

As Reported by the Senate Ways and Means Committee

123rd General Assembly

Regular Session

1999-2000

Sub. H. B. No. 628

**Representatives Hollister, Van Vyven, Willamowski, Olman, Tiberi,
Terwilleger, Schuring, Vesper, J. Beatty, R. Miller, Patton, Brading, Smith,
Ogg, Grendell, Evans, Sulzer, Mettler, Jolivette, Buehrer, Flannery, Barrett,
D. Miller, Perry, Winkler, Barnes, Stevens, Robinson, Harris, Metzger,
A. Core, Peterson, Young, Verich, Salerno, Boyd, Austria, Bender, Gerberry,
Widener, Allen, Smith, Britton
Senators Drake, Herington, DiDonato, McLin**

A B I L L

To amend sections 124.24, 145.01, 145.04, 145.05, 1
145.06, 145.07, 145.09, 145.12, 145.14, 145.19, 2
145.20, 145.21, 145.22, 145.23, 145.25, 145.26, 3
145.27, 145.29, 145.291, 145.297, 145.322, 4
145.325, 145.33, 145.331, 145.34, 145.36, 145.361, 5
145.38, 145.391, 145.41, 145.42, 145.45, 145.451, 6
145.452, 145.46, 145.47, 145.48, 145.491, 145.55, 7
145.56, 145.563, 145.71, 145.72, 145.73, 145.74, 8
145.75, 145.76, 306.45, 308.15, 742.58, 2329.66, 9
2907.15, 2921.41, 3105.171, 3105.63, 3307.661, 10
3309.50, 3375.411, 3381.13, 5505.30, and 6121.04; 11
to amend, for the purpose of adopting new section 12
numbers as indicated in parentheses, sections 13
145.19 (145.111), 145.491 (145.49), 145.53 14
(145.69), 145.59 (145.70), 145.71 (148.01), 145.72 15
(148.02), 145.73 (148.04), 145.74 (148.06), 145.75 16
(148.09), and 145.76 (148.10); to enact new 17
section 145.19 and sections 145.091, 145.171, 18

145.191, 145.192, 145.3213, 145.332, 145.80, 19
145.81, 145.811, 145.812, 145.813, 145.82, 145.85, 20
145.86, 145.87, 145.88, 145.91, 145.92, 145.95, 21
145.97, 145.98, and 742.351; and to repeal 22
sections 145.49, 145.50, and 145.52 of the Revised 23
Code to increase certain benefits paid by the 24
Public Employees Retirement System (PERS), to 25
require PERS to establish a defined contribution 26
retirement plan, to relocate the provisions 27
governing the Ohio Deferred Compensation Program, 28
and to require that an employer of an Ohio Police 29
and Fire Pension Fund member respond to a request 30
for information within a specified time period. 31

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

Section 1. That sections 124.24, 145.01, 145.04, 145.05, 32
145.06, 145.07, 145.09, 145.12, 145.14, 145.19, 145.20, 145.21, 33
145.22, 145.23, 145.25, 145.26, 145.27, 145.29, 145.291, 145.297, 34
145.322, 145.325, 145.33, 145.331, 145.34, 145.36, 145.361, 35
145.38, 145.391, 145.41, 145.42, 145.45, 145.451, 145.452, 145.46, 36
145.47, 145.48, 145.491, 145.55, 145.56, 145.563, 145.71, 145.72, 37
145.73, 145.74, 145.75, 145.76, 306.45, 308.15, 742.58, 2329.66, 38
2907.15, 2921.41, 3105.171, 3105.63, 3307.661, 3309.50, 3375.411, 39
3381.13, 5505.30, and 6121.04 be amended; that sections 145.19 40
(145.111), 145.491 (145.49), 145.53 (145.69), 145.59 (145.70), 41
145.71 (148.01), 145.72 (148.02), 145.73 (148.04), 145.74 42
(148.06), 145.75 (148.09), and 145.76 (148.10) be amended, for the 43
purpose of adopting new section numbers as indicated in 44
parentheses; and that new section 145.19 and sections 145.091, 45
145.171, 145.191, 145.192, 145.3213, 145.332, 145.80, 145.81, 46
145.811, 145.812, 145.813, 145.82, 145.85, 145.86, 145.87, 145.88, 47

145.91, 145.92, 145.95, 145.97, 145.98, and 742.351 of the Revised Code be enacted to read as follows:

Sec. 124.24. Notwithstanding sections 124.01 to 124.64 and ~~145.01 to 145.57~~ Chapter 145. of the Revised Code, the examinations of applicants for the ~~position~~ positions of deputy mine inspector, superintendent of rescue stations, assistant superintendent of rescue stations, electrical inspectors, gas storage well inspector, and mine chemists in the division of mines and reclamation, department of natural resources, as provided in Chapters 1561., 1563., 1565., and 1567. of the Revised Code shall be ~~previed~~ provided for, conducted, and administered by the mine examining board created by section 1561.10 of the Revised Code.

From the returns of the examinations the mine examining board shall prepare eligible lists of the persons whose general average standing upon examinations for such grade or class is not less than the minimum fixed by the rules of said board and who are otherwise eligible. All appointments to the said position shall be made from such eligible list in the same manner as appointments are made from eligible lists prepared by the director of administrative services. Any person upon being appointed to fill one of the positions provided for in this section, from any such eligible list, shall have the same standing, rights, privileges, and status as other state employees in the classified service.

Sec. 145.01. As used in this chapter:

(A) "Public employee" means:

(1) Any person holding an office, not elective, under the state or any county, township, municipal corporation, park district, conservancy district, sanitary district, health district, metropolitan housing authority, state retirement board, Ohio historical society, public library, county law library, union

cemetery, joint hospital, institutional commissary, state 78
university, or board, bureau, commission, council, committee, 79
authority, or administrative body as the same are, or have been, 80
created by action of the general assembly or by the legislative 81
authority of any of the units of local government named in 82
division (A)(1) of this section, or employed and paid in whole or 83
in part by the state or any of the authorities named in division 84
(A)(1) of this section in any capacity not covered by section 85
742.01, 3307.01, 3309.01, or 5505.01 of the Revised Code. 86

(2) A person who is a member of the public employees 87
retirement system and who continues to perform the same or similar 88
duties under the direction of a contractor who has contracted to 89
take over what before the date of the contract was a publicly 90
operated function. The governmental unit with which the contract 91
has been made shall be deemed the employer for the purposes of 92
administering this chapter. 93

(3) Any person who is an employee of a public employer, 94
notwithstanding that the person's compensation for that employment 95
is derived from funds of a person or entity other than the 96
employer. Credit for such service shall be included as total 97
service credit, provided that the employee makes the payments 98
required by this chapter, and the employer makes the payments 99
required by sections 145.48 and 145.51 of the Revised Code. 100

In all cases of doubt, the public employees retirement board 101
shall determine whether any person is a public employee, and its 102
decision is final. 103

(B) "Member" means any public employee, other than a public 104
employee excluded or exempted from membership in the retirement 105
system by section 145.03, 145.031, 145.032, 145.033, 145.034, 106
145.035, or 145.38 of the Revised Code. "Member" includes a PERS 107
retirant who becomes a member under division (C)(2) of section 108

145.38 of the Revised Code. "Member" also includes a disability benefit recipient. 109
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(C) "Head of the department" means the elective or appointive head of the several executive, judicial, and administrative departments, institutions, boards, and commissions of the state and local government as the same are created and defined by the laws of this state or, in case of a charter government, by that charter. 111
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(D) "Employer" or "public employer" means the state or any county, township, municipal corporation, park district, conservancy district, sanitary district, health district, metropolitan housing authority, state retirement board, Ohio historical society, public library, county law library, union cemetery, joint hospital, institutional commissary, state medical college, state university, or board, bureau, commission, council, committee, authority, or administrative body as the same are, or have been, created by action of the general assembly or by the legislative authority of any of the units of local government named in this division not covered by section 742.01, 3307.01 ~~or~~, 3309.01, or 5505.01 of the Revised Code. In addition, "employer" means the employer of any public employee. 117
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(E) "Prior service" means all service as a public employee rendered before January 1, 1935, and all service as an employee of any employer who comes within the state teachers retirement system or of the school employees retirement system or of any other retirement system established under the laws of this state rendered prior to January 1, 1935, provided that if the employee claiming the service was employed in any capacity covered by that other system after that other system was established, credit for the service may be allowed by the public employees retirement system only when the employee has made payment, to be computed on the salary earned from the date of appointment to the date 130
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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 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.

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.

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:

(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:

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.

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.

(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

using the number of days of service for which the compensation was 172
received in any such year as a numerator and using two hundred 173
fifty days as a denominator. 174

(3) When the member is paid on an hourly basis, the service 175
credit for any single year of the service shall be determined by 176
using the number of hours of service for which the compensation 177
was received in any such year as a numerator and using two 178
thousand hours as a denominator. 179

(F) "Contributor" means any person who has an account in the 180
employees' savings fund created by section 145.23 of the Revised 181
Code. When used in the sections listed in division (B) of section 182
145.82 of the Revised Code, "contributor" includes any person 183
participating in a plan established under section 145.81 of the 184
Revised Code. 185

(G) "Beneficiary" or "beneficiaries" means the estate or a 186
person or persons who, as the result of the death of a member, 187
contributor, or retirant, qualify for or are receiving some right 188
or benefit under this chapter. 189

(H)(1) "Total service credit," except as provided in section 190
145.37 of the Revised Code, means all service credited to a member 191
of the retirement system since last becoming a member, including 192
restored service credit as provided by section 145.31 of the 193
Revised Code; credit purchased under sections 145.293 and 145.299 194
of the Revised Code; all the member's prior service credit; all 195
the member's military service credit computed as provided in this 196
chapter; all service credit established pursuant to section 197
145.297 of the Revised Code; and any other service credited under 198
this chapter. In addition, "total service credit" includes any 199
period, not in excess of three years, during which a member was 200
out of service and receiving benefits under Chapters 4121. and 201
4123. of the Revised Code. For the exclusive purpose of satisfying 202

the service credit requirement and of determining eligibility for 203
benefits under sections 145.32, 145.33, 145.331, 145.35, 145.36, 204
and 145.361 of the Revised Code, "five or more years of total 205
service credit" means sixty or more calendar months of 206
contributing service in this system. 207

(2) "One and one-half years of contributing service credit," 208
as used in division (B) of section 145.45 of the Revised Code, 209
also means eighteen or more calendar months of employment by a 210
municipal corporation that formerly operated its own retirement 211
plan for its employees or a part of its employees, provided that 212
all employees of that municipal retirement plan who have eighteen 213
or more months of such employment, upon establishing membership in 214
the public employees retirement system, shall make a payment of 215
the contributions they would have paid had they been members of 216
this system for the eighteen months of employment preceding the 217
date membership was established. When that payment has been made 218
by all such employee members, a corresponding payment shall be 219
paid into the employers' accumulation fund by that municipal 220
corporation as the employer of the employees. 221

(3) Where a member also is a member of the state teachers 222
retirement system or the school employees retirement system, or 223
both, except in cases of retirement on a combined basis pursuant 224
to section 145.37 of the Revised Code, service credit for any 225
period shall be credited on the basis of the ratio that 226
contributions to the public employees retirement system bear to 227
total contributions in all state retirement systems. 228

(4) Not more than one year of credit may be given for any 229
period of twelve months. 230

(5) "Ohio service credit" means credit for service that was 231
rendered to the state or any of its political subdivisions or any 232
employer. 233

(I) "Regular or current interest" means interest at any rates 234
for the respective funds and accounts as the public employees 235
retirement board may determine from time to time, except as 236
follows: 237

(1) Subsequent to December 31, 1958, the retirement board 238
shall discontinue the annual crediting of current interest to the 239
individual accounts of contributors. The noncrediting of current 240
interest shall not affect the rate of interest at retirement 241
guaranteed under division (I) of this section. 242

(2) The rate of interest credited on a contributor's 243
contributions at retirement shall be four per cent per annum, 244
compounded annually, to and including December 31, 1955; three per 245
cent per annum, compounded annually, from January 1, 1956, to and 246
including December 31, 1963; three and one-quarter per cent per 247
annum, compounded annually, from January 1, 1964, to and including 248
December 31, 1969; and thereafter four per cent per annum, 249
compounded annually. 250

In determining the reserve value for the purpose of computing 251
the amount of the contributor's annuity, the rate of interest used 252
in the annuity values shall be four per cent per annum, compounded 253
annually, for contributors retiring before October 1, 1956, and 254
after December 31, 1969; three per cent per annum, compounded 255
annually, for contributors retiring between October 1, 1956, and 256
December 31, 1963; and three and one-quarter per cent per annum, 257
compounded annually, for contributors retiring from January 1, 258
1964, to December 31, 1969. Interest on contributions from 259
contributors within any one calendar year shall begin on the first 260
day of the calendar year next following and shall be computed at 261
the end of each calendar year, except in the case of a contributor 262
who retires before the end of the year. 263

(J) "Accumulated contributions" means the sum of all amounts 264

credited to a contributor's individual account in the employees' 265
savings fund together with any current interest thereon, but does 266
not include the interest adjustment at retirement. 267

(K)(1) "Final average salary" means the quotient obtained by 268
dividing by three the sum of the three full calendar years of 269
contributing service in which the member's earnable salary was 270
highest, except that if the member has a partial year of 271
contributing service in the year the member's employment 272
terminates and the member's earnable salary for the partial year 273
is higher than for any comparable period in the three years, the 274
member's earnable salary for the partial year shall be substituted 275
for the member's earnable salary for the comparable period during 276
the three years in which the member's earnable salary was lowest. 277

(2) If a member has less than three years of contributing 278
service, the member's final average salary shall be the member's 279
total earnable salary divided by the total number of years, 280
including any fraction of a year, of the member's contributing 281
service. 282

(3) For the purpose of calculating benefits payable to a 283
member qualifying for service credit under division (Z) of this 284
section, "final average salary" means the total earnable salary on 285
which contributions were made divided by the total number of years 286
during which contributions were made, including any fraction of a 287
year. If contributions were made for less than twelve months, 288
"final average salary" means the member's total earnable salary. 289

(L) "Annuity" means payments for life derived from 290
contributions made by a contributor and paid from the annuity and 291
pension reserve fund as provided in this chapter. All annuities 292
shall be paid in twelve equal monthly installments. 293

(M) "Annuity reserve" means the present value, computed upon 294
the basis of the mortality and other tables adopted by the board, 295

of all payments to be made on account of any annuity, or benefit	296
in lieu of any annuity, granted to a retirant as provided in this	297
chapter.	298
(N)(1) "Disability retirement" means retirement as provided	299
in section 145.36 of the Revised Code.	300
(2) "Disability allowance" means an allowance paid on account	301
of disability under section 145.361 of the Revised Code.	302
(3) "Disability benefit" means a benefit paid as disability	303
retirement under section 145.36 of the Revised Code, as a	304
disability allowance under section 145.361 of the Revised Code, or	305
as a disability benefit under section 145.37 of the Revised Code.	306
(4) "Disability benefit recipient" means a member who is	307
receiving a disability benefit.	308
(O) "Age and service retirement" means retirement as provided	309
in sections 145.32, 145.33, 145.331, 145.34, 145.37, and 145.46 of	310
the Revised Code.	311
(P) "Pensions" means annual payments for life derived from	312
contributions made by the employer that at the time of retirement	313
are credited into the annuity and pension reserve fund from the	314
employers' accumulation fund and paid from the annuity and pension	315
reserve fund as provided in this chapter. All pensions shall be	316
paid in twelve equal monthly installments.	317
(Q) "Retirement allowance" means the pension plus that	318
portion of the benefit derived from contributions made by the	319
member.	320
(R)(1) Except as otherwise provided in division (R) of this	321
section, "earnable salary" means all salary, wages, and other	322
earnings paid to a contributor by reason of employment in a	323
position covered by the retirement system. The salary, wages, and	324
other earnings shall be determined prior to determination of the	325

amount required to be contributed to the employees' savings fund 326
under section 145.47 of the Revised Code and without regard to 327
whether any of the salary, wages, or other earnings are treated as 328
deferred income for federal income tax purposes. "Earnable salary" 329
includes the following: 330

(a) Payments made by the employer in lieu of salary, wages, 331
or other earnings for sick leave, personal leave, or vacation used 332
by the contributor; 333

(b) Payments made by the employer for the conversion of sick 334
leave, personal leave, and vacation leave accrued, but not used if 335
the payment is made during the year in which the leave is accrued, 336
except that payments made pursuant to section 124.383 or 124.386 337
of the Revised Code are not earnable salary; 338

(c) Allowances paid by the employer for full maintenance, 339
consisting of housing, laundry, and meals, as certified to the 340
retirement board by the employer or the head of the department 341
that employs the contributor; 342

(d) Fees and commissions paid under section 507.09 of the 343
Revised Code; 344

(e) Payments that are made under a disability leave program 345
sponsored by the employer and for which the employer is required 346
by section 145.296 of the Revised Code to make periodic employer 347
and employee contributions; 348

(f) Amounts included pursuant to divisions (K)(3) and (Y) of 349
this section. 350

(2) "Earnable salary" does not include any of the following: 351

(a) Fees and commissions, other than those paid under section 352
507.09 of the Revised Code, paid as sole compensation for personal 353
services and fees and commissions for special services over and 354
above services for which the contributor receives a salary; 355

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(b) Amounts paid by the employer to provide life insurance, 357
sickness, accident, endowment, health, medical, hospital, dental, 358
or surgical coverage, or other insurance for the contributor or 359
the contributor's family, or amounts paid by the employer to the 360
contributor in lieu of providing the insurance; 361

(c) Incidental benefits, including lodging, food, laundry, 362
parking, or services furnished by the employer, or use of the 363
employer's property or equipment, or amounts paid by the employer 364
to the contributor in lieu of providing the incidental benefits; 365

(d) Reimbursement for job-related expenses authorized by the 366
employer, including moving and travel expenses and expenses 367
related to professional development; 368

(e) Payments for accrued but unused sick leave, personal 369
leave, or vacation that are made at any time other than in the 370
year in which the sick leave, personal leave, or vacation was 371
accrued; 372

(f) Payments made to or on behalf of a contributor that are 373
in excess of the annual compensation that may be taken into 374
account by the retirement system under division (a)(17) of section 375
401 of the "Internal Revenue Code of 1986," 100 Stat. 2085, 26 376
U.S.C.A. 401(a)(17), as amended; 377

(g) Payments made under division (B) or (D) of section 378
5923.05 of the Revised Code or Section 4 of Substitute Senate Bill 379
No. 3 of the 119th general assembly; 380

(h) Anything of value received by the contributor that is 381
based on or attributable to retirement or an agreement to retire, 382
except that payments made on or before January 1, 1989, that are 383
based on or attributable to an agreement to retire shall be 384
included in earnable salary if both of the following apply: 385

(i) The payments are made in accordance with contract 386
provisions that were in effect prior to January 1, 1986; 387

(ii) The employer pays the retirement system an amount 388
specified by the retirement board equal to the additional 389
liability resulting from the payments. 390

(3) The retirement board shall determine by rule whether any 391
compensation not enumerated in division (R) of this section is 392
earnable salary, and its decision shall be final. 393

(S) "Pension reserve" means the present value, computed upon 394
the basis of the mortality and other tables adopted by the board, 395
of all payments to be made on account of any retirement allowance 396
or benefit in lieu of any retirement allowance, granted to a 397
member or beneficiary under this chapter. 398

(T)(1) "Contributing service" means all service credited to a 399
member of the system since January 1, 1935, for which 400
contributions are made as required by sections 145.47, 145.48, and 401
145.483 of the Revised Code. In any year subsequent to 1934, 402
credit for any service shall be allowed by the following formula: 403

(a) For each month for which the member's earnable salary is 404
two hundred fifty dollars or more, allow one month's credit. 405

(b) For each month for which the member's earnable salary is 406
less than two hundred fifty dollars, allow a fraction of a month's 407
credit. The numerator of this fraction shall be the earnable 408
salary during the month, and the denominator shall be two hundred 409
fifty dollars, except that if the member's annual earnable salary 410
is less than six hundred dollars, the member's credit shall not be 411
reduced below twenty per cent of a year for a calendar year of 412
employment during which the member worked each month. Division 413
(T)(1)(b) of this section shall not reduce any credit earned 414
before January 1, 1985. 415

(2) Notwithstanding division (T)(1) 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
to reduce the credit.

(U) "State retirement board" means the public employees
retirement board, the school employees retirement board, or the
state teachers retirement board.

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

(W) "Employer contribution" means the amount paid by an
employer as determined ~~by the employer rate including the normal
and deficiency contribution rates~~ under section 145.48 of the
Revised Code.

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

(Y) When a member has been elected or appointed to an office,
the term of which is two or more years, for which an annual salary
is established, and in the event that the salary of the office is
increased and the member is denied the additional salary by reason
of any constitutional provision prohibiting an increase in salary
during a term of office, the member may elect to have the amount
of the member's contributions calculated upon the basis of the
increased salary for the office. At the member's request, the
board shall compute the total additional amount the member would
have contributed, or the amount by which each of the member's

contributions would have increased, had the member received the 447
increased salary for the office the member holds. If the member 448
elects to have the amount by which the member's contribution would 449
have increased withheld from the member's salary, the member shall 450
notify the employer, and the employer shall make the withholding 451
and transmit it to the retirement system. A member who has not 452
elected to have that amount withheld may elect at any time to make 453
a payment to the retirement system equal to the additional amount 454
the member's contribution would have increased, plus interest on 455
that contribution, compounded annually at a rate established by 456
the board and computed from the date on which the last 457
contribution would have been withheld from the member's salary to 458
the date of payment. A member may make a payment for part of the 459
period for which the increased contribution was not withheld, in 460
which case the interest shall be computed from the date the last 461
contribution would have been withheld for the period for which the 462
payment is made. Upon the payment of the increased contributions 463
as provided in this division, the increased annual salary as 464
provided by law for the office for the period for which the member 465
paid increased contributions thereon shall be used in determining 466
the member's earnable salary for the purpose of computing the 467
member's final average salary. 468
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(Z) "Five years of service credit," for the exclusive purpose 470
of satisfying the service credit requirements and of determining 471
eligibility for benefits under section 145.33 of the Revised Code, 472
means employment covered under this chapter or under a former 473
retirement plan operated, recognized, or endorsed by the employer 474
prior to coverage under this chapter or under a combination of the 475
coverage. 476

(AA) "Deputy sheriff" means any person who is commissioned 477
and employed as a full-time peace officer by the sheriff of any 478

county, and has been so employed since on or before December 31, 479
1965, and whose primary duties are to preserve the peace, to 480
protect life and property, and to enforce the laws of this state; 481
any person who is or has been commissioned and employed as a peace 482
officer by the sheriff of any county since January 1, 1966, and 483
who has received a certificate attesting to the person's 484
satisfactory completion of the peace officer training school as 485
required by section 109.77 of the Revised Code and whose primary 486
duties are to preserve the peace, protect life and property, and 487
enforce the laws of this state; or any person deputized by the 488
sheriff of any county and employed pursuant to section 2301.12 of 489
the Revised Code as a criminal bailiff or court constable who has 490
received a certificate attesting to the person's satisfactory 491
completion of the peace officer training school as required by 492
section 109.77 of the Revised Code and whose primary duties are to 493
preserve the peace, protect life and property, and enforce the 494
laws of this state. 495

(BB) "Township constable or police officer in a township 496
police department or district" means any person who is 497
commissioned and employed as a full-time peace officer pursuant to 498
Chapter 505. or 509. of the Revised Code, who has received a 499
certificate attesting to the person's satisfactory completion of 500
the peace officer training school as required by section 109.77 of 501
the Revised Code, and whose primary duties are to preserve the 502
peace, protect life and property, and enforce the laws of this 503
state. 504

(CC) "Drug agent" means any person who is either of the 505
following: 506

(1) Employed full-time as a narcotics agent by a county 507
narcotics agency created pursuant to section 307.15 of the Revised 508
Code and has received a certificate attesting to the satisfactory 509
completion of the peace officer training school as required by 510

section 109.77 of the Revised Code; 511

(2) Employed full-time as an undercover drug agent as defined 512
in section 109.79 of the Revised Code and is in compliance with 513
section 109.77 of the Revised Code. 514

(DD) "Department of public safety enforcement agent" means a 515
full-time employee of the department of public safety who is 516
designated under section 5502.14 of the Revised Code as an 517
enforcement agent and who is in compliance with section 109.77 of 518
the Revised Code. 519

(EE) "Natural resources law enforcement staff officer" means 520
a full-time employee of the department of natural resources who is 521
designated a natural resources law enforcement staff officer under 522
section 1501.013 of the Revised Code and is in compliance with 523
section 109.77 of the Revised Code. 524

(FF) "Park officer" means a full-time employee of the 525
department of natural resources who is designated a park officer 526
under section 1541.10 of the Revised Code and is in compliance 527
with section 109.77 of the Revised Code. 528

(GG) "Forest officer" means a full-time employee of the 529
department of natural resources who is designated a forest officer 530
under section 1503.29 of the Revised Code and is in compliance 531
with section 109.77 of the Revised Code. 532

(HH) "Preserve officer" means a full-time employee of the 533
department of natural resources who is designated a preserve 534
officer under section 1517.10 of the Revised Code and is in 535
compliance with section 109.77 of the Revised Code. 536

(II) "Wildlife officer" means a full-time employee of the 537
department of natural resources who is designated a wildlife 538
officer under section 1531.13 of the Revised Code and is in 539
compliance with section 109.77 of the Revised Code. 540

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

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

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

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

(NN) "Ohio veterans' home police officer" means any person who is employed at the Ohio veterans' home as a police officer pursuant to section 5907.02 of the Revised Code and is in compliance with section 109.77 of the Revised Code.

