

As Reported by the Senate Ways and Means Committee

124th General Assembly

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Sub. S. B. No. 119

SENATORS Austria, Mumper, Brady, Spada, Blessing, DiDonato

A B I L L

To amend sections 145.295, 742.21, 742.371, 742.375, 1
3307.761, 3309.73, 5505.201, and 5505.40 and to 2
enact sections 145.2913, 742.214, 3307.765, 3
3309.731, and 5505.41 of the Revised Code to permit 4
multiple transfers of service credit and 5
contributions between Ohio's state retirement 6
systems. 7

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF OHIO:

Section 1. That sections 145.295, 742.21, 742.371, 742.375, 8
3307.761, 3309.73, 5505.201, and 5505.40 be amended and sections 9
145.2913, 742.214, 3307.765, 3309.731, and 5505.41 of the Revised 10
Code be enacted to read as follows: 11

Sec. 145.295. (A) As used in this section, ~~"military and~~ 12
section 145.2913 of the Revised Code: 13

(1) "Uniform retirement system" or "uniform system" means the 14
Ohio police and fire pension fund or state highway patrol 15
retirement system. 16

(2) "Military service credit" means credit purchased or 17
obtained under this chapter or Chapter 742. or 5505. of the 18
Revised Code for service in the armed forces of the United States. 19

(B) A member of the public employees retirement system who 20

has contributions on deposit with, but is no longer contributing
to, ~~the Ohio police and fire pension fund or state highway patrol~~
a uniform 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 for military service 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~~ uniform
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~~ uniform system making the transfer, ~~and any~~
payments by the member for military service 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~~ uniform 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 (H) of this
section, 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 in the ~~transferring fund or~~ uniform
system was earned or in which ~~payment was made for the~~ 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.

(C) A member of the public employees retirement system who
has at least eighteen months of contributing service credit with

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the public employees retirement system, who is a former member of
the ~~Ohio police and fire pension fund or state highway patrol~~ a
uniform retirement system, and who has received a refund of the
member's accumulated contributions to that ~~fund or~~ uniform 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 for military service 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~~ uniform system to the member
for that year for accumulated contributions and payments for
military service 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~~ uniform
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 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~~ uniform
system, equal to the lesser of the employer's contributions to the
~~Ohio police and fire pension fund or state highway patrol~~
~~retirement~~ uniform 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 or in which payment was

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made for military service credit to the date of the transfer. 85

On receipt of payment from the member, the public employees 86
retirement system shall notify the ~~Ohio police and fire pension~~ 87
~~fund or the state highway patrol retirement~~ uniform system, which, 88
on receipt of the notice, shall make the transfer required by this 89
division. Interest shall be determined as provided in division (H) 90
of this section. 91

(D) A member of the public employees retirement system who 92
purchased credit under former division (A)(1) of this section, as 93
it existed before August 25, 1995, for service as a member of the 94
~~Ohio police and fire pension fund or state highway patrol~~ a 95
uniform retirement system may elect to have the amount the member 96
paid for this service credit refunded to the member under this 97
division if the member agrees to repurchase this service credit 98
pursuant to division (C) of this section. 99

(E) Service credit purchased or otherwise obtained under this 100
section shall be considered the equivalent of Ohio service credit. 101
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A member may choose to purchase only part of the credit the 103
member is eligible to purchase under division (C) of this section 104
in any one payment, subject to rules of the public employees 105
retirement board. A member is ineligible to purchase or otherwise 106
obtain credit under this section for service to be used in 107
calculation of any retirement benefit currently being paid or 108
payable to the member in the future under any other retirement 109
program or for service credit that may be transferred under 110
section 145.2913 of the Revised Code. 111

(F) If a member of the public employees retirement system who 112
is not a current contributor elects to receive credit under 113
section 742.21 or 5505.40 of the Revised Code for service for 114
which the member contributed to the ~~retirement~~ system or made 115
payment for military service credit, the ~~retirement~~ system shall 116

transfer to the Ohio police and fire pension fund or the state 117
highway patrol retirement system, as applicable, the amount 118
specified in division (D) of section 742.21 or division (B)(2) of 119
section 5505.40 of the Revised Code. 120

(G) A member of the public employees retirement system who 121
earned service credit in the public employees retirement system 122
for full-time service as a township or municipal police officer 123
and received service credit in the Ohio police and fire pension 124
fund under section 742.511 or 742.512 of the Revised Code for such 125
service may elect to have the credit restored as public employees 126
retirement system service credit by paying the public employees 127
retirement system an amount equal to the accumulated contributions 128
paid by the member to the Ohio police and fire pension fund under 129
section 742.511 or 742.512 of the Revised Code. When such an 130
election is made, the Ohio police and fire pension fund shall 131
transfer to the public employees retirement system the amount 132
previously transferred under section 742.511 or 742.512 of the 133
Revised Code from the public employees retirement system to the 134
Ohio police and fire pension fund. 135

(H) Interest charged under this section shall be calculated 136
separately for each year of service credit. Unless otherwise 137
specified in this section, it shall be calculated at the lesser of 138
the actuarial assumption rate for that year of the public 139
employees retirement system or of the ~~fund~~ or uniform retirement 140
system in which the credit was earned. The interest shall be 141
compounded annually. 142

(I) At the request of the public employees retirement system, 143
~~the Ohio police and fire pension fund or state highway patrol~~ 144
uniform retirement system shall certify to the public employees 145
retirement system a copy of the records of the service and 146
contributions of a public employees retirement system member who 147
seeks service credit under this section. 148

Sec. 145.2913. (A) As used in this section, "transferred service credit" means service credit purchased or obtained under section 742.21, 742.214, 742.375, 5505.201, 5505.40, or 5505.41 of Revised Code prior to the date a member commenced the employment covered by the public employees retirement system for which the member is currently contributing to the system.

(B) A member of the public employees retirement system who has contributions on deposit with, but is no longer contributing to, a uniform retirement system shall, in computing years of service, be given full credit for transferred service credit if a transfer to the public employees retirement system is made under this section. At the request of a member, the uniform system shall transfer to the public employees retirement system the sum of the following:

(1) An amount equal to the amounts transferred to the uniform system under section 742.21, 742.214, 742.375, 5505.201, 5505.40, or 5505.41 of the Revised Code;

(2) Interest, determined as provided in division (E) of this section, on the amount specified in division (B)(1) of this section for the period from the last day of the year in which the transfer under section 742.21, 742.214, 742.375, 5505.201, 5505.40, or 5505.41 of the Revised Code was made to the date a transfer is made under this section.

(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 contributions to a uniform retirement system shall, in computing years of service, be given full credit for transferred service 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 uniform system to the member for that
year for transferred service credit, with interest on that amount
from the date of the refund to the date a payment is made under
this section;

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(2) Interest, which shall be transferred by the uniform
system, on the amount refunded to the member for the period from
the last day of the year in which the transfer under section
742.21, 742.214, 742.375, 5505.201, 5505.40, or 5505.41 of the
Revised Code was made to the date the refund was made;

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(3) If the uniform system retained any portion of the amount
transferred under section 742.21, 742.214, 742.375, 5505.201,
5505.40, or 5505.41 of the Revised Code, an amount, which shall be
transferred by the uniform system, equal to the amount retained,
with interest on that amount for the period from the last day of
the year in which the transfer under section 742.21, 742.214,
742.375, 5505.201, 5505.40, or 5505.41 of the Revised Code was
made to the date a transfer is made under this section.

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On receipt of payment from the member, the public employees
retirement system shall notify the uniform system, which, on
receipt of the notice, shall make the transfer required by this
division. Interest shall be determined as provided in division (E)
of this section.

