

As Introduced

**129th General Assembly
Regular Session
2011-2012**

S. B. No. 343

Senators Niehaus, Kearney

—

A BILL

To amend sections 101.92, 101.93, 145.01, 145.04, 1
145.041, 145.05, 145.057, 145.06, 145.09, 145.19, 2
145.191, 145.192, 145.193, 145.20, 145.201, 3
145.22, 145.23, 145.27, 145.28, 145.29, 145.291, 4
145.293, 145.294, 145.295, 145.297, 145.298, 5
145.299, 145.2911, 145.2912, 145.2913, 145.2914, 6
145.30, 145.301, 145.32, 145.323, 145.33, 145.331, 7
145.35, 145.36, 145.361, 145.362, 145.37, 145.38, 8
145.383, 145.384, 145.39, 145.40, 145.401, 145.41, 9
145.43, 145.45, 145.452, 145.46, 145.461, 145.462, 10
145.47, 145.473, 145.48, 145.483, 145.49, 145.51, 11
145.54, 145.56, 145.561, 145.563, 145.58, 145.62, 12
145.63, 145.64, 145.813, 145.814, 145.82, 145.83, 13
145.87, 145.92, 145.95, 145.97, 742.63, 2329.66, 14
2921.13, 3105.80, 3305.06, 3305.57, 3309.312, 15
3309.35, and 3375.411; to amend, for the purpose 16
of adopting new section numbers as indicated in 17
parentheses, sections 145.29 (145.292) and 145.325 18
(145.584); to enact new sections 145.29 and 19
145.332 and sections 145.016, 145.017, 145.036, 20
145.037, 145.038, 145.101, 145.194, 145.195, 21
145.2915, 145.2916, 145.363, 145.431, 145.574, 22
2901.431, and 2929.194; and to repeal sections 23
145.02, 145.292, 145.321, 145.322, 145.324, 24

145.326, 145.327, 145.328, 145.329, 145.3210, 25
145.3211, 145.3212, 145.3213, 145.332, 145.34, 26
145.42, and 145.44 of the Revised Code to revise 27
the law governing the Public Employees Retirement 28
System. 29

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

Section 1. That sections 101.92, 101.93, 145.01, 145.04, 30
145.041, 145.05, 145.057, 145.06, 145.09, 145.19, 145.191, 31
145.192, 145.193, 145.20, 145.201, 145.22, 145.23, 145.27, 145.28, 32
145.29, 145.291, 145.293, 145.294, 145.295, 145.297, 145.298, 33
145.299, 145.2911, 145.2912, 145.2913, 145.2914, 145.30, 145.301, 34
145.32, 145.323, 145.33, 145.331, 145.35, 145.36, 145.361, 35
145.362, 145.37, 145.38, 145.383, 145.384, 145.39, 145.40, 36
145.401, 145.41, 145.43, 145.45, 145.452, 145.46, 145.461, 37
145.462, 145.47, 145.473, 145.48, 145.483, 145.49, 145.51, 145.54, 38
145.56, 145.561, 145.563, 145.58, 145.62, 145.63, 145.64, 145.813, 39
145.814, 145.82, 145.83, 145.87, 145.92, 145.95, 145.97, 742.63, 40
2329.66, 2921.13, 3105.80, 3305.06, 3307.57, 3309.312, 3309.35, 41
and 3375.411 be amended; sections 145.29 (145.292) and 145.325 42
(145.584) be amended for the purpose of adopting new section 43
numbers as indicated in parentheses; and new sections 145.29 and 44
145.332 and sections 145.016, 145.017, 145.036, 145.037, 145.038, 45
145.101, 145.194, 145.195, 145.2915, 145.2916, 145.363, 145.431, 46
145.574, 2901.431, and 2929.194 be enacted to read as follows: 47

Sec. 101.92. (A) Each retirement system lobbyist and each 48
employer shall file with the joint legislative ethics committee, 49
within ten days following the engagement of a retirement system 50
lobbyist, an initial registration statement showing all of the 51
following: 52

(1) The name, business address, and occupation of the 53

retirement system lobbyist; 54

(2) The name and business address of the employer or of the 55
real party in interest on whose behalf the retirement system 56
lobbyist is acting, if it is different from the employer. For the 57
purposes of division (A) of this section, where a trade 58
association or other charitable or fraternal organization that is 59
exempt from federal income taxation under subsection 501(c) of the 60
federal Internal Revenue Code is the employer, the statement need 61
not list the names and addresses of every member of the 62
association or organization, so long as the association or 63
organization itself is listed. 64

(3) A brief description of the retirement system decision to 65
which the engagement relates; 66

(4) The name of the retirement system or systems to which the 67
engagement relates. 68

(B) In addition to the initial registration statement 69
required by division (A) of this section, each retirement system 70
lobbyist and employer shall file with the joint committee, not 71
later than the last day of January, May, and September of each 72
year, an updated registration statement that confirms the 73
continuing existence of each engagement described in an initial 74
registration statement and that lists the specific retirement 75
system decisions that the lobbyist sought to influence under the 76
engagement during the period covered by the updated statement, and 77
with it any statement of expenditures required to be filed by 78
section 101.93 of the Revised Code and any details of financial 79
transactions required to be filed by section 101.94 of the Revised 80
Code. 81

(C) If a retirement system lobbyist is engaged by more than 82
one employer, the lobbyist shall file a separate initial and 83
updated registration statement for each engagement. If an employer 84

engages more than one retirement system lobbyist, the employer 85
need file only one updated registration statement under division 86
(B) of this section, which shall contain the information required 87
by division (B) of this section regarding all of the retirement 88
system lobbyists engaged by the employer. 89

(D)(1) A change in any information required by division 90
(A)(1), (2), or (B) of this section shall be reflected in the next 91
updated registration statement filed under division (B) of this 92
section. 93

(2) Within thirty days following the termination of an 94
engagement, the retirement system lobbyist who was employed under 95
the engagement shall send written notification of the termination 96
to the joint committee. 97

(E) A registration fee of twenty-five dollars shall be 98
charged for filing an initial registration statement. All money 99
collected from registration fees under this division and late 100
filing fees under division (G) of this section shall be deposited 101
into the state treasury to the credit of the joint legislative 102
ethics committee fund created under section 101.34 of the Revised 103
Code. 104

(F) Upon registration pursuant to this section, a retirement 105
system lobbyist shall be issued a card by the joint committee 106
showing that the lobbyist is registered. The registration card and 107
the retirement system lobbyist's registration shall be valid from 108
the date of their issuance until the thirty-first day of January 109
of the year following the year in which the initial registration 110
was filed. 111

(G) The executive director of the joint committee shall be 112
responsible for reviewing each registration statement filed with 113
the joint committee under this section and for determining whether 114
the statement contains all of the required information. If the 115

joint committee determines that the registration statement does 116
not contain all of the required information or that a retirement 117
system lobbyist or employer has failed to file a registration 118
statement, the joint committee shall send written notification by 119
certified mail to the person who filed the registration statement 120
regarding the deficiency in the statement or to the person who 121
failed to file the registration statement regarding the failure. 122
Any person so notified by the joint committee shall, not later 123
than fifteen days after receiving the notice, file a registration 124
statement or an amended registration statement that contains all 125
of the required information. If any person who receives a notice 126
under this division fails to file a registration statement or such 127
an amended registration statement within this fifteen-day period, 128
the joint committee shall assess a late filing fee equal to twelve 129
dollars and fifty cents per day, up to a maximum fee of one 130
hundred dollars, upon that person. The joint committee may waive 131
the late filing fee for good cause shown. 132

(H) On or before the fifteenth day of March of each year, the 133
joint committee shall, in the manner and form that it determines, 134
publish a report containing statistical information on the 135
registration statements filed with it under this section during 136
the preceding year. 137

(I) If an employer who engages a retirement system lobbyist 138
is the recipient of a contract, grant, lease, or other financial 139
arrangement pursuant to which funds of the state or of a 140
retirement system are distributed or allocated, the ~~executive~~ 141
~~agency or any aggrieved party~~ retirement system may consider the 142
failure of the employer or the retirement system lobbyist to 143
comply with this section as a breach of a material condition of 144
the contract, grant, lease, or other financial arrangement. 145

(J) Retirement system officials may require certification 146
from any person seeking the award of a contract, grant, lease, or 147

financial arrangement that the person and the person's employer 148
are in compliance with this section. 149

Sec. 101.93. (A) Each retirement system lobbyist and each 150
employer shall file with the joint legislative ethics committee, 151
with the updated registration statement required by division (B) 152
of section ~~121.62~~ 101.92 of the Revised Code, a statement of 153
expenditures as specified in divisions (B) and (C) of this 154
section. A retirement system lobbyist shall file a separate 155
statement of expenditures under this section for each employer 156
that engages the retirement system lobbyist. 157

(B)(1) In addition to the information required by divisions 158
(B)(2) and (3) of this section, a statement filed by a retirement 159
system lobbyist shall show the total amount of expenditures made 160
during the reporting period covered by the statement by the 161
retirement system lobbyist. 162

(2) If, during a reporting period covered by a statement, an 163
employer or any retirement system lobbyist the employer engaged 164
made, either separately or in combination with each other, 165
expenditures to, at the request of, for the benefit of, or on 166
behalf of a member of a board of a state retirement system, a 167
state retirement system investment official, or an employee of a 168
state retirement system whose position involves substantial and 169
material exercise of discretion in the investment of retirement 170
system funds the employer or retirement system lobbyist also shall 171
state the name of the member, official, or employee to whom, at 172
whose request, for whose benefit, or on whose behalf the 173
expenditures were made, the total amount of the expenditures made, 174
a brief description of the expenditures made, the approximate date 175
the expenditures were made, the retirement system decision, if 176
any, sought to be influenced, and the identity of the client on 177
whose behalf the expenditure was made. 178

As used in division (B)(2) of this section, "expenditures" 179
does not include expenditures made by a retirement system lobbyist 180
as payment for meals and other food and beverages. 181

(3) If, during a reporting period covered by a statement, a 182
retirement system lobbyist made expenditures as payment for meals 183
and other food and beverages, that, when added to the amount of 184
previous payments made for meals and other food and beverages by 185
that retirement system lobbyist during that same calendar year, 186
exceeded a total of fifty dollars to, at the request of, for the 187
benefit of, or on behalf of a member of a board of a state 188
retirement system, a state retirement system investment official, 189
or an employee of a state retirement system whose position 190
involves substantial and material exercise of discretion in the 191
investment of retirement system funds, the retirement system 192
lobbyist shall also state regarding those expenditures the name of 193
the member, official, or employee to whom, at whose request, for 194
whose benefit, or on whose behalf the expenditures were made, the 195
total amount of the expenditures made, a brief description of the 196
expenditures made, the approximate date the expenditures were 197
made, the retirement system decision, if any, sought to be 198
influenced, and the identity of the client on whose behalf the 199
expenditure was made. 200

(C) In addition to the information required by divisions 201
(B)(2) and (3) of this section, a statement filed by an employer 202
shall show the total amount of expenditures made by the employer 203
filing the statement during the period covered by the statement. 204
As used in this section, "expenditures" does not include the 205
expenses of maintaining office facilities, or the compensation 206
paid to retirement system lobbyists engaged to influence 207
retirement system decisions or conduct retirement system lobbying 208
activity. 209

No employer shall be required to show any expenditure on a 210

statement filed under this division if the expenditure is reported 211
on a statement filed under division (B)(1), (2), or (3) of this 212
section by a retirement system lobbyist engaged by the employer. 213

(D) Any statement required to be filed under this section 214
shall be filed at the times specified in section ~~121.62~~ 101.92 of 215
the Revised Code. Each statement shall cover expenditures made 216
during the four-calendar-month period that ended on the last day 217
of the month immediately preceding the month in which the 218
statement is required to be filed. 219

(E) If it is impractical or impossible for a retirement 220
system lobbyist or employer to determine exact dollar amounts or 221
values of expenditures, reporting of good faith estimates, based 222
on reasonable accounting procedures, constitutes compliance with 223
this division. 224

(F) Retirement system lobbyists and employers shall retain 225
receipts or maintain records for all expenditures that are 226
required to be reported pursuant to this section. These receipts 227
or records shall be maintained for a period ending on the 228
thirty-first day of December of the second calendar year after the 229
year in which the expenditure was made. 230

(G)(1) At least ten days before the date on which the 231
statement is filed, each employer or retirement system lobbyist 232
who is required to file an expenditure statement under division 233
(B)(2) or (3) of this section shall deliver a copy of the 234
statement, or the portion showing the expenditure, to the member, 235
official, or employee who is listed in the statement as having 236
received the expenditure or on whose behalf it was made. 237

(2) If, during a reporting period covered by an expenditure 238
statement filed under division (B)(2) of this section, an employer 239
or any retirement system lobbyist the employer engaged made, 240
either separately or in combination with each other, either 241

directly or indirectly, expenditures for food and beverages 242
purchased for consumption on the premises in which the food and 243
beverages were sold to, at the request of, for the benefit ~~or~~ of, 244
or on behalf of any of the members, officials, or employees 245
described in division (B)(2) of this section, the employer or 246
retirement system lobbyist shall deliver to the member, official, 247
or employee a statement that contains all of the nondisputed 248
information prescribed in division (B)(2) of this section with 249
respect to the expenditures described in division (G)(2) of this 250
section. The statement of expenditures made under division (G)(2) 251
of this section shall be delivered to the member, official, or 252
employee to whom, at whose request, for whose benefit, or on whose 253
behalf those expenditures were made on the same day in which a 254
copy of the expenditure statement or of a portion showing the 255
expenditure is delivered to the member, official, or employee 256
under division (G)(1) of this section. An employer is not required 257
to show any expenditure on a statement delivered under division 258
(G)(2) of this section if the expenditure is shown on a statement 259
delivered under division (G)(2) of this section by a retirement 260
system lobbyist engaged by the employer. 261

Sec. 145.01. As used in this chapter: 262

(A) "Public employee" means: 263

(1) Any person holding an office, not elective, under the 264
state or any county, township, municipal corporation, park 265
district, conservancy district, sanitary district, health 266
district, metropolitan housing authority, state retirement board, 267
Ohio historical society, public library, county law library, union 268
cemetery, joint hospital, institutional commissary, state 269
university, or board, bureau, commission, council, committee, 270
authority, or administrative body as the same are, or have been, 271
created by action of the general assembly or by the legislative 272

authority of any of the units of local government named in 273
division (A)(1) of this section, or employed and paid in whole or 274
in part by the state or any of the authorities named in division 275
(A)(1) of this section in any capacity not covered by section 276
742.01, 3307.01, 3309.01, or 5505.01 of the Revised Code. 277

(2) A person who is a member of the public employees 278
retirement system and who continues to perform the same or similar 279
duties under the direction of a contractor who has contracted to 280
take over what before the date of the contract was a publicly 281
operated function. The governmental unit with which the contract 282
has been made shall be deemed the employer for the purposes of 283
administering this chapter. 284

(3) Any person who is an employee of a public employer, 285
notwithstanding that the person's compensation for that employment 286
is derived from funds of a person or entity other than the 287
employer. Credit for such service shall be included as total 288
service credit, provided that the employee makes the payments 289
required by this chapter, and the employer makes the payments 290
required by sections 145.48 and 145.51 of the Revised Code. 291

(4) A person who elects in accordance with section 145.015 of 292
the Revised Code to remain a contributing member of the public 293
employees retirement system. 294

In all cases of doubt, the public employees retirement board 295
shall determine under section 145.036, 145.037, or 145.038 of the 296
Revised Code whether any person is a public employee, and its 297
decision is final. 298

(B) "Member" means any public employee, other than a public 299
employee excluded or exempted from membership in the retirement 300
system by section 145.03, 145.031, 145.032, 145.033, 145.034, 301
145.035, or 145.38 of the Revised Code. "Member" includes a PERS 302
retirant who becomes a member under division ~~(C)~~(D) of section 303

145.38 of the Revised Code. "Member" also includes a disability 304
benefit recipient. 305

(C) "Head of the department" means the elective or appointive 306
head of the several executive, judicial, and administrative 307
departments, institutions, boards, and commissions of the state 308
and local government as the same are created and defined by the 309
laws of this state or, in case of a charter government, by that 310
charter. 311

(D) "Employer" or "public employer" means the state or any 312
county, township, municipal corporation, park district, 313
conservancy district, sanitary district, health district, 314
metropolitan housing authority, state retirement board, Ohio 315
historical society, public library, county law library, union 316
cemetery, joint hospital, institutional commissary, state medical 317
university, state university, or board, bureau, commission, 318
council, committee, authority, or administrative body as the same 319
are, or have been, created by action of the general assembly or by 320
the legislative authority of any of the units of local government 321
named in this division not covered by section 742.01, 3307.01, 322
3309.01, or 5505.01 of the Revised Code. In addition, "employer" 323
means the employer of any public employee. 324

(E) ~~"Prior service" means all service as a public employee 325
rendered before January 1, 1935, and all service as an employee of 326
any employer who comes within the state teachers retirement system 327
or of the school employees retirement system or of any other 328
retirement system established under the laws of this state 329
rendered prior to January 1, 1935, provided that if the employee 330
claiming the service was employed in any capacity covered by that 331
other system after that other system was established, credit for 332
the service may be allowed by the public employees retirement 333
system only when the employee has made payment, to be computed on 334
the salary earned from the date of appointment to the date 335~~

~~membership was established in the public employees retirement system, at the rate in effect at the time of payment, and the employer has made payment of the corresponding full liability as provided by section 145.44 of the Revised Code. "Prior military service" also means all service credited for active duty with the armed forces of the United States as provided in section 145.30 of the Revised Code.~~ 336
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~~If an employee who has been granted prior service credit by the public employees retirement system for service rendered prior to January 1, 1935, as an employee of a board of education establishes, before retirement, one year or more of contributing service in the state teachers retirement system or school employees retirement system, then the prior service ceases to be the liability of this system.~~ 343
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~~If the board determines that a position of any member in any calendar year prior to January 1, 1935, was a part time position, the board shall determine what fractional part of a year's credit shall be allowed by the following formula:~~ 350
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~~(1) When the member has been either elected or appointed to an office the term of which was two or more years and for which an annual salary is established, the fractional part of the year's credit shall be computed as follows:~~ 354
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~~First, when the member's annual salary is one thousand dollars or less, the service credit for each such calendar year shall be forty per cent of a year.~~ 358
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~~Second, for each full one hundred dollars of annual salary above one thousand dollars, the member's service credit for each such calendar year shall be increased by two and one half per cent.~~ 361
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~~(2) When the member is paid on a per diem basis, the service credit for any single year of the service shall be determined by~~ 365
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~~using the number of days of service for which the compensation was 367
received in any such year as a numerator and using two hundred 368
fifty days as a denominator. 369~~

~~(3) When the member is paid on an hourly basis, the service 370
credit for any single year of the service shall be determined by 371
using the number of hours of service for which the compensation 372
was received in any such year as a numerator and using two 373
thousand hours as a denominator. 374~~

(F) "Contributor" means any person who has an account in the 375
employees' savings fund created by section 145.23 of the Revised 376
Code. When used in the sections listed in division (B) of section 377
145.82 of the Revised Code, "contributor" includes any person 378
participating in a PERS defined contribution plan. 379

(G) "Beneficiary" or "beneficiaries" means the estate or a 380
person or persons who, as the result of the death of a member, 381
contributor, or retirant, qualify for or are receiving some right 382
or benefit under this chapter. 383

(H)(1) "Total service credit," except as provided in section 384
145.37 of the Revised Code, means all service credited to a member 385
of the retirement system since last becoming a member, including 386
restored service credit as provided by section 145.31 of the 387
Revised Code; credit purchased under sections 145.293 and 145.299 388
of the Revised Code; ~~all the member's prior service credit;~~ all 389
the member's military service credit computed as provided in this 390
chapter; all service credit established pursuant to section 391
145.297 of the Revised Code; and any other service credited under 392
this chapter. ~~In addition, "total service credit" includes any 393
period, not in excess of three years, during which a member was 394
out of service and receiving benefits under Chapters 4121. and 395
4123. of the Revised Code. For the exclusive purpose of satisfying 396
the service credit requirement and of determining eligibility for 397
benefits under sections 145.32, 145.33, 145.331, 145.332, 145.35, 398~~

145.36, and 145.361 of the Revised Code, "five or more years of 399
total service credit" means sixty or more calendar months of 400
contributing service in this system. 401

(2) "One and one-half years of contributing service credit," 402
as used in division (B) of section 145.45 of the Revised Code, 403
also means eighteen or more calendar months of employment by a 404
municipal corporation that formerly operated its own retirement 405
plan for its employees or a part of its employees, provided that 406
all employees of that municipal retirement plan who have eighteen 407
or more months of such employment, upon establishing membership in 408
the public employees retirement system, shall make a payment of 409
the contributions they would have paid had they been members of 410
this system for the eighteen months of employment preceding the 411
date membership was established. When that payment has been made 412
by all such employee members, a corresponding payment shall be 413
paid into the employers' accumulation fund by that municipal 414
corporation as the employer of the employees. 415

(3) Where a member also is a member of the state teachers 416
retirement system or the school employees retirement system, or 417
both, except in cases of retirement on a combined basis pursuant 418
to section 145.37 of the Revised Code or as provided in section 419
145.383 of the Revised Code, service credit for any period shall 420
be credited on the basis of the ratio that contributions to the 421
public employees retirement system bear to total contributions in 422
all state retirement systems. 423

(4) Not more than one year of credit may be given for any 424
period of twelve months. 425

(5) "Ohio service credit" means credit for service that was 426
rendered to the state or any of its political subdivisions or any 427
employer. 428

(I) "Regular interest" means interest at any rates for the 429

respective funds and accounts as the public employees retirement 430
board may determine from time to time. 431

(J) "Accumulated contributions" means the sum of all amounts 432
credited to a contributor's individual account in the employees' 433
savings fund together with any interest credited to the 434
contributor's account under section 145.471 or 145.472 of the 435
Revised Code. 436

(K)~~(1)~~ "Final average salary" means the quotient obtained by 437
dividing by ~~three~~ the appropriate number specified in section 438
145.017 of the Revised Code the ~~sum~~ greater of ~~the three~~ the 439
following: 440

(1) The sum of a member's earnable salaries for the 441
appropriate number of full calendar years of contributing service 442
in which the member's earnable salary was highest, ~~except that if~~ 443
~~the member has a partial year of contributing service in the year~~ 444
~~the member's employment terminates and the member's earnable~~ 445
~~salary for the partial year is higher than for any comparable~~ 446
~~period in the three years, the member's earnable salary for the~~ 447
~~partial year shall be substituted for the member's earnable salary~~ 448
~~for the comparable period during the three years in which the~~ 449
~~member's earnable salary was lowest;~~ 450

(2) The sum of a member's earnable salaries for the 451
appropriate number of months that were the member's last months of 452
service, up to and including the last month. 453

~~(2)~~ If a member has less than ~~three~~ the specified number of 454
years of contributing service, the member's final average salary 455
shall be the member's total earnable salary ~~divided by the total~~ 456
~~number of years, including any fraction of a year, of the member's~~ 457
~~contributing service~~ for the period of twelve consecutive months 458
in which the member's earnable salary was highest. If 459
contributions were made for less than twelve months, "final 460

average salary" means the member's total earnable salary. 461

(3) For the purpose of calculating benefits payable to a 462
member qualifying for service credit under division ~~(Z)~~(Y) of this 463
section, "final average salary" means the total earnable salary on 464
which contributions were made divided by the total number of years 465
during which contributions were made, including any fraction of a 466
year. If contributions were made for less than twelve months, 467
"final average salary" means the member's total earnable salary. 468

(L) "Annuity" means payments for life derived from 469
contributions made by a contributor and paid from the annuity and 470
pension reserve fund as provided in this chapter. All annuities 471
shall be paid in twelve equal monthly installments. 472

(M) "Annuity reserve" means the present value, computed upon 473
the basis of the mortality and other tables adopted by the board, 474
of all payments to be made on account of any annuity, or benefit 475
in lieu of any annuity, granted to a retirant as provided in this 476
chapter. 477

(N)(1) "Disability retirement" means retirement as provided 478
in section 145.36 of the Revised Code. 479

(2) "Disability allowance" means an allowance paid on account 480
of disability under section 145.361 of the Revised Code. 481

(3) "Disability benefit" means a benefit paid as disability 482
retirement under section 145.36 of the Revised Code, as a 483
disability allowance under section 145.361 of the Revised Code, or 484
as a disability benefit under section 145.37 of the Revised Code. 485

(4) "Disability benefit recipient" means a member who is 486
receiving a disability benefit. 487

(O) "Age and service retirement" means retirement as provided 488
in sections 145.32, 145.33, 145.331, ~~145.34~~, 145.332, 145.37, and 489
145.46 and former section 145.34 of the Revised Code. 490

(P) "Pensions" means annual payments for life derived from 491
contributions made by the employer that at the time of retirement 492
are credited into the annuity and pension reserve fund from the 493
employers' accumulation fund and paid from the annuity and pension 494
reserve fund as provided in this chapter. All pensions shall be 495
paid in twelve equal monthly installments. 496

(Q) "Retirement allowance" means the pension plus that 497
portion of the benefit derived from contributions made by the 498
member. 499

(R)(1) Except as otherwise provided in division (R) of this 500
section, "earnable salary" means all salary, wages, and other 501
earnings paid to a contributor by reason of employment in a 502
position covered by the retirement system. The salary, wages, and 503
other earnings shall be determined prior to determination of the 504
amount required to be contributed to the employees' savings fund 505
under section 145.47 of the Revised Code and without regard to 506
whether any of the salary, wages, or other earnings are treated as 507
deferred income for federal income tax purposes. "Earnable salary" 508
includes the following: 509

(a) Payments made by the employer in lieu of salary, wages, 510
or other earnings for sick leave, personal leave, or vacation used 511
by the contributor; 512

(b) Payments made by the employer for the conversion of sick 513
leave, personal leave, and vacation leave accrued, but not used if 514
the payment is made during the year in which the leave is accrued, 515
except that payments made pursuant to section 124.383 or 124.386 516
of the Revised Code are not earnable salary; 517

(c) Allowances paid by the employer for ~~full~~ maintenance, 518
consisting of housing, laundry, and meals, as certified to the 519
retirement board by the employer or the head of the department 520
that employs the contributor; 521

(d) Fees and commissions paid under section 507.09 of the Revised Code;	522 523
(e) Payments that are made under a disability leave program sponsored by the employer and for which the employer is required by section 145.296 of the Revised Code to make periodic employer and employee contributions;	524 525 526 527
(f) Amounts included pursuant to divisions <u>division</u> (K) (3) and <u>former division</u> (Y) of this section <u>and section 145.2916 of the Revised Code</u> .	528 529 530
(2) "Earnable salary" does not include any of the following:	531
(a) Fees and commissions, other than those paid under section 507.09 of the Revised Code, paid as sole compensation for personal services and fees and commissions for special services over and above services for which the contributor receives a salary;	532 533 534 535
(b) Amounts paid by the employer to provide life insurance, sickness, accident, endowment, health, medical, hospital, dental, or surgical coverage, or other insurance for the contributor or the contributor's family, or amounts paid by the employer to the contributor in lieu of providing the insurance;	536 537 538 539 540
(c) Incidental benefits, including lodging, food, laundry, parking, or services furnished by the employer, or use of the employer's property or equipment, or amounts paid by the employer to the contributor in lieu of providing the incidental benefits;	541 542 543 544
(d) Reimbursement for job-related expenses authorized by the employer, including moving and travel expenses and expenses related to professional development;	545 546 547
(e) Payments for accrued but unused sick leave, personal leave, or vacation that are made at any time other than in the year in which the sick leave, personal leave, or vacation was accrued;	548 549 550 551

(f) Payments made to or on behalf of a contributor that are 552
in excess of the annual compensation that may be taken into 553
account by the retirement system under division (a)(17) of section 554
401 of the "Internal Revenue Code of 1986," 100 Stat. 2085, 26 555
U.S.C.A. 401(a)(17), as amended; 556

(g) Payments made under division (B), (C), or (E) of section 557
5923.05 of the Revised Code, Section 4 of Substitute Senate Bill 558
No. 3 of the 119th general assembly, Section 3 of Amended 559
Substitute Senate Bill No. 164 of the 124th general assembly, or 560
Amended Substitute House Bill No. 405 of the 124th general 561
assembly; 562

(h) Anything of value received by the contributor that is 563
based on or attributable to retirement or an agreement to retire, 564
except that payments made on or before January 1, 1989, that are 565
based on or attributable to an agreement to retire shall be 566
included in earnable salary if both of the following apply: 567

(i) The payments are made in accordance with contract 568
provisions that were in effect prior to January 1, 1986; 569

(ii) The employer pays the retirement system an amount 570
specified by the retirement board equal to the additional 571
liability resulting from the payments. 572

(i) The portion of any amount included in section 145.2916 of 573
the Revised Code that represents employer contributions. 574

(3) The retirement board shall determine by rule whether any 575
compensation not enumerated in division (R) of this section is 576
earnable salary, and its decision shall be final. 577

(S) "Pension reserve" means the present value, computed upon 578
the basis of the mortality and other tables adopted by the board, 579
of all payments to be made on account of any retirement allowance 580
or benefit in lieu of any retirement allowance, granted to a 581
member or beneficiary under this chapter. 582

(T)(1) "Contributing service" means ~~all~~ both of the 583
following: 584

(1) All service credited to a member of the system since 585
January 1, 1935, for which contributions are made as required by 586
sections 145.47, 145.48, and 145.483 of the Revised Code. In any 587
year subsequent to 1934, credit for any service shall be allowed 588
~~by the following formula:~~ 589

~~(a) For each month for which the member's earnable salary is~~ 590
~~two hundred fifty dollars or more, allow one month's credit.~~ 591

~~(b) For each month for which the member's earnable salary is~~ 592
~~less than two hundred fifty dollars, allow a fraction of a month's~~ 593
~~credit. The numerator of this fraction shall be the earnable~~ 594
~~salary during the month, and the denominator shall be two hundred~~ 595
~~fifty dollars, except that if the member's annual earnable salary~~ 596
~~is less than six hundred dollars, the member's credit shall not be~~ 597
~~reduced below twenty per cent of a year for a calendar year of~~ 598
~~employment during which the member worked each month. Division~~ 599
~~(T)(1)(b) of this section shall not reduce any credit earned~~ 600
~~before January 1, 1985.~~ 601

~~(2) Notwithstanding division (T)(1) of this section, an~~ 602
~~elected official who prior to January 1, 1980, was granted a full~~ 603
~~year of credit for each year of service as an elected official~~ 604
~~shall be considered to have earned a full year of credit for each~~ 605
~~year of service regardless of whether the service was full time or~~ 606
~~part time. The public employees retirement board has no authority~~ 607
~~to reduce the credit in accordance with section 145.016 of the~~ 608
~~Revised Code;~~ 609

(2) Service credit received by election of the member under 610
section 145.814 of the Revised Code. 611

(U) "State retirement board" means the public employees 612
retirement board, the school employees retirement board, or the 613

state teachers retirement board. 614

(V) "Retirant" means any former member who retires and is 615
receiving a monthly allowance as provided in sections 145.32, 616
145.33, 145.331, ~~145.34~~, 145.332, and 145.46 and former section 617
145.34 of the Revised Code. 618

(W) "Employer contribution" means the amount paid by an 619
employer as determined under section 145.48 of the Revised Code. 620

(X) "Public service terminates" means the last day for which 621
a public employee is compensated for services performed for an 622
employer or the date of the employee's death, whichever occurs 623
first. 624

~~(Y) When a member has been elected or appointed to an office, 625
the term of which is two or more years, for which an annual salary 626
is established, and in the event that the salary of the office is 627
increased and the member is denied the additional salary by reason 628
of any constitutional provision prohibiting an increase in salary 629
during a term of office, the member may elect to have the amount 630
of the member's contributions calculated upon the basis of the 631
increased salary for the office. At the member's request, the 632
board shall compute the total additional amount the member would 633
have contributed, or the amount by which each of the member's 634
contributions would have increased, had the member received the 635
increased salary for the office the member holds. If the member 636
elects to have the amount by which the member's contribution would 637
have increased withheld from the member's salary, the member shall 638
notify the employer, and the employer shall make the withholding 639
and transmit it to the retirement system. A member who has not 640
elected to have that amount withheld may elect at any time to make 641
a payment to the retirement system equal to the additional amount 642
the member's contribution would have increased, plus interest on 643
that contribution, compounded annually at a rate established by 644
the board and computed from the date on which the last 645~~

~~contribution would have been withheld from the member's salary to 646
the date of payment. A member may make a payment for part of the 647
period for which the increased contribution was not withheld, in 648
which case the interest shall be computed from the date the last 649
contribution would have been withheld for the period for which the 650
payment is made. Upon the payment of the increased contributions 651
as provided in this division, the increased annual salary as 652
provided by law for the office for the period for which the member 653
paid increased contributions thereon shall be used in determining 654
the member's earnable salary for the purpose of computing the 655
member's final average salary. 656~~

~~(Z)~~ "Five years of service credit," for the exclusive purpose 657
of satisfying the service credit requirements and of determining 658
eligibility ~~for benefits~~ under section 145.33 or 145.332 of the 659
Revised Code, means employment covered under this chapter or under 660
a former retirement plan operated, recognized, or endorsed by the 661
employer prior to coverage under this chapter or under a 662
combination of the coverage. 663

~~(AA)~~(Z) "Deputy sheriff" means any person who is commissioned 664
and employed as a full-time peace officer by the sheriff of any 665
county, and has been so employed since on or before December 31, 666
1965; any person who is or has been commissioned and employed as a 667
peace officer by the sheriff of any county since January 1, 1966, 668
and who has received a certificate attesting to the person's 669
satisfactory completion of the peace officer training school as 670
required by section 109.77 of the Revised Code; or any person 671
deputized by the sheriff of any county and employed pursuant to 672
section 2301.12 of the Revised Code as a criminal bailiff or court 673
constable who has received a certificate attesting to the person's 674
satisfactory completion of the peace officer training school as 675
required by section 109.77 of the Revised Code. 676

~~(BB)~~(AA) "Township constable or police officer in a township 677

police department or district" means any person who is 678
commissioned and employed as a full-time peace officer pursuant to 679
Chapter 505. or 509. of the Revised Code, who has received a 680
certificate attesting to the person's satisfactory completion of 681
the peace officer training school as required by section 109.77 of 682
the Revised Code. 683

~~(CC)~~(BB) "Drug agent" means any person who is either of the 684
following: 685

(1) Employed full time as a narcotics agent by a county 686
narcotics agency created pursuant to section 307.15 of the Revised 687
Code and has received a certificate attesting to the satisfactory 688
completion of the peace officer training school as required by 689
section 109.77 of the Revised Code; 690

(2) Employed full time as an undercover drug agent as defined 691
in section 109.79 of the Revised Code and is in compliance with 692
section 109.77 of the Revised Code. 693

~~(DD)~~(CC) "Department of public safety enforcement agent" 694
means a full-time employee of the department of public safety who 695
is designated under section 5502.14 of the Revised Code as an 696
enforcement agent and who is in compliance with section 109.77 of 697
the Revised Code. 698

~~(EE)~~(DD) "Natural resources law enforcement staff officer" 699
means a full-time employee of the department of natural resources 700
who is designated a natural resources law enforcement staff 701
officer under section 1501.013 of the Revised Code and is in 702
compliance with section 109.77 of the Revised Code. 703

~~(FF)~~(EE) "Park officer" means a full-time employee of the 704
department of natural resources who is designated a park officer 705
under section 1541.10 of the Revised Code and is in compliance 706
with section 109.77 of the Revised Code. 707

~~(GG)~~(FF) "Forest officer" means a full-time employee of the 708

department of natural resources who is designated a forest officer 709
under section 1503.29 of the Revised Code and is in compliance 710
with section 109.77 of the Revised Code. 711

~~(HH)~~(GG) "Preserve officer" means a full-time employee of the 712
department of natural resources who is designated a preserve 713
officer under section 1517.10 of the Revised Code and is in 714
compliance with section 109.77 of the Revised Code. 715

~~(II)~~(HH) "Wildlife officer" means a full-time employee of the 716
department of natural resources who is designated a wildlife 717
officer under section 1531.13 of the Revised Code and is in 718
compliance with section 109.77 of the Revised Code. 719

~~(JJ)~~(II) "State watercraft officer" means a full-time 720
employee of the department of natural resources who is designated 721
a state watercraft officer under section 1547.521 of the Revised 722
Code and is in compliance with section 109.77 of the Revised Code. 723

~~(KK)~~(JJ) "Park district police officer" means a full-time 724
employee of a park district who is designated pursuant to section 725
511.232 or 1545.13 of the Revised Code and is in compliance with 726
section 109.77 of the Revised Code. 727

~~(LL)~~(KK) "Conservancy district officer" means a full-time 728
employee of a conservancy district who is designated pursuant to 729
section 6101.75 of the Revised Code and is in compliance with 730
section 109.77 of the Revised Code. 731

~~(MM)~~(LL) "Municipal police officer" means a member of the 732
organized police department of a municipal corporation who is 733
employed full time, is in compliance with section 109.77 of the 734
Revised Code, and is not a member of the Ohio police and fire 735
pension fund. 736

~~(NN)~~(MM) "Veterans' home police officer" means any person who 737
is employed at a veterans' home as a police officer pursuant to 738
section 5907.02 of the Revised Code and is in compliance with 739

section 109.77 of the Revised Code. 740

~~(OO)~~(NN) "Special police officer for a mental health 741
institution" means any person who is designated as such pursuant 742
to section 5119.14 of the Revised Code and is in compliance with 743
section 109.77 of the Revised Code. 744

~~(PP)~~(OO) "Special police officer for an institution for the 745
~~mentally retarded and~~ developmentally disabled" means any person 746
who is designated as such pursuant to section 5123.13 of the 747
Revised Code and is in compliance with section 109.77 of the 748
Revised Code. 749

~~(OO)~~(PP) "State university law enforcement officer" means any 750
person who is employed full time as a state university law 751
enforcement officer pursuant to section 3345.04 of the Revised 752
Code and who is in compliance with section 109.77 of the Revised 753
Code. 754

~~(RR)~~(OO) "House sergeant at arms" means any person appointed 755
by the speaker of the house of representatives under division 756
(B)(1) of section 101.311 of the Revised Code who has arrest 757
authority under division (E)(1) of that section. 758

~~(SS)~~(RR) "Assistant house sergeant at arms" means any person 759
appointed by the house sergeant at arms under division (C)(1) of 760
section 101.311 of the Revised Code. 761

~~(TT)~~(SS) "Regional transit authority police officer" means a 762
person who is employed full time as a regional transit authority 763
police officer under division (Y) of section 306.35 of the Revised 764
Code and is in compliance with section 109.77 of the Revised Code. 765

~~(UU)~~(TT) "State highway patrol police officer" means a 766
special police officer employed full time and designated by the 767
superintendent of the state highway patrol pursuant to section 768
5503.09 of the Revised Code or a person serving full time as a 769
special police officer pursuant to that section on a permanent 770

basis on October 21, 1997, who is in compliance with section 771
109.77 of the Revised Code. 772

~~(VV)~~(UU) "Municipal public safety director" means a person 773
who serves full time as the public safety director of a municipal 774
corporation with the duty of directing the activities of the 775
municipal corporation's police department and fire department. 776

~~(WW)~~(VV) Notwithstanding section 2901.01 of the Revised Code, 777
"PERS law enforcement officer" means a sheriff or any of the 778
following whose primary duties are to preserve the peace, protect 779
life and property, and enforce the laws of this state: a deputy 780
sheriff, township constable or police officer in a township police 781
department or district, drug agent, department of public safety 782
enforcement agent, natural resources law enforcement staff 783
officer, park officer, forest officer, preserve officer, wildlife 784
officer, state watercraft officer, park district police officer, 785
conservancy district officer, veterans' home police officer, 786
special police officer for a mental health institution, special 787
police officer for an institution for the ~~mentally retarded and~~ 788
developmentally disabled, state university law enforcement 789
officer, municipal police officer, house sergeant at arms, 790
assistant house sergeant at arms, regional transit authority 791
police officer, or state highway patrol police officer. PERS law 792
enforcement officer also includes a person serving as a municipal 793
public safety director at any time during the period from 794
September 29, 2005, to March 24, 2009, if the duties of that 795
service were to preserve the peace, protect life and property, and 796
enforce the laws of this state. 797

~~(XX)~~(WW) "Hamilton county municipal court bailiff" means a 798
person appointed by the clerk of courts of the Hamilton county 799
municipal court under division (A)(3) of section 1901.32 of the 800
Revised Code who is employed full time as a bailiff or deputy 801
bailiff, who has received a certificate attesting to the person's 802

satisfactory completion of the peace officer basic training 803
described in division (D)(1) of section 109.77 of the Revised 804
Code. 805

~~(YY)~~(XX) "PERS public safety officer" means a Hamilton county 806
municipal court bailiff, or any of the following whose primary 807
duties are other than to preserve the peace, protect life and 808
property, and enforce the laws of this state: a deputy sheriff, 809
township constable or police officer in a township police 810
department or district, drug agent, department of public safety 811
enforcement agent, natural resources law enforcement staff 812
officer, park officer, forest officer, preserve officer, wildlife 813
officer, state watercraft officer, park district police officer, 814
conservancy district officer, veterans' home police officer, 815
special police officer for a mental health institution, special 816
police officer for an institution for the ~~mentally retarded and~~ 817
developmentally disabled, state university law enforcement 818
officer, municipal police officer, house sergeant at arms, 819
assistant house sergeant at arms, regional transit authority 820
police officer, or state highway patrol police officer. "PERS 821
public safety officer" also includes a person serving as a 822
municipal public safety director at any time during the period 823
from September 29, 2005, to March 24, 2009, if the duties of that 824
service were other than to preserve the peace, protect life and 825
property, and enforce the laws of this state. 826

~~(ZZ)~~(YY) "Fiduciary" means a person who does any of the 827
following: 828

(1) Exercises any discretionary authority or control with 829
respect to the management of the system or with respect to the 830
management or disposition of its assets; 831

(2) Renders investment advice for a fee, direct or indirect, 832
with respect to money or property of the system; 833

(3) Has any discretionary authority or responsibility in the administration of the system. 834
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~~(AAA)~~(ZZ) "Actuary" means an individual who satisfies all of the following requirements: 836
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(1) Is a member of the American academy of actuaries; 838

(2) Is an associate or fellow of the society of actuaries; 839

(3) Has a minimum of five years' experience in providing actuarial services to public retirement plans. 840
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~~(BBB)~~(AAA) "PERS defined benefit plan" means the plan described in sections 145.201 to 145.79 of the Revised Code. 842
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~~(CCC)~~(BBB) "PERS defined contribution plans" means the plan or plans established under section 145.81 of the Revised Code. 844
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Sec. 145.016. Contributing service shall be allowed in accordance with the following: 846
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(A) For service before the first day of the first full calendar year beginning on or after the effective date of this section, credit for any contributing service shall be allowed as follows: 848
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(1) For each month for which the member's earnable salary is two hundred fifty dollars or more, allow one month's credit; 852
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(2) For each month for which the member's earnable salary is less than two hundred fifty dollars, allow a fraction of a month's credit with a numerator of the earnable salary during the month and a denominator of two hundred fifty dollars, except that if the member's annual earnable salary is less than six hundred dollars, the member's credit shall not be reduced below twenty per cent of a year for a calendar year of employment during which the member worked each month. 854
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Division (A)(2) of this section shall not reduce any credit 862

earned before January 1, 1985. 863

(B) For service on or after the first day of the first full 864
calendar year that begins on or after the effective date of this 865
section but not after the thirty-first day of December of that 866
year, credit for any contributing service shall be allowed as 867
follows: 868

(1) For each month for which the member's earnable salary is 869
seven hundred fifty dollars or more, allow one month's credit; 870

(2) For each month for which the member's earnable salary is 871
less than seven hundred and fifty dollars, allow a fraction of a 872
month's credit with a numerator of the earnable salary for the 873
month and a denominator of seven hundred and fifty dollars. 874

This division shall not reduce any credit earned before the 875
first day of the first full calendar year that begins on or after 876
the effective date of this section. 877

(C) For service on or after the first day of the second full 878
calendar year that begins on or after the effective date of this 879
section but not after the thirty-first day of December of that 880
year, credit for any contributing service shall be allowed as 881
follows: 882

(1) For each month for which the member's earnable salary is 883
eight hundred seventy-five dollars or more, allow one month's 884
credit; 885

(2) For each month for which the member's earnable salary is 886
less than eight hundred seventy-five dollars, allow a fraction of 887
a month's credit with a numerator of the earnable salary for the 888
month and a denominator of eight hundred seventy-five dollars. 889

This division shall not reduce any credit earned before the 890
first day of the second full calendar year beginning after the 891
effective date of this section. 892

(D) For service on or after the first day of the third full calendar year that begins on or after the effective date of this section, credit for any contributing service shall be allowed in accordance with the following: 893
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(1) For each month for which the member's earnable salary equals or exceeds the amount specified in division (D)(1)(a) or (b) of this section, as appropriate, allow one month's credit: 897
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(a) For the third full calendar year beginning after the effective date of this section, one thousand dollars; 900
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(b) For each calendar year thereafter, the sum of the prior year's amount plus the amount determined by multiplying the prior year's amount by the average wage index as described in 20 C.F.R. 404.272, as amended, rounded up to the next dollar for the most recent year for which information is available on June 30 of the year immediately preceding the year for which the sum is being calculated. 902
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(2) For each month that the member's earnable salary is less than the appropriate amount specified in division (D)(1) of this section, allow a fraction of a month's credit with a numerator of the earnable salary during the month and a denominator of the amount specified in division (D)(1)(a) or (b) of this section, as appropriate. 909
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Division (D) of this section shall not reduce any credit earned before the first day of the third full calendar year beginning after the effective date of this section. 915
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(E) Notwithstanding any other provision of this section, an elected official who prior to January 1, 1980, was granted a full year of credit for each year of service as an elected official shall be considered to have earned a full year of credit for each year of service regardless of whether the service was full-time or part-time. The public employees retirement board has no authority 918
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to reduce the credit. 924

Sec. 145.017. (A) For a member eligible for a retirement allowance under division (A) or (B) of section 145.32 of the Revised Code or division (A), (B), or (D)(1), (3), or (4) of section 145.332 of the Revised Code, the number of years used in the calculation of final average salary shall be three and the sum of the earnable salary for those years shall be divided by three. 925
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(B) For a member eligible for a retirement allowance under division (C) of section 145.32 of the Revised Code or division (C) or (D)(2) or (5) of section 145.332 of the Revised Code, the number of years used in the calculation of final average salary shall be five and the sum of the earnable salary for those years shall be divided by five. 931
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(C)(1) For a member described in division (A) or (B) of section 145.32 or division (A), (B), or (D)(1), (3), or (4) of section 145.332 of the Revised Code who is eligible for a retirement allowance under section 145.331 of the Revised Code or a benefit under section 145.36 or 145.361 of the Revised Code, the number of years used in the calculation of final average salary shall be three and the sum of the earnable salary for those years shall be divided by three. 937
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(2) For a member described in division (C) of section 145.32 or division (C) or (D)(2) or (5) of section 145.332 of the Revised Code who is eligible for a retirement allowance under section 145.331 of the Revised Code or a benefit under section 145.36 or 145.361 of the Revised Code, the number of years used in the calculation of final average salary shall be five and the sum of the earnable salary for those years shall be divided by five. 945
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(D) For a benefit under section 145.45 of the Revised Code: 952

(1) The number of years used in the calculation of the 953

deceased member's final average salary shall be three and the sum 954
of the earnable salary for those years shall be divided by three 955
if the member is described in division (A) or (B) of section 956
145.32 of the Revised Code or division (A), (B), or (D)(1), (3), 957
or (4) of section 145.332 of the Revised Code. 958

(2) The number of years used in the calculation of the 959
deceased member's final average salary shall be five and the sum 960
of the earnable salary for those years shall be divided by five if 961
the member is described in division (C) of section 145.32 of the 962
Revised Code or division (C) or (D)(2) or (5) of section 145.332 963
of the Revised Code. 964

Sec. 145.036. On or before the last day of January of each 965
year, each public employer shall transmit to the public employees 966
retirement system a list of all individuals providing personal 967
services who at any time during the preceding calendar year 968
received compensation from the employer for which no contributions 969
were deducted under section 145.47 of the Revised Code because the 970
employer classified the individual as an independent contractor or 971
another classification other than public employee or any other 972
reason. The list shall contain the name of the individual and any 973
other information required by the system. 974

