised Code.

(C) The annual single lifetime benefit of a member determined under division (B) of this section shall be adjusted by the greater per cent shown in the following schedule opposite the member's attained age or Ohio service credit.

Years of	Per Cent
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Attained or Age	Ohio Service Credit	of Base Amount
58	25	75%
59	26	80
60	27	85
61		88
	28	90
62		91
63		94
	29	95
64		97
65	30 or more	100

Members shall vest the right to a benefit in accordance with the following schedule, based on the member's attained age by September 1, 1976:

Attained Age	Per Cent of Base Amount
66	102%
67	104
68	106
69	108
70 or more	110

The annual single lifetime benefit determined under division (B) of this section shall not exceed the lesser of one hundred per cent of the final average salary or the limit established by section 415 of the "Internal Revenue Code of 1986," 100 Stat. 2085, 26 U.S.C.A. 415, as amended.

(D) The annual single lifetime benefit of a member shall not exceed the lesser of the sum of the following amounts or the limit established by section 415 of the "Internal Revenue Code of 1986," 100 Stat. 2085, 26 U.S.C.A. 415, as amended:

- (1) An annuity with a reserve equal to the member's accumulated contributions;
- (2) A pension equal to the amount in division (D)(1) of this section;
- (3) An additional pension of forty dollars annually multiplied by the number of years of prior and military service credit, except years of credit purchased under section 3307.751 or 3307.752 of the Revised Code;
- (4) An additional basic annual pension of one hundred eighty dollars, provided the member had ten or more years of Ohio service credit as of October 1, 1956, except that the additional basic annual pension shall not

exceed the sum of the annual benefits provided by divisions (D)(1), (2), and (3) of this section.

(E) Benefits determined under this section shall be paid as provided in section 3307.60 of the Revised Code.

Sec. 3307.62. (A) The state teachers retirement system shall provide disability coverage to each member participating in the plan described in sections 3307.50 to 3307.79 of the Revised Code who has at least five years of total service credit.

Not later than October 16, 1992, the state teachers retirement board shall give each person who is a member on July 29, 1992, the opportunity to elect disability coverage either under former section 3307.43 of the Revised Code or under former section 3307.431 of the Revised Code. The board shall mail notice of the election, accompanied by an explanation of the coverage under each of the Revised Code sections and a form on which the election is to be made, to each member at the member's last known address. The board shall also provide the explanation and form to any member on the member's request.

Regardless of whether the member actually receives notice of the right to make an election, a member who fails to file a valid election under this section shall be considered to have elected disability coverage under section 3307.63 of the Revised Code. To be valid, an election must be made on the form provided by the board, signed by the member, and filed with the board not later than one hundred eighty days after the date the notice was mailed, or, in the case of a form provided at the request of a member, a date specified by rule of the board. Once made, an election is irrevocable, but if the member ceases to be a member of the system, the election is void. If a person who makes an election under this section also makes an election under section 145.35 or 3309.39 of the Revised Code, the election made for the system that pays a disability benefit to that person shall govern the benefit.

Disability coverage shall be provided under section 3307.631 of the Revised Code for persons who become members after July 29, 1992, and for members who elect under this division to be covered under section 3307.631 of the Revised Code.

The board may adopt rules governing elections made under this division.

(B) Application for a disability benefit may be made by a member, by a person acting in the member's behalf, or by the member's employer, if the member is participating in the plan described in sections 3307.50 to 3307.79 of the Revised Code, has at least five years of total service credit, and has

disability coverage under section 3307.63 or 3307.631 of the Revised Code. The application for a disability benefit shall be made on a form approved by the board. The benefit payable to any member whose application is approved shall become effective on the first day of the month next following the later of the following:

- (1) The last day for which compensation was paid;
- (2) The attainment of eligibility for a disability benefit.

(C) Medical examination of the member shall be conducted by a competent, disinterested physician or physicians selected by the board to determine whether the member is mentally or physically incapacitated for the performance of duty by a disabling condition, either permanent or presumed to be permanent for twelve continuous months following the filing of an application. The disability must have occurred since last becoming a member, or it must have increased since last becoming a member to such an extent as to make the disability permanent or presumably permanent for twelve continuous months following the filing of an application.

(D) Application for a disability benefit must be made within two years from the date the member's contributing service terminated, unless the board determines that the member's medical records demonstrate conclusively that at the time the two-year period expired, the member was physically or mentally incapacitated for duty as a teacher and unable to make application. Application may not be made by any person receiving service retirement benefits under section 3307.58 or 3307.59 of the Revised Code or any person ~~who, pursuant to section 3307.56 of the Revised Code, has been paid the~~ whose accumulated contributions standing to the credit of the person's individual account in the teachers' savings fund have been paid under section 3307.56 of the Revised Code.

(E) If the physician or physicians determine that the member qualifies for a disability benefit, the board concurs with the determination, and the member agrees to medical treatment as specified in division (G) of this section, the member shall receive a disability benefit under section 3307.63 or 3307.631 of the Revised Code. If such physician or physicians determine that the member does not qualify for a disability benefit, the report of the examiner or examiners shall be evaluated by a board of medical review composed of three physicians appointed by the retirement board.

(F) The state teachers retirement board shall render an order determining whether or not the applicant shall be granted a disability benefit. Notification to the applicant shall be issued, and upon the request of an applicant who is denied a disability benefit, a hearing or appeal relative

to such order shall be conducted in accordance with procedures established by the retirement board.

(G) The state teachers retirement board shall adopt rules requiring each disability benefit recipient, as a condition of continuing to receive a disability benefit, to agree in writing to obtain any medical treatment recommended by the board's physician and submit medical reports regarding the treatment. If the board determines that a disability benefit recipient is not obtaining the medical treatment or the board does not receive a required medical report, the disability benefit shall be suspended until the treatment is obtained, the report is received by the board, or the board's physician certifies that the treatment is no longer helpful or advisable. Should the recipient's failure to obtain treatment or submit a medical report continue for one year, the recipient's right to the disability benefit shall be terminated as of the effective date of the original suspension.

(H) If an employer files an application for a disability benefit as a result of a member having been separated from service because the member is considered to be incapacitated for the performance of duty, and the board denies the disability benefit, the board shall so certify to the employer and the employer shall restore the member to the member's previous position and salary or to a similar position and salary.

Sec. 3307.71. Except as provided in this section or section 3305.05 of the Revised Code, a member or former member of the state teachers retirement system participating in the plan described in sections 3307.50 to 3307.79 of the Revised Code who has at least one and one-half years of contributing service credit in this system, the public employees retirement system, the school employees retirement system, the Ohio police and fire pension fund, or the state highway patrol retirement system after the withdrawal and cancellation of service credit in this system may restore all or part of such service credit by repayment of the amount withdrawn. To this amount shall be added interest at a rate per annum, compounded annually, to be determined by the state teachers retirement board. Interest shall be payable from the first of the month of withdrawal through the month of repayment. A member may choose to purchase only part of such credit in any one payment. The cost for restoring partial service shall be calculated as the proportion that it bears to the total cost at the time of purchase and is subject to the rules established by the board. If a former member is eligible to buy the service credit as a member of the Ohio police and fire pension fund ~~or~~ the state highway patrol retirement system, or the city of Cincinnati Retirement System, the former member is ineligible to restore that service credit under this section.

The total payment to restore canceled service credit shall be credited as follows:

(A) The amount that equals contributions made pursuant to section 3307.26 of the Revised Code, plus any interest on the contributions paid by the member pursuant to this section, to the member's account in the teachers' savings fund;

(B) The amount that equals the amount paid under section 3307.563 of the Revised Code, to the employers trust fund;

(C) The remainder of the payment to restore canceled service credit, to the guarantee fund.

Sec. 3307.74. (A) Service credit purchased under this section shall be included in the member's total service credit. Credit may be purchased by a member participating in the plan described in sections 3307.50 to 3307.79 of the Revised Code for the following:

(1) Teaching service in a public or private school, college, or university of this or another state, and for teaching service in any school or entity operated by or for the United States government. Teaching credit purchased under this section shall be limited to service rendered in schools, colleges, or universities chartered or accredited by the appropriate governmental agency.

(2) Public service with another state or the United States government, provided that such credit shall be limited to service that would have been covered by the state teachers retirement system, school employees retirement system, Ohio police and fire pension fund, state highway patrol retirement system, or public employees retirement system if served in a comparable public position in this state.

(3) Service for which contributions were made by the member or on the member's behalf to a municipal retirement system in this state, except that if the conditions specified in section 3307.762 of the Revised Code are met, service credit for this service may be purchased only in accordance with section 3307.763 of the Revised Code.

The number of years of service purchased under this section shall not exceed the lesser of five years or the member's total accumulated number of years of Ohio service.

(B)(1) Except as otherwise provided in division (B)(2) of this section, for each year of service purchased under this section, a member shall pay to the state teachers retirement system for credit to the member's accumulated account an amount equal to the member's retirement contribution for full-time employment for the first year of Ohio service following termination of the service to be purchased. To this amount shall be added an amount equal to compound interest at a rate established by the state teachers

retirement board from the date of membership in the state teachers retirement system to the date of payment.

(2) For each year of service described in division (A) of this section that commenced on or after July 1, 1989, and, without regard to when the service commenced, for each year of service purchased under division (A) of this section by a member who first established membership in the retirement system on or after July 1, 1989, the member shall pay to the retirement system for credit to the member's individual account an amount specified by the state teachers retirement board that shall be not less than fifty per cent of the additional liability resulting from the purchase of that year of service as determined by an actuary employed by the board.

(3) A member may choose to purchase only part of the credit the member is eligible to purchase under this section in any one payment, subject to board rules.

(C) A member is ineligible to purchase under this section service that is used in the calculation of any retirement benefit currently being paid or payable in the future to such member under any other retirement program, except social security. At the time the credit is purchased, the member shall certify on a form furnished by the board that the member does and will conform to this requirement.

(D) Credit purchased under this section may be combined pursuant to section 3307.57 of the Revised Code with credit purchased under sections 145.293 and 3309.31 of the Revised Code, except that not more than a total of five years' service credit purchased under this section and sections 145.293 and 3309.31 of the Revised Code shall be used in determining retirement eligibility or calculating benefits under section 3307.57 of the Revised Code.

(E) The retirement board shall establish a policy to determine eligibility to purchase credit under this section, and its decision shall be final.

Sec. 3307.761. (A) As used in this section, "military service credit" means credit purchased or obtained under this chapter or Chapter 742. or 5505. of the Revised Code for service in the armed forces of the United States.

(B) A member of the state teachers retirement system participating in the plan described in sections 3307.50 to 3307.79 of the Revised Code who has contributions on deposit with the Ohio police and fire pension fund or the state highway patrol retirement system shall, in computing years of total service, be given full credit for service credit earned under Chapter 742. or 5505. of the Revised Code or ~~purchased for~~ military service in the armed forces of the United States credit if a transfer to the state teachers retirement

system is made under this division. At the request of the member, the Ohio police and fire pension fund or state highway patrol retirement system shall transfer to the state teachers retirement system, for each year of service, the sum of the following:

(1) An amount equal to the member's accumulated contributions to the transferring fund or system, any payments by the member for military service in the armed forces of the United States credit, and any amounts paid under section 742.375 or 5505.201 of the Revised Code to purchase service credit;

(2) An amount equal to the lesser of the employer's contributions to the Ohio police and fire pension fund or state highway patrol retirement system or the amount that would have been contributed by the employer for the service had the member been a member of the state teachers retirement system at the time the credit was earned;

(3) Interest, determined as provided in division ~~(E)~~(F) of this section, on the amounts specified in divisions ~~(A)~~(B)(1) and (2) of this section from the last day of the year for which the service credit in the transferring fund or system was earned or in which payment was made for military service credit or service credit under section ~~742.35~~ 742.375 or 5505.201 of the Revised Code was purchased or obtained to the date the transfer is made.

~~(B)~~(C) A member participating in the plan described in sections 3307.50 to 3307.79 of the Revised Code who has at least eighteen months of contributing service with the state teachers retirement system, is a former member of the Ohio police and fire pension fund or state highway patrol retirement system, and has received a refund of contributions to that fund or system shall, in computing years of total service, be given full credit for service credit earned under Chapter 742. or 5505. of the Revised Code or purchased for military service in the armed forces of the United States credit if, for each year of service, the state teachers retirement system receives the sum of the following:

(1) An amount, which shall be paid by the member, equal to the amount refunded by the Ohio police and fire pension fund or the state highway patrol retirement system to the member for that year for accumulated contributions and payments for purchase of military service credit for service in the armed forces of the United States, with interest at a rate established by the state teachers retirement board on that amount from the date of the refund to the date of the payment;

(2) Interest, which shall be transferred by the Ohio police and fire pension fund or state highway patrol retirement system, on the amount refunded to the member that is attributable to the year of service from the

last day of the year for which the service credit was earned or in which payment was made for military service credit ~~was purchased or obtained~~ to the date the refund was made;

(3) An amount, which shall be transferred by the Ohio police and fire pension fund or state highway patrol retirement system, equal to the lesser of the ~~amount contributed by the employer~~ employer's contributions to the Ohio police and fire pension fund or state highway patrol retirement system ~~for that year~~ or the amount that would have been contributed by the employer for the ~~year~~ service had the member been a member of the state teachers retirement system at the time the credit was earned, with interest on that amount from the last day of the year for which the service credit was earned or in which payment was made for military service ~~credit was purchased or obtained~~ to the date of the transfer.

On receipt of payment from the member, the state teachers retirement system shall notify the Ohio police and fire pension fund or the state highway patrol retirement system, which, on receipt of the notice, shall make the transfer required by this division. Interest shall be determined as provided in division ~~(E)~~(F) of this section.

A member may choose to purchase only part of the credit the member is eligible to purchase under this division in any one payment, subject to rules of the state teachers retirement board.

~~(C)~~(D) A member is ineligible to obtain credit under this section for service that is used in the calculation of any retirement benefit currently being paid or payable in the future.

~~(D)~~(E) If a member of the state teachers retirement system who is not a current contributor elects to obtain credit under section ~~742.379~~ 742.21 or ~~5505.202~~ 5505.40 of the Revised Code for service for which the member contributed to the state teachers retirement system or ~~purchased~~ made payment for military service credit for service in the armed forces of the United States, the state teachers retirement system shall transfer to the Ohio police and fire pension fund or state highway patrol retirement system, as applicable, the amount specified in division (D) of section ~~742.379~~ 742.21 or division (B)(2) of section ~~5505.202~~ 5505.40 of the Revised Code.

~~(E)~~(F) Interest charged under this section shall be calculated separately for each year of service credit, unless otherwise specified in this section it shall be calculated at the lesser of the actuarial assumption rate for that year of the state teachers retirement system or of the fund or retirement system in which the credit was earned. The interest shall be compounded annually.

~~(F)~~(G) The state teachers retirement board shall credit to a member's account in the teachers' savings fund the amounts described in divisions

~~(1) and~~ (B)(1) and (C)(1) of this section, except that the interest paid by the member under division ~~(B)(C)~~(1) of this section shall be credited to the employers' trust fund. The board shall credit to the employers' trust fund the amounts described in divisions ~~(A)(B)~~(2); and (3); and ~~(B)(C)~~(2) and (3) of this section.

(H) At the request of the state teachers retirement system, the Ohio police and fire pension fund or state highway patrol retirement system shall certify to the state teachers retirement system a copy of the records of the service and contributions of a state teachers retirement system member who seeks service credit under this section.