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(D) Service credit purchased or 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 (C) of this section in any
one payment, subject to rules adopted by the public employees
retirement board. A member is ineligible to purchase or obtain
service credit under this section for service to be used in the
calculation of any retirement benefit currently being paid or
payable to the member in the future under any other retirement

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program or for service credit that may be purchased or obtained 211
under section 145.295 of the Revised Code. 212

(E) Interest charged under this section shall be calculated 213
separately for each year of service credit at the lesser of the 214
actuarial assumption rate for that year of the public employees 215
retirement system or of the uniform retirement system to which the 216
credit was transferred under section 742.21, 742.214, 742.375, 217
5505.201, 5505.40, or 5505.41 of the Revised Code. The interest 218
shall be compounded annually. 219

(F) Any amounts transferred or paid under divisions (B) and 220
(C) of this section that are attributable to contributions made by 221
the member or to amounts paid to purchase service credit shall be 222
credited to the employees' savings fund created under section 223
145.23 of the Revised Code. Any remaining amounts shall be 224
credited to one or more of the funds created under that section as 225
determined by the board. 226

(G) At the request of the public employees retirement system, 227
the uniform retirement system shall certify to the public 228
employees retirement system a copy of the records of the service 229
and contributions of a public employees retirement system member 230
who seeks service credit under this section. The uniform 231
retirement system shall specify the portions of the amounts 232
transferred that are attributable to employee contributions, 233
employer contributions, and interest. 234

(H) If a member of the public employees retirement system who 235
is not a current contributor elects to receive service credit 236
under section 742.214 or 5505.41 of the Revised Code for 237
transferred service credit, as defined in those sections, the 238
system shall transfer to the uniform retirement system, as 239
applicable, the amount specified in division (B) or (C) of section 240
742.214 or division (B) or (C) of section 5505.41 of the Revised 241

<u>Code.</u>	242
<u>(I) The board may adopt rules to implement this section.</u>	243
Sec. 742.21. (A) As used in this section and sections 742.211 to 742.213 <u>742.214</u> of the Revised Code:	245 246
(1) "Full-time service" has the meaning established by rule of the board of trustees of the Ohio police and fire pension fund.	247 248
(2) "Military service credit" means 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 a non-uniform retirement system.	249 250 251 252 253
(3) <u>"Non-uniform retirement system" or "non-uniform system"</u> <u>means the public employees retirement system, school employees retirement system, or state teachers retirement system.</u>	254 255 256
(B) 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 or obtained as military service credit if, for each year of service credit, the fund receives the sum of the following:	257 258 259 260 261 262 263 264 265 266 267
(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	268 269 270 271

withdrawal to the date of payment; 272

(2) Interest, which shall be paid either by the member or the 273
Cincinnati retirement system, on the amount withdrawn by the 274
member from the Cincinnati retirement system that is attributable 275
to the year of service from the last day of the year for which the 276
service credit was earned or in which payment was made for 277
military service credit to the date the withdrawal was made; 278

(3) An amount, which shall be paid by either the member or 279
the Cincinnati retirement system, equal to the lesser of the 280
amount contributed by the employer to the Cincinnati retirement 281
system for the year of service or the amount that would have been 282
contributed by the employer for the year of service had the member 283
been employed by the member's current employer as a member of a 284
police or fire department at the time the credit was earned, with 285
interest on that amount from the last day of the year for which 286
the service credit was earned or in which payment was made for 287
military service credit to the date the payment is made; 288

(4) If the member became a member of the fund on or after 289
September 16, 1998, the amount, which shall be paid by the member, 290
determined pursuant to division (I) of this section. 291

Interest shall be determined in accordance with division (H) 292
of this section. 293

(C)(1) Except as provided in division (I) of this section, in 294
computing the pension and benefits payable under section 742.37 or 295
742.39 of the Revised Code, the fund shall give a member of the 296
fund who is in the active service of a police or fire department, 297
is not receiving a pension or benefit payment from the fund, and 298
has withdrawn the member's contributions from ~~the public employees~~ 299
~~retirement system, school employees retirement system, or state~~ 300
~~teachers~~ a non-uniform retirement system full credit for service 301
credit earned for full-time service as a member of the ~~public~~ 302

~~employees retirement system, school employees retirement system,~~ 303
~~or state teachers retirement~~ non-uniform system or purchased or 304
obtained as military service credit if, for each year of service, 305
the fund receives the sum of the following: 306

(a) An amount, which shall be paid by the member, equal to 307
the amount withdrawn by the member from the ~~former retirement~~ 308
non-uniform system that is attributable to that year of service 309
credit, with interest at a rate established by the board on that 310
amount from the date of withdrawal to the date of payment; 311

(b) If the member is seeking credit for service under the 312
public employees retirement system or state teachers retirement 313
system, an amount, which shall be paid by the member, equal to the 314
amount of any employer contributions and interest on employee 315
contributions the member received under section 145.40 or 3307.563 316
of the Revised Code; 317

(c) Interest, which shall be transferred by the ~~former~~ 318
~~retirement~~ non-uniform system, on the amount withdrawn by the 319
member from the ~~retirement~~ non-uniform system that is attributable 320
to the year of service from the last day of the year for which the 321
service credit was earned or in which payment was made for 322
military service credit to the date the withdrawal was made; 323

(d) An amount, which shall be transferred by the ~~former~~ 324
~~retirement~~ non-uniform system, equal to the lesser of the amount 325
contributed by the employer to the ~~retirement~~ non-uniform system 326
for the year of service or the amount that would have been 327
contributed by the employer for the year of service had the member 328
been employed by the member's current employer as a member of a 329
police or fire department at the time the credit was earned, with 330
interest on ~~the~~ that amount ~~transferred~~ from the last day of the 331
year for which the service credit was earned or in which payment 332
was made for military service credit to the date the transfer is 333
made; 334

(e) If the member became a member of the fund on or after 335
September 16, 1998, the amount, which shall be paid by the member, 336
determined pursuant to division (I) of this section. 337

(2) On receipt of payment from the member, the fund shall 338
notify the ~~former retirement~~ non-uniform system, and on receipt of 339
the notice, the ~~retirement~~ non-uniform system shall make the 340
transfer. Interest shall be determined in accordance with division 341
(H) of this section. 342

(3) The amount transferred under division (C)(1) of this 343
section by the public employees retirement system or state 344
teachers retirement system shall not include any amount of 345
employer contributions and interest on employee contributions the 346
member received under section 145.40 or 3307.563 of the Revised 347
Code. 348

(D) Except as provided in division (I) of this section, in 349
computing the pension and benefits payable under section 742.37 or 350
742.39 of the Revised Code, the fund shall give a member of the 351
fund who is in the active service of a police or fire department, 352
is not receiving a pension or benefit from the fund, and has 353
contributions on deposit with ~~the public employees retirement~~ 354
~~system, school employees retirement system, or state teachers a~~ 355
non-uniform retirement system full credit for service credit 356
earned for full-time service as a member of ~~one of those~~ 357
~~retirement systems, the non-uniform system or~~ service credit 358
purchased or obtained as military service credit, ~~and any service~~ 359
~~credit obtained under section 145.295, 3307.761, or 3309.73 of the~~ 360
~~Revised Code for service for which contributions were made to the~~ 361
~~state highway patrol retirement system. The credit shall be given~~ 362
if both of the following occur: 363

(1) The ~~retirement~~ non-uniform system transfers to the fund, 364
for each year of service, the sum of the following: 365

(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 ~~retirement~~ non-uniform 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;