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

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

(QQ) "State university law enforcement officer" means any 571
person who is employed full-time as a state university law 572
enforcement officer pursuant to section 3345.04 of the Revised 573
Code and who is in compliance with section 109.77 of the Revised 574
Code. 575

(RR) "Hamilton county municipal court bailiff" means a person 576
appointed by the clerk of courts of the Hamilton county municipal 577
court under division (A)(3) of section 1901.32 of the Revised Code 578
who is employed full-time as a bailiff or deputy bailiff, who has 579
received a certificate attesting to the person's satisfactory 580
completion of the peace officer training school as required by 581
division (C) of section 109.77 of the Revised Code, and whose 582
primary duties are to preserve the peace, to protect life and 583
property, and to enforce the laws of this state. 584

(SS) Notwithstanding section 2901.01 of the Revised Code, 585
"law enforcement officer" means a sheriff, deputy sheriff, 586
township constable or police officer in a township police 587
department or district, drug agent, department of public safety 588
enforcement agent, natural resources law enforcement staff 589
officer, park officer, forest officer, preserve officer, wildlife 590
officer, state watercraft officer, park district police officer, 591
conservancy district officer, Ohio veterans' home police officer, 592
special police officer for a mental health institution, special 593
police officer for an institution for the mentally retarded and 594
developmentally disabled, state university law enforcement 595
officer, Hamilton county municipal court bailiff, or municipal 596
police officer. 597

(TT) "Fiduciary" means a person who does any of the 598
following: 599

(1) Exercises any discretionary authority or control with 600
respect to the management of the system or with respect to the 601

management or disposition of its assets; 602

(2) Renders investment advice for a fee, direct or indirect, 603
with respect to money or property of the system; 604

(3) Has any discretionary authority or responsibility in the 605
administration of the system. 606

(UU) "Actuary" means an individual who satisfies all of the 607
following requirements: 608

(1) Is a member of the American academy of actuaries; 609

(2) Is an associate or fellow of the society of actuaries; 610

(3) Has a minimum of five years' experience in providing 611
actuarial services to public retirement plans. 612

Sec. 145.04. The general administration and management of the 613
public employees retirement system and the making effective of 614
~~sections 145.01 to 145.59~~ Chapter 145. of the Revised Code, are 615
hereby vested in a board to be known as the "public employees 616
retirement board," which shall consist of nine members as follows: 617

(A) The attorney general; 618

(B) The auditor of state; 619

(C) The director of administrative services; 620

(D) Five members, known as employee members, one of whom 621
shall be a state employee member of the system, who shall be 622
elected by ballot by the state employee members of the system from 623
among their number; another of whom shall be a county employee 624
member of the system, who shall be elected by ballot by the county 625
employee members of the system from among their number; another of 626
whom shall be a municipal employee member of the system, who shall 627
be elected by ballot by the municipal employee members of the 628
system from among their number; another of whom shall be a 629
university or college employee member of the system, who shall be 630

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elected by ballot by the university and college employee members of the system from among their number; and another of whom shall be a park district, conservancy district, sanitary district, health district, public library, township, metropolitan housing authority, union cemetery, joint hospital, or institutional commissary employee member of the system, who shall be elected by ballot by the park district, conservancy district, sanitary district, health district, metropolitan housing authority, township, public library, union cemetery, joint hospital, and institutional commissary employee members of the system from among their number, in a manner to be approved by the board. Members of the system who are receiving a disability benefit under this chapter are ineligible for membership on the board as employee members.

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(E) One member, known as the retirant member, who shall be a former member of the public employees retirement system who is a resident of this state and a recipient of age and service retirement benefits under this chapter and a resident of this state, or a member of the system who is a recipient of a disability benefit under this chapter and a resident of this state, or benefits paid under a plan established under section 145.81 of the Revised Code. The retirant member shall be elected by ballot by former members of the system who are receiving age and service retirement benefits under this chapter and members of the system who are receiving, a disability benefit under this chapter, or benefits paid under a plan established under section 145.81 of the Revised Code.

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Sec. 145.05. (A) The terms of office of employee members of the public employees retirement board shall be for four years each beginning on the first day of January following election. The election of the county employee member of the board and the

employee member of the board representing public library, health 662
district, park district, conservancy district, sanitary district, 663
township, metropolitan housing authority, union cemetery, joint 664
hospital, and institutional commissary employees shall be held on 665
the first Monday in October, 1945, and on the first Monday in 666
October in each fourth year thereafter. The election of the state 667
employee member of the board and the municipal employee member of 668
the board shall be held on the first Monday in October, 1946, and 669
on the first Monday in October in each fourth year thereafter. The 670
election of the initial university-college employee member of the 671
board shall be held on the first Monday in October, 1978, and 672
elections for subsequent university-college employee members of 673
the board shall be held on the first Monday in October in each 674
fourth year thereafter. 675

(B) The term of office of the retirant member of the public 676
employees retirement board shall be for four years beginning on 677
the first day of January following the election. The election of 678
the initial retirant member of the board shall be held on the 679
first Monday in October, 1978, and elections for subsequent 680
retirant members of the board shall be held on the first Monday in 681
October in each fourth year thereafter. 682

(C) All elections for employee members of the public 683
employees retirement board shall be held under the direction of 684
the board. Any member of the public employees retirement system, 685
except a member who is receiving a disability benefit under this 686
chapter, is eligible for election as an employee member of the 687
board to represent the employee group ~~of which he is a~~ that 688
includes the member, provided that ~~he~~ the member has been 689
nominated by a petition signed by at least five hundred members of 690
the employee group to be represented and further provided that 691
there shall be not less than twenty such signers from each of at 692
least ten counties of the state. The name of any member so 693

nominated shall be placed upon the ballot by the board as a 694
regular candidate. Names of other eligible candidates may, at any 695
election, be substituted for the regular candidates by writing 696
such names upon the ballots. The candidate who receives the 697
highest number of votes for a particular employee member position 698
on the board shall be elected to that office. 699

(D) All elections for the retirant member of the public 700
employees retirement board shall be held under the direction of 701
the board. Any former member of the public employees retirement 702
system who is a ~~recipient of service retirement benefits under~~ 703
~~this chapter and a resident of this state, and any member of the~~ 704
~~system who is a recipient of a disability benefit under this~~ 705
~~chapter and a resident of this state, described in division (E) of~~ 706
section 145.04 of the Revised Code is eligible for election as the 707
retirant member of the board to represent the recipients of age 708
and service retirants and retirement, a disability benefit 709
recipients of the system, or benefits paid under a plan 710
established under section 145.81 of the Revised Code, provided 711
that such person has been nominated by a petition signed by at 712
least two hundred fifty former members of the system who are 713
receiving recipients of age and service retirement benefits under 714
~~this chapter or members of the system who are receiving,~~ 715
disability benefit, or benefits paid under this chapter a plan 716
established under section 145.81 of the Revised Code, or any 717
combination of such ~~service retirants and disability benefit~~ 718
recipients that totals two hundred fifty. The petition shall 719
contain the signatures of at least ten such ~~retirants or~~ 720
recipients from each of at least five counties wherein ~~service~~ 721
~~retirants or disability benefit recipients under~~ of benefits from 722
the system reside. 723

The name of any ~~disability benefit recipient or service~~ 724
~~retirant under the system~~ person nominated in this manner shall be 725

placed upon the ballot by the board as a regular candidate. Names 726
of other eligible candidates may, at any election for the retirant 727
member of the board, be substituted for the regular candidates by 728
writing the names of such persons upon the ballot. The candidate 729
who receives the highest number of votes for any term as the 730
retirant member of the board shall be elected to office. 731

Sec. 145.06. (A) If a vacancy occurs in the term of any 732
employee member of the public employees retirement board, the 733
remaining members of the board shall elect an employee member from 734
the employee group lacking representation because of the vacancy 735
for the unexpired term. 736

Any employee member of the board who fails to attend the 737
meetings of the board for three months or longer, without valid 738
excuse, shall be considered as having resigned, and the board 739
shall declare ~~his~~ the employee member's office vacated as of the 740
date of the adoption of a proper resolution. 741

(B) If a vacancy occurs during the term of office of the 742
retirant member of the board, the remaining members of the board 743
shall elect a successor retirant member who shall hold office for 744
the remainder of the predecessor retirant member's term. The 745
successor retirant member shall be a former member of the public 746
employees retirement system who is ~~a recipient of service~~ 747
~~retirement benefits under this chapter and a resident of this~~ 748
~~state, or a member of the system who is a recipient of a~~ 749
~~disability benefit under this chapter and a resident of this state~~ 750
eligible for election under section 145.04 of the Revised Code as 751
the retirant member of the board. 752

If a retirant member of the board fails to attend the 753
meetings of the board for three months or longer, without valid 754
excuse, ~~he~~ the retirant member shall be considered as having 755
resigned, and the board shall declare ~~his~~ the member's office 756

vacated as of the date of the adoption of a proper resolution. 757

If as a result of changed circumstances the retirant member 758
would no longer qualify for membership on the board as the 759
retirant member, ~~his~~ the retirant member's office shall be 760
considered vacant, and a successor retirant member shall be chosen 761
in the manner specified in this division. 762

(C) If a person elected to serve on the board is unable to 763
assume office at the January meeting of the board following ~~his or~~ 764
~~her~~ the person's election, a special election shall be held in 765
accordance with the provisions of section 145.05 of the Revised 766
Code within three months of the January meeting and the newly 767
elected person shall assume office at the meeting of the board 768
immediately following the special election. 769

Sec. 145.07. Each member of the public employees retirement 770
board, upon assuming office, shall take an oath that ~~he~~ the member 771
will support the constitution of the United States and the 772
constitution of the state, and that ~~he~~ the member will diligently 773
and honestly administer the affairs of the board and that ~~he~~ the 774
member will not knowingly violate or willfully permit to be 775
violated ~~sections 145.01 to 145.58 any provision of the Revised~~ 776
~~Code~~ this chapter. Such oath shall be subscribed to by the member 777
making it, and certified by the officer before whom it is taken, 778
and shall be immediately filed in the office of the secretary of 779
state. A majority of the members of the board constitutes a 780
quorum. All meetings of the board shall be open to the public 781
except executive sessions as set forth in division (G) of section 782
121.22 of the Revised Code, and any portions of any sessions 783
discussing medical records or the degree of disability of a member 784
excluded from public inspection by section 145.27 of the Revised 785
Code. 786

Sec. 145.09. The public employees retirement board shall 787
elect from its membership a chairperson, and shall appoint an 788
executive director who shall serve as secretary to the board, an 789
actuary, and other employees as necessary for the transaction of 790
the business of the public employees retirement system. The 791
compensation of all persons so appointed shall be fixed by the 792
board. Every expense voucher of an employee, officer, or board 793
member of the public employees retirement system shall itemize all 794
purchases and expenditures. 795

The board shall perform other functions as required for the 796
proper execution of ~~sections 145.01 to 145.58 of the Revised Code~~ 797
this chapter, and may adopt rules in accordance with section 798
111.15 of the Revised Code for the proper administration and 799
management of ~~sections 145.01 to 145.58 of the Revised Code~~ this 800
chapter. 801

~~The attorney general shall prescribe procedures for the~~ 802
~~adoption of rules authorized under this chapter, consistent with~~ 803
~~the provision of section 111.15 of the Revised Code under which~~ 804
~~all rules shall be filed in order to be effective. Such procedures~~ 805
~~shall establish methods by which notice~~ The board may take all 806
appropriate action to avoid payment by the system or its members 807
of federal or state income taxes on contributions to the system or 808
amounts earned on such contributions. 809

Notice of proposed rules ~~is~~ shall be given to interested 810
parties and rules adopted by the board shall be published and 811
otherwise made available. When it files a rule with the joint 812
committee on agency rule review pursuant to section 111.15 of the 813
Revised Code, the board shall submit to the Ohio retirement study 814
council a copy of the full text of the rule, and if applicable, a 815
copy of the rule summary and fiscal analysis required by division 816
(B) of section 127.18 of the Revised Code. 817

The board may sue and be sued, plead and be impleaded, 818
contract and be contracted with. All of its business shall be 819
transacted, all of its funds invested, all warrants for money 820
drawn and payments made, and all of its cash and securities and 821
other property shall be held in the name of the board, or in the 822
name of its nominee, provided that nominees are authorized by 823
retirement board resolution for the purpose of facilitating the 824
ownership and transfer of investments ~~and restricted to members of~~ 825
~~the board, the executive director, and designated members of the~~ 826
~~staff, or a partnership composed of any of the foregoing persons.~~ 827

Sec. 145.091. The public employees retirement system shall 828
administer the plan described in sections 145.201 to 145.70 of the 829
Revised Code and the plan or plans established under section 830
145.81 of the Revised Code. 831

Sec. ~~145.19~~ 145.111. Except as provided in ~~sections 145.01 to~~ 832
~~145.57, inclusive, of the Revised Code~~ this chapter, no member or 833
employee of the public employees retirement board shall have any 834
interest direct or indirect in the gains or profits of any 835
investment made by the board nor as such directly or indirectly 836
receive any pay or emolument of ~~his~~ the member's or employee's 837
services. No member or person connected with the board directly or 838
indirectly, for ~~himself~~ self or as an agent or partner of others, 839
shall borrow any of its funds or deposits or in any manner use the 840
same except to make such current and necessary payments as are 841
authorized by the board. No member or employee shall become an 842
indorser or surety or become in any manner an obligor for moneys 843
loaned by or borrowed from the board. 844

Sec. 145.12. The public employees retirement board shall 845
prepare and submit to the board of county commissioners and county 846
auditor of each county, to the executive head of each municipal 847

corporation, park district, conservancy district, health district, 848
and metropolitan housing authority, to the board of township 849
trustees of each township, and to the board of trustees of each 850
public library, and to each employer, except the state of Ohio, 851
mentioned in division (D) of section 145.01 of the Revised Code, 852
prior to the fifteenth day of July of each year, a certification 853
of the rate necessary to pay the obligation of each county, 854
municipal corporation, park district, conservancy district, health 855
district, township, metropolitan housing authority, or public 856
library accruing during the year beginning the first day of 857
January of the following year, and shall submit to the budget 858
commission of each county a copy of such statement for said county 859
and for each municipal corporation, township, and public library 860
within such county. The rate so certified to each county, 861
township, public library, and municipal corporation shall be a 862
percentage of the earnable salary of all contributors in the 863
employ of such employer, and an amount determined by multiplying 864
the total annual earnable salary of all such contributors employed 865
by the employer by such rate and the amount so determined shall be 866
included in its budget and allowed by the budget commission. 867

The board of county commissioners of each county, the 868
legislative authority of each municipal corporation, the board of 869
commissioners of any park district, the board of directors of any 870
conservancy district, the members of any metropolitan housing 871
authority, the fiscal officers of any health district, the board 872
of township trustees of each township, and the board of trustees 873
of each public library shall appropriate sufficient funds to 874
provide for such obligations. 875

The board of county commissioners of each county, the 876
legislative authority of each municipal corporation, the board of 877
commissioners of any park district, the board of directors of any 878
conservancy district, the members of any metropolitan housing 879

authority, the fiscal officers of any health district, the board
of township trustees of each township, and the board of trustees
of each public library may reimburse the fund from which such
appropriation is made by transferring to such fund from any other
fund of such subdivision the proportionate amount of such
appropriation that should be chargeable to such fund whether such
fund is derived from taxation or otherwise.

Such payment may be made directly out of any funds, whether
derived from taxation or otherwise, from which the salaries or
compensation of public employees, on account of whom such payments
are to be made, are payable. Upon certification by the public
employees retirement board of the amount due by an employer within
any county who is subject to ~~sections 145.01 to 145.59 of the~~
~~Revised Code~~ this chapter, such payment shall be made from any
fund or funds in the hands of the county auditor for distribution
to such employer.

Sec. 145.14. For the purpose of meeting disbursements for
annuities and other payments in excess of the receipts, there
shall be kept available by the treasurer of state an amount not
exceeding ten per cent of the total amount in the funds provided
for by ~~sections 145.01 to 145.57, inclusive, of the Revised Code,~~
this chapter on deposit in any bank or banks in this state,
organized under the laws thereof, or under the laws of the United
States, or with any trust company or trust companies incorporated
by the law of this state. Said banks or trust companies shall
furnish adequate security for said deposit. The sum so deposited
in any one bank or trust company shall not exceed twenty-five per
cent of the paid-up capital and surplus of said bank or trust
company.

Sec. 145.171. On receipt of notice under section 145.17 of

the Revised Code of the employment of a new public employee, the 910
public employees retirement system shall inform the employee of 911
the requirements of section 145.19 of the Revised Code. 912

Sec. 145.19. (A) Except as provided in division (D) of this 913
section, an individual who becomes a member of the public 914
employees retirement system on or after the date on which the 915
public employees retirement board establishes a plan under section 916
145.81 of the Revised Code shall make an election under this 917
section. Not later than one hundred eighty days after the date on 918
which employment begins, the individual shall elect to participate 919
either in the plan described in sections 145.201 to 145.79 of the 920
Revised Code or one of the plans established under section 145.81 921
of the Revised Code. If a form evidencing an election under this 922
section is not on file with the employer at the end of the 923
one-hundred-eighty-day period, the individual is deemed to have 924
elected to participate in the plan described in sections 145.201 925
to 145.79 of the Revised Code. 926

(B) An election under this section shall be made in writing 927
on a form provided by the retirement system and filed with the 928
employer's personnel officer. Not later than ten days after 929
receiving the form evidencing the election, the employer shall 930
transmit to the system a copy that includes a statement certifying 931
that it is a true and accurate copy of the original. 932

(C) An election under this section shall take effect on the 933
date employment began and is irrevocable on receipt by the 934
employer. 935

(D) An individual is ineligible to make an election under 936
this section if one of the following applies: 937

(1) At the time employment begins, the individual is already 938
a member or contributor participating in the plan described in 939

sections 145.201 to 145.79 of the Revised Code or a PERS retirant, 940
as defined in section 145.38 of the Revised Code. 941

(2) An election to participate in an alternative retirement 942
plan under section 3305.05 of the Revised Code is in effect for 943
employment covered by the system. 944

(3) The individual is a law enforcement officer. 945

Sec. 145.191. (A) A member of the public employees retirement 946
system, other than a member who is a law enforcement officer, who, 947
as of the last day of the month immediately preceding the date on 948
which the system establishes a plan under section 145.81 of the 949
Revised Code, has less than five years of total service credit is 950
eligible to make an election under this section. 951

Not later than one hundred eighty days after the day the 953
board first establishes one or more plans under section 145.81 of 954
the Revised Code, an eligible member may elect to participate in a 955
plan established under that section. If an election is not made, a 956
member to whom this section applies is deemed to have elected to 957
continue participating in the plan described in sections 145.201 958
to 145.79 of the Revised Code. 959

(B) An election under this section shall be made in writing 960
on a form provided by the system and filed with the system. 961

(C) On receipt of an election under this section, the system 962
shall do both of the following: 963

(1) Credit to the account of the member in the defined 964
contribution fund the accumulated contributions standing to the 965
member's credit in the employees' savings fund; 966

(2) Cancel all service credit and eligibility for any 967
payment, benefit, or right under the plan described in sections 968
145.201 to 145.79 of the Revised Code. 969

(D) An election under this section shall be irrevocable on receipt by the system. 970
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Sec. 145.192. A member of the public employees retirement system who elects to participate in a plan established under section 145.81 of the Revised Code shall be ineligible for any benefit or payment under sections 145.201 to 145.79 of the Revised Code and shall be forever barred from claiming or purchasing service credit with the system or any other Ohio state retirement system, as defined in section 145.30 of the Revised Code, for service covered by the election. 972
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Sec. 145.20. Any elective official of the state of Ohio or of any political subdivision thereof having employees in the public employees retirement system shall be considered as an employee of the state or such political subdivision, and may become a member of the system upon application to the public employees retirement board, with all the rights, privileges, and obligations of membership. Service as any such elective official by any member of the system rendered prior to January 1, 1935, shall be included as prior service, provided the member has completed three years of contributing service, or the equivalent thereof, in the public employees retirement system subsequent to the date that membership is established. 980
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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 ~~he~~ the elective official 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 992
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during all periods of service after January 1, 1935, covered by 1000
~~sections 145.01 to 145.59 of the Revised Code~~ this chapter, for 1001
which contributions have not been paid, plus interest on such 1002
amount compounded annually at a rate to be determined by the 1003
board, and completes one and one-half years of contributing 1004
membership in the public employees retirement system subsequent to 1005
the date membership was established. The member may choose to 1006
purchase only part of such credit in any one payment. The public 1007
employees retirement board shall determine the amount and manner 1008
of payment of such contributions. In the event of death or 1009
withdrawal from service, the payment into the employees' savings 1010
fund for such service credit shall be considered as accumulated 1011
contributions of the member. 1012

Sec. 145.21. The public employees retirement board shall 1013
provide for the maintenance of an individual account with each 1014
contributor showing the amount of ~~his~~ the contributor's 1015
contributions and the interest accumulations thereon. It shall 1016
collect and keep in convenient form such data as is necessary for 1017
the preparation of the required mortality and service tables, and 1018
for an actuarial valuation of the assets and liabilities of the 1019
various funds created by ~~sections 145.01 to 145.59 of the Revised~~ 1020
~~Code~~ this chapter. Upon the basis of the mortality and service 1021
experience of the members, contributors, retirants, and 1022
beneficiaries of the public employees retirement system, the board 1023
shall adopt from time to time such tables as are deemed necessary 1024
for valuation purposes and for determining the amount of annuities 1025
to be allowed on the basis of the contributions. 1026

Sec. 145.22. (A) The public employees retirement board shall 1027
have prepared annually by or under the supervision of an actuary 1028
an actuarial valuation of the pension assets, liabilities, and 1029
funding requirements of the public employees retirement system as 1030

established pursuant to ~~sections 145.01 to 145.59 of the Revised~~ 1031
~~Code~~ this chapter. The actuary shall complete the valuation in 1032
accordance with actuarial standards of practice promulgated by the 1033
actuarial standards board of the American academy of actuaries and 1034
prepare a report of the valuation. The report shall include all of 1035
the following: 1036

(1) A summary of the benefit provisions evaluated; 1037

(2) A summary of the census data and financial information 1038
used in the valuation; 1039

(3) A description of the actuarial assumptions, actuarial 1040
cost method, and asset valuation method used in the valuation, 1041
including a statement of the assumed rate of payroll growth and 1042
assumed rate of growth or decline in the number of members 1043
contributing to the retirement system; 1044

(4) A summary of findings that includes a statement of the 1045
actuarial accrued pension liabilities and unfunded actuarial 1046
accrued pension liabilities; 1047

(5) A schedule showing the effect of any changes in the 1048
benefit provisions, actuarial assumptions, or cost methods since 1049
the last annual actuarial valuation; 1050

(6) A statement of whether contributions to the retirement 1051
system are expected to be sufficient to satisfy the funding 1052
objectives established by the board. 1053

The board shall submit the report to the Ohio retirement 1054
study ~~commission~~ council and the standing committees of the house 1055
of representatives and the senate with primary responsibility for 1056
retirement legislation not later than the first day of ~~November~~ 1057
September following the year for which the valuation was made. 1058

(B) At such time as the public employees retirement board 1059
determines, and at least once in each five-year period, the board 1060

shall have prepared by or under the supervision of an actuary an
actuarial investigation of the mortality, service, and other
experience of the members, retirants, contributors, and
beneficiaries of the system to update the actuarial assumptions
used in the actuarial valuation required by division (A) of this
section. The actuary shall prepare a report of the actuarial
investigation. The report shall be prepared and any recommended
changes in actuarial assumptions shall be made in accordance with
the actuarial standards of practice promulgated by the actuarial
standards board of the American academy of actuaries. The report
shall include all of the following:

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

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

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

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

(C) The board may at any time request the actuary to make any
studies or actuarial valuations to determine the adequacy of the
~~normal and deficiency rates of contribution provided by rate~~
determined under section 145.48 of the Revised Code, and those
rates may be adjusted by the board, as recommended by the actuary,
effective as of the first of any year thereafter.

(D) The board shall have prepared by or under the supervision
of an actuary an actuarial analysis of any introduced legislation

expected to have a measurable financial impact on the retirement system. The actuarial analysis shall be completed in accordance with the actuarial standards of practice promulgated by the actuarial standards board of the American academy of actuaries. The actuary shall prepare a report of the actuarial analysis, which shall include all of the following:

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

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

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

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

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

Not later than sixty days from the date of introduction of the legislation, the board shall submit a copy of the actuarial analysis to the legislative budget office of the legislative service commission, the standing committees of the house of representatives and the senate with primary responsibility for retirement legislation, and the Ohio retirement study ~~commission~~ council.

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

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

(2) A summary of the benefits;

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

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

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

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

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

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

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

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

The board shall submit the report to the Ohio retirement 1152
study ~~commission~~ council and the standing committees of the house 1153
of representatives and the senate with primary responsibility for 1154
retirement legislation not later than the thirtieth day of June 1155
following the year for which the report was made. 1156

Sec. 145.23. The funds hereby created are the employees' 1157
savings fund, the employers' accumulation fund, the annuity and 1158
pension reserve fund, the income fund, the survivors' benefit 1159
fund, the defined contribution fund, and the expense fund. 1160

(A) The employees' savings fund is the fund in which shall be 1161
accumulated contributions from the earnable salaries of 1162
contributors for the purchase of annuities or retirement 1163
allowances. 1164

The accumulated contributions of a contributor returned to 1165
~~him~~ the contributor upon ~~his~~ withdrawal, or paid to ~~his~~ the 1166
contributor's estate or designated beneficiary in the event of ~~his~~ 1167
death, shall be paid from the employees' savings fund. Any 1168
accumulated contributions forfeited by failure of a member, or ~~his~~ 1169
a member's estate, to claim the same, shall be transferred from 1170
the employees' savings fund to the income fund. The accumulated 1171
contributions of a contributor shall be transferred from the 1172
employees' savings fund to the annuity and pension reserve fund in 1173
the event of ~~his~~ the contributor's retirement. 1174

(B) The employers' accumulation fund is the fund in which 1175
shall be accumulated the reserves for the payment of all pensions 1176
and disability benefits payable as provided in this chapter. The 1177
amounts paid by ~~the state of Ohio and by any employer defined in~~ 1178
~~division (A) of~~ under section ~~145.01~~ 145.48 of the Revised Code 1179
~~because of the normal contributions and deficiency contributions~~ 1180
shall be credited to the employers' accumulation fund. 1181

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

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

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

Any contributor may deposit in the employees' savings fund, subject to rules established ~~from time to time~~ by the public employees retirement ~~board~~ system, ~~such additional~~ amounts ~~as he desires~~, and, at the time of age and service retirement, shall receive in return therefor, at ~~his~~ the contributor's option, either an annuity having a reserve equal to the amount deposited or a cash refund of such amounts together with such interest as may have been allowed by the public employees retirement board ~~at the end of each calendar year~~. Such deposits for additional annuity together with such interest as may have been allowed by the ~~public employees retirement~~ board at the end of each calendar year shall be refunded in the event of death prior to retirement or withdrawal of accumulated contributions as provided in sections 145.40 and 145.43 of the Revised Code or upon application of the contributor prior to age and service retirement.