Sec. 3307.762. (A) As used in this section and sections 3307.763 and 3307.764 of the Revised Code, "military service credit" means credit purchased or obtained under the state teachers retirement system or city of Cincinnati retirement system for service in the armed forces of the United States.

(B) Service credit and contributions may be transferred between the state teachers retirement system and the Cincinnati retirement system as specified in sections 3307.763 and 3307.764 of the Revised Code if both of the following conditions are met:

(1) The Cincinnati city council and the board of trustees of the Cincinnati retirement system take all actions, including the adoption of any ordinance or resolution, necessary to authorize the transfers.

(2) The state teachers retirement system and Cincinnati retirement system, through their boards of trustees, enter into an agreement governing the transfers that is consistent with the requirements of sections 3307.763 and 3307.764 of the Revised Code and includes both of the following:

(a) A provision under which the retirement systems agree to transfer the amounts specified in those sections;

(b) A provision that specifies an amount of credit the system to which the transfer is made will grant for a specific period of service earned under the transferring system.

(C) The amount of credit specified under division (B)(2) of this section may be less than the person earned for a specific period of service under the transferring system.

(D)(1) The state teachers retirement system, through its board of trustees, and the Cincinnati retirement system, acting pursuant to the authority granted it by the Cincinnati city council, may do either of the following:

(a) By mutual consent, modify the agreement described in this section;

(b) Rescind the agreement described in this section.

(2) Action taken under division (D)(1) of this section does not affect any transfers made between the systems and grants of credit made by the systems prior to the time action is taken.

(3) Rescinding of an agreement as provided in division (D)(1)(b) of this section does not require mutual consent. The retirement system that rescinds the agreement must promptly notify the other.

(E) If either of the conditions specified in division (B) of this section is not met, a member of the state teachers retirement system who meets the requirements of section 3307.74 of the Revised Code may purchase credit under division (A)(3) of that section for service in the Cincinnati retirement system.

Sec. 3307.763. (A) If the conditions described in division (B) of section 3307.762 of the Revised Code are met, a member of the state teachers retirement system who is not receiving a pension or benefit from the state teachers retirement system is eligible to obtain credit for service as a member of the Cincinnati retirement system under this section.

(B) A member of the state teachers retirement system who has contributions on deposit with, but is no longer contributing to, the Cincinnati retirement system shall, in computing years of service credit, be given credit for service credit earned under the Cincinnati retirement system or purchased or obtained as military service credit if, for each year of service, the Cincinnati retirement system transfers to the state teachers retirement system the sum of the following:

(1) The amount contributed by the member, or, in the case of military service credit, paid by the member, that is attributable to the year of service;

(2) An amount equal to the lesser of the employer's contributions to the Cincinnati retirement system or the amount that would have been contributed by the employer for the service had the member been a member of the state teachers retirement system at the time the credit was earned;

(3) Interest on the amounts specified in divisions (B)(1) and (2) of this section from the last day of the year for which service credit was earned or in which payment was made for military service credit to the date the transfer is made.

following:

(1) An amount, paid by the member, equal to the sum of the following:

(a) The amount refunded by the Cincinnati retirement system to the member for that year for contributions and payments for military service credit, with interest at a rate established by the state teachers retirement board on that amount from the date of the refund to the date of payment;

(b) the amount of interest, if any, the member received when the refund was made that is attributable to the year of service.

(2) An amount, transferred by the Cincinnati retirement system to the state teachers retirement system, equal to the sum of the following:

(a) Interest on the amount refunded to the member that is attributable to the year of service from the last day of the year for which the service credit was earned or in which payment was made for military service credit to the date the refund was made;

(b) An amount equal to the lesser of the employer's contributions to the Cincinnati retirement system or the amount that would have been contributed by the employer for the service had the member been a member of the state teachers retirement system at the time the credit was earned, with interest on that amount from the last day of the year for which the service credit was earned to the date of the transfer.

(D) The amount transferred under division (C)(2)(a) of this section shall not include any amount of interest the Cincinnati retirement system paid to the person when it made the refund.

(E) On receipt of payment from the member under division (C)(1) of this section, the state teachers retirement system shall notify the Cincinnati retirement system. On receipt of the notice, the Cincinnati retirement system shall transfer the amount described in division (C)(2) of this section.

(F) Interest charged under this section shall be calculated separately for each year of service credit. Unless otherwise specified in this section, it shall be calculated at the lesser of the actuarial assumption rate for that year of the state teachers retirement system or the Cincinnati retirement system. The interest shall be compounded annually.

(G) At the request of the state teachers retirement system, the Cincinnati retirement system shall certify to the state teachers retirement system a copy of the records of the service and contributions of a state teachers retirement system member who seeks service credit under this section.

(H) A member may choose to purchase only part of the credit the member is eligible to purchase under division (C) of this section in any one payment, subject to rules of the state teachers retirement board.

(I) A member is ineligible to obtain credit under this section for service

that is used in the calculation of any retirement benefit currently being paid or payable in the future.

(J) The State Teachers Retirement board shall credit to the member's account in the teachers' savings fund the amounts described in divisions (B)(1) and (C)(1)(a) of this section, except that interest paid by the member under division (C)(1)(a) of this section shall be credited to the employers' trust fund. The board shall credit to the employers' trust fund the amounts described in divisions (B)(2), (B)(3), (C)(1)(b), and (C)(2) of this section.

Sec. 3307.764. (A) If the conditions described in division (B) of section 3307.762 of the Revised Code are met and a person who is a member or former member of the state teachers retirement system but not a current contributor and who is not receiving a pension or benefit from the state teachers retirement system elects to receive credit under the Cincinnati retirement system for service for which the person contributed to the state teachers retirement system or purchased or obtained as military service credit, the state teachers retirement system shall transfer the amounts specified in division (B) or (C) of this section to the Cincinnati retirement system.

(B) If the person has contributions on deposit with the state teachers retirement system, the retirement system shall, for each year of service credit, transfer to the Cincinnati retirement system the sum of the following:

(1) An amount equal to the person's contributions to the state teachers retirement system and payments made by the member for military service credit;

(2) An amount equal to the lesser of the employer's contributions to the state teachers retirement system or the amount that would have been contributed by the employer for the service had the person been a member of the Cincinnati retirement system at the time the credit was earned;

(3) Interest on the amounts specified in divisions (B)(1) and (2) of this section for the period from the last day of the year for which the service credit was earned or in which payment was made for military service credit to the date the transfer was made.

(C)(1) If the person has received a refund of accumulated contributions to the state teachers retirement system, the state teachers retirement system shall, for each year of service credit, transfer to the Cincinnati retirement system the sum of the following:

(a) Interest on the amount refunded to the former member that is attributable to the year of service from the last day of the year for which the service credit was earned or in which payment was made for military service credit to the date the refund was made;

(b) An amount equal to the lesser of the employer's contributions to the state teachers retirement system or the amount that would have been contributed by the employer for the service had the person been a member of the Cincinnati retirement system at the time the credit was earned, with interest on that amount from the last day of the year for which the service credit was earned to the date of the transfer.

(2) The amount transferred under division (C)(1) of this section shall not include any amount added to the member's accumulated contributions under section 3307.563 of the Revised Code and paid under section 3307.56 or 3307.562 of the Revised Code.

(3) On receipt of notice from the Cincinnati retirement system that the Cincinnati retirement system has received payment from a person described in division (C)(1) of this section, the state teachers retirement system shall transfer the amount described in that division.

(D) Interest charged under this section shall be calculated separately for each year of service credit. Unless otherwise specified in this section, it shall be calculated at the lesser of the actuarial assumption rate for that year of the state teachers retirement system or the Cincinnati retirement system. The interest shall be compounded annually.

(E) The transfer of any amount under this section cancels an equivalent amount of service credit.

(F) At the request of the Cincinnati retirement system, the state teachers retirement system shall certify to the Cincinnati retirement system a copy of the records of the service and contributions of a member or former member of the state teachers retirement system who elects to receive service credit under the Cincinnati retirement system.

Sec. 3307.79. (A) A member whose death occurred prior to July 1, 1973, who at the time of death had more than thirty-four but less than thirty-five years of service credit shall be presumed to have completed thirty-five years of such credit. Any member whose death occurred on or after July 1, 1973, but prior to August 20, 1976, and who at the time of death had more than thirty-one but less than thirty-two years of service credit shall be presumed to have completed thirty-two years of such credit. Any member participating in the plan described in sections 3307.50 to 3307.79 of the Revised Code whose death occurs on or after August 20, 1976, and who at the time of death has more than twenty-nine but less than thirty years of service credit shall be presumed to have completed thirty years of such credit.

(B) On the death of a member who is participating in the plan described in sections 3307.50 to 3307.79 of the Revised Code prior to service

etirement, the surviving spouse or dependents of the deceased member shall have the right to purchase any service credit the member, had the member not died, would have been eligible to purchase pursuant to sections 3307.71, 3307.72, 3307.73, 3307.74, 3307.741, 3307.751, 3307.752, 3307.76, 3307.761, 3307.763, 3307.77, and 3307.771 of the Revised Code upon the same terms and conditions which the deceased member could have purchased such service credit had the deceased member not died. Any service credit purchased under this section shall be applied under the provisions of this chapter in the same manner as it would have been applied had it been purchased by the deceased member during the deceased member's lifetime.

Sec. 3307.84. For each member participating in a plan established under section 3307.81 of the Revised Code, the state teachers retirement system shall transfer to the employers' trust fund a portion of the employer contribution required under section 3307.28 of the Revised Code that is equal to the percentage of compensation of members described in this section for whom the contributions are being made that is determined by the board's actuary to be necessary to mitigate any negative financial impact on the state teachers retirement system of the participation of members in a plan established under section 3307.81 of the Revised Code. The remainder shall be credited as provided in section 3307.28 of the Revised Code.

The state teachers retirement board shall have prepared annually an actuarial study to determine whether the percentage transferred under this section should be changed to reflect a change in the level of the negative financial impact resulting from participation of members in a plan established under section 3307.81 of the Revised Code. The board shall increase or decrease the percentage transferred under this section ~~shall be increased or decreased~~ to reflect the amount needed to mitigate the negative financial impact, if any, on the system, ~~as determined by~~ based on the actuarial study. An increase or decrease shall take effect on the first day of the month following the date the conclusions of the actuarial study are reported to the board.

The system shall make the transfer required under this section until the unfunded actuarial accrued liability for all benefits, except health care benefits provided under section 3307.39 or 3307.61 of the Revised Code and benefit increases provided to members and former members participating in the plan described in sections 3307.50 to 3307.79 of the Revised Code after ~~the effective date of this section~~ July 13, 2000, is fully amortized, as determined by the annual actuarial valuation prepared under section 3307.51 of the Revised Code.

Sec. 3309.061. Notwithstanding sections 3309.05, 3309.06, and 3309.07 of the Revised Code, the school employees retirement board is not required to hold an election for a position on the board as an employee member or retirant member if only one candidate has been nominated for the position by petition in accordance with section 3309.07 of the Revised Code. The candidate shall take office as if elected. The term of office shall be four years beginning on the first day of July following the date the candidate was nominated.

Sec. 3309.22. (A) The treasurer of state shall furnish annually to the school employees retirement board a sworn statement of the amount of the funds in the treasurer's custody belonging to the school employees retirement system.

(B)(1) As used in this division, "personal history record" means information maintained by the board on an individual who is a member, former member, contributor, former contributor, retirant, or beneficiary that includes the address, telephone number, social security number, record of contributions, correspondence with the system, and other information the board determines to be confidential.

(2) The records of the board shall be open to public inspection, except for the following, which shall be excluded, except with the written authorization of the individual concerned:

(a) The individual's statement of previous service and other information as provided for in section 3309.28 of the Revised Code;

(b) Any information identifying by name and address the amount of a monthly allowance or benefit paid to the individual;

(c) The individual's personal history record.

(C) All medical reports and recommendations required by the system are privileged except that copies of such medical reports or recommendations shall be made available to the personal physician, attorney, or authorized agent of the individual concerned upon written release received from the individual or the individual's agent, or when necessary for the proper administration of the fund, to the board assigned physician.

(D) Any person who is a contributor of the system shall be furnished, on written request, with a statement of the amount to the credit of the person's account. The board need not answer more than one such request of a person in any one year.

(E) Notwithstanding the exceptions to public inspection in division (B)(2) of this section, the board may furnish the following information:

(1) If a member, former member, contributor, former contributor, or

retirant is subject to an order issued under section 2907.15 of the Revised Code or is convicted of or pleads guilty to a violation of section 2921.41 of the Revised Code, on written request of a prosecutor as defined in section 2935.01 of the Revised Code, the board shall furnish to the prosecutor the information requested from the individual's personal history record.

(2) Pursuant to a court or administrative order issued under section 3111.23 or 3113.21 of the Revised Code, the board shall furnish to a court or child support enforcement agency the information required under that section.

(3) At the written request of any person, the board shall provide to the person a list of the names and addresses of members, former members, retirants, contributors, former contributors, or beneficiaries. The costs of compiling, copying, and mailing the list shall be paid by such person.

(4) Within fourteen days after receiving from the director of job and family services a list of the names and social security numbers of recipients of public assistance pursuant to section 5101.181 of the Revised Code, the board shall inform the auditor of state of the name, current or most recent employer address, and social security number of each contributor whose name and social security number are the same as that of a person whose name or social security number was submitted by the director. The board and its employees shall, except for purposes of furnishing the auditor of state with information required by this section, preserve the confidentiality of recipients of public assistance in compliance with division (A) of section 5101.181 of the Revised Code.

(5) The system shall comply with orders issued under section 3105.87 of the Revised Code.

On the written request of an alternate payee, as defined in section 3105.80 of the Revised Code, the system shall furnish to the alternate payee information on the amount and status of any amounts payable to the alternate payee under an order issued under section 3105.171 or 3105.65 of the Revised Code.

(F) A statement that contains information obtained from the system's records that is signed by an officer of the retirement system and to which the system's official seal is affixed, or copies of the system's records to which the signature and seal are attached, shall be received as true copies of the system's records in any court or before any officer of this state.

Sec. 3309.26. The membership of any person in the school employees retirement system shall terminate if the person withdraws the person's accumulated contributions, retires on a retirement allowance as provided in sections 3309.36, 3309.38, and 3309.381 of the Revised Code, or dies,

unless otherwise provided in Chapter 3309. of the Revised Code.

A former member with an account in the employees' savings fund who formerly lost membership shall be reinstated as a member with all the rights, privileges, and obligations as provided in Chapter 3309. of the Revised Code.

Except as provided in this section, a member or former member of the school employees retirement system with at least one and one-half years of contributing service credit in this system, the public employees retirement system, the state teachers retirement system, the Ohio police and fire pension fund, or the state highway patrol retirement system, subsequent to the withdrawal of contributions and cancellation of service credit in this system may restore such service credit by redepositing in the employees' savings fund the amount withdrawn with interest at a rate to be determined by the board, compounded annually, from the first of the month of withdrawal to and including the month of redeposit. A member may choose to purchase only part of such credit in any one payment, subject to board rules. The total payment to restore cancelled service credit, plus any interest credited thereto, shall be considered as accumulated contributions of the member. If a former member is eligible to buy the service credit as a member of the Ohio police and fire pension fund ~~or, the state highway patrol retirement system,~~ or the city of Cincinnati Retirement System, the former member is ineligible to restore that service credit under this section.

Sec. 3309.31. Service credit purchased under this section shall be included in the member's total service credit. Credit may be purchased for the following:

(A) School service in a public or private school, college, or university of this or another state, and for school service in any school or entity operated by or for the United States government. Credit purchased under this section for school service shall be limited to service rendered in schools, colleges, or universities chartered or accredited by the appropriate governmental agency.