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

~~(d) Interest on the amounts specified in divisions (D)(1)(a), and (b), and (c) of this section from the last day of the year for which the service credit in the ~~transferring retirement~~ non-uniform system was earned or in which ~~payment was made for~~ military service credit ~~or credit under section 145.295, 3307.761, or 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~~ non-uniform 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~~ 397
~~teachers non-uniform~~ retirement system, or Cincinnati retirement 398
system shall certify to the fund a copy of the records of the 399
service and contributions of a member of the fund who seeks 400
service credit under this section. 401

(G) A member of the fund is ineligible to receive credit 402
under this section for service that is used in the calculation of 403
any retirement benefit currently being paid or payable in the 404
future to the member under any other retirement program, or 405
service rendered concurrently with any other period for which 406
service credit has already been granted, or for service credit 407
that may be transferred under section 742.214 of the Revised Code. 408

(H) Interest charged under this section shall be calculated 409
separately for each year of service credit. Unless otherwise 410
specified in this section, it shall be calculated at the lesser of 411
the actuarial assumption rate for that year of the fund or of the 412
~~retirement~~ system in which the credit was earned. The interest 413
shall be compounded annually. 414

The board may, by rule, establish procedures for the receipt 415
of service credit under this section. 416

(I) The amount to be paid pursuant to division (B)(4), 417
(C)~~(4)~~(1)(e), or (D)(2) of this section or division (B)(2) or 418
(C)(2)(b) of section 742.212 of the Revised Code is the sum of the 419
following: 420

(1) An amount equal to the difference between the amount the 421
member paid as employee contributions for the service and the 422
amount the member would have paid had the member been employed by 423
the member's current employer as a member of a police or fire 424
department; 425

(2) An amount equal to the difference between the amount paid 426
or transferred under division (B)(3), (C)~~(3)~~(1)(d), or (D)(1)(b) 427

of this section or division (B)(2) or (C)(2)(b) of section 742.212 428
of the Revised Code and the amount that would have been 429
contributed by the employer for the service had the member been 430
employed by the member's current employer as a member of a police 431
or fire department; 432

(3) Interest, determined in accordance with division (H) of 433
this section, on the amounts specified in divisions (I)(1) and (2) 434
of this section. 435

At the request of a member, in lieu of requiring payment of 436
all or part of the amount determined under this division the fund 437
may grant the member an amount of service credit under division 438
(B), (C), or (D) of this section or division (B) or (C) of section 439
742.212 of the Revised Code that is less than the amount for which 440
the member is eligible. The service credit granted shall be the 441
same percentage of the service credit for which the member is 442
eligible that the amount the fund receives under division (B), 443
(C), or (D) of this section or division (B) or (C) of section 444
742.212 of the Revised Code is of the total amount it would 445
receive under those divisions if the full amount determined under 446
this division was paid. 447

(J)(1) Except as provided in division (J)(2) of this section 448
and notwithstanding any contrary provision of this section, the 449
board shall, in computing a pension or benefit under section 450
742.37 or 742.39 of the Revised Code, give a member of the fund 451
who is not receiving a pension or disability benefit from the fund 452
full credit for service credit purchased under this section for 453
service that was less than full-time service if the member 454
provides evidence satisfactory to the board that, after receiving 455
written notice from the fund indicating that the member would be 456
permitted to purchase service credit for service that was less 457
than full-time, the member changed or ceased the member's 458
employment with the understanding that the credit identified in 459

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 section 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 3309.73 of the Revised Code for service for which the member contributed to the fund or purchased as military service credit, the fund shall transfer to the ~~public employees retirement system, school employees retirement system, or state teachers~~ non-uniform retirement system the amount specified in division (B) of section 145.295 of the Revised Code, division ~~(B)~~(C) of section 3307.761 of the Revised Code, or division (B) of section 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 492
section. The rules shall meet the requirements described in 493
section 742.56 of the Revised Code. 494

Sec. 742.214. (A) As used in this section, "transferred 495
service credit" means service credit purchased or obtained under 496
section 145.295, 145.2913, 3307.761, 3307.765, 3309.73, or 497
3309.731 of Revised Code prior to the date a member commenced the 498
employment covered by the Ohio police and fire pension fund for 499
which the member is currently contributing to the fund. 500

(B) A member of the Ohio police and fire pension fund who is 501
in the active service of a police or fire department and has 502
contributions on deposit with, but is no longer contributing to, a 503
non-uniform retirement system shall, in computing years of 504
service, be given full credit for transferred service credit if a 505
transfer to the Ohio police and fire pension fund is made under 506
this section. At the request of a member, the non-uniform system 507
shall transfer to the Ohio police and fire pension fund the sum of 508
the following: 509

(1) An amount equal to the amounts transferred to the 510
non-uniform system under section 145.295, 145.2913, 3307.761, 511
3307.765, 3309.73, or 3309.731 of the Revised Code; 512

(2) Interest, determined as provided in division (E) of this 513
section, on the amount specified in division (B)(1) of this 514
section for the period from the last day of the year in which the 515
transfer under section 145.295, 145.2913, 3307.761, 3307.765, 516
3309.73, or 3309.731 of the Revised Code was made to the date a 517
transfer is made under this section. 518

(C) A member of the fund with at least eighteen months of 519
contributing service credit with the Ohio police and fire pension 520
fund who is in the active service of a police or fire department 521
and has received a refund of contributions to a non-uniform 522

retirement system shall, in computing years of service, be given 523
full credit for transferred service credit if, for each year of 524
service, the Ohio police and fire pension fund receives the sum of 525
the following: 526

(1) An amount, which shall be paid by the member, equal to 527
the amount refunded by the non-uniform system to the member for 528
that year for transferred service credit, with interest on that 529
amount from the date of the refund to the date a payment is made 530
under this section; 531

(2) Interest, which shall be transferred by the non-uniform 532
system, on the amount refunded to the member for the period from 533
the last day of the year in which the transfer under section 534
145.295, 145.2913, 3307.761, 3307.765, 3309.73, or 3309.731 of the 535
Revised Code was made to the date the refund was made; 536

(3) If the non-uniform system retained any portion of the 537
amount transferred under section 145.295, 145.2913, 3307.761, 538
3307.765, 3309.73, or 3309.731 of the Revised Code, an amount, 539
which shall be transferred by the non-uniform system, equal to the 540
amount retained, with interest on that amount for the period from 541
the last day of the year in which the transfer under section 542
145.295, 145.2913, 3307.761, 3307.765, 3309.73, or 3309.731 of the 543
Revised Code was made to the date a transfer is made under this 544
section. 545

On receipt of payment from the member, the Ohio police and 546
fire pension fund shall notify the non-uniform system, which, on 547
receipt of the notice, shall make the transfer required by this 548
division. Interest shall be determined as provided in division (E) 549
of this section. 550

(D) Service credit purchased or obtained under this section 551
shall be used in computing the pension and benefits payable under 552
section 742.37 or 742.39 of the Revised Code. A member may choose 553

to purchase only part of the credit the member is eligible to 554
purchase under division (C) of this section in any one payment, 555
subject to rules adopted by the board of trustees of the Ohio 556
police and fire pension fund. A member is ineligible to purchase 557
or obtain service credit under this section for service to be used 558
in the calculation of any retirement benefit currently being paid 559
or payable to the member in the future under any other retirement 560
program or for service credit that may be purchased or obtained 561
under section 742.21 of the Revised Code. 562

(E) Interest charged under this section shall be calculated 563
separately for each year of service credit at the lesser of the 564
actuarial assumption rate for that year of the Ohio police and 565
fire pension fund or of the non-uniform retirement system to which 566
the credit was transferred under section 145.295, 145.2913, 567
3307.761, 3307.765, 3309.73, or 3309.731 of the Revised Code. The 568
interest shall be compounded annually. 569

(F) Any amounts transferred or paid under divisions (B) and 570
(C) of this section that are attributable to contributions made by 571
the member or to amounts paid to purchase service credit shall be 572
credited to the police officers' contribution fund or 573
firefighters' contribution fund created under section 742.59 of 574
the Revised Code, as applicable. Any remaining amounts shall be 575
credited to one or more of the funds created under that section as 576
determined by the board. 577

(G) At the request of the Ohio police and fire pension fund, 578
the non-uniform retirement system shall certify to the fund a copy 579
of the records of the service and contributions of a member of the 580
fund who seeks service credit under this section. The non-uniform 581
retirement system shall specify the portions of the amounts 582
transferred that are attributable to employee contributions, 583
employer contributions, and interest. 584

(H) If a member of the fund who is not a current contributor elects to receive service credit under section 145.2913, 3307.765, or 3309.731 of the Revised Code for transferred service credit, as defined in those sections, the fund shall transfer to the non-uniform retirement system, as applicable, the amount specified in division (B) or (C) of section 145.2913, division (B) or (C) of section 3307.765, or division (B) or (C) of section 3309.731 of the Revised Code.