If there is doubt at the time the list is compiled or at any 975
other time regarding whether an individual providing personal 976
services to a public employer is a public employee, the employer 977
shall make a written request to the public employees retirement 978
board for a determination of whether the individual is a public 979
employee for the purposes of this chapter. On receipt of the 980
request, the board shall determine whether the individual is a 981
public employee with regard to the services in question. If the 982
board determines that the individual is not a public employee, for 983
the purposes of this chapter the individual shall be considered an 984

independent contractor with regard to the services in question. 985

The board's determination is final. 986

The board shall notify the individual and the employer of its 987

determination. The determination shall apply to services performed 988

before, on, or after the effective date of this section for the 989

same employer in the same capacity. 990

Sec. 145.037. (A) As used in this section and section 145.038 991

of the Revised Code, "business entity" means a corporation, 992

association, firm, limited liability company, partnership, sole 993

proprietorship, or other entity engaged in business. 994

(B)(1) Except as provided in division (B)(2) of this section, 995

an individual who provided personal services to a public employer 996

on or before the effective date of this section but was not 997

classified as a public employee may request from the public 998

employees retirement board a determination of whether the 999

individual should have been classified as a public employee for 1000

purposes of this chapter. The request shall be made on a form 1001

provided by the board. 1002

(2) Division (B)(1) of this section does not apply to an 1003

individual employed by a business entity under contract with a 1004

public employer to provide personal services to the employer. 1005

(C) Not later than thirty days after the effective date of 1006

this section, the board shall notify each employer of the right of 1007

an individual described in division (B)(1) of this section to seek 1008

the determination described in that division. The notice shall be 1009

accompanied by copies of the form described in division (B)(1) of 1010

this section. 1011

Not later than sixty days after the effective date of this 1012

section, the employer shall send to each individual described in 1013

division (B)(1) of this section a copy of the form provided by the 1014

retirement system and written notice of the right to seek a 1015
determination of whether the individual should have been 1016
classified as a public employee. The notice shall be sent to the 1017
individual's last known address on record with the employer. 1018

On receipt of a properly completed form, the board shall 1019
determine whether the individual should have been classified as a 1020
public employee. If the board determines that the individual is 1021
not a public employee with regard to the services in question, for 1022
the purposes of this chapter the individual shall be considered an 1023
independent contractor with regard to the services in question. 1024
The board's determination is final. 1025

The board shall notify the individual and the employer of its 1026
determination. The determination shall apply to services performed 1027
before, on, or after the effective date of this section for the 1028
same employer in the same capacity. 1029

(D) Regardless of whether an individual actually receives 1030
notice under this section, the request for a determination must be 1031
made not later than one year after the effective date of this 1032
section unless the individual can demonstrate to the board's 1033
satisfaction through medical records that at the time the one-year 1034
period ended the individual was physically or mentally 1035
incapacitated and unable to request a determination. 1036

Sec. 145.038. (A) A public employer who on or after the 1037
effective date of this section begins to receive personal services 1038
from an individual it classifies as an independent contractor or 1039
another classification other than public employee shall inform the 1040
individual of the classification and that no contributions will be 1041
made to the public employees retirement system. Not later than 1042
thirty days after the services begin, the employer shall require 1043
the individual to acknowledge, in writing on a form provided by 1044
the system, that the individual has been informed that the 1045

employer does not consider the individual a public employee and no 1046
contributions will be made to the public employees retirement 1047
system. The employer shall retain the acknowledgement and 1048
immediately transmit a copy of it to the system. 1049

(B)(1) Regardless of whether the individual has made an 1050
acknowledgement under division (A) of this section and, except as 1051
provided in division (B)(2) of this section, an individual may 1052
request that the public employees retirement board determine 1053
whether the individual is a public employee for purposes of this 1054
chapter. 1055

(2) Division (B)(1) of this section does not apply to an 1056
individual employed by a business entity under contract with a 1057
public employer to provide personal services to the employer. 1058

(C) A request for a determination must be made not later than 1059
five years after the individual begins to provide personal 1060
services to the employer, unless one of the following is the case: 1061

(1) The individual demonstrates to the board's satisfaction 1062
through medical records that at the time the five-year period 1063
ended the individual was physically or mentally incapacitated and 1064
unable to request a determination; 1065

(2) The employer has not obtained or has failed to retain the 1066
acknowledgement required by division (A) of this section. 1067

(D) On receipt of a request under division (B)(1) of this 1068
section, the board shall determine whether the individual is a 1069
public employee for the purposes of this chapter. If the board 1070
determines that the individual is not a public employee, for the 1071
purposes of this chapter the individual shall be considered an 1072
independent contractor with regard to the services in question. 1073
The board's determination is final. 1074

The board shall notify the individual and the employer of its 1075
determination. The determination shall apply to services performed 1076

before, on, or after the effective date of this section for the 1077
same employer in the same capacity. 1078

(E) The board may adopt rules under section 145.09 of the 1079
Revised Code to implement this section and sections 145.036 and 1080
145.037 of the Revised Code. 1081

Sec. 145.04. (A) The general administration and management of 1082
the public employees retirement system and the making effective of 1083
Chapter 145. of the Revised Code, are hereby vested in a board to 1084
be known as the "public employees retirement board," which shall 1085
consist of the following members: 1086

~~(A)~~(1) One member, known as the treasurer of state's 1087
investment designee, who shall be appointed by the treasurer of 1088
state for a term of four years and have the following 1089
qualifications: 1090

~~(1)~~(a) The member is a resident of this state. 1091

~~(2)~~(b) Within the three years immediately preceding the 1092
appointment, the member has not been employed by the public 1093
employees retirement system, police and fire pension fund, state 1094
teachers retirement system, school employees retirement system, or 1095
state highway patrol retirement system or by any person, 1096
partnership, or corporation that has provided to one of those 1097
retirement systems services of a financial or investment nature, 1098
including management, analysis, supervision, or investment of 1099
assets. 1100

~~(3)~~(c) The member has direct experience in the management, 1101
analysis, supervision, or investment of assets. 1102

~~(4)~~(d) The member is not currently employed by the state or a 1103
political subdivision of the state. 1104

~~(B)~~(2) The director of administrative services; 1105

~~(C)~~(3) Five members, known as employee members, one of whom 1106

shall be a state employee member of the system, who shall be 1107
elected by ballot by the state employee members of the system from 1108
among their number; another of whom shall be a county employee 1109
member of the system, who shall be elected by ballot by the county 1110
employee members of the system from among their number; another of 1111
whom shall be a municipal employee member of the system, who shall 1112
be elected by ballot by the municipal employee members of the 1113
system from among their number; another of whom shall be a 1114
university or college employee member of the system, who shall be 1115
elected by ballot by the university and college employee members 1116
of the system from among their number; and another of whom shall 1117
be a park district, conservancy district, sanitary district, 1118
health district, public library, metropolitan housing authority, 1119
union cemetery, joint hospital, township, or institutional 1120
commissary employee member of the system, who shall be elected by 1121
ballot by the park district, conservancy district, sanitary 1122
district, health district, metropolitan housing authority, public 1123
library, union cemetery, joint hospital, township, and 1124
institutional commissary employee members of the system from among 1125
their number, in a manner to be approved by the board. Members of 1126
the system who are receiving a disability benefit under this 1127
chapter are ineligible for membership on the board as employee 1128
members. 1129

~~(D)~~(4) Two members, known as the retirant members, who shall 1130
be former members of the public employees retirement system who 1131
reside in this state and receive age and service retirement, a 1132
disability benefit, or benefits paid under a PERS defined 1133
contribution plan. The retirant members shall be elected by ballot 1134
by former members of the system who are receiving age and service 1135
retirement, a disability benefit, or benefits paid under a PERS 1136
defined contribution plan; 1137

~~(E)~~(1)(5)(a) Two members, known as the investment expert 1138

members, who shall be appointed for four-year terms and each of 1139
whom shall have the following qualifications: 1140

~~(a)(i)~~ The member is a resident of this state. 1141

~~(b)(ii)~~ Within the three years immediately preceding the 1142
appointment, the member has not been employed by the public 1143
employees retirement system, police and fire pension fund, state 1144
teachers retirement system, school employees retirement system, or 1145
state highway patrol retirement system or by any person, 1146
partnership, or corporation that has provided to one of those 1147
retirement systems services of a financial or investment nature, 1148
including the management, analysis, supervision, or investment of 1149
assets. 1150

~~(c)(iii)~~ The member has direct experience in the management, 1151
analysis, supervision, or investment of assets. 1152

~~(2)(b)~~ One investment expert member shall be appointed by the 1153
governor, and one investment expert member shall be jointly 1154
appointed by the speaker of the house of representatives and the 1155
president of the senate. ~~Any investment expert~~ 1156

~~(B) Any member appointed to fill a vacancy occurring prior to~~ 1157
~~the expiration of the term for which the member's predecessor was~~ 1158
~~appointed under this section shall hold office until the later of~~ 1159
~~the end of such the term. The for which the member shall continue~~ 1160
~~in office subsequent to the expiration date of the member's term~~ 1161
~~until is appointed or the date the member's successor takes~~ 1162
~~office, or until a period of sixty days has elapsed, whichever~~ 1163
~~occurs first.~~ 1164

Sec. 145.041. Each newly elected member of the public 1165
employees retirement board ~~and each individual appointed to fill a~~ 1166
~~vacancy on the board,~~ shall, not later than ninety days after 1167
commencing service as a board member, complete the orientation 1168

program component of the retirement board member education program 1169
established under section 171.50 of the Revised Code. 1170

Each member of the board who has served a year or longer as a 1171
board member shall, not less than twice each year, attend one or 1172
more programs that are part of the continuing education component 1173
of the retirement board member education program established under 1174
section 171.50 of the Revised Code. 1175

Sec. 145.05. (A) The terms of office of employee members of 1176
the public employees retirement board shall be for four years each 1177
beginning on the first day of January following election. The 1178
election of the county employee member of the board and the 1179
employee member of the board representing public library, health 1180
district, park district, conservancy district, sanitary district, 1181
township, metropolitan housing authority, union cemetery, joint 1182
hospital, and institutional commissary employees shall be held on 1183
the first Monday in October, 1945, and on the first Monday in 1184
October in each fourth year thereafter. The election of the state 1185
employee member of the board and the municipal employee member of 1186
the board shall be held on the first Monday in October, 1946, and 1187
on the first Monday in October in each fourth year thereafter. The 1188
election of the initial university-college employee member of the 1189
board shall be held on the first Monday in October, 1978, and 1190
elections for subsequent university-college employee members of 1191
the board shall be held on the first Monday in October in each 1192
fourth year thereafter. 1193

(B) The term of office of the retirant members of the public 1194
employees retirement board shall be for four years beginning on 1195
the first day of January following the election. The election of 1196
the initial retirant member for that position on the board shall 1197
be held on the first Monday in October, 1978, and subsequent 1198
elections for this retirant position shall be held on the first 1199

Monday in October in each fourth year thereafter. The initial 1200
election for the second retirant member position shall be held at 1201
the first election that occurs later than ninety days after ~~the~~ 1202
~~effective date of this amendment~~ September 15, 2004. Subsequent 1203
elections for this retirant position shall be held each fourth 1204
year thereafter. 1205

(C) All elections for employee members of the public 1206
employees retirement board shall be held under the direction of 1207
the board in accordance with rules adopted under section 145.058 1208
of the Revised Code. Any member of the public employees retirement 1209
system, except a member who is receiving a disability benefit 1210
under this chapter, is eligible for election as an employee member 1211
of the board to represent the employee group that includes the 1212
member, provided that the member has been nominated by a petition 1213
that is signed by at least five hundred members of the employee 1214
group to be represented, including not less than twenty such 1215
signers from each of at least ten counties of the state, and 1216
certified in accordance with rules adopted under section 145.058 1217
of the Revised Code. The name of any member so nominated shall be 1218
placed upon the ballot by the board as a regular candidate. Names 1219
of other eligible candidates may, at any election, be substituted 1220
for the regular candidates by writing such names upon the ballots. 1221
The candidate who receives the highest number of votes for a 1222
particular employee member position on the board shall be elected 1223
to that office on certification of the election results in 1224
accordance with rules adopted under section 145.058 of the Revised 1225
Code. 1226

(D) All elections for the retirant members of the public 1227
employees retirement board shall be held under the direction of 1228
the board in accordance with rules adopted under section 145.058 1229
of the Revised Code. Any former member of the public employees 1230
retirement system who is described in division ~~(D)~~(A)(4) of 1231

section 145.04 of the Revised Code is eligible for election as a 1232
retirant member of the board to represent recipients of age and 1233
service retirement, a disability benefit, or benefits paid under a 1234
PERS defined contribution plan, provided that such person has been 1235
nominated by a petition that is signed by any combination of at 1236
least two hundred fifty eligible, former members of the system and 1237
certified in accordance with rules adopted under section 145.058 1238
of the Revised Code. To be eligible to sign the petition, a former 1239
member of the system must be a recipient of age and service 1240
retirement, a disability benefit, or benefits paid under a PERS 1241
defined contribution plan. The petition shall contain the 1242
signatures of at least ten such recipients from each of at least 1243
five counties wherein recipients of benefits from the system 1244
reside. 1245

The name of any person nominated in this manner shall be 1246
placed upon the ballot by the board as a regular candidate. Names 1247
of other eligible candidates may, at any election for a retirant 1248
member of the board, be substituted for the regular candidates by 1249
writing the names of such persons upon the ballot. The candidate 1250
who receives the highest number of votes for any term as a 1251
retirant member of the board shall be elected to office on 1252
certification of the election results in accordance with rules 1253
adopted under section 145.058 of the Revised Code. 1254

Sec. 145.057. (A) The office of ~~an employee member or~~ 1255
~~retirant~~ a member of the public employees retirement board who is 1256
convicted of or pleads guilty to a felony, a theft offense as 1257
defined in section 2913.01 of the Revised Code, or a violation of 1258
section 102.02, 102.03, 102.04, 2921.02, 2921.11, 2921.13, 1259
2921.31, 2921.41, 2921.42, 2921.43, or 2921.44 of the Revised Code 1260
shall be deemed vacant. A person who has pleaded guilty to or been 1261
convicted of an offense of that nature is ineligible for election 1262
or appointment to the ~~office of employee member or retirant member~~ 1263

~~of the~~ public employees retirement board. 1264

(B) A member of the public employees retirement board who 1265
willfully and flagrantly exercises authority or power not 1266
authorized by law, refuses or willfully neglects to enforce the 1267
law or to perform any official duty imposed by law, or is guilty 1268
of gross neglect of duty, gross immorality, drunkenness, 1269
misfeasance, malfeasance, or nonfeasance is guilty of misconduct 1270
in office. On complaint and hearing in the manner provided for in 1271
this section, the board member shall have judgment of forfeiture 1272
of the office with all its emoluments entered against the board 1273
member, creating in the office a vacancy to be filled as provided 1274
by law. 1275

(C) Proceedings for removal of a board member on any of the 1276
grounds enumerated in division (B) of this section shall be 1277
commenced by filing with the court of common pleas of the county 1278
in which the board member resides a written complaint specifically 1279
setting forth the charge. The complaint shall be accepted if 1280
signed by the governor or signed as follows: 1281

(1) If the complaint is against an employee member of the 1282
board, the complaint must be signed by a number of members of the 1283
employee group represented by the member that equals at least the 1284
following and must include signatures of at least twenty employee 1285
members residing in at least five different counties: 1286

(a) If the employee member was most recently elected in 1287
accordance with section 145.05 of the Revised Code, ten per cent 1288
of the number of members of the employee group represented by the 1289
employee member who voted in that election; 1290

(b) If the employee member was most recently elected under 1291
section 145.06 of the Revised Code or took office in accordance 1292
with section 145.051 of the Revised Code, ten per cent of the 1293
number of members of the employee group represented by the 1294

employee member who voted in the most recent election held in 1295
accordance with section 145.05 of the Revised Code for that 1296
employee member position on the board. 1297

(2) If the complaint is against a retirant member of the 1298
board, the complaint must be signed by a number of former members 1299
of the system authorized to vote for a retirant member in an 1300
election under section 145.05 of the Revised Code that equals at 1301
least the following and must include signatures of at least twenty 1302
former members residing in at least five different counties: 1303

(a) If the retirant member was most recently elected in 1304
accordance with section 145.05 of the Revised Code, ten per cent 1305
of the number of former members of the system who voted in that 1306
election; 1307

(b) If the retirant member was most recently elected under 1308
section 145.06 of the Revised Code or took office in accordance 1309
with section 145.051 of the Revised Code, ten per cent of the 1310
number of former members of the system who voted in the most 1311
recent election held in accordance with section 145.05 of the 1312
Revised Code for that retirant member position on the board. 1313

(D) The clerk of the court of common pleas in which a 1314
complaint against a member of the board is filed under division 1315
(C) of this section shall do both of the following with respect to 1316
the complaint: 1317

(1) Submit the signatures obtained pursuant to division (C) 1318
of this section to the board for purposes of verifying the 1319
validity of the signatures. The board shall verify the validity of 1320
the signatures and report its findings to the court. 1321

(2) Cause a copy of the complaint to be served on the board 1322
member at least ten days before the hearing on the complaint. The 1323
court shall hold a public hearing not later than thirty days after 1324
the filing of the complaint. The court may subpoena witnesses and 1325

compel their attendance in the same manner as in civil cases. 1326
Process shall be served by the sheriff of the county in which the 1327
witness resides. Witness fees and other fees in connection with 1328
the proceedings shall be the same as in civil cases. The court may 1329
suspend the board member pending the hearing. 1330

If the court finds that one or more of the charges in the 1331
complaint are true, it shall make a finding for removal of the 1332
board member. The court's finding shall include a full, detailed 1333
statement of the reasons for the removal. The finding shall be 1334
filed with the clerk of the court and be made a matter of public 1335
record. 1336

The board member has the right to appeal to the court of 1337
appeals. 1338

(E) No individual who has been removed from the board 1339
pursuant to this section shall be eligible to fill an elective or 1340
appointed position as a member of the board. 1341

Sec. 145.06. (A) Except as provided in division (D) of this 1342
section, if a vacancy occurs in the term of any employee member of 1343
the public employees retirement board, the remaining members of 1344
the board shall elect a successor employee member from the 1345
employee group lacking representation because of the vacancy. On 1346
certification of the election results in accordance with rules 1347
adopted under section 145.058 of the Revised Code, the successor 1348
employee member shall hold office until the first day of the new 1349
term that follows the next board election that occurs not less 1350
than ninety days after the successor employee member's election. 1351

Any employee member of the board who fails to attend the 1352
meetings of the board for three months or longer, without valid 1353
excuse, shall be considered as having resigned, and the board 1354
shall declare the employee member's office vacated as of the date 1355
of the adoption of a proper resolution. 1356

If as a result of changed circumstances an employee member of the board is no longer employed in the employee group that corresponds with the employee group that elected the member, the employee member's office shall be considered vacant, and a successor employee member shall be chosen in the manner specified in this division.

(B) Except as provided in division (D) of this section, if a vacancy occurs during the term of office of a retirant member of the board, the remaining members of the board shall elect a successor retirant member who shall be a former member of the public employees retirement system who is eligible for election under section 145.04 of the Revised Code as a retirant member of the board. On certification of the election results in accordance with rules adopted under section 145.058 of the Revised Code, the successor retirant member shall hold office until the first day of the new term that follows the next board election that occurs not less than ninety days after the successor retirant member's election.

If a retirant member of the board fails to attend the meetings of the board for three months or longer, without valid excuse, the retirant member shall be considered as having resigned, and the board shall declare the member's office vacated as of the date of the adoption of a proper resolution.

If as a result of changed circumstances a retirant member would no longer qualify for membership on the board as the retirant member, the retirant member's office shall be considered vacant, and a successor retirant member shall be chosen in the manner specified in this division.

(C) Elections under this section to fill a vacancy on the board shall be conducted in accordance with rules adopted under section 145.058 of the Revised Code.

(D) A successor member need not be elected under division (A) 1388
or (B) of this section for a vacancy that occurs on or after the 1389
first day of October of the year in which the vacated term ends. 1390

Sec. 145.09. The public employees retirement board shall 1391
elect from its membership a chairperson, and shall appoint an 1392
executive director who shall serve as secretary to the board, an 1393
actuary, and other employees as necessary for the transaction of 1394
the business of the public employees retirement system. The 1395
compensation of all persons so appointed shall be fixed by the 1396
board. 1397

If the board provides health care coverage to employees of 1398
the retirement system, it may permit employees of the Ohio public 1399
employees deferred compensation board to participate. 1400

Effective ninety days after ~~the effective date of this~~ 1401
~~amendment~~ September 15, 2004, the board may not employ a state 1402
retirement system investment officer, as defined in section 1403
1707.01 of the Revised Code, who does not hold a valid state 1404
retirement system investment officer license issued by the 1405
division of securities in the department of commerce. 1406

Every expense voucher of an employee, officer, or board 1407
member of the public employees retirement system shall itemize all 1408
purchases and expenditures. 1409

The board shall perform other functions as required for the 1410
proper execution of this chapter, and may adopt rules in 1411
accordance with section 111.15 of the Revised Code for the proper 1412
administration and management of this chapter. 1413

The board may take all appropriate action to avoid payment by 1414
the system or its members of federal or state income taxes on 1415
contributions to the system or amounts earned on such 1416
contributions. 1417

Notice of proposed rules shall be given to interested parties 1418
and rules adopted by the board shall be published and otherwise 1419
made available. When it files a rule with the joint committee on 1420
agency rule review pursuant to section 111.15 of the Revised Code, 1421
the board shall submit to the Ohio retirement study council a copy 1422
of the full text of the rule, and if applicable, a copy of the 1423
rule summary and fiscal analysis required by division (B) of 1424
section 127.18 of the Revised Code. 1425

The board may sue and be sued, plead and be impleaded, 1426
contract and be contracted with. All of its business shall be 1427
transacted, all of its funds invested, all warrants for money 1428
drawn and payments made, and all of its cash and securities and 1429
other property shall be held in the name of the board, or in the 1430
name of its nominee, provided that nominees are authorized by 1431
retirement board resolution for the purpose of facilitating the 1432
ownership and transfer of investments. 1433

If the Ohio retirement study council establishes a uniform 1434
format for any report the board is required to submit to the 1435
council, the board shall submit the report in that format. 1436

Sec. 145.101. Any action brought against the public employees 1437
retirement system or the public employees retirement board or its 1438
officers, employees, or board members in their official capacities 1439
shall be brought in the Franklin County court of common pleas. 1440

Sec. 145.19. (A) Except as provided in division (D) of this 1442
section, an individual who becomes employed in a position subject 1443
to this chapter on or after ~~the date on which the public employees 1444
retirement board first establishes a PERS defined contribution 1445
plan~~ January 1, 2003, shall make an election under this section. 1446
Not later than one hundred eighty days after the date on which 1447

employment begins, the individual shall elect to participate 1448
either in the PERS defined benefit plan or a PERS defined 1449
contribution plan. ~~If~~ Unless a form evidencing an election under 1450
this section is ~~not~~ received by the public employees retirement 1451
system ~~not later than~~ on or before the last day of the 1452
one-hundred-eighty-day period, the individual is deemed to have 1453
elected to participate in the PERS defined benefit plan. 1454

(B) An election under this section shall be made in writing 1455
on a form provided by the system and filed with the system. 1456

(C) An election under this section shall take effect on the 1457
date employment began and, except as provided in section 145.814 1458
of the Revised Code or rules governing the PERS defined benefit 1459
plan, is irrevocable on receipt by the system. 1460

(D) An individual is ineligible to make an election under 1461
this section if one of the following applies: 1462

(1) ~~At the time employment begins, the~~ The individual is a 1463
PERS retirant or other system retirant, as those terms are defined 1464
in section 145.38 of the Revised Code, or is retired under section 1465
145.383 of the Revised Code. 1466

(2) The individual is participating or has elected to 1467
participate in an alternative retirement plan under section 1468
3305.05 or 3305.051 of the Revised Code and the employment is in a 1469
position that is subject to division (C)(4) of section 3305.05 or 1470
division (F) of section 3305.051 of the Revised Code. 1471

(3) The individual ~~is a contributor who, as of the last day~~ 1472
~~of the month prior to the date employment begins, has five or more~~ 1473
~~years of total service credit~~ has contributions standing to the 1474
individual's credit in the employees' savings fund or defined 1475
contribution fund established under section 145.23 of the Revised 1476
Code. 1477

(4) The individual is employed in a position covered under 1478

this chapter to which section 145.193 of the Revised Code applies. 1479

(5) The individual is a PERS law enforcement officer or PERS 1480
public safety officer. 1481

Sec. 145.191. (A) Except as provided in division ~~(E)~~(F) of 1482
this section, a public employees retirement system member or 1483
contributor who, as of ~~the last day of the month immediately~~ 1484
~~preceding the date on which the public employees retirement board~~ 1485
~~first establishes a PERS defined contribution plan~~ December 31, 1486
2002, has less than five years of total service credit is eligible 1487
to make an election under this section. A member or contributor 1488
who is employed in more than one position subject to this chapter 1489
is eligible to make only one election. The election applies to all 1490
positions subject to this chapter. 1491

Not later than ~~one hundred eighty days after the day the~~ 1492
~~board first establishes a PERS defined contribution plan~~ June 30, 1493
2003, an eligible member or contributor may elect to participate 1494
in a PERS defined contribution plan. ~~If~~ Unless a form evidencing 1495
an election is ~~not~~ received by the system ~~not later than the last~~ 1496
~~day of the one hundred eighty day period~~ on or before that date, a 1497
member or contributor to whom this section applies is deemed to 1498
have elected to continue participating in the PERS defined benefit 1499
plan. 1500

(B) An election under this section shall be made in writing 1501
on a form provided by the system and filed with the system. 1502

(C) On ~~receipt of~~ the request of a member or contributor who 1503
made an election under this section, the system shall ~~do both of~~ 1504
~~the following:~~ 1505

~~(1) Credit~~ credit to the plan elected ~~both of the following:~~ 1506

~~(a) Any employer contributions attributable to the member for~~ 1507
~~the period beginning on the day the board first established a PERS~~ 1508

defined contribution plan;	1509
(b) All <u>the</u> accumulated contributions <u>attributable standing</u>	1510
to the <u>credit of the</u> member or contributor-	1511
(2) <u>Cancel in the employees' savings fund and cancel</u> all	1512
service credit and eligibility for any payment, benefit, or right	1513
under the PERS defined benefit plan.	1514
(D) <u>For each member or contributor who elected under this</u>	1515
<u>section to participate in a PERS defined contribution plan and</u>	1516
<u>made a request under division (C) of this section, any additional</u>	1517
<u>deposits that were made by the member or contributor prior to</u>	1518
<u>April 6, 2007, under the version of division (C) of section 145.23</u>	1519
<u>of the Revised Code as it existed immediately prior to that date</u>	1520
<u>shall be credited to the defined contribution plan.</u>	1521
<u>(E)</u> An election under this section is effective as of the	1522
date the board first established a PERS defined contribution plan	1523
<u>January 1, 2003,</u> and, except as provided in section 145.814 of the	1524
Revised Code or rules governing the PERS defined benefit plan, is	1525
irrevocable on receipt by the system.	1526
(E) <u>(F)</u> An election may not be made under this section by a	1527
member or contributor who is either of the following:	1528
(1) A PERS retirant who is a member under division (C) <u>(D)</u> of	1529
section 145.38 of the Revised Code;	1530
(2) A PERS law enforcement officer or a PERS public safety	1531
officer.	1532
Sec. 145.192. Except as provided in section 145.195, 145.814	1533
and, or in division (C) of section 145.82 of the Revised Code, a	1534
member of the public employees retirement system who elects to	1535
participate in a PERS defined contribution plan shall be	1536
ineligible for any benefit or payment under the PERS defined	1537
benefit plan and shall be forever barred from claiming or	1538

purchasing service credit with the system or any other Ohio state 1539
retirement system, as defined in section 145.30 of the Revised 1540
Code, for service covered by the election. 1541

Sec. 145.193. Except as provided in section 145.194 or 1542
division (C)(4) of section 3305.05 and division (F) of section 1543
3305.051 of the Revised Code, an election made or deemed to have 1544
been made under section 145.19 or 145.191 of the Revised Code 1545
applies to all positions subject to this chapter for which the 1546
member is contributing under section 145.47 or 145.85 of the 1547
Revised Code. ~~A~~ 1548

A member who terminates employment in all positions subject 1549
to this chapter, receives a refund of the member's contributions 1550
made under section 145.47 or 145.85 of the Revised Code, and later 1551
becomes employed in a position subject to this chapter may make an 1552
election under section 145.19 of the Revised Code as provided by 1553
that section. 1554

Sec. 145.194. (A) A member participating in a PERS defined 1555
contribution plan at the time of commencing employment as a PERS 1556
law enforcement officer or PERS public safety officer shall cease 1557
making contributions to that plan. During employment as a PERS law 1558
enforcement officer or a PERS public safety officer and any 1559
concurrent employment in a position subject to this chapter, the 1560
member shall contribute only to the PERS defined benefit plan. 1561

(B) A member described in division (A) of this section with 1562
contributions standing to the member's credit in a PERS defined 1563
contribution plan may elect to have those contributions deposited 1564
and credited in the PERS defined benefit plan in accordance with 1565
section 145.814 of the Revised Code and rules governing the PERS 1566
defined benefit plan. 1567

Sec. 145.195. The public employees retirement system may, in 1568

accordance with rules it adopts under this section, permit a 1569
member who participated in both the PERS defined benefit plan and 1570
one or more PERS defined contribution plans to combine years of 1571
service as a member and contributions made under sections 145.47 1572
and 145.85 of the Revised Code for the purpose of determining 1573
eligibility for a benefit under section 145.32, 145.331, or 1574
145.332 of the Revised Code, or a benefit under a PERS defined 1575
contribution plan. 1576

Sec. 145.20. (A) Any elective official of the state of Ohio 1577
or of any political subdivision thereof having employees in the 1578
public employees retirement system shall be considered as an 1579
employee of the state or such political subdivision, and may 1580
become a member of the system upon application to the public 1581
employees retirement board, with all the rights, privileges, and 1582
obligations of membership. An elective official who becomes a 1583
member of the system on or after ~~the date the public employees~~ 1584
~~retirement board first establishes a PERS defined contribution~~ 1585
~~plan~~ January 1, 2003, shall make an election pursuant to section 1586
145.19 of the Revised Code not later than one hundred eighty days 1587
after applying for membership in the system. The election is 1588
effective as of the date the official applies for membership and 1589
is irrevocable on receipt by the system. If a form evidencing an 1590
election is not received by the system not later than the last day 1591
of the one-hundred-eighty-day period, the official is deemed to 1592
have elected to participate in the PERS defined benefit plan. 1593

(B) ~~Service as any such elective official by any member of~~ 1594
~~the system rendered prior to January 1, 1935, shall be included as~~ 1595
~~prior service, provided the member does both of the following:~~ 1596

~~(1) Completes three years of contributing service, or the~~ 1597
~~equivalent thereof, in the public employees retirement system~~ 1598
~~subsequent to the date that membership is established;~~ 1599

~~(2) Participates in the PERS defined benefit plan or a PERS defined contribution plan with definitely determinable benefits.~~ 1600
1601

~~(C) Credit for service between January 1, 1935, and the date that membership is established, except service as an elective official that was subject to the tax on wages imposed by the "Federal Insurance Contributions Act," 68A Stat. 415 (1954), 26 U.S.C.A. 3101, as amended, may be secured by the elective official provided the elective official does all of the following:~~ 1602
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~~(1) Pays into the employees' savings fund an amount determined by applying the member contribution rate in effect at the time of payment to the earnable salary of the member during all periods of service after January 1, 1935, covered by this chapter, for which contributions have not been paid, plus interest on such amount compounded annually at a rate to be determined specified by the board that is equal to one hundred per cent of the additional liability resulting from the purchase of that year or portion of a year of credit as determined by an actuary employed by the board;~~ 1608
1609
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~~(2) Completes one and one-half years of contributing membership in the public employees retirement system subsequent to the date membership was established;~~ 1618
1619
1620

~~(3) Participates in the PERS defined benefit plan or a PERS defined contribution plan with definitely determinable benefits.~~ 1621
1622

A member may choose to purchase in any one payment only part of the credit the member is eligible to purchase, subject to board rules. The public employees retirement board shall determine the amount and manner of payment. In the event of death or withdrawal from service, the payment into the employees' savings fund for such service credit shall be considered as accumulated contributions of the member. 1623
1624
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Sec. 145.201. (A) Subject to the limit described in division 1630
(C) of this section, any member who is or has been an elected 1631
official of the state or any political subdivision thereof or has 1632
been appointed by the governor with the advice and consent of the 1633
senate to serve full-time as a member of a board, commission, or 1634
other public body may at any time prior to retirement purchase 1635
additional service credit in an amount not to exceed thirty-five 1636
per cent of the service credit allowed the member for the period 1637
of service as an elected or appointed official subsequent to 1638
January 1, 1935, other than credit for military service, part-time 1639
service, and service subject to the tax on wages imposed by the 1640
"Federal Insurance Contributions Act," 68A Stat. 415 (1954), 26 1641
U.S.C.A. 3101, as amended. 1642

~~The For each year of~~ additional service credit ~~may be~~ 1643
~~purchased by paying under this section, the member shall pay into~~ 1644
~~the employees' savings fund an amount computed by multiplying by~~ 1645
~~the employee contribution rate in effect at the time of purchase~~ 1646
~~the member's earnable salary for the period of service upon which~~ 1647
~~the purchased credit is based, by the number of years or portions~~ 1648
~~thereof of additional service credit to be purchased, and by~~ 1649
~~paying into the employers' accumulation fund an amount equal to~~ 1650
~~the full amount paid into the employees' savings fund. If a member~~ 1651
~~purchases less than the full amount of the additional service~~ 1652
~~credit to which the member is entitled, the period of service upon~~ 1653
~~which the purchase is computed shall be the member's earliest~~ 1654
~~period of such service~~ specified by the public employees 1655
retirement board that is equal to one hundred per cent of the 1656
additional liability resulting from the purchase of that year or 1657
portion of a year of credit as determined by an actuary employed 1658
by the board. The member shall receive full credit for such 1659
additional elective service in computing an allowance or benefit 1660
under section ~~145.20,~~ 145.33, 145.331, ~~145.34,~~ 145.332, 145.36, 1661

145.361, or 145.46 of the Revised Code, notwithstanding any other 1662
provision of this chapter. The payment to the employees' savings 1663
fund, and payments made to the employers' accumulation fund prior 1664
to the effective date of this amendment, for such additional 1665
elective service credit shall, in the event of death or withdrawal 1666
from service, be considered as accumulated contributions of the 1667
member. 1668

A member of a board, commission, or other public body shall 1669
be considered to be serving full-time if full-time service is 1670
required by law or if the director of administrative services 1671
determines that the duties of the position require full-time 1672
service. 1673

(B) Notwithstanding division (A) of this section, a member 1674
who purchased service credit under this section prior to January 1675
1, 1980, on the basis of part-time service shall be permitted to 1676
retain the credit and shall be given full credit for it in 1677
computing an allowance or benefit under section ~~145.20~~, 145.33, 1678
145.331, ~~145.34~~, 145.332, 145.36, 145.361, or 145.46 of the 1679
Revised Code. The public employees retirement board has no 1680
authority to cancel or rescind such credit. 1681

(C) A purchase made under this section shall not exceed the 1682
limits established by division (n) of section 415 of the "Internal 1683
Revenue Code of 1986," 100 Stat. 2085, 26 U.S.C.A. 415(n), as 1684
amended. 1685

(D) Subject to rules adopted by the public employees 1686
retirement board, a member who has purchased service credit under 1687
this section is entitled to be refunded all or a portion of the 1688
actual amount the member paid for the service credit if, in 1689
computing an age and service retirement allowance under division 1690
(A)~~(5)~~ of section 145.33 or section 145.332 of Revised Code, the 1691
allowance exceeds ~~the~~ a limit established by ~~division (A)(6) of~~ 1692
~~that section~~ either of those sections. 1693

A refund under this division cancels the equivalent amount of 1694
service credit. 1695

Sec. 145.22. (A) The public employees retirement board shall 1696
have prepared annually by or under the supervision of an actuary 1697
an actuarial valuation of the pension assets, liabilities, and 1698
funding requirements of the public employees retirement system as 1699
established pursuant to this chapter. The actuary shall complete 1700
the valuation in accordance with actuarial standards of practice 1701
promulgated by the actuarial standards board of the American 1702
academy of actuaries and prepare a report of the valuation. The 1703
report shall include all of the following: 1704

(1) A summary of the benefit provisions evaluated; 1705

(2) A summary of the census data and financial information 1706
used in the valuation; 1707

(3) A description of the actuarial assumptions, actuarial 1708
cost method, and asset valuation method used in the valuation, 1709
including a statement of the assumed rate of payroll growth and 1710
assumed rate of growth or decline in the number of members 1711
contributing to the retirement system; 1712

(4) A summary of findings that includes a statement of the 1713
actuarial accrued pension liabilities and unfunded actuarial 1714
accrued pension liabilities; 1715

(5) A schedule showing the effect of any changes in the 1716
benefit provisions, actuarial assumptions, or cost methods since 1717
the last annual actuarial valuation; 1718

(6) A statement of whether contributions to the retirement 1719
system are expected to be sufficient to satisfy the funding 1720
objectives established by the board. 1721

The board shall submit the report to the Ohio retirement 1722
study council and the standing committees of the house of 1723

representatives and the senate with primary responsibility for 1724
retirement legislation not later than the first day of September 1725
following the year for which the valuation was made. 1726

(B) At such time as the public employees retirement board 1727
determines, and at least once in each five-year period, the board 1728
shall have prepared by or under the supervision of an actuary an 1729
actuarial investigation of the mortality, service, and other 1730
experience of the members, retirants, contributors, and 1731
beneficiaries of the system to update the actuarial assumptions 1732
used in the actuarial valuation required by division (A) of this 1733
section. The actuary shall prepare a report of the actuarial 1734
investigation. The report shall be prepared and any recommended 1735
changes in actuarial assumptions shall be made in accordance with 1736
the actuarial standards of practice promulgated by the actuarial 1737
standards board of the American academy of actuaries. The report 1738
shall include all of the following: 1739

(1) A summary of relevant decrement and economic assumption 1740
experience observed over the period of the investigation; 1741

(2) Recommended changes in actuarial assumptions to be used 1742
in subsequent actuarial valuations required by division (A) of 1743
this section; 1744

(3) A measurement of the financial effect of the recommended 1745
changes in actuarial assumptions. 1746

The board shall submit the report to the Ohio retirement 1747
study council and the standing committees of the house of 1748
representatives and the senate with primary responsibility for 1749
retirement legislation not later than the first day of November 1750
following the last fiscal year of the period the report covers. 1751

(C) The board may at any time request the actuary to make any 1752
studies or actuarial valuations to determine the adequacy of the 1753
contribution rate determined under section 145.48 of the Revised 1754

Code, and those rates may be adjusted by the board, as recommended 1755
by the actuary, effective as of the first of any year thereafter. 1756

(D) The board shall have prepared by or under the supervision 1757
of an actuary an actuarial analysis of any introduced legislation 1758
expected to have a measurable financial impact on the retirement 1759
system. The actuarial analysis shall be completed in accordance 1760
with the actuarial standards of practice promulgated by the 1761
actuarial standards board of the American academy of actuaries. 1762
The actuary shall prepare a report of the actuarial analysis, 1763
which shall include all of the following: 1764

(1) A summary of the statutory changes that are being 1765
evaluated; 1766

(2) A description of or reference to the actuarial 1767
assumptions and actuarial cost method used in the report; 1768

(3) A description of the participant group or groups included 1769
in the report; 1770

(4) A statement of the financial impact of the legislation, 1771
including the resulting increase, if any, in the employer normal 1772
cost percentage; the increase, if any, in actuarial accrued 1773
liabilities; and the per cent of payroll that would be required to 1774
amortize the increase in actuarial accrued liabilities as a level 1775
per cent of covered payroll for all active members over a period 1776
not to exceed thirty years; 1777

(5) A statement of whether the scheduled contributions to the 1778
system after the proposed change is enacted are expected to be 1779
sufficient to satisfy the funding objectives established by the 1780
board. 1781

Not later than sixty days from the date of introduction of 1782
the legislation, the board shall submit a copy of the actuarial 1783
analysis to the legislative service commission, the standing 1784
committees of the house of representatives and the senate with 1785

primary responsibility for retirement legislation, and the Ohio 1786
retirement study council. 1787

(E) The board shall have prepared annually a report giving a 1788
full accounting of the revenues and costs relating to the 1789
provision of benefits under sections ~~145.325~~ and 145.58 and 1790
145.584 of the Revised Code. The report shall be made as of 1791
December 31, 1997, and the thirty-first day of December of each 1792
year thereafter. The report shall include the following: 1793

(1) A description of the statutory authority for the benefits 1794
provided; 1795

(2) A summary of the benefits; 1796

(3) A summary of the eligibility requirements for the 1797
benefits; 1798

(4) A statement of the number of participants eligible for 1799
the benefits; 1800

(5) A description of the accounting, asset valuation, and 1801
funding method used to provide the benefits; 1802

(6) A statement of the net assets available for the provision 1803
of the benefits as of the last day of the fiscal year; 1804

(7) A statement of any changes in the net assets available 1805
for the provision of benefits, including participant and employer 1806
contributions, net investment income, administrative expenses, and 1807
benefits provided to participants, as of the last day of the 1808
fiscal year; 1809

(8) For the last six consecutive fiscal years, a schedule of 1810
the net assets available for the benefits, the annual cost of 1811
benefits, administrative expenses incurred, and annual employer 1812
contributions allocated for the provision of benefits; 1813

(9) A description of any significant changes that affect the 1814
comparability of the report required under this division; 1815

(10) A statement of the amount paid under division (C) of 1816
section 145.58 of the Revised Code. 1817

The board shall submit the report to the Ohio retirement 1818
study council and the standing committees of the house of 1819
representatives and the senate with primary responsibility for 1820
retirement legislation not later than the thirtieth day of June 1821
following the year for which the report was made. 1822

Sec. 145.23. The funds hereby created are the employees' 1823
savings fund, the employers' accumulation fund, the annuity and 1824
pension reserve fund, the income fund, the survivors' benefit 1825
fund, the defined contribution fund, and the expense fund. 1826

(A) The employees' savings fund is the fund in which shall be 1827
accumulated contributions from the earnable salaries of 1828
contributors for the purchase of annuities or retirement 1829
allowances. 1830

The accumulated contributions of a contributor returned to 1831
the contributor upon withdrawal, or paid to the contributor's 1832
estate or designated beneficiary in the event of death, shall be 1833
paid from the employees' savings fund. Any accumulated 1834
contributions forfeited by failure of a member, or a member's 1835
estate, to claim the same, shall ~~be transferred from~~ remain in the 1836
employees' savings fund or may be transferred to the income fund. 1837
The accumulated contributions of a contributor shall be 1838
transferred from the employees' savings fund to the annuity and 1839
pension reserve fund in the event of the contributor's retirement. 1840

(B) The employers' accumulation fund is the fund in which 1841
shall be accumulated the reserves for the payment of all pensions 1842
and disability benefits payable as provided in this chapter. The 1843
amounts paid by any employer under section 145.48 of the Revised 1844
Code shall be credited to the employers' accumulation fund. 1845
Amounts paid by an employer under section 145.483 of the Revised 1846

Code shall be credited to the employers' accumulation fund, except 1847
that if the amounts paid by the employer are for members 1848
participating in a PERS defined contribution plan those amounts 1849
may be credited to the defined contribution fund. 1850

Amounts paid by an employer under section 145.86 of the 1851
Revised Code may be credited to the employers' accumulation fund. 1852

Any payments made into the employers' accumulation fund by a 1853
member as provided in section 145.31 of the Revised Code shall be 1854
refunded to such member under the conditions specified in section 1855
145.40 of the Revised Code. 1856

Upon the retirement of a contributor, the full amount of the 1857
contributor's pension reserve shall be transferred from the 1858
employers' accumulation fund to the annuity and pension reserve 1859
fund. 1860

(C) The annuity and pension reserve fund is the fund from 1861
which shall be paid all pensions, disability benefits, annuities, 1862
and benefits in lieu thereof, because of which reserves have been 1863
transferred from the employees' savings fund and the employers' 1864
accumulation fund. The annuity and pension reserve fund is also 1865
the fund from which shall be paid all pensions, disability 1866
benefits, annuities, and benefits in lieu thereof under a PERS 1867
defined contribution plan, if reserves have been transferred to 1868
the fund for that purpose. 1869

(D) The income fund is the fund from which interest is 1870
transferred and credited on the amounts in the funds described in 1871
divisions (B), (C), and (F) of this section, and is a contingent 1872
fund from which the special requirements of the funds may be paid 1873
by transfer from this fund. All income derived from the investment 1874
of the funds of the system, together with all gifts and bequests, 1875
or the income therefrom, shall be paid into this fund. 1876

Any deficit occurring in any other fund that will not be 1877

covered by payments to that fund, as otherwise provided in Chapter 1878
145. of the Revised Code, shall be paid by transfers of amounts 1879
from the income fund to such fund or funds. If the amount in the 1880
income fund is insufficient at any time to meet the amounts 1881
payable to the funds described in divisions (C) and (F) of this 1882
section, the amount of the deficiency shall be transferred from 1883
the employers' accumulation fund. 1884

The system may accept gifts and bequests. Any gifts or 1885
bequests, any funds which may be transferred from the employees' 1886
savings fund by reason of lack of a claimant, any surplus in any 1887
fund created by this section, or any other funds whose disposition 1888
is not otherwise provided for, shall be credited to the income 1889
fund. 1890

(E) The Except as provided in division (G) of this section, 1891
the expense fund is the fund from which shall be paid the expenses 1892
of the administration of this chapter, exclusive of amounts 1893
payable as retirement allowances and as other benefits. 1894

(F) The survivors' benefit fund is the fund from which shall 1895
be paid dependent survivor benefits provided by section 145.45 of 1896
the Revised Code. 1897

(G) The defined contribution fund is the fund in which shall 1898
be accumulated the contributions deducted from the earnable salary 1899
of members participating in a PERS defined contribution plan, as 1900
provided in section 145.85 of the Revised Code, together with any 1901
earnings ~~and employer contributions, as provided in section 145.86~~ 1902
~~of the Revised Code,~~ credited thereon. The defined contribution 1903
fund is the fund in which may be accumulated the contributions 1904
under section 145.86 of the Revised Code, together with any 1905
earnings credited thereon. Except as provided in division (C) of 1906
this section, the defined contribution fund is the fund from which 1907
shall be paid all benefits provided under a PERS defined 1908
contribution plan. 1909

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 and may be made available in printed or electronic format, except that the following 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 as follows:

(1) Copies of 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.

(2) Documentation required by section 2929.193 of the Revised Code shall be provided to a court holding a hearing under that section.