(B) Public service with another state or the United States government, provided that such credit shall be limited to service that would have been covered by the state teachers retirement system, the Ohio police and fire pension fund, the state highway patrol retirement system, or the public employees retirement system if served in a comparable public position in this state.

(C) Service for which contributions were made by the member or on the member's behalf to a municipal retirement system in this state, except that if the conditions specified in section 3309.74 of the Revised Code are met,

service credit for this service shall be purchased only in accordance with section 3309.75 of the Revised Code.

The number of years of service purchased under this section shall not exceed the lesser of five years or the member's total accumulated number of years of Ohio service.

For each year of service purchased under this section, a member shall pay to the school employees retirement system for credit to the member's accumulated account an amount equal to the member's retirement contribution for full-time employment for the first year of Ohio service following termination of the service to be purchased. To this amount shall be added an amount equal to compound interest at a rate established by the school employees retirement board from the date of membership in the school employees retirement system to date of payment. A member may choose to purchase only part of such credit in any one payment, subject to board rules.

A member is ineligible to purchase under this section service that is used in the calculation of any retirement benefit currently being paid or payable in the future to the member under any other retirement program, except social security. At the time the credit is purchased, the member shall certify on a form furnished by the retirement board that the member does and will conform to this requirement.

(D) Credit purchased under this section may be combined pursuant to section 3309.35 of the Revised Code with credit purchased under sections 145.293 and 3307.74 of the Revised Code, except that not more than an aggregate total of five years' service credit purchased under this section and sections 145.293 and 3307.74 of the Revised Code shall be used in determining retirement eligibility or calculating benefits under section 3309.35 of the Revised Code.

(E) The retirement board shall establish a policy to determine eligibility to purchase credit under this section, and its decision shall be final.

Sec. 3309.341. (A) As used in this section and section 3309.344 of the Revised Code:

(1) "SERS retirant" means any person who is receiving a retirement allowance from the school employees retirement system under section 3309.36, 3309.38, or 3309.381 of the Revised Code.

(2) "Other system retirant" means a member or former member of the public employees retirement system, Ohio police and fire pension fund, state teachers retirement system, state highway patrol retirement system, or Cincinnati retirement system who is receiving age and service or commuted age and service retirement, or a disability benefit from a system of which the

retirant is a member or former member.

(B)(1) An SERS retirant or other system retirant may be employed by a public employer. If so employed, the SERS retirant or other system retirant shall contribute to the school employees retirement system in accordance with section 3309.47 of the Revised Code, and the employer shall make contributions in accordance with section 3309.49 of the Revised Code.

(2) An employer that employs an SERS retirant or other system retirant shall notify the retirement board of the employment not later than the end of the month in which the employment commences. On receipt of notice from an employer that a person who is an other system retirant has been employed, the school employees retirement system shall notify the state retirement system of which the other system retirant was a member of such employment.

(C) An SERS retirant or other system retirant who has received a retirement allowance or disability benefit for less than two months when employment subject to this section commences shall forfeit the retirement allowance or disability benefit for any month the SERS retirant or other system retirant is employed prior to the expiration of the two-month period that begins on the date the employment commences and ends on the earlier of the date the employment terminates or the date that is two months after the date on which the retirement allowance or disability benefit commenced Service and contributions for that period shall not be included in the calculation of any benefits payable to the SERS retirant or other system retirant, and those contributions shall be refunded on death or termination of the employment. Contributions made on compensation earned after the expiration of such period shall be used in the calculation of the benefit or payment due under section 3309.344 of the Revised Code.

(D) On receipt of notice from the Ohio police and fire pension fund, public employees retirement system, or state teachers retirement system of the re-employment of an SERS retirant, the school employees retirement system shall not pay, or if paid shall recover, the amount to be forfeited by the SERS retirant in accordance with section 145.38, 742.26, or 3307.35 of the Revised Code.

~~(E)(1) On termination of employment under this section, an SERS retirant or other system retirant may file an application with the school employees retirement system for a benefit under this division. The benefit shall consist of a single life annuity having a reserve equal to the amount of the retirant's accumulated contributions for the period of employment, other than the contributions excluded pursuant to division (C) of this section, and an equal amount of the employer's contributions, plus interest credited to the~~

~~date of retirement at the rate provided in division (I)(2) of section 3309.01 of the Revised Code. The SERS retiree or other system retiree shall elect either to receive the benefit as a monthly annuity for life or a lump sum payment discounted to the present value using the current actuarial assumption rate of interest, except that if the monthly annuity would be less than twenty five dollars per month, the retiree shall receive a lump sum payment.~~

~~(2) A benefit payable under this division shall commence on the first day of the month after the latest of the following:~~

~~(a) The last day for which compensation for employment subject to this section was paid;~~

~~(b) Attainment by the SERS retiree or other system retiree of age sixty five;~~

~~(c) If the SERS retiree or other system retiree was previously employed under this section and is receiving or previously received a benefit under this division, completion of a period of twelve months since the effective date of that benefit.~~

~~(3) An SERS retiree or other system retiree subject to this section is not a member of the school employees retirement system; does not have any of the rights, privileges, or obligations of membership, except as specified in this section; and is not eligible to receive health, medical, hospital, or surgical benefits under section 3309.69 of the Revised Code for employment subject to this section. No amount received under this division shall be included in determining an additional benefit under section 3309.374 of the Revised Code or any other post-retirement benefits.~~

~~(F)(1) If an SERS retiree or other system retiree dies while employed in employment subject to this section, a lump sum payment calculated in accordance with division (E)(1) of this section shall be paid to the beneficiary under division (H) of this section.~~

~~(2) If at the time of death an SERS retiree or other system retiree receiving a monthly annuity has received less than the retiree would have received as a lump sum payment, the difference between the amount received and the amount that would have been received as a lump sum payment shall be paid to the retiree's beneficiary under division (H) of this section.~~

~~(G) If the disability benefit of an other system retiree employed under this section is terminated, the retiree shall become a member of the school employees retirement system, effective on the first day of the month next following the termination, with all the rights, privileges, and obligations of membership. If the retiree, after the termination of the disability benefit,~~

earns two years of service credit under this retirement system or under the public employees retirement system, Ohio police and fire pension fund, state teachers retirement system, or state highway patrol retirement system, the retirant's prior contributions as an other system retirant under this section shall be included in the retirant's total service credit as a school employees retirement system member, and the retirant shall forfeit all rights and benefits of this section. Not more than one year of credit may be given for any period of twelve months.

~~(H) An SERS retirant or other system retirant employed under this section may designate one or more persons as beneficiary to receive any benefits payable under this section due to death. The designation shall be in writing duly executed on a form provided by the school employees retirement board, signed by the SERS retirant or other system retirant, and filed with the board prior to death. The last designation of a beneficiary revokes all previous designations. The SERS retirant's or other system retirant's marriage, divorce, marriage dissolution, legal separation, withdrawal of account, birth of the retirant's child, or adoption of a child revokes all previous designations. If there is no designated beneficiary, the beneficiary is the beneficiary designated under division (D) of section 3309.44 of the Revised Code. If any benefit payable under this section due to the death of an SERS retirant or other system retirant is not claimed by a beneficiary within five years after the death, the amount payable shall be transferred to the guarantee fund and thereafter paid to the beneficiary or the estate of the SERS retirant or other system retirant on application to the board.~~

~~(G)~~ This section does not affect the receipt of benefits by or eligibility for benefits of any person who on August 29, 1976, was receiving a disability benefit or service retirement pension or allowance from a state or municipal retirement system in Ohio and was a member of any other state or municipal retirement system of this state.

~~(H)~~ The school employees retirement board may adopt rules to carry out this section.

Sec. 3309.343. (A) As used in this section:

(1) In addition to the meaning in section 3309.01 of the Revised Code, when appropriate "compensation" has the same meaning as in section 3307.01 of the Revised Code.

(2) "Earnable salary" has the same meaning as in section 145.01 of the Revised Code.

(3) "SERS position" means a position for which a member of the school employees retirement system is making contributions to the system.

(4) "Other state retirement system" means the public employees retirement system or the state teachers retirement system.

(5) "State retirement system" means the public employees retirement system, state teachers retirement system, or the school employees retirement system.

(B)(1) A member of the school employees retirement system who holds two or more SERS positions may retire under section 3309.35, 3309.36, 3309.38, or 3309.46 of the Revised Code from the position for which the annual compensation at the time of retirement is highest and continue to contribute to the retirement system for the other SERS position or positions.

(2) A member of the school employees retirement system who also holds one or more other positions covered by the other state retirement systems may retire under section 3309.35, 3309.36, 3309.38, or 3309.46 of the Revised Code from the SERS position and continue contributing to the other state retirement systems if the annual compensation for the SERS position at the time of retirement is greater than annual compensation or earnable salary for the position, or any of the positions, covered by the other state retirement systems.

(3) A member of the school employees retirement system who holds two or more SERS positions and at least one other position covered by one of the other state retirement systems may retire under section 3309.35, 3309.36, 3309.38, or 3309.46 of the Revised Code from one of the SERS positions and continue contributing to the school employees retirement system and the other state retirement system if the annual compensation for the SERS position from which the member is retiring is, at the time of retirement, greater than the annual compensation or earnable salary for any of the positions for which the member is continuing to make contributions.

(4) A member of the school employees retirement system who has retired as provided in division (B)(2) or (3) of section 145.383 or division (B)(2) or (3) of section 3307.351 of the Revised Code may continue to contribute to the school employees retirement system for an SERS position if the member held the position at the time of retirement from the other state retirement system.

(5) A member who contributes to the school employees retirement system in accordance with division (B)(1), (3), or (4) of this section shall contribute in accordance with section 3309.47 of the Revised Code. The member's employer shall contribute as provided in section 3309.49 of the Revised Code. Neither the member nor the member's survivors are eligible for any benefits based on those contributions other than those provided under ~~this section or~~ section ~~145.383~~ 145.384, 3307.352, or 3307.351

3309.344 of the Revised Code.

(C)(1) In determining retirement eligibility and the annual retirement allowance of a member who retires as provided in division (B)(1), (2), or (3) of this section, the following shall be used to the date of retirement:

(a) The member's earnable salary and compensation for all positions covered by a state retirement system;

(b) Total service credit in any state retirement system, except that the credit shall not exceed one year of credit for any period of twelve months;

(c) ~~All the member's accumulated contributions, including amounts paid to purchase service credit and amounts paid to restore service credit under sections 145.311, 3307.711, and 3309.261 of the Revised Code.~~

(2) A member who retires as provided in division (B)(1), (2), or (3) of this section is a retirant for all purposes of this chapter, except that the member is not subject to section 3309.341 of the Revised Code for a position or positions for which contributions continue under those divisions or division (B)(4) of this section.

~~(D) On retirement from a position for which contributions were made under division (B)(1), (3), or (4) of this section, the retired member is eligible for a benefit consisting of a single life annuity having a reserve equal to the amount of the retired member's accumulated contributions under division (B)(1), (3), or (4) of this section plus an equal amount of the employer's contributions plus interest credited to the date of retirement at the rate provided in division (I)(2) of section 3309.01 of the Revised Code. The retired member shall elect either to receive the benefit as a monthly annuity for life or a lump sum payment discounted to the present value using the current actuarial assumption rate of interest, except that if the annuity would be less than twenty five dollars per month, the retired member shall receive a lump sum payment.~~

~~A benefit payable under this division commences on the later of the first day of the first month following the last day for which the retired member contributed under division (B)(1), (3), or (4) of this section or attainment by the retired member of age sixty five.~~

A retired member receiving a benefit under ~~this division~~ section 3309.344 of the Revised Code based on employment subject to this section is not a member of the school employees retirement system and does not have any rights, privileges, or obligations of membership. ~~No amounts received under this division shall be included in determining an increase under section 3309.374 of the Revised Code or any other post-retirement benefit increase.~~ The retired member is an SERS retirant for purposes of section 3309.341 of the Revised Code.

~~(E) If a member contributing toward a benefit under division (D) of this section dies before receiving the benefit, a lump sum calculated in accordance with that division shall be paid to the beneficiary designated under division (F) of this section.~~

~~If a retired member receiving a monthly annuity under division (D) of this section dies before receiving an amount equal to the lump sum payment that would be paid under that division, the difference between the amount received and the amount that would have been paid as a lump sum payment shall be paid to the beneficiary designated under division (F) of this section.~~

~~(F) A retired member may designate one or more persons as beneficiary to receive any benefits payable under division (E) of this section due to death. The designation shall be in writing duly executed on a form provided by the school employees retirement system, signed by the retired member and filed with the board prior to death. The last designation of the beneficiary revokes all previous designations. The retired member's marriage, divorce, marriage termination, legal separation, or birth or adoption of a child revokes all previous designations. If there is no designated beneficiary, the beneficiary is the beneficiary determined under division (D) of section 3309.44 of the Revised Code. If any benefit payable under this section due to the death of a retired member is not claimed by a beneficiary within five years after death, the amount payable shall be transferred to the guarantee fund and thereafter paid to the beneficiary or the estate of the retired member on application to the system.~~

~~(G) The school employees retirement board may adopt rules to carry out this section.~~

~~Sec. 3309.344. For purposes of this section, "SERS retirant" includes a member who retired under section 3309.343 of the Revised Code.~~

~~(A) An SERS retirant or other system retirant who has made contributions under section 3309.341 or 3309.343 of the Revised Code may file an application with the school employees retirement system for a benefit under this section. The benefit shall consist of a single life annuity having a reserve equal to the amount of the retirant's accumulated contributions for the period of employment, other than the contributions excluded pursuant to division (C) of section 3309.341 of the Revised Code, and an equal amount of the employer's contributions, plus interest credited to the date of retirement at the rate provided in division (I)(2) of section 3309.01 of the Revised Code. The SERS retirant or other system retirant shall elect either to receive the benefit as a monthly annuity for life or a lump sum payment discounted to the present value using the current actuarial assumption rate of interest, except that if the monthly annuity would be less than twenty-five~~

dollars per month, the retirant shall receive a lump sum payment.

(B) A benefit payable under this section shall commence on the first day of the month after the latest of the following:

(1) The last day for which compensation for all employment subject to sections 3309.341 and 3309.343 of the Revised Code was paid;

(2) Attainment by the SERS retirant or other system retirant of age sixty-five;

(3) If the SERS retirant or other system retirant was previously employed under section 3309.341 or 3309.343 of the Revised Code and is receiving or previously received a benefit under this section, completion of a period of twelve months since the effective date of that benefit.

(C)(1) If an SERS retirant or other system retirant dies while employed in employment subject to section 3309.341 or 3309.343 of the Revised Code, a lump sum payment calculated in accordance with division (A) of this section shall be paid to the beneficiary under division (D) of this section.

(2) If at the time of death an SERS retirant or other system retirant receiving a monthly annuity has received less than the retirant would have received as a lump sum payment, the difference between the amount received and the amount that would have been received as a lump sum payment shall be paid to the retirant's beneficiary under division (D) of this section.

(D) An SERS retirant or other system retirant employed under section 3309.341 or 3309.343 of the Revised Code may designate one or more persons as beneficiary to receive any benefits payable under this section due to death. The designation shall be in writing duly executed on a form provided by the school employees retirement board, signed by the SERS retirant or other system retirant, and filed with the board prior to death. The last designation of a beneficiary revokes all previous designations. The SERS retirant's or other system retirant's marriage, divorce, marriage dissolution, legal separation, withdrawal of account, birth of the retirant's child, or adoption of a child revokes all previous designations. If there is no designated beneficiary, the beneficiary is the beneficiary designated under division (D) of section 3309.44 of the Revised Code. If any benefit payable under this section due to the death of an SERS retirant or other system retirant is not claimed by a beneficiary within five years after the death, the amount payable shall be transferred to the guarantee fund and thereafter paid to the beneficiary or the estate of the SERS retirant or other system retirant on application to the board.