(I) The board may adopt rules to implement this section.

Sec. 742.371. (A) As used in this section, "lay off" has the same meaning as in division (A) of section 742.27 of the Revised Code.

(B) ~~A~~ Except for service credit transferred under section 742.214 of the Revised Code, a member of the fund who has voluntarily resigned or who voluntarily resigns or who has been or is removed from active service in a police or fire department for any reason other than a lay off that was involuntary, as certified pursuant to division (C) of this section, and receives or has received from a police relief and pension fund under division (I) of former section 741.49 of the Revised Code, or from a firemen's relief and pension fund under division (I) of former section 741.18 of the Revised Code, or from a township firemen's relief and pension fund under division (I) of former section 521.11 of the Revised Code, or from the Ohio police and fire pension fund under division (G) of section 742.37 of the Revised Code, an amount equal to the sum deducted from the member's salary and credited to one of such funds shall, upon reinstatement to the active service of such police or fire department, deposit with the Ohio police and fire pension fund an amount equal to the sum so received by the member, with interest compounded annually thereon, at a rate to be determined by the board of trustees of the Ohio

police and fire pension fund, from the date of such receipt to the 617
date of such deposit. The member may choose to purchase only part 618
of such credit in any one payment, subject to board rules. Such 619
member shall not be entitled to receive any pension or benefit 620
payments under division (B) or (C) of section 742.37 or section 621
742.39 of the Revised Code until the member has made the deposit 622
required by this section. 623

(C) A member of the fund who has been or is removed from 624
active service in a police or fire department as a result of a lay 625
off that was involuntary, as certified pursuant to this division, 626
and receives or has received from a police relief and pension fund 627
under division (I) of former section 741.49 of the Revised Code, 628
or from a firemen's relief and pension fund under division (I) of 629
former section 741.18 of the Revised Code, or from a township 630
firemen's relief and pension fund under division (I) of former 631
section 521.11 of the Revised Code, or from the Ohio police and 632
fire pension fund under division (G) of section 742.37 of the 633
Revised Code, an amount equal to the sum deducted from the 634
member's salary and credited to one of such funds may, upon 635
reinstatement to the active service of such police or fire 636
department, deposit with the Ohio police and fire pension fund an 637
amount equal to the sum so received by the member, with interest 638
compounded annually thereon, at a rate to be determined by the 639
board of trustees of the Ohio police and fire pension fund from 640
the date of such receipt to the date of such deposit. The member 641
may choose to purchase only part of such credit in any one 642
payment, subject to board rules. 643

If any police or fire department reinstates a member of the 644
fund who was removed from active service in that police or fire 645
department as a result of a lay off that was involuntary, the 646
police or fire department shall upon the request of that member 647
certify to the fund that the member was removed from active 648

service in that police or fire department as a result of a lay off
that was involuntary.

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Sec. 742.375. A Except for service credit transferred under
section 742.214 of the Revised Code, 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 Ohio police and
fire pension fund shall, in computing years of active service in
such department under division (C) of section 742.37 or section
742.39 of the Revised Code, be given full credit for the time
served in the state highway patrol retirement system, provided
such member pays into the Ohio police and fire pension fund the
amount received by the member under section 5505.19 of the Revised
Code, with interest compounded annually thereon at a rate to be
determined by the board of trustees of the Ohio police and fire
pension fund from the date of such receipt to the date of such
deposit. The member may choose to purchase only part of such
credit in any one payment, subject to board rules.

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Upon certification by the board to the board of the state
highway patrol retirement system of such payment by the member of
the fund, the state highway patrol retirement board shall pay from
the employer's accumulation fund under division (C) of section
5505.03 of the Revised Code to the Ohio police and fire pension
fund an amount equal to the payment of the member of the fund.

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Sec. 3307.761. (A) As used in this section, ~~"military and~~
section 3307.765 of the Revised Code:

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(1) "Uniform retirement system" or "uniform system" means the
Ohio police and fire pension fund or state highway patrol
retirement system.

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(2) "Military service credit" means credit purchased or
obtained under this chapter or Chapter 742. or 5505. of the

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Revised Code for service in the armed forces of the United States. 679

(B) A member of the state teachers retirement system 680
participating in the plan described in sections 3307.50 to 3307.79 681
of the Revised Code who has contributions on deposit with ~~the Ohio~~ 682
~~police and fire pension fund or the state highway patrol~~ a uniform 683
retirement system shall, in computing years of total service, be 684
given full credit for service credit earned under Chapter 742. or 685
5505. of the Revised Code or for military service credit if a 686
transfer to the state teachers retirement system is made under 687
this division. At the request of the member, the ~~Ohio police and~~ 688
~~fire pension fund or state highway patrol retirement~~ uniform 689
system shall transfer to the state teachers retirement system, for 690
each year of service, the sum of the following: 691

(1) An amount equal to the member's accumulated contributions 692
to the ~~transferring fund or uniform~~ system, and any payments by 693
the member for military service credit, ~~and any amounts paid under~~ 694
~~section 742.375 or 5505.201 of the Revised Code to purchase~~ 695
~~service credit;~~ 696

(2) An amount equal to the lesser of the employer's 697
contributions to the ~~Ohio police and fire pension fund or state~~ 698
~~highway patrol retirement~~ uniform system or the amount that would 699
have been contributed by the employer for the service had the 700
member been a member of the state teachers retirement system at 701
the time the credit was earned; 702

(3) Interest, determined as provided in division (F) of this 703
section, on the amounts specified in divisions (B)(1) and (2) of 704
this section from the last day of the year for which the service 705
credit in the ~~transferring fund or uniform~~ system was earned or in 706
which payment was made for military service credit ~~or service~~ 707
~~credit under section 742.375 or 5505.201 of the Revised Code was~~ 708
purchased or obtained to the date the transfer is made. 709

(C) A member participating in the plan described in sections 710

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~~ uniform retirement system, and has received a refund of contributions to that ~~fund or~~ uniform 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 for military service 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~~ uniform system to the member for that year for accumulated 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 the payment;

(2) Interest, which shall be transferred by the ~~Ohio police and fire pension fund or state highway patrol retirement~~ uniform 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 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~~ uniform system, equal to the lesser of the employer's contributions to the ~~Ohio police and fire pension fund or state highway patrol retirement~~ uniform 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 or in which

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payment was made for military service to the date of the transfer. 743
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On receipt of payment from the member, the state teachers 745
retirement system shall notify the ~~Ohio police and fire pension~~ 746
~~fund or the state highway patrol retirement~~ uniform system, which, 747
on receipt of the notice, shall make the transfer required by this 748
division. Interest shall be determined as provided in division (F) 749
of this section. 750