For deposits received in a calendar year, interest shall be earned beginning on the first day of the calendar year next following and ending on the last day of that year, except that in

the case of a payment under this division made prior to the last 1213
day of a year, interest shall be earned ending on the last day of 1214
the month prior to the date of payment. The board shall credit 1215
interest at the end of the calendar year in which it is earned. 1216

(D) The income fund is the fund from which interest is 1217
transferred and credited on the amounts in the funds described in 1218
divisions (B), (C), and (F) of this section, and is a contingent 1219
fund from which the special requirements of the funds may be paid 1220
by transfer from this fund. All income derived from the investment 1221
of the funds by the public employees retirement board as trustee 1222
under section 145.11 of the Revised Code system, together with all 1223
gifts and bequests, or the income therefrom, shall be paid into 1224
this fund. 1225

Any deficit occurring in any other fund that will not be 1226
covered by payments to that fund, as otherwise provided in Chapter 1227
145. of the Revised Code, shall be paid by transfers of amounts 1228
from the income fund to such fund or funds. If the amount in the 1229
income fund is insufficient at any time to meet the amounts 1230
payable ~~therefrom~~ to the funds described in divisions (C) and (F) 1231
of this section, the amount of the deficiency, ~~with regular~~ 1232
~~interest~~, shall be paid by ~~an additional employer rate of~~ 1233
~~contributions as determined by the actuary, not to exceed fourteen~~ 1234
~~per cent, and the amount of the additional employer contribution~~ 1235
~~shall be credited to the income fund~~ transferred from the 1236
employers' accumulation fund. 1237

The ~~public employees retirement board~~ system may accept gifts 1238
and bequests. Any ~~funds that may come into possession of the~~ 1239
~~public employees retirement board in this manner, or~~ gifts or 1240
bequests, any funds which may be transferred from the employees' 1241
savings fund by reason of lack of a claimant, ~~or~~ any surplus in 1242
any fund created by this section, or any other funds whose 1243
disposition is not otherwise provided for, shall be credited to 1244

the income fund. 1245

(E) The expense fund is the fund from which shall be paid the 1246
expenses of the administration of this chapter, exclusive of 1247
amounts payable as retirement allowances and as other benefits. 1248

(F) The survivors' benefit fund is the fund from which shall 1249
be paid dependent survivor benefits provided by section 145.45 of 1250
the Revised Code. 1251

(G) The defined contribution fund is the fund in which shall 1252
be accumulated the contributions deducted from the earnable salary 1253
of members participating in a plan established under section 1254
145.81 of the Revised Code, as provided in section 145.85 of the 1255
Revised Code, together with any earnings and employer 1256
contributions, as provided in section 145.86 of the Revised Code, 1257
credited thereon. The defined contribution fund is the fund from 1258
which shall be paid all benefits provided under a plan established 1259
under section 145.81 of the Revised Code. 1260

Sec. 145.25. When reference is made in ~~sections 145.01 to~~ 1261
~~145.57, inclusive, of the Revised Code~~ this chapter, to the 1262
employees' savings fund, the employers' accumulation fund, the 1263
annuity and pension reserve fund, the income fund, the survivors' 1264
benefit fund, the defined contribution fund, or the expense fund, 1265
such reference is made to each as a separate legal entity. This 1266
section does not prevent the deposit or investment of all such 1267
moneys intermingled for such purpose but such funds shall be 1268
separate and distinct legal entities for all other purposes. 1269

Sec. 145.26. The treasurer of state shall be the custodian of 1270
the funds of the public employees retirement system, and all 1271
disbursements therefrom shall be paid by ~~him~~ the treasurer of 1272
state only upon instruments authorized by the public employees 1273
retirement board and bearing the signatures of the board; 1274

provided, that such instruments may bear the names of the board 1275
members printed thereon and the signatures of the ~~chairman~~ 1276
chairperson, or of the ~~vice-chairman~~ vice-chairperson in case of 1277
the absence or disability of the ~~chairman~~ chairperson, and of the 1278
executive director of the board. The signatures of the ~~chairman~~ 1279
chairperson and of the executive director may be affixed through 1280
the use of a mechanical check-signing device. 1281

The treasurer of state shall give a separate and additional 1282
bond in such amount as is fixed by the governor and with sureties 1283
selected by the board and approved by the governor, conditioned 1284
for the faithful performance of the duties of the treasurer of 1285
state as custodian of the funds of the system. Such bond shall be 1286
deposited with the secretary of state and kept in ~~his~~ the office. 1287
The governor may require the treasurer of state to give other and 1288
additional bonds, as the funds of the system increase, in such 1289
amounts and at such times as may be fixed by the governor, which 1290
additional bonds shall be conditioned, filed, and obtained as is 1291
provided for the original bond of the treasurer of state covering 1292
the funds of the system. The premium on all bonds shall be paid by 1293
the board. 1294

The treasurer of state shall deposit any portion of the funds 1295
of the system not needed for immediate use in the same manner as 1296
state funds are deposited, and subject to all laws with respect to 1297
the deposit of state funds, by the treasurer of state, and all 1298
interest earned by such portion of the retirement funds as is 1299
deposited by the treasurer of state shall be collected by ~~him~~ the 1300
treasurer of state and placed to the credit of the board. 1301

The treasurer of state shall furnish annually to the board a 1302
sworn statement of the amount of the funds in the treasurer of 1303
state's custody belonging to the system. 1304

~~Sec. 145.27. (A) The treasurer of state shall furnish~~ 1305
~~annually to the public employees retirement board a sworn~~ 1306
~~statement of the amount of the funds in the treasurer of state's~~ 1307
~~custody belonging to the public employees retirement system.~~ 1308

~~(B)~~(1) As used in this division, "personal history record" 1309
means information maintained by the public employees retirement 1310
board on a member, former member, contributor, former contributor, 1311
retirant, or beneficiary that includes the address, telephone 1312
number, social security number, record of contributions, 1313
correspondence with the public employees retirement system, or 1314
other information the board determines to be confidential. 1315

(2) The records of the board shall be open to public 1316
inspection, except for the following, which shall be excluded, 1317
except with the written authorization of the individual concerned: 1318

(a) The individual's statement of previous service and other 1319
information as provided for in section 145.16 of the Revised Code; 1320

(b) The amount of a monthly allowance or benefit paid to the 1321
individual; 1322

(c) The individual's personal history record. 1323

~~(C)~~(B) All medical reports and recommendations required by 1324
~~sections 145.01 to 145.59 of the Revised Code~~ this chapter are 1325
privileged, except that copies of such medical reports or 1326
recommendations shall be made available to the personal physician, 1327
attorney, or authorized agent of the individual concerned upon 1328
written release from the individual or the individual's agent, or 1329
when necessary for the proper administration of the fund, to the 1330
board assigned physician. 1331

~~(D)~~(C) Any person who is a member or contributor of the 1332
system shall be furnished with a statement of the amount to the 1333
credit of the individual's account upon written request. The board 1334

is not required to answer more than one such request of a person 1335
in any one year. The board may issue annual statements of accounts 1336
to members and contributors. 1337

~~(E)~~(D) Notwithstanding the exceptions to public inspection in 1338
division ~~(B)~~(A)(2) of this section, the board may furnish the 1339
following information: 1340

(1) If a member, former member, contributor, former 1341
contributor, or retirant is subject to an order issued under 1342
section 2907.15 of the Revised Code or is convicted of or pleads 1343
guilty to a violation of section 2921.41 of the Revised Code, on 1344
written request of a prosecutor as defined in section 2935.01 of 1345
the Revised Code, the board shall furnish to the prosecutor the 1346
information requested from the individual's personal history 1347
record. 1348

(2) Pursuant to a court or administrative order issued under 1349
section 3111.23 or 3113.21 of the Revised Code, the board shall 1350
furnish to a court or child support enforcement agency the 1351
information required under that section. 1352

(3) At the written request of any person, the board shall 1353
provide to the person a list of the names and addresses of 1354
members, former members, contributors, former contributors, 1355
retirants, or beneficiaries. The costs of compiling, copying, and 1356
mailing the list shall be paid by such person. 1357

(4) Within fourteen days after receiving from the director of 1358
job and family services a list of the names and social security 1359
numbers of recipients of public assistance pursuant to section 1360
5101.181 of the Revised Code, the board shall inform the auditor 1361
of state of the name, current or most recent employer address, and 1362
social security number of each member whose name and social 1363
security number are the same as that of a person whose name or 1364
social security number was submitted by the director. The board 1365

and its employees shall, except for purposes of furnishing the
auditor of state with information required by this section,
preserve the confidentiality of recipients of public assistance in
compliance with division (A) of section 5101.181 of the Revised
Code.

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

Sec. 145.29. Three years of contributing membership in the
public employees retirement system subsequent to the date that
membership is established entitles a member to receive prior
service credit for services prior to January 1, 1935, in any
capacity which comes under ~~sections 145.01 to 145.58 of the~~
~~Revised Code~~ this chapter, provided that such member has not lost
membership at any time by the withdrawal of ~~his~~ the member's
accumulated contributions. Members who have withdrawn an exemption
shall receive the prior service credit provided for under the
conditions of this section, only in the event such member has made
the payments required by section 145.28 of the Revised Code. If
the public employees retirement board determines that a position
of any employee member in any one calendar year prior to January
1, 1935, was a part-time position, the board may determine what
fractional part of a year's credit shall be given. In determining
what credit shall be allowed to regular, full-time employees who
are paid on an hourly or per diem basis, the board shall allow a
full day's credit to any employee toward retirement who is called
to work and works any portion of a day. Credit for service between
January 1, 1935, and the date ~~he became~~ of becoming a member

except a part-time employee who claimed exemption under the 1397
provisions of section 145.03 of the Revised Code, may be secured 1398
by any public employee for service rendered an employer provided 1399
such public employee pays into the employees' savings fund an 1400
amount equal to the amount ~~he~~ the member would have paid if 1401
deductions had been taken on ~~his~~ the member's earnable salary at 1402
the member contribution rate in effect at the time of such payment 1403
for service after January 1, 1935, or since ~~his~~ the member's date 1404
of employment, plus interest on such amount compounded annually at 1405
a rate to be determined by the board. The member may choose to 1406
purchase only part of such credit in any one payment, subject to 1407
board rules. Such payment shall be refunded in the event of the 1408
death or withdrawal from service of the member prior to retirement 1409
under the same conditions and in the same manner as refunds are 1410
made under sections 145.40 and 145.43 of the Revised Code, from 1411
the employees' savings fund. 1412

Sec. 145.291. Any member of the public employees retirement 1413
system who subsequent to January 1, 1935, and the date membership 1414
was established was off the payroll either on a leave of absence 1415
approved by the then appointing authority or because the member 1416
resigned due to pregnancy or adoption of a child, shall have the 1417
right to make such payment, at the contribution rate in effect at 1418
the time of payment, with interest on such amount compounded 1419
annually at a rate to be determined by the retirement board as the 1420
member would have made if the member had continued on the payroll 1421
at the earnable salary the member was receiving at the time public 1422
service was interrupted, provided that subsequent to such leave of 1423
absence or resignation the member returned to regular contributing 1424
status in the retirement system for at least twelve calendar 1425
months. In the case of resignation, the member must submit 1426
evidence satisfactory to the retirement board documenting that the 1427

resignation was due to pregnancy or adoption of a child. 1428

The member may choose to purchase only part of the credit in 1429
any one payment, subject to board rules. The payment shall entitle 1430
the member to receive service credit for the leave or period of 1431
absence, except that service credit purchased under this section 1432
shall not exceed one year. The payment, together with any regular 1433
interest, shall, in the event of death or withdrawal from service 1434
of the member prior to retirement, be considered as accumulated 1435
contributions of the member. 1436

Sec. 145.297. (A) As used in this section, "employing unit" 1437
means: 1438

(1) A municipal corporation, agency of a municipal 1439
corporation designated by the legislative authority, park 1440
district, conservancy district, sanitary district, health 1441
district, township, metropolitan housing authority, public 1442
library, county law library, union cemetery, joint hospital, or 1443
other political subdivision or unit of local government. 1444

(2) With respect to state employees, any entity of the state 1445
including any department, agency, institution of higher education, 1446
board, bureau, commission, council, office, or administrative body 1447
or any part of such entity that is designated by the entity as an 1448
employing unit. 1449

(3)(a) With respect to employees of a ~~board~~ board of alcohol, 1450
drug addiction, and mental health services, that board. 1451

(b) With respect to employees of a county board of mental 1452
retardation and developmental disabilities, that board. 1453

(c) With respect to other county employees, the county or any 1454
county agency designated by the board of county commissioners. 1455

(4) In the case of an employee whose employing unit is in 1456

question, the employing unit is the unit through whose payroll the
employee is paid. 1457
1458

(B) An employing unit may establish a retirement incentive 1459
plan for its eligible employees. In the case of a county or county 1460
agency, decisions on whether to establish a retirement incentive 1461
plan for any employees other than employees of a board of alcohol, 1462
drug addiction, and mental health services or county board of 1463
mental retardation and developmental disabilities and on the terms 1464
of the plan shall be made by the board of county commissioners. In 1465
the case of a municipal corporation or an agency of a municipal 1466
corporation, decisions on whether to establish a retirement 1467
incentive plan and on the terms of the plan shall be made by the 1468
legislative authority. 1469

All terms of a retirement incentive plan shall be in writing. 1470

A retirement incentive plan shall provide for purchase by the 1471
employing unit of service credit for eligible employees who elect 1472
to participate in the plan and for payment by the employing unit 1473
of the entire cost of the service credit purchased. 1474

Every retirement incentive plan shall remain in effect for at 1475
least one year. The employing unit shall give employees at least 1476
thirty days' notice before terminating the plan. 1477

Every retirement incentive plan shall include provisions for 1478
the timely and impartial resolution of grievances and disputes 1479
arising under the plan. 1480

No employing unit shall have more than one retirement 1481
incentive plan in effect at any time. 1482

(C) Any classified or unclassified employee of the employing 1483
unit who is a member of the public employees retirement system 1484
shall be eligible to participate in the retirement incentive plan 1485
established by ~~his~~ the employee's employing unit if ~~he~~ the 1486

<u>employee</u> meets the following criteria:	1487
(1) The employee is not any of the following:	1488
(a) An elected official;	1489
(b) A member of a board or commission;	1490
(c) A person elected to serve a term of fixed length;	1491
(d) A person appointed to serve a term of fixed length, other	1492
than a person appointed and employed by his <u>the person's</u> employing	1493
unit.	1494
(2) The employee is or will be eligible to retire under	1495
section 145.32, 145.34, 145.37, or division (A) of section 145.33	1496
of the Revised Code on or before the date of termination of the	1497
retirement incentive plan. Service credit to be purchased for the	1498
employee under the retirement incentive plan shall be included in	1499
making such determination.	1500
(3) The employee agrees to retire under section 145.32,	1501
145.34, 145.37, or division (A) of section 145.33 of the Revised	1502
Code within ninety days after receiving notice from the public	1503
employees retirement system that service credit has been purchased	1504
for him <u>the employee</u> under this section.	1505
Participation in the plan shall be available to all eligible	1506
employees except that the employing unit may limit the number of	1507
participants in the plan to a specified percentage of its	1508
employees who are members of the public employees retirement	1509
system on the date the plan goes into effect. The percentage shall	1510
not be less than five per cent of such employees. If participation	1511
is limited, employees with more total service credit have the	1512
right to elect to participate before employees with less total	1513
service credit. In the case of employees with the same total	1514
service credit, employees with a greater length of service with	1515
the employing unit have the right to elect to participate before	1516

employees with less service with the employing unit. Employees 1517
with less than eighteen months of service with the employing unit 1518
have the right to elect to participate only after all other 1519
eligible employees have been given the opportunity to elect to 1520
participate. For the purpose of determining which employees may 1521
participate in a plan, total service credit includes service 1522
credit purchased by the employee under this chapter after the date 1523
on which the plan is established. 1524

A retirement incentive plan that limits participation may 1525
provide that an employee who does not notify the employing unit of 1526
~~his~~ the employee's decision to participate in the plan within a 1527
specified period of time will lose priority to participate in the 1528
plan ahead of other employees with less seniority. The time given 1529
to an employee to elect to participate ahead of other employees 1530
shall not be less than thirty days after ~~he~~ the employee receives 1531
written notice that ~~he~~ the employee may participate in the plan. 1532

(D) A retirement incentive plan shall provide for purchase of 1533
the same amount of service credit for each participating employee, 1534
except that the employer may not purchase more service credit for 1535
any employee than the lesser of the following: 1536

(1) Five years of service credit; 1537

(2) An amount of service credit equal to one-fifth of the 1538
total service credited to the participant under ~~sections 145.01 to~~ 1539
~~145.58 of the Revised Code~~ this chapter, exclusive of service 1540
credit purchased under this section. 1541

For each year of service credit purchased under this section, 1542
the employing unit shall pay an amount equal to the additional 1543
liability resulting from the purchase of that year of service 1544
credit, as determined by an actuary employed by the public 1545
employees retirement board. 1546

(E) Upon the election by an eligible employee to participate 1547

in the retirement incentive plan, the employee and the employing
unit shall agree upon a date for payment or contracting for
payment in installments to the public employees retirement system
of the cost of the service credit to be purchased. The employing
unit shall submit to the public employees retirement system a
written request for a determination of the cost of the service
credit, and within forty-five days after receiving the request,
the board shall give the employing unit written notice of the
cost.

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

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

Sec. 145.322. (A) On and after July 1, 1968, all allowances,
pensions, or other benefits, which are payable or become payable
and for which eligibility is established prior to July 1, 1968,
pursuant to the provisions of sections 145.33, 145.34, 145.36,
145.37, 145.45, and 145.46 of the Revised Code, shall be increased

by the percentages as determined by the effective date of the allowance, pension, or benefit, as follows:

Effective Date of Benefit		
Calendar Year	Percentage of Increase	
1937 through 1955	24.3	
1956	22.5	
1957	18.4	
1958	15.2	
1959	14.3	
1960	12.5	
1961	11.3	
1962	10.1	
1963	8.7	
1964	7.3	
1965	5.6	
1966	2.6	
1967	2.0	
January 1, 1968 through June 30, 1968	2.0	

(B)(1) All increases determined by applying the percentages in the table in division (A) of this section shall be reduced by the dollar amount of the increases granted in 1965 pursuant to divisions (D), (E), and (F) of section 145.321 of the Revised Code, except that no allowance, pension, or benefit shall be reduced below the amount due on June 30, 1968, and no allowance granted under this section shall be less than a total annual sum of thirty-six dollars.

(2) The allowances increased by division (A) of this section shall exclude any monthly amount payable by reason of any voluntary deposits made under section 145.201 and division (C) of section 145.23 of the Revised Code.

(3) The increases provided by this section shall be granted 1609
notwithstanding the final average salary limitation in sections 1610
145.33 and 145.36 of the Revised Code. 1611

(4) The cost of the increases provided by this section shall 1612
be included in the employer's contribution rate provided by 1613
~~sections~~ section 145.48, ~~145.49, and 145.50~~ of the Revised Code. 1614
Such employer's contribution rate shall not be increased until 1615
July 1, 1969, or later to reflect the increased costs created by 1616
this section. 1617

Sec. 145.325. (A) Except as otherwise provided in division 1618
(B) of this section, the board of the public employees retirement 1619
system shall make available to each retirant or disability benefit 1620
recipient receiving a monthly allowance or benefit on or after 1621
January 1, 1968, who has attained the age of sixty-five years, and 1622
who is not eligible to receive hospital insurance benefits under 1623
the federal old age, survivors, and disability insurance program, 1624
hospital insurance coverage substantially equivalent to the 1625
federal hospital insurance benefits, Social Security Amendments of 1626
1965, 79 Stat. 291, 42 U.S.C.A. 1395c, as amended. This coverage 1627
shall also be made available to the spouse, widow, or widower of 1628
such retirant or disability benefit recipient provided such 1629
spouse, widow, or widower has attained age sixty-five and is not 1630
eligible to receive hospital insurance benefits under the federal 1631
old age, survivors, and disability insurance program. The widow or 1632
widower of a retirant or disability benefit recipient shall be 1633
eligible for such coverage only if he or she is the recipient of a 1634
monthly allowance or benefit from this system. One-half of the 1635
cost of the premium for the spouse shall be paid from the 1636
appropriate funds of the public employees retirement system and 1637
one-half by the recipient of the allowance or benefit. 1638

The cost of such coverage, paid from the funds of the system, 1639

shall be included in the employer's rate provided by ~~sections~~ 1640
section 145.48, ~~145.49,~~ and ~~145.50~~ of the Revised Code. The 1641
retirement board is authorized to make all necessary rules 1642
pursuant to the purpose and intent of this section, and shall 1643
contract for such coverage as provided in section 145.58 of the 1644
Revised Code. 1645

(B) The board need not make the hospital insurance coverage 1646
described in division (A) of this section available to any person 1647
for whom it is prohibited by section 145.58 of the Revised Code 1648
from paying or reimbursing the premium cost of such insurance. 1649

Sec. 145.3213. (A) As used in this section, "benefit" means 1650
an annual allowance, pension, or benefit paid pursuant to section 1651
145.33, 145.34, 145.36, 145.37, 145.45, or 145.46 of the Revised 1652
Code, and includes any amounts paid pursuant to sections 145.323 1653
and 145.332 of the Revised Code. "Benefit" does not include any 1654
amounts payable by reason of deposits to the employees' savings 1655
fund pursuant to section 145.23 of the Revised Code. 1656

(B) The public employees retirement system shall increase the 1657
benefit payable to each individual eligible to receive a benefit 1658
that became effective on or before December 31, 1979. The increase 1659
shall be effective on the first day of the month following the 1660
effective date of this section and be an amount determined by 1661
multiplying the benefit for which the individual was eligible on 1662
the last day of the month in which this section takes effect by 1663
the following percentages as determined by the calendar year in 1664
which the benefit became effective: 1665

<u>Calendar Year Effective</u>	<u>Percentage of Increase</u>	
<u>1955 and earlier</u>	25.0	1666
1956	28.3	1667
1957	38.4	1668
1958	23.2	1669

1959	27.1	1671
1960	28.2	1672
1961	24.6	1673
1962	27.9	1674
1963	26.6	1675
1964	30.1	1676
1965	23.5	1677
1966	25.5	1678
1967	28.7	1679
1968	21.9	1680
1969	23.9	1681
1970	21.5	1682
1971	22.2	1683
1972	22.4	1684
1973	21.3	1685
1974	21.1	1686
1975	20.7	1687
1976	20.6	1688
1977	20.5	1689
1978	13.5	1690
1979	4.0	1691

(C) An increase made pursuant to this section shall be 1692
included in the calculation of additional benefits under section 1693
145.323 of the Revised Code. 1694

Sec. 145.33. (A) Except as provided in division (B) of this 1695
section, a member with at least five years of total service credit 1696
who has attained age sixty, or who has thirty years of total Ohio 1697
service credit, may apply for age and service retirement, which 1698
shall consist of: 1699

(1) An annuity having a reserve equal to the amount of the 1700
member's accumulated contributions at that time; 1701

(2) A pension equal to the annuity provided by division 1702
(A)(1) of this section; 1703

(3) An additional pension, if the member can qualify for 1704
prior service, equal to forty dollars multiplied by the number of 1705
years, and fraction thereof, of such prior and military service 1706
credit; 1707

(4) A basic annual pension equal to one hundred eighty 1708
dollars if the member has ten or more years of total service 1709
credit as of October 1, 1956, except that the basic annual pension 1710
shall not exceed the sum of the annual benefits provided by 1711
divisions (A)(1), (2), and (3) of this section. ~~The cost of the~~ 1712
~~basic annual pension shall be included in the deficiency~~ 1713
~~contribution provided by sections 145.48 and 145.50 of the Revised~~ 1714
~~Code.~~ 1715

(5) When a member retires on age and service retirement, the 1716
member's total annual single lifetime allowance, including the 1717
allowances provided in divisions (A)(1), (2), (3), and (4) of this 1718
section, shall be not less than a base amount adjusted in 1719
accordance with division (A)(5) of this section and determined by 1720
multiplying the member's total service credit by the greater of 1721
the following: 1722

(a) Eighty-six dollars; 1723

(b) Two and ~~one-tenth~~ two-tenths per cent of the member's 1724
final average salary for each of the first thirty years of service 1725
plus two and one-half per cent of the member's final average 1726
salary for each subsequent year of service. 1727

The allowance shall be adjusted by the factors of attained 1728
age or years of service to provide the greater amount as 1729
determined by the following schedule: 1730

Attained	or	Years of Total Service	Percentage of	
				1731
				1732

Birthday	Credit	Base Amount	
			1733
58	25	75	1734
59	26	80	1735
60	27	85	1736
61		88	1737
	28	90	1738
62		91	1739
63		94	1740
	29	95	1741
64		97	1742
65	30 or more	100	1743

Members shall vest the right to a benefit in accordance with 1744
the following schedule, based on the member's attained age by 1745
September 1, 1976: 1746

Attained Birthdays	Percentage of Base Amount	
66	102	1750
67	104	1751
68	106	1752
69	108	1753
70 or more	110	1754

(6) The total annual single lifetime allowance that a member 1755
shall receive under division (A)(5) of this section shall not 1756
exceed the lesser of one hundred per cent of the member's final 1757
average salary or the limit established by section 415 of the 1758
"Internal Revenue Code of 1986," 100 Stat. 2085, 26 U.S.C.A. 415, 1759
as amended. 1760

(B)(1) A member who has at least twenty-five years of total 1761
service credit, including credit for military service under 1762
division (C)(2) of this section, while serving as a law 1763
enforcement officer and who has attained age fifty-two may apply 1764

for an age and service retirement benefit, which shall consist of 1765
an annual single lifetime allowance equal to the sum of two and 1766
one-half per cent of the member's final average salary multiplied 1767
by the first twenty-five years of the member's total service plus 1768
two and one-tenth per cent of the member's final average salary 1769
multiplied by the number of years of the member's total service 1770
credit in excess of twenty-five years, except that no allowance 1771
shall exceed the lesser of ninety per cent of the member's final 1772
average salary or the limit established by section 415 of the 1773
"Internal Revenue Code of 1986," 100 Stat. 2085, 26 U.S.C.A. 415, 1774
as amended. 1775