(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 1940
required to answer more than one such request of a person in any 1941
one year. The board may issue annual statements of accounts to 1942
members and contributors. 1943

(D) Notwithstanding the exceptions to public inspection in 1944
division (A)(2) of this section, the board may furnish the 1945
following information: 1946

(1) If a member, former member, contributor, former 1947
contributor, or retirant is subject to an order issued under 1948
section 2907.15 of the Revised Code or an order issued under 1949
division (A) or (B) of section 2929.192 of the Revised Code or is 1950
convicted of or pleads guilty to a violation of section 2921.41 of 1951
the Revised Code, on written request of a prosecutor as defined in 1952
section 2935.01 of the Revised Code, the board shall furnish to 1953
the prosecutor the information requested from the individual's 1954
personal history record. 1955

(2) Pursuant to a court or administrative order issued 1956
pursuant to Chapter 3119., 3121., 3123., or 3125. of the Revised 1957
Code, the board shall furnish to a court or child support 1958
enforcement agency the information required under that section. 1959

(3) At the written request of any person, the board shall 1960
provide to the person a list of the names and addresses of 1961
members, former members, contributors, former contributors, 1962
retirants, or beneficiaries. The costs of compiling, copying, and 1963
mailing the list shall be paid by such person. 1964

(4) Within fourteen days after receiving from the director of 1965
job and family services a list of the names and social security 1966
numbers of recipients of public assistance pursuant to section 1967
5101.181 of the Revised Code, the board shall inform the auditor 1968
of state of the name, current or most recent employer address, and 1969
social security number of each member whose name and social 1970

security number are the same as that of a person whose name or 1971
social security number was submitted by the director. The board 1972
and its employees shall, except for purposes of furnishing the 1973
auditor of state with information required by this section, 1974
preserve the confidentiality of recipients of public assistance in 1975
compliance with section 5101.181 of the Revised Code. 1976

(5) The system shall comply with orders issued under section 1977
3105.87 of the Revised Code. 1978

On the written request of an alternate payee, as defined in 1979
section 3105.80 of the Revised Code, the system shall furnish to 1980
the alternate payee information on the amount and status of any 1981
amounts payable to the alternate payee under an order issued under 1982
section 3105.171 or 3105.65 of the Revised Code. 1983

(6) At the request of any person, the board shall make 1984
available to the person copies of all documents, including 1985
resumes, in the board's possession regarding filling a vacancy of 1986
an employee member or retirant member of the board. The person who 1987
made the request shall pay the cost of compiling, copying, and 1988
mailing the documents. The information described in division 1989
(D)(6) of this section is a public record. 1990

(7) The system shall provide the notice required by section 1991
145.573 of the Revised Code to the prosecutor assigned to the 1992
case. 1993

(8) The system may provide information requested by the 1994
United States social security administration, United States 1995
centers for medicare and medicaid, Ohio public employees deferred 1996
compensation program, Ohio police and fire pension fund, school 1997
employees retirement system, state teachers retirement system, or 1998
state highway patrol retirement system. 1999

(E) A statement that contains information obtained from the 2000
system's records that is signed by the executive director or an 2001

officer of the system and to which the system's official seal is 2002
affixed, or copies of the system's records to which the signature 2003
and seal are attached, shall be received as true copies of the 2004
system's records in any court or before any officer of this state. 2005

(F) For purposes of this section, the board may maintain 2006
records in printed or electronic format. 2007

Sec. 145.28. (A)(1) Except as provided in division (A)(2) of 2008
this section, a member of the public employees retirement system 2009
with at least eighteen months of contributing service in the 2010
system, the state teachers retirement system, or the school 2011
employees retirement system who exempted self from membership in 2012
one or more of the systems pursuant to section 145.03 or 3309.23 2013
of the Revised Code, or former section 3307.25 or 3309.25 of the 2014
Revised Code, or was exempt under section 3307.24 of the Revised 2015
Code, may purchase credit for each year or portion of a year of 2016
service for which the member was exempted. 2017

(2) A member may not purchase credit under this section for 2018
exempted service if the service was exempted from contribution 2019
under section 145.03 of the Revised Code and subject to the tax on 2020
wages imposed by the "Federal Insurance Contributions Act," 68A 2021
Stat. 415 (1954), 26 U.S.C.A. 3101, as amended. 2022

~~(B) For each year or portion of a year of credit purchased 2023~~
~~under this section, a member shall pay to the retirement system an 2024~~
~~amount determined by multiplying the member's earnable salary for 2025~~
~~the twelve months of contributing service preceding the month in 2026~~
~~which the member applies to purchase the credit by a percentage 2027~~
~~rate established by rule of the public employees retirement board 2028~~
~~adopted under division (F) of this section. 2029~~

~~(C) Subject to board rules, a member may purchase all or part 2030~~
~~of the credit the member is eligible to purchase under this 2031~~
~~section in one or more payments. If the member purchases the 2032~~

~~credit in more than one payment, compound interest at a rate 2033
specified by rule of the board shall be charged on the balance 2034
remaining after the first payment is made. 2035~~

~~(D) Credit shall be purchased under this section in 2036
accordance with section 145.29 of the Revised Code. 2037~~

(C) Credit purchasable under this section shall not exceed 2038
one year of service for any twelve-month period. If the period of 2039
service for which credit is purchasable under this section is 2040
concurrent with a period of service that will be used to calculate 2041
a retirement benefit from this system, the state teachers 2042
retirement system, or school employees retirement system, the 2043
amount of the credit shall be adjusted in accordance with rules 2044
adopted by the public employees retirement board. 2045

A member who is also a member of the state teachers 2046
retirement system or the school employees retirement system shall 2047
purchase credit for any service for which the member exempted self 2048
under section 145.03 or 3309.23 of the Revised Code, or former 2049
section 3307.25 or 3309.25 of the Revised Code, or was exempt 2050
under section 3307.24 of the Revised Code, from the retirement 2051
system in which the member has the greatest number of years of 2052
service credit. If the member receives benefits under section 2053
145.37 of the Revised Code, the retirement system that determines 2054
and pays the benefit shall receive from the other system or 2055
systems the amounts paid by the member for purchase of credit for 2056
exempt service plus interest at the actuarial assumption rate of 2057
the system paying that amount. The interest shall be for the 2058
period beginning on the date of the member's last payment for 2059
purchase of the credit and ending on the date of the member's 2060
retirement. 2061

~~(E) If a member dies or withdraws from service, any payment 2062
made by the member under this section shall be considered as 2063
accumulated contributions of the member. 2064~~

~~(F)~~(D) The retirement board shall adopt rules to implement 2065
this section. 2066

Sec. 145.29. (A) A member of the public employees retirement 2067
system who elects to purchase or otherwise obtain service credit 2068
under section 145.28, 145.291, 145.292, 145.293, or 145.299 or 2069
division (G) of section 145.47 of the Revised Code shall do both 2070
of the following: 2071

(1) Submit a request to the public employees retirement board 2072
in a manner or form approved by the board; 2073

(2) For each year, or portion of a year, of credit purchased 2074
or otherwise obtained, pay to the employees' savings fund an 2075
amount specified by the board that is equal to one hundred per 2076
cent of the additional liability resulting from purchasing or 2077
obtaining that year or portion of a year of credit as determined 2078
by an actuary employed by the board. 2079

(B) Subject to board rules, a member may choose to purchase 2080
or otherwise obtain in any one payment only part of any service 2081
credit listed in division (A) of this section. 2082

Sec. 145.291. Any member of the public employees retirement 2083
system who subsequent to January 1, 1935, and the date membership 2084
was established was off the payroll either on a leave of absence 2085
approved by the then appointing authority or because the member 2086
resigned due to pregnancy or adoption of a child, ~~shall have the 2087
right to make such payment, at the contribution rate in effect at 2088
the time of payment, with interest on such amount compounded 2089
annually at a rate to be determined by the retirement board as the 2090
member would have made if the member had continued on the payroll 2091
at the earnable salary the member was receiving at the time public 2092
service was interrupted~~ may purchase service credit for the period 2093
of absence or resignation, provided that subsequent to such leave 2094

of absence or resignation the member returned to regular 2095
contributing status in the retirement system for at least twelve 2096
calendar months. In the case of resignation, the member must 2097
submit evidence satisfactory to the retirement board documenting 2098
that the resignation was due to pregnancy or adoption of a child. 2099

~~The member may choose to purchase only part of the credit in 2100
any one payment, subject to board rules. The payment shall entitle 2101
the member to receive service credit for the leave or period of 2102
absence, Credit shall be purchased under this section in 2103
accordance with section 145.29 of the Revised Code, except that 2104
service credit purchased under this section shall not exceed one 2105
year. The payment, together with any regular interest, shall, in 2106
the event of death or withdrawal from service of the member prior 2107
to retirement, be considered as accumulated contributions of the 2108
member. 2109~~

Sec. 145.29 145.292. ~~Three years of contributing membership 2110
in the public employees retirement system subsequent to the date 2111
that membership is established entitles a member to receive prior 2112
service credit for services prior to January 1, 1935, in any 2113
capacity which comes under this chapter, provided that such member 2114
has not lost membership at any time by the withdrawal of the 2115
member's accumulated contributions. Members who have withdrawn an 2116
exemption shall receive the prior service credit provided for 2117
under the conditions of this section, only in the event such 2118
member has made the payments required by section 145.28 of the 2119
Revised Code. If the public employees retirement board determines 2120
that a position of any employee member in any one calendar year 2121
prior to January 1, 1935, was a part time position, the board may 2122
determine what fractional part of a year's credit shall be given. 2123
In determining what credit shall be allowed to regular, full time 2124
employees who are paid on an hourly or per diem basis, the board 2125
shall allow a full day's credit to any employee toward retirement 2126~~

~~who is called to work and works any portion of a day. Credit for~~ 2127
~~service between January 1, 1935, and the date of becoming a member~~ 2128
~~of the public employees retirement system~~ except a part-time 2129
employee who claimed exemption under the provisions of section 2130
145.03 of the Revised Code, may be ~~secured~~ purchased by any public 2131
employee for service rendered an employer ~~provided such public~~ 2132
~~employee pays into the employees' savings fund an amount equal to~~ 2133
~~the amount the member would have paid if deductions had been taken~~ 2134
~~on the member's earnable salary at the member contribution rate in~~ 2135
~~effect at the time of such payment for service after January 1,~~ 2136
~~1935, or since the member's date of employment, plus interest on~~ 2137
~~such amount compounded annually at a rate to be determined by the~~ 2138
~~board. The member may choose to purchase only part of such credit~~ 2139
~~in any one payment, subject to board rules. Such payment shall be~~ 2140
~~refunded in the event of the death or withdrawal from service of~~ 2141
~~the member prior to retirement under the same conditions and in~~ 2142
~~the same manner as refunds are made under sections 145.40 and~~ 2143
~~145.43 of the Revised Code, from the employees' savings fund.~~ 2144
Credit shall be purchased under this section in accordance with 2145
section 145.29 of the Revised Code. 2146

Sec. 145.293. (A) Service credit may be purchased under this 2147
section ~~shall be included in the member's total service credit.~~ 2148
~~Credit may be purchased~~ for the following: 2149

(1) Service rendered in another state, and service in any 2150
entity operated by the United States government, that, if served 2151
in a comparable position in Ohio, would be covered by the public 2152
employees retirement system, Ohio police and fire pension fund, 2153
state teachers retirement system, school employees retirement 2154
system, or state highway patrol retirement system; 2155

(2) Service for which contributions were made by the member 2156
or on the member's behalf to a municipal retirement system in this 2157

state, except that if the conditions specified in section 145.2910 2158
of the Revised Code are met, service credit for this service may 2159
be purchased only in accordance with section 145.2911 of the 2160
Revised Code. 2161

The number of years purchased under this section shall not 2162
exceed the lesser of five years or the member's total accumulated 2163
number of years of Ohio service. 2164

~~(B) For each year of service purchased, a member shall pay to 2165
the public employees retirement system for credit to the member's 2166
accumulated account an amount equal to the member's retirement 2167
contribution for full time employment for the first year of Ohio 2168
service following termination of the service to be purchased. To 2169
this amount shall be added an amount equal to compound interest at 2170
a rate established by the public employees retirement board from 2171
the date of membership in the public employees retirement system 2172
to date of payment. The member may choose to purchase only part of 2173
such credit in any one payment, subject to board rules Credit 2174
shall be purchased under this section in accordance with section 2175
145.29 of the Revised Code. 2176~~

(C) A member is ineligible to purchase under this section 2177
credit for service for which the member has obtained credit under 2178
former section 145.44 of the Revised Code or service that is used 2179
in the calculation of any retirement benefit currently being paid 2180
or payable in the future to the member under any other retirement 2181
program except social security. At the time the credit is 2182
purchased the member shall certify on a form furnished by the 2183
retirement board that the member does and will conform to this 2184
requirement. 2185

(D) Credit purchased under this section may be combined 2186
pursuant to section 145.37 with credit purchased under sections 2187
3307.74 and 3309.31 of the Revised Code, except that not more than 2188
an aggregate total of five years' service credit purchased under 2189

this section and sections 3307.74 and 3309.31 of the Revised Code 2190
shall be used in determining retirement eligibility or calculating 2191
benefits under section 145.37 of the Revised Code. 2192

Sec. 145.294. (A)(1) The public employees retirement board 2193
may establish by rule a payroll deduction plan for payment of the 2194
cost of restoring service credit under section 145.31 or 145.311 2195
of the Revised Code or purchasing any service credit members of 2196
the public employees retirement system are eligible to purchase 2197
under this chapter, or for making additional deposits under 2198
section 145.583 or 145.62 of the Revised Code. In addition to any 2199
other matter considered relevant by the board, the rules shall 2200
specify all of the following: 2201

~~(1)~~(a) The types of service credit that may be paid for 2202
through payroll deduction, including the section of the Revised 2203
Code that authorizes the purchase of each type of service credit 2204
for which payment may be made by payroll deduction; 2205

~~(2)~~(b) The procedure for informing the member's employer and 2206
the system that the member wishes to purchase service credit under 2207
this chapter or make additional deposits under section 145.583 or 2208
145.62 of the Revised Code through payroll deduction; 2209

~~(3)~~(c) The procedure to be followed by the system and 2210
employers to determine for each request the amount to be deducted, 2211
the number of deductions to be made, and the interval at which 2212
deductions will be made. The rules may provide for a minimum 2213
amount for each deduction or a maximum number of deductions for 2214
the purchase of any type of credit. 2215

~~(4)~~(d) The procedure to be followed by employers in 2216
transmitting amounts deducted from the salaries of their employees 2217
to the system; 2218

~~(5)~~(e) The procedure to be followed by the system in 2219

crediting service credit to members who choose to purchase it 2220
through payroll deduction. 2221

~~(B)~~(2) If the board establishes a payroll deduction plan 2222
under this ~~section~~ division, it shall certify to the member's 2223
employer for each member for whom deductions are to be made, the 2224
amount of each deduction and the payrolls from which deductions 2225
are to be made. The employer shall make the deductions as 2226
certified and transmit the amounts deducted in accordance with the 2227
rules established by the board under this section. 2228

~~(C)~~(3) Rules adopted under this ~~section~~ division shall not 2229
affect any right to purchase service credit conferred by any other 2230
section of the Revised Code, including the right of a member under 2231
any such section to purchase only part of the service credit the 2232
member is eligible to purchase. 2233

~~(D)~~(4) No payroll deduction made pursuant to this ~~section~~ 2234
division may exceed the amount of a member's net compensation 2235
after all other deductions and withholdings required by law. 2236

(B) The public employees retirement board may establish by 2237
rule a payment plan for the cost of restoring service credit under 2238
section 145.31 or 145.311 of the Revised Code or purchasing any 2239
service credit members of the public employees retirement system 2240
may purchase under this chapter. The plan may provide for partial 2241
payments and for payments by payroll deduction under division (A) 2242
of this section. 2243

On receipt of a request from a member eligible to restore or 2244
purchase service credit, the system shall determine and give 2245
notice to the member of the total cost of the credit and the time 2246
period in which the payments must be made for the credit to be 2247
available at that cost. The system may specify the amount and 2248
frequency of payments for credit not purchased in a single 2249
payment. 2250

Sec. 145.295. (A) As used in this section and section 2251
145.2913 of the Revised Code: 2252

(1) "Uniform retirement system" or "uniform system" means the 2253
Ohio police and fire pension fund or state highway patrol 2254
retirement system. 2255

(2) "Military service credit" means credit purchased or 2256
obtained under this chapter or Chapter 742. or 5505. of the 2257
Revised Code for service in the armed forces of the United States. 2258

(B) A member of the public employees retirement system who 2259
has contributions on deposit with, but is no longer contributing 2260
to, a uniform retirement system shall, in computing years of 2261
service, be given full credit for service credit earned under 2262
Chapter 742. or 5505. of the Revised Code or for military service 2263
credit if a transfer to the public employees retirement system is 2264
made under this division. At the request of the member, a transfer 2265
shall be made if all of the following conditions are met: 2266

(1) The member is eligible, or with the credit will be 2267
eligible, for a retirement or disability benefit. 2268

(2) The member agrees to retire or accept a disability 2269
benefit not later than ninety days after receiving notice from the 2270
public employees retirement system that the credit has been 2271
obtained; 2272

(3) For each year of service the uniform system ~~shall~~ 2273
~~transfer~~ transfers to the public employees retirement system, ~~for~~ 2274
~~each year of service,~~ the sum of the following: 2275

~~(1)~~(a) An amount equal to the member's accumulated 2276
contributions to the uniform system making the transfer and any 2277
payments by the member for military service credit; 2278

~~(2)~~(b) An amount equal to ~~the lesser of~~ the employer's 2279
contributions to the uniform system ~~or the amount that would have~~ 2280

~~been contributed by the employer for the service had the member~~ 2281
~~been employed by the member's current employer as a member of the~~ 2282
~~public employees retirement system at the time the credit was~~ 2283
~~earned;~~ 2284

~~(3)(c)~~ Interest, determined as provided in division (H) of 2285
this section, on the amounts specified in divisions (B)~~(1)(3)(a)~~ 2286
and ~~(2)(b)~~ of this section for the period from the last day of the 2287
year for which the service credit in the uniform system was earned 2288
or in which the military service credit was purchased or obtained 2289
to the date the transfer is made. 2290

(C) A member of the public employees retirement system who 2291
has at least eighteen months of contributing service credit with 2292
the public employees retirement system, who is a former member of 2293
a uniform retirement system, and who has received a refund of the 2294
member's accumulated contributions to that uniform system ~~shall,~~ 2295
~~in computing years of service, be given full~~ may obtain credit for 2296
service credit earned under Chapter 742. or 5505. of the Revised 2297
Code or for military service credit if, ~~for~~ all of the following 2298
conditions are met: 2299

(1) The member is eligible, or with the credit will be 2300
eligible, for a retirement or disability benefit. 2301

(2) The member agrees to retire or accept a disability 2302
benefit not later than ninety days after receiving notice from the 2303
public employees retirement system that the credit has been 2304
obtained. 2305

(3) For each year of service, the public employees retirement 2306
system receives the sum of the following: 2307

~~(1)(a)~~ An amount, which shall be paid by the member, equal to 2308
the amount refunded by the uniform system to the member for that 2309
year for accumulated contributions and payments for military 2310
service credit, with interest at a rate established by the public 2311

employees retirement board on that amount from the date of the 2312
refund to the date of the payment; 2313

~~(2)(b)~~ Interest, which shall be transferred by the uniform 2314
system, on the amount refunded to the member that is attributable 2315
to the year of service from the last day of the year for which the 2316
service credit was earned or in which payment was made for 2317
military service credit to the date the refund was made; 2318

~~(3)(c)~~ An amount, which shall be transferred by the uniform 2319
system, equal to ~~the lesser of~~ the employer's contributions to the 2320
uniform system ~~or the amount that would have been contributed by~~ 2321
~~the employer for the service had the member been employed by the~~ 2322
~~member's current employer as a member of the public employees~~ 2323
~~retirement system at the time the credit was earned,~~ with interest 2324
on that amount from the last day of the year for which the service 2325
credit was earned or in which payment was made for military 2326
service credit to the date of the transfer. 2327

On receipt of payment from the member, the public employees 2328
retirement system shall notify the uniform system, which, on 2329
receipt of the notice, shall make the transfer required by this 2330
division. Interest shall be determined as provided in division (H) 2331
of this section. 2332

(D) A member of the public employees retirement system who 2333
purchased credit under former division (A)(1) of this section, as 2334
it existed before August 25, 1995, for service as a member of a 2335
uniform retirement system may elect to have the amount the member 2336
paid for this service credit refunded to the member under this 2337
division if the member agrees to repurchase this service credit 2338
pursuant to division (C) of this section. 2339

(E) Service credit purchased or otherwise obtained under this 2340
section shall be considered the equivalent of Ohio service credit. 2341

The public employees retirement system shall withdraw the 2342

credit and refund all amounts paid or transferred under this 2343
section if either of the following occurs: 2344

(1) The member fails to retire or accept a disability benefit 2345
not later than ninety days after receiving notice from the public 2346
employees retirement system that credit has been obtained. 2347

(2) The member's application for a disability benefit is 2348
denied. 2349

A member may choose to purchase only part of the credit the 2350
member is eligible to purchase under division (C) of this section 2351
~~in any one payment~~, subject to rules of the public employees 2352
retirement board. A member is ineligible to purchase or otherwise 2353
obtain credit under this section for service to be used in 2354
calculation of any retirement benefit currently being paid or 2355
payable to the member in the future under any other retirement 2356
program or for service credit that may be transferred under 2357
section 145.2913 of the Revised Code. 2358

(F) If a member of the public employees retirement system who 2359
is not a current contributor elects to receive credit under 2360
section 742.21 or 5505.40 of the Revised Code for service for 2361
which the member contributed to the system or made payment for 2362
military service credit, the system shall transfer to the Ohio 2363
police and fire pension fund or the state highway patrol 2364
retirement system, as applicable, the amount specified in division 2365
(D) of section 742.21 or division (B)(2) of section 5505.40 of the 2366
Revised Code. 2367

(G) A member of the public employees retirement system who 2368
earned service credit in the public employees retirement system 2369
for full-time service as a township or municipal police officer 2370
and received service credit in the Ohio police and fire pension 2371
fund under section 742.511 or 742.512 of the Revised Code for such 2372
service may elect to have the credit restored as public employees 2373

retirement system service credit by paying the public employees 2374
retirement system an amount equal to the accumulated contributions 2375
paid by the member to the Ohio police and fire pension fund under 2376
section 742.511 or 742.512 of the Revised Code. When such an 2377
election is made, the Ohio police and fire pension fund shall 2378
transfer to the public employees retirement system the amount 2379
previously transferred under section 742.511 or 742.512 of the 2380
Revised Code from the public employees retirement system to the 2381
Ohio police and fire pension fund. 2382

(H) Interest charged under this section shall be calculated 2383
separately for each year of service credit. Unless otherwise 2384
specified in this section, it shall be calculated at the lesser of 2385
the actuarial assumption rate for that year of the public 2386
employees retirement system or of the uniform retirement system in 2387
which the credit was earned. The interest shall be compounded 2388
annually. 2389

(I) At the request of the public employees retirement system, 2390
the uniform retirement system shall certify to the public 2391
employees retirement system a copy of the records of the service 2392
and contributions of a public employees retirement system member 2393
who seeks service credit under this section. 2394

Sec. 145.297. (A) As used in this section, "employing unit" 2395
means: 2396

(1) A municipal corporation, agency of a municipal 2397
corporation designated by the legislative authority, park 2398
district, conservancy district, sanitary district, health 2399
district, township, department of a township designated by the 2400
board of township trustees, metropolitan housing authority, public 2401
library, county law library, union cemetery, joint hospital, or 2402
other political subdivision or unit of local government. 2403

(2) With respect to state employees, any entity of the state 2404

including any department, agency, institution of higher education, 2405
board, bureau, commission, council, office, or administrative body 2406
or any part of such entity that is designated by the entity as an 2407
employing unit. 2408

(3)(a) With respect to employees of a board of alcohol, drug 2409
addiction, and mental health services, that board. 2410

(b) With respect to employees of a county board of 2411
developmental disabilities, that board. 2412

(c) With respect to other county employees, the county or any 2413
county agency designated by the board of county commissioners. 2414

(4) In the case of an employee whose employing unit is in 2415
question, the employing unit is the unit through whose payroll the 2416
employee is paid. 2417

(B) An employing unit may establish a retirement incentive 2418
plan for its eligible employees. In the case of a county or county 2419
agency, decisions on whether to establish a retirement incentive 2420
plan for any employees other than employees of a board of alcohol, 2421
drug addiction, and mental health services or county board of 2422
developmental disabilities and on the terms of the plan shall be 2423
made by the board of county commissioners. In the case of a 2424
municipal corporation or an agency of a municipal corporation, 2425
decisions on whether to establish a retirement incentive plan and 2426
on the terms of the plan shall be made by the legislative 2427
authority. 2428

All terms of a retirement incentive plan shall be in writing. 2429

A retirement incentive plan shall provide for purchase by the 2430
employing unit of service credit for eligible employees who elect 2431
to participate in the plan and for payment by the employing unit 2432
of the entire cost of the service credit purchased. 2433

Every retirement incentive plan shall remain in effect for at 2434

least one year. The employing unit shall give employees at least 2435
thirty days' notice before terminating the plan. 2436

Every retirement incentive plan shall include provisions for 2437
the timely and impartial resolution of grievances and disputes 2438
arising under the plan. 2439

No employing unit shall have more than one retirement 2440
incentive plan in effect at any time. 2441

(C) Any classified or unclassified employee of the employing 2442
unit who is a member of the public employees retirement system 2443
shall be eligible to participate in the retirement incentive plan 2444
established by the employee's employing unit if the employee meets 2445
the following criteria: 2446

(1) The employee is not any of the following: 2447

(a) An elected official; 2448

(b) A member of a board or commission; 2449

(c) A person elected to serve a term of fixed length; 2450

(d) A person appointed to serve a term of fixed length, other 2451
than a person appointed and employed by the person's employing 2452
unit. 2453

(2) The employee is or will be eligible to retire under 2454
section ~~145.32~~ 145.33, ~~145.34~~, 145.332, or 145.37, ~~or division (A)~~ 2455
~~of section 145.33~~ of the Revised Code on or before the date of 2456
termination of the retirement incentive plan. Service credit to be 2457
purchased for the employee under the retirement incentive plan 2458
shall be included in making such determination. 2459

(3) The employee agrees to retire under section ~~145.32~~ 2460
145.33, ~~145.34~~, 145.332, or 145.37, ~~or division (A)~~ of section 2461
~~145.33~~ of the Revised Code within ninety days after receiving 2462
notice from the public employees retirement system that service 2463
credit has been purchased for the employee under this section. 2464

Participation in the plan shall be available to all eligible 2465
employees except that the employing unit may limit the number of 2466
participants in the plan to a specified percentage of its 2467
employees who are members of the public employees retirement 2468
system on the date the plan goes into effect. The percentage shall 2469
not be less than five per cent of such employees. If participation 2470
is limited, employees with more total service credit have the 2471
right to elect to participate before employees with less total 2472
service credit. In the case of employees with the same total 2473
service credit, employees with a greater length of service with 2474
the employing unit have the right to elect to participate before 2475
employees with less service with the employing unit. Employees 2476
with less than eighteen months of service with the employing unit 2477
have the right to elect to participate only after all other 2478
eligible employees have been given the opportunity to elect to 2479
participate. For the purpose of determining which employees may 2480
participate in a plan, total service credit includes service 2481
credit purchased by the employee under this chapter after the date 2482
on which the plan is established. 2483

A retirement incentive plan that limits participation may 2484
provide that an employee who does not notify the employing unit of 2485
the employee's decision to participate in the plan within a 2486
specified period of time will lose priority to participate in the 2487
plan ahead of other employees with less seniority. The time given 2488
to an employee to elect to participate ahead of other employees 2489
shall not be less than thirty days after the employee receives 2490
written notice that the employee may participate in the plan. 2491

(D) A retirement incentive plan shall provide for purchase of 2492
the same amount of service credit for each participating employee, 2493
except that the employer may not purchase more service credit for 2494
any employee than the lesser of the following: 2495

(1) Five years of service credit; 2496

(2) An amount of service credit equal to one-fifth of the 2497
total service credited to the participant under this chapter, 2498
exclusive of service credit purchased under this section. 2499

For each year of service credit purchased under this section, 2500
the employing unit shall pay an amount equal to the additional 2501
liability resulting from the purchase of that year of service 2502
credit, as determined by an actuary employed by the public 2503
employees retirement board. 2504

(E) Upon the election by an eligible employee to participate 2505
in the retirement incentive plan, the employee and the employing 2506
unit shall agree upon a date for payment or contracting for 2507
payment in installments to the public employees retirement system 2508
of the cost of the service credit to be purchased. The employing 2509
unit shall submit to the public employees retirement system a 2510
written request for a determination of the cost of the service 2511
credit, and within forty-five days after receiving the request, 2512
the board shall give the employing unit written notice of the 2513
cost. 2514

The employing unit shall pay or contract to pay in 2515
installments the cost of the service credit to be purchased to the 2516
public employees retirement system on the date agreed to by the 2517
employee and the employing unit. The payment shall be made in 2518
accordance with rules adopted by the public employees retirement 2519
board. The rules may provide for payment in installments and for 2520
crediting the purchased credit to the employee's account upon the 2521
employer's contracting to pay the cost in installments. The board 2522
shall notify the member when the member is credited with service 2523
purchased under this section. If the employee does not retire 2524
within ninety days after receiving notice that the employee has 2525
been credited with the purchased service credit, the system shall 2526
refund to the employing unit the amount paid for the service 2527
credit. 2528

No payment made to the public employees retirement system 2529
under this section shall affect any payment required by section 2530
145.48 of the Revised Code. 2531

(F) For the purpose of determining whether the cost of a 2532
retirement incentive plan established by a county or county agency 2533
under this section is an allowable cost for the purpose of federal 2534
funding for any year, the cost shall be considered abnormal or 2535
mass severance pay only if fifteen per cent or more of the county 2536
or county agency's employees participate in the plan in that year. 2537

Nothing in this division shall relieve a county or county 2538
agency from seeking federal approval for any early retirement 2539
incentive plan that uses federal dollars in accordance with 2540
federal law. 2541

Sec. 145.298. (A) As used in this section: 2542

(1) "State employing unit" means an employing unit described 2543
in division (A)(2) of section 145.297 of the Revised Code, except 2544
that it does not mean an employing unit with fifty or fewer 2545
employees. 2546

(2) "State institution" means a state correctional facility, 2547
a state institution for the mentally ill, or a state institution 2548
for the care, treatment, and training of the mentally retarded. 2549

(B)(1) Prior to ~~the effective date of this amendment~~ July 17, 2550
2009, in the event of a proposal to close a state institution or 2551
lay off, within a six-month period, a number of persons employed 2552
at an institution that equals or exceeds the lesser of fifty or 2553
ten per cent of the persons employed at the institution, the 2554
employing unit responsible for the institution's operation shall 2555
establish a retirement incentive plan for persons employed at the 2556
institution. 2557

(2) On and after ~~the effective date of this amendment~~ July 2558

17, 2009, in the event of a proposal to close a state institution 2559
or lay off, within a six-month period, a number of persons 2560
employed at an institution that equals or exceeds the lesser of 2561
three hundred fifty or forty per cent of the persons employed at 2562
the institution, the employing unit responsible for the 2563
institution's operation shall establish a retirement incentive 2564
plan for persons employed at the institution. 2565

(C)(1) Prior to ~~the effective date of this amendment~~ July 17, 2566
2009, in the event of a proposal, other than the proposals 2567
described in division (B) of this section, to lay off, within a 2568
six-month period, a number of employees of a state employing unit 2569
that equals or exceeds the lesser of fifty or ten per cent of the 2570
employing unit's employees, the employing unit shall establish a 2571
retirement incentive plan for employees of the employing unit. 2572

(2) On and after ~~the effective date of this amendment~~ July 2573
17, 2009, in the event of a proposal, other than the proposals 2574
described in division (B) of this section, to lay off, within a 2575
six-month period, a number of employees of a state employing unit 2576
that equals or exceeds the lesser of three hundred fifty or forty 2577
per cent of the employing unit's employees, the employing unit 2578
shall establish a retirement incentive plan for employees of the 2579
employing unit. 2580

(D)(1) A retirement incentive plan established under this 2581
section shall be consistent with the requirements of section 2582
145.297 of the Revised Code, ~~except as provided in division (D)(2)~~ 2583
~~of this section and except~~ that the plan shall go into effect at 2584
the time the layoffs or proposed closings are announced and shall 2585
remain in effect until the date of the layoffs or closings. 2586

(2) ~~A retirement incentive plan established under this~~ 2587
~~section due to the proposed closing of a state institution by the~~ 2588
~~department of mental health prior to July 1, 1997, shall be~~ 2589
~~consistent with the requirements of section 145.297 of the Revised~~ 2590

~~Code, except as follows:~~ 2591

~~(a) The employing unit shall purchase at least three years of
service credit for each participating employee, except that it
shall not purchase more service credit than the amount allowed by
division (D) of section 145.297 of the Revised Code;~~ 2592
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~~(b) The plan shall go into effect at the time the proposed
closing is announced and shall remain in effect at least until the
date of the closing.~~ 2596
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~~(3) If the employing unit already has a retirement incentive
plan in effect, the plan shall remain in effect at least until the
date of the layoffs or closings. The employing unit may revise the
existing plan to provide greater benefits, but if it revises the
plan, it shall give written notice of the changes to all employees
who have elected to participate in the original plan, and it shall
provide the greater benefits to all employees who participate in
the plan, whether their elections to participate were made before
or after the date of the revision.~~ 2599
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Sec. 145.299. (A) As used in this section, "school board 2608
member" means a member of a city, local, exempted village, or 2609
joint vocational school district board of education and "governing 2610
board member" means a member of an educational service center 2611
governing board. 2612

(B) A member of the public employees retirement system may 2613
purchase credit for service as a school board member if all of the 2614
following conditions are met: 2615

(1) The member is eligible to retire under this chapter or 2616
will become eligible to retire as a result of purchasing the 2617
credit. 2618

(2) The member agrees to retire within ninety days after 2619
receiving notice of the additional liability under ~~division (C) of~~ 2620

~~this section 145.29 of the Revised Code.~~ 2621

(3) The retirement system receives certification of the 2622
member's service and compensation as a school board or governing 2623
board member from the board of education or governing board of the 2624
district or educational service center in which the member served 2625
or, if that district or educational service center no longer 2626
exists, the board or governing board that controls the territory, 2627
or the largest part of the territory, of the district or 2628
educational service center in which the member served. 2629

(C) Credit shall be purchased under this section in 2630
accordance with section 145.29 of the Revised Code, except that 2631
payment for the credit or portion of credit shall be paid in full 2632
at the time of purchase. 2633

(D) The retirement system shall calculate the amount of 2634
credit the member is eligible to purchase by dividing the 2635
compensation received pursuant to section 3313.12 of the Revised 2636
Code for each month served as a school board or governing board 2637
member by the amount of compensation that, for the same month, the 2638
retirement system considered equivalent to full-time service. 2639

(E) Credit may be purchased for service as a school board or 2640
governing board member, other than service subject to the tax on 2641
wages imposed by the "Federal Insurance Contributions Act," 68A 2642
Stat. 415 (1954), 26 U.S.C.A. 3101, as amended, between January 1, 2643
1935, and the first day of January of the year in which the credit 2644
is purchased. A member may purchase not more than one-twelfth of a 2645
year's credit for each month of service as a school board or 2646
governing board member. 2647

~~(C) On receipt of a request from a member eligible to 2648
purchase credit under this section, the system shall obtain from 2649
its actuary certification of the additional liability to the 2650
system for each month of credit the member is eligible to 2651~~

~~purchase, and shall notify the member of such additional 2652
liability. The member may purchase in one month increments any 2653
portion of the credit the member is eligible to purchase. For each 2654
month of credit purchased, the member shall pay to the system an 2655
amount equal to the additional liability resulting from the 2656
purchase. Payment shall be made in full at the time of purchase. 2657~~

~~(D)~~(F) The public employees retirement board shall adopt 2658
rules in accordance with section 111.15 of the Revised Code 2659
concerning the purchase of credit under this section. In addition 2660
to any other matters considered relevant by the retirement board, 2661
the rules shall specify the procedure to be followed by a member 2662
to inform the system of the member's desire to purchase credit for 2663
service as a school board or governing board member. 2664

~~(E)~~(G) If the member does not retire within ninety days after 2665
purchasing credit under this section, the system shall withdraw 2666
the credit and refund the amount paid by the member. 2667

Sec. 145.2911. (A) If the conditions described in division 2668
(B) of section 145.2910 of the Revised Code are met, a member of 2669
the public employees retirement system who is not receiving a 2670
pension or benefit from the public employees retirement system is 2671
eligible to obtain credit for service as a member of the 2672
Cincinnati retirement system under this section. 2673

(B) A member of the public employees retirement system who 2674
has contributions on deposit with, but is no longer contributing 2675
to, the Cincinnati retirement system shall, in computing years of 2676
service credit, be given credit for service credit earned under 2677
the Cincinnati retirement system or purchased or obtained as 2678
military service credit if, for all of the following conditions 2679
are met: 2680

(1) The member is eligible, or with the credit will be 2681
eligible, for a retirement or disability benefit. 2682

(2) The member agrees to retire or accept a disability benefit not later than ninety days after receiving notice from the public employees retirement system that the credit has been obtained. 2683
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(3) For each year of service, the Cincinnati retirement system transfers to the public employees retirement system the sum of the following: 2687
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2689

(1)(a) 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; 2690
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(2)(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; 2693
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(3)(c) Interest on the amounts specified in divisions (B)(1)(3)(a) and (2)(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. 2699
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(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 may obtain credit for service credit earned under the Cincinnati retirement system or purchased or obtained as military service credit if, ~~for~~ all of the following conditions are met: 2704
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(1) The member is eligible, or with the credit will be eligible, for a retirement or disability benefit. 2712
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(2) The member agrees to retire or accept a disability benefit not later than ninety days after receiving notice from the public employees retirement system that the credit has been obtained. 2714
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(3) For each year of service, the public employees retirement system receives the sum of the following: 2718
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~~(1)(a)~~ An amount, paid by the member, equal to the sum of the following: 2720
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~~(a)(i)~~ 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; 2722
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~~(b)(ii)~~ The amount of interest, if any, the member received when the refund was made that is attributable to the year of service. 2727
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~~(2)(b)~~ An amount, transferred by the Cincinnati retirement system to the public employees retirement system, equal to the sum of the following: 2730
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2732

~~(a)(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; 2733
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~~(b)(ii)~~ 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. 2737
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(D) The amount transferred under division ~~(C)(2)(a)~~(3)(b)(i) 2745
of this section shall not include any amount of interest the 2746
Cincinnati retirement system paid to the person when it made the 2747
refund. 2748

(E) On receipt of payment from the member under division 2749
~~(C)(1)(3)(a)~~ of this section, the public employees retirement 2750
system shall notify the Cincinnati retirement system. On receipt 2751
of the notice, the Cincinnati retirement system shall transfer the 2752
amount described in division ~~(C)(2)(3)(b)~~ of this section. 2753

(F) Interest charged under this section shall be calculated 2754
separately for each year of service credit. Unless otherwise 2755
specified in this section, it shall be calculated at the lesser of 2756
the actuarial assumption rate for that year of the public 2757
employees retirement system or the Cincinnati retirement system. 2758
The interest shall be compounded annually. 2759

(G) At the request of the public employees retirement system, 2760
the Cincinnati retirement system shall certify to the public 2761
employees retirement system a copy of the records of the service 2762
and contributions of a member of the public employees retirement 2763
system who seeks service credit under this section. 2764

(H) Service credit purchased or otherwise obtained under this 2765
section shall be considered the equivalent of Ohio service credit. 2766

The public employees retirement system shall withdraw the 2767
credit and refund all amounts paid or transferred under this 2768
section if either of the following occurs: 2769

(1) The member fails to retire or accept a disability benefit 2770
not later than ninety days after receiving notice from the public 2771
employees retirement system that credit has been obtained under 2772
this section. 2773

(2) The member's application for a disability benefit is 2774
denied. 2775

(I) A member may choose to purchase only part of the credit 2776
the member is eligible to purchase under division (C) of this 2777
section ~~in any one payment~~, subject to rules of the public 2778
employees retirement board. 2779

(J) A member is ineligible to purchase or otherwise obtain 2780
credit under this section for the service to be used in 2781
calculation of any ~~retirement~~ retirement benefit currently being 2782
paid or payable to the member in the future. 2783

Sec. 145.2912. (A) If the conditions described in division 2784
(B) of section 145.2910 of the Revised Code are met and a person 2785
who is a member or former member of the public employees 2786
retirement system but not a current contributor and who is not 2787
receiving a pension or benefit from the public employees 2788
retirement system elects to receive credit under the Cincinnati 2789
retirement system for service for which the person contributed to 2790
the public employees retirement system or purchased or obtained as 2791
military service credit, the public employees retirement system 2792
shall transfer the amounts specified in divisions ~~(B)~~(A)(3)(a) and 2793
~~(C)~~(b) of this section to the Cincinnati retirement system. A 2794
person may obtain credit if all of the following conditions are 2795
met: 2796

(1) The member is eligible, or with the credit will be 2797
eligible, for a retirement or disability benefit. 2798

(2) The member agrees to retire or accept a disability 2799
benefit not later than ninety days after receiving notice from the 2800
public employees retirement system that the credit has been 2801
obtained. 2802

~~(B)~~(3)(a) If the person has contributions on deposit with the 2803
public employees retirement system, the public employees 2804
retirement system ~~shall~~, for each year of service credit, ~~transfer~~ 2805
transfers to the Cincinnati retirement system the sum of the 2806

following:	2807
(1) <u>(i)</u> An amount equal to the person's contributions to the public employees retirement system and payments made by the member for military service credit;	2808 2809 2810
(2) <u>(ii)</u> 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;	2811 2812 2813 2814 2815
(3) <u>(iii)</u> Interest on the amounts specified in divisions (B) (1) <u>(A)</u> (3) <u>(a)</u> (i) and (2) <u>(ii)</u> 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.	2816 2817 2818 2819 2820
(C) (1) <u>(b)</u> 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 <u>transfers</u> to the Cincinnati retirement system the sum of the following:	2821 2822 2823 2824 2825
(a) <u>(i)</u> 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;	2826 2827 2828 2829 2830
(b) <u>(ii)</u> 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.	2831 2832 2833 2834 2835 2836 2837

~~(2)(B)~~ The amount transferred under division ~~(C)(1)(A)(3)(b)~~ 2838
of this section shall not include any amount of the employer's 2839
contributions or interest on employee contributions the person 2840
received under section 145.40 of the Revised Code. 2841

~~(3)(C)~~ On receipt of notice from the Cincinnati retirement 2842
system that the Cincinnati retirement system has received payment 2843
from a person described in division ~~(C)(1)(A)(3)(b)~~ of this 2844
section, the public employees retirement system shall transfer the 2845
amount described in that division. 2846

(D) Interest charged under this section shall be calculated 2847
separately for each year of service credit. Unless otherwise 2848
specified in this section, it shall be calculated at the lesser of 2849
the actuarial assumption rate for that year of the public 2850
employees retirement system or the Cincinnati retirement system. 2851
The interest shall be compounded annually. 2852

(E) The transfer of any amount under this section cancels an 2853
equivalent amount of service credit. 2854

(F) At the request of the Cincinnati retirement system, the 2855
public employees retirement system shall certify to the Cincinnati 2856
retirement system a copy of the records of the service and 2857
contributions of a member or former member of the public employees 2858
retirement system who elects to receive service credit under the 2859
Cincinnati retirement system. 2860

Sec. 145.2913. (A) As used in this section, "transferred 2861
service credit" means service credit purchased or obtained under 2862
section 742.21, 742.214, 742.375, 5505.201, 5505.40, or 5505.41 of 2863
the Revised Code prior to the date a member commenced the 2864
employment covered by the public employees retirement system for 2865
which the member is currently contributing to the system. 2866

(B) A member of the public employees retirement system who 2867

has contributions on deposit with, but is no longer contributing 2868
to, a uniform retirement system shall, in computing years of 2869
service, be given full credit for transferred service credit if a 2870
transfer to the public employees retirement system is made under 2871
this ~~section~~ division. At the request of a member a transfer shall 2872
be made if all of the following conditions are met: 2873

(1) The member is eligible, or with the credit will be 2874
eligible, for a retirement or disability benefit. 2875

(2) The member agrees to retire or accept a disability 2876
benefit not later than ninety days after receiving notice from the 2877
public employees retirement system that the credit has been 2878
obtained. 2879

(3) For each year of service, the uniform system ~~shall~~ 2880
~~transfer~~ transfers to the public employees retirement system the 2881
sum of the following: 2882

~~(1)~~(a) An amount equal to the amounts transferred to the 2883
uniform system under section 742.21, 742.214, 742.375, 5505.201, 2884
5505.40, or 5505.41 of the Revised Code; 2885

~~(2)~~(b) Interest, determined as provided in division (E) of 2886
this section, on the amount specified in division (B)~~(1)~~(3)(a) of 2887
this section for the period from the last day of the year in which 2888
the transfer under section 742.21, 742.214, 742.375, 5505.201, 2889
5505.40, or 5505.41 of the Revised Code was made to the date a 2890
transfer is made under this section. 2891

(C) A member of the public employees retirement system with 2892
at least eighteen months of contributing service credit with the 2893
public employees retirement system who has received a refund of 2894
contributions to a uniform retirement system shall, in computing 2895
years of service, be given full credit for transferred service 2896
credit if, ~~for~~ all of the following conditions are met: 2897

(1) The member is eligible, or with the credit will be 2898

eligible, for a retirement or disability benefit. 2899

(2) The member agrees to retire or accept a disability benefit not later than ninety days after receiving notice from the public employees retirement system that the credit has been obtained. 2900
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(3) For each year of service, the public employees retirement system receives the sum of the following: 2904
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~~(1)~~(a) 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; 2906
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~~(2)~~(b) 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; 2911
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~~(3)~~(c) 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. 2916
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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. 2925
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(D) Service credit purchased or obtained under this section 2930
shall be considered the equivalent of Ohio service credit. A 2931
member may choose to purchase only part of the credit the member 2932
is eligible to purchase under division (C) of this section ~~in any~~ 2933
~~one payment~~, subject to rules adopted by the public employees 2934
retirement board. A member is ineligible to purchase or obtain 2935
service credit under this section for service to be used in the 2936
calculation of any retirement benefit currently being paid or 2937
payable to the member in the future under any other retirement 2938
program or for service credit that may be purchased or obtained 2939
under section 145.295 of the Revised Code. 2940

(E) Interest charged under this section shall be calculated 2941
separately for each year of service credit at the lesser of the 2942
actuarial assumption rate for that year of the public employees 2943
retirement system or of the uniform retirement system to which the 2944
credit was transferred under section 742.21, 742.214, 742.375, 2945
5505.201, 5505.40, or 5505.41 of the Revised Code. The interest 2946
shall be compounded annually. 2947

(F) Any amounts transferred or paid under divisions (B) and 2948
(C) of this section that are attributable to contributions made by 2949
the member or to amounts paid to purchase service credit shall be 2950
credited to the employees' savings fund created under section 2951
145.23 of the Revised Code. Any remaining amounts shall be 2952
credited to one or more of the funds created under that section as 2953
determined by the board. 2954

(G) At the request of the public employees retirement system, 2955
the uniform retirement system shall certify to the public 2956
employees retirement system a copy of the records of the service 2957
and contributions of a public employees retirement system member 2958
who seeks service credit under this section. The uniform 2959
retirement system shall specify the portions of the amounts 2960
transferred that are attributable to employee contributions, 2961

employer contributions, and interest. 2962

(H) If a member of the public employees retirement system who 2963
is not a current contributor elects to receive service credit 2964
under section 742.214 or 5505.41 of the Revised Code for 2965
transferred service credit, as defined in those sections, the 2966
system shall transfer to the uniform retirement system, as 2967
applicable, the amount specified in division (B) or (C) of section 2968
742.214 or division (B) or (C) of section 5505.41 of the Revised 2969
Code. 2970

(I) The public employees retirement system shall withdraw the 2971
credit and refund all amounts paid or transferred under this 2972
section if either of the following occurs: 2973

(1) The member fails to retire or accept a disability benefit 2974
not later than ninety days after receiving notice from the public 2975
employees retirement system that credit has been obtained under 2976
this section. 2977

(2) The member's application for a disability benefit is 2978
denied. 2979

(J) The board may adopt rules to implement this section. 2980

Sec. 145.2914. (A) The public employees retirement board may 2981
adopt rules in accordance with section 145.09 of the Revised Code 2982
to establish a program under which service credit earned under 2983
~~division (A) or (B)(2)(b) of section 145.33 of the Revised Code or~~ 2984
division (A)(2), (B)(2), or (C)(2) of section 145.332 of the 2985
Revised Code is treated as service credit earned under division 2986
~~(B)(2)(a)(A)(1), (B)(1), or (C)(1) of that section 145.332 of the~~ 2987
Revised Code if the member ~~makes~~ elects to do one of the 2988
following: 2989

(1) Have the amount of service credit earned under section 2990
145.33 of the Revised Code or division (A)(2), (B)(2), or (C)(2) 2991

of section 145.332 of the Revised Code reduced so there is no 2992
additional liability to the public employees retirement system; 2993

(2) Make payment to the public employees retirement system in 2994
accordance with the rules. The number of years of service credit 2995
earned under section 145.33 of the Revised Code or division 2996
(A)(2), (B)(2), or (C)(2) of section 145.332 of the Revised Code 2997
that may be treated as service credit earned under division 2998
(A)(1), (B)(1), or (C)(1) of section 145.332 of the Revised Code 2999
shall not exceed five. 3000

(B) If the board adopts rules under division (A) of this 3001
section, all of the following apply to payments made under 3002
division (A)(2) of this section: 3003

(1) For each year or portion of a year of service credit 3004
earned under ~~division (A) or (B)(2)(b)~~ of section 145.33 of the 3005
Revised Code or division (A)(2), (B)(2), or (C)(2) of section 3006
145.332 of the Revised Code that is to be treated as service 3007
credit earned under ~~division (B)(2)(a)~~ (A)(1), (B)(1), or (C)(1) of 3008
~~that section 145.332 of the Revised Code,~~ the member shall pay to 3009
the retirement system an amount specified by the retirement board 3010
that is not less than one hundred per cent of the additional 3011
liability resulting from the purchase of that year, or portion of 3012
a year, of service. 3013

~~(2) The number of years of service credit earned under~~ 3014
~~division (A) or (B)(2)(b) of section 145.33 of the Revised Code~~ 3015
~~that may be treated as service credit earned under division~~ 3016
~~(B)(2)(a) of that section shall not exceed five.~~ 3017

~~(3)~~ Any amounts paid under this section shall be credited to 3018
the employees' savings fund. 3019

~~(4)~~ (3) The amounts paid by the member under this section are 3020
subject to the limits established by division (n) of section 415 3021
of the "Internal Revenue Code of 1986," 100 Stat. 2085, 26 U.S.C. 3022