(E) No amount received under this section shall be included in

determining an additional benefit under section 3309.374 of the Revised Code or any other post-retirement benefit increases.

Sec. 3309.35. (A) As used in this section:

(1) "State retirement system" means the public employees retirement system, state teachers retirement system, or school employees retirement system.

(2) "Total service credit" means all service credit earned in all state retirement systems, except credit for service subject to section 3309.341 of the Revised Code. Total service credit shall not exceed one year of credit for any twelve-month period.

(3) In addition to the meaning given in division (O) of section 3309.01 of the Revised Code, "disability benefit" means "disability benefit" as defined in sections 145.01 and 3307.01 of the Revised Code.

(B) To coordinate and integrate membership in the state retirement systems, at the option of a member, total contributions and service credit in all state retirement systems, including amounts paid to restore service credit under sections 145.311, 3307.711, and 3309.261 of the Revised Code, shall be used in determining the eligibility and total retirement or disability benefit payable. When total contributions and service credit are so combined, the following provisions apply:

(1) Service and commuted service retirement or a disability benefit is effective no sooner than the first day of the month next following the last day of employment for which compensation was paid. If the application is filed after that date, the board may retire the member on the first day of the month next following the last day of employment for which compensation was paid.

(2) In determining eligibility for a disability benefit, the medical examiner's report to the retirement board of any state retirement system, showing that the member's disability incapacitates the member for the performance of duty, may be accepted by the state retirement boards as sufficient for granting a disability benefit.

(3) The state retirement system in which the member had the greatest service credit, without adjustment, shall determine and pay the total retirement or disability benefit. Where the member's credit is equal in two or more state retirement systems, the system having the largest total contributions of the member shall determine and pay the total benefit.

(4) In determining the total credit to be used in calculating a retirement allowance or disability benefit, credit shall not be reduced below that certified by the system or systems transferring credit, except that such total combined service credit shall not exceed one year of credit for any one

"year" as defined in the law of the system making the calculation.

(5) The state retirement system determining and paying a retirement or disability benefit shall receive from the other system or systems the member's refundable account at retirement or the effective date of a disability benefit plus an amount from the employers' trust fund equal to the member's refundable account less the interest credited under section 145.471, 145.472, or 3307.563 of the Revised Code. If applicable, the retirement system determining and paying the benefit shall receive from the public employees retirement system a portion of the amount paid on behalf of the member by an employer under section 145.483 of the Revised Code. The portion shall equal the product obtained by multiplying by two the amount the member would have contributed during the period the employer failed to deduct contributions, as described in section 145.483 of the Revised Code.

(a) The annuity rates and mortality tables of the state retirement system making the calculation and paying the benefit shall be exclusively applicable.

(b) Deposits made for the purchase of an additional annuity, and including guaranteed interest, upon the request of the member, shall be transferred to the state retirement system paying the retirement or disability benefit. The return upon such deposits shall be that offered by the state retirement system making the calculation and paying the retirement or disability benefit.

(C) A former member receiving a retirement or disability benefit under this section, who accepts employment amenable to coverage in any state retirement system that participated in the member's combined benefit, shall be subject to the applicable provisions of law governing such re-employment. If a former member should be paid any amount in a retirement allowance, to which the former member is not entitled under the applicable provisions of law governing such re-employment, such amount shall be recovered by the state retirement system paying such allowance by utilizing any recovery procedure available under the code provisions of the state retirement system covering such re-employment.

(D) An SERS retirant or other system retirant, as defined in section 3309.341 of the Revised Code, is not eligible to receive any benefit under this section for service subject to section 3309.341 of the Revised Code.

Sec. 3309.42. (A) Subject to sections 3309.43 and 3309.67 of the Revised Code and except as provided in division (B) of this section, a member who elects to become exempt from contribution to the school employees retirement system pursuant to section 3309.23 of the Revised

Code, or ceases to be an employee for any cause other than death, retirement, receipt of a disability benefit, or election of current employment in a position in which the member has elected to participate in an alternative retirement plan pursuant to section 3305.05 of the Revised Code, shall be paid the accumulated contributions standing to the credit of the member's individual account in the employees' savings fund upon application and subject to such rules as are established by the school employees retirement board and provided three months have elapsed since employment, other than employment exempt from contribution under division (C) of section 3309.23 of the Revised Code, ceased. ~~The payment of such accumulated contributions shall cancel the total service credit in the school employees retirement system.~~

(B) This division applies to any member who is employed in a position in which the member has elected under section 3305.05 of the Revised Code to participate in an alternative retirement plan and due to the election ceases to be an employee ~~by electing an alternative retirement plan under section 3305.05 of the Revised Code and is not otherwise employed as an employee in a position to which that election does not apply.~~ For purposes of this division, "continuously employed" has the same meaning as in section 3305.01 of the Revised Code.

~~(1) Subject to sections 3309.43 and 3309.67 of the Revised Code, upon application of any member to whom this division applies who is continuously employed, the school employees retirement board shall pay, in accordance with rules it shall adopt, the accumulated contributions standing to the credit of the member's individual account in the employees' savings fund to the entity providing the alternative retirement plan for application to that plan in accordance with any contract the member has entered into for purposes of that plan position.~~

~~(2) Subject to sections 3309.43 and 3309.67 of the Revised Code, upon application of any member to whom this division applies who has ceased to be continuously employed, the school employees retirement board shall system shall do the following:~~

~~(1) On receipt of an election under section 3305.05 of the Revised Code, pay, in accordance with rules it shall adopt, the accumulated contributions standing to the credit of the member's individual account in the employees' savings fund to the entity providing the alternative retirement plan for application to that plan in accordance with any contract the member has entered into for purposes of that plan, provided that both of the following apply:~~

~~(a) At least three months have elapsed since the date on which the~~

~~member ceased to be continuously employed;~~

~~(b) The member has not been employed as an employee during that three-month period.~~

~~(3) The payment section 3305.051 of the Revised Code, the amount described in that section to the appropriate provider;~~

(2) If a member has accumulated contributions, in addition to those subject to division (B)(1) of this section, standing to the credit of the member's individual account and is not otherwise in a position in which the member is considered an employee for the purposes of that position, pay, to the provider the member selected pursuant to section 3305.05 of the Revised Code, the accumulated contributions standing to the credit of the member's individual account in the employees' saving fund. The payment shall be made on the member's application.

(C) Payment of a member's accumulated contributions under this division section cancels the member's total service credit in the school employees retirement system. A member whose accumulated contributions are paid to a provider pursuant to division (B) of this section is forever barred from claiming or purchasing service credit under the school employees retirement system for the period of employment attributable to those contributions.

Sec. 3309.44. (A) As used in this section and in section 3309.45 of the Revised Code:

(1) "Child" means a biological or legally adopted child of a deceased member. If a court hearing for an interlocutory decree for adoption was held prior to the member's death, "child" includes the child who was the subject of the hearing notwithstanding the fact that the final decree of adoption, adjudging the surviving spouse as the adoptive parent, is made subsequent to the member's death.

(2) "Parent" is a parent or legally adoptive parent of a deceased member.

(3) "Dependent" means a beneficiary who receives one-half of the beneficiary's support from a member during the twelve months prior to the member's death.

(4) "Surviving spouse" means an individual who establishes a valid marriage to a member at the time of the member's death by marriage certificate or pursuant to division (E) of this section.

(5) "Survivor" means a surviving spouse, child, or parent.

(B) Except as provided in division (C)(1) of section 3309.45 of the Revised Code, should a member die before service or commuted service retirement, the member's accumulated contributions and any amounts owed and unpaid to a disability benefit recipient shall be paid to such beneficiaries

as the member has designated in writing on a form provided by the school employees retirement board, signed by the member and filed with the board prior to death. The last designation of any beneficiary revokes all previous designations. The member's marriage, divorce, legal dissolution, legal separation, or withdrawal of account, or the birth of the member's child, or the member's adoption of a child, constitutes an automatic revocation of the member's last designation. If a deceased member was also a member of the public employees retirement system or the state teachers retirement system, the beneficiary last established among the systems shall be the sole beneficiary in all the systems.

If the accumulated contributions of a deceased member are not claimed by a beneficiary, or by the estate of the deceased member, within ten years, they shall be transferred to the guarantee fund and thereafter paid to such beneficiary or to the member's estate upon application to the board. The board shall formulate and adopt rules governing all designations of beneficiaries.

(C) Except as provided in division (C)(1) of section 3309.45 of the Revised Code, if a member dies before service or commuted service retirement and is not survived by a designated beneficiary, any beneficiaries shall qualify, in the following order of precedence, with all attendant rights and privileges:

- (1) Surviving spouse;
- (2) Children share and share alike;
- (3) A dependent parent who is age sixty-five or older, if that parent takes survivor benefits under division (B) of section 3309.45 of the Revised Code;
- (4) Parents, share and share alike;
- (5) Estate.

Any payment made to a beneficiary as determined by the school employees retirement board shall be a full discharge and release to the board from any future claims.

(D) Any amount due any person, as an annuitant receiving a monthly service or commuted service retirement allowance or benefit, and unpaid to the annuitant at death, shall be paid to the beneficiary designated in writing on a form provided by the retirement board, signed by the annuitant and filed with the board. If no such designation has been filed, or if the designated beneficiary is deceased or is not located within ninety days, such amount shall be paid, except as otherwise provided in section 3309.45 of the Revised Code, in the following order of precedence to the annuitant's:

- (1) Surviving spouse;

- (2) Children, share and share alike;
- (3) Parents, share and share alike;
- (4) Estate.

For the purpose of this division, an "annuitant" is the last person who received a monthly allowance or benefit pursuant to the plan of payment selected by the retirant or designated by this chapter. Such payment shall be a full discharge and release to the board from any future claim for such payment.

(E) If the validity of marriage cannot be established to the satisfaction of the retirement board for the purpose of disbursing any amount due under this section or section 3309.45 of the Revised Code, the retirement board may accept a decision rendered by a court having jurisdiction in the state in which the member was domiciled at the time of death that the relationship constituted a valid marriage at the time of death, or the "spouse" would have the same status as a widow or widower for purposes of sharing in the distribution of the member's intestate personal property.

(F) As used in this division, "recipient" means an individual who is receiving or may be eligible to receive an allowance or benefit under this chapter based on the individual's service to an employer.

If the death of a member, a recipient, or any individual who would be eligible to receive an allowance or benefit under this chapter by virtue of the death of a member or recipient is caused by one of the following beneficiaries, no amount due under this chapter to the beneficiary shall be paid to the beneficiary in the absence of a court order to the contrary filed with the retirement board:

(1) A beneficiary who is convicted of, pleads guilty to, or is found not guilty by reason of insanity of a violation of or complicity in the violation of either of the following:

- (a) Section 2903.01, 2903.02, or 2903.03 of the Revised Code;
- (b) An existing or former law of any other state, the United States, or a foreign nation that is substantially equivalent to section 2903.01, 2903.02, or 2903.03 of the Revised Code;

(2) A beneficiary who is indicted for a violation of or complicity in the violation of the sections or laws described in division (F)(1)(a) or (b) of this section and is adjudicated incompetent to stand trial;

(3) A beneficiary who is a juvenile found to be a delinquent child by reason of committing an act that, if committed by an adult, would be a violation of or complicity in the violation of the sections or laws described in division (F)(1)(a) or (b) of this section.

Sec. 3309.46. (A) The retirement allowance calculated under section

3309.36, 3309.38, or 3309.381 of the Revised Code shall be paid as provided in this section. If the member is eligible to elect a plan of payment under this section, the election shall be made on the application for retirement. A plan of payment elected under this section shall be effective only if it is certified by the actuary engaged by the school employees retirement board to be the actuarial equivalent of the member's retirement allowance and is approved by the retirement board.

(B)(1) Unless the member is eligible to elect another plan of payment, a member who retires under section 3309.36, 3309.38, or 3309.381 of the Revised Code shall receive a retirement allowance under "plan A," which shall consist of the actuarial equivalent of the member's retirement allowance determined under section 3309.36, 3309.38, or 3309.381 of the Revised Code in a lesser amount payable for life and one-half of such allowance continuing after death to the member's surviving spouse for the life of the spouse.

A member may elect to receive a retirement allowance under a plan of payment other than "plan A" if the member is not married or either the member's spouse consents in writing to the member's election to a plan of payment other than "plan A" or the board waives the requirement that the spouse consent.

An application for retirement shall include an explanation of all of the following:

(a) That, if the member is married, unless the spouse consents to another plan of payment, the member's retirement allowance will be paid under "plan A," which consists of the actuarial equivalent of the member's retirement allowance in a lesser amount payable for life and one-half of the allowance continuing after death to the surviving spouse for the life of the spouse;

(b) A description of the alternative plans of payment available with the consent of the spouse;

(c) That the spouse may consent to another plan of payment and the procedure for giving consent;

(d) That consent is irrevocable once notice of consent is filed with the board.

Consent shall be valid only if it is in writing, signed by the spouse, and witnessed by an employee of the school employees retirement system or a notary public. The board may waive the requirement of consent if the spouse is incapacitated or cannot be located or for any other reason specified by the board. Consent or waiver is effective only with regard to the spouse who is the subject of the consent or waiver.

(2) A member eligible to elect to receive a retirement allowance under a plan of payment other than "plan A" shall receive the retirement allowance under one of the following plans elected at the time the member makes application for retirement:

(a) "Plan B," which shall consist of an allowance determined under section 3309.36, 3309.38, or 3309.381 of the Revised Code;

(b) "Plan C," which shall consist of the actuarial equivalent of the member's retirement allowance determined under section 3309.36, 3309.38, or 3309.381 of the Revised Code in a lesser amount payable for life and one-half or some other portion of the allowance continuing after death to the member's sole surviving beneficiary designated at the time of the member's retirement, provided that the amount payable to the beneficiary does not exceed the amount payable to the member;

(c) "Plan D," which shall consist of the actuarial equivalent of the member's retirement allowance determined under section 3309.36, 3309.38, or 3309.381 of the Revised Code in a lesser amount payable for life and continuing after death to a surviving designated beneficiary designated at the time of the member's retirement;

(d) "Plan E," which shall consist of the actuarial equivalent of the member's retirement allowance determined under section 3309.36, 3309.38, or 3309.381 of the Revised Code in a lesser amount payable for a certain period from the member's retirement date as elected by the member and approved by the retirement board, and on the member's death before the expiration of that certain period, the member's lesser retirement allowance continued for the remainder of that period to, and in such order, the beneficiaries as the member has nominated by written designation and filed with the retirement board.

Monthly benefits shall not be paid to joint beneficiaries, but they may receive the present value of any remaining payments in a lump sum settlement. If all beneficiaries die before the expiration of the certain period, the present value of all such payments yet remaining in such period shall be paid to the estate of the beneficiary last receiving.

(3) A member eligible to elect to receive a retirement allowance under a plan of payment other than "plan A" because the member is unmarried who fails to make an election on retirement shall receive a retirement allowance under "plan B."

(C) Until the first payment of any retirement allowance is made, as provided in sections 3309.36, 3309.38, or 3309.381 of the Revised Code, a member may change the member's election of a payment plan if the election is made in accordance with and is consistent with division (B) of this

section.