(2) A member who has at least fifteen years of total service 1776
credit, including credit for military service under division 1777
(C)(2) of this section, while serving as a law enforcement officer 1778
and has attained sixty-two years of age may apply for an age and 1779
service retirement benefit, which shall consist of an annual 1780
single lifetime allowance computed as provided in division (B)(1) 1781
of this section. The benefit shall not exceed the limit 1782
established by section 415 of the "Internal Revenue Code of 1986," 1783
100 Stat. 2085, 26 U.S.C.A. 415, as amended. 1784

(3) A member with at least fifteen years of total service 1785
credit, including credit for military service under division 1786
(C)(2) of this section, while serving as a law enforcement officer 1787
who voluntarily resigns or is discharged for any reason except 1788
death, dishonesty, cowardice, intemperate habits, or conviction of 1789
a felony may apply for an age and service retirement benefit, 1790
which shall consist of an annual single lifetime allowance equal 1791
to one and one-half per cent of the member's final average salary 1792
multiplied by the number of years of the member's total service 1793
credit. The benefit shall not exceed the limit established by 1794
section 415 of the "Internal Revenue Code of 1986," 100 Stat. 1795
2085, 26 U.S.C.A. 415, as amended. The allowance shall commence on 1796

the first day of the calendar month following the month in which 1797
the application is filed with the public employees retirement 1798
board on or after the attainment by the applicant of age 1799
fifty-two. 1800

(4) A member who has at least twenty-five years of total 1801
service credit, including credit for military service under 1802
division (C)(2) of this section, while serving as a law 1803
enforcement officer who voluntarily resigns or is discharged for 1804
any reason except death, dishonesty, cowardice, intemperate 1805
habits, or conviction of a felony, on or after the date of 1806
attaining forty-eight years of age, but before the date of 1807
attaining fifty-two years of age, may elect to receive a reduced 1808
benefit as determined by the following schedule: 1809

Attained Age	Reduced Benefit	
48	75% of the benefit payable under	1811
	division (B)(1) of this section	1812
49	80% of the benefit payable under	1813
	division (B)(1) of this section	1814
50	86% of the benefit payable under	1815
	division (B)(1) of this section	1816
51	93% of the benefit payable under	1817
	division (B)(1) of this section	1818

A member who has at least twenty-five years of law 1819
enforcement service credit, upon attaining forty-eight, 1820
forty-nine, fifty, or fifty-one years of age, may elect to retire 1821
and receive a reduced benefit determined by the above schedule. 1822

If a member elects to receive a reduced benefit on or after 1823
the date of attaining forty-eight years of age, but before the 1824
date of attaining forty-nine years of age, the reduced benefit is 1825
payable from the date the member attained forty-eight years of age 1826
or from the date the member becomes eligible to receive the 1827
reduced benefit, whichever is later. If a member elects to receive 1828

a reduced benefit on or after the date of attaining forty-nine 1829
years of age, but before the date of attaining fifty years of age, 1830
the reduced benefit is payable from the date the member attained 1831
forty-nine years of age or from the date the member becomes 1832
eligible to receive the reduced benefit, whichever is later. If a 1833
member elects to receive a reduced benefit on or after the date of 1834
attaining fifty years of age, but before the date of attaining 1835
fifty-one years of age, the reduced benefit is payable from the 1836
date the member attained fifty years of age or from the date the 1837
member becomes eligible to receive the reduced benefit, whichever 1838
is later. If a member elects to receive a reduced benefit on or 1839
after the date of attaining fifty-one years of age, but before the 1840
date of attaining fifty-two years of age, the reduced benefit is 1841
payable from the date the member attained fifty-one years of age 1842
or from the date the member becomes eligible to receive the 1843
reduced benefit, whichever is later. 1844

Once a member elects to receive a reduced benefit determined 1845
by the above schedule and has received a payment, the member may 1846
not reelect to change that election. 1847

If a member who has resigned or been discharged has left on 1848
deposit the member's accumulated contributions in the employees' 1849
savings fund and has not elected to receive a reduced benefit 1850
determined by the above schedule, upon attaining fifty-two years 1851
of age, the member shall be entitled to receive a benefit computed 1852
and paid under division (B)(1) of this section. 1853

(C)(1) A member with service credit as a law enforcement 1854
officer and other service credit under this chapter may elect one 1855
of the following: 1856

(a) To have all the member's service credit under this 1857
chapter, including credit for service as a law enforcement 1858
officer, used in calculating a retirement allowance under division 1859

(A) of this section if the member qualifies for an allowance under that division;	1860 1861
(b) If the member qualifies for an allowance under division (B) of this section, to have the member's service credit as a law enforcement officer used in calculating a benefit under that division and the member's credit for all service other than law enforcement service under this chapter used in calculating a benefit consisting of a single life annuity having a reserve equal to the amount of the member's accumulated contributions and an equal amount of the employer's contributions.	1862 1863 1864 1865 1866 1867 1868 1869
(2) Notwithstanding sections 145.01 and 145.30 of the Revised Code, no more than four years of military service credit granted under section 145.30 of the Revised Code and five years of military service credit purchased under section 145.301 or 145.302 of the Revised Code shall be used in calculating service as a law enforcement officer or the total service credit of that person.	1870 1871 1872 1873 1874 1875
(3) Only credit for the member's service as a law enforcement officer or service credit obtained as a police officer or state highway patrol trooper shall be used in computing the benefits under division (B) of this section for the following:	1876 1877 1878 1879
(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;	1880 1881 1882
(b) Any deputy sheriff who originally is employed as a criminal bailiff or court constable on or after April 16, 1993;	1883 1884
(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;	1885 1886 1887
(d) Any person who originally is employed as a county narcotics agent on or after September 26, 1984;	1888 1889

(e) Any person who originally is employed as an undercover 1890
drug agent as defined in section 109.79 of the Revised Code, 1891
department of public safety enforcement agent who prior to ~~the~~ 1892
~~effective date of this amendment~~ June 30, 1999, was a liquor 1893
control investigator, park officer, forest officer, wildlife 1894
officer, state watercraft officer, park district police officer, 1895
conservancy district officer, Ohio veterans' home police officer, 1896
special police officer for a mental health institution, special 1897
police officer for an institution for the mentally retarded and 1898
developmentally disabled, or municipal police officer on or after 1899
December 15, 1988; 1900

(f) Any person who originally is employed as a state 1901
university law enforcement officer on or after November 6, 1996; 1902

(g) Any person who originally is employed as a Hamilton 1903
county municipal court bailiff on or after November 6, 1996; 1904

(h) Any person who is originally employed as a state 1905
university law enforcement officer by the university of Akron on 1906
or after September 16, 1998; 1907

(i) Any person who originally is employed as a preserve 1908
officer on or after March 18, 1999; 1909

(j) Any person who originally is employed as a natural 1910
resources law enforcement staff officer on or after March 18, 1911
1999; 1912

(k) Any person who is originally employed as a department of 1913
public safety enforcement agent on or after ~~the effective date of~~ 1914
~~this amendment~~ June 30, 1999. 1915

(D) Retirement allowances determined under this section shall 1916
be paid as provided in section 145.46 of the Revised Code. 1917

(E) For the purposes of this section, service prior to ~~the~~ 1918
~~effective date of this amendment~~ June 30, 1999, as a food stamp 1919

trafficking agent under former section 5502.14 of the Revised Code 1920
shall be considered service as a law enforcement officer. 1921

Sec. 145.331. (A) A recipient of a disability allowance under 1922
section 145.361 of the Revised Code who is subject to division 1923
(C)(3) of that section may make application for age and service 1924
retirement under this section. Retirement shall be effective on 1925
the first day of the first month following the last day for which 1926
the disability allowance is paid. 1927

(B) The annual allowance payable under this section shall 1928
consist of the sum of the amounts determined under divisions 1929
(B)(1) and (2) of this section: 1930

(1) The greater of the following: 1931

(a) An allowance calculated as provided in section 145.33 or 1932
145.34 of the Revised Code, excluding any period during which the 1933
applicant received a disability benefit under section 145.361 of 1934
the Revised Code; 1935

(b) An allowance calculated by multiplying the applicant's 1936
total service credit, including service credit for the last 1937
continuous period during which ~~he~~ the applicant received a 1938
disability benefit under section 145.361 of the Revised Code, by 1939
two and ~~one-tenth~~ two-tenths per cent of ~~his~~ the applicant's final 1940
average salary, except that the allowance shall not exceed 1941
forty-five per cent of the applicant's final average salary. 1942

(2) An amount equal to the additional allowance the recipient 1943
would receive under section 145.323 of the Revised Code, plus any 1944
other additional amount ~~he~~ the recipient would receive under this 1945
chapter, had ~~he~~ the recipient retired under section 145.33 or 1946
145.34 of the Revised Code effective on the effective date of ~~his~~ 1947
the recipient's most recent continuous period of receipt of a 1948
disability benefit under section 145.361 of the Revised Code. 1949

1950

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

1951

1952

1953

1954

1955

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

1956

1957

1958

1959

(D) The retirement allowance determined under this section shall be paid as provided in section 145.46 of the Revised Code.

1960

1961

Sec. 145.332. (A) As used in this section, "benefit" means an allowance, pension, or benefit received under section 145.33, 145.331, 145.34, 145.36, 145.361, 145.37, 145.45, or 145.46 of the Revised Code. "Benefit" does not include any amounts payable by reason of deposits to the employees' savings fund pursuant to section 145.23 of the Revised Code.

1962

1963

1964

1965

1966

1967

(B) The public employees retirement system shall recalculate each benefit determined prior to the effective date of this section. The recalculated benefit is payable on the first day of the month following the effective date of this section. The recalculation shall be made as follows:

1968

1969

1970

1971

1972

(1) Recalculate, pursuant to section 145.33, 145.331, 145.36, 146.361, or 145.45 of the Revised Code as in effect on the effective date of this section, the benefit initially granted;

1973

1974

1975

(2) Recalculate, using the benefit amount determined under division (B)(1) of this section, any increase in the benefit amount that was authorized under this chapter of the Revised Code and granted before the effective date of this section;

1976

1977

1978

1979

(3) The sum of the amounts determined under divisions (B)(1) and (2) of this section is the recalculated benefit. 1980
1981

(C) If the recalculated benefit is less than the amount payable prior to the recalculation, the retirement system shall continue to pay the greater benefit. 1982
1983
1984

(D) Any increase resulting from payment of a recalculated benefit shall be included in the calculation of additional benefits under sections 145.323 and 145.3213 of the Revised Code. 1985
1986
1987

Sec. 145.34. Any member who has completed twenty-five years of total service and has attained ~~his~~ the member's fifty-fifth birthday, may retire on a commuted age and service allowance. Upon retirement on a commuted age and service allowance on or after September 30, 1963, a member shall be granted a retirement allowance consisting of: 1988
1989
1990
1991
1992
1993

(A) An annuity having a reserve equal to the amount of the member's accumulated contributions at that time; 1994
1995

(B) A pension equal to the annuity provided by division (A) of this section; 1996
1997

(C) An additional pension, if such member can qualify for prior service credit, the reserve for which, based upon regular interest and the service tables approved by the board, shall be the present worth of the reserve required for the payment of the prior service pension provided by section 145.33 of the Revised Code, after either sixty years of age or thirty years of service credit, whichever can be attained first. The annual prior service pension shall be determined by the amount of such commuted reserve divided by the age and service annuity rate for the attained age at retirement. 1998
1999
2000
2001
2002
2003
2004
2005
2006
2007

(D) The commuted value calculated as provided in division (C) of this section of a basic annual pension of one hundred eighty 2008
2009

dollars, provided the member has ten or more years of total 2010
service credit as of October 1, 1956. ~~The cost of the basic annual~~ 2011
~~pension shall be included in the deficiency contribution.~~ 2012

(E) When a member retires on commuted age and service 2013
retirement, ~~his~~ the member's single lifetime allowance shall not 2014
be less than that provided by divisions (A), (B), (C), and (D) of 2015
this section and division (A)(5) of section 145.33 of the Revised 2016
Code and shall not exceed the limits established by division 2017
(A)(6) of that section. 2018

A year of service for the purpose of commuted age and service 2019
retirement and of applying the minimum retirement allowance as 2020
provided in this section is defined as a complete year of 2021
full-time employment, or the equivalent thereof. The board is the 2022
final authority in determining the eligibility of an employee for 2023
such form of retirement and for such minimum allowance. 2024

In determining eligibility only for retirement under this 2025
section the board shall include in "total service" the years of 2026
prior service credit granted members of the public employees 2027
retirement system by a publicly owned utility as provided for in 2028
section 145.48 of the Revised Code under a pension plan adopted by 2029
the publicly owned utility. 2030

(F) Retirement allowances determined under this section shall 2031
be paid as provided in section 145.46 of the Revised Code. 2032

Sec. 145.36. A member who has elected disability coverage 2033
under this section, has not attained age sixty, and is determined 2034
by the public employees retirement board under section 145.35 of 2035
the Revised Code to qualify for a disability benefit shall be 2036
retired on disability under this section. 2037

Upon disability retirement, a member shall receive an annual 2038
amount that shall consist of: 2039

(A) An annuity having a reserve equal to the amount of the 2040
retirant's accumulated contributions; 2041

(B) A pension that shall be the difference between ~~his~~ the 2042
member's annuity and an annual amount determined by multiplying 2043
the total service credit of the retirant, and in addition thereto 2044
the projected number of years and fractions thereof between the 2045
effective date of ~~his~~ the member's disability retirement and 2046
attained age sixty, assuming continuous service, by eighty-six 2047
dollars or two and ~~one-tenth~~ two-tenths per cent of ~~his~~ the 2048
member's final average salary, whichever is greater. 2049

Where the recipient is not receiving a disability benefit 2050
under section 145.37 of the Revised Code and is receiving a 2051
disability benefit from either the state teachers retirement 2052
system or the school employees retirement system, the recipient 2053
shall not be eligible for service credit based upon the number of 2054
years and fractions thereof between the date of disability and 2055
attained age sixty as provided for in this division. 2056

In no case shall disability retirement be less than thirty 2057
per cent or more than seventy-five per cent of the member's final 2058
average salary, except that it shall not exceed any limit to which 2059
the retirement system is subject under section 415 of the 2060
"Internal Revenue Code of 1986," 100 Stat. 2085, 26 U.S.C.A. 415, 2061
as amended. 2062

A year of service for the purpose of disability retirement is 2063
a complete year of full-time employment, or the equivalent 2064
thereof. The public employees retirement board is the final 2065
authority in determining the eligibility of a member for 2066
disability retirement. 2067

Sec. 145.361. (A) A member with disability coverage under 2068
this section who is determined by the public employees retirement 2069

board under section 145.35 of the Revised Code to qualify for a 2070
disability benefit shall receive a disability allowance under this 2071
section. The allowance shall be an annual amount equal to the 2072
greater of the following: 2073

(1) Forty-five per cent of the member's final average salary; 2074
2075

(2) The member's total service credit multiplied by two and 2076
~~one-tenth~~ two-tenths per cent of ~~his~~ the member's final average 2077
salary, not exceeding sixty per cent of ~~his~~ the member's final 2078
average salary. 2079

(B) Sufficient reserves for payment of the disability 2080
allowance shall be transferred to the annuity and pension reserve 2081
fund from the employers' contribution fund. The accumulated 2082
contributions of the member shall remain in the employees' savings 2083
fund. No part of the allowance paid under this section shall be 2084
charged against the member's accumulated contributions. 2085

(C) A disability allowance paid under this section shall 2086
terminate at the earliest of the following: 2087

(1) The effective date of age and service retirement under 2088
sections 145.32 and 145.33, or section 145.34 or 145.37 of the 2089
Revised Code; 2090

(2) The date the allowance is terminated under section 2091
145.362 of the Revised Code; 2092

(3) The later of the last day of the month in which the 2093
recipient attains age sixty-five, or the last day of the month in 2094
which the benefit period ends as follows: 2095

Attained Age at Effective Date		Benefit Period	
of Disability Allowance			2097
60 or 61		60 months	2098
62 or 63		48 months	2099

64 or 65	36 months	2100
66, 67, or 68	24 months	2101
69 or older	12 months	2102
Sec. 145.38. (A) As used in this section:		2103
(1) "PERS retirant" means a former member of the public employees retirement system who is receiving either <u>one</u> of the following:		2104 2105 2106
(a) Age and service retirement benefits under section 145.32, 145.33, 145.331, 145.34, or 145.46 of the Revised Code;		2107 2108
(b) Age and service retirement benefits paid by the public employees retirement system under section 145.37 of the Revised Code;		2109 2110 2111
(c) <u>Any benefit paid by the system under a plan established under section 145.81 of the Revised Code.</u>		2112 2113
(2) "Other system retirant" means both of the following:		2114
(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;		2115 2116 2117 2118 2119 2120 2121
(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.		2122 2123 2124 2125 2126
(B)(1) Subject to this section, a PERS retirant or other system retirant may be employed by a public employer. If so employed, the PERS retirant or other system retirant shall		2127 2128 2129

contribute to the public employees retirement system in accordance 2130
with section 145.47 of the Revised Code, and the employer shall 2131
make contributions in accordance with section 145.48 of the 2132
Revised Code. 2133

(2) A public employer that employs a PERS retirant or other 2134
system retirant, or enters into a contract for services as an 2135
independent contractor with a PERS retirant who was employed by 2136
the public employer at the time of the retirant's retirement shall 2137
notify the retirement board of the employment or contract not 2138
later than the end of the month in which the employment or 2139
contract commences. Any overpayment of benefits to a PERS retirant 2140
by the retirement system resulting from delay or failure of the 2141
employer to give the notice shall be repaid to the retirement 2142
system by the employer. 2143

(3) On receipt of notice from a public employer that a person 2144
who is an other system retirant has been employed, the retirement 2145
system shall notify the retirement system of which the other 2146
system retirant was a member of such employment. 2147

(4)(a) A PERS retirant who has received a retirement 2148
allowance for less than six months when employment subject to this 2149
section commences shall forfeit the retirement allowance for the 2150
period that begins on the date the employment commences and ends 2151
on the date that is six months after the date on which the 2152
retirement allowance commenced. Service and contributions for that 2153
period shall not be included in calculation of any benefits 2154
payable to the PERS retirant and those contributions shall be 2155
refunded on the retirant's death or termination of the employment. 2156
For purposes of this division, "employment" shall include service 2157
for which the retirant or the retirant's employer, or both, have 2158
waived any earnable salary for such service. 2159

(b) An other system retirant who has received a retirement 2160

allowance or disability benefit for less than two months when
employment subject to this section commences shall forfeit the
retirement allowance or disability benefit for the period that
begins on the date the employment commences and ends on the date
that is two months after the date on which the retirement
allowance or disability benefit commenced. Service and
contributions for that period shall not be included in the
calculation of any benefits payable to the other system retirant
and those contributions shall be refunded on the retirant's death
or termination of the employment.

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

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

not become a member of the system. 2193

(C)(1) Except as provided in division (C)(4) of this section, 2194
a PERS retirant employed pursuant to this section shall elect one 2195
of the following: 2196

(a) To receive both compensation for the employment and a 2197
retirement allowance; 2198

(b) To receive compensation for the employment and forfeit 2199
the pension portion of the retirement allowance. 2200

(2) A PERS retirant who is described in division (C)(4) of 2201
this section or elects to forfeit the pension portion of the 2202
retirement allowance under division (C)(1)(b) of this section 2203
shall become a new member of the public employees retirement 2204
system with all the rights, privileges, and obligations of 2205
membership, except that the new membership does not include 2206
survivor benefits provided pursuant to section 145.45 of the 2207
Revised Code. The pension portion of the PERS retirant's 2208
retirement allowance shall cease on the first day of the first 2209
month following commencement of the employment and shall 2210
thereafter be forfeited until the first day of the first month 2211
following termination of the employment. The annuity portion of 2212
the retirement allowance shall be suspended on the first day of 2213
the first month following commencement of the employment and shall 2214
thereafter accumulate to the credit of the PERS retirant to be 2215
paid in a single payment after termination of the employment. The 2216
retirement allowance shall resume on the first day of the first 2217
month following termination of the employment. On termination of 2218
the employment, the PERS retirant shall elect to receive either a 2219
refund of the retirant's contributions to the retirement system 2220
during the period of employment subject to this section or a 2221
supplemental retirement allowance based on the retirant's 2222
contributions and service credit for that period of employment. 2223

(3) Except as provided in division (B)(4) of this section, 2224
there shall be no suspension or forfeiture of any portion of the 2225
retirement allowance payable to other system retirants or to PERS 2226
retirants who make an election under division (C)(1)(a) of this 2227
section. 2228

(4) A PERS retirant shall elect division (C)(1)(b) of this 2229
section if both of the following apply: 2230

(a) The retirant held elective office in this state, or in 2231
any municipal corporation, county, or other subdivision of this 2232
state at the time of retirement under Chapter 145. of the Revised 2233
Code; 2234

(b) The retirant was elected or appointed to the same office 2235
for the remainder of the term or the term immediately following 2236
the term during which the retirement occurred. 2237

(D)(1) On termination of employment under this section, the 2238
PERS retirant who makes an election under division (C)(1)(a) of 2239
this section or other system retirant may file an application with 2240
the public employees retirement system for a benefit under this 2241
division, which shall consist of a single life annuity having a 2242
reserve equal to the amount of the retirant's accumulated 2243
contributions for the period of employment and an equal amount of 2244
the employer's contributions. The PERS retirant or other system 2245
retirant shall elect either to receive the benefit as a monthly 2246
annuity for life or a lump-sum payment discounted to the present 2247
value using the current actuarial assumption rate of interest, 2248
except that if the monthly annuity would be less than twenty-five 2249
dollars per month, the retirant shall receive a lump-sum payment. 2250

(2) A benefit payable under this division shall commence on 2251
the latest of the following: 2252

(a) The last day for which compensation for employment 2253
subject to this section was paid; 2254

(b) Attainment by the PERS retirant or other system retirant 2255
of age sixty-five; 2256

(c) If the PERS retirant or other system retirant was 2257
previously employed under this section and is receiving or 2258
previously received a benefit under this division, completion of a 2259
period of twelve months since the effective date of the last 2260
benefit under this division. 2261

(3)(a) If a PERS retirant or other system retirant dies while 2262
employed in employment subject to this section, a lump-sum payment 2263
calculated in accordance with division (D)(1) of this section 2264
shall be paid to the retirant's beneficiary under division (G) of 2265
this section. 2266

(b) If at the time of death a PERS retirant or other system 2267
retirant receiving a monthly annuity has received less than the 2268
retirant would have received as a lump-sum payment, the difference 2269
between the amount received and the amount that would have been 2270
received as a lump-sum payment shall be paid to the retirant's 2271
beneficiary under division (G) of this section. 2272

(4)(a) A PERS retirant or other system retirant subject to 2273
this division is not a member of the public employees retirement 2274
system, does not have any of the rights, privileges, or 2275
obligations of membership, except as specified in this section, 2276
and, except as specified in division (D)(4)(b) of this section, is 2277
not eligible to receive health, medical, hospital, or surgical 2278
benefits under section 145.58 of the Revised Code for employment 2279
subject to this section. No amount received under this division 2280
shall be included in determining an additional benefit under 2281
section 145.323 of the Revised Code or any other post-retirement 2282
benefit increase. 2283

(b) A PERS retirant who makes an election under division 2284
(C)(1)(a) of this section shall receive primary health, medical, 2285

hospital, or surgical insurance coverage from the retirant's 2286
employer, if the employer provides coverage to other employees 2287
performing comparable work. Neither the employer nor the PERS 2288
retirant may waive the employer's coverage, except that the PERS 2289
retirant may waive the employer's coverage if the retirant has 2290
coverage comparable to that provided by the employer from a source 2291
other than the employer or the public employees retirement system. 2292
If a claim is made, the employer's coverage shall be the primary 2293
coverage and shall pay first. The benefits provided under section 2294
145.58 of the Revised Code shall pay only those medical expenses 2295
not paid through the employer's coverage or coverage the PERS 2296
retirant receives through a source other than the retirement 2297
system. 2298

(E) If the disability benefit of an other system retirant 2299
employed under this section is terminated, the retirant shall 2300
become a member of the public employees retirement system, 2301
effective on the first day of the month next following the 2302
termination with all the rights, privileges, and obligations of 2303
membership. If such person, after the termination of the 2304
disability benefit, earns two years of service credit under this 2305
system or under the Ohio police and fire pension fund, state 2306
teachers retirement system, school employees retirement system, or 2307
state highway patrol retirement system, the person's prior 2308
contributions as an other system retirant under this section shall 2309
be included in the person's total service credit as a public 2310
employees retirement system member, and the person shall forfeit 2311
all rights and benefits of this section. Not more than one year of 2312
credit may be given for any period of twelve months. 2313

(F) A PERS retirant who performs services for a public 2314
employer as an independent contractor pursuant to a contract with 2315
the employer shall not make contributions to the public employees 2316
retirement system or become a member of the system. Except as 2317

provided in division (B)(6) of this section, there shall be no 2318
suspension or forfeiture of the retirant's retirement allowance. 2319

(G) A PERS retirant or other system retirant employed under 2320
this section may designate one or more persons as beneficiary to 2321
receive any benefits payable under this section due to death. The 2322
designation shall be in writing duly executed on a form provided 2323
by the public employees retirement board, signed by the PERS 2324
retirant or other system retirant, and filed with the board prior 2325
to death. The last designation of a beneficiary revokes all 2326
previous designations. The PERS retirant's or other system 2327
retirant's marriage, divorce, marriage dissolution, legal 2328
separation, withdrawal of account, birth of a child, or adoption 2329
of a child revokes all previous designations. If there is no 2330
designated beneficiary, the beneficiary is the beneficiary 2331
determined under division (D) of section 145.43 of the Revised 2332
Code. If any benefit payable under this section due to the death 2333
of a PERS retirant or other system retirant is not claimed by a 2334
beneficiary within five years after the death, the amount payable 2335
shall be transferred to the income fund and thereafter paid to the 2336
beneficiary or the estate of the PERS retirant or other system 2337
retirant on application to the board. 2338