415(n), as amended. 3023

(C) A member may make ~~payments~~ the election authorized by 3024
this section if the member is eligible to retire under this 3025
chapter or will become eligible to retire as a result of the 3026
~~payment~~ election. The member shall agree to retire not later than 3027
ninety days after making the election under division (A)(1) of 3028
this section or receiving notice of the additional liability 3029
specified under division (B)(1) of this section. ~~Payment~~ If the 3030
member makes the election under division (A)(2) of this section, 3031
payment shall be made in full for any credit earned under ~~division~~ 3032
~~(A) or (B)(2)(b)~~ of section 145.33 of the Revised Code or division 3033
(A)(2), (B)(2), or (C)(2) of section 145.332 of the Revised Code 3034
that is to be treated as service credit earned under division 3035
~~(B)(2)(a)(A)(1), (B)(1), or (C)(1)~~ of ~~that~~ section 145.332 of the 3036
Revised Code, but the member may choose to make payment for only 3037
part of the credit for which the member is eligible. 3038

(D) If the member does not retire not later than ninety days 3039
after making the election under division (A)(1) of this section or 3040
the payment authorized by ~~under division (A)(2) of this section,~~ 3041
the system shall refund ~~the~~ any payment and shall not treat the 3042
credit ~~for which payment was made~~ as service credit earned under 3043
division ~~(B)(2)(a)(A)(1), (B)(1), or (C)(1)~~ of section ~~145.33~~ 3044
145.332 of the Revised Code. 3045

(E) The board's rules may deal with any other matter 3046
necessary to implement this section. 3047

Sec. 145.2915. (A) As used in this section, "workers' 3048
compensation" means benefits paid under Chapter 4121. or 4123. of 3049
the Revised Code. 3050

(B) A member of the public employees retirement system may 3051
purchase service credit under this section for any period during 3052
which the member was out of service and receiving workers' 3053

compensation. 3054

(C) For credit purchased under this section: 3055

(1) If the member is employed by one public employer, for 3056
each year of credit, the member shall pay to the system for credit 3057
to the employees' savings fund an amount equal to the employee 3058
contribution required under section 145.47 of the Revised Code 3059
that would have been paid had the member not been out of service 3060
based on the salary of the member before the member was out of 3061
service. To this amount shall be added an amount equal to compound 3062
interest at a rate established by the public employees retirement 3063
board from the first date the member was out of service to the 3064
final date of payment. 3065

(2) If the member is employed by more than one public 3066
employer, the member is eligible to purchase credit under this 3067
section and make payments under division (C)(1)(b) of this section 3068
only for the position for which the member received workers' 3069
compensation. For each year of credit, the member shall pay to the 3070
system for credit to the employees' savings fund an amount equal 3071
to the employee contribution required under section 145.47 of the 3072
Revised Code that would have been paid had the member not been out 3073
of service based on the salary of the member earned for the 3074
position for which the member received workers' compensation 3075
before the member was out of service. To this amount shall be 3076
added an amount equal to compound interest at a rate established 3077
by the public employees retirement board from the first date the 3078
member was out of service to the final date of payment. 3079

(D) The member may choose to purchase only part of such 3080
credit in any one payment, subject to board rules. 3081

(E) If a member makes a payment under division (C) of this 3082
section, the employer to which workers' compensation benefits are 3083
attributed shall pay to the system for credit to the employers' 3084

accumulation fund an amount equal to the employer contribution 3085
required under section 145.48 of the Revised Code corresponding to 3086
that payment that would have been paid had the member not been out 3087
of service based on the salary of the member before the member was 3088
out of service. 3089

Compound interest at a rate established by the board from the 3090
later of the member's date of re-employment or the effective date 3091
of this section to the date of payment shall be added to this 3092
amount if the employer pays all or any portion of the amount later 3093
than the earlier of five years or a period that is three times the 3094
period during which the member was out of service and receiving 3095
workers' compensation beginning from the later of the member's 3096
date of re-employment or the effective date of this section. 3097

(F) The number of years purchased under this section shall 3098
not exceed three. 3099

Sec. 145.2916. (A) When a member has been elected or 3100
appointed to an office, the term of which is two or more years, 3101
for which an annual salary is established, and in the event that 3102
the salary of the office is increased and the member is denied the 3103
additional salary by reason of any constitutional provision 3104
prohibiting an increase in salary during a term of office, the 3105
member may elect to have the amount of the member's and employer's 3106
contributions calculated upon the basis of the increased salary 3107
for the office. 3108

At the member's request and on notification to the public 3109
employees retirement system, the public employees retirement board 3110
shall compute the total additional amount the member and employer 3111
would have contributed, or the amount by which each of the 3112
member's and employer's contributions would have increased, had 3113
the member received the increased salary for the office the member 3114
holds. If the member elects to have the combined amount by which 3115

the member's and employer's contribution would have increased 3116
withheld from the member's salary, the member shall notify the 3117
employer, and the employer shall make the withholding commensurate 3118
with the period of denied salary and transmit it to the retirement 3119
system. The payment of the amount by which the employer's 3120
contribution would have increased shall be credited to the 3121
employers' accumulation fund. 3122

If the payment of the increased contributions is made in 3123
accordance with this section, the increased annual salary as 3124
provided by law for the office for the period for which the member 3125
paid increased contributions thereon shall be used in determining 3126
the member's earnable salary for the purpose of computing the 3127
member's final average salary. 3128

(B) If a member dies or withdraws from service, the payment 3129
under division (A) of this section shall be considered as 3130
accumulated contributions of the member. 3131

Sec. 145.30. (A) As used in this section and section 145.301 3132
of the Revised Code: 3133

(1) "Armed forces" of the United States includes the 3134
following: 3135

(a) Army, navy, air force, marine corps, coast guard, 3136
auxiliary corps as established by congress, red cross nurse 3137
serving with the army, navy, air force, or hospital service of the 3138
United States, army nurse corps, navy nurse corps, full-time 3139
service with the American red cross in a combat zone, and such 3140
other service as may be designated by congress as included 3141
therein; 3142

(b) Personnel of the Ohio national guard and the reserve 3143
components of any of the armed forces enumerated in division 3144
(A)(1) of this section who are called to active duty pursuant to 3145

an executive order issued by the president of the United States or 3146
an act of congress; 3147

(c) Persons on whom United States merchant marine veteran 3148
status has been conferred for service aboard oceangoing merchant 3149
ships in service to the United States during World War II. 3150

(2) "State retirement system" means any of the following: the 3151
Ohio police and fire pension fund, public employees retirement 3152
system, school employees retirement system, state highway patrol 3153
retirement system, or the state teachers retirement system. 3154

(B) Upon reemployment in the public service and completion of 3155
one year of service credit as covered by a state retirement system 3156
or the Cincinnati retirement system, within two years after 3157
service in the armed forces that is terminated in a manner other 3158
than as described in section 4304 of Title 38 of the United States 3159
Code, "Uniformed Services Employment and Reemployment Rights Act 3160
of 1994," 108 Stat. 3149, 38 U.S.C.A. 4304, and presentation of 3161
documentation of the service and subject to rules adopted by the 3162
retirement board, any member of the public employees retirement 3163
system who was a member with not less than one year of payroll 3164
deductions before entering active duty with the armed forces and 3165
maintained membership in the public employees retirement system as 3166
provided by section 145.41 of the Revised Code, and who was or is 3167
out of active service as a public employee by reason of having 3168
become a member of the armed forces of the United States on active 3169
duty or service shall have such service, not in excess of ten 3170
years, ~~considered~~ included as ~~the equivalent of~~ prior military 3171
service. Service in the armed forces as established by 3172
documentation of the service, not in excess of ten years, shall 3173
also be ~~considered~~ included as prior military service for a person 3174
who was a public employee and who has acquired service credit for 3175
five years prior to, and within the one year preceding, the date 3176
of entering on active duty in the armed forces of the United 3177

States if such person was reemployed in the public service within 3178
one year after service in the armed forces that is terminated in a 3179
manner other than as described in section 4304 of Title 38 of the 3180
United States Code, "Uniformed Services Employment and 3181
Reemployment Rights Act of 1994," ~~108 Stat. 3149,~~ 38 U.S.C.A. 3182
4304, and established total service credit as defined in section 3183
145.01 of the Revised Code of twenty years exclusive of credit for 3184
service in the uniformed services, as defined in section 145.302 3185
of the Revised Code. This division shall not serve to cancel any 3186
military service credit earned or granted prior to November 1, 3187
1965. 3188

(C) A member of the public employees retirement system is 3189
ineligible to receive service credit under this section for any 3190
year of military service credit used ~~in the calculation of any~~ 3191
~~retirement benefit currently being paid to the member or payable~~ 3192
~~in the future under any other retirement program, except social~~ 3193
~~security, or used~~ to obtain service credit pursuant to section 3194
145.301 or 145.302 of the Revised Code. At the time such credit is 3195
requested, the member shall certify on a form supplied by the 3196
retirement board that the member does and will conform to this 3197
requirement. This division does not cancel any military service 3198
credit earned prior to March 15, 1979. 3199

Sec. 145.301. (A) As used in this section: 3200

(1) "Prisoner of war" means any regularly appointed, 3201
enrolled, enlisted, or inducted member of the armed forces of the 3202
United States, reserves, or Ohio national guard who was captured, 3203
separated, and incarcerated by an enemy of the United States. 3204

(2) "Reserves" means personnel of the reserve components of 3205
any of the armed forces of the United States enumerated in 3206
division (A)(1)(a) of section 145.30 of the Revised Code. 3207

(B)(1) A member may purchase service credit that shall be 3208

considered as the equivalent of Ohio service for each year or 3209
portion of a year of service incurred by reason of having been on 3210
active duty as a member of the armed forces of the United States, 3211
as defined in section 145.30 of the Revised Code. 3212

(2) On presentation of documentation of the service and 3213
subject to public employees retirement board rules, a member may 3214
purchase service credit for each year or portion of a year of 3215
service incurred by reason of having been on active duty as a 3216
member of the reserves or the Ohio national guard for which the 3217
member is not eligible to purchase credit under division (B)(1) of 3218
this section. Any credit purchased under this section shall be 3219
considered as the equivalent of Ohio service credit. For purposes 3220
of division (B)(2) of this section, active duty in the reserves or 3221
the Ohio national guard includes assembly for drill and 3222
instruction; training at encampments, maneuvers, outdoor target 3223
practice, or other exercises; and any training or duty in this 3224
state ordered by the governor. 3225

(3) Credit shall not be granted for any period of duty during 3226
which the member was contributing to the retirement system. 3227

The credit may be purchased at any time prior to receipt of a 3228
retirement allowance. The number of years purchased shall not 3229
exceed five. The member may choose to purchase only part of such 3230
credit in any one payment, subject to public employees retirement 3231
board rules. 3232

(C) A member may purchase service credit that shall be 3233
considered as the equivalent of Ohio service for each year of 3234
service such member was a prisoner of war. The number of years 3235
purchased under this division shall not exceed five. Service 3236
credit may be purchased under this division for the same years of 3237
service used to purchase service credit under division (B) of this 3238
section. The member may choose to purchase only part of such 3239
credit in any one payment, subject to board rules. 3240

(D) The total number of years purchased under this section 3241
shall not exceed the member's total accumulated number of years of 3242
Ohio service. 3243

(E)(1) For each year or portion of a year of service 3244
purchased under division (B)(1) or (C) of this section, the member 3245
shall pay to the public employees retirement system for credit to 3246
the member's accumulated account an amount specified by the 3247
retirement board that shall be not less than fifty per cent of the 3248
additional liability resulting from the purchase of that year or 3249
portion of a year of service as determined by an actuary employed 3250
by the board. 3251

(2) For each year or portion of a year of service credit 3252
purchased under division (B)(2) of this section, the member shall 3253
pay to the public employees retirement system for credit to the 3254
member's accumulated account an amount equal to one hundred per 3255
cent of the additional liability resulting from the purchase of 3256
that year or portion of a year of service as determined by an 3257
actuary employed by the board. 3258

The retirement system shall calculate the number of years or 3259
portion of a year of credit the member is eligible to purchase 3260
under division (B)(2) of this section by dividing the number of 3261
days actually served by three hundred sixty-five. 3262

(F) A member is ineligible to purchase service credit under 3263
this section for any year of military service that was+ 3264

~~(1) Used in the calculation of any retirement benefit 3265
currently being paid to the member or payable in the future under 3266
any other retirement program, except social security, or for 3267
retired pay for nonregular service under Chapter 1223 of Section 3268
1662 of Title XVI of the "National Defense Authorization Act for 3269
Fiscal Year 1995," 108 Stat. 2998 (1994), 10 U.S.C.A. 12731 to 3270
12739; 3271~~

~~(2) Used~~ used to obtain service credit pursuant to section 3272
145.30 or 145.302 of the Revised Code. 3273

At the time the credit is purchased, the member shall certify 3274
on a form furnished by the retirement board that the member does 3275
and will conform to this requirement. 3276

(G) A member who, on March 17, 2000, is purchasing service 3277
credit under this section by making installment payments to the 3278
system or by a payroll deduction plan authorized under section 3279
145.294 of the Revised Code may elect, on a form provided by the 3280
board, to have a portion of the cost of the service credit 3281
recalculated under division (E) of this section as amended by 3282
House Bill 186 of the 123rd general assembly. The recalculation 3283
shall apply only to the amount still owed by the member as of the 3284
date the election is filed with the board. 3285

For each member who makes an election, the board shall do all 3286
of the following: 3287

(1) Determine the amount of the total cost of the service 3288
credit still owed by the member as of the date the election is 3289
filed with the board and the number of years or portion of a year 3290
of service credit attributable to that amount; 3291

(2) Recalculate under division (E) of this section the cost 3292
of the service credit described in division (G)(1) of this 3293
section; 3294

(3) Notify the member of the recalculated amount. 3295

If the recalculated amount is less than the amount still owed 3296
by the member as of the date the election is filed, the 3297
recalculated amount shall be the amount owed by the member. 3298

(H) Credit purchased under this section may be combined 3299
pursuant to section 145.37 with credit for military service 3300
purchased under sections 3307.751 and 3309.021, except that not 3301

more than an aggregate total of five years of credit purchased 3302
under division (B) of this section, division (A) of section 3303
3307.751, and division (A) of section 3309.021, and not more than 3304
an aggregate total of five years of credit purchased under 3305
division (C) of this section, division (B) of section 3307.751, 3306
and division (B) of section 3309.021 shall be used in determining 3307
retirement eligibility or calculating benefits under section 3308
145.37 of the Revised Code. 3309

Sec. 145.32. Eligibility of members of the public employees 3310
retirement system, other than those subject to section 145.332 of 3311
the Revised Code, for age and service retirement shall be 3312
determined under this section. 3313

(A) A member, who has passed his sixtieth birthday and has is 3314
eligible for age and service retirement under this division if, 3315
not later than five years after the effective date of this 3316
amendment, the member meets one of the following requirements: 3317

(1) Has five or more years of total service credit, or has 3318
and has attained age sixty; 3319

(2) Has twenty-five or more years of total service credit and 3320
has attained his fifty fifth birthday, or has age fifty-five; 3321

(3) Has thirty or more years of total ~~one~~ service credit, 3322
regardless of at any age, may file. 3323

(B)(1) A member is eligible for age and service retirement 3324
under this division if, not later than ten years after the 3325
effective date of this amendment, the member meets one of the 3326
following requirements: 3327

(a) Has five or more years of total service credit and has 3328
attained age sixty; 3329

(b) Has twenty-five or more years of total service credit and 3330
has attained age fifty-five; 3331

(c) Has thirty-one or more years of total service credit and 3332
has attained age fifty-two; 3333

(d) Has thirty-two or more years of total Ohio service credit 3334
at any age. 3335

(2) A member who on the effective date of this amendment has 3336
twenty or more years of total service credit is eligible for age 3337
and service retirement under this division on meeting one of the 3338
requirements of division (B)(1) of this section, regardless of 3339
when the member meets the requirement unless, between the 3340
effective date of this section and the date the member meets the 3341
requirement, the member receives a refund of accumulated 3342
contributions under section 145.40 of the Revised Code. 3343

(C) A member who is not eligible for age and service 3344
retirement under division (A) or (B) of this section, or who 3345
became a member on or after the effective date of this amendment, 3346
is eligible for age and service retirement under this division if 3347
the member meets one of the following requirements: 3348

(a) Has five years or more of total service credit and has 3349
attained age sixty-two; 3350

(b) Has twenty-five years or more of total service credit and 3351
has attained age fifty-seven; 3352

(c) Has thirty-two years or more of total service credit and 3353
has attained age fifty-five. 3354

(D) Service credit purchased or obtained under this chapter 3355
shall be used in determining whether a member has the number of 3356
years of total service credit required under division (A) or (B) 3357
of this section only if both of the following apply: 3358

(1) The purchase or obtainment is completed not later than 3359
ten years after the effective date of this amendment; 3360

(2) The member was a member on the effective date of this 3361

amendment or obtains credit under section 145.483 of the Revised Code that would have made the member a member on that date. 3362
3363

(E) A member seeking to retire shall file with the public employees retirement board an application for retirement- 3364
3365

Service. Service retirement shall be effective on the first day of the month immediately following the later of: 3366
3367

(A)(1) The last day for which compensation was paid; 3368

(B)(2) The attainment of minimum age or service credit eligibility provided under this section; 3369
3370

(3) Ninety days prior to receipt by the board of the member's completed application for retirement. 3371
3372

An employer may, except as otherwise provided in the "Age Discrimination in Employment Act of 1967," as amended, 81 Stat. 602, 29 U.S.C. 621 to 634, as of the thirtieth day of June of any year, terminate the employment of any member who has attained the age of seventy years. A member may at the time of ~~his~~ retirement by written designation duly executed and filed with the public employees retirement board designate a beneficiary to receive any installment which may remain unpaid at the time of ~~his~~ death. Except as provided in section 145.46 of the Revised Code, after the date of ~~his~~ retirement such nomination shall not be changed if the member elects to receive ~~his~~ the member's retirement allowance computed as provided in section 145.46 of the Revised Code as "plan A," or "plan C," ~~or "plan D."~~ 3373
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Sec. 145.323. (A) The Except as otherwise provided in this section, the public employees retirement board shall annually increase each allowance, pension, or benefit payable under this chapter by three per cent, except that no allowance, pension, or benefit shall exceed the limit established by section 415 of the "Internal Revenue Code of 1986," 100 Stat. 2085, 26 U.S.C.A. 415, 3386
3387
3388
3389
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3391

as amended. 3392

Until the last day of December of the fifth full calendar 3393
year after the effective date of this amendment, the increase 3394
shall be three per cent. For each succeeding calendar year, the 3395
increase shall be as follows: 3396

(1) Three per cent for each of the following, except that no 3397
allowance, pension, or benefit shall exceed the limit established 3398
by section 415 of the "Internal Revenue Code of 1986," 100 Stat. 3399
2085, 26 U.S.C. 415, as amended: 3400

(a) Each allowance, pension, or benefit granted not later 3401
than the effective date of this amendment; 3402

(b) Each disability benefit granted after the effective date 3403
of this amendment to a member described in division (A) or (B) of 3404
section 145.32 or division (A), (B), or (D)(1), (3), or (4) of 3405
section 145.332 of the Revised Code; 3406

(c) Each survivor benefit granted after the effective date of 3407
this amendment under section 145.45 of the Revised Code to a 3408
survivor of a member described in division (A) or (B) of section 3409
145.32 or division (A), (B), or (D)(1), (3), or (4) of section 3410
145.332 of the Revised Code. 3411

(2) For each allowance, pension, or benefit other than those 3412
described in division (A)(1) of this section, the percentage 3413
increase in the consumer price index, not exceeding three per 3414
cent, as determined by the United States bureau of labor 3415
statistics (U.S. city average for urban wage earners and clerical 3416
workers: "all items 1982-84=100") for the twelve-month period 3417
ending on the thirtieth day of June of the immediately preceding 3418
calendar year. If the consumer price index for that period did not 3419
increase, no increase shall be made under division (A)(2) of this 3420
section. 3421

No allowance, pension, or benefit shall exceed the limit 3422
established by section 415 of the "Internal Revenue Code of 1986," 3423
100 Stat. 2085, 26 U.S.C. 415, as amended. 3424

The first increase is payable to all persons becoming 3425
eligible after June 30, 1971, upon such persons receiving an 3426
allowance for twelve months. The increased amount is payable for 3427
the ensuing twelve-month period or until the next increase is 3428
granted under this section, whichever is later. Subsequent 3429
increases shall be determined from the date of the first increase 3430
paid to the former member in the case of an allowance being paid a 3431
beneficiary under an option, or from the date of the first 3432
increase to the survivor first receiving an allowance or benefit 3433
in the case of an allowance or benefit being paid to the 3434
subsequent survivors of the former member. 3435

The date of the first increase under this section becomes the 3436
anniversary date for any future increases. 3437

The allowance or benefit used in the first calculation of an 3438
increase under this section shall remain as the base for all 3439
future increases, unless a new base is established. 3440

(B) If payment of a portion of a benefit is made to an 3441
alternate payee under section 145.571 of the Revised Code, 3442
increases under this section granted while the order is in effect 3443
shall be apportioned between the alternate payee and the benefit 3444
recipient in the same proportion that the amount being paid to the 3445
alternate payee bears to the amount paid to the benefit recipient. 3446

If payment of a portion of a benefit is made to one or more 3447
beneficiaries under "plan F C" under ~~division (B)(3)(e)~~ of section 3448
145.46 of the Revised Code, each increase under this section 3449
granted while the plan of payment is in effect shall be divided 3450
among the designated beneficiaries in accordance with the portion 3451
each beneficiary has been allocated. 3452

(C) The board shall make all rules necessary to carry out 3453
this section. 3454

Sec. 145.33. ~~(A)(1) Except as provided in division (B) or (C)~~ 3455
~~of this section, a member with at least five years of total~~ 3456
~~service credit who has attained age sixty, or who has thirty years~~ 3457
~~of total Ohio service credit, may apply for age and service~~ 3458
~~retirement, which shall consist of:~~ 3459

~~(1) An annuity having a reserve equal to the amount of the~~ 3460
~~member's accumulated contributions at that time;~~ 3461

~~(2) A pension equal to the annuity provided by division~~ 3462
~~(A)(1) of this section;~~ 3463

~~(3) An additional pension, if the member can qualify for~~ 3464
~~prior service, equal to forty dollars multiplied by the number of~~ 3465
~~years, and fraction thereof, of such prior and military service~~ 3466
~~credit;~~ 3467

~~(4) A basic annual pension equal to one hundred eighty~~ 3468
~~dollars if the member has ten or more years of total service~~ 3469
~~credit as of October 1, 1956, except that the basic annual pension~~ 3470
~~shall not exceed the sum of the annual benefits provided by~~ 3471
~~divisions (A)(1), (2), and (3) of this section.~~ 3472

~~(5) When 145.332 of the Revised Code, when a member retires~~ 3473
~~on age and service retirement, the member's total annual single~~ 3474
~~lifetime allowance, including the allowances provided in divisions~~ 3475
~~(A)(1), (2), (3), and (4) of this section, shall be not less than~~ 3476
~~a base an amount adjusted in accordance with division ~~(A)(5)(B)(2)~~~~ 3477
~~or (C) of this section and determined by multiplying the member's~~ 3478
~~total service credit by ~~the greater of~~ the following:~~ 3479

~~(a) Eighty six dollars;~~ 3480

~~(b) Two If the member is eligible for age and service~~ 3481
~~retirement under division (A) or (B) of section 145.32 of the~~ 3482

Revised Code, 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 (b) If the member is eligible for age and service retirement under division (C) of section 145.32 of the Revised Code, two and two-tenths per cent of the member's final average salary for each of the first thirty-five years of service plus two and one-half per cent of the member's final average salary for each subsequent year of service.

(2)(a) For a member eligible to retire under division (A) of section 145.32 of the Revised Code, the member's allowance under division (B)(1) of this section 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		28	88
62		28	90
63		28	91
63		28	94
64		29	95
64		29	97
65		30 or more	100

~~Members shall vest~~ (b) For a member eligible to retire under division (B) of section 145.32 of the Revised Code, the member's allowance under division (B)(1) of this section shall be reduced by a percentage determined by the board's actuary for each year

the member retires before whichever of the following occurs first: 3515
attaining age sixty-five or earning thirty years of total service 3516
credit. 3517

(c) For a member eligible to retire under division (C) of 3518
section 145.32 of the Revised Code, the member's allowance under 3519
division (B)(1) of this section shall be reduced by a percentage 3520
determined by the board's actuary for each year the member retires 3521
before whichever of the following occurs first: attaining age 3522
sixty-seven, or attaining age fifty-five with thirty-two years of 3523
total service credit. 3524

(d) The actuary may use an actuarially based average 3525
percentage reduction for purposes of division (B)(2)(b) or (c) of 3526
this section. 3527

(3) For a member eligible to retire under division (A) or (B) 3528
of section 145.32 of the Revised Code, the right to a benefit 3529
shall vest in accordance with the following schedule, based on the 3530
member's attained age by September 1, 1976: 3531

	Percentage	
Attained	of	
Birthday	Base Amount	
66	102	3535
67	104	3536
68	106	3537
69	108	3538
70 or more	110	3539

~~(6)~~(B) The total annual single lifetime allowance that a 3540
 member shall receive under ~~division (A)(5)~~ of this section shall 3541
 not exceed the lesser of ~~one~~ the following: 3542

(1) One hundred per cent of the member's final average salary 3543
~~or the;~~ 3544

(2) The limit established by section 415 of the "Internal 3545

Revenue Code of 1986," 100 Stat. 2085, 26 U.S.C.A. 415, as 3546
amended. 3547

~~(B)(1) For the purposes of divisions (B) to (C) of this 3548
section, "total service credit as a PERS law enforcement officer" 3549
and "total service credit as a PERS public safety officer" include 3550
credit for military service to the extent permitted by division 3551
(E)(2) of this section and credit for service as a police officer 3552
or state highway patrol trooper to the extent permitted by 3553
divisions (E)(3) and (4) of this section. 3554~~

~~(2) A member who meets the conditions in division (B)(2)(a), 3555
(b), or (c) of this section may apply for an age and service 3556
retirement benefit under this division: 3557~~

~~(a) The member has attained age forty eight and has at least 3558
twenty five years of total service credit as a PERS law 3559
enforcement officer; 3560~~

~~(b) The member has attained age fifty two, and has at least 3561
twenty five years of total service credit as a PERS public safety 3562
officer or has service as a PERS public safety officer and service 3563
as a PERS law enforcement officer that when combined equal at 3564
least twenty five years of total service credit; 3565~~

~~(c) The member has attained age sixty two and has at least 3566
fifteen years of total service credit as either of the following: 3567~~

~~(i) A PERS law enforcement officer; 3568~~

~~(ii) A PERS public safety officer. 3569~~

~~(3) A benefit paid under division (B)(2) of this section 3570
shall consist of an annual single lifetime allowance equal to the 3571
sum of two and one half per cent of the member's final average 3572
salary multiplied by the first twenty five years of the member's 3573
total service plus two and one tenth per cent of the member's 3574
final average salary multiplied by the number of years of the 3575~~

~~member's total service credit in excess of twenty five years. 3576~~

~~(4) A member with at least fifteen years of total service 3577
credit as a PERS law enforcement officer or PERS public safety 3578
officer who voluntarily resigns or is discharged for any reason 3579
except death, dishonesty, cowardice, intemperate habits, or 3580
conviction of a felony may apply for an age and service retirement 3581
benefit, which shall consist of an annual single lifetime 3582
allowance equal to one and one half per cent of the member's final 3583
average salary multiplied by the number of years of the member's 3584
total service credit. The allowance shall commence on the first 3585
day of the calendar month following the month in which the 3586
application is filed with the public employees retirement board on 3587
or after the attainment by the applicant of age fifty two. 3588~~

~~(C)(1) A member with at least twenty five years of total 3589
service credit who would be eligible to retire under division 3590
(B)(2)(b) of this section had the member attained age fifty two 3591
and who voluntarily resigns or is discharged for any reason except 3592
death, dishonesty, cowardice, intemperate habits, or conviction of 3593
a felony, on or after the date of attaining forty eight years of 3594
age, but before the date of attaining fifty two years of age, may 3595
elect to receive a reduced benefit as determined by the following 3596
schedule: 3597~~

Attained Age	Reduced Benefit	
48	75% of the benefit payable under	3599
	division (B)(3) of this section	3600
49	80% of the benefit payable under	3601
	division (B)(3) of this section	3602
50	86% of the benefit payable under	3603
	division (B)(3) of this section	3604
51	93% of the benefit payable under	3605
	division (B)(3) of this section	3606

~~(2) If a member elects to receive a reduced benefit after 3607~~

~~attaining age forty eight the reduced benefit is payable from the 3608
later of the date of the member's most recent birthday or the date 3609
the member becomes eligible to receive the reduced benefit. 3610~~

~~(3) Once a member elects to receive a reduced benefit 3611
determined by the schedule in division (C)(1) of this section and 3612
has received a payment, the member may not reelect to change that 3613
election. 3614~~

~~(4) If a member who has resigned or been discharged has left 3615
on deposit the member's accumulated contributions in the 3616
employees' savings fund and has not elected to receive a reduced 3617
benefit determined by the schedule in division (C)(1) of this 3618
section, upon attaining fifty two years of age, the member shall 3619
be entitled to receive a benefit computed and paid under division 3620
(B)(3) of this section. 3621~~

~~(D) A benefit paid under division (B) or (C) of this section 3622
shall not exceed the lesser of ninety per cent of the member's 3623
final average salary or the limit established by section 415 of 3624
the "Internal Revenue Code of 1986," 100 Stat. 2085, 26 U.S.C.A. 3625
415, as amended. 3626~~

~~(E)(1) A member with service credit as a PERS law enforcement 3627
officer or a PERS public safety officer and other service credit 3628
under this chapter may elect one of the following: 3629~~

~~(a) To have all the member's service credit under this 3630
chapter, including credit for service as a PERS law enforcement 3631
officer or PERS public safety officer, used in calculating a 3632
retirement allowance under division (A) of this section if the 3633
member qualifies for an allowance under that division; 3634~~

~~(b) If the member qualifies for an allowance under division 3635
(B)(2)(a) of this section, to have the member's service credit as 3636
a PERS law enforcement officer used in calculating a benefit under 3637
that division and the member's credit for all service other than 3638~~

~~PERS law enforcement service used in calculating a benefit 3639
consisting of a single life annuity having a reserve equal to the 3640
amount of the member's accumulated contributions for all service 3641
other than PERS law enforcement service and an equal amount of 3642
employer contributions. 3643~~

~~(c) If the member qualifies for an allowance under division 3644
(B)(2)(b) or (c), (B)(4), or (C) of this section, to have the 3645
member's service credit as a PERS law enforcement officer or PERS 3646
public safety officer used in calculating a benefit under the 3647
appropriate division and the member's credit for all service other 3648
than PERS law enforcement service or service as a PERS public 3649
safety officer under this chapter used in calculating a benefit 3650
consisting of a single life annuity having a reserve equal to the 3651
amount of the member's accumulated contributions for all service 3652
other than PERS law enforcement service or PERS public safety 3653
officer service and an equal amount of the employer's 3654
contributions. 3655~~

~~(2) Notwithstanding sections 145.01 and 145.30 of the Revised 3656
Code, no more than four years of military service credit granted 3657
under section 145.30 of the Revised Code and five years of 3658
military service credit purchased under section 145.301 or 145.302 3659
of the Revised Code shall be used in calculating service as a PERS 3660
law enforcement officer or PERS public safety officer or the total 3661
service credit of that person. 3662~~

~~(3) Only credit for the member's service as a PERS law 3663
enforcement officer, PERS public safety officer, or service credit 3664
obtained as a police officer or state highway patrol trooper shall 3665
be used in computing the benefit of a member who qualifies for a 3666
benefit under division (B) or (C) of this section for the 3667
following: 3668~~

~~(a) Any person who originally is commissioned and employed as 3669
a deputy sheriff by the sheriff of any county, or who originally 3670~~

is elected sheriff, on or after January 1, 1975;	3671
(b) Any deputy sheriff who originally is employed as a	3672
criminal bailiff or court constable on or after April 16, 1993;	3673
(c) Any person who originally is appointed as a township	3674
constable or police officer in a township police department or	3675
district on or after January 1, 1981;	3676
(d) Any person who originally is employed as a county	3677
narcotics agent on or after September 26, 1984;	3678
(e) Any person who originally is employed as an undercover	3679
drug agent as defined in section 109.79 of the Revised Code,	3680
department of public safety enforcement agent who prior to June	3681
30, 1999, was a liquor control investigator, park officer, forest	3682
officer, wildlife officer, state watercraft officer, park district	3683
police officer, conservancy district officer, veterans' home	3684
police officer, special police officer for a mental health	3685
institution, special police officer for an institution for the	3686
mentally retarded and developmentally disabled, or municipal	3687
police officer on or after December 15, 1988;	3688
(f) Any person who originally is employed as a state	3689
university law enforcement officer on or after November 6, 1996;	3690
(g) Any person who is originally employed as a state	3691
university law enforcement officer by the university of Akron on	3692
or after September 16, 1998;	3693
(h) Any person who originally is employed as a preserve	3694
officer on or after March 18, 1999;	3695
(i) Any person who originally is employed as a natural	3696
resources law enforcement staff officer on or after March 18,	3697
1999;	3698
(j) Any person who is originally employed as a department of	3699
public safety enforcement agent on or after June 30, 1999;	3700

~~(k) Any person who is originally employed as a house sergeant at arms or assistant house sergeant at arms on or after September 5, 2001;~~ 3701
3702
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~~(l) Any person who is originally appointed as a regional transit authority police officer or state highway patrol police officer on or after February 1, 2002;~~ 3704
3705
3706

~~(m) Any person who is originally employed as a municipal public safety director on or after September 29, 2005, but not later than the effective date of this amendment.~~ 3707
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~~(4) Only credit for a member's service as a PERS public safety officer or service credit obtained as a PERS law enforcement officer, police officer, or state highway patrol trooper shall be used in computing the benefit of a member who qualifies for a benefit under division (B)(2)(b) or (c)(ii) or (4) or division (C) of this section for any person who originally is employed as a Hamilton county municipal court bailiff on or after November 6, 1996.~~ 3710
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~~(F)(D) Retirement allowances determined under this section shall be paid as provided in section 145.46 of the Revised Code.~~ 3718
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~~(G) 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.~~ 3720
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Sec. 145.331. (A) A recipient of a disability allowance under section 145.361 of the Revised Code who is subject to division (C)(3) of that section may make application for age and service retirement under this section. Retirement shall be effective on the first day of the first month following the last day for which the disability allowance is paid. 3724
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(B) The annual allowance payable under this section shall 3730

consist of the sum of the amounts determined under divisions 3731
(B)(1) and (2) of this section: 3732

(1) The greater of the following: 3733

(a) An allowance calculated as provided in section 145.33 or 3734
~~145.34~~ 145.332 of the Revised Code, excluding any period during 3735
which the applicant received a disability benefit under section 3736
145.361 of the Revised Code; 3737

(b) An allowance calculated by multiplying the applicant's 3738
total service credit, including service credit for the last 3739
continuous period during which the applicant received a disability 3740
benefit under section 145.361 of the Revised Code, by two and 3741
two-tenths per cent of the applicant's final average salary, 3742
except that the allowance shall not exceed forty-five per cent of 3743
the applicant's final average salary. 3744

(2) An amount equal to the additional allowance the recipient 3745
would receive under section 145.323 of the Revised Code, plus any 3746
other additional amount the recipient would receive under this 3747
chapter, had the recipient retired under section 145.33 or ~~145.34~~ 3748
145.332 of the Revised Code effective on the effective date of the 3749
recipient's most recent continuous period of receipt of a 3750
disability benefit under section 145.361 of the Revised Code. 3751

(C) The allowance calculated under division (B) of this 3752
section, exclusive of any amount added under division (B)(2) of 3753
this section based on section 145.323 of the Revised Code, shall 3754
be the base for all future additional allowances under section 3755
145.323 of the Revised Code. 3756

The anniversary date for future additional allowances under 3757
section 145.323 of the Revised Code shall be the effective date of 3758
the recipient's most recent continuous period of receipt of a 3759
disability benefit under section 145.361 of the Revised Code. 3760

(D) The retirement allowance determined under this section 3761

shall be paid as provided in section 145.46 of the Revised Code. 3762

Sec. 145.332. Eligibility of members of the public employees 3763
retirement system, other than those subject to section 145.32 of 3764
the Revised Code, for age and service retirement shall be 3765
determined under this section. 3766

(A) A member of the public employees retirement system is 3767
eligible for age and service retirement under this division if, 3768
not later than five years after the effective date of this 3769
section, the member meets one of the following requirements: 3770

(1) Has attained age forty-eight and has at least twenty-five 3771
years of total service credit as a PERS law enforcement officer; 3772

(2) Has attained age fifty-two and has at least twenty-five 3773
years of total service credit as a PERS public safety officer or 3774
has service as a PERS public safety officer and service as a PERS 3775
law enforcement officer that when combined equal at least 3776
twenty-five years of total service credit; 3777

(3) Has attained age sixty-two and has at least fifteen years 3778
of total service credit as a PERS law enforcement officer or PERS 3779
public safety officer. 3780

(B) A member is eligible for age and service retirement under 3781
this division if, on the effective date of this section, the 3782
member has twenty years of total service credit or, not later than 3783
ten years after the effective date of this section, the member 3784
meets one of the following requirements: 3785

(1) Has attained age fifty and has at least twenty-five years 3786
of total service credit as a PERS law enforcement officer; 3787

(2) Has attained age fifty-four and has at least twenty-five 3788
years of total service credit as a PERS public safety officer or 3789
has service as a PERS public safety officer and service as a PERS 3790
law enforcement officer that when combined equal at least 3791

<u>twenty-five years of total service credit;</u>	3792
<u>(3) Has attained age sixty-four and has at least fifteen</u>	3793
<u>years of total service credit as a PERS law enforcement officer or</u>	3794
<u>PERS public safety officer.</u>	3795
<u>(C) A member who is not eligible for age and service</u>	3796
<u>retirement under division (A) or (B) of this section is eligible</u>	3797
<u>under this division if the member meets one of the following</u>	3798
<u>requirements:</u>	3799
<u>(1) Has attained age fifty-two and has at least twenty-five</u>	3800
<u>years of total service credit as a PERS law enforcement officer;</u>	3801
<u>(2) Has attained age fifty-six and has at least twenty-five</u>	3802
<u>years of total service credit as a PERS public safety officer or</u>	3803
<u>has service as a PERS public safety officer and service as a PERS</u>	3804
<u>law enforcement officer that when combined equal at least</u>	3805
<u>twenty-five years of total service credit;</u>	3806
<u>(3) Has attained age sixty-four and has at least fifteen</u>	3807
<u>years of total service credit as a PERS law enforcement officer or</u>	3808
<u>PERS public safety officer.</u>	3809
<u>(D)(1) A member with at least twenty-five years of total</u>	3810
<u>service credit who would be eligible to retire under division</u>	3811
<u>(B)(1) of this section had the member attained age fifty and who</u>	3812
<u>voluntarily resigns or is discharged for any reason except death,</u>	3813
<u>dishonesty, cowardice, intemperate habits, or conviction of a</u>	3814
<u>felony, on or after attaining age forty-eight, but before</u>	3815
<u>attaining age fifty, may elect to receive a reduced benefit. The</u>	3816
<u>benefit shall be the actuarial equivalent of the allowance</u>	3817
<u>calculated under division (E) of this section adjusted for age.</u>	3818
<u>(2) A member with at least twenty-five years of total service</u>	3819
<u>credit who would be eligible to retire under division (C)(1) of</u>	3820
<u>this section had the member attained age fifty-two and who</u>	3821
<u>voluntarily resigns or is discharged for any reason except death,</u>	3822

dishonesty, cowardice, intemperate habits, or conviction of a 3823
felony, on or after attaining age forty-eight, but before 3824
attaining age fifty-two, may elect to receive a reduced benefit. 3825
The benefit shall be the actuarial equivalent of the allowance 3826
calculated under division (E) of this section adjusted for age. 3827

(3) A member with at least twenty-five years of total service 3828
credit who would be eligible to retire under division (A)(2) of 3829
this section had the member attained age fifty-two and who 3830
voluntarily resigns or is discharged for any reason except death, 3831
dishonesty, cowardice, intemperate habits, or conviction of a 3832
felony, on or after attaining age forty-eight, but before 3833
attaining age fifty-two, may elect to receive a reduced benefit. 3834

(a) If eligibility to make the election under division (D)(3) 3835
of this section occurs not later than five years after the 3836
effective date of this section, the benefit shall be calculated in 3837
accordance with the following schedule: 3838

<u>Attained Age</u>	<u>Reduced Benefit</u>	
<u>48</u>	<u>75% of the benefit payable under</u>	3840
	<u>division (E) of this section</u>	
<u>49</u>	<u>80% of the benefit payable under</u>	3841
	<u>division (E) of this section</u>	
<u>50</u>	<u>86% of the benefit payable under</u>	3842
	<u>division (E) of this section</u>	
<u>51</u>	<u>93% of the benefit payable under</u>	3843
	<u>division (E) of this section</u>	

(b) If eligibility to make the election occurs after the date 3844
determined under division (D)(3)(a) of this section, the benefit 3845
shall be the actuarial equivalent of the allowance calculated 3846
under division (E) of this section adjusted for age. 3847

(4) A member with at least twenty-five years of total service 3848
credit who would be eligible to retire under division (B)(2) of 3849
this section had the member attained age fifty-four and who 3850

voluntarily resigns or is discharged for any reason except death, 3851
dishonesty, cowardice, intemperate habits, or conviction of a 3852
felony, on or after attaining age forty-eight, but before 3853
attaining age fifty-four, may elect to receive a reduced benefit. 3854
The benefit shall be the actuarial equivalent of the allowance 3855
calculated under division (E) of this section adjusted for age. 3856

(5) A member with at least twenty-five years of total service 3857
credit who would be eligible to retire under division (C)(2) of 3858
this section had the member attained age fifty-six and who 3859
voluntarily resigns or is discharged for any reason except death, 3860
dishonesty, cowardice, intemperate habits, or conviction of a 3861
felony, on or after attaining age fifty-two, but before attaining 3862
age fifty-six, may elect to receive a reduced benefit. The benefit 3863
shall be the actuarial equivalent of the allowance calculated 3864
under division (E) of this section adjusted for age. 3865

(6) If a member elects to receive a reduced benefit under 3866
division (D)(1), (2), (3), (4), or (5) of this section, the 3867
reduced benefit shall be based on the member's age on the member's 3868
most recent birthday. Once a member elects to receive a reduced 3869
benefit and has received a payment, the member may not change that 3870
election. 3871

(E) A benefit paid under division (A), (B), or (C) of this 3872
section shall consist of an annual single lifetime allowance equal 3873
to the sum of two and one-half per cent of the member's final 3874
average salary multiplied by the first twenty-five years of the 3875
member's total service credit plus two and one-tenth per cent of 3876
the member's final average salary multiplied by the number of 3877
years of the member's total service credit in excess of 3878
twenty-five years. 3879

(F) A member with at least fifteen years of total service 3880
credit as a PERS law enforcement officer or PERS public safety 3881
officer who voluntarily resigns or is discharged for any reason 3882

except death, dishonesty, cowardice, intemperate habits, or 3883
conviction of a felony may apply for an age and service retirement 3884
benefit, which shall consist of an annual single lifetime 3885
allowance equal to one and one-half per cent of the member's final 3886
average salary multiplied by the number of years of the member's 3887
total service credit. 3888

(1) If the member will attain age fifty-two not later than 3889
ten years after the effective date of this section, the retirement 3890
allowance shall commence on the first day of the calendar month 3891
following the month in which application is filed with the board 3892
on or after the member's attainment of age fifty-two. 3893

(2) If the member will not attain age fifty-two on or before 3894
the date determined under division (F)(1) of this section, the 3895
retirement allowance shall commence on the first day of the 3896
calendar month following the month in which application is filed 3897
with the board on or after the member's attainment of age 3898
fifty-six. 3899

(G) A benefit paid under this section shall not exceed the 3900
lesser of ninety per cent of the member's final average salary or 3901
the limit established by section 415 of the "Internal Revenue Code 3902
of 1986," 100 Stat. 2085, 26 U.S.C. 415, as amended. 3903

(H) A member with service credit as a PERS law enforcement 3904
officer or PERS public safety officer and other service credit 3905
under this chapter may elect one of the following: 3906

(1) To have all the member's service credit under this 3907
chapter, including credit for service as a PERS law enforcement 3908
officer or PERS public safety officer, used in calculating a 3909
retirement allowance under section 145.33 of the Revised Code if 3910
the member qualifies for an allowance under that section; 3911

(2) If the member qualifies for an allowance under division 3912
(A)(1), (B)(1), (C)(1), or (D)(1) or (2) of this section, to 3913

receive all of the following: 3914

(a) A benefit under division (A)(1), (B)(1), (C)(1), or (D)(1) or (2) of this section for the member's service credit as a PERS law enforcement officer; 3915
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(b) A single life annuity having a reserve equal to the amount of the member's accumulated contributions for all service other than PERS law enforcement service; 3918
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(c) A pension equal to the annuity provided under division (H)(2)(b) of this section, excluding amounts of the member's accumulated contributions deposited under former division (Y) of section 145.01 or former sections 145.02, 145.29, 145.292, and 145.42, or sections 145.20, 145.201, 145.28, 145.291, 145.292, 145.293, 145.299, 145.2916, 145.301, 145.47, and 145.814 of the Revised Code for the purchase of service credit. 3921
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(3) If the member qualifies for an allowance under division (A)(2), (B)(2), (C)(2), or (D)(3), (4), or (5) of this section, to receive all of the following: 3928
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(a) A benefit under division (A)(2), (B)(2), (C)(2), or (D)(3), (4), or (5) of this section for the member's service credit as a PERS law enforcement officer or PERS public safety officer; 3931
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(b) A single life annuity having a reserve equal to the amount of the member's accumulated contributions for all service other than PERS law enforcement service or PERS public safety officer service; 3935
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(c) A pension equal to the annuity provided under division (H)(3)(b) of this section, excluding amounts of the member's accumulated contributions deposited under former division (Y) of section 145.01 or former sections 145.02, 145.29, 145.292, and 145.42, or sections 145.20, 145.201, 145.28, 145.291, 145.292, 145.293, 145.299, 145.2916, 145.301, 145.47, and 145.814 of the 3939
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Revised Code for the purchase of service credit. 3945

(I) For the purposes of this section, "total service credit" includes credit for military service to the extent permitted by division (J) of this section and credit for service as a police officer or state highway patrol trooper to the extent permitted by division (K) of this section. 3946
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(J) Notwithstanding sections 145.01 and 145.30 of the Revised Code, not more than four years of military service credit granted or purchased 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 PERS law enforcement officer or PERS public safety officer or the total service credit of that person. 3951
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(K)(1) Only credit for the member's service as a PERS law enforcement officer, PERS public safety officer, or service credit obtained as a police officer or state highway patrol trooper shall be used in computing the benefit of a member who qualifies for a benefit under this section for the following: 3958
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(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; 3963
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(b) Any deputy sheriff who originally is employed as a criminal bailiff or court constable on or after April 16, 1993; 3966
3967

(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; 3968
3969
3970

(d) Any person who originally is employed as a county narcotics agent on or after September 26, 1984; 3971
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(e) Any person who originally is employed as an undercover drug agent as defined in section 109.79 of the Revised Code, 3973
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<u>department of public safety enforcement agent who prior to June</u>	3975
<u>30, 1999, was a liquor control investigator, park officer, forest</u>	3976
<u>officer, wildlife officer, state watercraft officer, park district</u>	3977
<u>police officer, conservancy district officer, veterans' home</u>	3978
<u>police officer, special police officer for a mental health</u>	3979
<u>institution, special police officer for an institution for the</u>	3980
<u>developmentally disabled, or municipal police officer on or after</u>	3981
<u>December 15, 1988;</u>	3982
<u>(f) Any person who originally is employed as a state</u>	3983
<u>university law enforcement officer on or after November 6, 1996;</u>	3984
<u>(g) Any person who is originally employed as a state</u>	3985
<u>university law enforcement officer by the university of Akron on</u>	3986
<u>or after September 16, 1998;</u>	3987
<u>(h) Any person who originally is employed as a preserve</u>	3988
<u>officer on or after March 18, 1999;</u>	3989
<u>(i) Any person who originally is employed as a natural</u>	3990
<u>resources law enforcement staff officer on or after March 18,</u>	3991
<u>1999;</u>	3992
<u>(j) Any person who is originally employed as a department of</u>	3993
<u>public safety enforcement agent on or after June 30, 1999;</u>	3994
<u>(k) Any person who is originally employed as a house sergeant</u>	3995
<u>at arms or assistant house sergeant at arms on or after September</u>	3996
<u>5, 2001;</u>	3997
<u>(l) Any person who is originally appointed as a regional</u>	3998
<u>transit authority police officer or state highway patrol police</u>	3999
<u>officer on or after February 1, 2002;</u>	4000
<u>(m) Any person who is originally employed as a municipal</u>	4001
<u>public safety director on or after September 29, 2005, but not</u>	4002
<u>later than March 24, 2009.</u>	4003
<u>(2) Only credit for a member's service as a PERS public</u>	4004

safety officer or service credit obtained as a PERS law 4005
enforcement officer, police officer, or state highway patrol 4006
trooper shall be used in computing the benefit of a member who 4007
qualifies for a benefit under division (B)(1)(b) or (c), (B)(2), 4008
(C)(1)(b) or (c), or (C)(2) of this section for any person who 4009
originally is employed as a Hamilton county municipal court 4010
bailiff on or after November 6, 1996. 4011