(D) If the retirement allowances due and paid under the above provisions of this section are in a total amount less than (1) the accumulated contributions, (2) the deposits for additional credit as provided by section 3309.31 of the Revised Code, (3) the deposits for additional annuities as provided by section 3309.47 of the Revised Code, (4) the deposits for repurchase of service credit as provided by section 3309.26 of the Revised Code, (5) the accumulated contributions provided by section 3309.65 of the Revised Code, (6) the deposits for purchase of military service credit provided by section 3309.021 or 3309.022 of the Revised Code, and (7) the deposits for the purchase of service credit provided by section ~~3309.351~~ 3309.73 of the Revised Code, standing to the credit of the member at the time of retirement, then the difference between the total amount of the allowances paid and the accumulated contributions and other deposits shall be paid to the beneficiary provided under division (D) of section 3309.44 of the Revised Code.

(E)(1) The death of a spouse or any other designated beneficiary following the member's retirement shall cancel any plan of payment to provide continuing lifetime benefits to the spouse or designated beneficiary and the retirant shall receive the retirant's single lifetime retirement allowance equivalent as determined by the board.

(2) On divorce, annulment, or marriage dissolution, a retirant receiving a retirement allowance under a plan of payment that provides for continuation of all or part of the allowance after death for the lifetime of the member's surviving spouse may elect to cancel the plan and receive the member's single lifetime retirement allowance equivalent as determined by the retirement board, except that in the case of a member who retires on or after July 24, 1990, the election may be made only with the written consent of the spouse or pursuant to an order of the court with jurisdiction over the termination of the marriage. The election shall be made on a form provided by the board and shall be effective the month following its receipt by the board.

(3) Following marriage or remarriage, a retirant who is receiving a benefit pursuant to "plan B" may elect a new plan of payment under division (B)(1), (2)(b), or (2)(c) of this section based on the actuarial equivalent of the member's single lifetime retirement allowance as determined by the board. The plan shall become effective the first day of the month following receipt by the board of an application on a form approved by the board.

Sec. 3309.66. The right of ~~a person~~ an individual to a pension, an annuity, or a retirement allowance itself, the right of an individual to any

optional benefit, any other right accrued or accruing to any ~~persons,~~ individual under ~~sections 3309.01 to 3309.68 of the Revised Code~~ this chapter, ~~or~~ the various funds created by section 3309.60 of the Revised Code, and all moneys ~~and~~ investments, and income ~~thereof,~~ from moneys and investments are exempt from any state tax, except the tax imposed by section 5747.02 of the Revised Code, and are exempt from any county, municipal, or other local tax, except taxes imposed pursuant to section 5748.02 or 5748.08 of the Revised Code, and, except as provided in sections 3105.171, 3105.65, 3111.23, 3113.21, 3115.32, and 3309.67 of the Revised Code, shall not be subject to execution, garnishment, attachment, the operation of bankruptcy or insolvency laws, or any other process of law whatsoever, and shall be unassignable except as specifically provided in this chapter or sections 3105.171, 3105.65, 3111.23, 3113.21, and 3309.01 to 3309.68 3115.32 of the Revised Code.

Sec. 3309.671. (A) As used in this section, "alternate payee," "benefit," "lump sum payment," "participant," and "public retirement program" have the same meanings as in section 3105.80 of the Revised Code.

(B) On receipt of an order issued under section 3105.171 or 3105.65 of the Revised Code, the school employees retirement system shall determine whether the order meets the requirements of sections 3105.80 to 3105.90 of the Revised Code. The system shall retain in the participant's record an order the system determines meets the requirements. Not later than sixty days after receipt, the system shall return to the court that issued the order any order the system determines does not meet the requirements.

(C) The system shall comply with an order retained under division (B) of this section at the following times as appropriate:

(1) If the participant has applied for or is receiving a benefit or has applied for but not yet received a lump sum payment, as soon as practicable;

(2) If the participant has not applied for a benefit or lump sum payment, on application by the participant for a benefit or lump sum payment.

(D) If the system transfers a participant's service credit or contributions made by or on behalf of a participant to a public retirement program that is not named in the order, the system shall do both of the following:

(1) Notify the court that issued the order by sending the court a copy of the order and the name and address of the public retirement program to which the transfer was made.

(2) Send a copy of the order to the public retirement program to which the transfer was made.

(E) If it receives a participant's service credit or contributions and a copy of an order as provided in division (D) of this section, the system shall

administer the order as if it were the public retirement program named in the order.

(F) If a participant's benefit or lump sum payment is or will be subject to more than one order described in section 3105.81 of the Revised Code or to an order described in section 3105.81 of the Revised Code and a withholding order under section 3111.23 or 3113.21 of the Revised Code, the system shall, after determining that the amounts that are or will be withheld will cause the benefit or lump sum payment to fall below the limits described in section 3105.85 of the Revised Code, do all of the following:

(1) Establish, in accordance with division (G) of this section and subject to the limits described in section 3105.85 of the Revised Code, the priority in which the orders are or will be paid by the system;

(2) Reduce the amount paid to an alternate payee based on the priority established under division (F)(1) of this section;

(3) Notify, by regular mail, a participant and alternate payee of any action taken under this division.

(G) A withholding or deduction notice issued under section 3111.23 or 3113.21 of the Revised Code or an order described in section 3115.32 of the Revised Code has priority over all other orders and shall be complied with in accordance with child support enforcement laws. All other orders are entitled to priority in order of earliest retention by the system. The system is not to retain an order that provides for the division of property unless the order is filed in a court with jurisdiction in this state.

(H) The system is not liable in civil damages for loss resulting from any action or failure to act in compliance with this section.

Sec. 3309.70. If a person who is a member, former member, contributor, former contributor, retirant, or beneficiary, or alternate payee, as defined in section 3105.80 of the Revised Code, is paid any benefit or payment by the school employees retirement system to which ~~he~~ the person is not entitled, the benefit shall be repaid to the retirement system by ~~him~~ the person. If ~~he~~ the person fails to make the repayment, the retirement system shall withhold the amount due from any benefit due ~~him~~ the person or ~~his~~ the person's beneficiary under this chapter, or may collect the amount in any other manner provided by law.

Sec. ~~3309.35+~~ 3309.73. (A) As used in this section, "military service credit" means service credit purchased or obtained under this chapter or Chapter 742. or 5505. of the Revised Code for service in the armed forces of the United States.

(B) A member of the school employees retirement system who has contributions on deposit with the Ohio police and fire pension fund or the

state highway patrol retirement system shall, in computing years of total service, be given full credit for service credit earned under Chapter 742. or 5505. of the Revised Code or purchased or obtained for military service ~~in the armed forces of the United States~~ credit if a transfer to the school employees retirement system is made under this division. At the request of the member, the Ohio police and fire pension fund or state highway patrol retirement system shall transfer to the school employees retirement system, for each year of service, the sum of the following:

(1) An amount equal to the member's accumulated contributions to the transferring fund or system, any payments by the member for military service ~~in the armed forces of the United States~~ credit, and any amounts paid under section 742.375 or 5505.201 of the Revised Code to purchase service credit;

(2) An amount equal to the lesser of the employer's contributions to the Ohio police and fire pension fund or state highway patrol retirement system or the amount that would have been contributed by the employer for the service had the member been a member of the school employees retirement system at the time the credit was earned;

(3) Interest, determined as provided in division ~~(E)~~(F) of this section, on the amounts specified in divisions ~~(A)~~(B)(1) and (2) of this section from the last day of the year for which the service credit in the transferring fund or system was earned or in which payment was made for military service credit or service credit under section 742.375 or 5505.201 of the Revised Code was purchased or obtained to the date the transfer is made.

~~(B)~~(C) A member who has at least eighteen months of contributing service with the school employees retirement system, is a former member of the Ohio police and fire pension fund or state highway patrol retirement system, and has received a refund of contributions to that fund or system shall, in computing years of total service, be given full credit for service credit earned under Chapter 742. or 5505. of the Revised Code or purchased or obtained for military service ~~in the armed forces of the United States~~ if, for each year of service, the school employees retirement system receives the sum of the following:

(1) An amount, which shall be paid by the member, equal to the amount refunded by the Ohio police and fire pension fund or the state highway patrol retirement system to the member for that year for accumulated contributions and payments for purchase of credit for military service ~~in the armed forces of the United States~~, with interest at a rate established by the school employees retirement board on that amount from the date of the refund to the date of the payment;

(2) Interest, which shall be transferred by the Ohio police and fire pension fund or state highway patrol retirement system, on the amount refunded to the member that is attributable to the year of service from the last day of the year for which the service credit was earned or in which payment was made for military service credit ~~was purchased or obtained~~ to the date the refund was made;

(3) An amount, which shall be transferred by the Ohio police and fire pension fund or state highway patrol retirement system, that is equal to the lesser of the ~~amount contributed by the employer~~ employer's contributions to the Ohio police and fire pension fund or state highway patrol retirement system ~~for that year~~ or the amount that would have been contributed by the employer for the ~~year~~ service had the member been a member of the school employees retirement system at the time the credit was earned, with interest on that amount from the last day of the year for which the service credit was earned or in which payment was made for military service credit ~~was purchased or obtained~~ to the date of the transfer.

On receipt of payment from the member, the school employees retirement system shall notify the Ohio police and fire pension fund or the state highway patrol retirement system, which, on receipt of the notice, shall make the transfer required by this division. Interest shall be determined as provided in division ~~(E)~~(F) of this section. The member may choose to purchase only part of such credit in any one payment, subject to board rules.

~~(C)~~(D) A member is ineligible to obtain service credit under this section for service that is used in the calculation of any retirement benefit currently being paid or payable in the future to the member.

Service credit obtained under this section shall be considered the equivalent of Ohio service credit.

~~(D)~~(E) If a member of the school employees retirement system who is not a current contributor elects to obtain credit under section ~~742.379~~ 742.21 or ~~5505.202~~ 5505.40 of the Revised Code for service for which the member contributed to the school employees retirement system or ~~purchased~~ made payment for military service credit ~~for service in the armed forces of the United States~~, the school employees retirement system shall transfer to the Ohio police and fire pension fund or state highway patrol retirement system, as applicable, the amount specified in division (D) of section ~~742.379~~ 742.21 or division (B)(2) of section ~~5505.202~~ 5505.40 of the Revised Code.

~~(E)~~(F) Interest charged under this section shall be calculated separately for each year of service credit. Unless otherwise specified in this section, it shall be calculated at the lesser of the actuarial assumption rate for that year of the school employees retirement system or of the fund or retirement

system in which the credit was earned. The interest shall be compounded annually.

(G) At the request of the school employees retirement system, the Ohio police and fire pension fund or state highway patrol retirement system shall certify to the school employees retirement system a copy of the records of the service and contributions of a school employees retirement system member who seeks service credit under this section.

Sec. 3309.74. (A) As used in this section and sections 3309.75 and 3309.76 of the Revised Code, "military service credit" means credit purchased or obtained under the school employees retirement system or city of Cincinnati retirement system for service in the armed forces of the United States.

(B) Service credit and contributions may be transferred between the school employees retirement system and the Cincinnati retirement system as specified in sections 3309.75 and 3309.76 of the Revised Code if both of the following conditions are met:

(1) The Cincinnati city council and the board of trustees of the Cincinnati retirement system take all actions, including the adoption of any ordinance or resolution, necessary to authorize the transfers.

(2) The school employees retirement system and Cincinnati retirement system, through their boards of trustees, enter into an agreement governing the transfers that is consistent with the requirements of sections 3309.75 and 3309.76 of the Revised Code and includes both of the following:

(a) A provision under which the retirement systems agree to transfer the amounts specified in those sections;

(b) A provision that specifies an amount of credit the system to which the transfer is made will grant for a specific period of service earned under the transferring system.

(C) The amount of credit specified under division (B)(2) of this section may be less than the person earned for a specific period of service under the transferring system.

(D)(1) The school employees retirement system, through its board of trustees, and the Cincinnati retirement system, acting pursuant to the authority granted it by the Cincinnati city council, may do either of the following:

(a) By mutual consent, modify the agreement described in this section;

(b) Rescind the agreement described in this section.

(2) Action taken under division (D)(1) of this section does not affect any transfers made between the systems and grants of credit made by the systems prior to the time action is taken.

(3) Rescinding an agreement as provided in division (D)(1)(b) of this section does not require mutual consent. The retirement system that rescinds the agreement must promptly notify the other.

(E) If either of the conditions specified in division (B) of this section is not met, a member of the school employees retirement system who meets the requirements of section 3309.31 of the Revised Code may purchase credit under division (C) of that section for service in the Cincinnati retirement system.

Sec. 3309.75. (A) If the conditions described in division (B) of section 3309.74 of the Revised Code are met, a member of the school employees retirement system who is not receiving a pension or benefit from the school employees retirement system is eligible to obtain credit for service as a member of the Cincinnati retirement system under this section.

(B) A member of the school employees retirement system who has contributions on deposit with, but is no longer contributing to, the Cincinnati retirement system shall, in computing years of service credit, be given credit for service credit earned under the Cincinnati retirement system or purchased or obtained as military service credit if, for each year of service, the Cincinnati retirement system transfers to the school employees retirement system the sum of the following:

(1) The amount contributed by the member, or, in the case of military service credit, paid by the member, that is attributable to the year of service;

(2) An amount equal to the lesser of the employer's contributions to the Cincinnati retirement system or the amount that would have been contributed by the employer for the service had the member been a member of the school employees retirement system at the time the credit was earned;

(3) Interest on the amounts specified in divisions (B)(1) and (2) of this section from the last day of the year for which the service credit was earned or in which payment was made for military service credit to the date the transfer is made.

(C) A member of the school employees retirement system with at least eighteen months of contributing service credit with the school employees retirement system who has received a refund of the member's contributions to the Cincinnati retirement system shall, in computing years of service, be given credit for service credit earned under the Cincinnati retirement system or purchased or obtained as military service credit if, for each year of service, the school employees retirement system receives the sum of the following:

(1) An amount, paid by the member, equal to the sum of the following:

(a) The amount refunded by the Cincinnati retirement system to the

ember for that year for contributions and payments for military service credit, with interest at a rate established by the school employees retirement board on that amount from the date of the refund to the date of payment;

(b) The amount of interest, if any, the member received when the refund was made that is attributable to the year of service.

(2) An amount, transferred by the Cincinnati retirement system to the school employees retirement system, equal to the sum of the following:

(a) Interest on the amount refunded to the member that is attributable to the year of service from the last day of the year for which the service credit was earned or in which payment was made for military service credit to the date the refund was made;

(b) An amount equal to the lesser of the employer's contributions to the Cincinnati retirement system or the amount that would have been contributed by the employer for the service had the member been a member of the school employees retirement system at the time the credit was earned, with interest on that amount from the last day of the year for which the service credit was earned to the date of the transfer.

(D) The amount transferred under division (C)(2)(a) of this section shall not include any amount of interest the Cincinnati retirement system paid to the person when it made the refund.

(E) On receipt of payment from the member under division (C)(1) of this section, the school employees retirement system shall notify the Cincinnati retirement system. On receipt of the notice, the Cincinnati retirement system shall transfer the amount described in division (C)(2) of this section.

(F) Interest charged under this section shall be calculated separately for each year of service credit. Unless otherwise specified in this section, it shall be calculated at the lesser of the actuarial assumption rate for that year of the school employees retirement system or the Cincinnati retirement system. The interest shall be compounded annually.

(G) At the request of the school employees retirement system, the Cincinnati retirement system shall certify to the school employees retirement system a copy of the records of the service and contributions of a school employees retirement system member who seeks service credit under this section.