(H) This section does not affect the receipt of benefits by 2339
or eligibility for benefits of any person who on August 20, 1976, 2340
was receiving a disability benefit or service retirement pension 2341
or allowance from a state or municipal retirement system in Ohio 2342
and was a member of any other state or municipal retirement system 2343
of this state. 2344

(I) The public employees retirement board may adopt rules to 2345
carry out this section. 2346

Sec. 145.391. The public employees retirement board may 2347
establish and maintain a qualified governmental excess benefit 2348

arrangement that meets the requirements of division (m) of section 2349
415 of the "Internal Revenue Code of 1986," 100 Stat. 2085, 26 2350
U.S.C.A. 415, as amended, and any regulations adopted thereunder. 2351
If established, the arrangement shall be a separate portion of the 2352
public employees retirement system and be maintained solely for 2353
the purpose of providing to retired members that part of a benefit 2354
otherwise payable under ~~sections 145.01 to 145.59 of the Revised~~ 2355
~~Code~~ this chapter that exceeds the limits established by section 2356
415 of the "Internal Revenue Code of 1986," as amended. 2357

Members participating in an arrangement established under 2358
this section shall not be permitted to elect to defer compensation 2359
to the arrangement. Contributions to and benefits paid under an 2360
arrangement shall not be payable from a trust that is part of the 2361
system unless the trust is maintained solely for the purpose of 2362
providing such benefits. 2363

The board shall adopt rules to administer an arrangement 2364
established under this section. 2365

Sec. 145.41. Membership shall cease upon refund of 2366
accumulated contributions, death, or retirement except as provided 2367
in section 145.362 of the Revised Code. A member who separates 2368
from service for any reason other than death or retirement or who 2369
otherwise ceases to be a public employee for any reason other than 2370
death or retirement may leave ~~his~~ the member's accumulated 2371
contributions on deposit with the public employees retirement 2372
board and, for the purposes of the public employees retirement 2373
system, be considered on a membership leave of absence. ~~His~~ The 2374
member's membership rights shall continue until ~~he~~ the member has 2375
withdrawn ~~his~~ the member's accumulated contributions, retired on a 2376
retirement allowance as provided in section 145.33, 145.331, or 2377
145.34 of the Revised Code, or died. The account of such a member 2378
shall remain in the employees' savings fund, except that the 2379

account of a member who has less than five calendar years of 2380
contributing service credit or is a member of the state teachers 2381
retirement system or the school employees retirement system may be 2382
transferred to the income fund if by the end of the fifth calendar 2383
year following the calendar year in which the last contribution 2384
was received the member has not died, claimed a refund of 2385
contributions, or requested the retirement board to continue ~~his~~ 2386
the member's membership on a leave of absence basis. In case such 2387
a member later requests a refund, ~~his~~ the member's account shall 2388
be restored to the employees' savings account and refunded 2389
therefrom. Members on such leaves of absence shall retain all 2390
rights, obligations, and privileges of membership in the public 2391
employees retirement system. A "contributor," as defined in 2392
division (F) of section 145.01 of the Revised Code, who formerly 2393
lost ~~his~~ membership through termination of membership leave of 2394
absence and who has not withdrawn ~~his~~ the contributor's account 2395
shall be reinstated as a member with all the rights, privileges, 2396
and obligations ~~enumerated in sections 145.01 to 145.59 of the~~ 2397
~~Revised Code~~ of membership in the system. In no case shall a 2398
member on leave of absence as provided in this section add to ~~his~~ 2399
the member's total number of years of service credit by reason of 2400
such leave of absence, unless such member was receiving benefits 2401
from the state insurance fund and by reason of such benefits 2402
qualified for additional service credit as provided in division 2403
(H) of section 145.01 of the Revised Code, or was eligible to and 2404
does make a payment as provided in section 145.291 of the Revised 2405
Code. 2406

Sec. 145.42. Members of the public employees retirement 2407
system on leave of absence as provided in section 145.41 of the 2408
Revised Code or who are employees of the United States employment 2409
service at the time of the return of these functions to the state, 2410

or who reach retirement age prior to such time, or who return to 2411
the state service prior to the return of the employment service, 2412
may be permitted to pay into the retirement fund the amount they 2413
would have paid during such a period of employment with the United 2414
States employment service at the member contribution rate in 2415
effect at the time of payment, plus interest on such payment 2416
compounded annually at a rate to be determined by the board. The 2417
member may choose to purchase only part of such credit in any one 2418
payment, subject to board rules. When a member has made the 2419
payment provided in this section ~~he~~ the member shall receive 2420
credit for the service covered by such payments. Those who 2421
withdrew their accumulated contributions from the system at the 2422
time of their separation from the state service, may make a 2423
redeposit as provided in section 145.31 of the Revised Code, and 2424
thereafter be entitled to all THE benefits of ~~sections 145.01 to~~ 2425
~~145.58 of the Revised Code~~ this chapter. 2426

Sec. 145.45. Except as provided in division (C)(1) of this 2427
section, in lieu of accepting the payment of the accumulated 2428
account of a member who dies before service retirement, a 2429
beneficiary, as determined in this section or section 145.43 of 2430
the Revised Code, may elect to forfeit the accumulated 2431
contributions and to substitute certain other benefits under 2432
division (A) or (B) of this section. 2433

(A) If a deceased member was eligible for a service 2434
retirement benefit as provided in section 145.33, 145.331, or 2435
145.34 of the Revised Code, a surviving spouse or other sole 2436
dependent beneficiary may elect to receive a monthly benefit 2437
computed as the joint-survivor benefit designated as "plan D" in 2438
section 145.46 of the Revised Code, which the member would have 2439
received had the member retired on the last day of the month of 2440
death and had the member at that time selected such joint-survivor 2441

plan. Payment shall begin with the month subsequent to the 2442
member's death, except that a surviving spouse who is less than 2443
sixty-five years old may defer receipt of such benefit. Upon 2444
receipt, the benefit shall be calculated based upon the spouse's 2445
age at the time of first payment, and shall accrue regular 2446
interest during the time of deferral. 2447

(B) If a deceased member had at least one and one-half years 2448
of contributing service credit, with at least one-quarter year of 2449
contributing service credit within the two and one-half years 2450
prior to the date of death, or was receiving at the time of death 2451
a disability benefit as provided in section 145.36, 145.361, or 2452
145.37 of the Revised Code, ~~certain~~ qualified survivors ~~may~~ who 2453
elect to receive monthly benefits ~~as shall receive the greater of~~ 2454
the benefits provided in ~~divisions~~ division (B)(1)(a) or (b) and 2455
(5) of this section as allocated in accordance with division 2456
(B)(6) of this section. 2457

(1)(a) Number			2458
of Qualified		Or	2459
survivors	Annual Benefit as a Per	Monthly Benefit	2460
affecting	Cent of Decedent's Final	shall not be	2461
the benefit	Average Salary	less than	2462
1	25%	\$ 96 <u>250</u>	2463
2	40	186 <u>400</u>	2464
3	50	236 <u>500</u>	2465
4	55	236 <u>500</u>	2466
5 or more	60	236 <u>500</u>	2467

<u>(b) Years of</u>	<u>Annual Benefit as a Per Cent</u>	2468
<u>Service</u>	<u>of Member's Final Average</u>	2469
	<u>Salary</u>	2470

<u>20</u>	<u>29%</u>	2471
<u>21</u>	<u>33</u>	2472
<u>22</u>	<u>37</u>	2473

<u>23</u>	<u>41</u>	2474
<u>24</u>	<u>45</u>	2475
<u>25</u>	<u>48</u>	2476
<u>26</u>	<u>51</u>	2477
<u>27</u>	<u>54</u>	2478
<u>28</u>	<u>57</u>	2479
<u>29 or more</u>	<u>60</u>	2480

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

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

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

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

(i) Is under age eighteen, or under age twenty-two if the 2505
child is attending an institution of learning or training pursuant 2506
to a program designed to complete in each school year the 2507
equivalent of at least two-thirds of the full-time curriculum 2508
requirements of such institution and as further determined by 2509
board policy, ~~or regardless;~~ 2510

(ii) Regardless of age ~~if,~~ is adjudged physically or mentally 2511
incompetent at the time of the member's death. 2512

(c) A qualified parent is a dependent parent aged sixty-five 2513
or older or regardless of age if physically or mentally 2514
incompetent, a dependent parent whose eligibility was determined 2515
by the member's death prior to August 20, 1976, and who is 2516
physically or mentally incompetent on or after August 20, 1976, 2517
shall be paid the monthly benefit for which that person would 2518
otherwise qualify. 2519

~~(3)~~(4) "Physically or mentally incompetent" as used in this 2520
section may be determined by a court of jurisdiction, or by a 2521
physician appointed by the retirement board. Incapability of 2522
making a living because of a physically or mentally disabling 2523
condition shall meet the qualifications of this division. 2524

~~(4)~~(5) Benefits to a qualified survivor shall terminate upon 2525
ceasing to meet eligibility requirements as provided in this 2526
division, a first marriage, abandonment, adoption, or during 2527
active military service. Benefits to a deceased member's surviving 2528
spouse that were terminated under a former version of this section 2529
that required termination due to remarriage and were not resumed 2530
prior to September 16, 1998, shall resume on the first day of the 2531
month immediately following receipt by the board of an application 2532
on a form provided by the board. 2533

Upon the death of any subsequent spouse who was a member of 2534
the public employees retirement system, state teachers retirement 2535

system, or school employees retirement system, the surviving 2536
spouse of such member may elect to continue receiving benefits 2537
under this division, or to receive survivor's benefits, based upon 2538
the subsequent spouse's membership in one or more of the systems, 2539
for which such surviving spouse is eligible under this section or 2540
section 3307.66 or 3309.45 of the Revised Code. If the surviving 2541
spouse elects to continue receiving benefits under this division, 2542
such election shall not preclude the payment of benefits under 2543
this division to any other qualified survivor. 2544

Benefits shall begin or resume on the first day of the month 2545
following the attainment of eligibility and shall terminate on the 2546
first day of the month following loss of eligibility. 2547

~~(5) Benefits (6)(a) If a benefit is payable under division 2548
(B)(1)(a) of this section, benefits to a qualified spouse shall be 2549
paid in the amount determined for the first qualifying survivor in 2550
division (B)(1)(a) of this section, but shall not be less than one 2551
hundred six dollars per month if the deceased member had ten or 2552
more years of Ohio service credit All other qualifying survivors 2553
shall share equally in the benefit or remaining portion thereof. 2554~~

(b) All qualifying survivors shall share equally in a benefit 2555
payable under division (B)(1)(b) of this section, except that if 2556
there is a surviving spouse, the surviving spouse shall receive 2557
not less than the amount determined for the first qualifying 2558
survivor in division (B)(1)(a) of this section. 2559

~~(6)(7) The beneficiary of a member who is also a member of 2560
the state teachers retirement system or of the school employees 2561
retirement system, must forfeit the member's accumulated 2562
contributions in those systems and in the public employees 2563
retirement system, if the beneficiary takes a survivor benefit. 2564
Such benefit shall be exclusively governed by section 145.37 of 2565
the Revised Code. 2566~~

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

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

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

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

effective on the first day of the month immediately following the 2599
termination. 2600

(D) If the survivor benefits due and paid under this section 2601
are in a total amount less than the member's accumulated account 2602
that was transferred from the public employees' savings fund to 2603
the survivors' benefit fund, then the difference between the total 2604
amount of the benefits paid shall be paid to the beneficiary under 2605
section 145.43 of the Revised Code. 2606

Sec. 145.451. (A) Upon the death of a retirant or disability 2607
benefit recipient, who at the time of death is receiving an age 2608
and service retirement benefit or a disability benefit from this 2609
system, a death benefit shall be paid, following the completion of 2610
an application on a form approved by the public employees 2611
retirement board, to one of the following in the order given: 2612

(1) The person ~~he~~ the retirant or disability benefit 2614
recipient has designated in writing duly executed on a form 2615
provided by the board, signed by ~~him~~ the retirant or disability 2616
benefit recipient, and filed with the board. If more than one such 2617
designation has been made, the person last designated shall be 2618
considered the person designated. 2619

(2) ~~His~~ The retirant's or disability benefit recipient's 2620
surviving spouse; 2621

(3) ~~His~~ The retirant's or disability benefit recipient's 2622
children, share and share alike; 2623

(4) ~~His~~ The retirant's or disability benefit recipient's 2624
parents, share and share alike; 2625

(5) The person responsible for burial expenses; 2626

(6) The retirant's or disability benefit recipient's estate. 2627

(B) The amount of the death benefit shall be as follows: 2628

(1) If the retirant or disability benefit recipient had at 2629
least five years' but less than ten years' total service credit, 2630
five hundred dollars; 2631

(2) If the retirant or disability benefit recipient had at 2632
least ten years' but less than fifteen years' total service 2633
credit, one thousand dollars; 2634

(3) If the retirant or disability benefit recipient had at 2635
least fifteen years' but less than twenty years' total service 2636
credit, one thousand five hundred dollars; 2637

(4) If the retirant or disability benefit recipient had at 2638
least twenty years' but less than twenty-five years' total service 2639
credit, two thousand dollars; 2640

(5) If the retirant or disability benefit recipient had 2641
twenty-five or more years' total service credit, two thousand five 2642
hundred dollars. 2643

(C) A benefit paid under this section shall be treated as 2644
life insurance for purposes of this chapter and shall be funded 2645
solely from contributions made under section 145.48 of the Revised 2646
Code and any earnings attributable to those contributions. 2647

Sec. 145.452. Upon the death of a member prior to receipt of 2648
a disability benefit or service retirement, the surviving spouse 2649
or dependents of the deceased member shall have the right to 2650
purchase any service credit the member, had ~~he~~ the member not 2651
died, would have been eligible to purchase under ~~sections 145.01~~ 2652
~~to 145.59 of the Revised Code~~ this chapter upon the same terms and 2653
conditions that the deceased member could have purchased such 2654
service credit had ~~he~~ the member not died. Any service credit 2655
purchased under this section shall be applied under the provisions 2656
of ~~sections 145.01 to 145.59 of the Revised Code~~ this chapter in 2657

the same manner as it would have been applied had it been 2658
purchased by the deceased member during ~~his~~ the deceased member's 2659
lifetime. 2660

Sec. 145.46. (A) A retirement allowance calculated under 2661
section 145.33, 145.331, or 145.34 of the Revised Code shall be 2662
paid as provided in this section. If the member is eligible to 2663
elect a plan of payment under this section, the election shall be 2664
made on a form provided by the public employees retirement board. 2665
A plan of payment elected under this section shall be effective 2666
only if approved by the board, which shall approve it only if it 2667
is certified by an actuary engaged by the board to be the 2668
actuarial equivalent of the retirement allowance calculated under 2669
section 145.33, 145.331, or 145.34 of the Revised Code. 2670

(B)(1) Unless the member is eligible to elect another plan of 2671
payment, a member who retires under section 145.32, 145.331, or 2672
145.34 of the Revised Code shall receive a retirement allowance 2673
under "plan A," which shall consist of the actuarial equivalent of 2674
the member's retirement allowance determined under section 145.33, 2675
145.331, or 145.34 of the Revised Code in a lesser amount payable 2676
for life and one-half of such allowance continuing after death to 2677
the member's surviving spouse for the life of the spouse. 2678

A member may elect to receive the member's retirement 2679
allowance under a plan of payment other than "plan A" if the 2680
member is not married or either the member's spouse consents in 2681
writing to the member's election of a plan of payment other than 2682
"plan A" or the board waives the requirement that the spouse 2683
consent. An application for retirement shall include an 2684
explanation of all of the following: 2685

(a) That, if the member is married, unless the spouse 2686
consents to another plan of payment, the member's retirement 2687

allowance will be paid under "plan A," which consists of the 2688
actuarial equivalent of the member's retirement allowance in a 2689
lesser amount payable for life and one-half of the allowance 2690
continuing after death to the surviving spouse for the life of the 2691
spouse; 2692

(b) A description of the alternative plans of payment 2693
available with the consent of the spouse; 2694

(c) That the spouse may consent to another plan of payment 2695
and the procedure for giving consent; 2696

(d) That consent is irrevocable once notice of consent is 2697
filed with the board. 2698

Consent shall be valid only if it is signed, in writing, and 2699
witnessed by a notary public. The board may waive the requirement 2700
of consent if the spouse is incapacitated or cannot be located or 2701
for any other reason specified by the board. Consent or waiver is 2702
effective only with regard to the spouse who is the subject of the 2703
consent or waiver. 2704

(2) A member eligible to elect to receive the member's 2705
retirement allowance under a plan of payment other than "plan A" 2706
shall receive the member's retirement allowance under one of the 2707
following plans elected at the time the member makes application 2708
for retirement: 2709

(a) "Plan B," which shall consist of an allowance determined 2710
under section 145.33, 145.331, or 145.34 of the Revised Code; 2711

(b) "Plan C," which shall consist of the actuarial equivalent 2712
of the member's retirement allowance determined under section 2713
145.33, 145.331, or 145.34 of the Revised Code in a lesser amount 2714
payable for life and one-half or some other portion of the 2715
allowance continuing after death to the member's sole surviving 2716
beneficiary designated at the time of the member's retirement, 2717

provided that the amount payable to the beneficiary does not 2718
exceed the amount payable to the member; 2719

(c) "Plan D," which shall consist of the actuarial equivalent 2720
of the member's retirement allowance determined under section 2721
145.33, 145.331, or 145.34 of the Revised Code in a lesser amount 2722
payable for life and continuing after death to a surviving 2723
beneficiary designated at the time of the member's retirement; 2724

(d) "Plan E," which shall consist of the actuarial equivalent 2725
of the member's retirement allowance determined under section 2726
145.33, 145.331, or 145.34 of the Revised Code in a lesser amount 2727
payable for a certain period from the member's retirement date as 2728
elected by the member and approved by the retirement board, and on 2729
the member's death before the expiration of that certain period 2730
the member's lesser retirement allowance payable for the remainder 2731
of that period to the member's surviving designated beneficiary 2732
nominated by written designation filed with the retirement board. 2733
2734

Should the nominated beneficiary designated in writing die 2735
prior to the expiration of the guarantee period, then for the 2736
purpose of completing payment for the remainder of the guarantee 2737
period, the present value of such payments shall be paid to the 2738
estate of the beneficiary last receiving. 2739

(3) A member eligible to elect to receive the member's 2740
retirement allowance under a plan of payment other than "plan A" 2741
because the member is unmarried who fails to make an election on 2742
retirement shall receive the member's retirement allowance under 2743
"plan B." 2744

(C) If the retirement allowances, as a single life annuity or 2745
payment plan as provided in this section, due and paid are in a 2746
total amount less than (1) the accumulated contributions, and (2) 2747
other deposits made by the member as provided by ~~sections 145.01~~ 2748

~~to 145.59 of the Revised Code~~ this chapter, standing to the credit 2749
of the member at the time of retirement, then the difference 2750
between the total amount of the allowances paid and the 2751
accumulated contributions and other deposits shall be paid to the 2752
beneficiary provided under division (D) of section 145.43 of the 2753
Revised Code. 2754

(D)(1) The death of a spouse or any designated beneficiary 2755
following retirement shall cancel any plan of payment to provide 2756
continuing lifetime benefits to the spouse or beneficiary and 2757
return the retirant to the retirant's single lifetime benefit 2758
equivalent, as determined by the board, to be effective the month 2759
following receipt by the board of notice of the death. 2760

(2) On divorce, annulment, or marriage dissolution, a 2761
retirant receiving a retirement allowance under a plan that 2762
provides for continuation of all or part of the allowance after 2763
death for the lifetime of the retirant's surviving spouse may, 2764
with the written consent of the spouse or pursuant to an order of 2765
the court with jurisdiction over the termination of the marriage, 2766
elect to cancel the plan and receive the member's single lifetime 2767
benefit equivalent as determined by the retirement board. The 2768
election shall be made on a form provided by the board and shall 2769
be effective the month following its receipt by the board. 2770

(E) Following a marriage or remarriage, a retirant who is 2771
receiving the retirant's retirement allowance under "plan B" may 2772
elect a new plan of payment under division (B)(1), (2)(b), or 2773
(2)(c) of this section based on the actuarial equivalent of the 2774
retirant's single lifetime benefit as determined by the board. The 2775
plan shall become effective the first day of the month following 2776
receipt by the board of an application on a form approved by the 2777
board. 2778

(F) Any person who, prior to July 24, 1990, selected an 2779
optional plan of payment at retirement that provided for a return 2780

to the single life benefit after the designated beneficiary's 2781
death shall have the retirant's benefit adjusted to the optional 2782
plan equivalent without such provision. 2783

(G) A retirant's receipt of the first month's retirement 2784
allowance constitutes the retirant's final acceptance of the plan 2785
of payment and may be changed only as provided in this chapter. 2786

Sec. 145.47. Each public employee who is a contributor to the 2787
public employees retirement system shall contribute eight per cent 2788
of ~~his~~ the contributor's earnable salary to the employees' savings 2789
fund, except that the public employees retirement board may raise 2790
the contribution rate to a rate not greater than ten per cent of 2791
the employee's earnable salary. 2792

The head of each state department, institution, board, and 2793
commission, and the fiscal officer of each local authority subject 2794
to this chapter, shall deduct from the earnable salary of each 2795
contributor on every payroll of such contributor for each payroll 2796
period subsequent to the date of coverage, an amount equal to the 2797
applicable per cent of the contributor's earnable salary. The head 2798
of each state department and the fiscal officer of each local 2799
authority subject to this chapter shall transmit promptly to the 2800
~~secretary of the public employees retirement board~~ system a report 2801
of contributions at such intervals and in such form as the ~~board~~ 2802
system shall require, showing thereon all deductions for the 2803
~~public employees retirement~~ system made from the earnable salary 2804
of each contributor employed, together with warrants or checks 2805
covering the total of such deductions. A penalty of five per cent 2806
of the total amount due for the particular reporting period shall 2807
be added when such report, together with warrants or checks to 2808
cover the total amount due from the earnable salary of all 2809
amenable employees of such employer ~~are~~, IS filed thirty or more 2810
days after the last day of such reporting period. Such penalty 2811

shall be added to and collected on the next succeeding regular 2812
employer billing. Interest at a rate set by the retirement board 2813
shall be charged on the amount of the penalty in case such penalty 2814
is not paid within three months after it is added to the regular 2815
employer billing. The ~~secretary of the board~~ system, after making 2816
a record of all such receipts, shall deposit them with the 2817
treasurer of state for use as provided by this chapter. In 2818
addition to the periodical reports of deduction required by this 2819
section, the fiscal officer of each local authority subject to 2820
this chapter shall submit to the ~~board~~ system at least once each 2821
year a complete listing of all noncontributing appointive 2822
employees. Where an employer fails to transmit contributions to 2823
the ~~retirement~~ system, the ~~retirement board~~ system may make a 2824
determination of the employees' liability for contributions and 2825
certify to the employer the amounts due for collection in the same 2826
manner as payments due the employers' accumulation fund, ~~provided~~ 2827
~~that any.~~ Any amounts so collected shall be a ~~penalty against the~~ 2828
~~employer and~~ held in trust pending receipt of a report of 2829
contributions ~~from~~ for such public employees for the period 2830
involved as provided by law and, thereafter, the amount in trust 2831
shall be transferred to the employees' savings fund to the credit 2832
of the employees. Any amount remaining after the transfer to the 2833
employees' savings fund shall be transferred to the employers' 2834
accumulation fund as a credit of such employer. The fiscal officer 2835
shall require each new contributor to submit to the ~~board~~ system a 2836
detailed report of all ~~his~~ the contributor's previous service as a 2837
public employee along with such other facts as the board requires 2838
for the proper operation of the ~~public employees retirement~~ 2839
system. 2840

Any member who, because of ~~his~~ the member's own illness, 2841
injury, or other reason which may be approved by ~~his~~ the member's 2842
employer is prevented from making ~~his~~ the member's contribution to 2843
the system for any payroll period, may pay such deductions as a 2844

back payment within one year. 2845

Sec. 145.48. ~~(A)~~ Each employer shall pay to the employers' 2846
~~accumulation fund~~ public employees retirement system an amount 2847
that shall be a certain per cent of the earnable salary of all 2848
contributors to be known as the "employer contribution," except 2849
that the public employees retirement board may raise the employer 2850
contribution to a rate not to exceed fourteen per cent of the 2851
earnable salaries of all contributors. ~~On~~ 2852

~~(B)(1)~~ On the basis of regular interest and of such mortality 2853
and other tables as are adopted by the public employees retirement 2854
board, the actuary for the board shall determine the liabilities 2855
and employer rates of contribution as follows: 2856

~~(A)(a)~~ The percentage of ~~such~~ earnable salary that will 2857
~~provide a pension reserve sufficient to match the accumulated~~ 2858
~~contributions of those members or beneficiaries who will retire~~ 2859
~~and qualify for retirement allowances or other benefits as~~ 2860
~~provided by sections 145.33, 145.331, 145.34, 145.36, 145.361,~~ 2861
~~145.38, and division (A) of 145.45 of the Revised Code;~~ 2862

~~(B)~~ The percentage of ~~such~~ earnable salary required to pay 2863
the liability for the prior service credit, disability credit 2864
prior to the effective date of a disability benefit, and the 2865
military service credit of members; 2866

~~(C)~~ The percentage of ~~such~~ earnable salary required to pay 2867
the liability of the survivors' benefit fund in excess of the 2868
accumulated contributions forfeited by beneficiaries; 2869

~~(D)~~ The percentage of ~~such~~ earnable salary required to pay 2870
the additional liability in the annuity and pension reserve fund 2871
due to the allowances or other benefits provided by sections 2872
145.33, 145.331, 145.34, 145.36, 145.361, and 145.45 of the 2873
Revised Code; 2874

~~(E) The percentage of such earnable salary required to fund any deficiencies in the various funds described in section 145.23 of the Revised Code;~~ 2875
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~~(F) Such employer obligation shall include the normal and deficiency contributions and employer liability resulting from omitted member contributions required under sections 145.47 and 145.483 of the Revised Code, but not made by payroll deduction, when added to the per cent of earnable salary contributed by each member, will cover the costs of benefits to be paid to members for each year of service rendered;~~ 2878
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(b) The percentage of earnable salary that, if paid over a period of future years, will discharge fully the system's unfunded actuarial accrued pension liability; 2885
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2887