A member may choose to purchase only part of the credit the 751
member is eligible to purchase under this division in any one 752
payment, subject to rules of the state teachers retirement board. 753

(D) A member is ineligible to obtain credit under this 754
section for service that is used in the calculation of any 755
retirement benefit currently being paid or payable in the future 756
under any other retirement program or for service credit that may 757
be transferred under section 3307.765 of the Revised Code. 758

(E) If a member of the state teachers retirement system who 759
is not a current contributor elects to obtain credit under section 760
742.21 or 5505.40 of the Revised Code for service for which the 761
member contributed to the ~~state teachers retirement~~ system or ~~made~~ 762
~~payment~~ purchased for military service credit, the ~~state teachers~~ 763
~~retirement~~ system shall transfer to the ~~Ohio police and fire~~ 764
~~pension fund or state highway patrol~~ uniform retirement system, as 765
applicable, the amount specified in division (D) of section 742.21 766
or division (B)(2) of section 5505.40 of the Revised Code. 767

(F) Interest charged under this section shall be calculated 768
separately for each year of service credit. Unless otherwise 769
specified in this section it shall be calculated at the lesser of 770
the actuarial assumption rate for that year of the state teachers 771
retirement system or of the ~~fund or~~ uniform retirement system in 772
which the credit was earned. The interest shall be compounded 773
annually. 774

(G) The state teachers retirement board shall credit to a member's account in the teachers' savings fund the amounts described in divisions (B)(1) and (C)(1) of this section, except that the interest paid by the member under division (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 (B)(2) and (3) and (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. 3307.765. (A) As used in this section, "transferred service credit" means service credit purchased or obtained under section 742.21, 742.214, 742.375, 5505.201, 5505.40, or 5505.41 of the Revised Code prior to the date a member commenced the employment covered by the state teachers retirement system for which the member is currently contributing to the system.

(B) A member of the state teachers retirement system who has contributions on deposit with, but is no longer contributing to, a uniform retirement system shall, in computing years of total service, be given full credit for transferred service credit if a transfer to the state teachers retirement system is made under this section. At the request of a member, the uniform system shall transfer to the state teachers retirement system the sum of the following:

(1) An amount equal to the amounts transferred to the uniform system under section 742.21, 742.214, 742.375, 5505.201, 5505.40, or 5505.41 of the Revised Code;

(2) Interest, determined as provided in division (E) of this

section, on the amount specified in division (B)(1) of this
section for the period from the last day of the year in which the
transfer under section 742.21, 742.214, 742.375, 5505.201,
5505.40, or 5505.41 of the Revised Code was made to the date a
transfer is made under this section.

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(C) A member of the state teachers retirement system with at
least eighteen months of contributing service credit with the
state teachers retirement system who has received a refund of
contributions to a uniform retirement system shall, in computing
years of total service, be given full credit for transferred
service credit if, for each year of service, the state teachers
retirement system receives the sum of the following:

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(1) An amount, which shall be paid by the member, equal to
the amount refunded by the uniform system to the member for that
year for transferred service credit, with interest on that amount
from the date of the refund to the date a payment is made under
this section;

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(2) Interest, which shall be transferred by the uniform
system, on the amount refunded to the member for the period from
the last day of the year in which the transfer under section
742.21, 742.214, 742.375, 5505.201, 5505.40, or 5505.41 of the
Revised Code was made to the date the refund was made;

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(3) If the uniform system retained any portion of the amount
transferred under section 742.21, 742.214, 742.375, 5505.201,
5505.40, or 5505.41 of the Revised Code, an amount, which shall be
transferred by the uniform system, equal to the amount retained,
with interest on that amount for the period from the last day of
the year in which the transfer under section 742.21, 742.214,
742.375, 5505.201, 5505.40, or 5505.41 of the Revised Code was
made to the date a transfer is made under this section.

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On receipt of payment from the member, the state teachers

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retirement system shall notify the uniform system, which, on 837
receipt of the notice, shall make the transfer required by this 838
division. Interest shall be determined as provided in division (E) 839
of this section. 840

(D) A member may choose to purchase only part of the credit 841
the member is eligible to purchase under division (C) of this 842
section in any one payment, subject to rules adopted by the state 843
teachers retirement board. A member is ineligible to purchase or 844
obtain service credit under this section for service to be used in 845
the calculation of any retirement benefit currently being paid or 846
payable to the member in the future under any other retirement 847
program or for service credit that may be purchased or obtained 848
under section 3307.761 of the Revised Code. 849

(E) Interest charged under this section shall be calculated 850
separately for each year of service credit at the lesser of the 851
actuarial assumption rate for that year of the state teachers 852
retirement system or of the uniform retirement system to which the 853
credit was transferred under section 742.21, 742.214, 742.375, 854
5505.201, 5505.40, or 5505.41 of the Revised Code. The interest 855
shall be compounded annually. 856

(F) Any amounts transferred or paid under divisions (B) and 857
(C) of this section that are attributable to contributions made by 858
the member or to amounts paid to purchase service credit shall be 859
credited to the teachers' savings fund created under section 860
3307.14 of the Revised Code. Any remaining amounts shall be 861
credited to one or more of the funds created under that section as 862
determined by the board. 863

(G) At the request of the state teachers retirement system, 864
the uniform retirement system shall certify to the state teachers 865
retirement system a copy of the records of the service and 866
contributions of a state teachers retirement system member who 867

seeks service credit under this section. The uniform retirement 868
system shall specify the portions of the amounts transferred that 869
are attributable to employee contributions, employer 870
contributions, and interest. 871

(H) If a member of the state teachers retirement system who 872
is not a current contributor elects to receive service credit 873
under section 742.214 or 5505.41 of the Revised Code for 874
transferred service credit, as defined in those sections, the 875
system shall transfer to the uniform retirement system, as 876
applicable, the amount specified in division (B) or (C) of section 877
742.214 or division (B) or (C) of section 5505.41 of the Revised 878
Code. 879

(I) The board may adopt rules to implement this section. 880

Sec. 3309.73. (A) As used in this section, ~~"military and~~ 882
section 3309.731 of the Revised Code: 883

(1) "Uniform retirement system" or "uniform system" means the 884
Ohio police and fire pension fund or state highway patrol 885
retirement system. 886

(2) "Military service credit" means service credit purchased 887
or obtained under this chapter or Chapter 742. or 5505. of the 888
Revised Code for service in the armed forces of the United States. 889

(B) A member of the school employees retirement system who 890
has contributions on deposit with ~~the Ohio police and fire pension~~ 891
~~fund or the state highway patrol~~ a uniform retirement system 892
shall, in computing years of total service, be given full credit 893
for service credit earned under Chapter 742. or 5505. of the 894
Revised Code or purchased or obtained for military service credit 895
if a transfer to the school employees retirement system is made 896
under this division. At the request of the member, the ~~Ohio police~~ 897
~~and fire pension fund or state highway patrol retirement~~ uniform 898

system shall transfer to the school employees retirement system, 999
for each year of service, the sum of the following: 900

(1) An amount equal to the member's accumulated contributions 901
to the ~~transferring fund or uniform~~ system, and any payments by 902
the member for military service credit, ~~and any amounts paid under~~ 903
~~section 742.375 or 5505.201 of the Revised Code to purchase~~ 904
~~service credit;~~ 905

(2) An amount equal to the lesser of the employer's 906
contributions to the ~~Ohio police and fire pension fund or state~~ 907
~~highway patrol retirement~~ uniform system or the amount that would 908
have been contributed by the employer for the service had the 909
member been a member of the school employees retirement system at 910
the time the credit was earned; 911