(H) A member may choose to purchase only part of the credit the member is eligible to purchase under division (C) of this section in any one payment, subject to rules of the school employees retirement board.

(I) A member is ineligible to obtain credit under this section for service that is used in the calculation of any retirement benefit currently being paid

or payable in the future.

(J) Service credit purchased or otherwise obtained under this section shall be considered the equivalent of Ohio Service Credit.

Sec. 3309.76. (A) If the conditions described in division (B) of section 3309.74 of the Revised Code are met and a person who is a member or former member of the school employees retirement system but not a current contributor and who is not receiving a pension or benefit from the school employees retirement system elects to receive credit under the Cincinnati retirement system for service for which the person contributed to the school employees retirement system or purchased or obtained as military service credit, the school employees retirement system shall transfer the amounts specified in division (B) or (C) of this section to the Cincinnati retirement system.

(B) If the person has contributions on deposit with the school employees retirement system, the retirement system shall, for each year of service credit, transfer to the Cincinnati retirement system the sum of the following:

(1) An amount equal to the person's contributions to the school employees retirement system and payments made by the member for military service credit;

(2) An amount equal to the lesser of the employer's contributions to the school employees retirement system or the amount that would have been contributed by the employer for the service had the person been a member of the Cincinnati retirement system at the time the credit was earned;

(3) Interest on the amounts specified in divisions (B)(1) and (2) of this section for the period from the last day of the year for which the service credit was earned or in which payment was made for military service credit to the date the transfer was made.

(C) If the person has received a refund of accumulated contributions to the school employees retirement system, the retirement system shall, for each year of service credit, transfer to the Cincinnati retirement system the sum of the following:

(1) Interest on the amount refunded to the former member that is attributable to the year of service from the last day of the year for which the service credit was earned or in which payment was made for military service credit to the date the refund was made;

(2) An amount equal to the lesser of the employer's contributions to the school employees retirement system or the amount that would have been contributed by the employer for the service had the person been a member of the Cincinnati retirement system at the time the credit was earned, with interest on that amount from the last day of the year for which the service

credit was earned to the date of the transfer.

(D) On receipt of notice from the Cincinnati retirement system that the Cincinnati retirement system has received payment from a person described in division (C) of this section, the school employees retirement system shall transfer the amount described in that division.

(E) Interest charged under this section shall be calculated separately for each year of service credit. Unless otherwise specified in this section, it shall be calculated at the lesser of the actuarial assumption rate for that year of the school employees retirement system or the Cincinnati retirement system. The interest shall be compounded annually.

(F) The transfer of any amount under this section shall cancel an equivalent amount of service credit.

(G) At the request of the Cincinnati retirement system, the school employees retirement system shall certify to the Cincinnati retirement system a copy of the records of the service and contributions of a member or former member of the school employees retirement system who elects to receive service credit under the Cincinnati retirement system.

Sec. 5505.01. As used in this chapter:

(A) "Employee" means any qualified employee in the uniform division of the state highway patrol, any qualified employee in the radio division hired prior to November 2, 1989, and any state highway patrol cadet attending training school pursuant to section 5503.05 of the Revised Code whose attendance at the school begins on or after ~~the effective date of this amendment~~ June 30, 1991 "Employee" includes the superintendent of the state highway patrol. In all cases of doubt, the state highway patrol retirement board shall determine whether any person is an employee as defined in this division, and the decision of the board is final.

(B) "Prior service" means all service rendered as an employee of the state highway patrol prior to September 5, 1941, to the extent credited by the board, provided that in no case shall prior service include service rendered prior to November 15, 1933.

(C) "Total service" means all service rendered by an employee to the extent credited by the board. Total service includes all of the following:

- (1) Contributing service rendered by the employee since last becoming a member of the state highway patrol retirement system;
- (2) All prior service credit;
- (3) Restored service credit as provided in this chapter;
- (4) Military service credit purchased under division (D) of section 5505.16 or section 5505.25 of the Revised Code;
- (5) Credit granted under division (C) of section 5505.17 or section

5505.201 ~~or 5505.202, 5505.40, or 5505.402~~ of the Revised Code;

(6) Credit for any period, not to exceed three years, during which the member was out of service and receiving benefits under Chapters 4121. and 4123. of the Revised Code.

(D) "Beneficiary" means any person, except a retirant, who is in receipt of a pension or other benefit payable from funds of the retirement system.

(E) "Regular interest" means interest compounded at rates designated from time to time by the retirement board.

(F) "Plan" means the provisions of this chapter.

(G) "Retirement system" or "system" means the state highway patrol retirement system created and established in the plan.

(H) "Contributing service" means all service rendered by a member since September 4, 1941, for which deductions were made from the member's salary under the plan.

(I) "Retirement board" or "board" means the state highway patrol retirement board provided for in the plan.

(J) Except as provided in section 5505.18 of the Revised Code, "member" means any employee included in the membership of the retirement system, whether or not rendering contributing service.

(K) "Retirant" means any member who retires with a pension payable from the retirement system.

(L) "Accumulated contributions" means the sum of all amounts deducted from the salary of a member and credited to the member's individual account in the employees' savings fund.

(M)(1) Except as provided in division (M)(2) of this section, "final average salary" means the average of the highest salary paid a member during any three consecutive or nonconsecutive years.

If a member has less than three years of contributing service, the member's final average salary shall be the average of the annual rates of salary paid to the member during the member's total years of contributing service.

(2) If a member is credited with service under division (C)(6) of this section or division (D) of section 5505.16 of the Revised Code, the member's final average salary shall be the average of the highest salary that was paid to the member or would have been paid to the member, had the member been rendering contributing service, during any three consecutive or nonconsecutive years. If that member has less than three years of total service, the member's final average salary shall be the average of the annual rates of salary that were paid to the member or would have been paid to the member during the member's years of total service.

(N) "Pension" means an annual amount payable by the retirement system throughout the life of a person or as otherwise provided in the plan. All pensions shall be paid in equal monthly installments.

(O) "Pension reserve" means the present value of any pension, or benefit in lieu of any pension, computed upon the basis of mortality and other tables of experience and interest the board shall from time to time adopt.

(P) "Deferred pension" means a pension for which an eligible member of the system has made application and which is payable as provided in division (A) or (B) of section 5505.16 of the Revised Code.

(Q) "Retirement" means termination as an employee of the state highway patrol, with application having been made to the system for a pension or a deferred pension.

(R) "Fiduciary" means any of the following:

(1) A person who exercises any discretionary authority or control with respect to the management of the system, or with respect to the management or disposition of its assets;

(2) A person who renders investment advice for a fee, direct or indirect, with respect to money or property of the system;

(3) A person who has any discretionary authority or responsibility in the administration of the system.

(S)(1) Except as otherwise provided in this division, "salary" means all compensation, wages, and other earnings paid to a member by reason of employment but without regard to whether any of the compensation, wages, or other earnings are treated as deferred income for federal income tax purposes. Salary includes all of the following:

(a) Payments for shift differential, hazard duty, professional achievement, and longevity;

(b) Payments for occupational injury leave, personal leave, sick leave, bereavement leave, administrative leave, and vacation leave used by the member;

(c) Payments made under a disability leave program sponsored by the state for which the state is required by section 5505.151 of the Revised Code to make periodic employer and employee contributions to the retirement system.

(2) "Salary" does not include any of the following:

(a) Payments resulting from the conversion of accrued but unused sick leave, personal leave, compensatory time, and vacation leave;

(b) Payments made by the state to provide life insurance, sickness, accident, endowment, health, medical, hospital, dental, or surgical coverage, or other insurance for the member or the member's family, or amounts paid

by the state to the member in lieu of providing that insurance;

(c) Payments for overtime work;

(d) Incidental benefits, including lodging, food, laundry, parking, or services furnished by the state, use of property or equipment of the state, and reimbursement for job-related expenses authorized by the state including moving and travel expenses and expenses related to professional development;

(e) Payments made to or on behalf of a member that are in excess of the annual compensation that may be taken into account by the retirement system under division (a)(17) of section 401 of the "Internal Revenue Code of 1986," 100 Stat. 2085, 26 U.S.C.A. 401 (a)(17), as amended;

(f) Payments made under division (B) or (D) of section 5923.05 of the Revised Code or Section 4 of Substitute Senate Bill No. 3 of the 119th general assembly.

(3) The retirement board shall determine by rule whether any compensation, wages, or earnings not enumerated in this division are salary, and its decision shall be final.

(T) "Actuary" means an individual who satisfies all of the following requirements:

(1) Is a member of the American academy of actuaries;

(2) Is an associate or fellow of the society of actuaries;

(3) Has a minimum of five years' experience in providing actuarial services to public retirement plans.

Sec. 5505.04. (A) The general administration and management of the state highway patrol retirement system and the making effective of this chapter are hereby vested in the state highway patrol retirement board. The board may sue and be sued, plead and be impleaded, contract and be contracted with, and do all things necessary to carry out this chapter.

The board shall consist of the auditor of state, the superintendent of the state highway patrol, a retirant-member who is a resident of this state, and four employee-members.

The board shall annually elect a chairperson and vice-chairperson from among its members. The vice-chairperson shall act as chairperson in the absence of the chairperson. A majority of the members of the board shall constitute a quorum and any action taken shall be approved by four or more of the members. The board shall meet not less than once each year, upon sufficient notice to the members. All meetings of the board shall be open to the public except executive sessions as set forth in division (G) of section 121.22 of the Revised Code, and any portions of any sessions discussing medical records or the degree of disability of a member excluded from

blic inspection by this section.

(B) The attorney general shall prescribe procedures for the adoption of rules authorized under this chapter, consistent with the provision of section 111.15 of the Revised Code under which all rules shall be filed in order to be effective. Such procedures shall establish methods by which notice of proposed rules are given to interested parties and rules adopted by the board published and otherwise made available. When it files a rule with the joint committee on agency rule review pursuant to section 111.15 of the Revised Code, the board shall submit to the Ohio retirement study council a copy of the full text of the rule, and if applicable, a copy of the rule summary and fiscal analysis required by division (B) of section 127.18 of the Revised Code.

(C) ~~The~~ (1) Except as provided in division (C)(4) of this section, the ~~retirant-member of the board shall be elected for a four-year term by a general election of service and disability retirants conducted in a manner approved by the board. The term of the initial retirant-member shall commence in August 1990. A person who at the time of retirement is an employee-member of the board is not eligible to become a retirant-member until three years after such person's retirement date. ~~Employee-members~~~~

(2) Except as provided in division (C)(4) of this section, employee-members of the board shall be elected for terms of four years by a general election of contributing members conducted in a manner approved by the board. The term of office of each employee-member shall commence in August of the year in which such member is elected. ~~Any~~

(3) Except as provided in division (C)(4) of this section, any vacancy occurring in the term of the retirant-member or any employee-member of the board shall be filled by an election conducted in the same manner as other retirant-member and employee-member elections. The retirant-member or employee-member elected shall fill the unexpired term.

(4) The state highway patrol retirement board is not required to hold an election for a position on the board as a retirant-member, employee-member, or vacancy for a retirant-member or employee-member if only one candidate has been nominated for the position or vacancy in the manner approved by the board. The candidate shall take office as if elected. In the case of a retirant-member or employee-member, the term of office shall be four years beginning in August of the year the candidate was nominated. In the case of a vacancy, the candidate shall fill the unexpired term.

(D)(1) As used in this division, "personal history record" means information maintained by the board on an individual who is a member,

former member, retirant, or beneficiary that includes the address, telephone number, social security number, record of contributions, correspondence with the system, and other information the board determines to be confidential.

(2) The records of the board shall be open to public inspection, except for the following which shall be excluded: the member's, former member's, retirant's, or beneficiary's personal history record and the amount of a monthly allowance or benefit paid to a retirant, beneficiary, or survivor, except with the written authorization of the individual concerned. All medical reports and recommendations are privileged except that copies of such medical reports or recommendations shall be made available to the individual's personal physician, attorney, or authorized agent upon written release received from such individual or such individual's agent, or when necessary for the proper administration of the fund to the board-assigned physician.

(E) Notwithstanding the exceptions to public inspection in division (D)(2) of this section, the board may furnish the following information:

(1) If a member, former member, or retirant is subject to an order issued under section 2907.15 of the Revised Code or is convicted of or pleads guilty to a violation of section 2921.41 of the Revised Code, on written request of a prosecutor as defined in section 2935.01 of the Revised Code, the board shall furnish to the prosecutor the information requested from the individual's personal history record.

(2) Pursuant to a court order issued under section 3113.21 of the Revised Code, the board shall furnish to a court or child support enforcement agency the information required under that section.

(3) At the written request of any nonprofit organization or association providing services to retirement system members, retirants, or beneficiaries, the board shall provide to the organization or association a list of the names and addresses of members, former members, retirants, or beneficiaries if the organization or association agrees to use such information solely in accordance with its stated purpose of providing services to such individuals and not for the benefit of other persons, organizations, or associations. The costs of compiling, copying, and mailing the list shall be paid by such entity.

(4) Within fourteen days after receiving from the director of job and family services a list of the names and social security numbers of recipients of public assistance pursuant to section 5101.181 of the Revised Code, the board shall inform the auditor of state of the name, current or most recent employer address, and social security number of each member whose name and social security number are the same as those of a person whose name or

social security number was submitted by the director. The board and its employees, except for purposes of furnishing the auditor of state with information required by this section, shall preserve the confidentiality of recipients of public assistance in compliance with division (A) of section 5101.181 of the Revised Code.

(5) The system shall comply with orders issued under section 3105.87 of the Revised Code.

On the written request of an alternate payee, as defined in section 3105.80 of the Revised Code, the system shall furnish to the alternate payee information on the amount and status of any amounts payable to the alternate payee under an order issued under section 3105.171 or 3105.65 of the Revised Code.

(F) A statement that contains information obtained from the system's records that is certified and signed by an officer of the retirement system and to which the system's official seal is affixed, or copies of the system's records to which the signature and seal are attached, shall be received as true copies of the system's records in any court or before any officer of this state.

Sec. 5505.22. The right of any ~~person~~ individual to a pension, or to the return of accumulated contributions, payable as provided under this chapter, and all moneys; and investments of the state highway patrol retirement system; and income ~~therefrom~~, from moneys or investments are exempt from any state tax, except the tax imposed by section 5747.02 of the Revised Code, and are exempt from any county, municipal, or other local tax, except taxes imposed pursuant to section 5748.02 or 5748.08 of the Revised Code, and, except as provided in sections 3105.171, 3105.65, 3111.23, 3113.21, 3115.32, and 5505.26 of the Revised Code, shall not be subject to execution, garnishment, attachment, the operation of bankruptcy or insolvency laws, or any other process of law whatsoever, and shall be unassignable except as specifically provided in this chapter.

Sec. 5505.261. (A) As used in this section, "alternate payee," "benefit," "lump sum payment," "participant," and "public retirement program" have the same meanings as in section 3105.80 of the Revised Code.

(B) On receipt of an order issued under section 3105.171 or 3105.65 of the Revised Code, the state highway patrol retirement system shall determine whether the order meets the requirements of sections 3105.80 to 3105.90 of the Revised Code. The system shall retain in the participant's record an order the system determines meets the requirements. Not later than sixty days after receipt, the system shall return to the court that issued the order any order the system determines does not meet the requirements.

(C) The system shall comply with an order retained under division (B)

of this section at either of the following times as appropriate:

(1) If the participant has applied for or is receiving a benefit or has applied for but not yet received a lump sum payment, as soon as practicable;

(2) If the participant has not applied for a benefit or lump sum payment, on application by the participant for a benefit or lump sum payment.