(c) The percentage of earnable salary designated by the board to pay benefits authorized under section 145.58 of the Revised Code. 2888
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(2) If recognized assets exceed the liabilities for service previously rendered, on approval of the board, a percentage of earnable salary may be deducted from the employer rates of contribution that, if deducted annually over a period of future years, will eliminate the excess. 2891
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(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 sections 145.01 to 145.59 of the Revised Code 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 2896
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obligated to grant any service credit for service with such 2906
utility prior to May 1, 1942, or prior to the date such utility 2907
became subject to ~~sections 145.01 to 145.59 of the Revised Code~~ 2908
this chapter, whichever is the later date. 2909

~~The aggregate of all employer rates and contributions~~ 2910
~~provided thereby shall be sufficient when combined with the~~ 2911
~~amounts in the various funds described in section 145.23 of the~~ 2912
~~Revised Code, to provide all allowances, annuities, pensions, and~~ 2913
~~other benefits payable from the funds.~~ 2914

Sec. ~~145.491~~ 145.49. Notwithstanding any provision of 2915
~~sections 145.01 to 145.59 of the Revised Code~~ this chapter, the 2916
public employees retirement system shall be authorized to 2917
calculate the employee and employer contribution rates separately 2918
for those employees contributing toward benefits under division 2919
(B) of section 145.33 of the Revised Code. 2920

Sec. 145.55. The deductions provided for in ~~sections 145.01~~ 2921
~~to 145.59 of the Revised Code~~ this chapter shall be made 2922
notwithstanding that the minimum compensation provided for by law 2923
for any contributor is reduced thereby. Every contributor is 2924
deemed to consent to the deductions made and provided for in ~~such~~ 2925
~~sections and shall receipt in full for his salary or compensation,~~ 2926
~~and payment~~ this chapter. Payment less the deductions shall be a 2927
complete discharge and acquittance of all claims and demands 2928
whatsoever for the services rendered by such person during the 2929
period covered by such payment. 2930

Sec. 145.56. The right of a person to a pension, an annuity, 2931
or a retirement allowance itself, any optional benefit, any other 2932
right accrued or accruing to any person, under ~~sections 145.01 to~~ 2933
~~145.58 of the Revised Code~~ this chapter, or of any municipal 2934
retirement system established subject to ~~such sections~~ this 2935

chapter, under the laws of this state or any charter, the various 2936
funds created by ~~sections 145.01 to 145.58 of the Revised Code~~ 2937
this chapter, or under such municipal retirement system, and all 2938
moneys and investments and income thereof, are exempt from any 2939
state tax, except the tax imposed by section 5747.02 of the 2940
Revised Code and are exempt from any county, municipal, or other 2941
local tax, except taxes imposed pursuant to section 5748.02 or 2942
5748.08 of the Revised Code and, except as provided in sections 2943
145.57, 3111.23, and 3113.21 of the Revised Code, shall not be 2944
subject to execution, garnishment, attachment, the operation of 2945
bankruptcy or the insolvency laws, or other process of law, and 2946
shall be unassignable except as specifically provided in this 2947
chapter and ~~sections 145.01 to 145.58,~~ 3111.23, and 3113.21 of the 2948
Revised Code. 2949

Sec. 145.563. If a member, former member, contributor, former 2950
contributor, retirant, or beneficiary is paid any benefit by the 2951
public employees retirement system to which ~~he~~ such a person is 2952
not entitled, the benefit shall be repaid to the retirement system 2953
by ~~him~~ the person. If ~~he~~ the person fails to make the repayment, 2954
the retirement system shall withhold the amount due from any 2955
benefit due ~~him~~ the person or ~~his~~ the person's beneficiary under 2956
~~sections 145.01 to 145.59 of the Revised Code~~ this chapter, or may 2957
collect the amount in any other manner provided by law. 2958

Sec. ~~145.53~~ 145.69. The public employees retirement board 2960
shall prepare and certify to the director of budget and management 2961
and to the heads of the departments, on or before the first day of 2962
November of each even-numbered year, the employer's rate of 2963
contribution, which, when applied to earnable salaries to be paid 2964
from state funds for positions covered by the public employees 2965

retirement system, will produce the amount necessary to pay the 2966
state's obligation as employer. Any appropriations for salaries to 2967
be paid to contributors covered by this system must be increased 2968
by the employer's contributions rate when salary appropriations 2969
are made. 2970

Sec. 145.59 145.70. All amounts due the public employees 2971
retirement system from the state treasury pursuant to this chapter 2972
shall be promptly paid upon warrant of the auditor of state 2973
pursuant to a voucher approved by the director of budget and 2974
management. 2975

Sec. 145.80. The public employees retirement board shall 2976
adopt rules to implement each plan established under section 2977
145.81 of the Revised Code. 2978

Sec. 145.81. The public employees retirement board shall 2979
establish one or more plans consisting of benefit options that 2980
provide for an individual account for each participating member 2981
and under which benefits are based solely on the amounts that have 2982
accumulated in the account. The plans may include options under 2983
which a member participating in a plan may receive definitely 2984
determinable benefits. 2985

Each plan established under this section shall meet the 2986
requirements of sections 145.81 to 145.98 of the Revised Code and 2987
any rules adopted in accordance with section 145.80 of the Revised 2988
Code. It may include life insurance, annuities, variable 2989
annuities, regulated investment trusts, pooled investment funds, 2990
or other forms of investment. 2991

The board may administer the plans, enter into contracts with 2992
other entities to administer the plans, or both. 2993

Sec. 145.811. Each plan established under section 145.81 of the Revised Code shall qualify as a governmental plan under section 414(d) of the "Internal Revenue Code of 1986," 100 Stat. 2085, 26 U.S.C.A. 414(d), as amended, and meet the requirements of section 401(a) of the "Internal Revenue Code of 1986," 26 U.S.C.A. 401(a), as amended, applicable to governmental plans.

Sec. 145.812. Each plan established under section 145.81 of the Revised Code shall meet the requirements necessary to qualify as a retirement system maintained by a state or local government entity under section 3121(b)(7)(F) of the "Internal Revenue Code of 1986," 100 Stat. 2085, 26 U.S.C.A. 3121(b)(7)(F), as amended. Each participant in a plan shall qualify as a member of that system.

Sec. 145.813. Each plan established under section 145.81 of the Revised Code shall require the public employees retirement board, or the entity administering the plan pursuant to a contract with the board, to cause an individual account to be maintained for each member participating in the plan. A plan may include deposits to the defined contribution fund created under section 145.23 of the Revised Code or deposits under division (C) of that section to the employees' savings fund.

Sec. 145.82. (A) Except as provided in division (B) of this section, sections 145.201 to 145.70 of the Revised Code do not apply to a plan established under section 145.81 of the Revised Code, except that a plan may incorporate provisions of those sections as specified in the plan document.

(B) The following sections of Chapter 145. of the Revised Code apply to a plan established under section 145.81 of the Revised Code: 145.22, 145.221, 145.23, 145.25, 145.26, 145.27,

145.296, 145.38, 145.382, 145.391, 145.47, 145.471, 145.48, 3023
145.483, 145.49, 145.51, 145.54, 145.55, 145.56, 145.561, 145.563, 3024
145.57, 145.69, and 145.70 of the Revised Code. 3025

Sec. 145.85. Each member participating in a plan established 3026
under section 145.81 of the Revised Code shall contribute a per 3027
cent of the member's earnable salary to the public employees 3028
retirement system as required in section 145.47 of the Revised 3029
Code. Contributions made under this section shall not exceed the 3030
limits established by section 415 of the "Internal Revenue Code of 3031
1986," 100 Stat. 2085, 26 U.S.C.A. 415, as amended. 3032

Sec. 145.86. For each member participating in a plan 3033
established under section 145.81 of the Revised Code, the employer 3034
shall contribute a per cent of the member's earnable salary to the 3035
public employees retirement system as required in section 145.48 3036
of the Revised Code, less the percentage required under section 3037
145.87 of the Revised Code. 3038

Sec. 145.87. For each member participating in a plan 3039
established under section 145.81 of the Revised Code, the public 3040
employees retirement system shall transfer to the employers' 3041
accumulation fund a portion of the employer contribution required 3042
under section 145.48 of the Revised Code. The portion shall equal 3043
the percentage of earnable salary of members for whom the 3044
contributions are being made that is determined by an actuary 3045
appointed by the public employees retirement board to be necessary 3046
to mitigate any negative financial impact on the system of 3047
members' participation in a plan. 3048

The board shall have prepared annually an actuarial study to 3049
determine whether the percentage transferred under this section 3050
should be changed to reflect a change in the level of negative 3051
financial impact resulting from members' participation in a plan. 3052

The percentage transferred shall be increased or decreased to 3053
reflect the amount needed to mitigate the negative financial 3054
impact, if any, on the system, as determined by the study. A 3055
change shall take effect on the first day of the year following 3056
the date the conclusions of the study are reported to the board. 3057

The system shall make the transfer required under this 3058
section until the unfunded actuarial accrued liability for all 3059
benefits, except health care benefits provided under section 3060
145.325 or 145.58 of the Revised Code and benefit increases to 3061
members and former members participating in the plan described in 3062
sections 145.201 to 145.70 of the Revised Code granted after the 3063
effective date of this section, is fully amortized, as determined 3064
by the annual actuarial valuation prepared under section 145.22 of 3065
the Revised Code. 3066

Sec. 145.88. Amounts contributed under sections 145.85 and 3067
145.86 of the Revised Code, and any earnings on those amounts, 3068
shall be deposited and credited in accordance with the plan 3069
established under section 145.81 of the Revised Code that is 3070
selected by the member. 3071

Sec. 145.91. The right of each member participating in a plan 3072
established under section 145.81 of the Revised Code to a 3073
retirement, disability, survivor, or death benefit, to health or 3074
long-term care insurance, or to a withdrawal of any amounts that 3075
have accumulated on the member's behalf shall be governed 3076
exclusively by the plan selected by the member. 3077

Sec. 145.92. If a member participating in a plan established 3078
under section 145.81 of the Revised Code is married at the time 3079
benefits under the plan are to commence, before making any payment 3080
the public employees retirement system, or the entity 3081
administering the plan pursuant to a contract with the public 3082

employees retirement board, shall obtain the consent of the 3083
member's spouse to the form of payment selected by the member. 3084

A plan established under section 145.81 of the Revised Code 3085
shall include requirements for consent under this section that are 3086
the same as the requirements specified in section 417(a)(2) of the 3087
"Internal Revenue Code of 1986," 100 Stat. 2085, 26 U.S.C.A. 3088
417(a)(2), as amended. A plan may waive consent if the spouse 3089
cannot be located or for any other reason specified in the 3090
regulations adopted under that section. 3091

Consent or waiver is effective only with regard to the spouse 3092
who is the subject of the consent or waiver. 3093

Sec. 145.95. Subject to sections 145.38, 145.56, and 145.57 3094
of the Revised Code, the right of a member participating in a plan 3095
established under section 145.81 of the Revised Code to any 3096
payment or benefit accruing from contributions made by or on 3097
behalf of the member under sections 145.85 and 145.86 of the 3098
Revised Code shall vest in accordance with this section. 3099

A member's right to any payment or benefit that is based on 3100
the member's contributions is nonforfeitable. 3101

A member's right to any payment or benefit that is based on 3102
contributions by the member's employer is nonforfeitable as 3103
specified by the plan selected by the member. 3104

Sec. 145.97. Each plan established under section 145.81 of 3105
the Revised Code shall permit a member participating in the plan 3106
to do all of the following: 3107

(A) Maintain on deposit with the public employees retirement 3108
system, or the entity administering the plan pursuant to a 3109
contract with the public employees retirement board, any amounts 3110
that have accumulated on behalf of the member; 3111

(B) If the member has withdrawn the amounts described in 3112
division (A) of this section, redeposit with the system or the 3113
entity administering the plan the amounts withdrawn; 3114

(C) Make additional deposits as permitted by the "Internal 3115
Revenue Code of 1986," 100 Stat. 2085, 26 U.S.C.A. 1, as amended. 3116

Sec. 145.98. Contributions under sections 145.85 and 145.86 3117
of the Revised Code shall cease on the member's death or 3118
termination of employment or for any other reason specified by the 3119
plan selected by the member. 3120

Sec. ~~145.71~~ 148.01. (A) As used in ~~sections 145.71 to 145.76~~ 3121
~~of the Revised Code~~ this chapter: 3122

(1) "Eligible employee" means any public employee, as defined 3123
in division (A) of section 145.01 of the Revised Code, any person 3124
eligible to become a member of the public employees retirement 3125
system under section 145.20 of the Revised Code, any employee, as 3126
defined in division (C) of section 742.01, division (B) of section 3127
3309.01, or division (A) of section 5505.01 of the Revised Code, 3128
and any member of the state teachers retirement system. 3129

(2) "Participant account" means any of the following 3131
accounts: 3132

(a) An account that is maintained by the Ohio public 3133
employees deferred compensation board and that evidences moneys 3134
that have been deferred by a continuing member or participating 3135
employee and transmitted to the board by the retirement system of 3136
the continuing member or participating employee; 3137

(b) An account that is maintained by the governing board, 3138
administrator, depository, or trustee of a deferred compensation 3139
program of a municipal corporation and that evidences moneys that 3140

have been deferred by an officer or employee of that municipal corporation and transmitted to the governing board, administrator, depository, or trustee by the retirement system of the officer or employee or in another manner;

(c) An account that is maintained by a governing board, as defined in section ~~145.74~~ 148.06 of the Revised Code, and that evidences moneys that have been deferred by an officer or employee of a government unit, as defined in that section, and transmitted to the governing board by the retirement system of the officer or employee or in another manner.

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

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

(B) Notwithstanding section 145.01 of the Revised Code, the definitions of that section are applicable to ~~sections 145.71 to 145.76 of the Revised Code~~ this chapter only to any extent necessary to fully understand the provisions of ~~those sections~~ this chapter. Reference may also be had to Chapters 742., 3307., 3309., and 5505. of the Revised Code for that purpose.

Sec. ~~145.72~~ 148.02. The Ohio public employees deferred compensation board shall be comprised of a member of the house of representatives and a member of the senate, who shall not be of the same political party, each to be appointed to serve at the pleasure of ~~his~~ the member's respective leadership, and the

members of the public employees retirement board as constituted by 3171
section 145.04 of the Revised Code, who are hereby created as a 3172
separate legal entity for the purpose of administering a deferred 3173
compensation system for all eligible employees. The public 3174
employees retirement board may utilize its employees and property 3175
in the administration of the system on behalf of the Ohio public 3176
employees deferred compensation board, in consideration of a 3177
reasonable service charge to be applied in a nondiscriminatory 3178
manner to all amounts of compensation deferred under this system. 3179

The Ohio public employees deferred compensation board may 3180
exercise the same powers granted by section 145.09 of the Revised 3181
Code necessary to its functions. The attorney general shall be the 3182
legal adviser of the board. 3183

Sec. ~~145.73~~ 148.04. (A) The Ohio public employees deferred 3184
compensation board shall initiate, plan, expedite, and, subject to 3185
an appropriate assurance of the approval of the internal revenue 3186
service, promulgate and offer to all eligible employees, and 3187
thereafter administer on behalf of all participating employees and 3188
continuing members, and alter as required, a program for deferral 3189
of compensation, including a reasonable number of options to the 3190
employee for the investment of deferred funds, including life 3191
insurance, annuities, variable annuities, pooled investment funds 3192
managed by the board, or other forms of investment approved by the 3193
board, always in such form as will assure the desired tax 3194
treatment of such funds. The members of the Ohio public employees 3195
deferred compensation board are the trustees of any deferred funds 3196
and shall discharge their duties with respect to the funds solely 3197
in the interest of and for the exclusive benefit of participating 3198
employees, continuing members, and their beneficiaries. With 3199
respect to such deferred funds, section ~~145.75~~ 148.09 of the 3200
Revised Code shall apply to claims against participating employees 3201

or continuing members and their employers. 3202

(B) Every employer of an eligible employee shall contract 3203
with such employee upon the employee's application for 3204
participation in a deferred compensation program offered by the 3205
board. Every retirement system serving an eligible employee shall 3206
serve as collection agent for compensation deferred by any of its 3207
members and account for and deliver such sums to the board. 3208

(C) The board shall, subject to any applicable contract 3209
provisions, undertake to obtain as favorable conditions of tax 3210
treatment as possible, both in the initial programs and any 3211
permitted alterations thereof or additions thereto, as to such 3212
matters as terms of distribution, designation of beneficiaries, 3213
withdrawal upon disability, financial hardship, or termination of 3214
public employment, and other optional provisions. 3215

(D) In no event shall the total of the amount of deferred 3216
compensation to be set aside under a deferred compensation program 3217
and the employee's nondeferred income for any year exceed the 3218
total annual salary or compensation under the existing salary 3219
schedule or classification plan applicable to such employee in 3220
such year. 3221

Such a deferred compensation program shall be in addition to 3222
any retirement or any other benefit program provided by law for 3223
employees of this state. The board shall adopt rules pursuant to 3224
Chapter 119. of the Revised Code to provide any necessary 3225
standards or conditions for the administration of its programs, 3226
including any limits on the portion of a participating employee's 3227
compensation that may be deferred in order to avoid adverse 3228
treatment of the program by the internal revenue service or the 3229
occurrence of deferral, withholding, or other deductions in excess 3230
of the compensation available for any pay period. 3231

Any income deferred under such a plan shall continue to be 3232

included as regular compensation for the purpose of computing the 3233
contributions to and benefits from the retirement system of such 3234
employee. Any sum so deferred shall not be included in the 3235
computation of any federal and state income taxes withheld on 3236
behalf of any such employee. 3237

(E) This section does not limit the authority of any 3238
municipal corporation, county, township, park district, 3239
conservancy district, sanitary district, health district, public 3240
library, county law library, public institution of higher 3241
education, or school district to provide separate authorized plans 3242
or programs for deferring compensation of their officers and 3243
employees in addition to the program for the deferral of 3244
compensation offered by the board. Any municipal corporation, 3245
public institution of higher education, or school district that 3246
offers such plans or programs shall include a reasonable number of 3247
options to its officers or employees for the investment of the 3248
deferred funds, including annuities, variable annuities, regulated 3249
investment trusts, or other forms of investment approved by the 3250
municipal corporation, institution of higher education, or school 3251
district, that will assure the desired tax treatment of the funds. 3252

Sec. ~~145.74~~ 148.06. As used in this section: 3253

(A) "Government unit" means a county, township, park district 3254
of any kind, conservancy district, sanitary district, health 3255
district, public library district, or county law library. 3256

(B) "Governing board" means, in the case of the county, the 3257
board of county commissioners; in the case of a township, the 3258
board of township trustees; in the case of a park district, the 3259
board of park commissioners; in the case of a conservancy 3260
district, the district's board of directors; in the case of a 3261
sanitary district, the district's board of directors; in the case 3262
of a health district, the board of health; in the case of a public 3263

library district, the board of library trustees; and in the case 3264
of a county law library, the board of trustees of the law library 3265
association. 3266

In addition to the program of deferred compensation that may 3267
be offered under ~~sections 145.71 to 145.73 of the Revised Code~~ 3268
this chapter, a governing board may offer to all of the officers 3269
and employees of the government unit not to exceed two additional 3270
programs for deferral of compensation designed for favorable tax 3271
treatment of the compensation so deferred. Any such program shall 3272
include a reasonable number of options to the officer or employee 3273
for the investment of the deferred funds, including annuities, 3274
variable annuities, regulated investment trusts, or other forms of 3275
investment approved by the governing board, that will assure the 3276
desired tax treatment of the funds. 3277

Any income deferred under such a plan shall continue to be 3278
included as regular compensation for the purpose of computing the 3279
contributions to and benefits from the officer's or employee's 3280
retirement system but shall not be included in the computation of 3281
any federal and state income taxes withheld on behalf of any such 3282
employee. 3283

Sec. ~~145.75~~ 148.09. Except as provided in sections ~~145.71 to~~ 3284
~~145.76~~, 3105.171, 3105.63, and 3113.21 of the Revised Code and 3285
this chapter, a participant account or any benefit or other right 3286
accrued or accruing to any person under ~~sections 145.71 to 145.76~~ 3287
~~of the Revised Code~~ this chapter or under a deferred compensation 3288
program offered by a government unit, as defined in section ~~145.74~~ 3289
148.06 of the Revised Code, or by a municipal corporation shall 3290
not be subject to execution, garnishment, attachment, sale to 3291
satisfy a judgment or order, the operation of bankruptcy or 3292
insolvency laws, or other process of law and shall be 3293
unassignable. 3294

Sec. ~~145.76~~ 148.10. (A) Notwithstanding any other provision 3295
of ~~sections 145.71 to 145.76 of the Revised Code~~ this chapter, any 3296
payment, other than a survivorship benefit, that is to be made to 3297
a person by a deferred compensation program pursuant to those 3298
sections or a deferred compensation program offered by a 3299
government unit, as defined in section ~~145.74~~ 148.06 of the 3300
Revised Code, or by a municipal corporation is subject to any 3301
withholding order issued pursuant to section 2907.15 or division 3302
(C)(2)(b) of section 2921.41 of the Revised Code. The Ohio public 3303
employees deferred compensation board, the governing board, as 3304
defined in section ~~145.74~~ 148.06 of the Revised Code, that is 3305
associated with a government unit, and the governing board, 3306
administrator, depository, or trustee of a deferred compensation 3307
program of a municipal corporation shall comply with that 3308
withholding order in making payment. 3309

(B) Notwithstanding any other provision of ~~sections 145.71 to~~ 3310
~~145.76 of the Revised Code~~ this chapter, if a deferred 3311
compensation program receives a notice pursuant to section 2907.15 3312
or division (D) of section 2921.41 of the Revised Code that a 3313
person who has a participant account has been charged with a 3314
violation of section 2907.02, 2907.03, 2907.04, 2907.05, or 3315
2921.41 of the Revised Code, no payment from that account shall be 3316
made prior to whichever of the following is applicable: 3317

(1) If the person is convicted of or pleads guilty to the 3318
violation and a motion for a withholding order for purposes of 3319
restitution has not been filed under section 2907.15 or division 3320
(C)(2)(b)(i) of section 2921.41 of the Revised Code, thirty days 3321
after the day on which the person is sentenced for the violation; 3322

(2) If the person is convicted of or pleads guilty to the 3323
violation and a motion for a withholding order for purposes of 3324
restitution has been filed under section 2907.15 or division 3325

(C)(2)(b)(i) of section 2921.41 of the Revised Code, the day on 3326
which the court decides the motion; 3327

(3) If the charge is dismissed or the person is found not 3328
guilty or not guilty by reason of insanity of the violation, the 3329
day on which the dismissal of the charge or the verdict is entered 3330
in the journal of the court. 3331

Sec. 306.45. All officers and employees of a regional transit 3332
authority shall be considered as public employees within the 3333
meaning of section 145.01 of the Revised Code and a regional 3334
transit authority, its officers, and employees shall be subject to 3335
~~sections 145.01 to 145.57, inclusive, Chapter 145.~~ of the Revised 3336
Code. 3337

Sec. 308.15. All officers and employees of a regional airport 3338
authority shall be considered as public employees within the 3339
meaning of section 145.01 of the Revised Code and a regional 3340
airport authority, its officers and employees shall be subject to 3341
the provisions of ~~sections 145.01 to 145.57, inclusive, Chapter~~ 3342
145. of the Revised Code. 3343

Sec. 742.351. (A) On receipt of written notice of a member's 3344
election to retire under division (c) of section 742.37 of the 3345
Revised Code, the Ohio police and fire pension fund shall request 3346
from the employer verification of the member's termination date 3347
and any other information the fund determines necessary to 3348
calculate and pay a pension under that division. The request shall 3349
be on a form created by the fund and specify the date by which the 3350
information must be received by the fund, which shall be sixty 3351
days after the form is sent by the fund. 3352

(B)(1) On receipt of a request for information under division 3353
(A) of this section, the employer shall complete the form and 3354

return it to the fund not later than the date specified by the 3355
fund. 3356

(2) If the fund does not receive the completed form by the 3357
specified date, the fund shall send notice by certified mail to 3358
the employer that unless the completed form is received not later 3359
than thirty days after the specified date a fine will be imposed. 3360

(C) the fund shall assess against an employer that fails to 3361
return the completed form by the end of the period described in 3362
division (B)(2) of this section a fine of one hundred dollars per 3363
day. the period for which the fine shall be imposed begins the 3364
thirty-first day after the date notice is mailed under division 3365
(B)(2) of this section and ends on the day before the day the 3366
completed form is received by the fund. Any amount due from an 3367
employer under this division shall be collected from the county 3368
auditor in the manner provided in section 742.35 of the Revised 3369
Code for delinquent contributions. 3370

(D) The fund shall make one or more monthly payments to a 3371
member whose pension does not commence by the ninety-first day 3372
after the fund sends a request for information under division (A) 3373
of this section due to the employer's failure to return the 3374
completed form required under this section. Payment under this 3375
division shall commence on the first day of the second month 3376
following a month that includes a day for which an assessment 3377
against the employer is required under division (C) of this 3378
section. The payment shall be an amount equal to one hundred 3379
dollars for every day that an assessment is required under 3380
division (C) of this section less any administrative costs 3381
incurred by the fund in complying with this section. Payment shall 3382
continue on a monthly basis until the member receives the total 3383
amount attributable to the required penalty for an employer's 3384
failure to return the form that was requested for that member's 3385
information. 3386

Sec. 742.58. On the death of a member of the Ohio police and 3387
fire pension fund who at the time of death is receiving a 3388
retirement pension or disability benefits, a lump-sum payment of 3389
one thousand dollars shall be paid to the member's surviving 3390
spouse or, if there is no surviving spouse, to the beneficiary the 3391
member designated on a form provided by the fund. If there is no 3392
surviving spouse or designated beneficiary, the payment shall be 3393
made to the member's estate. 3394

Application for the payment shall be made on a form provided 3395
by the fund. 3396

A benefit paid under this section shall be treated as life 3397
insurance for purposes of this chapter and shall be funded solely 3398
from contributions made under sections 742.33 and 742.34 of the 3399
Revised Code and any earnings attributable to those contributions. 3400