(3) Interest, determined as provided in division (F) of this 912
section, on the amounts specified in divisions (B)(1) and (2) of 913
this section from the last day of the year for which the service 914
credit in the ~~transferring fund or uniform~~ system was earned or in 915
which ~~payment was made for~~ military service credit ~~or service~~ 916
~~credit under section 742.375 or 5505.201 of the Revised Code was~~ 917
purchased or obtained to the date the transfer is made. 918

(C) A member who has at least eighteen months of contributing 919
service with the school employees retirement system, is a former 920
member of the ~~Ohio police and fire pension fund or state highway~~ 921
~~patrol~~ a uniform retirement system, and has received a refund of 922
contributions to that ~~fund or uniform~~ system shall, in computing 923
years of total service, be given full credit for service credit 924
earned under Chapter 742. or 5505. of the Revised Code or 925
purchased or obtained for military service credit if, for each 926
year of service, the school employees retirement system receives 927
the sum of the following: 928

(1) An amount, which shall be paid by the member, equal to 929
the amount refunded by the ~~Ohio police and fire pension fund or~~ 930

~~the state highway patrol retirement~~ uniform system to the member 931
for that year for accumulated contributions and payments for 932
purchase of ~~credit for~~ military service credit, with interest at a 933
rate established by the school employees retirement board on that 934
amount from the date of the refund to the date of the payment; 935

(2) Interest, which shall be transferred by the ~~Ohio police~~ 937
~~and fire pension fund or state highway patrol retirement~~ uniform 938
system, on the amount refunded to the member that is attributable 939
to the year of service from the last day of the year for which the 940
service credit was earned or in which payment was made for 941
military service credit to the date the refund was made; 942

(3) An amount, which shall be transferred by the ~~Ohio police~~ 943
~~and fire pension fund or state highway patrol retirement~~ uniform 944
system, that is equal to the lesser of the employer's 945
contributions to the ~~Ohio police and fire pension fund or state~~ 946
~~highway patrol retirement~~ uniform system or the amount that would 947
have been contributed by the employer for the service had the 948
member been a member of the school employees retirement system at 949
the time the credit was earned, with interest on that amount from 950
the last day of the year for which the service credit was earned 951
or in which payment was made for military service credit to the 952
date of the transfer. 953

On receipt of payment from the member, the school employees 954
retirement system shall notify the ~~Ohio police and fire pension~~ 955
~~fund or the state highway patrol retirement~~ uniform system, which, 956
on receipt of the notice, shall make the transfer required by this 957
division. Interest shall be determined as provided in division (F) 958
of this section. The member may choose to purchase only part of 959
such credit in any one payment, subject to board rules. 960

(D) A member is ineligible to obtain service credit under 961
this section for service that is used in the calculation of any 962

retirement benefit currently being paid or payable in the future 963
to the member under any other retirement program or for service 964
credit that may be transferred under section 3309.731 of the 965
Revised Code. 966

Service credit obtained under this section shall be 967
considered the equivalent of Ohio service credit. 968

(E) If a member of the school employees retirement system who 969
is not a current contributor elects to obtain credit under section 970
742.21 or 5505.40 of the Revised Code for service for which the 971
member contributed to the school employees retirement system or 972
made payment for military service credit, the school employees 973
retirement system shall transfer to the ~~Ohio police and fire~~ 974
~~pension fund or state highway patrol~~ uniform retirement system, as 975
applicable, the amount specified in division (D) of section 742.21 976
or division (B)(2) of section 5505.40 of the Revised Code. 977

(F) Interest charged under this section shall be calculated 979
separately for each year of service credit. Unless otherwise 980
specified in this section, it shall be calculated at the lesser of 981
the actuarial assumption rate for that year of the school 982
employees retirement system or of the ~~fund or~~ uniform retirement 983
system in which the credit was earned. The interest shall be 984
compounded annually. 985

(G) At the request of the school employees retirement system, 986
the ~~Ohio police and fire pension fund or state highway patrol~~ 987
uniform retirement system shall certify to the school employees 988
retirement system a copy of the records of the service and 989
contributions of a school employees retirement system member who 990
seeks service credit under this section. 991

Sec. 3309.731. (A) As used in this section, "transferred 992
service credit" means service credit purchased or obtained under 993

section 742.21, 742.214, 742.375, 5505.201, 5505.40, or 5505.41 of 994
the Revised Code prior to the date a member commenced the 995
employment covered by the school employees retirement system for 996
which the member is currently contributing to the system. 997

(B) A member of the school employees retirement system who 998
has contributions on deposit with, but is no longer contributing 999
to, a uniform retirement system shall, in computing years of 1000
service, be given full credit for transferred service credit if a 1001
transfer to the school employees retirement system is made under 1002
this section. At the request of a member, the uniform system shall 1003
transfer to the school employees retirement system the sum of the 1004
following: 1005

(1) An amount equal to the amounts transferred to the uniform 1006
system under section 742.21, 742.214, 742.375, 5505.201, 5505.40, 1007
or 5505.41 of the Revised Code; 1008

(2) Interest, determined as provided in division (E) of this 1009
section, on the amount specified in division (B)(1) of this 1010
section for the period from the last day of the year in which the 1011
transfer under section 742.21, 742.214, 742.375, 5505.201, 1012
5505.40, or 5505.41 of the Revised Code was made to the date a 1013
transfer is made under this section. 1014

(C) A member of the school employees retirement system with 1015
at least eighteen months of contributing service credit with the 1016
school employees retirement system who has received a refund of 1017
contributions to a uniform retirement system shall, in computing 1018
years of service, be given full credit for transferred service 1019
credit if, for each year of service, the school employees 1020
retirement system receives the sum of the following: 1021

(1) An amount, which shall be paid by the member, equal to 1022
the amount refunded by the uniform system to the member for that 1023
year for transferred service credit, with interest on that amount 1024

from the date of the refund to the date a payment is made under
this section;

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(2) Interest, which shall be transferred by the uniform
system, on the amount refunded to the member for the period from
the last day of the year in which the transfer under section
742.21, 742.214, 742.375, 5505.201, 5505.40, or 5505.41 of the
Revised Code was made to the date the refund was made;

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(3) If the uniform system retained any portion of the amount
transferred under section 742.21, 742.214, 742.375, 5505.201,
5505.40, or 5505.41 of the Revised Code, an amount, which shall be
transferred by the uniform system, equal to the amount retained,
with interest on that amount for the period from the last day of
the year in which the transfer under section 742.21, 742.214,
742.375, 5505.201, 5505.40, or 5505.41 of the Revised Code was
made to the date a transfer is made under this section.

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On receipt of payment from the member, the school employees
retirement system shall notify the uniform system, which, on
receipt of the notice, shall make the transfer required by this
division. Interest shall be determined as provided in division (E)
of this section.

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(D) Service credit purchased or 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 (C) of this section in any
one payment, subject to rules adopted by the school employees
retirement board. A member is ineligible to purchase or obtain
service credit under this section for service to be used in the
calculation of any retirement benefit currently being paid or
payable to the member in the future under any other retirement
program or for service credit that may be purchased or obtained
under section 3309.73 of the Revised Code.