(L) For purposes of this section, service prior to June 30, 4012
1999, as a food stamp trafficking agent under former section 4013
5502.14 of the Revised Code shall be considered service as a law 4014
enforcement officer. 4015

(M) Retirement allowances determined under this section shall 4016
be paid as provided in section 145.46 of the Revised Code. 4017

(N) A member seeking to retire under this section shall file 4018
an application with the public employees retirement board. 4019

Service retirement shall be effective as provided in division 4020
(E) of section 145.32 of the Revised Code. 4021

Sec. 145.35. (A) As used in this section, "on-duty illness or 4022
injury" means an illness or injury that occurred during or 4023
resulted from performance of duties under the direct supervision 4024
of a ~~member's appointing authority~~ public employer. 4025

(B) The public employees retirement system shall provide 4026
disability coverage to each member who has at least five years of 4027
total service credit and disability coverage for on-duty illness 4028
or injury to each member who is a PERS law enforcement officer or 4029
PERS public safety officer, regardless of length of service. 4030

The coverage shall extend only to illness or injury that 4031
occurs before the member's contributing service terminates or, in 4032
the case of illness or injury that results from contributing 4033
service, becomes evident not later than two years after the date 4034

the contributing service ends. The coverage shall not extend to 4035
disability resulting from elective cosmetic surgery other than 4036
reconstructive surgery. 4037

Not later than October 16, 1992, the public employees 4038
retirement board shall give each person who is a member on July 4039
29, 1992, the opportunity to elect disability coverage either 4040
under section 145.36 of the Revised Code or under section 145.361 4041
of the Revised Code. The board shall mail notice of the election, 4042
accompanied by an explanation of the coverage under each of the 4043
Revised Code sections and a form on which the election is to be 4044
made, to each member at the member's last known address. The board 4045
shall also provide the explanation and form to any member on 4046
request. 4047

Regardless of whether the member actually receives notice of 4048
the right to make an election, a member who fails to file a valid 4049
election under this section shall be considered to have elected 4050
disability coverage under section 145.36 of the Revised Code. To 4051
be valid, an election must be made on the form provided by the 4052
retirement board, signed by the member, and filed with the board 4053
not later than one hundred eighty days after the date the notice 4054
was mailed, or, in the case of a form provided at the request of a 4055
member, a date specified by rule of the retirement board. Once 4056
made, an election is irrevocable, but if the member ceases to be a 4057
member of the retirement system, the election is void. If a person 4058
who makes an election under this section also makes an election 4059
under section 3307.62 or 3309.39 of the Revised Code, the election 4060
made for the system that pays a disability benefit to that person 4061
shall govern the benefit. 4062

Disability coverage shall be provided under section 145.361 4063
of the Revised Code for persons who become members after July 29, 4064
1992, and for members who elect under this division to be covered 4065
under section 145.361 of the Revised Code. 4066

The retirement board may adopt rules governing elections made 4067
under this division. 4068

(C) Application for a disability benefit may be made by a 4069
member, by a person acting in the member's behalf, or by the 4070
member's employer, provided the member has disability coverage 4071
under section 145.36 or 145.361 of the Revised Code and is not 4072
receiving a disability benefit under any other Ohio state or 4073
municipal retirement program. Application must be made within two 4074
years from the date the member's contributing service under the 4075
PERS defined benefit plan terminated or the date the member ceased 4076
to make contributions to the PERS defined benefit plan under 4077
section 145.814 of the Revised Code, unless the retirement board 4078
determines that the member's medical records demonstrate 4079
conclusively that at the time the two-year period expired, the 4080
member was physically or mentally incapacitated for duty and 4081
unable to make an application. Application may not be made by or 4082
for any person receiving age and service retirement benefits under 4083
section 145.33, 145.331, ~~145.34~~, 145.332, or 145.37 or former 4084
section 145.34 of the Revised Code or any person who, pursuant to 4085
section 145.40 of the Revised Code, has been paid the accumulated 4086
contributions standing to the credit of the person's individual 4087
account in the employees' savings fund. The application shall be 4088
made on a form provided by the retirement board. 4089

(D) The benefit payable to any member who is approved for a 4090
disability benefit shall become effective on the first day of the 4091
month immediately following the later of the following: 4092

(1) The last day for which compensation was paid; 4093

(2) The attainment of eligibility for a disability benefit. 4094

(E) Medical examination of a member who has applied for a 4095
disability benefit shall be conducted by a competent disinterested 4096
physician or physicians selected by the board to determine whether 4097

the member is mentally or physically incapacitated for the 4098
performance of duty by a disabling condition either permanent or 4099
presumed to be permanent. The disability must have occurred since 4100
last becoming a member or have increased since last becoming a 4101
member to such extent as to make the disability permanent or 4102
presumed to be permanent. A disability is presumed to be permanent 4103
if it is expected to last for a continuous period of not less than 4104
twelve months following the filing of the application. 4105

The standard used to determine whether a member is 4106
incapacitated for duty is that the member is mentally or 4107
physically incapable of performing the duties of the position the 4108
member held at the time the disabling condition began or of a 4109
position with similar duties. 4110

If the physician or physicians determine that the member 4111
qualifies for a disability benefit, the board concurs with the 4112
determination, and the member agrees to medical treatment as 4113
specified in division (F) of this section, the member shall 4114
receive a disability benefit under section 145.36 or 145.361 of 4115
the Revised Code. The action of the board shall be final. 4116

(F) The public employees retirement board shall adopt rules 4117
requiring a disability benefit recipient, as a condition of 4118
continuing to receive a disability benefit, to agree in writing to 4119
obtain any medical treatment recommended by the board's physician 4120
and submit medical reports regarding the treatment. If the board 4121
determines that a disability benefit recipient is not obtaining 4122
the medical treatment or the board does not receive a required 4123
medical report, the disability benefit shall be suspended until 4124
the treatment is obtained, the report is received by the board, or 4125
the board's physician certifies that the treatment is no longer 4126
helpful or advisable. Should the recipient's failure to obtain 4127
treatment or submit a medical report continue for one year, the 4128
recipient's right to the disability benefit shall be terminated as 4129

of the effective date of the original suspension. 4130

The board shall require the recipient of a disability benefit 4131
who is described in section 145.363 of the Revised Code to comply 4132
with that section. 4133

(G) A disability benefit that has been granted a member but 4134
has not commenced shall not be paid if the member continues in or 4135
returns to employment with the same employer in the same position 4136
or in a position with duties similar to those of the position the 4137
member held at the time the benefit was granted. 4138

(H) In the event an employer files an application for a 4139
disability benefit as a result of a member having been separated 4140
from service because the member is considered to be mentally or 4141
physically incapacitated for the performance of the member's 4142
present duty, and the physician or physicians selected by the 4143
board reports to the board that the member is physically and 4144
mentally capable of performing service similar to that from which 4145
the member was separated and the board concurs in the report, the 4146
board shall so certify to the employer and the employer shall 4147
restore the member to the member's previous position and salary or 4148
to a similar position and salary. 4149

Sec. 145.36. A member who has elected disability coverage 4150
under this section, has not attained the applicable age ~~sixty~~, and 4151
is determined by the public employees retirement board under 4152
section 145.35 of the Revised Code to qualify for a disability 4153
benefit shall be retired on disability under this section. 4154

The applicable age is sixty if the member is described in 4155
division (A) or (B) of section 145.32 or division (A), (B), or 4156
(D)(1), (3), or (4) of section 145.332 of the Revised Code. It is 4157
sixty-two if the member is described in division (C) of section 4158
145.32 or division (D)(2) or (5) of section 145.332 of the Revised 4159
Code. 4160

Upon disability retirement, a member shall receive an annual 4161
amount that shall consist of: 4162

(A) An annuity having a reserve equal to the amount of the 4163
retirant's accumulated contributions; 4164

(B) A pension that shall be the difference between the 4165
member's annuity and an annual amount determined by multiplying 4166
the total service credit of the retirant, and in addition thereto 4167
the projected number of years and fractions thereof between the 4168
effective date of the member's disability retirement and ~~attained~~ 4169
attainment of the applicable age sixty, assuming continuous 4170
service, by ~~eighty six dollars or~~ two and two-tenths per cent of 4171
the member's final average salary, ~~whichever is greater.~~ 4172

Where the recipient is not receiving a disability benefit 4173
under section 145.37 of the Revised Code and is receiving a 4174
disability benefit from either the state teachers retirement 4175
system or the school employees retirement system, the recipient 4176
shall not be eligible for service credit based upon the number of 4177
years and fractions thereof between the date of disability and 4178
attained age sixty as provided for in this division. 4179

In no case shall disability retirement be less than thirty 4180
per cent or more than seventy-five per cent of the member's final 4181
average salary, except that it shall not exceed any limit to which 4182
the retirement system is subject under section 415 of the 4183
"Internal Revenue Code of 1986," 100 Stat. 2085, 26 U.S.C.A. 415, 4184
as amended. 4185

A year of service for the purpose of disability retirement is 4186
a complete year of full-time employment, or the equivalent 4187
thereof. The public employees retirement board is the final 4188
authority in determining the eligibility of a member for 4189
disability retirement. 4190

Sec. 145.361. (A) A member with disability coverage under 4191
this section who is determined by the public employees retirement 4192
board under section 145.35 of the Revised Code to qualify for a 4193
disability benefit shall receive a disability allowance under this 4194
section. The allowance shall be an annual amount equal to the 4195
greater of the following: 4196

(1) Forty-five per cent of the member's final average salary; 4197

(2) The member's total service credit multiplied by two and 4198
two-tenths per cent of the member's final average salary, not 4199
exceeding sixty per cent of the member's final average salary. 4200

(B) Sufficient reserves for payment of the disability 4201
allowance shall be transferred to the annuity and pension reserve 4202
fund from the employers' contribution fund. The accumulated 4203
contributions of the member shall remain in the employees' savings 4204
fund. No part of the allowance paid under this section shall be 4205
charged against the member's accumulated contributions. 4206

(C) A disability allowance paid under this section shall 4207
terminate at the earliest of the following: 4208

(1) The effective date of age and service retirement under 4209
sections 145.32 ~~and~~, 145.33, and 145.332, or section ~~145.34~~ ~~or~~ 4210
145.37 or former section 145.34 of the Revised Code; 4211

(2) The date the allowance is terminated under section 4212
145.362 of the Revised Code; 4213

(3) The later of the last day of the month in which the 4214
recipient attains age sixty-five, or the last day of the month in 4215
which the benefit period ends as follows: 4216

Attained Age at 4217

Effective Date of 4218

Disability Allowance Benefit Period 4219

60 or 61 60 months 4220

62 or 63	48 months	4221
64 or 65	36 months	4222
66, 67, or 68	24 months	4223
69 or older	12 months	4224

Sec. 145.362. A disability benefit recipient whose 4225
application for a disability benefit was received by the public 4226
employees retirement system before the effective date of this 4227
amendment shall, regardless of when the disability occurred, 4228
retain membership status and shall be considered on leave of 4229
absence from employment during the first five years following the 4230
effective date of a disability benefit, notwithstanding any 4231
contrary provisions in this chapter. 4232

A disability benefit recipient whose application for a 4233
disability benefit is received by the system on or after the 4234
effective date of this amendment shall, regardless of when the 4235
disability occurred, retain membership status and shall be 4236
considered on leave of absence from employment during the first 4237
three years following the effective date of a disability benefit, 4238
except that, if the member is receiving rehabilitative services 4239
acceptable to a physician or physicians selected by the board, the 4240
board may permit the recipient to retain membership status and be 4241
considered on leave of absence from employment for up to five 4242
years following the effective date of a disability benefit. 4243

The public employees retirement board shall require any 4244
disability benefit recipient to undergo an annual medical 4245
examination, except that the board may waive the medical 4246
examination if the board's physician or physicians certify that 4247
the recipient's disability is ongoing. If any disability benefit 4248
recipient refuses to submit to a medical examination, the 4249
recipient's disability benefit shall be suspended until withdrawal 4250
of the refusal. Should the refusal continue for one year, all the 4251
recipient's rights in and to the disability benefit shall be 4252

terminated as of the effective date of the original suspension. 4253

On completion of the examination by an examining physician or 4254
physicians selected by the board, the physician or physicians 4255
shall report and certify to the board whether the disability 4256
benefit recipient meets the applicable standard for termination of 4257
a disability benefit. If the recipient's application for a 4258
disability benefit was received by the system before the effective 4259
date of this amendment, regardless of when the disability 4260
occurred, or, if after that date, the recipient has been receiving 4261
the benefit for less than three years or is receiving 4262
rehabilitative services acceptable to the physician or physicians 4263
and considered on leave of absence, the standard for termination 4264
is that the recipient is no longer physically and mentally 4265
incapable of resuming the service from which the recipient was 4266
found disabled. If the recipient's application for a disability 4267
benefit is received by the system on or after the effective date 4268
of this amendment, regardless of when the disability occurred, the 4269
recipient has been receiving the benefit for three years or 4270
longer, and the recipient is not receiving rehabilitative services 4271
acceptable to the physician or physicians, the standard for 4272
termination is that the recipient is not physically or mentally 4273
incapable of performing the duties of any position that meets all 4274
of the following criteria: 4275

(A) Replaces not less than seventy-five per cent of the 4276
member's final average salary, adjusted each year by the actual 4277
average increase in the consumer price index prepared by the 4278
United States bureau of labor statistics (U.S. city average for 4279
urban wage earners and clerical workers: "all items 4280
1982-1984=100"); 4281

(B) Is reasonably to be found in the member's regional job 4282
market; 4283

(C) Is one that the member is qualified for by experience or 4284

education. 4285

If the board concurs in the report that the disability 4286
benefit recipient ~~is no longer incapable~~ meets the applicable 4287
standard for termination of a disability benefit, the payment of 4288
the disability benefit shall be terminated not later than three 4289
months after the date of the board's concurrence or upon 4290
employment as a public employee. If the leave of absence has not 4291
expired, the retirement board shall certify to the disability 4292
benefit recipient's last employer before being found disabled that 4293
the recipient is no longer physically and mentally incapable of 4294
resuming service that is the same or similar to that from which 4295
the recipient was found disabled. The employer shall restore the 4296
recipient to the recipient's previous position and salary or to a 4297
position and salary similar thereto, unless the recipient was 4298
dismissed or resigned in lieu of dismissal for dishonesty, 4299
misfeasance, malfeasance, or conviction of a felony. 4300

Each disability benefit recipient shall file with the board 4301
an annual statement of earnings, current medical information on 4302
the recipient's condition, and any other information required in 4303
rules adopted by the board. The board may waive the requirement 4304
that a disability benefit recipient file an annual statement of 4305
earnings or current medical information if the board's physician 4306
certifies that the recipient's disability is ongoing. 4307

The board shall annually examine the information submitted by 4308
the recipient. If a disability benefit recipient refuses to file 4309
the statement or information, the disability benefit shall be 4310
suspended until the statement and information are filed. If the 4311
refusal continues for one year, the recipient's right to the 4312
disability benefit shall be terminated as of the effective date of 4313
the original suspension. 4314

If a disability benefit recipient is restored to service by, 4315
or elected to an elective office with, an employer covered by this 4316

chapter, the recipient's disability benefit shall cease. 4317

The board may terminate a disability benefit at the request 4318
of the recipient. 4319

If disability retirement under section 145.36 of the Revised 4320
Code is terminated for any reason, the annuity and pension 4321
reserves at that time in the annuity and pension reserve fund 4322
shall be transferred to the employees' savings fund and the 4323
employers' accumulation fund, respectively. If the total 4324
disability benefit paid is less than the amount of the accumulated 4325
contributions of the member transferred to the annuity and pension 4326
reserve fund at the time of the member's disability retirement, 4327
the difference shall be transferred from the annuity and pension 4328
reserve fund to another fund as may be required. In determining 4329
the amount of a member's account following the termination of 4330
disability retirement for any reason, the total amount paid shall 4331
be charged against the member's refundable account. 4332

If a disability allowance paid under section 145.361 of the 4333
Revised Code is terminated for any reason, the reserve on the 4334
allowance at that time in the annuity and pension reserve fund 4335
shall be transferred from that fund to the employers' accumulation 4336
fund. 4337

If a former disability benefit recipient again becomes a 4338
contributor, other than as an other system retirant under section 4339
145.38 of the Revised Code, to this system, the state teachers 4340
retirement system, or the school employees retirement system, and 4341
completes an additional two years of service credit, the former 4342
disability benefit recipient shall be entitled to full service 4343
credit, not exceeding five years' service credit, for the period 4344
as a disability benefit recipient. 4345

If any employer employs any member who is receiving a 4346
disability benefit, the employer shall file notice of employment 4347

with the retirement board, designating the date of employment. In 4348
case the notice is not filed, the total amount of the benefit paid 4349
during the period of employment prior to notice shall be charged 4350
to and paid by the employer. 4351

Sec. 145.363. (A) A recipient of a disability benefit granted 4352
under this chapter whose application for such benefit is received 4353
by the public employees retirement system on or after the 4354
effective date of this section shall, regardless of when the 4355
disability occurred, apply for social security disability 4356
insurance benefit payments under 42 U.S.C. 423 if the recipient 4357
meets the requirements of divisions (a)(1)(A), (B), and (C) of that 4358
section. The application for a social security disability 4359
insurance benefit shall be made not later than ninety days after 4360
the recipient is granted a disability benefit under this chapter 4361
unless the public employees retirement board determines from the 4362
member's medical records that the member is physically or mentally 4363
unable to make the application. The recipient shall file a copy of 4364
the completed application with the public employees retirement 4365
system and the system shall accept the copy as evidence of the 4366
member's application. If a recipient fails without just cause to 4367
apply for social security disability insurance benefit payments or 4368
to file a copy of the application with the system, the disability 4369
benefit under this chapter shall be suspended until application is 4370
made and a copy of the application filed with the system. 4371

(B) Regardless of whether the recipient's disability is 4372
ongoing, a recipient of a disability benefit under this chapter 4373
who also receives social security disability insurance benefit 4374
payments shall file an annual statement of earnings under section 4375
145.362 of the Revised Code and include a copy of the social 4376
security disability insurance benefit annual reward letter that 4377
specifies the amount of the social security disability insurance 4378
program benefit. 4379

(C) Except as provided in division (D) of this section, if 4380
any year the total of a disability benefit recipient's benefit 4381
under this chapter and social security disability insurance 4382
benefit payments exceeds the recipient's adjusted final average 4383
salary, the annual benefit under this chapter shall be reduced so 4384
that the annual total equals the recipient's adjusted final 4385
average salary. 4386

The recipient's adjusted final average salary shall be 4387
determined by annually increasing the recipient's final average 4388
salary by the percentage increase in the consumer price index, not 4389
exceeding three per cent, as determined by the United States 4390
bureau of labor statistics (U.S. city average for urban wage 4391
earners and clerical workers: "all items 1982-84=100") for the 4392
twelve-month period ending on the thirtieth day of June of the 4393
immediately preceding calendar year. If the consumer price index 4394
for that period did not increase, no increase shall be made to the 4395
recipient's adjusted final average salary for that period. No 4396
adjustment to a benefit shall exceed the limit established by 4397
section 415 of the "Internal Revenue Code of 1986," 100 Stat. 4398
2085, 26 U.S.C. 415, as amended. 4399

If a disability benefit recipient receives retroactive 4400
payments of social security disability insurance benefits, the 4401
system may reduce future disability benefit payments under this 4402
chapter to recoup any overpayments. 4403

(D) The reductions required by division (C) of this section 4404
do not apply to a recipient of a disability benefit under this 4405
chapter who has not less than five years of service credit for 4406
periods during which the recipient had earnings from other 4407
employment that was subject to the tax imposed by the "Federal 4408
Insurance Contributions Act," 26 U.S.C. 3101. 4409

Sec. 145.37. (A) As used in this section: 4410

(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~~ Subject to division (B)(2) of this section, at the option election 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~~ shall be 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;

(iii) Ninety days prior to receipt by the board of the member's completed application for retirement.

(b) ~~In determining eligibility~~ Disability benefits shall be

effective on the first day of the month immediately following the 4441
later of the following: 4442

(i) The last day for which compensation was paid; 4443

(ii) The attainment of eligibility for a disability benefit. 4444

(c) Eligibility for a disability benefit, the medical 4445
examiner's report to shall be determined by the retirement board 4446
of any the state retirement system, showing that will calculate 4447
and pay the member's disability incapacitates the member for the 4448
performance of duty, may benefit, as provided in division 4449
(B)(1)(d) of this section. The state retirement system calculating 4450
and paying the disability benefit shall certify the determination 4451
to the board of each other state retirement system in which the 4452
member has service credit and shall be accepted by the state 4453
retirement boards that board as sufficient for granting a 4454
disability benefit. 4455

~~(c)~~(d) The board of the state retirement system in which the 4456
member had the greatest service credit, without adjustment, shall 4457
~~determine~~ calculate and pay the total retirement or disability 4458
benefit. Where the member's credit is equal in two or more state 4459
retirement systems, the system having the largest total 4460
contributions of the member shall ~~determine~~ calculate and pay the 4461
total benefit. 4462

~~(d)~~(e) In determining the total credit to be used in 4463
calculating a retirement or disability benefit, ~~credit shall not~~ 4464
~~be reduced below that certified by the system or systems~~ 4465
~~transferring credit, except that such~~ total combined service 4466
credit shall not exceed one year of credit for any one "year" as 4467
defined in the law of the system making the calculation. 4468

~~(e)~~(f) The state retirement system ~~determining~~ calculating 4469
and paying a retirement or disability benefit shall receive from 4470
the other system or systems ~~the member's refundable account at~~ 4471

~~retirement or the effective date of a disability benefit plus an~~ 4472
~~amount from the employers' accumulation fund equal to the member's~~ 4473
~~refundable account less interest credited under section 145.471,~~ 4474
~~145.472, or 3307.563 of the Revised Code~~ all of the following for 4475
each year of service: 4476

(i) The amount contributed by the member, or, in the case of 4477
service credit purchased by the member, paid by the member, that 4478
is attributable to the year of service; 4479

(ii) An amount equal to the lesser of the employer's 4480
contributions made on behalf of the member to the retirement 4481
system for that year of service or the amount that would have been 4482
contributed by the employer for the service had the member been a 4483
member of the public employees retirement system at the time the 4484
credit was earned; 4485

(iii) Interest on the amounts specified in divisions 4486
(B)(1)(f)(i) and (ii) of this section at the actuarial assumption 4487
rate of the retirement system determining and paying the benefit. 4488
~~if~~ 4489

If applicable, the public employees retirement system shall 4490
pay to the retirement system ~~determining~~ calculating and paying 4491
the benefit a portion of the amount paid on behalf of the member 4492
by an employer under section 145.483 of the Revised Code. The 4493
portion shall be paid from the employers' accumulation fund and 4494
shall equal the product obtained by multiplying by two the amount 4495
the member would have contributed during the period the employer 4496
failed to deduct contributions, as described in section 145.483 of 4497
the Revised Code. 4498

~~(i)~~(g) The annuity rates and mortality tables of the state 4499
retirement system making the calculation and paying the benefit 4500
shall be exclusively applicable. 4501

~~(ii)~~(h) Deposits made for the purpose of an additional 4502

annuity, ~~and including guaranteed interest~~ together with earnings 4503
as provided in section 145.62 of the Revised Code, upon the 4504
request of the member, shall be transferred to the state 4505
retirement system paying the benefit. The return upon such 4506
deposits shall be that offered by the state retirement system 4507
making the calculation and paying the benefit. 4508

(2) A former member receiving a retirement or disability 4509
benefit under this section, who accepts employment amenable to 4510
coverage in any state retirement system that participated in the 4511
former member's combined benefit, shall be subject to the 4512
applicable provisions of law governing such re-employment. If a 4513
former member should be paid any amount in a retirement benefit, 4514
to which the former member is not entitled under the applicable 4515
provisions of law governing such re-employment, such amount shall 4516
be recovered by the state retirement system paying such benefit by 4517
utilizing any recovery procedure available under the code 4518
provisions of the state retirement system covering such 4519
re-employment. 4520

(C) A PERS retirant or other system retirant, as defined in 4521
section 145.38 of the Revised Code, is not eligible to receive any 4522
benefit under this section for service subject to section 145.38 4523
of the Revised Code. 4524

Sec. 145.38. (A) As used in this section and sections 145.381 4525
and 145.384 of the Revised Code: 4526

(1) "PERS retirant" means a former member of the public 4527
employees retirement system who is receiving one of the following: 4528

(a) Age and service retirement benefits under section 145.32, 4529
145.33, 145.331, ~~145.34~~, 145.332, or 145.46 or former section 4530
145.34 of the Revised Code; 4531

(b) Age and service retirement benefits paid by the public 4532

employees retirement system under section 145.37 of the Revised Code; 4533
4534

(c) Any benefit paid under a PERS defined contribution plan. 4535

(2) "Other system retirant" means both of the following: 4536

(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; 4537
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(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. 4544
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(B)(1) Subject to this section and section 145.381 of the Revised Code, 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. 4549
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(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. 4556
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(3) On receipt of notice from a public employer that a person 4564
who is an other system retirant has been employed, the retirement 4565
system shall notify the retirement system of which the other 4566
system retirant was a member of such employment. 4567

(4)(a) A PERS retirant who has received a retirement 4568
allowance for less than two months when employment subject to this 4569
section commences shall forfeit the retirement allowance for any 4570
month the PERS retirant is employed prior to the expiration of the 4571
two-month period. Service and contributions for that period shall 4572
not be included in calculation of any benefits payable to the PERS 4573
retirant, and those contributions shall be refunded on the 4574
retirant's death or termination of the employment. 4575

(b) An other system retirant who has received a retirement 4576
allowance or disability benefit for less than two months when 4577
employment subject to this section commences shall forfeit the 4578
retirement allowance or disability benefit for any month the other 4579
system retirant is employed prior to the expiration of the 4580
two-month period. Service and contributions for that period shall 4581
not be included in the calculation of any benefits payable to the 4582
other system retirant, and those contributions shall be refunded 4583
on the retirant's death or termination of the employment. 4584

(c) Contributions made on compensation earned after the 4585
expiration of the two-month period shall be used in the 4586
calculation of the benefit or payment due under section 145.384 of 4587
the Revised Code. 4588

(5) On receipt of notice from the Ohio police and fire 4589
pension fund, school employees retirement system, or state 4590
teachers retirement system of the re-employment of a PERS 4591
retirant, the public employees retirement system shall not pay, or 4592
if paid, shall recover, the amount to be forfeited by the PERS 4593
retirant in accordance with section 742.26, 3307.35, or 3309.341 4594
of the Revised Code. 4595

(6) A PERS retirant who enters into a contract to provide 4596
services as an independent contractor to the employer by which the 4597
retirant was employed at the time of retirement or, less than two 4598
months after the retirement allowance commences, begins providing 4599
services as an independent contractor pursuant to a contract with 4600
another public employer, shall forfeit the pension portion of the 4601
retirement benefit for the period beginning the first day of the 4602
month following the month in which the services begin and ending 4603
on the first day of the month following the month in which the 4604
services end. The annuity portion of the retirement allowance 4605
shall be suspended on the day services under the contract begin 4606
and shall accumulate to the credit of the retirant to be paid in a 4607
single payment after services provided under the contract 4608
terminate. A PERS retirant subject to division (B)(6) of this 4609
section shall not contribute to the retirement system and shall 4610
not become a member of the system. 4611

(7) As used in this division, "employment" includes service 4612
for which a PERS retirant or other system retirant, the retirant's 4613
employer, or both, have waived any earnable salary for the 4614
service. 4615

(C)(1) Except as provided in division (C)(3) of this section, 4616
this division applies to both of the following: 4617

(a) A PERS retirant who, prior to September 14, 2000, was 4618
subject to division (C)(1)(b) of this section as that division 4619
existed immediately prior to September 14, 2000, and has not 4620
elected pursuant to Am. Sub. S.B. 144 of the 123rd general 4621
assembly to cease to be subject to that division; 4622

(b) A PERS retirant to whom both of the following apply: 4623

(i) The retirant held elective office in this state, or in 4624
any municipal corporation, county, or other political subdivision 4625
of this state at the time of retirement under this chapter. 4626

(ii) The retirant was elected or appointed to the same office 4627
for the remainder of the term or the term immediately following 4628
the term during which the retirement occurred. 4629

(2) A PERS retirant who is subject to this division is a 4630
member of the public employees retirement system with all the 4631
rights, privileges, and obligations of membership, except that the 4632
membership does not include survivor benefits provided pursuant to 4633
section 145.45 of the Revised Code or, beginning on the ninetieth 4634
day after September 14, 2000, any amount calculated under section 4635
145.401 of the Revised Code. The pension portion of the PERS 4636
retirant's retirement allowance shall be forfeited until the first 4637
day of the first month following termination of the employment. 4638
The annuity portion of the retirement allowance shall accumulate 4639
to the credit of the PERS retirant to be paid in a single payment 4640
after termination of the employment. The retirement allowance 4641
shall resume on the first day of the first month following 4642
termination of the employment. On termination of the employment, 4643
the PERS retirant shall elect to receive either a refund of the 4644
retirant's contributions to the retirement system during the 4645
period of employment subject to this section or a supplemental 4646
retirement allowance based on the retirant's contributions and 4647
service credit for that period of employment. 4648

(3) This division does not apply to any of the following: 4649

(a) A PERS retirant elected to office who, at the time of the 4650
election for the retirant's current term, was not retired but, not 4651
less than ninety days prior to the primary election for the term 4652
or the date on which a primary for the term would have been held, 4653
filed a written declaration of intent to retire before the end of 4654
the term with the director of the board of elections of the county 4655
in which petitions for nomination or election to the office are 4656
filed; 4657

(b) A PERS retirant elected to office who, at the time of the 4658

election for the retirant's current term, was a retirant and had 4659
been retired for not less than ninety days; 4660

(c) A PERS retirant appointed to office who, at the time of 4661
appointment to the retirant's current term, notified the person or 4662
entity making the appointment that the retirant was already 4663
retired or intended to retire before the end of the term. 4664

(D)(1) Except as provided in division (C) of this section, a 4665
PERS retirant or other system retirant subject to this section is 4666
not a member of the public employees retirement system, and, 4667
except as specified in this section does not have any of the 4668
rights, privileges, or obligations of membership. Except as 4669
specified in division (D)(2) of this section, the retirant is not 4670
eligible to receive health, medical, hospital, or surgical 4671
benefits under section 145.58 of the Revised Code for employment 4672
subject to this section. 4673

(2) A PERS retirant subject to this section shall receive 4674
primary health, medical, hospital, or surgical insurance coverage 4675
from the retirant's employer, if the employer provides coverage to 4676
other employees performing comparable work. Neither the employer 4677
nor the PERS retirant may waive the employer's coverage, except 4678
that the PERS retirant may waive the employer's coverage if the 4679
retirant has coverage comparable to that provided by the employer 4680
from a source other than the employer or the public employees 4681
retirement system. If a claim is made, the employer's coverage 4682
shall be the primary coverage and shall pay first. The benefits 4683
provided under section 145.58 of the Revised Code shall pay only 4684
those medical expenses not paid through the employer's coverage or 4685
coverage the PERS retirant receives through a source other than 4686
the retirement system. 4687

(E) If the disability benefit of an other system retirant 4688
employed under this section is terminated, the retirant shall 4689
become a member of the public employees retirement system, 4690

effective on the first day of the month next following the 4691
termination with all the rights, privileges, and obligations of 4692
membership. If such person, after the termination of the 4693
disability benefit, earns two years of service credit under this 4694
system or under the Ohio police and fire pension fund, state 4695
teachers retirement system, school employees retirement system, or 4696
state highway patrol retirement system, the person's prior 4697
contributions as an other system retirant under this section shall 4698
be included in the person's total service credit as a public 4699
employees retirement system member, and the person shall forfeit 4700
all rights and benefits of this section. Not more than one year of 4701
credit may be given for any period of twelve months. 4702

(F) This section does not affect the receipt of benefits by 4703
or eligibility for benefits of any person who on August 20, 1976, 4704
was receiving a disability benefit or service retirement pension 4705
or allowance from a state or municipal retirement system in Ohio 4706
and was a member of any other state or municipal retirement system 4707
of this state. 4708

(G) The public employees retirement board may adopt rules to 4709
carry out this section. 4710

Sec. 145.383. (A) As used in this section: 4711

(1) "Compensation" has the same meaning as in section 3307.01 4712
or 3309.01 of the Revised Code, as appropriate. 4713

(2) "PERS position" means a position for which a member of 4714
the public employees retirement system is making contributions to 4715
the system. 4716

(3) "Other state retirement system" means the state teachers 4717
retirement system or the school employees retirement system. 4718

(4) "State retirement system" means the public employees 4719
retirement system, state teachers retirement system, or the school 4720

employees retirement system. 4721

(B)(1) A member of the public employees retirement system who 4722
holds two or more PERS positions may retire under section 145.32, 4723
145.33, 145.331, ~~145.34~~, 145.332, 145.37, or 145.46 of the Revised 4724
Code from the position for which the annual earnable salary at the 4725
time of retirement is highest and continue to contribute to the 4726
retirement system for the other PERS position or positions. 4727

(2) A member of the public employees retirement system who 4728
also holds one or more other positions covered by the other state 4729
retirement systems may retire under section 145.32, 145.33, 4730
145.331, ~~145.34~~, 145.332, 145.37, or 145.46 of the Revised Code 4731
from the PERS position and continue contributing to the other 4732
state retirement systems if the annual earnable salary for the 4733
PERS position at the time of retirement is greater than annual 4734
compensation for the position, or any of the positions, covered by 4735
the other state retirement systems. 4736

(3) A member of the public employees retirement system who 4737
holds two or more PERS positions and at least one other position 4738
covered by one of the other state retirement systems may retire 4739
under section 145.32, 145.33, 145.331, ~~145.34~~, 145.332, 145.37, or 4740
145.46 of the Revised Code from one of the PERS positions and 4741
continue contributing to the public employees retirement system 4742
and the other state retirement system if the annual earnable 4743
salary for the PERS position from which the member is retiring is, 4744
at the time of retirement, greater than the annual compensation or 4745
earnable salary for any of the positions for which the member is 4746
continuing to make contributions. 4747

(4) A member of the public employees retirement system who 4748
has retired as provided in division (B)(2) or (3) of section 4749
3307.351 or division (B)(2) or (3) of section 3309.343 of the 4750
Revised Code may continue to contribute to the public employees 4751
retirement system for a PERS position if the member held the 4752

position at the time of retirement from the other state retirement system. 4753
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(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 section 145.384, 3307.352, or 3309.344 of the Revised Code. 4755
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(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: 4763
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(a) The member's earnable salary and compensation for all positions covered by a state retirement system; 4767
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(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; 4769
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4771

(c) The member's accumulated contributions. 4772

(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. 4773
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(D) A retired member receiving a benefit under 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. The retired member is a PERS retirant for purposes of 4779
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section 145.38 of the Revised Code. 4784

(E) The public employees retirement board may adopt rules to 4785
carry out this section. 4786

Sec. 145.384. (A) As used in this section, "PERS retirant" 4787
means a PERS retirant who is not subject to division (C) of 4788
section 145.38 of the Revised Code. For purposes of this section, 4789
"PERS retirant" also includes both of the following: 4790

(1) A member who retired under section 145.383 of the Revised 4791
Code; 4792

(2) A retirant whose retirement allowance resumed under 4793
section 145.385 of the Revised Code. 4794

(B)(1) An other system retirant or PERS retirant who has made 4795
contributions under section 145.38 or 145.383 of the Revised Code 4796
or, in the case of a retirant described in division (A)(2) of this 4797
section, section 145.47 of the Revised Code may file an 4798
application with the public employees retirement system to receive 4799
either a benefit, as provided in division (B)(2) of this section, 4800
or payment of the retirant's contributions made under those 4801
sections, as provided in division (H) of this section. 4802

(2) A benefit under this section shall consist of an annuity 4803
having a reserve equal to the amount of the retirant's accumulated 4804
contributions for the period of employment, other than the 4805
contributions excluded pursuant to division (B)(4)(a) or (b) of 4806
section 145.38 of the Revised Code, and an amount of the 4807
employer's contributions determined by the board. 4808

(a) Unless, as described in division (I) of this section, the 4809
application is accompanied by a statement of the spouse's consent 4810
to another form of payment or the board waives the requirement of 4811
spousal consent, a PERS retirant or other system retirant who is 4812
married at the time of application for a benefit under this 4813

section shall receive a monthly annuity under which the actuarial 4814
equivalent of the retirant's single life annuity is paid in a 4815
lesser amount for life and one-half of the lesser amount continues 4816
after the retirant's death to the surviving spouse. 4817

(b) A PERS retirant or other system retirant who is not 4818
subject to division (B)(2)(a) of this section shall elect either 4819
to receive the benefit as a monthly annuity or a lump sum payment 4820
discounted to the present value using a rate of interest 4821
determined by the board. A retirant who elects to receive a 4822
monthly annuity shall select one of the following as the plan of 4823
payment: 4824

(i) The retirant's single life annuity; 4825

(ii) The actuarial equivalent of the retirant's single life 4826
annuity in an equal or lesser amount for life and continuing after 4827
death to a surviving beneficiary designated at the time the plan 4828
of payment is selected. 4829

If a retirant who is eligible to select a plan of payment 4830
under division (B)(2)(b) of this section fails to do so, the 4831
benefit shall be paid as a monthly annuity under the plan of 4832
payment specified in rules adopted by the public employees 4833
retirement board. 4834

(c) Notwithstanding divisions (B)(2)(a) and (b) of this 4835
section, if a monthly annuity would be less than twenty-five 4836
dollars per month, the retirant shall receive a lump sum payment. 4837

(C)(1) The death of a spouse or other designated beneficiary 4838
under a plan of payment described in division (B)(2) of this 4839
section cancels that plan of payment. The PERS retirant or other 4840
system retirant shall receive the equivalent of the retirant's 4841
single life annuity, as determined by the board, effective the 4842
first day of the month following receipt by the board of notice of 4843
the death. 4844

(2) On divorce, annulment, or marriage dissolution, a PERS 4845
retirant or other system retirant receiving a benefit described in 4846
division (B)(2) of this section under which the beneficiary is the 4847
spouse may, with the written consent of the spouse or pursuant to 4848
an order of the court with jurisdiction over the termination of 4849
the marriage, elect to cancel the plan and receive the equivalent 4850
of the retirant's single life annuity as determined by the board. 4851
The election shall be made on a form provided by the board and 4852
shall be effective the month following its receipt by the board. 4853

(D) Following a marriage or remarriage, a PERS retirant or 4854
other system retirant who is receiving a benefit described in 4855
division (B)(2)(b)(i) of this section may elect a new plan of 4856
payment under division (B)(2)(b) of this section based on the 4857
actuarial equivalent of the retirant's single life annuity as 4858
determined by the board. 4859

If the marriage or remarriage occurs on or after ~~the~~ 4860
~~effective date of this amendment~~ June 6, 2005, the election must 4861
be made not later than one year after the date of the marriage or 4862
remarriage. 4863

The plan elected under this division shall be effective on 4864
the date of receipt by the board of an application on a form 4865
approved by the board, but any change in the amount of the benefit 4866
shall commence on the first day of the month following the 4867
effective date of the plan. 4868

(E) A benefit payable under division (B)(2) of this section 4869
shall commence on the latest of the following: 4870

(1) The last day for which compensation for all employment 4871
subject to section 145.38, 145.383, or 145.385 of the Revised Code 4872
was paid; 4873

(2) Attainment by the PERS retirant or other system retirant 4874
of age sixty-five; 4875

(3) If the PERS retiree or other system retiree was 4876
previously employed under section 145.38, 145.383, or 145.385 of 4877
the Revised Code and is receiving or previously received a benefit 4878
under this section, completion of a period of twelve months since 4879
the effective date of the last benefit under this section; 4880

(4) Ninety days prior to receipt by the board of the member's 4881
completed application for retirement; 4882

(5) A date specified by the retiree. 4883

(F)(1) If a PERS retiree or other system retiree dies while 4884
employed in employment subject to section 145.38, 145.383, or 4885
145.385 of the Revised Code, a lump sum payment calculated in 4886
accordance with division (B)(2) of this section shall be paid to 4887
the retiree's beneficiary under division (G) of this section. 4888

(2) If at the time of death a PERS retiree or other system 4889
retiree receiving a monthly annuity under division (B)(2)(b)(i) 4890
of this section has received less than the retiree would have 4891
received as a lump sum payment, the difference between the amount 4892
received and the amount that would have been received as a lump 4893
sum payment shall be paid to the retiree's beneficiary under 4894
division (G) of this section. 4895

(3) If a beneficiary receiving a monthly annuity under 4896
division (B)(2) of this section dies and, at the time of the 4897
beneficiary's death, the total of the amounts paid to the retiree 4898
and beneficiary are less than the amount the retiree would have 4899
received as a lump sum payment, the difference between the total 4900
of the amounts received by the retiree and beneficiary and the 4901
amount that the retiree would have received as a lump sum payment 4902
shall be paid to the beneficiary's estate. 4903

(G) A PERS retiree or other system retiree employed under 4904
section 145.38, 145.383, or 145.385 of the Revised Code may 4905
designate one or more persons as beneficiary to receive any 4906

benefits payable under division (B)(2)(b) of this section due to 4907
death. The designation shall be in writing duly executed on a form 4908
provided by the public employees retirement board, signed by the 4909
PERS retirant or other system retirant, and filed with the board 4910
prior to death. The last designation of a beneficiary revokes all 4911
previous designations. The PERS retirant's or other system 4912
retirant's marriage, divorce, marriage dissolution, legal 4913
separation, withdrawal of account, birth of a child, or adoption 4914
of a child revokes all previous designations. If there is no 4915
designated beneficiary, the beneficiary is the beneficiary 4916
determined under division (D) of section 145.43 of the Revised 4917
Code. If any benefit payable under this section due to the death 4918
of a PERS retirant or other system retirant is not claimed by a 4919
beneficiary within five years after the death, the amount payable 4920
shall be transferred to the income fund and thereafter paid to the 4921
beneficiary or the estate of the PERS retirant or other system 4922
retirant on application to the board. 4923

(H)(1) A PERS retirant or other system retirant who applies 4924
under division (B)(1) of this section for payment of the 4925
retirant's contributions and is unmarried or is married and, 4926
unless the board has waived the requirement of spousal consent, 4927
includes with the application a statement of the spouse's consent 4928
to the payment, shall be paid the contributions made under section 4929
145.38 or 145.383 of the Revised Code or, in the case of a 4930
retirant described in division (A)(2) of this section, section 4931
145.47 of the Revised Code, plus interest as provided in section 4932
145.471 of the Revised Code, if the following conditions are met: 4933

(a) The retirant has not attained sixty-five years of age and 4934
has terminated employment subject to section 145.38, 145.383, or 4935
145.385 of the Revised Code for any cause other than death or the 4936
receipt of a benefit under this section. 4937

(b) Three months have elapsed since the termination of the 4938

retirant's employment subject to section 145.38, 145.383, or 4939
145.385 of the Revised Code, other than employment exempted from 4940
contribution pursuant to section 145.03 of the Revised Code. 4941

(c) The retirant has not returned to public service, other 4942
than service exempted from contribution pursuant to section 145.03 4943
of the Revised Code, during the three-month period. 4944

(2) Payment of a retirant's contributions cancels the 4945
retirant's right to a benefit under division (B)(2) of this 4946
section. 4947

(I) A statement of a spouse's consent under division (B)(2) 4948
of this section to the form of a benefit or under division (H) of 4949
this section to a payment of contributions is valid only if signed 4950
by the spouse and witnessed by a notary public. The board may 4951
waive the requirement of spousal consent if the spouse is 4952
incapacitated or cannot be located, or for any other reason 4953
specified by the board. Consent or waiver is effective only with 4954
regard to the spouse who is the subject of the consent or waiver. 4955

(J) No amount received under this section shall be included 4956
in determining an additional benefit under section 145.323 of the 4957
Revised Code or any other post-retirement benefit increase. 4958

Sec. 145.39. Whenever the limits established by section 415 4959
of the "Internal Revenue Code of 1986," 100 Stat. 2085, 26 4960
U.S.C.A. 415, as amended, are raised, the public employees 4961
retirement board shall increase the amount of the pension, 4962
benefit, or allowance of any person whose pension, benefit, or 4963
allowance payable under section 145.323, 145.33, 145.331, ~~145.34,~~ 4964
145.332, 145.36, or 145.361 or former section 145.34 of the 4965
Revised Code was limited by the application of section 415. The 4966
amount of the increased pension, benefit, or allowance shall not 4967
exceed the lesser of the amount the person would have received if 4968
the limits established by section 415 had not been applied or the 4969

amount the person is eligible to receive subject to the new limits 4970
established by section 415. 4971

Sec. 145.40. (A)(1) Subject to the provisions of section 4972
145.57 of the Revised Code and except as provided in section 4973
145.402 of the Revised Code and division (B) of this section, if a 4974
member elects to become exempt from contribution to the public 4975
employees retirement system pursuant to section 145.03 of the 4976
Revised Code or ceases to be a public employee for any cause other 4977
than death, retirement, receipt of a disability benefit, or 4978
current employment in a position in which the member has elected 4979
to participate in an alternative retirement plan under section 4980
3305.05 or 3305.051 of the Revised Code, upon application the 4981
public employees retirement board shall pay the member the 4982
member's accumulated contributions, plus any applicable amount 4983
calculated under section 145.401 of the Revised Code, provided 4984
that both the following apply: 4985

(a) Three months have elapsed since the member's service 4986
subject to this chapter, other than service exempted from 4987
contribution pursuant to section 145.03 of the Revised Code, was 4988
terminated; 4989

(b) The member has not returned to service subject to this 4990
chapter, other than service exempted from contribution pursuant to 4991
section 145.03 of the Revised Code, during that three-month 4992
period. 4993

The payment of such accumulated contributions shall cancel 4994
the total service credit of such member in the public employees 4995
retirement system. 4996

(2) A member described in division (A)(1) of this section who 4997
is married at the time of application for payment and is eligible 4998
for age and service retirement under section 145.32, 145.33, 4999
145.331, or ~~145.34~~ 145.332 of the Revised Code or would be 5000

eligible for age and service retirement under any of those 5001
sections but for a forfeiture ordered under division (A) or (B) of 5002
section 2929.192 of the Revised Code shall submit with the 5003
application a written statement by the member's spouse attesting 5004
that the spouse consents to the payment of the member's 5005
accumulated contributions. Consent shall be valid only if it is 5006
signed and witnessed by a notary public. 5007

The board may waive the requirement of consent if the spouse 5008
is incapacitated or cannot be located, or for any other reason 5009
specified by the board. Consent or waiver is effective only with 5010
regard to the spouse who is the subject of the consent or waiver. 5011

(B) This division applies to any member who is employed in a 5012
position in which the member has made an election under section 5013
3305.05 or 3305.051 of the Revised Code and due to the election 5014
ceases to be a public employee for purposes of that position. 5015

Subject to section 145.57 of the Revised Code, the public 5016
employees retirement system shall do the following: 5017

(1) On receipt of a certified copy of a form evidencing an 5018
election under section 3305.05 or 3305.051 of the Revised Code, 5019
pay to the appropriate provider, in accordance with section 5020
3305.052 of the Revised Code, the amount described in section 5021
3305.052 of the Revised Code; 5022

(2) If a member has accumulated contributions, in addition to 5023
those subject to division (B)(1) of this section, standing to the 5024
credit of the member's individual account and is not otherwise 5025
employed in a position in which the member is considered a public 5026
employee for the purposes of that position, pay, to the provider 5027
the member selected pursuant to section 3305.05 or 3305.051 of the 5028
Revised Code, the member's accumulated contributions. The payment 5029
shall be made on the member's application. 5030

(C) Payment of a member's accumulated contributions under 5031

division (B) of this section cancels the member's total service 5032
credit in the public employees retirement system. A member whose 5033
accumulated contributions are paid to a provider pursuant to 5034
division (B) of this section is forever barred from claiming or 5035
purchasing service credit under the public employees retirement 5036
system for the period of employment attributable to those 5037
contributions. 5038