Sec. 2329.66. (A) Every person who is domiciled in this state 3401
may hold property exempt from execution, garnishment, attachment, 3402
or sale to satisfy a judgment or order, as follows: 3403

(1)(a) In the case of a judgment or order regarding money 3404
owed for health care services rendered or health care supplies 3405
provided to the person or a dependent of the person, one parcel or 3406
item of real or personal property that the person or a dependent 3407
of the person uses as a residence. Division (A)(1)(a) of this 3408
section does not preclude, affect, or invalidate the creation 3409
under this chapter of a judgment lien upon the exempted property 3410
but only delays the enforcement of the lien until the property is 3411
sold or otherwise transferred by the owner or in accordance with 3412
other applicable laws to a person or entity other than the 3413
surviving spouse or surviving minor children of the judgment 3414
debtor. Every person who is domiciled in this state may hold 3415
exempt from a judgment lien created pursuant to division (A)(1)(a) 3416

of this section the person's interest, not to exceed five thousand 3417
dollars, in the exempted property. 3418

(b) In the case of all other judgments and orders, the 3419
person's interest, not to exceed five thousand dollars, in one 3420
parcel or item of real or personal property that the person or a 3421
dependent of the person uses as a residence. 3422

(2) The person's interest, not to exceed one thousand 3423
dollars, in one motor vehicle; 3424

(3) The person's interest, not to exceed two hundred dollars 3425
in any particular item, in wearing apparel, beds, and bedding, and 3426
the person's interest, not to exceed three hundred dollars in each 3427
item, in one cooking unit and one refrigerator or other food 3428
preservation unit; 3429

(4)(a) The person's interest, not to exceed four hundred 3430
dollars, in cash on hand, money due and payable, money to become 3431
due within ninety days, tax refunds, and money on deposit with a 3432
bank, savings and loan association, credit union, public utility, 3433
landlord, or other person. Division (A)(4)(a) of this section 3434
applies only in bankruptcy proceedings. This exemption may include 3435
the portion of personal earnings that is not exempt under division 3436
(A)(13) of this section. 3437

(b) Subject to division (A)(4)(d) of this section, the 3438
person's interest, not to exceed two hundred dollars in any 3439
particular item, in household furnishings, household goods, 3440
appliances, books, animals, crops, musical instruments, firearms, 3441
and hunting and fishing equipment, that are held primarily for the 3442
personal, family, or household use of the person; 3443

(c) Subject to division (A)(4)(d) of this section, the 3444
person's interest in one or more items of jewelry, not to exceed 3445
four hundred dollars in one item of jewelry and not to exceed two 3446
hundred dollars in every other item of jewelry; 3447

(d) Divisions (A)(4)(b) and (c) of this section do not 3448
include items of personal property listed in division (A)(3) of 3449
this section. 3450

If the person does not claim an exemption under division 3451
(A)(1) of this section, the total exemption claimed under division 3452
(A)(4)(b) of this section shall be added to the total exemption 3453
claimed under division (A)(4)(c) of this section, and the total 3454
shall not exceed two thousand dollars. If the person claims an 3455
exemption under division (A)(1) of this section, the total 3456
exemption claimed under division (A)(4)(b) of this section shall 3457
be added to the total exemption claimed under division (A)(4)(c) 3458
of this section, and the total shall not exceed one thousand five 3459
hundred dollars. 3460

(5) The person's interest, not to exceed an aggregate of 3461
seven hundred fifty dollars, in all implements, professional 3462
books, or tools of the person's profession, trade, or business, 3463
including agriculture; 3464

(6)(a) The person's interest in a beneficiary fund set apart, 3465
appropriated, or paid by a benevolent association or society, as 3466
exempted by section 2329.63 of the Revised Code; 3467

(b) The person's interest in contracts of life or endowment 3468
insurance or annuities, as exempted by section 3911.10 of the 3469
Revised Code; 3470

(c) The person's interest in a policy of group insurance or 3471
the proceeds of a policy of group insurance, as exempted by 3472
section 3917.05 of the Revised Code; 3473

(d) The person's interest in money, benefits, charity, 3474
relief, or aid to be paid, provided, or rendered by a fraternal 3475
benefit society, as exempted by section 3921.18 of the Revised 3476
Code; 3477

(e) The person's interest in the portion of benefits under policies of sickness and accident insurance and in lump-sum payments for dismemberment and other losses insured under those policies, as exempted by section 3923.19 of the Revised Code.	3478 3479 3480 3481
(7) The person's professionally prescribed or medically necessary health aids;	3482 3483
(8) The person's interest in a burial lot, including, but not limited to, exemptions under section 517.09 or 1721.07 of the Revised Code;	3484 3485 3486
(9) The person's interest in the following:	3487
(a) Moneys paid or payable for living maintenance or rights, as exempted by section 3304.19 of the Revised Code;	3488 3489
(b) Workers' compensation, as exempted by section 4123.67 of the Revised Code;	3490 3491
(c) Unemployment compensation benefits, as exempted by section 4141.32 of the Revised Code;	3492 3493
(d) Cash assistance payments under the Ohio works first program, as exempted by section 5107.75 of the Revised Code;	3494 3495
(e) Disability assistance payments, as exempted by section 5115.07 of the Revised Code.	3496 3497
(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 or in cases in which an order for withholding was issued under section 2907.15 of the Revised Code, and only to the extent provided in the order, and except as provided in sections 3105.171, 3105.63, 3111.23, and 3113.21 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	3498 3499 3500 3501 3502 3503 3504 3505 3506 3507

deferred compensation program offered by the Ohio public employees 3508
deferred compensation board, a government unit, or a municipal 3509
corporation, or the person's other accrued or accruing rights, as 3510
exempted by section 145.56, ~~145.75~~, 146.13, 148.09, 742.47, 3511
3307.41, 3309.66, or 5505.22 of the Revised Code, and the person's 3512
right to benefits from the Ohio public safety officers death 3513
benefit fund; 3514

(b) Except as provided in sections 3111.23 and 3113.21 of the 3515
Revised Code, the person's right to receive a payment under any 3516
pension, annuity, or similar plan or contract, not including a 3517
payment from a stock bonus or profit-sharing plan or a payment 3518
included in division (A)(6)(b) or (10)(a) of this section, on 3519
account of illness, disability, death, age, or length of service, 3520
to the extent reasonably necessary for the support of the person 3521
and any of the person's dependents, except if all the following 3522
apply: 3523

(i) The plan or contract was established by or under the 3524
auspices of an insider that employed the person at the time the 3525
person's rights under the plan or contract arose. 3526

(ii) The payment is on account of age or length of service. 3527

(iii) The plan or contract is not qualified under the 3528
"Internal Revenue Code of 1986," 100 Stat. 2085, 26 U.S.C. 1, as 3529
amended. 3530

(c) Except for any portion of the assets that were deposited 3531
for the purpose of evading the payment of any debt and except as 3532
provided in sections 3111.23 and 3113.21 of the Revised Code, the 3533
person's right in the assets held in, or to receive any payment 3534
under, any individual retirement account, individual retirement 3535
annuity, "Roth IRA," or education individual retirement account 3536
that provides benefits by reason of illness, disability, death, or 3537
age, to the extent that the assets, payments, or benefits 3538

described in division (A)(10)(c) of this section are attributable 3539
to any of the following: 3540

(i) Contributions of the person that were less than or equal 3541
to the applicable limits on deductible contributions to an 3542
individual retirement account or individual retirement annuity in 3543
the year that the contributions were made, whether or not the 3544
person was eligible to deduct the contributions on the person's 3545
federal tax return for the year in which the contributions were 3546
made; 3547

(ii) Contributions of the person that were less than or equal 3548
to the applicable limits on contributions to a Roth IRA or 3549
education individual retirement account in the year that the 3550
contributions were made; 3551

(iii) Contributions of the person that are within the 3552
applicable limits on rollover contributions under subsections 219, 3553
402(c), 403(a)(4), 403(b)(8), 408(b), 408(d)(3), 408A(c)(3)(B), 3554
408A(d)(3), and 530(d)(5) of the "Internal Revenue Code of 1986," 3555
100 Stat. 2085, 26 U.S.C.A. 1, as amended. 3556

(d) Except for any portion of the assets that were deposited 3557
for the purpose of evading the payment of any debt and except as 3558
provided in sections 3111.23 and 3113.21 of the Revised Code, the 3559
person's right in the assets held in, or to receive any payment 3560
under, any Keogh or "H.R. 10" plan that provides benefits by 3561
reason of illness, disability, death, or age, to the extent 3562
reasonably necessary for the support of the person and any of the 3563
person's dependents. 3564

(11) The person's right to receive spousal support, child 3565
support, an allowance, or other maintenance to the extent 3566
reasonably necessary for the support of the person and any of the 3567
person's dependents; 3568

(12) The person's right to receive, or moneys received during 3569

the preceding twelve calendar months from, any of the following: 3570
3571

(a) An award of reparations under sections 2743.51 to 2743.72 3572
of the Revised Code, to the extent exempted by division (D) of 3573
section 2743.66 of the Revised Code; 3574

(b) A payment on account of the wrongful death of an 3575
individual of whom the person was a dependent on the date of the 3576
individual's death, to the extent reasonably necessary for the 3577
support of the person and any of the person's dependents; 3578

(c) Except in cases in which the person who receives the 3579
payment is an inmate, as defined in section 2969.21 of the Revised 3580
Code, and in which the payment resulted from a civil action or 3581
appeal against a government entity or employee, as defined in 3582
section 2969.21 of the Revised Code, a payment, not to exceed five 3583
thousand dollars, on account of personal bodily injury, not 3584
including pain and suffering or compensation for actual pecuniary 3585
loss, of the person or an individual for whom the person is a 3586
dependent; 3587

(d) A payment in compensation for loss of future earnings of 3588
the person or an individual of whom the person is or was a 3589
dependent, to the extent reasonably necessary for the support of 3590
the debtor and any of the debtor's dependents. 3591

(13) Except as provided in sections 3111.23 and 3113.21 of 3592
the Revised Code, personal earnings of the person owed to the 3593
person for services in an amount equal to the greater of the 3594
following amounts: 3595

(a) If paid weekly, thirty times the current federal minimum 3596
hourly wage; if paid biweekly, sixty times the current federal 3597
minimum hourly wage; if paid semimonthly, sixty-five times the 3598
current federal minimum hourly wage; or if paid monthly, one 3599
hundred thirty times the current federal minimum hourly wage that 3600

is in effect at the time the earnings are payable, as prescribed 3601
by the "Fair Labor Standards Act of 1938," 52 Stat. 1060, 29 3602
U.S.C. 206(a)(1), as amended; 3603

(b) Seventy-five per cent of the disposable earnings owed to 3604
the person. 3605

(14) The person's right in specific partnership property, as 3606
exempted by division (B)(3) of section 1775.24 of the Revised 3607
Code; 3608

(15) A seal and official register of a notary public, as 3609
exempted by section 147.04 of the Revised Code; 3610

(16) The person's interest in a tuition credit or a payment 3611
under section 3334.09 of the Revised Code pursuant to a tuition 3612
credit contract, as exempted by section 3334.15 of the Revised 3613
Code; 3614

(17) Any other property that is specifically exempted from 3615
execution, attachment, garnishment, or sale by federal statutes 3616
other than the "Bankruptcy Reform Act of 1978," 92 Stat. 2549, 11 3617
U.S.C.A. 101, as amended; 3618

(18) The person's interest, not to exceed four hundred 3619
dollars, in any property, except that division (A)(18) of this 3620
section applies only in bankruptcy proceedings. 3621

(B) As used in this section: 3622

(1) "Disposable earnings" means net earnings after the 3623
garnishee has made deductions required by law, excluding the 3624
deductions ordered pursuant to section 3111.23 or 3113.21 of the 3625
Revised Code. 3626

(2) "Insider" means: 3627

(a) If the person who claims an exemption is an individual, a 3628
relative of the individual, a relative of a general partner of the 3629
individual, a partnership in which the individual is a general 3630

partner, a general partner of the individual, or a corporation of 3631
which the individual is a director, officer, or in control; 3632

(b) If the person who claims an exemption is a corporation, a 3633
director or officer of the corporation; a person in control of the 3634
corporation; a partnership in which the corporation is a general 3635
partner; a general partner of the corporation; or a relative of a 3636
general partner, director, officer, or person in control of the 3637
corporation; 3638

(c) If the person who claims an exemption is a partnership, a 3639
general partner in the partnership; a general partner of the 3640
partnership; a person in control of the partnership; a partnership 3641
in which the partnership is a general partner; or a relative in, a 3642
general partner of, or a person in control of the partnership; 3643

(d) An entity or person to which or whom any of the following 3644
applies: 3645

(i) The entity directly or indirectly owns, controls, or 3646
holds with power to vote, twenty per cent or more of the 3647
outstanding voting securities of the person who claims an 3648
exemption, unless the entity holds the securities in a fiduciary 3649
or agency capacity without sole discretionary power to vote the 3650
securities or holds the securities solely to secure to debt and 3651
the entity has not in fact exercised the power to vote. 3652

(ii) The entity is a corporation, twenty per cent or more of 3653
whose outstanding voting securities are directly or indirectly 3654
owned, controlled, or held with power to vote, by the person who 3655
claims an exemption or by an entity to which division (B)(2)(d)(i) 3656
of this section applies. 3657

(iii) A person whose business is operated under a lease or 3658
operating agreement by the person who claims an exemption, or a 3659
person substantially all of whose business is operated under an 3660
operating agreement with the person who claims an exemption. 3661

(iv) The entity operates the business or all or substantially all of the property of the person who claims an exemption under a lease or operating agreement. 3662
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3664

(e) An insider, as otherwise defined in this section, of a person or entity to which division (B)(2)(d)(i), (ii), (iii), or (iv) of this section applies, as if the person or entity were a person who claims an exemption; 3665
3666
3667
3668

(f) A managing agent of the person who claims an exemption. 3669

(3) "Participant account" has the same meaning as in section 3670
~~145.71~~ 148.01 of the Revised Code. 3671

(4) "Government unit" has the same meaning as in section 3672
~~145.74~~ 148.06 of the Revised Code. 3673

(C) For purposes of this section, "interest" shall be determined as follows: 3674
3675

(1) In bankruptcy proceedings, as of the date a petition is filed with the bankruptcy court commencing a case under Title 11 of the United States Code; 3676
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3678

(2) In all cases other than bankruptcy proceedings, as of the date of an appraisal, if necessary under section 2329.68 of the Revised Code, or the issuance of a writ of execution. 3679
3680
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An interest, as determined under division (C)(1) or (2) of this section, shall not include the amount of any lien otherwise valid pursuant to section 2329.661 of the Revised Code. 3682
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Sec. 2907.15. (A) As used in this section: 3685

(1) "Public retirement system" means the public employees retirement system, state teachers retirement system, school employees retirement system, Ohio police and fire pension fund, state highway patrol retirement system, or a municipal retirement system of a municipal corporation of this state. 3686
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(2) "Government deferred compensation program" means such a program offered by the Ohio public employees deferred compensation board; a municipal corporation; or a governmental unit, as defined in section ~~145.74~~ 148.06 of the Revised Code.

(3) "Deferred compensation program participant" means a "participating employee" or "continuing member," as defined in section ~~145.71~~ 148.01 of the Revised Code, or any other public employee who has funds in a government deferred compensation program.

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

In any case in which a sentencing court orders restitution to the victim under section 2929.18 of the Revised Code for a violation of section 2907.02, 2907.03, 2907.04, or 2907.05 of the Revised Code and in which the offender is a government deferred compensation program participant or is a member of, or receiving a pension, benefit, or allowance, other than a survivorship benefit, from, a public retirement system and committed the offense against a child, student, patient, or other person with whom the offender had contact in the context of the offender's public employment, at the request of the victim the prosecutor shall file a motion with the sentencing court specifying the government deferred compensation program or public retirement system and requesting that the court issue an order requiring the government deferred compensation program or public retirement system to withhold the amount required as restitution from one or more of the following: any payment to be made from a government deferred compensation program or under a pension, annuity, allowance, or any other benefit, other than a survivorship benefit, that has been or is in the future granted to the offender; from any payment of accumulated employee contributions standing to the offender's credit with the government deferred compensation program or public

retirement system; or from any payment of any other amounts to be
paid to the offender pursuant to Chapter 145., 148., 742., 3307.,
3309., or 5505. of the Revised Code on withdrawal of
contributions. The motion may be filed at any time subsequent to
the conviction of the offender or entry of a guilty plea. On the
filing of the motion, the clerk of the court in which the motion
is filed shall notify the offender and the government deferred
compensation program or public retirement system, in writing, of
all of the following: that the motion was filed; that the offender
will be granted a hearing on the issuance of the requested order
if the offender files a written request for a hearing with the
clerk prior to the expiration of thirty days after the offender
receives the notice; that, if a hearing is requested, the court
will schedule a hearing as soon as possible and notify the
offender and the government deferred compensation program or
public retirement system of the date, time, and place of the
hearing; that, if a hearing is conducted, it will be limited to a
consideration of whether the offender can show good cause why the
order should not be issued; that, if a hearing is conducted, the
court will not issue the order if the court determines, based on
evidence presented at the hearing by the offender, that there is
good cause for the order not to be issued; that the court will
issue the order if a hearing is not requested or if a hearing is
conducted but the court does not determine, based on evidence
presented at the hearing by the offender, that there is good cause
for the order not to be issued; and that, if the order is issued,
the government deferred compensation program or public retirement
system specified in the motion will be required to withhold the
amount required as restitution from payments to the offender.

(B) In any case in which a motion requesting the issuance of
a withholding order as described in division (A) of this section
is filed, the offender may receive a hearing on the motion by

delivering a written request for a hearing to the court prior to 3756
the expiration of thirty days after the offender's receipt of the 3757
notice provided pursuant to division (A) of this section. If the 3758
offender requests a hearing within the prescribed time, the court 3759
shall schedule a hearing as soon as possible after the request is 3760
made and notify the offender and the government deferred 3761
compensation program or public retirement system of the date, 3762
time, and place of the hearing. A hearing scheduled under this 3763
division shall be limited to a consideration of whether there is 3764
good cause, based on evidence presented by the offender, for the 3765
requested order not to be issued. If the court determines, based 3766
on evidence presented by the offender, that there is good cause 3767
for the order not to be issued, the court shall deny the motion 3768
and shall not issue the order. Good cause for not issuing the 3769
order includes a determination by the court that the order would 3770
severely impact the offender's ability to support the offender's 3771
dependents. 3772

If the offender does not request a hearing within the 3773
prescribed time or the court conducts a hearing but does not 3774
determine, based on evidence presented by the offender, that there 3775
is good cause for the order not to be issued, the court shall 3776
order the government deferred compensation program or public 3777
retirement system to withhold the amount required as restitution 3778
from one or more of the following: any payments to be made from a 3779
government deferred compensation program or under a pension, 3780
annuity, allowance, or under any other benefit, other than a 3781
survivorship benefit, that has been or is in the future granted to 3782
the offender; from any payment of accumulated employee 3783
contributions standing to the offender's credit with the 3784
government deferred compensation program or public retirement 3785
system; or from any payment of any other amounts to be paid to the 3786
offender upon withdrawal of contributions pursuant to Chapter 3787

145., 148., 742., 3307., 3309., or 5505. of the Revised Code and 3788
to continue the withholding for that purpose, in accordance with 3789
the order, out of each payment to be made on or after the date of 3790
issuance of the order, until further order of the court. On 3791
receipt of an order issued under this division, the government 3792
deferred compensation program or public retirement system shall 3793
withhold the amount required as restitution, in accordance with 3794
the order, from any such payments and immediately forward the 3795
amount withheld to the clerk of the court in which the order was 3796
issued for payment to the person to whom restitution is to be 3797
made. The order shall not apply to any portion of payments made 3798
from a government deferred compensation program or public 3799
retirement system to a person other than the offender pursuant to 3800
a previously issued domestic court order. 3801

(C) Service of a notice required by division (A) or (B) of 3802
this section shall be effected in the same manner as provided in 3803
the Rules of Civil Procedure for the service of process. 3804

(D) Upon the filing of charges under section 2907.02, 3805
2907.03, 2907.04, or 2907.05 of the Revised Code against a person 3806
who is a deferred compensation program participant or a member of, 3807
or receiving a pension benefit, or allowance, other than a 3808
survivorship benefit, from a public retirement system for an 3809
offense against a child, student, patient, or other person with 3810
whom the offender had contact in the context of the offender's 3811
public employment, the prosecutor shall send written notice that 3812
charges have been filed against that person to the appropriate 3813
government deferred compensation program or public retirement 3814
system. The notice shall specifically identify the person charged. 3815

Sec. 2921.41. (A) No public official or party official shall 3817
commit any theft offense, as defined in division (K) of section 3818

2913.01 of the Revised Code, when either of the following applies: 3819
3820

(1) The offender uses the offender's office in aid of 3821
committing the offense or permits or assents to its use in aid of 3822
committing the offense; 3823

(2) The property or service involved is owned by this state, 3824
any other state, the United States, a county, a municipal 3825
corporation, a township, or any political subdivision, department, 3826
or agency of any of them, is owned by a political party, or is 3827
part of a political campaign fund. 3828

(B) Whoever violates this section is guilty of theft in 3829
office. Except as otherwise provided in this division, theft in 3830
office is a felony of the fifth degree. If the value of property 3831
or services stolen is five hundred dollars or more and is less 3832
than five thousand dollars, theft in office is a felony of the 3833
fourth degree. If the value of property or services stolen is five 3834
thousand dollars or more, theft in office is a felony of the third 3835
degree. 3836

(C)(1) A public official or party official who is convicted 3837
of or pleads guilty to theft in office is forever disqualified 3838
from holding any public office, employment, or position of trust 3839
in this state. 3840

(2)(a) A court that imposes sentence for a violation of this 3841
section based on conduct described in division (A)(2) of this 3842
section shall require the public official or party official who is 3843
convicted of or pleads guilty to the offense to make restitution 3844
for all of the property or the service that is the subject of the 3845
offense, in addition to the term of imprisonment and any fine 3846
imposed. A court that imposes sentence for a violation of this 3847
section based on conduct described in division (A)(1) of this 3848
section and that determines at trial that this state or a 3849

political subdivision of this state if the offender is a public 3850
official, or a political party in the United States or this state 3851
if the offender is a party official, suffered actual loss as a 3852
result of the offense shall require the offender to make 3853
restitution to the state, political subdivision, or political 3854
party for all of the actual loss experienced, in addition to the 3855
term of imprisonment and any fine imposed. 3856

(b)(i) In any case in which a sentencing court is required to 3857
order restitution under division (C)(2)(a) of this section and in 3858
which the offender, at the time of the commission of the offense 3859
or at any other time, was a member of the public employees 3860
retirement system, the Ohio police and fire pension fund, the 3861
state teachers retirement system, the school employees retirement 3862
system, or the state highway patrol retirement system; was an 3863
electing employee, as defined in section 3305.01 of the Revised 3864
Code, participating in an alternative retirement plan provided 3865
pursuant to Chapter 3305. of the Revised Code; was a participating 3866
employee or continuing member, as defined in section ~~145.71~~ 148.01 3867
of the Revised Code, in a deferred compensation program offered by 3868
the Ohio public employees deferred compensation board; was an 3869
officer or employee of a municipal corporation who was a 3870
participant in a deferred compensation program offered by that 3871
municipal corporation; was an officer or employee of a government 3872
unit, as defined in section ~~145.74~~ 148.06 of the Revised Code, who 3873
was a participant in a deferred compensation program offered by 3874
that government unit, or was a participating employee, continuing 3875
member, or participant in any deferred compensation program 3876
described in this division and a member of a retirement system 3877
specified in this division or a retirement system of a municipal 3878
corporation, the entity to which restitution is to be made may 3879
file a motion with the sentencing court specifying any retirement 3880
system, any entity providing any benefit under an alternative 3881

retirement plan, and any deferred compensation program of which 3882
the offender was a member, electing employee, participating 3883
employee, continuing member, or participant and requesting the 3884
court to issue an order requiring the specified retirement system, 3885
the specified entity providing the benefit under the alternative 3886
retirement plan, or the specified deferred compensation program, 3887
or, if more than one is specified in the motion, the applicable 3888
combination of these, to withhold the amount required as 3889
restitution from any payment that is to be made under a pension, 3890
annuity, or allowance, under a participant account, as defined in 3891
section ~~145.71~~ 148.01 of the Revised Code, or under any other type 3892
of benefit, other than a survivorship benefit, that has been or is 3893
in the future granted to the offender, from any payment of 3894
accumulated employee contributions standing to the offender's 3895
credit with that retirement system, that entity providing the 3896
payment under the alternative retirement plan, or that deferred 3897
compensation program, or, if more than one is specified in the 3898
motion, the applicable combination of these, and from any payment 3899
of any other amounts to be paid to the offender upon the 3900
offender's withdrawal of the offender's contributions pursuant to 3901
Chapter 145., 148., 742., 3307., 3309., or 5505. of the Revised 3902
Code. A motion described in this division may be filed at any time 3903
subsequent to the conviction of the offender or entry of a guilty 3904
plea. Upon the filing of the motion, the clerk of the court in 3905
which the motion is filed shall notify the offender, the specified 3906
retirement system, the specified entity providing the benefit 3907
under the alternative retirement plan, or the specified deferred 3908
compensation program, or, if more than one is specified in the 3909
motion, the applicable combination of these, in writing, of all of 3910
the following: that the motion was filed; that the offender will 3911
be granted a hearing on the issuance of the requested order if the 3912
offender files a written request for a hearing with the clerk 3913
prior to the expiration of thirty days after the offender receives 3914

the notice; that, if a hearing is requested, the court will 3915
schedule a hearing as soon as possible and notify the offender, 3916
any specified retirement system, any specified entity providing 3917
any benefit under an alternative retirement plan, and any 3918
specified deferred compensation program of the date, time, and 3919
place of the hearing; that, if a hearing is conducted, it will be 3920
limited only to a consideration of whether the offender can show 3921
good cause why the requested order should not be issued; that, if 3922
a hearing is conducted, the court will not issue the requested 3923
order if the court determines, based on evidence presented at the 3924
hearing by the offender, that there is good cause for the 3925
requested order not to be issued; that the court will issue the 3926
requested order if a hearing is not requested or if a hearing is 3927
conducted but the court does not determine, based on evidence 3928
presented at the hearing by the offender, that there is good cause 3929
for the requested order not to be issued; and that, if the 3930
requested order is issued, any retirement system, any entity 3931
providing any benefit under an alternative retirement plan, and 3932
any deferred compensation program specified in the motion will be 3933
required to withhold the amount required as restitution from 3934
payments to the offender. 3935