(D) If the system transfers a participant's service credit or contributions made by or on behalf of a participant to a public retirement program that is not named in the order, the system shall do both of the following:

(1) Notify the court that issued the order by sending the court a copy of the order and the name and address of the public retirement program to which the transfer was made.

(2) Send a copy of the order to the public retirement program to which the transfer was made.

(E) If it receives a participant's service credit or contributions and a copy of an order as provided in division (D) of this section, the system shall administer the order as if it were the public retirement program named in the order.

(F) If a participant's benefit or lump sum payment is or will be subject to more than one order described in section 3105.81 of the Revised Code or to an order described in section 3105.81 of the Revised Code and a withholding order under section 3111.23 or 3113.21 of the Revised Code, the system shall, after determining that the amounts that are or will be withheld will cause the benefit or lump sum payment to fall below the limits described in section 3105.85 of the Revised Code, do all of the following:

(1) Establish, in accordance with division (G) of this section and subject to the limits described in section 3105.85 of the Revised Code, the priority in which the orders are or will be paid by the retirement system in accordance with division (G) of this section;

(2) Reduce the amount paid to an alternate payee based on the priority established under division (F)(1) of this section;

(3) Notify, by regular mail, a participant and alternate payee of any action taken under this division.

(G) A withholding or deduction notice issued under section 3111.23 or 3113.21 of the Revised Code or an order described in section 3115.32 of the Revised Code has priority over all other orders and shall be complied with in accordance with child support enforcement laws. All other orders are entitled to priority in order of earliest retention by the system. The system is not to retain an order that provides for the division of property unless the order is filed in a court with jurisdiction in this state.

(H) The system is not liable in civil damages for loss resulting from any

action or failure to act in compliance with this section.

Sec. 5505.29. The state highway patrol retirement board shall refund the cost of service credit restored under section 5505.20 or purchased under division (D) of section 5505.16, division (C) of section 5505.17, or section 5505.201, ~~5505.202, or~~ 5505.25, 5505.40, or 5505.402 of the Revised Code to the extent the credit does not, or, in the case of a person who retired or died prior to ~~the effective date of this section~~ June 30, 2000, did not, increase the pension provided to the retirant or surviving spouse under section 5505.16, 5505.162, 5505.17, or 5505.18 of the Revised Code. The board shall provide the refund to the retirant or surviving spouse. The refund cancels an equivalent amount of service credit.

Sec. 5505.34. As used in this section, "alternate payee," "benefit," and "lump sum payment" have the same meanings as in section 3105.80 of the Revised Code.

If a person who is an alternate payee is paid any amount from a benefit or lump sum payment under an order issued under section 3105.171 or 3105.65 of the Revised Code by the state highway patrol retirement system to which the person is not entitled, the person shall repay the retirement system. If the person fails to repay, the retirement system shall withhold the amount due from any payment due the person under the order or may collect the amount in any other manner provided by law.

Sec. ~~5505.202~~ 5505.40. (A) As used in this section:

(1) "Full-time service" means full-time service as defined by rule which shall be adopted by the state highway patrol retirement board.

(2) ~~"Qualified contributions~~ Military Service Credit" means ~~contributions to the public employees retirement system, state teachers retirement system, or school employees retirement system attributable to full-time service or purchase of credit for service in the armed forces of the United States purchased or obtained under this chapter or Chapter 145., 3307., or 3309. of the Revised Code.~~

(B)(1)(a) For purposes of computing the pension payable under section 5505.17 or 5505.18 of the Revised Code, a member of the state highway patrol retirement system who is a former member of the public employees retirement system, school employees retirement system, or state teachers retirement system and has received a return of contributions from the former retirement system shall be given full credit for service credit earned for full-time service as a member of the former retirement system or purchased ~~for or obtained as military service in the armed forces of the United States credit~~ if, for each year of service credit, the state highway patrol retirement system receives the sum of the following:

~~(a)~~(i) An amount, which shall be paid by the member to the member's credit in the employees' savings fund, equal to the amount received by the member from the former retirement system for that year that is attributable to contributions made for full-time service and payments for military service credit purchased for service in the armed forces of the United States, plus interest at a rate established by the board on that amount from the date payment was made to the member by the former retirement system to the date the member makes the payment to the state highway patrol retirement system;

~~(b)~~(ii) If a member is seeking credit for service under the public employees retirement system, an amount, which shall be paid by the member, equal to the amount of any employer contributions and interest on employee contributions the member received under section 145.40 of the Revised Code;

(iii) Interest, which shall be transferred by the former retirement system, on the amount received by the member that is attributable to the year of service from the last day of the year for which the service credit was earned or in which the payment was made for military service credit ~~was purchased or obtained~~ to the date the amount was paid to the member;

~~(e)~~(iv) An amount, which shall be transferred by the former retirement system, equal to the lesser of the employer's ~~qualified~~ contributions to the former retirement system for the year of service or the amount that would have been contributed by the employer for the year of full-time service had the member been a member of the state highway patrol retirement system at the time the credit was earned, with interest on that amount from the last day of the year for which the service credit was earned or in which payment was made for military service credit ~~was purchased or obtained~~ to the date the transfer is made.

(b) On receipt of payment from the member, the state highway patrol retirement system shall notify the former retirement system, which, on receipt of the notice, shall make the transfer required by this division. Interest shall be determined in accordance with division ~~(E)~~(F) of this section.

(c) The amount transferred under division (B)(1)(a) of this section by the public employees retirement system shall not include any amount of employer contributions and interest on employee contributions the member received under section 145.40 of the Revised Code.

(2) For purposes of computing the pension payable under section 5505.17 or 5505.18 of the Revised Code, a member of the state highway patrol retirement system who has contributions on deposit with the public

employees retirement system, school employees retirement system, or state teachers retirement system shall be given full credit for service credit earned for full-time service as a member of that retirement system, any service credit purchased ~~for or obtained as military service in the armed forces of the United States~~ credit, and any service credit obtained under section 145.295, 3307.761, or 3309.381 of the Revised Code for service for which contributions were made to the Ohio police and fire pension fund. The credit shall be given if, for each year of service, the public employees retirement system, school employees retirement system, or state teachers retirement system transfers to the state highway patrol retirement system the sum of the following:

(a) ~~An the amount equal to the member's qualified contributions, contributed by the member or, in the case of military service, paid by the member, that is attributable to that service;~~

(b) An amount equal to the lesser of the employer's qualified contributions to the public employees retirement system, school employees retirement system, or state teachers retirement system for the year of service or the amount that would have been contributed by the employer for the full-time service had the member been a member of the state highway patrol retirement system at the time the credit was earned;

(c) An amount equal to any amount received by the retirement system under section 145.295, 3307.761, or 3309.351 of the Revised Code;

(d) Interest, determined in accordance with division ~~(E)~~(F) of this section, on the amounts specified in divisions (B)(2)(a), (b), and (c) of this section from the last day of the year for which the service credit in the transferring retirement system was earned or in which payment was made for military service credit or service credit under section 145.295, 3307.761, or 3309.351 of the Revised Code was purchased or obtained to the date the transfer is made.

On receipt of a request from the member, the appropriate retirement system shall make the transfer.

(3) ~~For~~ Unless section 5505.402 of the Revised Code applies, for purposes of computing the pension payable under section 5505.17 or 5505.18 of the ~~revised~~ Revised Code, a member of the state highway patrol retirement system who has contributions on deposit with the Cincinnati retirement system shall be given full credit for service credit earned for full-time service as a member of that retirement system or purchased ~~from the retirement system for or obtained as military service in the armed forces of the United States~~ credit if, for each year of service credit, the state highway patrol retirement system receives the sum of the following:

(a) An amount, which shall be paid by the member to the member's credit in the employees' savings fund, equal to the amount withdrawn from the Cincinnati retirement system that is attributable to that year of service, with interest on that amount determined in accordance with division ~~(H)~~(F) of this section from the date of withdrawal to the date of payment;

(b) Interest, which shall be paid either by the member or the Cincinnati retirement system, on the amount withdrawn from the Cincinnati retirement system that is attributable to the year of service from the last day of the year for which the service credit was earned or in which the payment was made for military service credit ~~was purchased or obtained~~ to the date the amount was withdrawn;

(c) An amount, which shall be paid either by the member or the Cincinnati retirement system, equal to the lesser of the ~~amount contributed by the employer~~ employer's contributions to the Cincinnati retirement system for the year of service or the amount that would have been contributed by the employer for the ~~year of~~ full-time service had the member been a member of the state highway patrol retirement system at the time the credit was earned, with interest on that amount from the last day of the year for which the service credit was earned or in which payment was made for military service ~~was purchased or obtained~~ to the date the payment is made.

(C) If a member who is not a current contributor and has not received a refund of accumulated contributions elects to receive credit under section 145.295, 3307.761, or 3309.351 of the Revised Code for service for which the member contributed to the state highway patrol retirement system and credit purchased ~~for~~ as military service ~~in the armed forces of the United States~~ credit, the state highway patrol retirement system shall transfer to the appropriate retirement system the amount specified in division ~~(A)~~(B) of section 145.295, division ~~(A)~~(B) of section 3307.761, or division ~~(A)~~(B) of section ~~3309.351~~ 3309.73 of the Revised Code.

(D)(1) A member is ineligible to purchase or otherwise receive credit under this section for service that is used in the calculation of any retirement benefit currently being paid or that is payable in the future to the member, or service rendered concurrently with any other period for which service credit has already been granted.

(2) Except as provided under division (D)(3) of this section, no service credit purchased under this section or received as a result of a transfer requested under this section shall be used to determine any member's eligibility for retirement under sections 5505.16 and 5505.17 of the Revised Code.

(3) Service credit obtained under this section by a member ~~for credit purchased for~~ military service in the armed forces of the United States credit or for service as a state highway patrol cadet attending training school pursuant to section 5503.05 of the Revised Code shall be used to determine the member's eligibility for retirement under sections 5505.16 and 5505.17 of the Revised Code.

(4) Subject to rules of the state highway patrol retirement system, a member may choose to purchase only part of the credit the member is eligible to purchase under division (B)(1) or (3) of this section.

(E) At the request of the state highway patrol retirement system, the public employees retirement system, school employees retirement system, state teachers retirement system, or Cincinnati retirement system shall certify to the state highway patrol retirement system a copy of the records of service, salary, and contributions of a member who seeks service credit under this section.

(F) Interest charged under this section shall be calculated separately for each year of service credit. Unless otherwise specified in this section, it shall be calculated at the lesser of the actuarial assumption rate for that year of the state highway patrol retirement system or of the retirement system in which the credit was earned. The interest shall be compounded annually.

(G) The state highway patrol retirement system board may adopt rules establishing procedures for the purchase of service credit or the transfer of contributions under this section.

Sec. 5505.401. (A) As used in this section and sections 5505.402 and 5505.403 of the Revised Code, "military service credit" means credit purchased or obtained from the state highway patrol retirement system or city of Cincinnati retirement system for service in the armed forces of the United States.

(B) Service credit and contributions may be transferred between the state highway patrol retirement system and the Cincinnati retirement system as specified in sections 5505.402 and 5505.403 of the Revised Code if both of the following conditions are met:

(1) The Cincinnati city council and the board of trustees of the Cincinnati retirement system take all actions, including the adoption of any ordinance or resolution, necessary to authorize the transfer of service credit and contributions between the retirement systems.

(2) The state highway patrol retirement system and Cincinnati retirement system, through their boards of trustees, enter into an agreement governing the transfers that is consistent with the requirements of sections 5505.402 and 5505.403 of the Revised Code and includes both of the

following:

(a) A provision under which the retirement systems agree to transfer the amounts specified in those sections;

(b) A provision that specifies an amount of credit the system to which the transfer is made will grant for a specific period of service earned under the transferring system.

(C) The amount of credit specified under division (B)(2) of this section may be less than the person earned for a specific period of service under the transferring system.

(D)(1) The state highway patrol retirement system, through its board of trustees, and the Cincinnati retirement system, acting pursuant to the authority granted it by the Cincinnati city council, may do either of the following:

(a) By mutual consent, modify the agreement described in this section;

(b) Rescind the agreement described in this section.

(2) Any action taken under division (D)(1) of this section does not affect any transfers made between the systems and grants of credit made by the systems prior to the time action is taken.

(3) Rescinding of an agreement as provided in division (D)(1)(b) of this section does not require mutual consent. The retirement system that rescinds the agreement must promptly notify the other.

(E) If either of the conditions described in division (B) of this section is not met, a member of the state highway patrol retirement system who meets the requirements of section 5505.40 of the Revised Code may purchase credit under division (B)(3) of that section for service in the Cincinnati retirement system.

Sec. 5505.402. (A) If the conditions described in division (B) of section 5505.401 of the Revised Code are met, a member of the state highway patrol retirement system who is not receiving a pension or benefit from the state highway patrol retirement system is eligible to obtain credit for service as a member of the Cincinnati retirement system under this section.

(B) A member of the state highway patrol retirement system who has contributions on deposit with the Cincinnati retirement system shall, in computing years of service credit, be given credit for service credit earned for full-time service as a member of the Cincinnati retirement system or purchased or obtained as military service credit if for each year of service, the Cincinnati retirement system transfers to the state highway patrol retirement system the sum of the following:

(1) The amount, contributed by the member, or, in the case of military service credit, paid by the member, that is attributable to that service;

(2) An amount equal to the lesser of the employer's contributions to the Cincinnati retirement system for the year of service or the amount that would have been contributed by the employer for the full-time service had the member been a member of the state highway patrol retirement system at the time the credit was earned;

(3) Interest on the amounts specified in divisions (B)(1) and (2) of this section from the last day of the year for which the service credit was earned or in which payment was made for military service credit to the date the transfer is made.

(C) A member of the state highway patrol retirement system who has received a refund of the member's contributions to the Cincinnati retirement system shall, in computing years of service, be given credit for service credit earned for full-time service as a member of the Cincinnati retirement system or purchased or obtained as military service credit if both of the following occur:

(1) For each year of service, the Cincinnati retirement system transfers to the state highway patrol retirement system the sum of the following:

(a) Interest on the amount refunded to the member that is attributable to the year of service from the last day of the year for which the service credit was earned or in which payment was made for military service credit to the date the refund was made;

(b) An amount equal to the lesser of the employer's contributions to the Cincinnati retirement system for the year of service or the amount that would have been contributed by the employer for the full-time service had the member been a member of the state highway patrol retirement system at the time the credit was earned, with interest on that amount from the last day of the year for which the service credit was earned to the date of the transfer.

(2) The member pays an amount equal to the amount refunded by the Cincinnati retirement system to the member for that year for contributions and payments for military service, with interest at a rate established by the board of trustees of the state highway patrol retirement system on that amount from the date of the refund to the date of payment.

(D) Interest charged under this section shall be calculated separately for each year of service credit. Unless otherwise specified in this section, it shall be calculated at the lesser of the actuarial assumption rate for that year of the state highway patrol retirement system or the Cincinnati retirement system. The interest shall be compounded annually.

(E) Subject to the rules of the state highway patrol retirement system, a member may choose to purchase only part of the credit the member is eligible to purchase under division (C) of this section.

(F) A member of the State Highway Patrol retirement system is ineligible to receive credit under this section for service that is used in the calculation of any retirement benefit currently paid or payable in the future to the member, or service rendered concurrently with any other period for which service credit has already been granted.

(G) At the request of the state highway patrol retirement system, the Cincinnati retirement system shall certify to the state highway patrol retirement system a copy of the records of service, salary, and contributions of a member who seeks service credit under this section.