Sec. 145.401. (A) As used in this section+ 5039

~~(1) "Eligible contributions" means amounts contributed under 5040
section 145.47 of the Revised Code, amounts received from a member 5041
or transferred under section 145.20, 145.295, 145.302, or 145.44 5042
of the Revised Code, and any interest credited under section 5043
145.471 or 145.472 of the Revised Code. "Eligible contributions" 5044
does not include contributions that were used in the payment of a 5045
disability benefit or, as provided in rules adopted by the board, 5046
were refunded to a member because the system was not authorized to 5047
accept the contributions. 5048~~

~~(2) "Service, "service credit" means service credit earned 5049
for periods for which contributions were made under section 145.47 5050
of the Revised Code and, if applicable, periods for which service 5051
credit was purchased or ~~transferred~~ restored under section ~~145.20,~~ 5052
~~145.295,~~ 145.302, or ~~145.44~~ 145.31 of the Revised Code. 5053~~

(B) If a member has, or at the time of death had, at least 5054
five years of service credit, the public employees retirement 5055
board shall include the amount specified in ~~division (B)(1) or (2)~~ 5056
~~of this section~~ rules adopted by the board in the amount payable 5057
under section 145.40 of the Revised Code to the member, or under 5058
division (B) of section 145.43 of the Revised Code to a 5059
beneficiary or beneficiaries of the member, unless at the time of 5060
death the member was a disability benefit recipient. The amount 5061
specified in ~~division (B)(1) or (2) of this section~~ rules shall be 5062

paid from the employers' accumulation fund. 5063

~~(1) If the member has, or had at the time of death, at least 5064
five but less than ten years of service credit, the amount 5065
included shall be equal to thirty three per cent of the member's 5066
eligible contributions. 5067~~

~~(2) If the member has, or had at the time of death, at least 5068
ten years of service credit, the amount included shall be equal to 5069
sixty seven per cent of the member's eligible contributions (C) 5070
The public employees retirement board shall adopt rules under 5071
section 145.09 of the Revised Code specifying the additional 5072
amounts that may be provided a member under section 145.40 of the 5073
Revised Code or a beneficiary or beneficiaries under division (B) 5074
of section 145.43 of the Revised Code. The additional amounts may 5075
vary depending on the amount of service credit the member has 5076
accrued. 5077~~

Sec. 145.41. Membership shall cease upon refund of 5078
accumulated contributions, death, or retirement except as provided 5079
in section 145.362 of the Revised Code. A member who separates 5080
from service for any reason other than death or retirement or who 5081
otherwise ceases to be a public employee for any reason other than 5082
death or retirement may leave the member's accumulated 5083
contributions on deposit with the public employees retirement 5084
board and, for the purposes of the public employees retirement 5085
system, be considered on a membership leave of absence. The 5086
member's membership rights shall continue until the member has 5087
withdrawn the member's accumulated contributions, retired on a 5088
retirement allowance as provided in section 145.33, 145.331, or 5089
~~145.34~~ 145.332 of the Revised Code, or died. The account of such a 5090
member shall remain in the employees' savings fund, except that 5091
the account of a member who has less than five calendar years of 5092
contributing service credit or is a member of the state teachers 5093

retirement system or the school employees retirement system may be 5094
transferred to the income fund if by the end of the fifth calendar 5095
year following the calendar year in which the last contribution 5096
was received the member has not died, claimed a refund of 5097
contributions, or requested the retirement board to continue the 5098
member's membership on a leave of absence basis. In case such a 5099
member later requests a refund, the member's account shall be 5100
restored to the employees' savings account and refunded therefrom. 5101
Members on such leaves of absence shall retain all rights, 5102
obligations, and privileges of membership in the public employees 5103
retirement system. A "contributor," as defined in division (F) of 5104
section 145.01 of the Revised Code, who formerly lost membership 5105
through termination of membership leave of absence and who has not 5106
withdrawn the contributor's account shall be reinstated as a 5107
member with all the rights, privileges, and obligations of 5108
membership in the system. In no case shall a member on leave of 5109
absence as provided in this section add to the member's total 5110
number of years of service credit by reason of such leave of 5111
absence, unless such member ~~was receiving benefits from the state~~ 5112
~~insurance fund and by reason of such benefits qualified for~~ 5113
~~additional service credit as provided in division (H) of section~~ 5114
~~145.01 of the Revised Code, or was is~~ eligible to and does make a 5115
payment as provided in section 145.291 of the Revised Code. 5116

Sec. 145.43. (A) As used in this section and in section 5117
145.45 of the Revised Code: 5118

(1) "Child" means a biological or legally adopted child of a 5119
deceased member. If a court hearing for an interlocutory decree 5120
for adoption was held prior to the member's death, "child" 5121
includes the child who was the subject of the hearing 5122
notwithstanding the fact that the final decree of adoption, 5123
adjudging the surviving spouse as the adoptive parent, is made 5124
subsequent to the member's death. 5125

(2) "Parent" is a parent or legally adoptive parent of a 5126
deceased member. 5127

(3) "Dependent" means a beneficiary who receives one-half of 5128
the beneficiary's support from a member during the twelve months 5129
prior to the member's death. 5130

(4) "Surviving spouse" means an individual who establishes a 5131
valid marriage to a member at the time of the member's death by 5132
marriage certificate or pursuant to division (E) of this section. 5133

(5) "Survivor" means a surviving spouse, child, or parent. 5134

(6) "Accumulated contributions" has the meaning given in 5135
section 145.01 of the Revised Code, except that, notwithstanding 5136
that section, it does not include additional amounts deposited in 5137
the employees' savings fund pursuant to the version of division 5138
(C) of section 145.23 of the Revised Code as it existed 5139
immediately prior to ~~the effective date of this amendment~~ April 6, 5140
2007, or pursuant to section 145.62 of the Revised Code. 5141

(B) Except as provided in division (C)(1) of section 145.45 5142
of the Revised Code, should a member die before age and service 5143
retirement, the member's accumulated contributions and any 5144
applicable amount calculated under section 145.401 of the Revised 5145
Code, shall be paid to the person or persons the member has 5146
designated ~~in writing duly executed on a form provided by the~~ 5147
~~public employees retirement board, signed by the member, and filed~~ 5148
~~with the board prior to the member's death~~ under section 145.431 5149
of the Revised Code. A member may designate two or more persons as 5150
beneficiaries to be paid the accumulated account in a lump sum. 5151
Subject to rules adopted by the public employees retirement board, 5152
a member who designates two or more persons as beneficiaries ~~under~~ 5153
~~this division~~ shall specify the percentage of the lump sum that 5154
each beneficiary is to be paid. If the member has not specified 5155
the percentages, the lump sum shall be divided equally among the 5156

beneficiaries. 5157

The last designation of any beneficiary revokes all previous 5158
designations. The member's marriage, divorce, marriage 5159
dissolution, legal separation, or withdrawal of account, or the 5160
birth of the member's child, or adoption of a child, shall 5161
constitute an automatic revocation of the member's previous 5162
designation. If a deceased member was also a member of the school 5163
employees retirement system or the state teachers retirement 5164
system, the beneficiary last established among the systems shall 5165
be the sole beneficiary in all the systems. 5166

If the accumulated contributions of a deceased member are not 5167
claimed by a beneficiary or by the estate of the deceased member 5168
within five years after the death, the contributions shall remain 5169
in the employees' savings fund or may be transferred to the income 5170
fund and thereafter shall be paid to the beneficiary or to the 5171
member's estate upon application to the board. The board shall 5172
formulate and adopt the necessary rules governing all designations 5173
of beneficiaries. 5174

(C) Except as provided in division (C)(1) of section 145.45 5175
of the Revised Code, if a member dies before age and service 5176
retirement and is not survived by a designated beneficiary, the 5177
following shall qualify, with all attendant rights and privileges, 5178
in the following order of precedence, the member's: 5179

(1) Surviving spouse; 5180

(2) Children, share and share alike; 5181

(3) A dependent parent, if that parent takes survivor 5182
benefits under division (B) of section 145.45 of the Revised Code; 5183

(4) Parents, share and share alike; 5184

(5) Estate. 5185

If the beneficiary is deceased or is not located within 5186

ninety days, the beneficiary ceases to qualify for any benefit and 5187
the beneficiary next in order of precedence shall qualify as a 5188
beneficiary. 5189

Any payment made to a beneficiary as determined by the board 5190
shall be a full discharge and release to the board from any future 5191
claims. 5192

(D) Any amount due a retirant or disability benefit recipient 5193
receiving a monthly benefit and unpaid to the retirant or 5194
recipient at death shall be paid to the beneficiary designated ~~in~~ 5195
~~writing on a form approved by the board, signed by the retirant or~~ 5196
~~recipient and filed with the board~~ under section 145.431 of the 5197
Revised Code. If no such designation has been filed, or if the 5198
designated beneficiary is not located within ninety days, any 5199
amounts payable under this chapter due to the death of the 5200
retirant or recipient shall be paid in the following order of 5201
precedence to the retirant's or recipient's: 5202

(1) Surviving spouse; 5203

(2) Children, share and share alike; 5204

(3) Parents, share and share alike; 5205

(4) Estate. 5206

The payment shall be a full discharge and release to the 5207
board from any future claim for the payment. 5208

Any amount due a beneficiary receiving a monthly benefit and 5209
unpaid to the beneficiary at the beneficiary's death shall be paid 5210
to the beneficiary's estate. 5211

(E) If the validity of marriage cannot be established to the 5212
satisfaction of the board for the purpose of disbursing any amount 5213
due under this section or section 145.45 of the Revised Code, the 5214
board may accept a decision rendered by a court having 5215
jurisdiction in the state in which the member was domiciled at the 5216

time of death that the relationship constituted a valid marriage 5217
at the time of death, or the "spouse" would have the same status 5218
as a widow or widower for purposes of sharing the distribution of 5219
the member's intestate personal property. 5220

(F) As used in this division, "recipient" means an individual 5221
who is receiving or may be eligible to receive an allowance or 5222
benefit under this chapter based on the individual's service to a 5223
public employer. 5224

If the death of a member, a recipient, or any individual who 5225
would be eligible to receive an allowance or benefit under this 5226
chapter by virtue of the death of a member or recipient is caused 5227
by one of the following beneficiaries, no amount due under this 5228
chapter to the beneficiary shall be paid to the beneficiary in the 5229
absence of a court order to the contrary filed with the board: 5230

(1) A beneficiary who is convicted of, pleads guilty to, or 5231
is found not guilty by reason of insanity of a violation of or 5232
complicity in the violation of either of the following: 5233

(a) Section 2903.01, 2903.02, or 2903.03 of the Revised Code; 5234

(b) An existing or former law of any other state, the United 5235
States, or a foreign nation that is substantially equivalent to 5236
section 2903.01, 2903.02, or 2903.03 of the Revised Code. 5237

(2) A beneficiary who is indicted for a violation of or 5238
complicity in the violation of the sections or laws described in 5239
division (F)(1)(a) or (b) of this section and is adjudicated 5240
incompetent to stand trial; 5241

(3) A beneficiary who is a juvenile found to be a delinquent 5242
child by reason of committing an act that, if committed by an 5243
adult, would be a violation of or complicity in the violation of 5244
the sections or laws described in division (F)(1)(a) or (b) of 5245
this section. 5246

Sec. 145.431. Designation of a beneficiary for the purposes 5247
of section 145.40 of the Revised Code or payment of benefits or 5248
return of contributions to the beneficiary of a member 5249
participating in a PERS defined contribution plan shall be made 5250
under this section. A beneficiary shall be designated in writing 5251
duly executed on a form provided by the public employees 5252
retirement board and signed by the member. A designation under 5253
this section is not valid unless received by the board prior to 5254
the member's death. 5255

A beneficiary designation made under this section applies to 5256
the PERS defined benefit plan or PERS defined contribution plan in 5257
which the member participated or, if the member participated in 5258
both the defined benefit plan and one or more defined contribution 5259
plans, to both the defined benefit plan and the defined 5260
contribution plans. 5261

The last designation of any beneficiary revokes all previous 5262
designations. The member's marriage, divorce, marriage 5263
dissolution, legal separation, or withdrawal of account, or the 5264
birth of the member's child, or adoption of a child, shall 5265
constitute an automatic revocation of the member's previous 5266
designation. 5267

Sec. 145.45. Except as provided in division (C)(1) of this 5268
section, in lieu of accepting the payment of the accumulated 5269
account of a member who dies before service retirement, a 5270
beneficiary, as determined in this section or section 145.43 of 5271
the Revised Code, may elect to forfeit the accumulated 5272
contributions and to substitute certain other benefits under 5273
division (A) or (B) of this section. 5274

(A)(1) If a deceased member was eligible for a service 5275
retirement benefit as provided in section 145.33, 145.331, or 5276

~~145.34~~ 145.332 of the Revised Code, a surviving spouse or other 5277
sole dependent beneficiary may elect to receive a monthly benefit 5278
computed as the joint-survivor benefit designated as "plan ~~D~~ A" in 5279
section 145.46 of the Revised Code, which the member would have 5280
received had the member retired on the last day of the month of 5281
death and had the member at that time selected such joint-survivor 5282
plan. Payment shall begin with the month subsequent to the 5283
member's death, except that a surviving spouse who is less than 5284
sixty-five years old may defer receipt of such benefit. Upon 5285
receipt, the benefit shall be calculated based upon the spouse's 5286
age at the time of first payment, and shall accrue regular 5287
interest during the time of deferral. 5288

(2) Beginning on a date selected by the public employees 5289
retirement board, which shall be not later than July 1, 2004, a 5290
surviving spouse or other sole dependent beneficiary may elect, in 5291
lieu of a monthly payment under division (A)(1) of this section, a 5292
plan of payment consisting of both of the following: 5293

(a) A lump sum in an amount the surviving spouse or other 5294
sole dependent beneficiary designates that constitutes a portion 5295
of the allowance that would be payable under division (A)(1) of 5296
this section; 5297

(b) The remainder of that allowance in monthly payments. 5298

The total amount paid as a lump sum and a monthly benefit 5299
shall be the actuarial equivalent of the amount that would have 5300
been paid had the lump sum not been selected. 5301

The lump sum amount designated by the surviving spouse or 5302
other sole dependent beneficiary under division (A)(2)(a) of this 5303
section shall be not less than six times and not more than 5304
thirty-six times the monthly amount that would be payable to the 5305
surviving spouse or other sole dependent beneficiary under 5306
division (A)(1) of this section and shall not result in a monthly 5307

payment that is less than fifty per cent of that monthly amount. 5308

(B) If a deceased member had, except as provided in division 5309
 (B)(7) of this section, at least one and one-half years of 5310
 contributing service credit, with, except as provided in division 5311
 (B)(7) of this section, at least one-quarter year of contributing 5312
 service credit within the two and one-half years prior to the date 5313
 of death, or was receiving at the time of death a disability 5314
 benefit as provided in section 145.36, 145.361, or 145.37 of the 5315
 Revised Code, qualified survivors who elect to receive monthly 5316
 benefits shall receive the greater of the benefits provided in 5317
 division (B)(1)(a) or (b) and (4) of this section as allocated in 5318
 accordance with division (B)(5) of this section. 5319

(1)(a) Number of Qualified survivors affecting the benefit	Annual Benefit as a Per Cent of Decedent's Final Average Salary	Or Monthly Benefit shall not be less than	
1	25%	\$250	5320
2	40	400	5321
3	50	500	5322
4	55	500	5323
5 or more	60	500	5324
(b) Years of Service	Annual Benefit as a Per Cent of Member's Final Average Salary		5325
20	29%		5326
21	33		5327
22	37		5328
23	41		5329
24	45		5330
25	48		5331
26	51		5332

27	54	5340
28	57	5341
29 or more	60	5342

(2) Benefits shall begin as qualified survivors meet 5343
eligibility requirements as follows: 5344

(a) A qualified spouse is the surviving spouse of the 5345
deceased member, who is age sixty-two, or regardless of age meets 5346
one of the following qualifications: 5347

(i) Except as provided in division (B)(7) of this section, 5348
the deceased member had ten or more years of Ohio service credit. 5349

(ii) The spouse is caring for a qualified child. 5350

(iii) The spouse is adjudged physically or mentally 5351
incompetent. 5352

A spouse of a member who died prior to August 27, 1970, whose 5353
eligibility was determined at the member's death, and who is 5354
physically or mentally incompetent on or after August 20, 1976, 5355
shall be paid the monthly benefit which that person would 5356
otherwise receive when qualified by age. 5357

(b) A qualified child is any child of the deceased member who 5358
has never been married and to whom one of the following applies: 5359

(i) Is under age eighteen, or under age twenty-two if the 5360
child is attending an institution of learning or training pursuant 5361
to a program designed to complete in each school year the 5362
equivalent of at least two-thirds of the full-time curriculum 5363
requirements of such institution and as further determined by 5364
board policy; 5365

(ii) Regardless of age, is adjudged physically or mentally 5366
incompetent at the time of the member's death. 5367

(c) A qualified parent is a dependent parent aged sixty-five 5368
or older or regardless of age if physically or mentally 5369

incompetent, a dependent parent whose eligibility was determined 5370
by the member's death prior to August 20, 1976, and who is 5371
physically or mentally incompetent on or after August 20, 1976, 5372
shall be paid the monthly benefit for which that person would 5373
otherwise qualify. 5374

(3) "Physically or mentally incompetent" as used in this 5375
section may be determined by a court of jurisdiction, or by a 5376
physician appointed by the retirement board. Incapability of 5377
making a living because of a physically or mentally disabling 5378
condition shall meet the qualifications of this division. 5379

(4) Benefits to a qualified survivor shall terminate upon 5380
ceasing to meet eligibility requirements as provided in this 5381
division, a first marriage, abandonment, adoption, or during 5382
active military service. Benefits to a deceased member's surviving 5383
spouse that were terminated under a former version of this section 5384
that required termination due to remarriage and were not resumed 5385
prior to September 16, 1998, shall resume on the first day of the 5386
month immediately following receipt by the board of an application 5387
on a form provided by the board. 5388

Upon the death of any subsequent spouse who was a member of 5389
the public employees retirement system, state teachers retirement 5390
system, or school employees retirement system, the surviving 5391
spouse of such member may elect to continue receiving benefits 5392
under this division, or to receive survivor's benefits, based upon 5393
the subsequent spouse's membership in one or more of the systems, 5394
for which such surviving spouse is eligible under this section or 5395
section 3307.66 or 3309.45 of the Revised Code. If the surviving 5396
spouse elects to continue receiving benefits under this division, 5397
such election shall not preclude the payment of benefits under 5398
this division to any other qualified survivor. 5399

Benefits shall begin or resume on the first day of the month 5400
following the attainment of eligibility and shall terminate on the 5401

first day of the month following loss of eligibility. 5402

(5)(a) If a benefit is payable under division (B)(1)(a) of 5403
this section, benefits to a qualified spouse shall be paid in the 5404
amount determined for the first qualifying survivor in division 5405
(B)(1)(a) of this section. All other qualifying survivors shall 5406
share equally in the benefit or remaining portion thereof. 5407

(b) All qualifying survivors shall share equally in a benefit 5408
payable under division (B)(1)(b) of this section, except that if 5409
there is a surviving spouse, the surviving spouse shall receive 5410
not less than the amount determined for the first qualifying 5411
survivor in division (B)(1)(a) of this section. 5412

(6) The beneficiary of a member who is also a member of the 5413
state teachers retirement system or of the school employees 5414
retirement system, must forfeit the member's accumulated 5415
contributions in those systems and in the public employees 5416
retirement system, if the beneficiary takes a survivor benefit. 5417
Such benefit shall be exclusively governed by section 145.37 of 5418
the Revised Code. 5419

(7) The following restrictions do not apply if the deceased 5420
member was contributing toward benefits under ~~division (B) or (C)~~ 5421
~~of section 145.33~~ 145.332 of the Revised Code at the time of 5422
death: 5423

(a) That the deceased member have had at least one and 5424
one-half years of contributing service credit, with at least 5425
one-quarter year of contributing service within the two and 5426
one-half years prior to the date of death; 5427

(b) If the deceased member was killed in the line of duty, 5428
that the deceased member have had ten or more years of Ohio 5429
service credit as described in division (B)(2)(a)(i) of this 5430
section. 5431

For the purposes of division (B)(7)(b) of this section, 5432

"killed in the line of duty," means either that death occurred in 5433
the line of duty or that death occurred as a result of injury 5434
sustained in the line of duty. 5435

(C)(1) Regardless of whether the member is survived by a 5436
spouse or designated beneficiary, if the public employees 5437
retirement system receives notice that a deceased member described 5438
in division (A) or (B) of this section has one or more qualified 5439
children, all persons who are qualified survivors under division 5440
(B) of this section shall receive monthly benefits as provided in 5441
division (B) of this section. 5442

If, after determining the monthly benefits to be paid under 5443
division (B) of this section, the system receives notice that 5444
there is a qualified survivor who was not considered when the 5445
determination was made, the system shall, notwithstanding section 5446
145.561 of the Revised Code, recalculate the monthly benefits with 5447
that qualified survivor included, even if the benefits to 5448
qualified survivors already receiving benefits are reduced as a 5449
result. The benefits shall be calculated as if the qualified 5450
survivor who is the subject of the notice became eligible on the 5451
date the notice was received and shall be paid to qualified 5452
survivors effective on the first day of the first month following 5453
the system's receipt of the notice. 5454

If the retirement system did not receive notice that a 5455
deceased member has one or more qualified children prior to making 5456
payment under section 145.43 of the Revised Code to a beneficiary 5457
as determined by the retirement system, the payment is a full 5458
discharge and release of the system from any future claims under 5459
this section or section 145.43 of the Revised Code. 5460

(2) If benefits under division (C)(1) of this section to all 5461
persons, or to all persons other than a surviving spouse or other 5462
sole beneficiary, terminate, there are no children under the age 5463
of twenty-two years, and the surviving spouse or beneficiary 5464

qualifies for benefits under division (A) of this section, the 5465
surviving spouse or beneficiary may elect to receive benefits 5466
under division (A) of this section. The benefits shall be 5467
effective on the first day of the month immediately following the 5468
termination. 5469

(D) The final average salary used in the calculation of a 5470
benefit payable pursuant to division (A) or (B) of this section to 5471
a survivor or beneficiary of a disability benefit recipient shall 5472
be adjusted for each year between the disability benefit's 5473
effective date and the recipient's date of death by the lesser of 5474
three per cent or the actual average percentage increase in the 5475
consumer price index prepared by the United States bureau of labor 5476
statistics (U.S. city average for urban wage earners and clerical 5477
workers: "all items 1982-84=100"). 5478

(E) If the survivor benefits due and paid under this section 5479
are in a total amount less than the member's accumulated account 5480
that was transferred from the public employees' savings fund to 5481
the survivors' benefit fund, then the difference between the total 5482
amount of the benefits paid shall be paid to the beneficiary under 5483
section 145.43 of the Revised Code. 5484

Sec. 145.452. ~~Upon the death of a member prior to receipt of~~ 5485
~~service retirement, the surviving spouse or dependents of the~~ 5486
~~deceased member shall have the right to purchase any service~~ 5487
~~credit the member, had the member not died, would have been~~ 5488
~~eligible to purchase under this chapter upon the same terms and~~ 5489
~~conditions that the deceased member could have purchased such~~ 5490
~~service credit had the member not died~~ The surviving spouse of a 5491
member who dies on or after the effective date of this amendment 5492
may continue any service credit purchase the member initiated 5493
before death. A purchase shall be considered to have been 5494
initiated before the member's death if the member made one or more 5495

payments for the purchase before death. Any 5496

Any service credit purchased under this section shall be 5497
applied under the provisions of this chapter in the same manner as 5498
it would have been applied had it been purchased by the deceased 5499
member during the deceased member's lifetime. 5500

Sec. 145.46. (A) A retirement allowance calculated under 5501
section 145.33, 145.331, or ~~145.34~~ 145.332 of the Revised Code 5502
shall be paid as provided in this section. ~~If the member is~~ 5503
~~eligible to elect a plan of payment under this section, the~~ 5504
~~election shall be made on a form provided by the public employees~~ 5505
~~retirement board. A plan of payment elected under this section~~ 5506
~~shall be effective only if approved by the board, which shall~~ 5507
~~approve it only if it is certified by an actuary engaged by the~~ 5508
~~board to be the actuarial equivalent of the retirement allowance~~ 5509
~~calculated under section 145.33, 145.331, or 145.34 of the Revised~~ 5510
~~Code.~~ 5511

~~(B)(1)(a) Except as provided in divisions (B)(1)(b) and (c)~~ 5512
~~of this section, a member who retires under section 145.32,~~ 5513
~~145.331, or 145.34 of the Revised Code shall receive a retirement~~ 5514
~~allowance under "plan A," which shall consist of the actuarial~~ 5515
~~equivalent of the member's retirement allowance determined under~~ 5516
~~section 145.33, 145.331, or 145.34 of the Revised Code in a lesser~~ 5517
~~amount payable for life and one half of such allowance continuing~~ 5518
~~after death to the member's surviving spouse for the life of the~~ 5519
~~spouse.~~ 5520

~~(b) A member may receive a retirement allowance under a plan~~ 5521
~~of payment other than "plan A" if either of the following is the~~ 5522
~~case:~~ 5523

~~(i) The member is not married or either the member's spouse~~ 5524
~~consents in writing to the member's election of a plan of payment~~ 5525

~~other than "plan A" or the board waives the requirement that the spouse consent;~~ 5526
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~~(ii) A plan of payment providing for payment in a specified portion of the allowance continuing after the member's death to a former spouse is required by a court order issued under section 3105.171 or 3105.65 of the Revised Code or the laws of another state regarding division of marital property prior to the effective date of the member's retirement.~~ 5528
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~~(c) If a member is subject to division (B)(1)(b)(ii) of this section and the board has received a copy of the order described in that division, Unless the member is required by division (C) of this section to select a specified plan of payment, a member may elect a plan of payment as provided in division (B)(1), (2), or (3) of this section. An election shall be made at the time the member makes application for retirement and on a form provided by the public employees retirement board. A plan of payment elected under this section shall be effective only if approved by the board, which shall approve it only if it is certified by an actuary engaged by the board to be the actuarial equivalent of the retirement allowance calculated under section 145.33, 145.331, or 145.332 of the Revised Code.~~ 5534
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~~(B) The following plans of payment shall be offered by the public employees retirement system:~~ 5547
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~~(1) "Plan A," an allowance that consists of the actuarial equivalent of the member's retirement allowance determined under section 145.33, 145.331, or 145.332 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 designated beneficiary for the beneficiary's life. The beneficiary shall be nominated by written designation filed with the retirement board. The amount payable to the beneficiary shall not exceed the amount payable to the member.~~ 5549
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(2) "Plan B," the member's retirement allowance determined 5558
under section 145.33, 145.331, or 145.332 of the Revised Code; 5559

(3) "Plan C," an allowance that consists of the actuarial 5560
equivalent of the member's retirement allowance determined under 5561
section 145.33, 145.331, or 145.332 of the Revised Code in a 5562
lesser amount payable to the retirant for life and some portion of 5563
the lesser amount continuing after death to two, three, or four 5564
surviving beneficiaries designated at the time of the member's 5565
retirement. Unless required under division (C) of this section, no 5566
portion allocated under this plan of payment shall be less than 5567
ten per cent. The total of the portions allocated shall not exceed 5568
one hundred per cent of the member's lesser allowance. 5569

(C) A member shall select a plan of payment as follows: 5570

(1) Subject to division (C)(2) of this section, if the member 5571
is married at the time of retirement, the member shall select 5572
"plan A" and receive a plan of payment that consists of the 5573
actuarial equivalent of the member's retirement allowance 5574
determined under section 145.33, 145.331, or 145.332 of the 5575
Revised Code in a lesser amount payable for life and one-half of 5576
such allowance continuing after death to the member's surviving 5577
spouse for the life of the spouse. A married member is not 5578
required to select this plan of payment if the member's spouse 5579
consents in writing to the member's election of a plan of payment 5580
other than described in this division or the board waives the 5581
requirement that the spouse consent; 5582

(2) If prior to the effective date of the member's 5583
retirement, the public employees retirement board receives a copy 5584
of a court order issued under section 3105.171 or 3105.65 of the 5585
Revised Code or the laws of another state regarding division of 5586
marital property the board shall accept the member's election of a 5587
plan of payment under this section only if the member complies 5588
with both of the following: 5589

~~(i)(a)~~ The member elects a plan of payment that is in 5590
accordance with the order ~~described in division (B)(1)(b)(ii) of~~ 5591
~~this section.~~ 5592

~~(ii)(b)~~ If the member is married, the member elects "~~plan F~~" 5593
"plan C" and designates the member's current spouse as a 5594
beneficiary under that plan unless that spouse consents in writing 5595
to not being designated a beneficiary under any plan of payment or 5596
the board waives the requirement that the current spouse consent. 5597

~~(2)(D)~~ An application for retirement shall include an 5598
explanation of all of the following: 5599

~~(a)(1)~~ That, if the member is married, unless the spouse 5600
consents to another plan of payment or there is a court order 5601
dividing marital property issued under section 3105.171 or 3105.65 5602
of the Revised Code or the laws of another state regarding the 5603
division of marital property that provides for payment in a 5604
specified amount, the member's retirement allowance will be paid 5605
under "plan A₇" ~~which consists~~ and consist of the actuarial 5606
equivalent of the member's retirement allowance in a lesser amount 5607
payable for life and one-half of the allowance continuing after 5608
death to the surviving spouse for the life of the spouse; 5609

(b) A description of the alternative plans of payment, 5610
including all plans described in ~~divisions~~ division (B)~~(2) and (3)~~ 5611
of this section, available with the consent of the spouse; 5612

(c) That the spouse may consent to another plan of payment 5613
and the procedure for giving consent; 5614

(d) That consent is irrevocable once notice of consent is 5615
filed with the board. 5616

Consent shall be valid only if it is signed, in writing, and 5617
witnessed by a notary public. The board may waive the requirement 5618
of consent if the spouse is incapacitated or cannot be located or 5619
for any other reason specified by the board. Consent or waiver is 5620

effective only with regard to the spouse who is the subject of the 5621
consent or waiver. 5622

~~(3) A member eligible to elect to receive the member's 5623
retirement allowance under a plan of payment other than "plan A" 5624
shall receive the member's retirement allowance under the plan 5625
described in division (B)(4) of this section or one of the 5626
following plans: 5627~~

~~(a) "Plan B," which shall consist of an allowance determined 5628
under section 145.33, 145.331, or 145.34 of the Revised Code; 5629~~

~~(b) "Plan C," which shall consist of the actuarial equivalent 5630
of the member's retirement allowance determined under section 5631
145.33, 145.331, or 145.34 of the Revised Code in a lesser amount 5632
payable for life and one half or some other portion of the 5633
allowance continuing after death to the member's sole surviving 5634
beneficiary designated at the time of the member's retirement, 5635
provided that the amount payable to the beneficiary does not 5636
exceed the amount payable to the member; 5637~~

~~(c) "Plan D," which shall consist of the actuarial equivalent 5638
of the member's retirement allowance determined under section 5639
145.33, 145.331, or 145.34 of the Revised Code in a lesser amount 5640
payable for life and continuing after death to a surviving 5641
beneficiary designated at the time of the member's retirement; 5642~~

~~(d) "Plan E," which shall consist of the actuarial equivalent 5643
of the member's retirement allowance determined under section 5644
145.33, 145.331, or 145.34 of the Revised Code in a lesser amount 5645
payable for a certain period from the member's retirement date as 5646
elected by the member and approved by the retirement board, and on 5647
the member's death before the expiration of that certain period 5648
the member's lesser retirement allowance payable for the remainder 5649
of that period to the member's surviving designated beneficiary 5650
nominated by written designation filed with the retirement board. 5651~~

~~Should the nominated beneficiary designated in writing die 5652
prior to the expiration of the guarantee period, then for the 5653
purpose of completing payment for the remainder of the guarantee 5654
period, the present value of such payments shall be paid to the 5655
estate of the beneficiary last receiving. 5656~~

~~(c) "Plan F," which shall consist of the actuarial equivalent 5657
of the member's retirement allowance determined under section 5658
145.33, 145.331, or 145.34 of the Revised Code in a lesser amount 5659
payable to the retirant for life and some portion of the lesser 5660
amount continuing after death to two, three, or four surviving 5661
beneficiaries designated at the time of the member's retirement. 5662
The portion of the lesser allowance that continues after the 5663
member's death shall be allocated among the beneficiaries at the 5664
time of the member's retirement. If the member elects this plan as 5665
required by a court order issued under section 3105.171 or 3105.65 5666
of the Revised Code or the laws of another state regarding the 5667
division of marital property and compliance with the court order 5668
requires the allocation of a portion less than ten per cent to any 5669
beneficiary, the member shall allocate a portion less than ten per 5670
cent to that beneficiary in accordance with that order. In all 5671
other circumstances, no portion allocated under this plan of 5672
payment shall be less than ten per cent. The total of the portions 5673
allocated shall not exceed one hundred per cent of the member's 5674
lesser allowance. 5675~~

~~(4)(a)(E)(1) Beginning on a date selected by the retirement 5676
board, which shall be not later than July 1, 2004, a member may 5677
elect to receive a retirement allowance under a plan of payment 5678
consisting of both a lump sum in an amount the member designates 5679
that constitutes a portion of the member's retirement allowance 5680
under a plan described in division (B) of this section and the 5681
remainder as a monthly allowance under that plan. 5682~~

~~The total amount paid as a lump sum and a monthly benefit 5683~~

shall be the actuarial equivalent of the amount that would have 5684
been paid had the lump sum not been selected. 5685

~~(b)(2)~~ The lump sum designated by a member shall be not less 5686
than six times and not more than thirty-six times the monthly 5687
amount that would be payable to the member under the plan of 5688
payment elected under division (B)~~(4)(a)~~ of this section had the 5689
lump sum not been elected and shall not result in a monthly 5690
allowance that is less than fifty per cent of that monthly amount. 5691

~~(5) An election under division (B)(3) or (4) of this section 5692
shall be made at the time the member makes application for 5693
retirement. 5694~~

~~(6) A member eligible to elect to receive the member's 5695
retirement allowance under a plan of payment other than "plan A" 5696
because the member is unmarried who fails to make an election on 5697
retirement shall receive the member's retirement allowance under 5698
"plan B." 5699~~

~~(C)(F)~~ If the retirement allowances, as a single life annuity 5700
or payment plan as provided in this section, due and paid are in a 5701
total amount less than (1) the accumulated contributions, and (2) 5702
other deposits made by the member as provided by this chapter, 5703
standing to the credit of the member at the time of retirement, 5704
then the difference between the total amount of the allowances 5705
paid and the accumulated contributions and other deposits shall be 5706
paid to the beneficiary provided under division (D) of section 5707
145.43 of the Revised Code. 5708

~~(D)(G)(1)~~ The death of a spouse or any designated beneficiary 5709
following retirement shall cancel the portion of the plan of 5710
payment providing continuing lifetime benefits to the deceased 5711
spouse or deceased designated beneficiary. The retirant shall 5712
receive the actuarial equivalent of the retirant's single lifetime 5713
benefit, as determined by the board, based on the number of 5714

remaining beneficiaries, with no change in the amount payable to 5715
any remaining beneficiary. The change shall be effective the month 5716
following receipt by the board of notice of the death. 5717

(2) On divorce, annulment, or marriage dissolution, a 5718
retirant receiving a retirement allowance under a plan that 5719
provides for continuation of all or part of the allowance after 5720
death for the lifetime of the retirant's surviving spouse may, 5721
with the written consent of the spouse or pursuant to an order of 5722
the court with jurisdiction over the termination of the marriage, 5723
elect to cancel the portion of the plan providing continuing 5724
lifetime benefits to that spouse. The retirant shall receive the 5725
actuarial equivalent of the retirant's single lifetime benefit as 5726
determined by the retirement board based on the number of 5727
remaining beneficiaries, with no change in amount payable to any 5728
remaining beneficiary. The election shall be made on a form 5729
provided by the board and shall be effective the month following 5730
its receipt by the board. 5731

~~(E)~~(H)(1) Following a marriage or remarriage, both of the 5732
following apply: 5733

(a) A retirant who is receiving the retirant's retirement 5734
allowance under "plan B" may elect a new plan of payment under 5735
division (B)(1), ~~(3)(b)~~, or (3)~~(e)~~ of this section based on the 5736
actuarial equivalent of the retirant's single lifetime benefit as 5737
determined by the board. 5738

(b) A retirant who is receiving a retirement allowance 5739
pursuant to a plan of payment providing for payment to a former 5740
spouse pursuant to a court order described in division 5741
~~(B)(1)(b)(ii)~~(C)(2) of this section may elect a new plan of 5742
payment under ~~"plan F"~~ "plan C" based on the actuarial equivalent 5743
of the retirant's single lifetime retirement allowance as 5744
determined by the board if the new plan of payment elected does 5745
not reduce the payment to the former spouse. 5746

(2) If the marriage or remarriage occurs on or after ~~the~~ 5747
~~effective date of this amendment~~ June 6, 2005, the election must 5748
be made not later than one year after the date of the marriage or 5749
remarriage. 5750

The plan elected under this division shall become effective 5751
on the date of receipt by the board of an application on a form 5752
approved by the board, but any change in the amount of the 5753
retirement allowance shall commence on the first day of the month 5754
following the effective date of the plan. 5755

~~(F)~~(I) Any person who, prior to July 24, 1990, selected an 5756
optional plan of payment at retirement that provided for a return 5757
to the single life benefit after the designated beneficiary's 5758
death shall have the retirant's benefit adjusted to the optional 5759
plan equivalent without such provision. 5760

~~(G)~~(J) A retirant's receipt of the first month's retirement 5761
allowance constitutes the retirant's final acceptance of the plan 5762
of payment and may be changed only as provided in this chapter. 5763

Sec. 145.461. As used in this section, "benefit" means any 5764
allowance, pension, or other benefit to which an individual is 5765
entitled and that ~~he~~ the individual receives under section 145.32, 5766
145.33, ~~145.34~~, 145.36, 145.37, 145.45, or 145.46 or former 5767
section 145.34 of the Revised Code. 5768

Effective July 1, 1981: 5769

(A) The annual amount of each benefit for which eligibility 5770
was established prior to January 1, 1977 shall, after the 5771
adjustment required by section 145.323 of the Revised Code, be 5772
increased by six per cent or six hundred dollars, whichever is 5773
less. 5774

(B) The annual amount of each benefit for which eligibility 5775
was established on or after January 1, 1977 but prior to January 5776

1, 1980 shall, after the adjustment required by section 145.323 of 5777
the Revised Code, be increased by four per cent or four hundred 5778
dollars, whichever is less. 5779

Sec. 145.462. As used in this section, "benefit" means any 5780
allowance, pension, or other benefit to which an individual is 5781
entitled and that ~~he~~ the individual receives pursuant to section 5782
145.32, 145.33, ~~145.34~~ 145.332, 145.36, 145.37, 145.45, or 145.46 5783
or former section 145.34 of the Revised Code. 5784

The annual amount of each benefit which was payable prior to 5785
February 1, 1984, shall, after the adjustment required by section 5786
145.323 of the Revised Code, be increased by five per cent. 5787

Sec. 145.47. (A) Each public employee who is a contributor to 5788
the public employees retirement system shall contribute eight per 5789
cent of the contributor's earnable salary to the employees' 5790
savings fund, except that the public employees retirement board 5791
may raise the contribution rate to a rate not greater than ten per 5792
cent of the employee's earnable salary. 5793

(B) The head of each state department, institution, board, 5794
and commission, and the fiscal officer of each local authority 5795
subject to this chapter, shall deduct from the earnable salary of 5796
each contributor on every payroll of such contributor for each 5797
payroll period subsequent to the date of coverage, an amount equal 5798
to the applicable per cent of the contributor's earnable salary. 5799
The head of each state department and the fiscal officer of each 5800
local authority subject to this chapter shall transmit promptly to 5801
the system a report of contributions at such intervals and in such 5802
form as the system shall require, showing thereon all deductions 5803
for the system made from the earnable salary of each contributor 5804
employed, together with warrants, checks, or electronic payments 5805
covering the total of such deductions. A penalty shall be added 5806

when such report, together with warrants, checks, or electronic 5807
payments to cover the total amount due from the earnable salary of 5808
all amenable employees of such employer, is filed thirty or more 5809
days after the last day of such reporting period. The system, 5810
after making a record of all receipts under this division, shall 5811
deposit the receipts with the treasurer of state for use as 5812
provided by this chapter. 5813

(C) Unless the board adopts a rule under division (D) of this 5814
section, the penalty described in division (B) of this section for 5815
failing to timely transmit a report, pay the total amount due, or 5816
both is as follows: 5817

(1) At least one but not more than ten days past due, an 5818
amount equal to one per cent of the total amount due; 5819

(2) At least eleven but not more than thirty days past due, 5820
an amount equal to two and one-half per cent of the total amount 5821
due; 5822

(3) Thirty-one or more days past due, an amount equal to five 5823
per cent of the total amount due. 5824

The penalty described in this division shall be added to and 5825
collected on the next succeeding regular employer billing. 5826
Interest at a rate set by the retirement board shall be charged on 5827
the amount of the penalty in case such penalty is not paid within 5828
thirty days after it is added to the regular employer billing. 5829

(D) The board may adopt rules to establish penalties in 5830
amounts that do not exceed the amounts specified in divisions 5831
(C)(1) to (3) of this section. 5832

(E) In addition to the periodical reports of deduction 5833
required by this section, the fiscal officer of each local 5834
authority subject to this chapter shall submit to the system at 5835
least once each year a complete listing of all noncontributing 5836
appointive employees. Where an employer fails to transmit 5837

contributions to the system, the system may make a determination 5838
of the employees' liability for contributions and certify to the 5839
employer the amounts due for collection in the same manner as 5840
payments due the employers' accumulation fund. Any amounts so 5841
collected shall be held in trust pending receipt of a report of 5842
contributions for such public employees for the period involved as 5843
provided by law and, thereafter, the amount in trust shall be 5844
transferred to the employees' savings fund to the credit of the 5845
employees. Any amount remaining after the transfer to the 5846
employees' savings fund shall be transferred to the employers' 5847
accumulation fund as a credit of such employer. 5848

(F) The fiscal officer of each local authority subject to 5849
this chapter shall require each new contributor to submit to the 5850
system a detailed report of all the contributor's previous service 5851
as a public employee along with such other facts as the board 5852
requires for the proper operation of the system. 5853

(G) Any member who, because of the member's own illness, 5854
injury, or other reason which may be approved by the member's 5855
employer is prevented from making the member's contribution to the 5856
system for any payroll period, may ~~pay such deductions as a back~~ 5857
~~payment~~ purchase service credit for the period of absence within 5858
one year. Credit shall be purchased under this division in 5859
accordance with section 145.29 of the Revised Code. 5860

Sec. 145.473. (A) ~~Except as provided in division (C) of this~~ 5861
~~section, the~~ The rate of interest credited to individual accounts 5862
of contributors under sections 145.471 and 145.472 of the Revised 5863
Code shall be as follows: 5864

(1) Four per cent per annum, compounded annually, to and 5865
including December 31, 1955; 5866

(2) Three per cent per annum, compounded annually, from 5867
January 1, 1956, to and including December 31, 1963; 5868

(3) Three and one-quarter per cent per annum, compounded 5869
annually, from January 1, 1964, to and including December 31, 5870
1969; 5871

(4) Four per cent per annum, compounded annually, from 5872
January 1, 1970, to and including the day before December 13, 5873
2000; 5874

(5) An amount determined by the public employees retirement 5875
board that is not greater than six per cent per annum, compounded 5876
annually, on and after December 13, 2000. 5877

(B) ~~Except as provided in division (C) of this section, for~~ 5878
For the purpose of determining the reserve value of a 5879
contributor's annuity, the rate of interest shall be as follows: 5880

(1) Four per cent per annum, compounded annually, for 5881
contributors retiring before October 1, 1956; 5882

(2) Three per cent per annum, compounded annually, for 5883
contributors retiring on or after October 1, 1956, but before 5884
January 1, 1964; 5885

(3) Three and one-quarter per cent per annum, compounded 5886
annually, for contributors retiring on or after January 1, 1964, 5887
but before January 1, 1970; 5888

(4) Four per cent per annum, compounded annually, for 5889
contributors retiring on or after January 1, 1970, but before 5890
December 13, 2000; 5891

(5) An amount determined by the board based on the 5892
recommendation of the board's actuary, compounded annually, for 5893
contributors retiring on or after December 13, 2000. 5894

~~(C) For a PERS retirant who is not subject to division (C) of~~ 5895
~~section 145.38 of the Revised Code or an other system retirant, as~~ 5896
~~those terms are defined in section 145.38 of the Revised Code, or~~ 5897
~~a member of the public employees retirement system who retires in~~ 5898

~~accordance with section 145.383 of the Revised Code, the rate of 5899
interest shall be the current actuarial assumption rate of 5900
interest, as determined by the board's actuary, for the purposes 5901
described in divisions (A) and (B) of this section. 5902~~

Sec. 145.48. (A) Each employer shall pay to the public 5903
employees retirement system an amount that shall be a certain per 5904
cent of the earnable salary of all contributors to be known as the 5905
"employer contribution," except that the public employees 5906
retirement board may raise the employer contribution to a rate not 5907
to exceed fourteen per cent of the earnable salaries of all 5908
contributors. 5909

(B)(1) On the basis of regular interest and of such mortality 5910
and other tables as are adopted by the public employees retirement 5911
board, the actuary for the board shall determine the liabilities 5912
and employer rates of contribution as follows: 5913

(a) The percentage of earnable salary that, when added to the 5914
per cent of earnable salary contributed by each member, will cover 5915
the costs of benefits to be paid to members for each year of 5916
service rendered; 5917

(b) The percentage of earnable salary that, if paid over a 5918
period of future years, will discharge fully the system's unfunded 5919
actuarial accrued pension liability; 5920

(c) The percentage of earnable salary designated by the board 5921
to pay benefits authorized under section 145.58 of the Revised 5922
Code. 5923

(2) If recognized assets exceed the liabilities for service 5924
previously rendered, on approval of the board, a percentage of 5925
earnable salary may be deducted from the employer rates of 5926
contribution that, if deducted annually over a period of future 5927
years, will eliminate the excess. 5928

~~(C) Any publicly owned utility that became subject to this chapter subsequent to July 1, 1938, shall assume before January 1, 1967, the obligation to pay those of its employees entitled to any prior service credit a pension for such service that is in an amount at least equal to the pension provided for other public employees under this chapter. No employers' contributions for prior service credit shall be required of such publicly owned utility. The public employees retirement system has no obligation to pay a prior service pension to any such employees of a publicly owned utility, nor is it obligated to grant any service credit for service with such utility prior to May 1, 1942, or prior to the date such utility became subject to this chapter, whichever is the later date.~~

Sec. 145.483. Upon a finding that an employer failed to deduct contributions pursuant to section 145.47 of the Revised Code during a period of employment for which such contributions were required, a statement of delinquent contributions shall be prepared showing the amount the contributor and employer would have contributed had regular payroll deductions been taken. Simple interest from the end of each calendar year at a rate ~~set by the public employees retirement board~~ equal to the assumed actuarial rate of interest at the time the statement is prepared shall be included. If delinquent contribution statements are ~~not~~ paid ~~not~~ later than thirty days after the end of the month in which they become an obligation of the employer, any balance remaining shall be collected with penalties and interest pursuant to section 145.51 of the Revised Code.

Any amount paid under this section by an employer shall be credited in accordance with section 145.23 of the Revised Code.