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(E) Interest charged under this section shall be calculated 1056
separately for each year of service credit at the lesser of the 1057
actuarial assumption rate for that year of the school employees 1058
retirement system or of the uniform retirement system to which the 1059
credit was transferred under section 742.21, 742.214, 742.375, 1060
5505.201, 5505.40, or 5505.41 of the Revised Code. The interest 1061
shall be compounded annually. 1062

(F) Any amounts transferred or paid under divisions (B) and 1063
(C) of this section that are attributable to contributions made by 1064
the member or to amounts paid to purchase service credit shall be 1065
credited to the employees' savings fund created under section 1066
3309.47 of the Revised Code. Any remaining amounts shall be 1067
credited to one or more of the funds created under that section as 1068
determined by the board. 1069

(G) At the request of the school employees retirement system, 1070
the uniform retirement system shall certify to the school 1071
employees retirement system a copy of the records of the service 1072
and contributions of a school employees retirement system member 1073
who seeks service credit under this section. The uniform 1074
retirement system shall specify the portions of the amounts 1075
transferred that are attributable to employee contributions, 1076
employer contributions, and interest. 1077

(H) If a member of the school employees retirement system who 1078
is not a current contributor elects to receive service credit 1079
under section 742.214 or 5505.41 of the Revised Code for 1080
transferred service credit, as defined in those sections, the 1081
system shall transfer to the uniform retirement system, as 1082
applicable, the amount specified in division (B) or (C) of section 1083
742.214 or division (B) or (C) of section 5505.41 of the Revised 1084
Code. 1085

(I) The board may adopt rules to implement this section. 1086

Sec. 5505.201. A Except for service credit transferred under section 5505.41 of the Revised Code, a member of the state highway patrol retirement system shall, in computing years of active service in the highway patrol under sections 5505.16, 5505.17, and 5505.18 of the Revised Code, be given full credit for time served as a police officer or firefighter covered under Chapter 742. and former Chapters 521. and 541. of the Revised Code, provided such member pays to the state highway patrol retirement system the amount received by the member under division (I) of former section 521.11, division (I) of former section 741.18, division (I) of former section 741.49, or division (G) of section 742.37 of the Revised Code, with compound interest thereon at a rate to be determined by the state highway patrol retirement board from the date of such receipt to the date of such deposit. A member may choose to purchase only part of such credit in any one payment, subject to board rules.

Upon certification by the state highway patrol retirement board to the board of trustees of the Ohio police and fire pension fund of such payment by the member, the Ohio police and fire pension fund shall pay from the appropriate employers' contribution fund under section 742.59 of the Revised Code to the state highway patrol retirement system an amount equal to the payment of the member.

Sec. 5505.40. (A) As used in this section and section 5505.41 of the Revised Code:

(1) "Full-time service" means full-time service as defined by rule which shall be adopted by the state highway patrol retirement board.

(2) "Military service credit" means 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. 1117

(3) "Non-uniform retirement system" or "non-uniform system" 1118
means the public employees retirement system, school employees 1119
retirement system, or state teachers retirement system. 1120

(B)(1)(a) For purposes of computing the pension payable under 1121
section 5505.17 or 5505.18 of the Revised Code, a member of the 1122
state highway patrol retirement system who is a former member of 1123
~~the public employees retirement system, school employees~~ 1124
~~retirement system, or state teachers~~ a non-uniform retirement 1125
system and has received a return of contributions from the ~~former~~ 1126
~~retirement~~ non-uniform system shall be given full credit for 1127
service credit earned for full-time service as a member of the 1128
~~former retirement~~ non-uniform system or purchased or obtained as 1129
military service credit if, for each year of service credit, the 1130
state highway patrol retirement system receives the sum of the 1131
following: 1132

(i) An amount, which shall be paid by the member to the 1133
member's credit in the employees' savings fund, equal to the 1134
amount received by the member from the ~~former retirement~~ 1135
non-uniform system for that year that is attributable to 1136
contributions made for full-time service and payments for military 1137
service credit, plus interest at a rate established by the board 1138
on that amount from the date payment was made to the member by the 1139
~~former retirement~~ non-uniform system to the date the member makes 1140
the payment to the state highway patrol retirement system; 1141

(ii) If a member is seeking credit for service under the 1142
public employees retirement system or state teachers retirement 1143
system, an amount, which shall be paid by the member, equal to the 1144
amount of any employer contributions and interest on employee 1145
contributions the member received under section 145.40 or 3307.563 1146
of the Revised Code; 1147

(iii) Interest, which shall be transferred by the ~~former~~ 1148
~~retirement non-uniform~~ system, on the amount received by the 1149
member that is attributable to the year of service from the last 1150
day of the year for which the service credit was earned or in 1151
which payment was made for military service credit to the date the 1152
amount was paid to the member; 1153

(iv) An amount, which shall be transferred by the ~~former~~ 1154
~~retirement non-uniform~~ system, equal to the lesser of the 1155
employer's contributions to the ~~former retirement non-uniform~~ 1156
system for the year of service or the amount that would have been 1157
contributed by the employer for the full-time service had the 1158
member been a member of the state highway patrol retirement system 1159
at the time the credit was earned, with interest on that amount 1160
from the last day of the year for which the service credit was 1161
earned or in which payment was made for military service credit to 1162
the date the transfer is made. 1163

(b) On receipt of payment from the member, the state highway 1164
patrol retirement system shall notify the ~~former retirement~~ 1165
~~non-uniform~~ system, which, on receipt of the notice, shall make 1166
the transfer required by this division. Interest shall be 1167
determined in accordance with division (F) of this section. 1168

(c) The amount transferred under division (B)(1)(a) of this 1169
section by the public employees retirement system or state 1170
teachers retirement system shall not include any amount of 1171
employer contributions and interest on employee contributions the 1172
member received under section 145.40 or 3307.563 of the Revised 1173
Code. 1174

(2) For purposes of computing the pension payable under 1175
section 5505.17 or 5505.18 of the Revised Code, a member of the 1176
state highway patrol retirement system who has contributions on 1177
deposit with ~~the public employees retirement system, school~~ 1178
~~employees retirement system, or state teachers~~ a non-uniform 1179

retirement system shall be given full credit for service credit 1180
earned for full-time service as a member of that ~~retirement~~ 1181
~~non-uniform~~ system, ~~or~~ any service credit purchased or obtained as 1182
military service credit, ~~and any service credit obtained under~~ 1183
~~section 145.295, 3307.761, or 3309.381 of the Revised Code for~~ 1184
~~service for which contributions were made to the Ohio police and~~ 1185
~~fire pension fund. The credit shall be given if, for each year of~~ 1186
service, the ~~public employees retirement system, school employees~~ 1187
~~retirement system, or state teachers retirement~~ non-uniform system 1188
transfers to the state highway patrol retirement system the sum of 1189
the following: 1190

(a) The amount, contributed by the member or, in the case of 1191
military service, paid by the member, that is attributable to that 1192
service; 1193

(b) An amount equal to the lesser of the employer's 1194
contributions to the ~~public employees retirement system, school~~ 1195
~~employees retirement system, or state teachers retirement~~ 1196
non-uniform system for the year of service or the amount that 1197
would have been contributed by the employer for the full-time 1198
service had the member been a member of the state highway patrol 1199
retirement system at the time the credit was earned; 1200

~~(c) An amount equal to any amount received by the retirement~~ 1201
~~system under section 145.295, 3307.761, or 3309.351 of the Revised~~ 1202
~~Code;~~ 1203

~~(d)~~ Interest, determined in accordance with division (F) of 1204
this section, on the amounts specified in divisions (B)(2)(a), and 1205
~~(b), and (c)~~ of this section from the last day of the year for 1206
which the service credit in the ~~transferring retirement~~ 1207
non-uniform system was earned or in which ~~payment was made for~~ 1208
military service credit ~~or service credit under section 145.295,~~ 1209
~~3307.761, or 3309.351 of the Revised Code~~ was purchased or 1210
obtained to the date the transfer is made. 1211

On receipt of a request from the member, the appropriate 1212
retirement non-uniform system shall make the transfer. 1213