(H) On receipt of payment from the member under division (C)(2) of this section, the state highway patrol retirement system shall notify the Cincinnati retirement system. On receipt of the notice, the Cincinnati retirement system shall transfer the amount described in division (C)(1) of this section.

(I) In addition to entering into an agreement with the Cincinnati retirement system under section 5505.401 of the Revised Code, The state highway patrol retirement system may adopt rules establishing procedures for the purchase of service credit under this section.

Sec. 5505.403. (A) If the conditions described in division (B) of section 5505.401 of the Revised Code are met and a person who is a member or former member of the state highway patrol retirement system but not a current contributor and who is not receiving a pension or benefit from the state highway patrol retirement system elects to receive credit under the Cincinnati retirement system for service for which the person contributed to the state highway patrol retirement system or purchased or obtained as military service credit, the state highway patrol retirement system shall transfer the amounts specified in division (B) or (C) of this section to the Cincinnati retirement system.

(B) If a person has not received a refund of accumulated contributions from the state highway patrol retirement system, the retirement system shall, for each year of service credit, transfer to the Cincinnati retirement system the sum of the following:

(1) An amount equal to the person's contributions to the state highway patrol retirement system and payments made by the member for military service credit;

(2) An amount equal to the lesser of the employer's contributions to the state highway patrol retirement system for the year of service or the amount that would have been contributed by the employer for the service had the person been a member of the Cincinnati retirement system at the time the credit was earned;

(3) Interest on the amounts specified in divisions (B)(1) and (2) of this section for the period from the last day of the year for which the service credit was earned or in which payment was made for military service credit to the date the transfer was made.

(C) If the person has received a refund of accumulated contributions to the state highway patrol retirement system, the retirement system shall, for each year of service credit, transfer to the Cincinnati retirement system the sum of the following:

(1) Interest on the amount refunded to the former member that is attributable to the year of service from the last day of the year for which the service credit was earned or in which payment was made for military service credit to the date the refund was made;

(2) An amount equal to the lesser of the employer's contributions to the state highway patrol retirement system for the year of service or the amount that would have been contributed by the employer for the service had the person been a member of the Cincinnati retirement system at the time the credit was earned, with interest on that amount from the last day of the year for which the service credit was earned to the date of the transfer.

(D) The amount transferred under division (C)(1) of this section shall not include any amount of interest the Cincinnati retirement system paid to the person when it made the refund.

(E) On receipt of notice from the Cincinnati retirement system that the Cincinnati retirement system has received payment from a person described in division (C) of this section, the state highway patrol retirement system shall transfer the amount described in that division.

(F) Interest charged under this section shall be calculated separately for each year of service credit. Unless otherwise specified in this section, it shall be calculated at the lesser of the actuarial assumption rate for that year of the state highway patrol retirement system or the Cincinnati retirement system. The interest shall be compounded annually.

(G) The transfer of any amount under this section cancels an equivalent amount of service credit.

(H) At the request of the Cincinnati retirement system, the state highway patrol retirement system shall certify to the Cincinnati retirement system a copy of the records of the service and contributions of a member or former member of the state highway patrol retirement system who elects to receive service credit under the Cincinnati retirement system.

(I) In addition to entering into an agreement with the Cincinnati retirement system under section 5505.401 of the Revised Code, the state highway patrol retirement system board may adopt rules establishing

rocedures for the transfer of contributions under this section.

SECTION 2. That existing sections 145.23, 145.27, 145.293, 145.295, 145.31, 145.33, 145.37, 145.38, 145.383, 145.40, 145.43, 145.45, 145.452, 145.473, 145.49, 145.56, 145.563, 145.58, 148.01, 742.379, 742.41, 742.47, 2907.15, 2921.41, 3111.20, 3113.21, 3305.01, 3305.02, 3305.03, 3305.04, 3305.05, 3305.051, 3305.06, 3305.07, 3305.08, 3305.09, 3307.19, 3307.20, 3307.25, 3307.251, 3307.26, 3307.35, 3307.351, 3307.41, 3307.47, 3307.50, 3307.501, 3307.54, 3307.56, 3307.562, 3307.563, 3307.57, 3307.58, 3307.62, 3307.71, 3307.74, 3307.761, 3307.79, 3307.84, 3309.22, 3309.26, 3309.31, 3309.341, 3309.343, 3309.35, 3309.351, 3309.42, 3309.44, 3309.46, 3309.66, 3309.70, 5505.01, 5505.04, 5505.202, 5505.22, and 5505.29 of the Revised Code are hereby repealed.

SECTION 3. That Section 4 of Am. Sub. S.B. 82 of the 121st General Assembly is hereby repealed.

SECTION 4. That Section 6 of Am. Sub. S.B. 144 of the 123rd General Assembly be amended to read as follows:

" Sec. 6. (A) As used in this section:

(1) "(C)(1)(b) election" means an election made under division (C)(1)(b) of section 145.38 of the Revised Code as that division existed immediately prior to ~~the effective date of this section~~ September 14, 2000.

(2) "Reelected official" means a PERS retirant, as defined in section 145.38 of the Revised Code, described in division (C)(4) of that section as that division existed immediately prior to ~~the effective date of this section~~ September 14, 2000.

(B) Notwithstanding division (C) of section 145.38 of the Revised Code, a reelected official who on the effective date of this ~~section~~ amendment is subject to a (C)(1)(b) election may elect to ~~continue to be subject to that election or elect to~~ cease to be subject to that election. An election under this section shall be made not later than ninety days after the effective date of this amendment. A reelected official who fails to make an election under this section shall continue to be subject to the (C)(1)(b) election.

If the reelected official elects to cease to be subject to the (C)(1)(b) election, all of the following apply:

(1) Any forfeiture or suspension required by division (C)(2) of section

145.38 of the Revised Code as that division existed immediately prior to ~~the effective date of this section~~ September 14, 2000, that exceeds the forfeiture required by Section 5 of ~~this act~~ Am. Sub. S.B. 144 of the 123rd General Assembly shall cease on the later of the following:

(a) The earlier of the date the employment that caused the forfeiture and suspension terminates or the date that is two months after the date on which the person's retirement allowance commenced;

(b) ~~The effective date of this section~~ September 14, 2000.

(2) The annuity portion of the reelected official's retirement allowance that accumulated to the official's credit pursuant to division (C) of section 145.38 of the Revised Code shall be paid to the official in a single payment as soon as possible after the reelected official elects to cease to be subject to the (C)(1)(b) election.

(3) Any contributions made by the reelected official during the period of forfeiture shall be left on deposit with the system and used in the calculation of a benefit. An official may choose to have those contributions used in the calculation of a supplemental retirement allowance described in division (C) of section 145.38 of the Revised Code or a benefit described in section 145.384 of the Revised Code.

(4) For the purpose of division (D) of section 145.38 of the Revised Code, the reelected official shall be treated as a reemployed retirant who made the election under division (C)(1)(a) of section 145.38 of the Revised Code as that division existed immediately prior to ~~the effective date of this section~~ September 14, 2000."

SECTION 5. That existing Section 6 of Am. Sub. S.B. 144 of the 123rd General Assembly is hereby repealed.

SECTION 6. The actuarial study completed in 1999 by the Ohio Retirement Study Council as required by former section 3305.06 of the Revised Code shall be used to determine any necessary adjustments in contributions under that section until the next study is completed as required by section 171.07 of the Revised Code.

SECTION 7. An elective official of the state or a political subdivision of this state who, prior to September 14, 2000, retired independently under Chapter 3307. or 3309. of the Revised Code and, on that date, was contributing to the Public Employees Retirement System may, on

mination of the elected service for which the contributions were being made, combine service earned under Chapter 145. of the Revised Code and have the official's allowance and benefits recalculated under section 145.37 of the Revised Code. The elective official is eligible for an adjusted retirement allowance based on the official's total contributions and service credit accrued during all service under Chapters 145., 3307., and 3309. of the Revised Code.

SECTION 8. The amendments by this act to section 3307.501 of the Revised Code do not affect any allowance or benefit that commenced prior to the effective date of this act.

SECTION 9. Compliance with the provisions of this act by a public retirement program, as defined in section 3105.80 of the Revised Code, shall not subject the program to any provisions of federal law that do not otherwise apply to a governmental plan, as defined under section 414 of the "Internal Revenue Code of 1986," 100 Stat. 2085, 26 U.S.C.A. 414(d), as amended.

SECTION 10. This act applies only to orders issued under section 3105.171 or 3105.65 of the Revised Code or modified as authorized under section 3105.89 of the Revised Code on or after the effective date of this section.

SECTION 11. The Ohio Retirement Study Council shall have prepared a report that examines all of the following with regard to Ohio's public retirement programs, as defined in section 3105.80 of the Revised Code:

- (1) Provision of benefits to a former spouse of a retirement system member or retiree;
- (2) Cost and feasibility of offering an optional retirement plan of payment that provides for continuing benefits after the death of a retiree to more than one beneficiary;
- (3) Cost and feasibility of providing a cost-of-living or other post-retirement benefit adjustment to an alternate payee, as defined in section 3105.80 of the Revised Code;
- (4) Any other issue related to the division of a retirement benefit on termination of marriage.

Prior to preparing the report, the staff of the Council shall consult with

the Ohio State Bar Association, Ohio Judicial Conference, Ohio Domestic Relations Judges Association, Ohio Association of Court Magistrates, and Ohio Academy of Trial Lawyers, the Public Employees Retirement System, State Teachers Retirement System, School Employees Retirement System, Ohio Police and Fire Pension Fund, and State Highway Patrol Retirement System, and other organizations that express an interest in issues related to the division of marital property.

On completion of the report, but not later than December 31, 2001, the Council shall submit the report to the chairs of the standing committees of the House of Representatives and the Senate with primary responsibility for retirement legislation. A copy of the report shall be sent to each of the following: the Ohio State Bar Association, the Ohio Judicial Conference, the Ohio Domestic Relations Judges Association, and the Ohio Academy of Trial Lawyers.

SECTION 12. (A) The State Teachers Retirement Board shall recalculate each benefit that is payable on the effective date of this section and meets all of the following conditions:

(1) The benefit is payable under section 3307.58 or 3307.60 of the Revised Code and became effective on or after July 1, 1999, but before the effective date of this act.

(2) The benefit was calculated under division (B)(2)(a) of section 3307.58 of the Revised Code on the basis of more than thirty years of service credit.

(3) The calculation of the benefit included service credit under section 3307.57 of the Revised Code that was established under section 145.30, 145.301, 145.302, 3309.02, 3309.021, or 3309.022 of the Revised Code.

(B) The board shall recalculate each benefit described in division (A) of this section by multiplying the member's Ohio service credit by the sum of the following:

(1) For each of the first thirty years of Ohio service credit, two and two-tenths per cent of the member's final average salary or, subject to the limitation described in division (C) of this section, two and five-tenths per cent of the member's final average salary if the member has thirty-five or more years of service credit under section 3307.53, 3307.57, 3307.75, 3307.751, 3307.752, 3307.761, 3307.77, or 3307.771 of the Revised Code, division (A)(2) or (B) of former section 3307.513 of the Revised Code, former section 3307.514 of the Revised Code, section 3307.72 of the Revised Code earned after July 1, 1978, or any combination of service credit under those sections;

(2) For each year or fraction of a year of Ohio service credit in excess of thirty years, two and two-tenths per cent of the member's final average salary or, subject to the limitation described in division (C) of this section, if the member has more than thirty years service credit under section 3307.53, 3307.57, 3307.75, 3307.751, 3307.752, 3307.761, 3307.77, or 3307.771 of the Revised Code, division (A)(2) or (B) of former section 3307.513 of the Revised Code, former section 3307.514 of the Revised Code, section 3307.72 of the Revised Code earned after July 1, 1978, or any combination of service credit under those sections, the per cent of final average salary shown in the following schedule for each corresponding year or fraction of a year of service credit under those sections that is in excess of thirty years:

Year of Service Credit	Per Cent for that Year	Year of Service Credit	Per Cent for that Year
30.01- 31.00	2.5%	37.01- 38.00	3.2%
31.01- 32.00	2.6	38.01- 39.00	3.3
32.01-33.00	2.7		
33.01-34.00	2.8		
34.01-35.00	2.9		
35.01-36.00	3.0		
36.01-37.00	3.1		

For purposes of this schedule, years of service credit shall be rounded to the nearest one-hundredth of a year.

(C) For purposes of division (B) of this section, a percentage of final average salary in excess of two and two-tenths per cent shall be applied to service credit under section 3307.57 of the Revised Code only if the service credit was established under section 145.30, 145.301, 145.302, 145.47, 742.31, 3309.02, 3309.021, 3309.022, 3309.47, 3309.58, or 5505.15 of the Revised Code or restored under section 145.31, 742.371, 3309.26, or 5505.20 of the Revised Code.

(D) The recalculated benefit shall be adjusted in accordance with division (C) of section 3307.58 of the Revised Code and shall not exceed the limitations set forth in division (C) of that section.

(E) If the recalculated benefit is greater than the recipient's benefit prior to the recalculation, the board shall do both of the following:

(1) Pay the recalculated benefit;

(2) Make a one-time payment to the recipient equal to the difference between the benefits paid to the recipient between July 1, 1999, and the date of the payment and the benefit under the recalculation.

(F) The board shall subtract from any amount payable under division (E)(2) of this section any amount the recipient received pursuant to Section 6 of Sub. S.B. 190 of the 123rd General Assembly.

SECTION 13. (A) Sections 2, 3, 4, 5, 6, 7, 8, 11, and 14 and, except as provided in division (B) of this section, Section 1 of this act shall take effect April 1, 2001.

(B) The following shall take effect January 1, 2002:

(1) Sections 145.27, 145.56, 145.563, 145.571, 742.41, 742.462, 742.47, 742.64, 3105.80, 3105.81, 3105.82, 3105.821, 3105.83, 3105.84, 3105.85, 3105.86, 3105.87, 3105.88, 3105.89, 3105.90, 3305.20, 3305.21, 3305.22, 3307.20, 3307.371, 3307.41, 3307.47, 3309.22, 3309.66, 3309.671, 3309.70, 5505.22, 5505.261, and 5505.34, as amended by this act;

(2) Sections 9 and 10 of this act;

(3) The amendments made to section 3305.08 of the Revised Code by this act that subject any payment, benefit, or other right; any contribution; and moneys, investments, and income to sections 3105.171 and 3105.65 of the Revised Code;

(4) The amendments made to division (E) of section 5505.04 of the Revised Code by this act.

SECTION 14. Sections 145.33 and 145.49 of the Revised Code are presented in this act as composites of the sections as amended by both Sub. H.B. 416 and Am. Sub. H.B. 628 of the 123rd General Assembly, with the new language of neither of the acts shown in capital letters. Sections 145.23 and 145.38 of the Revised Code are presented in this act as composites of the sections as amended by both Am. Sub. H.B. 628 and Am. Sub. S.B. 144 of the 123rd General Assembly, with the new language of neither of the acts shown in capital letters. This is in recognition of the principle stated in division (B) of section 1.52 of the Revised Code that such amendments are to be harmonized where not substantively irreconcilable and constitutes a legislative finding that such are the resulting versions in effect prior to the effective date of this act.

Speaker _____ *of the House of Representatives.*

President _____ *of the Senate.*

Passed _____, 20____

Approved _____, 20____

Governor.

The section numbering of law of a general and permanent nature is complete and in conformity with the Revised Code.

Director, Legislative Service Commission.

Filed in the office of the Secretary of State at Columbus, Ohio, on the ___ day of _____, A. D. 20____.

Secretary of State.

File No. _____ Effective Date _____