Sec. 145.49. (A) Notwithstanding section 145.47 of the Revised Code:

(1) The public employees retirement system shall be 5960
authorized to calculate the employee contribution rates separately 5961
for those public employees contributing toward benefits as PERS 5962
public safety officers under section ~~145.33~~ 145.332 of the Revised 5963
Code. 5964

(2) Each public employee contributing toward benefits as PERS 5965
law enforcement officers under section ~~145.33~~ 145.332 of the 5966
Revised Code shall contribute to the employees' savings fund the 5967
rate determined under division (A)(1) of this section plus an 5968
additional percentage specified by the public employees retirement 5969
board, which shall initially be one per cent of the employee's 5970
earnable salary and shall not be increased to more than two per 5971
cent of the employee's earnable salary. 5972

(B) Notwithstanding section 145.48 of the Revised Code, the 5973
public employees retirement system shall be authorized to 5974
calculate the employer contribution rates separately for those 5975
public employees contributing toward benefits as PERS public 5976
safety officers under section ~~145.33~~ 145.332 of the Revised Code 5977
or as PERS law enforcement officers under that section, except 5978
that the employer contribution rate shall not exceed eighteen and 5979
one-tenth per cent of the earnable salaries of those employees. 5980

Sec. 145.51. (A) Each employer described in division (D) of 5981
section 145.01 of the Revised Code shall pay into the employers' 5982
accumulation fund, in monthly installments, an amount certified by 5983
the public employees retirement board, which equals the employer 5984
obligation as described in section 145.12 or 145.69 of the Revised 5985
Code. In addition, the board shall add to the employer billing 5986
next succeeding the amount, with interest, to be paid by the 5987
employer to provide the member with contributing service credit 5988
for the service prior to the date of initial contribution to the 5989
system for which the member has made additional payments, except 5990

payments made pursuant to former section 145.29 or sections 145.28 5991
and ~~145.29~~ 145.292 of the Revised Code. 5992

(B) Except as provided in section 145.52 of the Revised Code, 5993
all employer obligations described in division (A) of this section 5994
must be received by the public employees retirement system not 5995
later than the thirtieth day after the last day of the calendar 5996
month for which related member contributions are withheld. 5997

(C) Unless the board adopts a rule under division (F) of this 5998
section establishing a different interest rate or penalty, 5999
interest and penalties for failing to pay the employer obligation 6000
when due under division (B) of this section shall be as follows: 6001

(1) Interest, compounded annually and charged monthly, for 6002
each day after the due date that the employer obligation remains 6003
unpaid in an amount equal to six per cent per annum of the past 6004
due amount of the employer obligation and any penalties imposed 6005
under this section; 6006

(2) The penalty for failing to pay the employer obligation 6007
when due under division (B) is as follows: 6008

(a) At least eleven but not more than thirty days past due, 6009
an amount equal to one per cent of the past due obligation; 6010

(b) At least thirty-one but not more than sixty days past 6011
due, an additional amount equal to one and one-half per cent of 6012
the past due obligation; 6013

(c) Sixty-one or more days past due, an additional amount 6014
equal to two and one-half per cent of the past due obligation. 6015

(D) The aggregate of all payments by employers under this 6016
section shall be sufficient, when combined with the amount in the 6017
employers' accumulation fund, to provide amounts payable under 6018
this chapter out of the fund, and if not, the additional amount so 6019
required shall be collected by means of an increased rate per 6020

cent, which shall be certified to such employers by the board. 6021

(E) Upon certification by the board to the director of budget 6022
and management, or to the county auditor, of an amount due from an 6023
employer within any county who is subject to this chapter, by 6024
reason of such employer's delinquency in making payments into the 6025
employers' accumulation fund for past billings, such amount shall 6026
be withheld from such employer from any funds subject to the 6027
control of the director or the county auditor to such employer and 6028
shall be paid to the public employees retirement system. 6029

(F) The board may adopt rules to do any of the following: 6030

(1) Establish interest at a rate that does not exceed the 6031
annual rate described in division (C)(1) of this section; 6032

(2) Establish penalties in amounts that do not exceed the 6033
amounts described in division (C)(2) of this section; 6034

(3) Permit the board to lengthen the periods of time or enter 6035
into repayment agreements for employers to comply with divisions 6036
(B) and (C) of this section. 6037

Sec. 145.54. The public employees retirement board shall 6038
estimate annually the amount required to defray the expenses of 6039
the administration of the public employees retirement system in 6040
the ensuing year. If in the judgment of the board, as evidenced by 6041
a resolution of that board in its minutes, the amount in the 6042
income fund exceeds the amount necessary to cover the ordinary 6043
requirements of that fund, the board may transfer to the expense 6044
fund such excess amount not exceeding the entire amount required 6045
to cover the expenses as estimated for the year. ~~The~~ If the amount 6046
in the expense fund, including any amount transferred from the 6047
income fund, is not sufficient to defray the expenses of 6048
administration of the system in the ensuing year, the board may 6049
~~then apportion~~ transfer any remaining amount required for the 6050

expense fund for the year then current among contributors. The 6051
amount so apportioned in any year shall not exceed three dollars 6052
~~per contributor~~ to that fund from the employer's accumulation 6053
fund. 6054

Sec. 145.56. The right of an individual to a pension, an 6055
annuity, or a retirement allowance itself, the right of an 6056
individual to any optional benefit, any other right accrued or 6057
accruing to any individual, under this chapter, or under any 6058
municipal retirement system established subject to this chapter 6059
under the laws of this state or any charter, the various funds 6060
created by this chapter, or under such municipal retirement 6061
system, and all moneys, investments, and income from moneys or 6062
investments are exempt from any state tax, except the tax imposed 6063
by section 5747.02 of the Revised Code, and are exempt from any 6064
county, municipal, or other local tax, except income taxes imposed 6065
pursuant to section 5748.02, 5748.08, or 5748.09 of the Revised 6066
Code, and, except as provided in sections 145.57, 145.572, 6067
145.573, 145.574, 3105.171, 3105.65, and 3115.32 and Chapters 6068
3119., 3121., 3123., and 3125. of the Revised Code, shall not be 6069
subject to execution, garnishment, attachment, the operation of 6070
bankruptcy or insolvency laws, or other process of law whatsoever, 6071
and shall be unassignable except as specifically provided in this 6072
chapter and sections 3105.171, 3105.65, and 3115.32 and Chapters 6073
3119., 3121., 3123., and 3125. of the Revised Code. 6074

Sec. 145.561. (A) Except as provided in division (B) of this 6075
section and section 145.363, 145.573, or 145.574 of the Revised 6076
Code, the granting of a retirement allowance, annuity, pension, or 6077
other benefit to any person pursuant to action of the public 6078
employees retirement board vests a right in such person, so long 6079
as the person remains the recipient of any benefit of the funds 6080
established by section 145.23 of the Revised Code, to receive such 6081

retirement allowance, annuity, pension, or other benefit at the 6082
rate fixed at the time of granting such retirement allowance, 6083
annuity, pension, or other benefit. Such right shall also be 6084
vested with equal effect in the recipient of a grant heretofore 6085
made from any of the funds named in section 145.23 of the Revised 6086
Code. 6087

(B) This section does not apply to an increase made under 6088
section 145.323 of the Revised Code on or after the effective date 6089
of this amendment. 6090

Sec. 145.563. If the Notwithstanding section 145.561 of the 6091
Revised Code: 6092

(A) The public employees retirement system may adjust an 6093
allowance or benefit payable under this chapter if an error 6094
occurred in calculation of the allowance or benefit; 6095

(B) If any person who is a member, former member, 6096
contributor, former contributor, retirant, beneficiary, or 6097
alternate payee, as defined in section 3105.80 of the Revised 6098
Code, is paid any benefit or payment by the public employees 6099
retirement system, including any payment made to a third party on 6100
the person's behalf, to which the person is not entitled, the 6101
benefit or payment shall be repaid to the retirement system by the 6102
person or third party. If the person or third party fails to make 6103
the repayment, the retirement system shall withhold the amount or 6104
a portion of the amount due from any benefit or payment due the 6105
person or the person's beneficiary under this chapter, or may 6106
collect the amount in any other manner provided by law. 6107

Sec. 145.574. Notwithstanding any other provision of this 6108
chapter, any right of a member of the public employees retirement 6109
system to a disability benefit is subject to a forfeiture order 6110
issued under section 2929.194 of the Revised Code. 6111

If the retirement system receives notice under section 2901.431 of the Revised Code that felony charges have been filed against a member, the retirement system shall not grant the member a disability benefit unless it determines that the member's disability was not caused by commission of the felony. If the member has disability coverage under this chapter or was granted a disability benefit after the date on which the felony was committed, the retirement system shall notify the prosecutor who sent the notice under section 2901.431 of the Revised Code that the member may be subject to an order of forfeiture under section 2929.194 of the Revised Code.

On receipt under section 2929.194 of the Revised Code of a journal entry showing an order of forfeiture of any right a member may have to a disability benefit, the retirement system shall comply with the order. If a disability benefit was granted prior to receipt of the order, the retirement system shall terminate the benefit. Any disability benefit paid to the member prior to its termination may be recovered in accordance with section 145.563 of the Revised Code.

Neither this section nor section 2929.194 of the Revised Code precludes a member from withdrawing the member's accumulated contributions in accordance with section 145.40 of the Revised Code if the member is not subject to section 145.572 or 2929.193 of the Revised Code.

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~~ The public employees retirement board shall adopt rules establishing eligibility for any coverage provided under this section. The rules shall base eligibility on years and types of service credit earned by members. Eligibility determinations shall be made in accordance with the rules, except that an individual who, as a result of making a false statement in an attempt to secure a benefit under this section, is convicted of violating section 2921.13 of the Revised Code is ineligible for coverage.

(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~~ eligible 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)~~(C)(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 eligible 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 6175
company, corporation, or agency. 6176

The board may contract for coverage on the basis of part or 6177
all of the cost of the coverage to be paid from appropriate funds 6178
of the public employees retirement system. The cost paid from the 6179
funds of the system shall be included in the employer's 6180
contribution rate provided by sections 145.48 and 145.51 of the 6181
Revised Code. The board may by rule provide coverage to ~~ineligible~~ 6182
individuals who are not eligible under the rules adopted under 6183
division (A) of this section if the coverage is provided at no 6184
cost to the retirement system. The board shall not pay or 6185
reimburse the cost for coverage under this section or section 6186
~~145.325~~ 145.584 of the Revised Code for any ~~ineligible~~ such 6187
individual. 6188

The board may provide for self-insurance of risk or level of 6189
risk as set forth in the contract with the companies, 6190
corporations, or agencies, and may provide through the 6191
self-insurance method specific benefits as authorized by rules of 6192
the board. 6193

(C) The board shall, beginning the month following receipt of 6194
satisfactory evidence of the payment for coverage, pay monthly to 6195
each recipient of service retirement, or a disability or survivor 6196
benefit under the public employees retirement system who is 6197
eligible for ~~medical insurance~~ coverage under part B of the 6198
medicare program established under Title XVIII of "The Social 6199
Security Act Amendments of 1965," 79 Stat. 301 (1965), 42 U.S.C.A. 6200
1395j, as amended, an amount determined by the board for such 6201
coverage ~~that is not less than ninety six dollars and forty cents,~~ 6202
except that the board shall make no such payment to any ~~ineligible~~ 6203
individual who is not eligible for coverage under the rules 6204
adopted under division (A) of this section or pay an amount that 6205
exceeds the amount paid by the recipient for the coverage. 6206

At the request of the board, the recipient shall certify to 6207
the retirement system the amount paid by the recipient for 6208
coverage described in this division. 6209

(D) The board shall establish by rule requirements for the 6210
coordination of any coverage, payment, or benefit provided under 6211
this section or section ~~145.325~~ 145.584 of the Revised Code with 6212
any similar coverage, payment, or benefit made available to the 6213
same individual by the Ohio police and fire pension fund, state 6214
teachers retirement system, school employees retirement system, or 6215
state highway patrol retirement system. 6216

(E) The board shall make all other necessary rules pursuant 6217
to the purpose and intent of this section. 6218

Sec. ~~145.325~~ 145.584. (A) Except as otherwise provided in 6219
division (B) of this section, the board of the public employees 6220
retirement system shall make available to each retirant or 6221
disability benefit recipient receiving a monthly allowance or 6222
benefit on or after January 1, 1968, who has attained the age of 6223
sixty-five years, and who is not eligible to receive hospital 6224
insurance benefits under the federal old age, survivors, and 6225
disability insurance program, hospital insurance coverage 6226
substantially equivalent to the federal hospital insurance 6227
benefits, Social Security Amendments of 1965, 79 Stat. 291, 42 6228
U.S.C.A. 1395c, as amended. This coverage shall also be made 6229
available to the spouse, widow, or widower of such retirant or 6230
disability benefit recipient provided such spouse, widow, or 6231
widower has attained age sixty-five and is not eligible to receive 6232
hospital insurance benefits under the federal old age, survivors, 6233
and disability insurance program. The widow or widower of a 6234
retirant or disability benefit recipient shall be eligible for 6235
such coverage only if he or she is the recipient of a monthly 6236
allowance or benefit from this system. One-half of the cost of the 6237

premium for the spouse shall be paid from the appropriate funds of 6238
the public employees retirement system and one-half by the 6239
recipient of the allowance or benefit. 6240

The cost of such coverage, paid from the funds of the system, 6241
shall be included in the employer's rate provided by section 6242
145.48 of the Revised Code. The retirement board is authorized to 6243
make all necessary rules pursuant to the purpose and intent of 6244
this section, and shall contract for such coverage as provided in 6245
section 145.58 of the Revised Code. 6246

(B) The board need not make the hospital insurance coverage 6247
described in division (A) of this section available to any person 6248
for whom it is prohibited by section 145.58 of the Revised Code 6249
from paying or reimbursing the premium cost of such insurance. 6250

Sec. 145.62. Subject to rules adopted by the public employees 6251
retirement system under section 145.09 of the Revised Code, a 6252
contributor participating in the PERS defined benefit plan or 6253
contributing under section 145.38 or 145.383 of the Revised Code 6254
may deposit additional amounts in the employees' savings fund 6255
established under section 145.23 of the Revised Code. The 6256
additional deposits may be made either directly to the retirement 6257
system or by payroll deduction under section 145.294 of the 6258
Revised Code. The contributor shall receive in return either an 6259
annuity, as provided in section 145.64 of the Revised Code, having 6260
a reserve equal to the amount deposited or a refund under section 6261
145.63 of the Revised Code of the amount deposited, together with 6262
earnings on the amount deposited as the public employees 6263
retirement board determines appropriate. If the annuity under the 6264
plan of payment selected by the contributor under section 145.64 6265
of the Revised Code would be less than twenty-five dollars per 6266
month, the contributor shall receive the refund. 6267

Sec. 145.63. (A) Deposits under section 145.62 of the Revised Code, together with earnings, shall be refunded under whichever of the following circumstances applies:

(1) On withdrawal of accumulated contributions as provided in sections 145.40 and 145.43 of the Revised Code or payment of a lump sum under section 145.384 of the Revised Code;

(2) On the death of a contributor prior to retirement;

(3) In the case of a contributor participating in the PERS defined benefit plan, on application of the contributor prior to attaining eligibility for age and service retirement;

(4) In the case of a contributor under section 145.38 or 145.383 of the Revised Code, on application of the contributor prior to attaining eligibility for a benefit under section 145.384 of the Revised Code;

(5) In the case of a contributor who has attained eligibility for an age and service retirement benefit or a benefit under section 145.384 of the Revised Code and is not married, on application;

(6) In the case of a contributor who has attained eligibility for an age and service retirement benefit or a benefit under section 145.384 of the Revised Code and is married, on application if the application is accompanied by a statement of the spouse's consent to the refund or the public employees retirement board waives the requirement that the spouse consent;

(7) In the case of a contributor who has attained eligibility for an age and service retirement benefit as a consequence of section 145.37 of the Revised Code and will receive a retirement or disability benefit from the state teachers retirement system or school employees retirement system but has not requested a transfer of funds to the other retirement system under division

(B)(1)(g) of section 145.37 of the Revised Code, at the time the public employees retirement system pays to the other retirement system the amount required under division (B)(1)(e) of that section. 6298
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(B) The consent of a spouse to a refund is valid only if it is in writing, signed, and witnessed by a notary public. 6302
6303

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. 6304
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6307

Sec. 145.64. (A) As used in this section: 6308

~~(1) "Plan A" means a plan of payment that is the same as "plan A," as described in section 145.46 of the Revised Code.~~ 6309
6310

~~(2) "Plan B" means a plan of payment that is the same as "plan B," as described in section 145.46 of the Revised Code.~~ 6311
6312

~~(3) "Plan F" means a plan of payment that is the same as and "plan F C" have the same meanings as described in division (B) of section 145.46 of the Revised Code.~~ 6313
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(B) A contributor who has not received a refund of amounts deposited under section 145.62 or the version of division (C) of section 145.23 of the Revised Code as it existed immediately prior to ~~the effective date of this section~~ April 6, 2007, may file an application with the public employees retirement system for a benefit under this section. ~~The~~ Except as provided in section 145.62 of the Revised Code, the benefit shall consist of an annuity ~~under a plan of payment that shall be paid as~~ described in division ~~(A)(B)~~ of ~~this~~ section 145.46 of the Revised Code. 6316
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The application must be filed prior to receipt of an age and service retirement benefit from the retirement system or, in the case of a contributor under section 145.38 or 145.383 of the 6325
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Revised Code, a benefit under section 145.384 of the Revised Code. 6328
A contributor who fails to file an application for a benefit under 6329
this section prior to receipt of an age and service retirement 6330
benefit or a benefit under section 145.384 of the Revised Code 6331
shall be eligible only for a refund under section 145.63 of the 6332
Revised Code. 6333

(1) Except as provided in division (B)(2) of this section, a 6334
contributor who is married at the time of application for a 6335
benefit under this section shall receive the benefit as a monthly 6336
annuity under "plan A." 6337

(2) A contributor may receive a benefit under this section 6338
under a plan of payment other than "plan A" if one of the 6339
following is the case: 6340

(a) The contributor is unmarried; 6341

(b) The benefit application is accompanied by a statement of 6342
the spouse's consent to another plan of payment or the public 6343
employees retirement board waives the requirement that the spouse 6344
consent; 6345

(c) A plan of payment providing for payment in a specified 6346
portion of the benefit continuing after the member's death to a 6347
former spouse is required by a court order issued under section 6348
3105.171 or 3105.65 of the Revised Code or the laws of another 6349
state regarding division of marital property prior to the 6350
effective date of the contributor's benefit application. 6351

(3) If a member is subject to division (B)(2)(c) of this 6352
section and the board has received a copy of the order described 6353
in that division, the board shall accept the member's election of 6354
a plan of payment under this section only if the member complies 6355
with both of the following: 6356

(a) The member elects a plan of payment that is in accordance 6357
with the order described in division (B)(2)(c) of this section. 6358

(b) If the member is married, the member elects "plan F C" 6359
and designates the member's current spouse as a beneficiary under 6360
that plan unless that spouse consents in writing to not being 6361
designated a beneficiary or the board waives the requirement that 6362
the current spouse consent. 6363

(4) The contributor shall designate the beneficiary or 6364
beneficiaries under a plan of payment in writing at the time the 6365
plan is selected. 6366

(5) A plan of payment, other than "plan B," shall be 6367
effective only if it is certified by an actuary engaged by the 6368
board to be the actuarial equivalent of the contributor's "plan B" 6369
annuity and is approved by the board. 6370

(6) A contributor who is eligible to select a plan of payment 6371
under this section but fails to do so shall receive a monthly 6372
annuity under the plan of payment specified in rules adopted by 6373
the board. 6374

(C) An annuity shall be paid monthly and consist of an amount 6375
determined by the public employees retirement system or the 6376
actuarial equivalent of that amount paid ~~under a plan of payment~~ 6377
as described in this section. 6378

Payments shall begin on whichever of the following applies: 6379

(1) ~~The~~ Except as provided in this division, the later of the 6380
effective date of the contributor's age and service retirement 6381
allowance; or the first day of the month following the latest of: 6382

(a) The last day for which compensation was paid; 6383

(b) The attainment of the member's applicable minimum age or 6384
service credit eligibility as provided in section 145.32 of the 6385
Revised Code; 6386

(c) The first day of the month following receipt of an 6387
application for an age and service retirement benefit. 6388

(2) The later of the effective date of a benefit under 6389
section 145.384 of the Revised Code or the first day of the month 6390
following the latest of: 6391

(a) The last day for which compensation for employment 6392
subject to section 145.38 or 145.383 of the Revised Code was paid; 6393

(b) Attainment by the contributor of age sixty-five; 6394

(c) If the contributor was previously employed as described 6395
in division (E)(3) of section 145.384 of the Revised Code, 6396
completion of a period of twelve months since the effective date 6397
of the last benefit under that section; 6398

(d) Receipt of an application for a benefit under section 6399
145.384 of the Revised Code. 6400

(3) The later of the effective date of disability retirement 6401
under section 145.36 of the Revised Code or the date on which a 6402
member receiving disability retirement ~~under section 145.36 of the~~ 6403
~~Revised Code~~ would have been eligible for an age and service 6404
retirement allowance. 6405

(4) The first day of the month following the last day for 6406
which a disability allowance is paid under section 145.361 of the 6407
Revised Code. 6408

(D) The consent of a spouse to a plan of payment other than 6409
"plan A" is valid only if it is in writing, signed, and witnessed 6410
by a notary public. The board may waive the requirement of consent 6411
if the spouse is incapacitated or cannot be located or for any 6412
other reason specified by the board. Consent or waiver is 6413
effective only with regard to the spouse who is the subject of the 6414
consent or waiver. 6415

(E)(1) The death of a spouse or any designated beneficiary 6416
shall cancel the portion of an annuity providing continuing 6417
lifetime payments to the deceased spouse or deceased designated 6418

beneficiary. The contributor shall receive the actuarial 6419
equivalent of the contributor's remaining annuity, as determined 6420
by the board, based on the number of remaining beneficiaries, with 6421
no change in the amount payable to any remaining beneficiary. ~~The~~ 6422
If the retirement system receives notice of the death on or after 6423
the effective date of this amendment, the change shall be 6424
effective the month following ~~receipt by the board of notice of~~ 6425
the date of death. 6426

(2) On divorce, annulment, or marriage dissolution, a 6427
contributor receiving an annuity under a plan of payment that 6428
provides for continuation of all or part of the annuity after 6429
death for the lifetime of the contributor's surviving spouse may, 6430
with the written consent of the spouse or pursuant to an order of 6431
the court with jurisdiction over the termination of the marriage, 6432
elect to cancel the portion of the plan providing continuing 6433
lifetime payments to that spouse. The contributor shall receive 6434
the actuarial equivalent of the contributor's annuity as 6435
determined by the board based on the number of remaining 6436
beneficiaries, with no change in the amount payable to any 6437
remaining beneficiary. The election shall be made on a form 6438
provided by the board and shall be effective the month following 6439
its receipt by the board. 6440

(F)(1) Following a marriage or remarriage, both of the 6441
following apply: 6442

(a) A contributor who is receiving payments under "plan B" 6443
may elect a new plan of payment based on the actuarial equivalent 6444
of the contributor's "plan B" annuity as determined by the board. 6445

(b) A contributor receiving an annuity under this section 6446
pursuant to a plan of payment providing for payment to a former 6447
spouse pursuant to a court order as described in division 6448
(B)(2)(c) of this section may elect a new plan of payment under 6449
"plan ~~F~~ C" based on the actuarial equivalent of the contributor's 6450

benefit as determined by the board if the new plan of payment does 6451
not reduce the payment to the former spouse. 6452

(2) An election under division (F)(1) of this section must be 6453
made not later than one year after the date of the marriage or 6454
remarriage. 6455

The plan elected shall become effective on the date of 6456
receipt by the board of an application on a form approved by the 6457
board, but any change in the amount of the annuity payment shall 6458
commence on the first day of the month following the effective 6459
date of the plan. 6460

(G) If at the time of death a contributor receiving a monthly 6461
annuity under "plan B" has received less than the retirant's 6462
deposits under section 145.62 or the version of division (C) of 6463
section 145.23 of the Revised Code as it existed immediately prior 6464
to ~~the effective date of this section~~ April 6, 2007, plus earnings 6465
on those deposits, the difference between the amount received and 6466
the amount of the contributor's deposits plus earnings shall be 6467
paid to the contributor's beneficiary under section 145.65 of the 6468
Revised Code. If any designated beneficiary receiving a monthly 6469
annuity under this section dies and at the time of the 6470
beneficiary's death the amounts paid to the contributor and the 6471
beneficiary are less than the amount of the contributor's deposits 6472
plus earnings on those deposits, the difference between the amount 6473
received by the contributor and the beneficiary and the amount of 6474
the contributor's deposits plus earnings shall be paid to the 6475
beneficiary's estate. 6476

(H) Receipt of the first month's annuity payment constitutes 6477
final acceptance of the plan of payment and may be changed only as 6478
provided in this section. 6479

Sec. 145.813. Each PERS defined contribution plan shall 6480
require the public employees retirement board, or the entity 6481

administering the plan pursuant to a contract with the board, to 6482
cause an individual account to be maintained for each member 6483
participating in the plan. Amounts to be credited ~~to an individual~~ 6484
~~account~~ under a PERS defined contribution plan may be deposited 6485
into any of the funds created under section 145.23 of the Revised 6486
Code or may be transferred to the entity administering the plan 6487
for ~~deposit into the purpose of making distributions from~~ the 6488
member's individual account. 6489

Sec. 145.814. (A) As used in this section+ 6490

~~(1) "Additional liability" means an amount that, when added 6491
to the amount on deposit, will provide the remaining portion of 6492
the pension reserve for the period of service that corresponds to 6493
the contributions made by or on behalf of a member. 6494~~

~~(2) "Amount on deposit" means the sum of a member's employee 6495
and employer contributions and, if applicable, any earnings or 6496
losses on those contributions. 6497~~

~~(3) "Eligible, "eligible member" means a member who was 6498
eligible to make an election under section 145.19 or 145.191 of 6499
the Revised Code, regardless of whether the member elected to 6500
participate in a PERS defined contribution plan. 6501~~

(B) If permitted to do so by the plan documents for a PERS 6502
defined contribution plan or rules governing the PERS defined 6503
benefit plan, an eligible member may elect, at intervals specified 6504
by the plan document or rules, to participate in a different 6505
defined contribution plan or in the PERS defined benefit plan. The 6506
election is subject to this section and rules adopted by the 6507
public employees retirement board under sections 145.09 and 145.80 6508
of the Revised Code. An election to participate in a different 6509
plan shall be made in writing on a form provided by the public 6510
employees retirement system and filed with the system. The 6511
election shall take effect on the first day of the month following 6512

the date the election is filed and, except as provided in the plan documents or rules governing the PERS defined benefit plan, is irrevocable on receipt by the system.

~~(C)(1)~~ Except as provided in division ~~(C)(2)(D)~~ of this section, an election to participate in a different plan shall apply only to employee and employer contributions made and, if applicable, service credit earned after the effective date of the election.

~~(2)(D)~~ An eligible member may elect to have the member's amount on deposit for the prior plan and, if applicable, service credit earned prior to the effective date of the election deposited and credited in accordance with the member's new plan if ~~one of the following applies:~~

~~(a) The member, by an election under this section, will cease participation in a PERS defined contribution plan that does not include definitely determinable benefits.~~

~~(b) The the member, by ~~an~~ the election under division (A) of this section, will begin participating in the PERS defined benefit plan or a PERS defined contribution plan with definitely determinable benefits. The amount on deposit is the amount the member would be entitled to receive as a refund from the prior plan if the member ceased to be a public employee.~~

~~(3) If a member described in division (C)(2) of this section makes the election described in ~~that~~ this division and service credit is transferred, the board's actuary shall determine the additional liability to the system, if any. ~~If~~ The additional liability is the amount that, when added to the amount on deposit, will provide the remaining portion of the pension reserve for the period of the member's service as a public employee in the prior plan.~~

If the actuary determines that there is an additional

liability, the member shall elect one of the following: 6544

~~(a)(1)~~ To receive the total amount of service credit that the 6545
member would have received had the member been participating in 6546
the new plan, pay to the system an amount equal to the additional 6547
liability; 6548

~~(b) Receive (2) To receive~~ an amount of service credit in the 6549
new plan that corresponds to the amount on deposit for the prior 6550
plan. 6551

For each member who makes the election described in this 6552
division ~~(C)(2) of this section~~, the system shall deposit and 6553
credit to the new plan the amount on deposit for the prior plan 6554
and, if applicable, the amount paid by the member. The board may 6555
specify in rules adopted under sections 145.09 and 145.80 of the 6556
Revised Code how service credit in the defined benefit plan may be 6557
converted to amounts on deposit in the defined contribution plan. 6558

Sec. 145.82. (A) Except as provided in divisions (B) and (C) 6559
of this section, sections 145.201 to 145.70 of the Revised Code do 6560
not apply to a PERS defined contribution plan, except that a PERS 6561
defined contribution plan may incorporate provisions of those 6562
sections as specified in the plan document. 6563

(B) The following sections of Chapter 145. of the Revised 6564
Code apply to a PERS defined contribution plan: 145.195, 145.22, 6565
145.221, 145.23, 145.25, 145.26, 145.27, 145.296, 145.38, ~~145.382,~~ 6566
~~145.383,~~ 145.384, 145.391, 145.43, 145.431, 145.47, 145.48, 6567
145.483, 145.51, 145.52, 145.53, 145.54, 145.55, 145.56, 145.563, 6568
145.57, 145.571, 145.572, 145.573, 145.574, 145.69, and 145.70 of 6569
the Revised Code. 6570

(C) A PERS defined contribution plan that includes definitely 6571
determinable benefits may incorporate by reference all or part of 6572
sections 145.201 to 145.79 of the Revised Code to allow a member 6573

participating in the plan to purchase service credit or to be 6574
eligible for any of the following: 6575

(1) Retirement, disability, survivor, or death benefits; 6576

(2) Health or long-term care insurance or any other type of 6577
health care benefit; 6578

(3) Additional increases under section 145.323 of the Revised 6579
Code; 6580

(4) A refund of contributions made by or on behalf of a 6581
member. 6582

With respect to the benefits described in division (C)(1) of 6583
this section, the public employees retirement board may establish 6584
eligibility requirements and benefit formulas or amounts that 6585
differ from those of members participating in the PERS defined 6586
benefit plan. With respect to the purchase of service credit by a 6587
member participating in a PERS defined contribution plan, the 6588
board may reduce the cost of the service credit to reflect the 6589
different benefit formula established for the member. 6590

Sec. 145.83. A PERS defined contribution plan may include a 6591
program described in section 145.583 of the Revised Code under 6592
which a ~~participating~~ member participating in the plan is required 6593
to accumulate a portion of the amount contributed under section 6594
145.86 of the Revised Code for the purpose of providing funds to 6595
the member for the payment of health, medical, hospital, surgical, 6596
dental, or vision care expenses, including insurance premiums, 6597
deductible amounts, or copayments as described in that section. 6598
~~The program may be a voluntary employees' beneficiary association,~~ 6599
~~as described in section 501(c)(9) of the "Internal Revenue Code of~~ 6600
~~1986," 100 Stat. 2085, 26 U.S.C.A. 501(c)(9), as amended; a~~ 6601
~~medical savings account; or a similar type of program under which~~ 6602
~~an individual may accumulate funds for the purpose of paying such~~ 6603

~~expenses. To implement the program, the public employees
retirement board may enter into agreements with insurance
companies or other entities authorized to conduct business in this
state.~~ 6604
6605
6606
6607

If a PERS defined contribution plan includes a program 6608
described in this section, the public employees retirement board 6609
shall adopt rules to ~~establish and administer the program. The~~ 6610
~~rules shall~~ specify the length of time during which the member 6611
will vest in amounts accumulated on the member's behalf and may 6612
provide for a minimum annual distribution from the accumulated 6613
amount after the member terminates employment in positions subject 6614
to this chapter. 6615

Sec. 145.87. For each member participating in a PERS defined 6616
contribution plan, the public employees retirement system ~~shall~~ 6617
may transfer to the employers' accumulation fund a portion of the 6618
employer contribution required under section 145.48 of the Revised 6619
Code. ~~The~~ If the public employees retirement board elects to make 6620
a transfer under this section, the portion transferred shall equal 6621
not exceed the percentage of earnable salary of members for whom 6622
the contributions are being made that is determined by an actuary 6623
appointed by the ~~public employees retirement~~ board to be necessary 6624
to mitigate any negative financial impact on the system of 6625
members' participation in a plan. 6626

The board ~~shall have prepared annually~~ may have prepared, at 6627
intervals determined by the board, an actuarial study to determine 6628
whether ~~the percentage transferred~~ a transfer under this section 6629
~~should be changed~~ is necessary to reflect a change in the level of 6630
negative financial impact resulting from members' participation in 6631
a plan. The percentage transferred, if any, shall be increased or 6632
decreased to reflect the amount needed to mitigate the negative 6633
financial impact, if any, on the system, as determined by the 6634

study. A change in the percentage transferred shall take effect on 6635
~~the first day of the year following the date the conclusions of~~ 6636
~~the study are reported to~~ a date determined by the board. 6637

~~The~~ If a transfer under this section is made, the system 6638
shall make the transfer ~~required under this section~~ until the 6639
unfunded actuarial accrued liability for all benefits, except 6640
health care benefits provided under section ~~145.325 or~~ 145.58 or 6641
145.584 of the Revised Code and benefit increases to members and 6642
former members participating in the PERS defined benefit plan 6643
granted after September 21, 2000, is fully amortized, as 6644
determined by the annual actuarial valuation prepared under 6645
section 145.22 of the Revised Code. 6646

Sec. 145.92. If a member participating in a PERS defined 6647
contribution plan is married at the time benefits under the plan 6648
are to commence, unless the spouse consents to another plan of 6649
payment or the spouse's consent is waived, the member's ~~retirement~~ 6650
~~allowance~~ benefit under the plan shall be paid in a lesser amount 6651
payable for life and one-half of ~~the allowance~~ that amount 6652
continuing after death to the surviving spouse for the life of the 6653
spouse. 6654

Consent is valid only if it is evidenced by a written 6655
document signed by the spouse and the signature is witnessed by a 6656
notary public. A plan may waive the requirement of consent if the 6657
spouse is incapacitated or cannot be located or for any other 6658
reason specified by the plan or in rules adopted by the public 6659
employees retirement board. 6660

A plan shall waive the requirement of consent if a plan of 6661
payment that provides for payment in a specified portion of the 6662
retirement allowance continuing after the member's death to a 6663
former spouse is required by a court order issued under section 6664
3105.171 or 3105.65 of the Revised Code or laws of another state 6665

regarding division of marital property prior to the effective date 6666
of the member's retirement. If a court order requires this plan of 6667
payment, the member shall be required to annuitize the member's 6668
accumulated amounts in accordance with the order. If the member is 6669
married, the plan of payment selected by the member also shall 6670
provide for payment to the member's current spouse, unless the 6671
current spouse consents in writing to not being designated a 6672
beneficiary under the plan of payment or the current spouse's 6673
consent is waived by reason other than the court order. 6674

Consent or waiver is effective only with regard to the spouse 6675
who is the subject of the consent or waiver. 6676

Sec. 145.95. (A) Subject to division (B) of this section and 6677
sections 145.38, 145.56, 145.57, 145.572, and 145.573, and 145.574 6678
of the Revised Code, the right of a member participating in a PERS 6679
defined contribution plan to any payment or benefit accruing from 6680
contributions made by or on behalf of the member under sections 6681
145.85 and 145.86 of the Revised Code shall vest in accordance 6682
with this section. 6683

A member's right to any payment or benefit that is based on 6684
the member's contributions is nonforfeitable. 6685

A member's right to any payment or benefit that is based on 6686
contributions by the member's employer is nonforfeitable as 6687
specified by the plan selected by the member. 6688

(B) This section does not apply to an increase made under 6689
section 145.323 of the Revised Code on or after the effective date 6690
of this amendment. 6691

Sec. 145.97. Each PERS defined contribution plan shall permit 6692
a member participating in the plan to do all of the following: 6693

6694

(A) Maintain on deposit with the public employees retirement 6695

system, or the entity administering the plan pursuant to a 6696
contract with the public employees retirement board, any amounts 6697
that have accumulated on behalf of the member; 6698

(B) If the member has withdrawn the amounts described in 6699
division (A) of this section, returns to employment covered under 6700
this chapter, and is participating in a plan that includes 6701
definitely determinable benefits, pay to the system the amounts 6702
withdrawn in accordance with rules adopted under section ~~145.31~~ 6703
145.80 of the Revised Code; 6704

(C) Make additional deposits as permitted by the "Internal 6705
Revenue Code of 1986," 100 Stat. 2085, 26 U.S.C.A. 1, as amended. 6706

Sec. 742.63. The board of trustees of the Ohio police and 6707
fire pension fund shall adopt rules for the management of the Ohio 6708
public safety officers death benefit fund and for disbursements of 6709
benefits as set forth in this section. 6710

(A) As used in this section: 6711

(1) "Member" means all of the following: 6712

(a) A member of the Ohio police and fire pension fund, 6713
including a member of the fund who has elected to participate in 6714
the deferred retirement option plan established under section 6715
742.43 of the Revised Code or a member of or contributor to a 6716
police or firemen's relief and pension fund established under 6717
former Chapter 521. or 741. of the Revised Code; 6718

(b) A member of the state highway patrol retirement system, 6719
including a member who is participating in the deferred retirement 6720
option plan established under section 5505.50 of the Revised Code; 6721

(c) A member of the public employees retirement system who at 6722
the time of the member's death was one of the following: 6723

(i) A county sheriff or deputy sheriff; 6724

(ii) A full-time regular police officer in a municipal corporation or township;	6725 6726
(iii) A full-time regular firefighter employed by the state, an instrumentality of the state, a municipal corporation, a township, a joint fire district, or another political subdivision;	6727 6728 6729
(iv) A full-time park district ranger or patrol trooper;	6730
(v) A full-time law enforcement officer of the department of natural resources;	6731 6732
(vi) A full-time department of public safety enforcement agent;	6733 6734
(vii) A full-time law enforcement officer of parks, waterway lands, or reservoir lands under the control of a municipal corporation;	6735 6736 6737
(viii) A full-time law enforcement officer of a conservancy district;	6738 6739
(ix) A correction officer at an institution under the control of a county, a group of counties, a municipal corporation, or the department of rehabilitation and correction;	6740 6741 6742
(x) A state university law enforcement officer;	6743
(xi) An investigator, as defined in section 109.541 of the Revised Code, or an investigator commissioned as a special agent of the bureau of criminal identification and investigation.	6744 6745 6746
(xii) A drug agent, as defined in section 145.01 of the Revised Code.	6747 6748
(d) A member of a retirement system operated by a municipal corporation who at the time of death was a full-time law enforcement officer of parks, waterway lands, or reservoir lands under the control of the municipal corporation.	6749 6750 6751 6752
(2) Notwithstanding section 742.01 of the Revised Code, "fire	6753

or police department" includes a fire department of the state or 6754
an instrumentality of the state or of a municipal corporation, 6755
township, joint fire district, or other political subdivision, the 6756
state highway patrol, a county sheriff's office, the security 6757
force of an institution under the control of the department of 6758
rehabilitation and correction, the security force of a jail or 6759
workhouse under the control of a county, group of counties, or 6760
municipal corporation, the security force of a metropolitan, 6761
county, or township park district, the security force of lands 6762
under the control of the department of natural resources, 6763
department of public safety enforcement agents, the security force 6764
of parks, waterway lands, or reservoir lands under the control of 6765
a municipal corporation, the security force of a conservancy 6766
district, the police department of a township or municipal 6767
corporation, and the police force of a state university. 6768

(3) "Firefighter or police officer" includes a state highway 6769
patrol trooper, a county sheriff or deputy sheriff, a correction 6770
officer at an institution under the control of a county, a group 6771
of counties, a municipal corporation, or the department of 6772
rehabilitation and correction, a police officer employed by a 6773
township or municipal corporation, a firefighter employed by the 6774
state, an instrumentality of the state, a municipal corporation, a 6775
township, a joint fire district, or another political subdivision, 6776
a full-time park district ranger or patrol trooper, a full-time 6777
law enforcement officer of the department of natural resources, a 6778
full-time department of public safety enforcement agent, a 6779
full-time law enforcement officer of parks, waterway lands, or 6780
reservoir lands under the control of a municipal corporation, a 6781
full-time law enforcement officer of a conservancy district, and a 6782
state university law enforcement officer. 6783

(4) "Correction officer" includes, in addition to any 6784
correction officer, any correction corporal, sergeant, lieutenant, 6785

or captain, and the equivalents of all such persons. 6786

(5) "A park district ranger or patrol trooper" means a peace 6787
officer commissioned to make arrests, execute warrants, and 6788
preserve the peace upon lands under the control of a board of park 6789
commissioners of a metropolitan, county, or township park 6790
district. 6791

(6) "Metropolitan, county, or township park district" means a 6792
park district created under the authority of Chapter 511. or 1545. 6793
of the Revised Code. 6794

(7) "Conservancy district" means a conservancy district 6795
created under the authority of Chapter 6101. of the Revised Code. 6796

(8) "Law enforcement officer" means an officer commissioned 6797
to make arrests, execute warrants, and preserve the peace upon 6798
lands under the control of the governmental entity granting the 6799
commission. 6800

(9) "Department of natural resources law enforcement officer" 6801
includes a forest officer designated pursuant to section 1503.29 6802
of the Revised Code, a preserve officer designated pursuant to 6803
section 1517.10 of the Revised Code, a wildlife officer designated 6804
pursuant to section 1531.13 of the Revised Code, a park officer 6805
designated pursuant to section 1541.10 of the Revised Code, and a 6806
state watercraft officer designated pursuant to section 1547.521 6807
of the Revised Code. 6808

(10) "Retirement eligibility date" means the last day of the 6809
month in which a deceased member would have first become eligible, 6810
had the member lived, for the retirement pension provided under 6811
section 145.33, section 145.332, Chapter 521. or 741., division 6812
(C)(1) of section 742.37, or division (A)(1) of section 5505.17 of 6813
the Revised Code or provided by a retirement system operated by a 6814
municipal corporation. 6815

(11) "Death benefit amount" means an amount equal to the full 6816

monthly salary received by a deceased member prior to death, minus 6817
an amount equal to the benefit received under section 145.45, 6818
742.37, 742.3714, or 5505.17 of the Revised Code or the benefit 6819
received from a retirement system operated by a municipal 6820
corporation, plus any increases in salary that would have been 6821
granted the deceased member. 6822

(12) "Killed in the line of duty" means either of the 6823
following: 6824

(a) Death in the line of duty; 6825

(b) Death from injury sustained in the line of duty, 6826
including heart attack or other fatal injury or illness caused 6827
while in the line of duty. 6828

(B) A spouse of a deceased member shall receive a death 6829
benefit each month equal to the full death benefit amount, 6830
provided that the deceased member was a firefighter or police 6831
officer killed in the line of duty and there are no surviving 6832
children eligible for a benefit under this section. The spouse 6833
shall receive this benefit during the spouse's natural life until 6834
the deceased member's retirement eligibility date, on which date 6835
the benefit provided under this division shall terminate. 6836

(C)(1) If a member killed in the line of duty as a 6837
firefighter or police officer is survived only by a child or 6838
children, the child or children shall receive a benefit each month 6839
equal to the full death benefit amount. If there is more than one 6840
surviving child, the benefit shall be divided equally among these 6841
children. 6842

(2) If the death benefit paid under this division is divided 6843
among two or more surviving children and any of the children 6844
become ineligible to continue receiving a portion of the benefit 6845
as provided in division (H) of this section, the full death 6846
benefit amount shall be paid to the remaining eligible child or 6847

divided among the eligible children so that the benefit paid to 6848
the remaining eligible child or children equals the full death 6849
benefit amount. 6850

(3) Notwithstanding divisions (C)(1) and (2) of this section, 6851
all death benefits paid under this division shall terminate on the 6852
deceased member's retirement eligibility date. 6853

(D) If a member killed in the line of duty as a firefighter 6854
or police officer is survived by both a spouse and a child or 6855
children, the monthly benefit provided shall be as follows: 6856

(1)(a) If there is a surviving spouse and one surviving 6857
child, the spouse shall receive an amount each month equal to 6858
one-half of the full death benefit amount and the child shall 6859
receive an amount equal to one-half of the full death benefit 6860
amount. 6861

(b) If the surviving spouse dies or the child becomes 6862
ineligible as provided in division (H) of this section, the 6863
surviving spouse or child remaining eligible shall receive the 6864
full death benefit amount. 6865

(2)(a) If there is a surviving spouse and more than one 6866
child, the spouse shall receive an amount each month equal to 6867
one-third of the full death benefit amount and the children shall 6868
receive an amount, equally divided among them, equal to two-thirds 6869
of the full death benefit amount. 6870

(b) If a spouse and more than one child each are receiving a 6871
death benefit under division (D)(2)(a) of this section and the 6872
spouse dies, the children shall receive an amount each month, 6873
equally divided among them, equal to the full death benefit 6874
amount. 6875

(c) If a spouse and more than one child each are receiving a 6876
benefit under division (D)(2)(a) of this section and any of the 6877
children becomes ineligible to receive a benefit as provided in 6878

division (H) of this section, the spouse and remaining eligible
child or children shall receive a death benefit as follows:

(i) If there are two or more remaining eligible children, the
spouse shall receive an amount each month equal to one-third of
the full death benefit amount and the children shall receive an
amount each month, equally divided among them, equal to two-thirds
of the full death benefit amount;

(ii) If there is one remaining eligible child, the spouse
shall receive an amount each month equal to one-half of the full
death benefit amount, and the child shall receive an amount each
month equal to one-half of the full death benefit amount.

(d) If a spouse and more than one child each are receiving a
benefit under division (D)(2)(a) of this section and all of the
children become ineligible to receive a benefit as provided in
division (H) of this section, the spouse shall receive the full
death benefit amount.

(3) Notwithstanding divisions (D)(1) and (2) of this section,
death benefits paid under this division to a surviving spouse
shall terminate on the member's retirement eligibility date. Death
benefits paid to a surviving child or children shall terminate on
the deceased member's retirement eligibility date unless earlier
terminated pursuant to division (H) of this section.

(E) If a member, on or after January 1, 1980, is killed in
the line of duty as a firefighter or police officer and is
survived by only a parent or parents dependent upon the member for
support, the parent or parents shall receive an amount each month
equal to the full death benefit amount. If there is more than one
surviving parent dependent upon the deceased member for support,
the death benefit amount shall be divided equally among the
surviving parents. On the death of one of the surviving parents,
the full death benefit amount shall be paid to the other parent.