(3) Unless section 5505.402 of the Revised Code applies, for 1214
purposes of computing the pension payable under section 5505.17 or 1215
5505.18 of the Revised Code, a member of the state highway patrol 1216
retirement system who has contributions on deposit with the 1217
Cincinnati retirement system shall be given full credit for 1218
service credit earned for full-time service as a member of that 1219
retirement system or purchased or obtained as military service 1220
credit if, for each year of service credit, the state highway 1221
patrol retirement system receives the sum of the following: 1222

(a) An amount, which shall be paid by the member to the 1224
member's credit in the employees' savings fund, equal to the 1225
amount withdrawn from the Cincinnati retirement system that is 1226
attributable to that year of service, with interest on that amount 1227
determined in accordance with division (F) of this section from 1228
the date of withdrawal to the date of payment; 1229

(b) Interest, which shall be paid either by the member or the 1230
Cincinnati retirement system, on the amount withdrawn from the 1231
Cincinnati retirement system that is attributable to the year of 1232
service from the last day of the year for which the service credit 1233
was earned or in which payment was made for military service 1234
credit to the date the amount was withdrawn; 1235

(c) An amount, which shall be paid either by the member or 1236
the Cincinnati retirement system, equal to the lesser of the 1237
employer's contributions to the Cincinnati retirement system for 1238
the year of service or the amount that would have been contributed 1239
by the employer for the full-time service had the member been a 1240
member of the state highway patrol retirement system at the time 1241
the credit was earned, with interest on that amount from the last 1242
day of the year for which the service credit was earned or in 1243

which payment was made for military service to the date the 1244
payment is made. 1245

(C) If a member who is not a current contributor and has not 1246
received a refund of accumulated contributions elects to receive 1247
credit under section 145.295, 3307.761, or ~~3309.351~~ 3309.73 of the 1248
Revised Code for service for which the member contributed to the 1249
state highway patrol retirement system and credit purchased as 1250
military service credit, the state highway patrol retirement 1251
system shall transfer to the appropriate retirement system the 1252
amount specified in division ~~(B)~~(C) of section 145.295, division 1253
(B) of section 3307.761, or division (B) of section 3309.73 of the 1254
Revised Code. 1255

(D)(1) A member is ineligible to purchase or otherwise 1256
receive credit under this section for service that is used in the 1257
calculation of any retirement benefit currently being paid or that 1258
is payable in the future to the member under any other retirement 1259
program, ~~or~~ service rendered concurrently with any other period 1260
for which service credit has already been granted, or for service 1261
credit that may be transferred under section 5505.41 of the 1262
Revised Code. 1263

(2) Except as provided under division (D)(3) of this section, 1264
no service credit purchased under this section or received as a 1265
result of a transfer requested under this section shall be used to 1266
determine any member's eligibility for retirement under sections 1267
5505.16 and 5505.17 of the Revised Code. 1268

(3) Service credit obtained under this section by a member 1269
for military service credit or for service as a state highway 1270
patrol cadet attending training school pursuant to section 5503.05 1271
of the Revised Code shall be used to determine the member's 1272
eligibility for retirement under sections 5505.16 and 5505.17 of 1273
the Revised Code. 1274

(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~~ non-uniform 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. 5505.41. (A) As used in this section, "transferred service credit" means service credit purchased or obtained under section 145.295, 145.2913, 3307.761, 3307.765, 3309.73, or 3309.731 of the Revised Code prior to the date a member commenced the employment covered by the state highway patrol retirement system for which the member is currently contributing to the system.

(B) A member of the state highway patrol retirement system who has contributions on deposit with, but is no longer contributing to, a non-uniform retirement system shall, in computing years of service, be given full credit for transferred

service credit if a transfer to the state highway patrol 1306
retirement system is made under this section. At the request of a 1307
member, the non-uniform system shall transfer to the state highway 1308
patrol retirement system the sum of the following: 1309

(1) An amount equal to the amounts transferred to the 1310
non-uniform system under section 145.295, 145.2913, 3307.761, 1311
3307.765, 3309.73, or 3309.731 of the Revised Code; 1312

(2) Interest, determined as provided in division (E) of this 1313
section, on the amount specified in division (B)(1) of this 1314
section for the period from the last day of the year in which the 1315
transfer under section 145.295, 145.2913, 3307.761, 3307.765, 1316
3309.73, or 3309.731 of the Revised Code was made to the date a 1317
transfer is made under this section. 1318

(C) A member with at least eighteen months of contributing 1319
service credit with the state highway patrol retirement system who 1320
has received a refund of contributions to a non-uniform retirement 1321
system shall, in computing years of service, be given full credit 1322
for transferred service credit if, for each year of service, the 1323
state highway patrol retirement system receives the sum of the 1324
following: 1325

(1) An amount, which shall be paid by the member, equal to 1326
the amount refunded by the non-uniform system to the member for 1327
that year for transferred service credit, with interest on that 1328
amount from the date of the refund to the date a payment is made 1329
under this section; 1330

(2) Interest, which shall be transferred by the non-uniform 1331
system, on the amount refunded to the member for the period from 1332
the last day of the year in which the transfer under section 1333
145.295, 145.2913, 3307.761, 3307.765, 3309.73, or 3309.731 of the 1334
Revised Code was made to the date the refund was made; 1335

(3) If the non-uniform system retained any portion of the amount transferred under section 145.295, 145.2913, 3307.761, 3307.765, 3309.73, or 3309.731 of the Revised Code, an amount, which shall be transferred by the non-uniform system, equal to the amount retained, with interest on that amount for the period from the last day of the year in which the transfer under section 145.295, 145.2913, 3307.761, 3307.765, 3309.73, or 3309.731 of the Revised Code was made to the date a transfer is made under this section.

On receipt of payment from the member, the state highway patrol retirement system shall notify the non-uniform system, which, on receipt of the notice, shall make the transfer required by this division. Interest shall be determined as provided in division (E) of this section.

(D) Service credit purchased or obtained under this section shall be used in computing the pensions payable under section 5505.17 or 5505.18 of the Revised Code. 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 adopted by the state highway patrol retirement board. A member is ineligible to purchase or obtain service credit under this section for service to be used in the calculation of any retirement benefit currently being paid or payable to the member in the future under any other retirement program or for service credit that may be purchased or obtained under section 5505.40 of the Revised Code.

(E) Interest charged under this section shall be calculated separately for each year of service credit at the lesser of the actuarial assumption rate for that year of the state highway patrol retirement system or of the non-uniform retirement system to which the credit was transferred under section 145.295,

145.2913, 3307.761, 3307.765, 3309.73, or 3309.731 of the Revised Code. The interest shall be compounded annually. 1367
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(F) Any amounts transferred or paid under divisions (B) and (C) of this section that are attributable to contributions made by the member or to amounts paid to purchase service credit shall be credited to the employees' savings fund created under section 5505.03 of the Revised Code. Any remaining amounts shall be credited to one or more of the funds created under that section as determined by the board. 1369
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(G) At the request of the state highway patrol retirement system, the non-uniform retirement system shall certify to the state highway patrol retirement system a copy of the records of the service and contributions of a member who seeks service credit under this section. The non-uniform retirement system shall specify the portions of the amounts transferred that are attributable to employee contributions, employer contributions, and interest. 1376
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(H) If a member who is not a current contributor elects to receive service credit under section 145.2913, 3307.765, or 3309.731 of the Revised Code for transferred service credit, as defined in those sections, the system shall transfer to the non-uniform retirement system, as applicable, the amount specified in division (B) or (C) of section 145.2913, division (B) or (C) of section 3307.765, or division (B) or (C) of section 3309.731 of the Revised Code. 1384
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(I) The board may adopt rules to implement this section. 1392

Section 2. That existing sections 145.295, 742.21, 742.371, 742.375, 3307.761, 3309.73, 5505.201, and 5505.40 of the Revised Code are hereby repealed. 1393
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