(F)(1) The following shall receive a monthly death benefit 6910
under this division: 6911

(a) A surviving spouse whose benefits are terminated in 6912
accordance with division (B) or (D)(3) of this section on the 6913
deceased member's retirement eligibility date, or who would 6914
qualify for a benefit under division (B) or (D) of this section 6915
except that the deceased member reached the member's retirement 6916
eligibility date prior to the member's death; 6917

(b) A qualified surviving spouse of a deceased member of or 6918
contributor to a police or firemen's relief and pension fund 6919
established under former Chapter 521. or 741. of the Revised Code 6920
who was a firefighter or police officer killed in the line of 6921
duty. 6922

(2) The monthly death benefit shall be one-half of an amount 6923
equal to the monthly salary received by the deceased member prior 6924
to the member's death, plus any salary increases the deceased 6925
member would have received prior to the member's retirement 6926
eligibility date. The benefit shall terminate on the surviving 6927
spouse's death. A death benefit payable under this division shall 6928
be reduced by an amount equal to any allowance or benefit payable 6929
to the surviving spouse under section 742.3714 of the Revised 6930
Code. 6931

(3) A benefit granted to a surviving spouse under division 6932
(F)(1)(b) of this section shall commence on the first day of the 6933
month immediately following receipt by the board of a completed 6934
application on a form provided by the board and any evidence the 6935
board may require to establish that the deceased spouse was killed 6936
in the line of duty. 6937

(G)(1) If there is not a surviving spouse eligible to receive 6938
a death benefit under division (F) of this section or the 6939
surviving spouse receiving a death benefit under that division 6940

dies, a surviving child or children whose benefits under division 6941
(C) or (D) of this section are or have been terminated pursuant to 6942
division (C)(3) or (D)(3) of this section or who would qualify for 6943
a benefit under division (C) or (D) of this section except that 6944
the deceased member reached the member's retirement eligibility 6945
date prior to the member's death shall receive a monthly death 6946
benefit under this division. The monthly death benefit shall be 6947
one-half of an amount equal to the monthly salary received by the 6948
deceased member prior to the member's death, plus any salary 6949
increases the member would have received prior to the member's 6950
retirement eligibility date. If there is more than one surviving 6951
child, the benefit shall be divided equally among the surviving 6952
children. 6953

(2) If two or more surviving children each are receiving a 6954
benefit under this division and any of those children becomes 6955
ineligible to continue receiving a benefit as provided in division 6956
(H) of this section, the remaining eligible child or children 6957
shall receive an amount equal to one-half of the monthly salary 6958
received by the deceased member prior to death, plus any salary 6959
increases the deceased member would have received prior to the 6960
retirement eligibility date. If there is more than one remaining 6961
eligible child, the benefit shall be divided equally among the 6962
eligible children. 6963

(3) A death benefit, or portion of a death benefit, payable 6964
to a surviving child under this division shall be reduced by an 6965
amount equal to any allowance or benefit payable to that child 6966
under section 742.3714 of the Revised Code, but the reduction in 6967
that child's benefit shall not affect the amount payable to any 6968
other surviving child entitled to a portion of the death benefit. 6969

(H) A death benefit paid to a surviving child under division 6970
(C), (D), or (G) of this section shall terminate on the death of 6971
the child or, unless one of the following is the case, when the 6972

child reaches age eighteen: 6973

(1) The child, because of physical or mental disability, is 6974
unable to provide the child's own support, in which case the death 6975
benefit shall terminate when the disability is removed; 6976

(2) The child is unmarried, under age twenty-two, and a 6977
student in and attending an institution of learning or training 6978
pursuant to a program designed to complete in each school year the 6979
equivalent of at least two-thirds of the full-time curriculum 6980
requirements of the institution, as determined by the trustees of 6981
the fund. 6982

(I) Acceptance of any death benefit under this section does 6983
not prohibit a spouse or child from receiving other benefits 6984
provided under the Ohio police and fire pension fund, the state 6985
highway patrol retirement system, the public employees retirement 6986
system, or a retirement system operated by a municipal 6987
corporation. 6988

(J) No person shall receive a benefit under this section if 6989
any of the following occur: 6990

(1) The person fails to exercise the right to a monthly 6991
survivor benefit under division (A) or (B) of section 145.45, 6992
division (D), (E), or (F) of section 742.37, or division (A)(3), 6993
(4), or (7) of section 5505.17 of the Revised Code; to a monthly 6994
survivor benefit from a retirement system operated by a municipal 6995
corporation; or to a retirement allowance under section 742.3714 6996
of the Revised Code. 6997

(2) The member's accumulated contributions under this chapter 6998
or Chapter 145. or 5505. of the Revised Code are refunded unless 6999
the member had been a member of the public employees retirement 7000
system and had fewer than eighteen months of total service credit 7001
at the time of death. 7002

(3) In the case of a full-time park district ranger or patrol 7003

trooper, a full-time law enforcement officer of the department of 7004
natural resources, a full-time law enforcement officer of parks, 7005
waterway lands, or reservoir lands under the control of a 7006
municipal corporation, a full-time law enforcement officer of a 7007
conservancy district, a correction officer at an institution under 7008
the control of a county, group of counties, or municipal 7009
corporation, or a member of a retirement system operated by a 7010
municipal corporation who at the time of the member's death was a 7011
full-time law enforcement officer of parks, waterway lands, or 7012
reservoir lands under the control of the municipal corporation, 7013
the member died prior to April 9, 1981, in the case of a benefit 7014
under division (B), (C), or (D) of this section, or prior to 7015
January 1, 1980, in the case of a benefit under division (E) of 7016
this section. 7017

(4) In the case of a full-time department of public safety 7018
enforcement agent who prior to June 30, 1999, was a liquor control 7019
investigator of the department of public safety, the member died 7020
prior to December 23, 1986; 7021

(5) In the case of a full-time department of public safety 7022
enforcement agent other than an enforcement agent who, prior to 7023
June 30, 1999, was a liquor control investigator, the member died 7024
prior to June 30, 1999. 7025

(K) A surviving spouse whose benefit was terminated prior to 7026
June 30, 1999, due to remarriage shall receive a benefit under 7027
division (B), (D), or (F) of this section beginning on the first 7028
day of the month following receipt by the board of an application 7029
on a form provided by the board. The benefit amount shall be 7030
determined as of that date. 7031

(1) If the benefit will begin prior to the deceased member's 7032
retirement eligibility date, it shall be paid under division (B) 7033
or (D) of this section and shall terminate as provided in those 7034
divisions. A benefit paid to a surviving spouse under division (D) 7035

of this section shall be determined in accordance with that 7036
division, even if benefits paid to surviving children are reduced 7037
as a result. 7038

(2) If the benefit will begin on or after the deceased 7039
member's retirement eligibility date, it shall be paid under 7040
division (F) of this section and shall terminate as provided in 7041
that division. A benefit paid to a surviving spouse under division 7042
(F) of this section shall be determined in accordance with that 7043
division, even if benefits paid to surviving children are 7044
terminated as a result. 7045

Sec. 2329.66. (A) Every person who is domiciled in this state 7046
may hold property exempt from execution, garnishment, attachment, 7047
or sale to satisfy a judgment or order, as follows: 7048

(1)(a) In the case of a judgment or order regarding money 7049
owed for health care services rendered or health care supplies 7050
provided to the person or a dependent of the person, one parcel or 7051
item of real or personal property that the person or a dependent 7052
of the person uses as a residence. Division (A)(1)(a) of this 7053
section does not preclude, affect, or invalidate the creation 7054
under this chapter of a judgment lien upon the exempted property 7055
but only delays the enforcement of the lien until the property is 7056
sold or otherwise transferred by the owner or in accordance with 7057
other applicable laws to a person or entity other than the 7058
surviving spouse or surviving minor children of the judgment 7059
debtor. Every person who is domiciled in this state may hold 7060
exempt from a judgment lien created pursuant to division (A)(1)(a) 7061
of this section the person's interest, not to exceed twenty 7062
thousand two hundred dollars, in the exempted property. 7063

(b) In the case of all other judgments and orders, the 7064
person's interest, not to exceed twenty thousand two hundred 7065
dollars, in one parcel or item of real or personal property that 7066

the person or a dependent of the person uses as a residence. 7067

(2) The person's interest, not to exceed three thousand two 7068
hundred twenty-five dollars, in one motor vehicle; 7069

(3) The person's interest, not to exceed four hundred 7070
dollars, in cash on hand, money due and payable, money to become 7071
due within ninety days, tax refunds, and money on deposit with a 7072
bank, savings and loan association, credit union, public utility, 7073
landlord, or other person, other than personal earnings. 7074

(4)(a) The person's interest, not to exceed five hundred 7075
twenty-five dollars in any particular item or ten thousand seven 7076
hundred seventy-five dollars in aggregate value, in household 7077
furnishings, household goods, wearing apparel, appliances, books, 7078
animals, crops, musical instruments, firearms, and hunting and 7079
fishing equipment that are held primarily for the personal, 7080
family, or household use of the person; 7081

(b) The person's aggregate interest in one or more items of 7082
jewelry, not to exceed one thousand three hundred fifty dollars, 7083
held primarily for the personal, family, or household use of the 7084
person or any of the person's dependents. 7085

(5) The person's interest, not to exceed an aggregate of two 7086
thousand twenty-five dollars, in all implements, professional 7087
books, or tools of the person's profession, trade, or business, 7088
including agriculture; 7089

(6)(a) The person's interest in a beneficiary fund set apart, 7090
appropriated, or paid by a benevolent association or society, as 7091
exempted by section 2329.63 of the Revised Code; 7092

(b) The person's interest in contracts of life or endowment 7093
insurance or annuities, as exempted by section 3911.10 of the 7094
Revised Code; 7095

(c) The person's interest in a policy of group insurance or 7096

the proceeds of a policy of group insurance, as exempted by	7097
section 3917.05 of the Revised Code;	7098
(d) The person's interest in money, benefits, charity,	7099
relief, or aid to be paid, provided, or rendered by a fraternal	7100
benefit society, as exempted by section 3921.18 of the Revised	7101
Code;	7102
(e) The person's interest in the portion of benefits under	7103
policies of sickness and accident insurance and in lump sum	7104
payments for dismemberment and other losses insured under those	7105
policies, as exempted by section 3923.19 of the Revised Code.	7106
(7) The person's professionally prescribed or medically	7107
necessary health aids;	7108
(8) The person's interest in a burial lot, including, but not	7109
limited to, exemptions under section 517.09 or 1721.07 of the	7110
Revised Code;	7111
(9) The person's interest in the following:	7112
(a) Moneys paid or payable for living maintenance or rights,	7113
as exempted by section 3304.19 of the Revised Code;	7114
(b) Workers' compensation, as exempted by section 4123.67 of	7115
the Revised Code;	7116
(c) Unemployment compensation benefits, as exempted by	7117
section 4141.32 of the Revised Code;	7118
(d) Cash assistance payments under the Ohio works first	7119
program, as exempted by section 5107.75 of the Revised Code;	7120
(e) Benefits and services under the prevention, retention,	7121
and contingency program, as exempted by section 5108.08 of the	7122
Revised Code;	7123
(f) Disability financial assistance payments, as exempted by	7124
section 5115.06 of the Revised Code;	7125

(g) Payments under section 24 or 32 of the "Internal Revenue Code of 1986," 100 Stat. 2085, 26 U.S.C. 1, as amended. 7126
7127

(10)(a) Except in cases in which the person was convicted of or pleaded guilty to a violation of section 2921.41 of the Revised Code and in which an order for the withholding of restitution from payments was issued under division (C)(2)(b) of that section, in cases in which an order for withholding was issued under section 2907.15 of the Revised Code, in cases in which an order for forfeiture was issued under division (A) or (B) of section 2929.192 of the Revised Code, and in cases in which an order was issued under section 2929.193 or 2929.194 of the Revised Code, and only to the extent provided in the order, and except as provided in sections 3105.171, 3105.63, 3119.80, 3119.81, 3121.02, 3121.03, and 3123.06 of the Revised Code, the person's right to a pension, benefit, annuity, retirement allowance, or accumulated contributions, the person's right to a participant account in any deferred compensation program offered by the Ohio public employees deferred compensation board, a government unit, or a municipal corporation, or the person's other accrued or accruing rights, as exempted by section 145.56, 146.13, 148.09, 742.47, 3307.41, 3309.66, or 5505.22 of the Revised Code, and the person's right to benefits from the Ohio public safety officers death benefit fund; 7128
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(b) Except as provided in sections 3119.80, 3119.81, 3121.02, 3121.03, and 3123.06 of the Revised Code, the person's right to receive a payment under any pension, annuity, or similar plan or contract, not including a payment from a stock bonus or profit-sharing plan or a payment included in division (A)(6)(b) or (10)(a) of this section, on account of illness, disability, death, age, or length of service, to the extent reasonably necessary for the support of the person and any of the person's dependents, except if all the following apply: 7148
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(i) The plan or contract was established by or under the 7157

auspices of an insider that employed the person at the time the 7158
person's rights under the plan or contract arose. 7159

(ii) The payment is on account of age or length of service. 7160

(iii) The plan or contract is not qualified under the 7161
"Internal Revenue Code of 1986," 100 Stat. 2085, 26 U.S.C. 1, as 7162
amended. 7163

(c) Except for any portion of the assets that were deposited 7164
for the purpose of evading the payment of any debt and except as 7165
provided in sections 3119.80, 3119.81, 3121.02, 3121.03, and 7166
3123.06 of the Revised Code, the person's right in the assets held 7167
in, or to receive any payment under, any individual retirement 7168
account, individual retirement annuity, "Roth IRA," or education 7169
individual retirement account that provides benefits by reason of 7170
illness, disability, death, or age, to the extent that the assets, 7171
payments, or benefits described in division (A)(10)(c) of this 7172
section are attributable to any of the following: 7173

(i) Contributions of the person that were less than or equal 7174
to the applicable limits on deductible contributions to an 7175
individual retirement account or individual retirement annuity in 7176
the year that the contributions were made, whether or not the 7177
person was eligible to deduct the contributions on the person's 7178
federal tax return for the year in which the contributions were 7179
made; 7180

(ii) Contributions of the person that were less than or equal 7181
to the applicable limits on contributions to a Roth IRA or 7182
education individual retirement account in the year that the 7183
contributions were made; 7184

(iii) Contributions of the person that are within the 7185
applicable limits on rollover contributions under subsections 219, 7186
402(c), 403(a)(4), 403(b)(8), 408(b), 408(d)(3), 408A(c)(3)(B), 7187
408A(d)(3), and 530(d)(5) of the "Internal Revenue Code of 1986," 7188

100 Stat. 2085, 26 U.S.C.A. 1, as amended. 7189

(d) Except for any portion of the assets that were deposited 7190
for the purpose of evading the payment of any debt and except as 7191
provided in sections 3119.80, 3119.81, 3121.02, 3121.03, and 7192
3123.06 of the Revised Code, the person's right in the assets held 7193
in, or to receive any payment under, any Keogh or "H.R. 10" plan 7194
that provides benefits by reason of illness, disability, death, or 7195
age, to the extent reasonably necessary for the support of the 7196
person and any of the person's dependents. 7197

(11) The person's right to receive spousal support, child 7198
support, an allowance, or other maintenance to the extent 7199
reasonably necessary for the support of the person and any of the 7200
person's dependents; 7201

(12) The person's right to receive, or moneys received during 7202
the preceding twelve calendar months from, any of the following: 7203

(a) An award of reparations under sections 2743.51 to 2743.72 7204
of the Revised Code, to the extent exempted by division (D) of 7205
section 2743.66 of the Revised Code; 7206

(b) A payment on account of the wrongful death of an 7207
individual of whom the person was a dependent on the date of the 7208
individual's death, to the extent reasonably necessary for the 7209
support of the person and any of the person's dependents; 7210

(c) Except in cases in which the person who receives the 7211
payment is an inmate, as defined in section 2969.21 of the Revised 7212
Code, and in which the payment resulted from a civil action or 7213
appeal against a government entity or employee, as defined in 7214
section 2969.21 of the Revised Code, a payment, not to exceed 7215
twenty thousand two hundred dollars, on account of personal bodily 7216
injury, not including pain and suffering or compensation for 7217
actual pecuniary loss, of the person or an individual for whom the 7218
person is a dependent; 7219

(d) A payment in compensation for loss of future earnings of the person or an individual of whom the person is or was a dependent, to the extent reasonably necessary for the support of the debtor and any of the debtor's dependents.

(13) Except as provided in sections 3119.80, 3119.81, 3121.02, 3121.03, and 3123.06 of the Revised Code, personal earnings of the person owed to the person for services in an amount equal to the greater of the following amounts:

(a) If paid weekly, thirty times the current federal minimum hourly wage; if paid biweekly, sixty times the current federal minimum hourly wage; if paid semimonthly, sixty-five times the current federal minimum hourly wage; or if paid monthly, one hundred thirty times the current federal minimum hourly wage that is in effect at the time the earnings are payable, as prescribed by the "Fair Labor Standards Act of 1938," 52 Stat. 1060, 29 U.S.C. 206(a)(1), as amended;

(b) Seventy-five per cent of the disposable earnings owed to the person.

(14) The person's right in specific partnership property, as exempted by ~~division (B)(3) of section 1775.24 of the Revised Code~~ ~~or~~ the person's rights in a partnership pursuant to section 1776.50 of the Revised Code, except as otherwise set forth in section 1776.50 of the Revised Code;

(15) A seal and official register of a notary public, as exempted by section 147.04 of the Revised Code;

(16) The person's interest in a tuition unit or a payment under section 3334.09 of the Revised Code pursuant to a tuition payment contract, as exempted by section 3334.15 of the Revised Code;

(17) Any other property that is specifically exempted from execution, attachment, garnishment, or sale by federal statutes

other than the "Bankruptcy Reform Act of 1978," 92 Stat. 2549, 11 7251
U.S.C.A. 101, as amended; 7252

(18) The person's aggregate interest in any property, not to 7253
exceed one thousand seventy-five dollars, except that division 7254
(A)(18) of this section applies only in bankruptcy proceedings. 7255

(B) On April 1, 2010, and on the first day of April in each 7256
third calendar year after 2010, the Ohio judicial conference shall 7257
adjust each dollar amount set forth in this section to reflect the 7258
change in the consumer price index for all urban consumers, as 7259
published by the United States department of labor, or, if that 7260
index is no longer published, a generally available comparable 7261
index, for the three-year period ending on the thirty-first day of 7262
December of the preceding year. Any adjustments required by this 7263
division shall be rounded to the nearest twenty-five dollars. 7264

The Ohio judicial conference shall prepare a memorandum 7265
specifying the adjusted dollar amounts. The judicial conference 7266
shall transmit the memorandum to the director of the legislative 7267
service commission, and the director shall publish the memorandum 7268
in the register of Ohio. (Publication of the memorandum in the 7269
register of Ohio shall continue until the next memorandum 7270
specifying an adjustment is so published.) The judicial conference 7271
also may publish the memorandum in any other manner it concludes 7272
will be reasonably likely to inform persons who are affected by 7273
its adjustment of the dollar amounts. 7274

(C) As used in this section: 7275

(1) "Disposable earnings" means net earnings after the 7276
garnishee has made deductions required by law, excluding the 7277
deductions ordered pursuant to section 3119.80, 3119.81, 3121.02, 7278
3121.03, or 3123.06 of the Revised Code. 7279

(2) "Insider" means: 7280

(a) If the person who claims an exemption is an individual, a 7281

relative of the individual, a relative of a general partner of the 7282
individual, a partnership in which the individual is a general 7283
partner, a general partner of the individual, or a corporation of 7284
which the individual is a director, officer, or in control; 7285

(b) If the person who claims an exemption is a corporation, a 7286
director or officer of the corporation; a person in control of the 7287
corporation; a partnership in which the corporation is a general 7288
partner; a general partner of the corporation; or a relative of a 7289
general partner, director, officer, or person in control of the 7290
corporation; 7291

(c) If the person who claims an exemption is a partnership, a 7292
general partner in the partnership; a general partner of the 7293
partnership; a person in control of the partnership; a partnership 7294
in which the partnership is a general partner; or a relative in, a 7295
general partner of, or a person in control of the partnership; 7296

(d) An entity or person to which or whom any of the following 7297
applies: 7298

(i) The entity directly or indirectly owns, controls, or 7299
holds with power to vote, twenty per cent or more of the 7300
outstanding voting securities of the person who claims an 7301
exemption, unless the entity holds the securities in a fiduciary 7302
or agency capacity without sole discretionary power to vote the 7303
securities or holds the securities solely to secure to debt and 7304
the entity has not in fact exercised the power to vote. 7305

(ii) The entity is a corporation, twenty per cent or more of 7306
whose outstanding voting securities are directly or indirectly 7307
owned, controlled, or held with power to vote, by the person who 7308
claims an exemption or by an entity to which division (C)(2)(d)(i) 7309
of this section applies. 7310

(iii) A person whose business is operated under a lease or 7311
operating agreement by the person who claims an exemption, or a 7312

person substantially all of whose business is operated under an 7313
operating agreement with the person who claims an exemption. 7314

(iv) The entity operates the business or all or substantially 7315
all of the property of the person who claims an exemption under a 7316
lease or operating agreement. 7317

(e) An insider, as otherwise defined in this section, of a 7318
person or entity to which division (C)(2)(d)(i), (ii), (iii), or 7319
(iv) of this section applies, as if the person or entity were a 7320
person who claims an exemption; 7321

(f) A managing agent of the person who claims an exemption. 7322

(3) "Participant account" has the same meaning as in section 7323
148.01 of the Revised Code. 7324

(4) "Government unit" has the same meaning as in section 7325
148.06 of the Revised Code. 7326

(D) For purposes of this section, "interest" shall be 7327
determined as follows: 7328

(1) In bankruptcy proceedings, as of the date a petition is 7329
filed with the bankruptcy court commencing a case under Title 11 7330
of the United States Code; 7331

(2) In all cases other than bankruptcy proceedings, as of the 7332
date of an appraisal, if necessary under section 2329.68 of the 7333
Revised Code, or the issuance of a writ of execution. 7334

An interest, as determined under division (D)(1) or (2) of 7335
this section, shall not include the amount of any lien otherwise 7336
valid pursuant to section 2329.661 of the Revised Code. 7337

Sec. 2901.431. On the filing of charges against a person who 7338
is a member of the public employees retirement system alleging 7339
that the person committed a felony on or after the effective date 7340
of this section, the prosecutor assigned to the case shall send 7341

written notice to the retirement system that the charges have been 7342
filed. The notice shall specifically identify the person. 7343

For purposes of this section, a violation or offense that 7344
includes as an element a course of conduct or the occurrence of 7345
multiple acts is committed on or after the effective date of this 7346
section if the course of conduct continues, one or more of the 7347
multiple acts occurs, or the person's accountability for the 7348
course of conduct or one or more of the multiple acts continues on 7349
or after that date. 7350

Sec. 2921.13. (A) No person shall knowingly make a false 7351
statement, or knowingly swear or affirm the truth of a false 7352
statement previously made, when any of the following applies: 7353

(1) The statement is made in any official proceeding. 7354

(2) The statement is made with purpose to incriminate 7355
another. 7356

(3) The statement is made with purpose to mislead a public 7357
official in performing the public official's official function. 7358

(4) The statement is made with purpose to secure the payment 7359
of unemployment compensation; Ohio works first; prevention, 7360
retention, and contingency benefits and services; disability 7361
financial assistance; retirement benefits or health care coverage 7362
from a state retirement system; economic development assistance, 7363
as defined in section 9.66 of the Revised Code; or other benefits 7364
administered by a governmental agency or paid out of a public 7365
treasury. 7366

(5) The statement is made with purpose to secure the issuance 7367
by a governmental agency of a license, permit, authorization, 7368
certificate, registration, release, or provider agreement. 7369

(6) The statement is sworn or affirmed before a notary public 7370

or another person empowered to administer oaths. 7371

(7) The statement is in writing on or in connection with a 7372
report or return that is required or authorized by law. 7373

(8) The statement is in writing and is made with purpose to 7374
induce another to extend credit to or employ the offender, to 7375
confer any degree, diploma, certificate of attainment, award of 7376
excellence, or honor on the offender, or to extend to or bestow 7377
upon the offender any other valuable benefit or distinction, when 7378
the person to whom the statement is directed relies upon it to 7379
that person's detriment. 7380

(9) The statement is made with purpose to commit or 7381
facilitate the commission of a theft offense. 7382

(10) The statement is knowingly made to a probate court in 7383
connection with any action, proceeding, or other matter within its 7384
jurisdiction, either orally or in a written document, including, 7385
but not limited to, an application, petition, complaint, or other 7386
pleading, or an inventory, account, or report. 7387

(11) The statement is made on an account, form, record, 7388
stamp, label, or other writing that is required by law. 7389

(12) The statement is made in connection with the purchase of 7390
a firearm, as defined in section 2923.11 of the Revised Code, and 7391
in conjunction with the furnishing to the seller of the firearm of 7392
a fictitious or altered driver's or commercial driver's license or 7393
permit, a fictitious or altered identification card, or any other 7394
document that contains false information about the purchaser's 7395
identity. 7396

(13) The statement is made in a document or instrument of 7397
writing that purports to be a judgment, lien, or claim of 7398
indebtedness and is filed or recorded with the secretary of state, 7399
a county recorder, or the clerk of a court of record. 7400

(14) The statement is made in an application filed with a county sheriff pursuant to section 2923.125 of the Revised Code in order to obtain or renew a license to carry a concealed handgun or is made in an affidavit submitted to a county sheriff to obtain a temporary emergency license to carry a concealed handgun under section 2923.1213 of the Revised Code.

(15) The statement is required under section 5743.71 of the Revised Code in connection with the person's purchase of cigarettes or tobacco products in a delivery sale.

(B) No person, in connection with the purchase of a firearm, as defined in section 2923.11 of the Revised Code, shall knowingly furnish to the seller of the firearm a fictitious or altered driver's or commercial driver's license or permit, a fictitious or altered identification card, or any other document that contains false information about the purchaser's identity.

(C) No person, in an attempt to obtain a license to carry a concealed handgun under section 2923.125 of the Revised Code, shall knowingly present to a sheriff a fictitious or altered document that purports to be certification of the person's competence in handling a handgun as described in division (B)(3) of section 2923.125 of the Revised Code.

(D) It is no defense to a charge under division (A)(6) of this section that the oath or affirmation was administered or taken in an irregular manner.

(E) If contradictory statements relating to the same fact are made by the offender within the period of the statute of limitations for falsification, it is not necessary for the prosecution to prove which statement was false but only that one or the other was false.

(F)(1) Whoever violates division (A)(1), (2), (3), (4), (5), (6), (7), (8), (10), (11), (13), or (15) of this section is guilty

of falsification, a misdemeanor of the first degree. 7432

(2) Whoever violates division (A)(9) of this section is 7433
guilty of falsification in a theft offense. Except as otherwise 7434
provided in this division, falsification in a theft offense is a 7435
misdemeanor of the first degree. If the value of the property or 7436
services stolen is one thousand dollars or more and is less than 7437
seven thousand five hundred dollars, falsification in a theft 7438
offense is a felony of the fifth degree. If the value of the 7439
property or services stolen is seven thousand five hundred dollars 7440
or more and is less than one hundred fifty thousand dollars, 7441
falsification in a theft offense is a felony of the fourth degree. 7442
If the value of the property or services stolen is one hundred 7443
fifty thousand dollars or more, falsification in a theft offense 7444
is a felony of the third degree. 7445

(3) Whoever violates division (A)(12) or (B) of this section 7446
is guilty of falsification to purchase a firearm, a felony of the 7447
fifth degree. 7448

(4) Whoever violates division (A)(14) or (C) of this section 7449
is guilty of falsification to obtain a concealed handgun license, 7450
a felony of the fourth degree. 7451

(G) A person who violates this section is liable in a civil 7452
action to any person harmed by the violation for injury, death, or 7453
loss to person or property incurred as a result of the commission 7454
of the offense and for reasonable attorney's fees, court costs, 7455
and other expenses incurred as a result of prosecuting the civil 7456
action commenced under this division. A civil action under this 7457
division is not the exclusive remedy of a person who incurs 7458
injury, death, or loss to person or property as a result of a 7459
violation of this section. 7460

Sec. 2929.194. (A) This section applies to members of the 7461
public employees retirement system except that in any circumstance 7462

in which either section 2929.192 or 2929.193 of the Revised Code 7463
applies this section does not apply. 7464

(B) If an offender is being sentenced for a felony offense 7465
that was the cause of a physical or mental disability in the 7466
offender and was committed on or after the effective date of this 7467
section while the offender was a member of the public employees 7468
retirement system, in addition to any sanction it imposes under 7469
section 2929.14, 2929.15, 2929.16, 2929.17, or 2929.18 of the 7470
Revised Code but subject to division (C) of this section, the 7471
court shall order forfeiture of any right of the offender to a 7472
disability benefit from the retirement system that is based on the 7473
disability caused by commission of the felony. The forfeiture 7474
shall be ordered regardless of whether a disability benefit has 7475
been requested or granted. A forfeiture ordered under this section 7476
is part of, and shall be included in, the offender's sentence. 7477

(C) Before sentencing in a case in which the sentencing court 7478
is required to order forfeiture under division (B) of this 7479
section, the offender may request a hearing regarding the 7480
forfeiture by delivering a written request for a hearing to the 7481
court. If there is a timely request, the court shall schedule the 7482
hearing to be conducted before sentencing. Not later than ten days 7483
prior to the scheduled date of the hearing, the court shall give 7484
notice of the hearing date to the offender, the prosecutor who 7485
handled the case, and the retirement system. The hearing shall be 7486
limited to determination of whether the offender's disability 7487
resulted from commission of the offense. If a disability benefit 7488
has already been granted, the retirement system shall submit to 7489
the court documentation of the evidence on which the benefit was 7490
granted. 7491

(D) If the offender does not make a timely request for a 7492
hearing or if a hearing is held and the court determines that the 7493

disability resulted from commission of the offense, the court 7494
shall order the forfeiture of any right the offender may have to a 7495
disability benefit from the retirement system that is based on the 7496
disability caused by commission of the felony. If the disability 7497
benefit has already been granted, the court shall order 7498
termination of the benefit. Any disability benefit paid to the 7499
offender prior to its termination may be recovered in accordance 7500
with section 145.563 of the Revised Code. 7501

(E) The court shall send a copy of the journal entry imposing 7502
sentence on the offender to the retirement system. 7503

(F) For purposes of this section, any violation or offense 7504
that includes as an element a course of conduct or the occurrence 7505
of multiple acts is committed on or after the effective date of 7506
this section if the course of conduct continues, one or more of 7507
the multiple acts occurs, or the offender's accountability for the 7508
course of conduct or for one or more of the multiple acts 7509
continues on or after the effective date of this section. 7510

Sec. 3105.80. As used in this section and sections 3105.81 to 7511
3105.90 of the Revised Code: 7512

(A) "Alternate payee" means a party in an action for divorce, 7513
legal separation, annulment, or dissolution of marriage who is to 7514
receive one or more payments from a benefit or lump sum payment 7515
under an order issued under section 3105.171 or 3105.65 of the 7516
Revised Code that is in compliance with sections 3105.81 to 7517
3105.90 of the Revised Code. 7518

(B) "Benefit" means a periodic payment under a pension, 7519
annuity, allowance, or other type of benefit, other than a 7520
survivor benefit, that has been or may be granted to a participant 7521
under sections 742.01 to 742.61 or Chapter 145., 3307., 3309., or 7522
5505. of the Revised Code or any payment that is to be made under 7523
a contract a participant has entered into for the purposes of an 7524

alternative retirement plan. "Benefit" also includes all amounts 7525
received or to be received under a plan of payment elected under 7526
division ~~(B)(4)~~ (E)(1) of section 145.46, division (B) of section 7527
3307.60, or division (B)(4) of section 3309.46 of the Revised 7528
Code. 7529

(C) "Lump sum payment" means a payment of accumulated 7530
contributions standing to a participant's credit under sections 7531
742.01 to 742.61 or Chapter 145., 3307., 3309., or 5505. of the 7532
Revised Code or pursuant to a contract a participant has entered 7533
into for the purposes of an alternative retirement plan and any 7534
other payment made or that may be made to a participant under 7535
those sections or chapters on withdrawal of a participant's 7536
contributions. "Lump sum payment" includes a lump sum payment 7537
under section 145.384, 742.26, 3307.352, or 3309.344 of the 7538
Revised Code. 7539

(D) "Participant" means a member, contributor, retirant, or 7540
disability benefit recipient who is or will be entitled to a 7541
benefit or lump sum payment under sections 742.01 to 742.61 or 7542
Chapter 145., 3307., 3309., or 5505. of the Revised Code or an 7543
employee who elects to participate in an alternative retirement 7544
plan under Chapter 3305. of the Revised Code. 7545

(E) "Personal history record" has the same meaning as in 7546
sections 145.27, 742.41, 3305.20, 3307.20, 3309.22, and 5505.04 of 7547
the Revised Code. 7548

(F) "Public retirement program" means the public employees 7549
retirement system, Ohio police and fire pension fund, school 7550
employees retirement system, state teachers retirement system, 7551
state highway patrol retirement system, or an entity providing an 7552
alternative retirement plan under Chapter 3305. of the Revised 7553
Code. 7554

Sec. 3305.06. (A) Each electing employee shall contribute an 7555

amount, which shall be a certain percentage of the employee's 7556
compensation, to the provider of the investment option the 7557
employee has selected. This percentage shall be the percentage the 7558
electing employee would have otherwise been required to contribute 7559
to the state retirement system that applies to the employee's 7560
position, except that the percentage shall not be less than three 7561
per cent. Employee contributions under this division may be 7562
treated as employer contributions in accordance with Internal 7563
Revenue Code 414(h). 7564

(B) Each public institution of higher education employing an 7565
electing employee shall contribute a percentage of the employee's 7566
compensation to the provider of the investment option the employee 7567
has selected. This percentage shall be equal to the percentage 7568
that the public institution of higher education would otherwise 7569
contribute on behalf of that employee to the state retirement 7570
system that would otherwise cover that employee's position, less 7571
the percentage contributed by the public institution of higher 7572
education under division (D) of this section. 7573

(C)(1) In no event shall the amount contributed by the 7574
electing employee pursuant to division (A) of this section and on 7575
the electing employee's behalf pursuant to division (B) of this 7576
section be less than the amount necessary to qualify the plan as a 7577
state retirement system pursuant to Internal Revenue Code 7578
3121(B)(7) and the regulations adopted thereunder. 7579

(2) The full amount of the electing employee's contribution 7580
under division (A) of this section and the full amount of the 7581
employer's contribution made on behalf of that employee under 7582
division (B) of this section shall be paid to the appropriate 7583
provider for application to the electing employee's investment 7584
option. 7585

(D) Each public institution of higher education employing an 7586

electing employee shall contribute on behalf of that employee to 7587
the state retirement system that otherwise applies to the electing 7588
employee's position a percentage of the electing employee's 7589
compensation to mitigate any negative financial impact of the 7590
alternative retirement program on the state retirement system. The 7591
percentage shall be six per cent, except that the percentage may 7592
be adjusted by the Ohio retirement study council to reflect the 7593
determinations made by actuarial studies conducted under section 7594
171.07 of the Revised Code. Any adjustment shall become effective 7595
on the first day of the second month following submission of the 7596
actuarial study to the board of regents under section 171.07 of 7597
the Revised Code. 7598

Contributions on behalf of an electing employee shall 7599
continue in accordance with this division until the occurrence of 7600
the following: 7601

(1) If the electing employee would be subject to Chapter 145. 7602
of the Revised Code had the employee not made an election pursuant 7603
to section 3305.05 or 3305.051 of the Revised Code, until the 7604
unfunded actuarial accrued liability for all benefits, except 7605
health care benefits provided under section ~~145.325~~ or 145.58 or 7606
145.584 of the Revised Code and benefit increases provided after 7607
March 31, 1997, is fully amortized, as determined by the annual 7608
actuarial valuation prepared under section 145.22 of the Revised 7609
Code; 7610

(2) If the electing employee would be subject to Chapter 7611
3307. of the Revised Code had the employee not made an election 7612
pursuant to section 3305.05 or 3305.051 of the Revised Code, until 7613
the unfunded actuarial accrued liability for all benefits, except 7614
health care benefits provided under section 3307.39 or ~~3307.61~~ of 7615
the Revised Code and benefit increases provided after March 31, 7616
1997, is fully amortized, as determined by the annual actuarial 7617
valuation prepared under section 3307.51 of the Revised Code; 7618

(3) If the electing employee would be subject to Chapter 7619
3309. of the Revised Code had the employee not made an election 7620
pursuant to section 3305.05 or 3305.051 of the Revised Code, until 7621
the unfunded actuarial accrued liability for all benefits, except 7622
health care benefits provided under section 3309.375 or 3309.69 of 7623
the Revised Code and benefit increases provided after March 31, 7624
1997, is fully amortized, as determined by the annual actuarial 7625
valuation prepared under section 3309.21 of the Revised Code. 7626

Sec. 3307.57. To coordinate and integrate membership in the 7627
state retirement systems, the following provisions apply: 7628

(A) As used in this section: 7629

(1) "Retirement systems" means the public employees 7630
retirement system, state teachers retirement system, and school 7631
employees retirement system. 7632

(2) In addition to the meaning given in section 3307.50 of 7633
the Revised Code, "disability benefit" means "disability benefit" 7634
as defined in sections 145.01 and 3309.01 of the Revised Code. 7635

(B) At the option of a member participating in the plan 7636
described in sections 3307.50 to 3307.79 of the Revised Code, 7637
total contributions and service credit in all retirement systems, 7638
including amounts paid to restore service credit under sections 7639
145.311, 3307.711, and 3309.261 of the Revised Code, shall be used 7640
in determining the eligibility for benefits. If total 7641
contributions and service credit are combined, the following 7642
provisions apply: 7643

(1) Service retirement or a disability benefit is effective 7644
on the first day of the month next following the later of: 7645

(a) The last day for which compensation was paid; 7646

(b) The attainment of minimum age or service credit for 7647
benefits provided under this section. 7648

(2) "Total service credit" includes the total credit in all 7649
retirement systems except that such credit shall not exceed one 7650
year for any period of twelve months. 7651

(3) ~~In determining eligibility~~ Eligibility for a disability 7652
benefit, ~~the medical examiner's report to~~ shall be determined by 7653
the board of ~~any the state~~ retirement system, showing that will 7654
calculate and pay the ~~member's disability incapacitates the member~~ 7655
~~for the performance of duty, may~~ benefit, as provided in division 7656
(B)(4) of this section. The state retirement system calculating 7657
and paying the disability benefit shall certify the determination 7658
to the board of each other state retirement system in which the 7659
member has service credit and shall be accepted by that board as 7660
sufficient for granting a disability benefit. 7661

(4) The board of the state retirement system in which the 7662
member had the greatest service credit, without adjustment, shall 7663
~~determine~~ calculate and pay the total benefit. If the member's 7664
credit is equal in two or more retirement systems, the system 7665
having the member's largest total contributions shall ~~determine~~ 7666
calculate and pay the total benefit. 7667

(5) In determining the total credit to be used in calculating 7668
a benefit, credit shall not be reduced below that certified by the 7669
system or systems transferring credit, except that such total 7670
combined service credit shall not exceed one year of credit for 7671
any one "year" as defined in the statute governing the system 7672
making the calculation. 7673

(6)(a) The retirement system ~~determining~~ calculating and 7674
paying the benefit shall receive from the other system or systems 7675
~~the member's refundable account at retirement or the effective~~ 7676
~~date of a disability benefit plus an amount from the employers'~~ 7677
~~trust fund equal to the member's refundable account less interest~~ 7678
~~credited under section 145.471, 145.472, or 3307.563 of the~~ 7679
~~Revised Code. If applicable, the retirement system determining and~~ 7680

~~paying the benefit shall receive from the public employees 7681
retirement system a portion of the amount paid on behalf of the 7682
member by an employer under section 145.483 of the Revised Code. 7683
The portion shall equal the product obtained by multiplying by two 7684
the amount the member would have contributed during the period the 7685
employer failed to deduct contributions, as described in section 7686
145.483 of the Revised Code all of the following for each year of 7687
service: 7688~~

~~(i) The amount contributed by the member, or, in the case of 7689
service credit purchased by the member, paid by the member, that 7690
is attributable to the year of service; 7691~~

~~(ii) An amount equal to the lesser of the employer's 7692
contributions made on behalf of the member to the retirement 7693
system for that year of service or the amount that would have been 7694
contributed by the employer for the service had the member been a 7695
member of the state teachers retirement system at the time the 7696
credit was earned; 7697~~

~~(iii) If applicable, an amount equal to the amount paid on 7698
behalf of the member by an employer under section 145.483 of the 7699
Revised Code; 7700~~

~~(iv) Interest on the amounts specified in divisions 7701
(B)(6)(a)(i), (ii), and (iii) of this section at the actuarial 7702
assumption rate of the retirement system determining and paying 7703
the benefit. 7704~~

~~(a)(b) The annuity rates and mortality tables of the 7705
retirement system making the calculation and paying the benefit 7706
shall be applicable. 7707~~

~~(b)(c) Deposits made for the purchase of additional income, 7708
with guaranteed interest, upon the member's request, shall be 7709
transferred to the retirement system paying the regular benefit. 7710
The return upon such deposits shall be that offered by the 7711~~

retirement system making the calculation and paying the regular 7712
benefit. 7713

(C) A person receiving a benefit under this section, who 7714
accepts employment amenable to coverage in any retirement system 7715
that participated in the person's combined benefit, shall be 7716
subject to the applicable provisions of law governing such 7717
re-employment. 7718

If a retirant should be paid any amount to which the retirant 7719
is not entitled under the applicable provisions of law governing 7720
such re-employment, such amount shall be recouped by the 7721
retirement system paying such benefit by utilizing any recovery 7722
procedure available under the law of the retirement system 7723
covering such re-employment. 7724

Sec. 3309.312. (A) Not later than ninety days after September 7725
16, 1998, a member who, on September 16, 1998, is employed full 7726
time pursuant to section 3345.04 of the Revised Code by the 7727
university of Akron as a state university law enforcement officer 7728
may elect to transfer to the public employees retirement system in 7729
accordance with this section. An election shall be made by giving 7730
notice to the school employees retirement system on a form 7731
provided by the school employees retirement board and shall be 7732
irrevocable. 7733

(B) When a member makes the election described in this 7734
section, the school employees retirement system shall notify the 7735
public employees retirement system. The school employees 7736
retirement system shall transfer all of the member's service 7737
credit to the public employees retirement system and shall certify 7738
to the public employees retirement system a copy of the member's 7739
records of service and contributions. For each year or portion of 7740
a year of credit, the school employees retirement system shall 7741
transfer to the public employees retirement system all of the 7742

following: 7743

(1) An amount equal to the accumulated contributions standing 7744
to the member's credit; 7745

(2) An amount equal to the total employer contributions paid 7746
on behalf of the member; 7747

(3) Any amount paid by the member or employer to the school 7748
employees retirement system for the purchase of service credit. 7749

At the request of the public employees retirement system, the 7750
employer of a member who makes an election under this section 7751
shall certify to the public employees retirement system the 7752
member's salary. 7753

(C) A member who elects to transfer to the public employees 7754
retirement system under this section shall make contributions and 7755
receive benefits in accordance with ~~divisions (B) to (F) of~~ 7756
section ~~145.33~~ 145.332 of the Revised Code. 7757

(D) A member who fails to make an election in accordance with 7758
this section shall remain a member of the school employees 7759
retirement system. 7760

Sec. 3309.35. (A) As used in this section: 7761

(1) "State retirement system" means the public employees 7762
retirement system, state teachers retirement system, or school 7763
employees retirement system. 7764

(2) "Total service credit" means all service credit earned in 7765
all state retirement systems, except credit for service subject to 7766
section 3309.341 of the Revised Code. Total service credit shall 7767
not exceed one year of credit for any twelve-month period. 7768

(3) In addition to the meaning given in division (O) of 7769
section 3309.01 of the Revised Code, "disability benefit" means 7770
"disability benefit" as defined in sections 145.01 and 3307.01 of 7771

the Revised Code. 7772

(B) To coordinate and integrate membership in the state 7773
retirement systems, at the option of a member, total contributions 7774
and service credit in all state retirement systems, including 7775
amounts paid to restore service credit under sections 145.311, 7776
3307.711, and 3309.261 of the Revised Code, shall be used in 7777
determining the eligibility and total retirement or disability 7778
benefit payable. When total contributions and service credit are 7779
so combined, the following provisions apply: 7780

(1) Service and commuted service retirement or a disability 7781
benefit is effective no sooner than the first day of the month 7782
next following the last day of employment for which compensation 7783
was paid. If the application is filed after that date, the board 7784
may retire the member on the first day of the month next following 7785
the last day of employment for which compensation was paid. 7786

(2) ~~In determining eligibility~~ Eligibility for a disability 7787
benefit, ~~the medical examiner's report to~~ shall be determined by 7788
the ~~retirement~~ board of ~~any~~ the state retirement system, ~~showing~~ 7789
that will calculate and pay the member's disability incapacitates 7790
~~the member for the performance of duty, may benefit, as provided~~ 7791
in division (B)(3) of this section. The state retirement system 7792
calculating and paying the disability benefit shall certify the 7793
determination to the board of each other state retirement system 7794
in which the member has service credit and shall be accepted by 7795
~~the state retirement boards~~ that board as sufficient for granting 7796
a disability benefit. 7797

(3) The board of the state retirement system in which the 7798
member had the greatest service credit, without adjustment, shall 7799
~~determine~~ calculate and pay the total retirement or disability 7800
benefit. Where the member's credit is equal in two or more state 7801
retirement systems, the system having the largest total 7802
contributions of the member shall ~~determine~~ calculate and pay the 7803

total benefit. 7804

(4) In determining the total credit to be used in calculating 7805
a retirement allowance or disability benefit, credit shall not be 7806
reduced below that certified by the system or systems transferring 7807
credit, except that such total combined service credit shall not 7808
exceed one year of credit for any one "year" as defined in the law 7809
of the system making the calculation. 7810

(5)(a) The state retirement system ~~determining~~ calculating 7811
and paying a retirement or disability benefit shall receive from 7812
the other system or systems ~~the member's refundable account at~~ 7813
~~retirement or the effective date of a disability benefit plus an~~ 7814
~~amount from the employers' trust fund equal to the member's~~ 7815
~~refundable account less the interest credited under section~~ 7816
~~145.471, 145.472, or 3307.563 of the Revised Code. If applicable,~~ 7817
~~the retirement system determining and paying the benefit shall~~ 7818
~~receive from the public employees retirement system a portion of~~ 7819
~~the amount paid on behalf of the member by an employer under~~ 7820
~~section 145.483 of the Revised Code. The portion shall equal the~~ 7821
~~product obtained by multiplying by two the amount the member would~~ 7822
~~have contributed during the period the employer failed to deduct~~ 7823
~~contributions, as described in section 145.483 of the Revised Code~~ 7824
all of the following for each year of service: 7825

(i) The amount contributed by the member, or, in the case of 7826
service credit purchased by the member, paid by the member, that 7827
is attributable to that year of service; 7828

(ii) An amount equal to the lesser of the employer's 7829
contributions made on behalf of the member to the retirement 7830
system for that year of service or the amount that would have been 7831
contributed by the employer for the service had the member been a 7832
member of the school employees retirement system at the time the 7833
credit was earned; 7834

(iii) If applicable, an amount equal to the amount paid on behalf of the member by an employer under section 145.483 of the Revised Code; 7835
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(iv) Interest on the amounts specified in divisions (B)(5)(a)(i), (ii), and (iii) of this section at the actuarial assumption rate of the retirement system determining and paying the benefit. 7838
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~~(a)~~(b) The annuity rates and mortality tables of the state retirement system making the calculation and paying the benefit shall be exclusively applicable. 7842
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~~(b)~~(c) 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. 7845
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(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. 7852
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(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 7863
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3309.341 of the Revised Code. 7866

Sec. 3375.411. A board of library trustees of a free public 7867
library, appointed pursuant to the provisions of sections 3375.06, 7868
3375.08, 3375.12, 3375.15, and 3375.22 of the Revised Code, which 7869
has not less than seventy-five full-time employees, and which, 7870
prior to September 16, 1943, was providing for retirement of the 7871
employees of such library with annuities, insurance, or other 7872
provisions, under authority granted by former section 7889 of the 7873
General Code, may provide such retirement, insurance, or other 7874
provisions in the same manner authorized by former section 7889 of 7875
the General Code, as follows: the library board of such library 7876
which has appropriated and paid the board's portion provided in 7877
such system or plan, may continue to appropriate and pay the 7878
board's portion provided in such system or plan out of the funds 7879
received to the credit of such board by taxation or otherwise. 7880
Each employee of such library who is to be included in a system of 7881
retirement shall contribute to the retirement fund not less than 7882
four per cent per annum of the employee's salary from the time of 7883
eligibility to join the retirement system to the time of 7884
retirement. If a group insurance plan is installed by any library, 7885
not less than fifty per cent of the cost of such insurance shall 7886
be borne by the employees included in such plan. 7887

Provided, any employee whose employment by said library began 7888
on or after September 16, 1943, may exempt self from inclusion in 7889
such retirement system, or withdraw from such retirement system. 7890
Upon such exemption or withdrawal, such person shall become a 7891
member of the public employees retirement system in accordance 7892
with former section 145.02 and sections ~~145.02~~, 145.03~~7~~ and 145.28 7893
of the Revised Code, respectively. All employees appointed for the 7894
first time on and after January 1, 1956~~1~~ shall, for retirement 7895
purposes, be eligible only for membership in the public employees 7896
retirement system as provided in Chapter 145. of the Revised Code. 7897

A library board which provides for the retirement of its employees with annuities, insurance, or other provisions under the authority granted by this section may, pursuant to a board resolution adopted within thirty days after the effective date of this section, terminate such retirement plan. Upon the effective date of such termination, which is specified in the resolution, each employee covered by such retirement plan shall become a member of the public employees retirement system.

Section 2. That existing sections 101.92, 101.93, 145.01, 145.04, 145.041, 145.05, 145.057, 145.06, 145.09, 145.19, 145.191, 145.192, 145.193, 145.20, 145.201, 145.22, 145.23, 145.27, 145.28, 145.29, 145.291, 145.293, 145.294, 145.295, 145.297, 145.298, 145.299, 145.2911, 145.2912, 145.2913, 145.2914, 145.30, 145.301, 145.32, 145.323, 145.325, 145.33, 145.331, 145.35, 145.36, 145.361, 145.362, 145.37, 145.38, 145.383, 145.384, 145.39, 145.40, 145.401, 145.41, 145.43, 145.45, 145.452, 145.46, 145.461, 145.462, 145.47, 145.473, 145.48, 145.483, 145.49, 145.51, 145.54, 145.56, 145.561, 145.563, 145.58, 145.62, 145.63, 145.64, 145.813, 145.814, 145.82, 145.83, 145.87, 145.92, 145.95, 145.97, 742.63, 2329.66, 2921.13, 3105.80, 3305.06, 3307.57, 3309.312, 3309.35, and 3375.411 and sections 145.02, 145.292, 145.321, 145.322, 145.324, 145.326, 145.327, 145.328, 145.329, 145.3210, 145.3211, 145.3212, 145.3213, 145.332, 145.34, 145.42, and 145.44 are hereby repealed.

Section 3. Notwithstanding the times specified in the amendments to section 145.87 of the Revised Code made by this act, if the Public Employees Retirement Board determines that a decrease in the percentage transferred under that section is warranted, the Board may decrease the percentage transferred not later than one hundred twenty days after the effective date of this section. The decrease shall take effect on the first day of

the second month following the Board's action. 7929

Section 4. (A) The amendments by this act regarding 7930
purchasing or obtaining service credit from the Public Employees 7931
Retirement System do not apply if purchasing or obtaining the 7932
service credit is initiated not later than six months after the 7933
effective date of this section. Purchasing or obtaining service 7934
credit shall be considered to be initiated not later than six 7935
months after the effective date of this section if the member 7936
makes one or more payments before that date. 7937

(B) Purchasing or obtaining service credit under Chapter 145. 7938
of the Revised Code shall continue at the total cost of that 7939
credit immediately before the period ending six months after the 7940
effective date of this section if the retirement system receives 7941
from the member one or more payments not later than six months 7942
after the effective date of this section. The total cost shall 7943
continue unchanged unless the requirements of section 145.294 of 7944
the Revised Code, and any applicable rules adopted pursuant to 7945
that section, are not met. 7946