(ii) In any case in which a sentencing court is required to 3936
order restitution under division (C)(2)(a) of this section and in 3937
which a motion requesting the issuance of a withholding order as 3938
described in division (C)(2)(b)(i) of this section is filed, the 3939
offender may receive a hearing on the motion by delivering a 3940
written request for a hearing to the court prior to the expiration 3941
of thirty days after the offender's receipt of the notice provided 3942
pursuant to division (C)(2)(b)(i) of this section. If a request 3943
for a hearing is made by the offender within the prescribed time, 3944
the court shall schedule a hearing as soon as possible after the 3945
request is made and shall notify the offender, the specified 3946
retirement system, the specified entity providing the benefit 3947

under the alternative retirement plan, or the specified deferred 3948
compensation program, or, if more than one is specified in the 3949
motion, the applicable combination of these, of the date, time, 3950
and place of the hearing. A hearing scheduled under this division 3951
shall be limited to a consideration of whether there is good 3952
cause, based on evidence presented by the offender, for the 3953
requested order not to be issued. If the court determines, based 3954
on evidence presented by the offender, that there is good cause 3955
for the order not to be issued, the court shall deny the motion 3956
and shall not issue the requested order. If the offender does not 3957
request a hearing within the prescribed time or if the court 3958
conducts a hearing but does not determine, based on evidence 3959
presented by the offender, that there is good cause for the order 3960
not to be issued, the court shall order the specified retirement 3961
system, the specified entity providing the benefit under the 3962
alternative retirement plan, or the specified deferred 3963
compensation program, or, if more than one is specified in the 3964
motion, the applicable combination of these, to withhold the 3965
amount required as restitution under division (C)(2)(a) of this 3966
section from any payments to be made under a pension, annuity, or 3967
allowance, under a participant account, as defined in section 3968
~~145.71~~ 148.01 of the Revised Code, or under any other type of 3969
benefit, other than a survivorship benefit, that has been or is in 3970
the future granted to the offender, from any payment of 3971
accumulated employee contributions standing to the offender's 3972
credit with that retirement system, that entity providing the 3973
benefit under the alternative retirement plan, or that deferred 3974
compensation program, or, if more than one is specified in the 3975
motion, the applicable combination of these, and from any payment 3976
of any other amounts to be paid to the offender upon the 3977
offender's withdrawal of the offender's contributions pursuant to 3978
Chapter 145., 148., 742., 3307., 3309., or 5505. of the Revised 3979
Code, and to continue the withholding for that purpose, in 3980

accordance with the order, out of each payment to be made on or 3981
after the date of issuance of the order, until further order of 3982
the court. Upon receipt of an order issued under this division, 3983
the public employees retirement system, the Ohio police and fire 3984
pension fund, the state teachers retirement system, the school 3985
employees retirement system, the state highway patrol retirement 3986
system, a municipal corporation retirement system, the entity 3987
providing the benefit under the alternative retirement plan, and 3988
the deferred compensation program offered by the Ohio public 3989
employees deferred compensation board, a municipal corporation, or 3990
a government unit, as defined in section ~~145.74~~ 148.06 of the 3991
Revised Code, whichever are applicable, shall withhold the amount 3992
required as restitution, in accordance with the order, from any 3993
such payments and immediately shall forward the amount withheld to 3994
the clerk of the court in which the order was issued for payment 3995
to the entity to which restitution is to be made. 3996

(iii) Service of a notice required by division (C)(2)(b)(i) 3997
or (ii) of this section shall be effected in the same manner as 3998
provided in the Rules of Civil Procedure for the service of 3999
process. 4000

(D) Upon the filing of charges against a person under this 4001
section, the prosecutor, as defined in section 2935.01 of the 4002
Revised Code, who is assigned the case shall send written notice 4003
that charges have been filed against that person to the public 4004
employees retirement system, the Ohio police and fire pension 4005
fund, the state teachers retirement system, the school employees 4006
retirement system, the state highway patrol retirement system, the 4007
entity providing any benefit under an alternative retirement plan, 4008
any municipal corporation retirement system in this state, and the 4009
deferred compensation program offered by the Ohio public employees 4010
deferred compensation board, a municipal corporation, or a 4011
government unit, as defined in section ~~145.74~~ 148.06 of the 4012

Revised Code. The written notice shall specifically identify the 4013
person charged. 4014

Sec. 3105.171. (A) As used in this section: 4015

(1) "Distributive award" means any payment or payments, in 4016
real or personal property, that are payable in a lump sum or over 4017
time, in fixed amounts, that are made from separate property or 4018
income, and that are not made from marital property and do not 4019
constitute payments of spousal support, as defined in section 4020
3105.18 of the Revised Code. 4021

(2) "During the marriage" means whichever of the following is 4022
applicable: 4023

(a) Except as provided in division (A)(2)(b) of this section, 4024
the period of time from the date of the marriage through the date 4025
of the final hearing in an action for divorce or in an action for 4026
legal separation; 4027

(b) If the court determines that the use of either or both of 4028
the dates specified in division (A)(2)(a) of this section would be 4029
inequitable, the court may select dates that it considers 4030
equitable in determining marital property. If the court selects 4031
dates that it considers equitable in determining marital property, 4032
"during the marriage" means the period of time between those dates 4033
selected and specified by the court. 4034

(3)(a) "Marital property" means, subject to division 4035
(A)(3)(b) of this section, all of the following: 4036

(i) All real and personal property that currently is owned by 4037
either or both of the spouses, including, but not limited to, the 4038
retirement benefits of the spouses, and that was acquired by 4039
either or both of the spouses during the marriage; 4040

(ii) All interest that either or both of the spouses 4041
currently has in any real or personal property, including, but not 4042

limited to, the retirement benefits of the spouses, and that was 4043
acquired by either or both of the spouses during the marriage; 4044

(iii) Except as otherwise provided in this section, all 4045
income and appreciation on separate property, due to the labor, 4046
monetary, or in-kind contribution of either or both of the spouses 4047
that occurred during the marriage; 4048

(iv) A participant account, as defined in section ~~145.71~~ 4049
148.01 of the Revised Code, of either of the spouses, to the 4050
extent of the following: the moneys that have been deferred by a 4051
continuing member or participating employee, as defined in that 4052
section, and that have been transmitted to the Ohio public 4053
employees deferred compensation board during the marriage and any 4054
income that is derived from the investment of those moneys during 4055
the marriage; the moneys that have been deferred by an officer or 4056
employee of a municipal corporation and that have been transmitted 4057
to the governing board, administrator, depository, or trustee of 4058
the deferred compensation program of the municipal corporation 4059
during the marriage and any income that is derived from 4060
investment of those moneys during the marriage; or the moneys that 4061
have been deferred by an officer or employee of a government unit, 4062
as defined in section ~~145.74~~ 148.06 of the Revised Code, and that 4063
have been transmitted to the governing board, as defined in that 4064
section, during the marriage and any income that is derived from 4065
the investment of those moneys during the marriage. 4066

(b) "Marital property" does not include any separate 4067
property. 4068

(4) "Passive income" means income acquired other than as a 4069
result of the labor, monetary, or in-kind contribution of either 4070
spouse. 4071

(5) "Personal property" includes both tangible and intangible 4072
personal property. 4073

(6)(a) "Separate property" means all real and personal property and any interest in real or personal property that is found by the court to be any of the following:	4074 4075 4076
(i) An inheritance by one spouse by bequest, devise, or descent during the course of the marriage;	4077 4078
(ii) Any real or personal property or interest in real or personal property that was acquired by one spouse prior to the date of the marriage;	4079 4080 4081
(iii) Passive income and appreciation acquired from separate property by one spouse during the marriage;	4082 4083
(iv) Any real or personal property or interest in real or personal property acquired by one spouse after a decree of legal separation issued under section 3105.17 of the Revised Code;	4084 4085 4086
(v) Any real or personal property or interest in real or personal property that is excluded by a valid antenuptial agreement;	4087 4088 4089
(vi) Compensation to a spouse for the spouse's personal injury, except for loss of marital earnings and compensation for expenses paid from marital assets;	4090 4091 4092
(vii) Any gift of any real or personal property or of an interest in real or personal property that is made after the date of the marriage and that is proven by clear and convincing evidence to have been given to only one spouse.	4093 4094 4095 4096
(b) The commingling of separate property with other property of any type does not destroy the identity of the separate property as separate property, except when the separate property is not traceable.	4097 4098 4099 4100
(B) In divorce proceedings, the court shall, and in legal separation proceedings upon the request of either spouse, the court may, determine what constitutes marital property and what	4101 4102 4103

constitutes separate property. In either case, upon making such a
determination, the court shall divide the marital and separate
property equitably between the spouses, in accordance with this
section. For purposes of this section, the court has jurisdiction
over all property in which one or both spouses have an interest.

(C)(1) Except as provided in this division or division (E) of
this section, the division of marital property shall be equal. If
an equal division of marital property would be inequitable, the
court shall not divide the marital property equally but instead
shall divide it between the spouses in the manner the court
determines equitable. In making a division of marital property,
the court shall consider all relevant factors, including those set
forth in division (F) of this section.

(2) Each spouse shall be considered to have contributed
equally to the production and acquisition of marital property.

(3) The court shall provide for an equitable division of
marital property under this section prior to making any award of
spousal support to either spouse under section 3105.18 of the
Revised Code and without regard to any spousal support so awarded.

(4) If the marital property includes a participant account,
as defined in section ~~145.71~~ 148.01 of the Revised Code, the court
shall not order the division or disbursement of the moneys and
income described in division (A)(3)(a)(iv) of this section to
occur in a manner that is inconsistent with the law, rules, or
plan governing the deferred compensation program involved or prior
to the time that the spouse in whose name the participant account
is maintained commences receipt of the moneys and income credited
to the account in accordance with that law, rules, and plan.

(D) Except as otherwise provided in division (E) of this
section or by another provision of this section, the court shall
disburse a spouse's separate property to that spouse. If a court

does not disburse a spouse's separate property to that spouse, the
court shall make written findings of fact that explain the factors
that it considered in making its determination that the spouse's
separate property should not be disbursed to that spouse.

(E)(1) The court may make a distributive award to facilitate,
effectuate, or supplement a division of marital property. The
court may require any distributive award to be secured by a lien
on the payor's specific marital property or separate property.

(2) The court may make a distributive award in lieu of a
division of marital property in order to achieve equity between
the spouses, if the court determines that a division of the
marital property in kind or in money would be impractical or
burdensome.

(3) If a spouse has engaged in financial misconduct,
including, but not limited to, the dissipation, destruction,
concealment, or fraudulent disposition of assets, the court may
compensate the offended spouse with a distributive award or with a
greater award of marital property.

(F) In making a division of marital property and in
determining whether to make and the amount of any distributive
award under this section, the court shall consider all of the
following factors:

(1) The duration of the marriage;

(2) The assets and liabilities of the spouses;

(3) The desirability of awarding the family home, or the
right to reside in the family home for reasonable periods of time,
to the spouse with custody of the children of the marriage;

(4) The liquidity of the property to be distributed;

(5) The economic desirability of retaining intact an asset or

an interest in an asset;	4165
(6) The tax consequences of the property division upon the respective awards to be made to each spouse;	4166 4167
(7) The costs of sale, if it is necessary that an asset be sold to effectuate an equitable distribution of property;	4168 4169
(8) Any division or disbursement of property made in a separation agreement that was voluntarily entered into by the spouses;	4170 4171 4172
(9) Any other factor that the court expressly finds to be relevant and equitable.	4173 4174
(G) In any order for the division or disbursement of property or a distributive award made pursuant to this section, the court shall make written findings of fact that support the determination that the marital property has been equitably divided and shall specify the dates it used in determining the meaning of "during the marriage."	4175 4176 4177 4178 4179 4180
(H) Except as otherwise provided in this section, the holding of title to property by one spouse individually or by both spouses in a form of co-ownership does not determine whether the property is marital property or separate property.	4181 4182 4183 4184
(I) A division or disbursement of property or a distributive award made under this section is not subject to future modification by the court.	4185 4186 4187
(J) The court may issue any orders under this section that it determines equitable, including, but not limited to, either of the following types of orders:	4188 4189 4190
(1) An order granting a spouse the right to use the marital dwelling or any other marital property or separate property for any reasonable period of time;	4191 4192 4193
(2) An order requiring the sale or encumbrancing of any real	4194

or personal property, with the proceeds from the sale and the
funds from any loan secured by the encumbrance to be applied as
determined by the court.

Sec. 3105.63. (A)(1) A petition for dissolution of marriage
shall be signed by both spouses and shall have attached and
incorporated a separation agreement agreed to by both spouses. The
separation agreement shall provide for a division of all property;
spousal support; if there are minor children of the marriage, the
allocation of parental rights and responsibilities for the care of
the minor children, the designation of a residential parent and
legal custodian of the minor children, child support, and
visitation rights; and, if the spouses so desire, an authorization
for the court to modify the amount or terms of spousal support
provided in the separation agreement. If there are minor children
of the marriage, the spouses may address the allocation of the
parental rights and responsibilities for the care of the minor
children by including in the separation agreement a plan under
which both parents will have shared rights and responsibilities
for the care of the minor children. The spouses shall file the
plan with the petition for dissolution of marriage and shall
include in the plan the provisions described in division (G) of
section 3109.04 of the Revised Code.

(2) The division of property in the separation agreement
shall include any participant account, as defined in section
~~145.71~~ 148.01 of the Revised Code, of either of the spouses, to
the extent of the following:

(a) The moneys that have been deferred by a continuing member
or participating employee, as defined in that section, and that
have been transmitted to the Ohio public employees deferred
compensation board during the marriage and any income that is
derived from the investment of those moneys during the marriage;

(b) The moneys that have been deferred by an officer or 4226
employee of a municipal corporation and that have been transmitted 4227
to the governing board, administrator, depository, or trustee of 4228
the deferred compensation program of the municipal corporation 4229
during the marriage and any income that is derived from the 4230
investment of those moneys during the marriage; 4231

(c) The moneys that have been deferred by an officer or 4232
employee of a government unit, as defined in section ~~145.74~~ 148.06 4233
of the Revised Code, and that have been transmitted to the 4234
governing board, as defined in that section, during the marriage 4235
and any income that is derived from the investment of those moneys 4236
during the marriage. 4237

(3) The separation agreement shall not require or permit the 4238
division or disbursement of the moneys and income described in 4239
division (A)(2) of this section to occur in a manner that is 4240
inconsistent with the law, rules, or plan governing the deferred 4241
compensation program involved or prior to the time that the spouse 4242
in whose name the participant account is maintained commences 4243
receipt of the moneys and income credited to the account in 4244
accordance with that law, rules, and plan. 4245

(B) An amended separation agreement may be filed at any time 4246
prior to or during the hearing on the petition for dissolution of 4247
marriage. Upon receipt of a petition for dissolution of marriage, 4248
the court may cause an investigation to be made pursuant to the 4249
Rules of Civil Procedure. 4250

(C) If a petition for dissolution of marriage contains an 4251
authorization for the court to modify the amount or terms of 4252
spousal support provided in the separation agreement, the 4253
modification shall be in accordance with section 3105.18 of the 4254
Revised Code. 4255

Sec. 3307.661. On the death of a retirant or disability 4256
benefit recipient who at the time of death is receiving, under the 4257
plan described in sections 3307.50 to 3307.79 of the Revised Code, 4258
a service retirement allowance or disability benefit, the state 4259
teachers retirement system shall make a lump-sum payment of one 4260
thousand dollars to any designated or qualified beneficiary under 4261
division (D) of section 3307.562 of the Revised Code. If there is 4262
no beneficiary, the state teachers retirement board may approve 4263
payment to either the person responsible for the burial expenses 4264
or to the decedent's estate following the completion of an 4265
application on a form approved by the board. 4266

A benefit paid under this section shall be treated as life 4267
insurance for purposes of this chapter and shall be funded solely 4268
from contributions made under section 3307.28 of the Revised Code 4269
on behalf of members participating in the plan described in 4270
sections 3307.50 to 3307.79 of the Revised Code, and any earnings 4271
attributable to those contributions. 4272

Sec. 3309.50. Upon the death of a retirant or disability 4273
benefit recipient, who at the time of death is receiving a service 4274
retirement allowance or disability benefit from the school 4275
employees retirement system, a lump-sum payment of one thousand 4276
dollars shall be paid to any designated or qualified beneficiary 4277
under division (D) of section 3309.44 of the Revised Code, or, if 4278
no such designation has been filed or if the designated 4279
beneficiary is deceased or is not located within ninety days, the 4280
school employees retirement board may approve payment to either 4281
the person responsible for the burial expenses or to the 4282
decedent's estate following the completion of an application on a 4283
form approved by the board. 4284

A benefit paid under this section shall be treated as life 4285

insurance for purposes of this chapter and shall be funded solely 4286
from contributions made under section 3309.49 of the Revised Code 4287
and any earnings attributable to those contributions. 4288

Sec. 3375.411. A board of library trustees of a free public 4289
library, appointed pursuant to the provisions of sections 3375.06, 4290
3375.08, 3375.12, 3375.15, and 3375.22 of the Revised Code, which 4291
has not less than seventy-five full-time employees, and which, 4292
prior to September 16, 1943, was providing for retirement of the 4293
employees of such library with annuities, insurance, or other 4294
provisions, under authority granted by former section 7889 of the 4295
General Code, may provide such retirement, insurance, or other 4296
provisions in the same manner authorized by former section 7889 of 4297
the General Code, as follows: the library board of such library 4298
which has appropriated and paid the board's portion provided in 4299
such system or plan, may continue to appropriate and pay the 4300
board's portion provided in such system or plan out of the funds 4301
received to the credit of such board by taxation or otherwise. 4302
Each employee of such library who is to be included in a system of 4303
retirement shall contribute to the retirement fund not less than 4304
four per cent per annum of ~~his~~ the employee's salary from the time 4305
of ~~his~~ eligibility to join the retirement system to the time of 4306
~~his~~ retirement. If a group insurance plan is installed by any 4307
library, not less than fifty per cent of the cost of such 4308
insurance shall be borne by the employees included in such plan. 4309

Provided, any employee whose employment by said library began 4310
on or after September 16, 1943, may exempt ~~himself~~ self from 4311
inclusion in such retirement system, or withdraw from such 4312
retirement system. Upon such exemption or withdrawal, such person 4313
shall become a member of the public employees retirement system in 4314
accordance with sections 145.02, 145.03, and 145.28 of the Revised 4315
Code, respectively. All employees appointed for the first time on 4316

and after January 1, 1956 shall, for retirement purposes, be 4317
eligible only for membership in the public employees retirement 4318
system as provided in ~~sections 145.01 to 145.57, inclusive,~~ 4319
Chapter 145. of the Revised Code. 4320

A library board which provides for the retirement of its 4321
employees with annuities, insurance, or other provisions under the 4322
authority granted by this section may, pursuant to a board 4323
resolution adopted within thirty days after the effective date of 4324
this section, terminate such retirement plan. Upon the effective 4325
date of such termination, which is specified in the resolution, 4326
each employee covered by such retirement plan shall become a 4327
member of the public employees retirement system. 4328

Sec. 3381.13. All employees of a regional arts and cultural 4329
district shall be considered public employees within the meaning 4330
of section 145.01 of the Revised Code and its employees shall be 4331
subject to ~~sections 145.01 to 145.58~~ Chapter 145. of the Revised 4332
Code. 4333

Sec. 5505.30. On the death of a person who at the time of 4334
death is receiving a pension from the state highway patrol 4335
retirement system under division (A)(1) or (2) of section 5505.17 4336
or section 5505.18 of the Revised Code, a lump-sum payment of five 4337
thousand dollars shall be paid to the retirant's surviving spouse. 4338
If there is no surviving spouse, the payment shall be made to the 4339
retirant's estate. 4340

Application for the payment shall be made on a form provided 4341
by the state highway patrol retirement board. 4342

A benefit paid under this section shall be treated as life 4343
insurance for purposes of this chapter and shall be funded solely 4344
from contributions made under division (B) of section 5505.15 of 4345
the Revised Code and any earnings attributable to those 4346

<u>contributions.</u>	4347
Sec. 6121.04. The Ohio water development authority may do any	4348
or all of the following:	4349
(A) Adopt bylaws for the regulation of its affairs and the	4350
conduct of its business;	4351
(B) Adopt an official seal;	4352
(C) Maintain a principal office and suboffices at places	4353
within the state that it designates;	4354
(D) Sue and plead in its own name and be sued and impleaded	4355
in its own name with respect to its contracts or torts of its	4356
members, employees, or agents acting within the scope of their	4357
employment, or to enforce its obligations and covenants made under	4358
sections 6121.06, 6121.08, and 6121.13 of the Revised Code. Any	4359
such actions against the authority shall be brought in the court	4360
of common pleas of the county in which the principal office of the	4361
authority is located or in the court of common pleas of the county	4362
in which the cause of action arose, provided that the county is	4363
located within this state, and all summonses, exceptions, and	4364
notices of every kind shall be served on the authority by leaving	4365
a copy thereof at the principal office with the person in charge	4366
thereof or with the secretary-treasurer of the authority.	4367
(E) Make loans and grants to governmental agencies for the	4368
acquisition or construction of water development projects by any	4369
such governmental agency and adopt rules and procedures for making	4370
such loans and grants;	4371
(F) Acquire, construct, reconstruct, enlarge, improve,	4372
furnish, equip, maintain, repair, operate, or lease or rent to, or	4373
contract for operation by, a governmental agency or person, water	4374
development projects, and establish rules for the use of those	4375
projects;	4376

(G) Make available the use or services of any water 4377
development project to one or more persons, one or more 4378
governmental agencies, or any combination thereof; 4379

(H) Issue water development revenue bonds and notes and water 4380
development revenue refunding bonds of the state, payable solely 4381
from revenues as provided in section 6121.06 of the Revised Code, 4382
unless the bonds are refunded by refunding bonds, for the purpose 4383
of paying any part of the cost of one or more water development 4384
projects or parts thereof; 4385

(I) Acquire by gift or purchase, hold, and dispose of real 4386
and personal property in the exercise of its powers and the 4387
performance of its duties under this chapter; 4388

(J) Acquire, in the name of the state, by purchase or 4389
otherwise, on terms and in the manner that it considers proper, or 4390
by the exercise of the right of condemnation in the manner 4391
provided by section 6121.18 of the Revised Code, public or private 4392
lands, including public parks, playgrounds, or reservations, or 4393
parts thereof or rights therein, rights-of-way, property, rights, 4394
easements, and interests that it considers necessary for carrying 4395
out this chapter, but excluding the acquisition by the exercise of 4396
the right of condemnation of any waste water facility or water 4397
management facility owned by any person or governmental agency, 4398
and compensation shall be paid for public or private lands so 4399
taken, except that a government-owned waste water facility may be 4400
appropriated in accordance with section 6121.041 of the Revised 4401
Code; 4402

(K) Adopt rules to protect augmented flow in waters of the 4403
state, to the extent augmented by a water development project, 4404
from depletion so it will be available for beneficial use, and to 4405
provide standards for the withdrawal from waters of the state of 4406
the augmented flow created by a water development project that is 4407

not returned to the waters of the state so augmented and to 4408
establish reasonable charges therefor if considered necessary by 4409
the authority; 4410

(L) Make and enter into all contracts and agreements and 4411
execute all instruments necessary or incidental to the performance 4412
of its duties and the execution of its powers under this chapter 4413
in accordance with the following requirements: 4414

(1) When the cost under any such contract or agreement, other 4415
than compensation for personal services, involves an expenditure 4416
of more than ten thousand dollars, the authority shall make a 4417
written contract with the lowest responsive and responsible 4418
bidder, in accordance with section 9.312 of the Revised Code, 4419
after advertisement for not less than two consecutive weeks in a 4420
newspaper of general circulation in Franklin county, and in other 4421
publications that the authority determines, which shall state the 4422
general character of the work and the general character of the 4423
materials to be furnished, the place where plans and 4424
specifications therefor may be examined, and the time and place of 4425
receiving bids, provided that a contract or lease for the 4426
operation of a water development project constructed and owned by 4427
the authority or an agreement for cooperation in the acquisition 4428
or construction of a water development project pursuant to section 4429
6121.13 of the Revised Code or any contract for the construction 4430
of a water development project that is to be leased by the 4431
authority to, and operated by, persons who are not governmental 4432
agencies and the cost of the project is to be amortized 4433
exclusively from rentals or other charges paid to the authority by 4434
persons who are not governmental agencies is not subject to the 4435
foregoing requirements and the authority may enter into such a 4436
contract or lease or such an agreement pursuant to negotiation and 4437
upon terms and conditions and for the period that it finds to be 4438
reasonable and proper in the circumstances and in the best 4439

interests of proper operation or of efficient acquisition or 4440
construction of the project. 4441

(2) Each bid for a contract for the construction, demolition, 4442
alteration, repair, or reconstruction of an improvement shall 4443
contain the full name of every person interested in it and shall 4444
meet the requirements of section 153.54 of the Revised Code. 4445
4446

(3) Each bid for a contract except as provided in division 4447
(L)(2) of this section shall contain the full name of every person 4448
or company interested in it and shall be accompanied by a 4449
sufficient bond or certified check on a solvent bank that if the 4450
bid is accepted, a contract will be entered into and the 4451
performance thereof secured. 4452

(4) The authority may reject any and all bids. 4453

(5) A bond with good and sufficient surety, approved by the 4454
authority, shall be required of every contractor awarded a 4455
contract except as provided in division (L)(2) of this section, in 4456
an amount equal to at least fifty per cent of the contract price, 4457
conditioned upon the faithful performance of the contract. 4458

(M) Employ managers, superintendents, and other employees and 4459
retain or contract with consulting engineers, financial 4460
consultants, accounting experts, architects, attorneys, and other 4461
consultants and independent contractors that are necessary in its 4462
judgment to carry out this chapter, and fix the compensation 4463
thereof. All expenses thereof shall be payable solely from the 4464
proceeds of water development revenue bonds or notes issued under 4465
this chapter, from revenues, or from funds appropriated for that 4466
purpose by the general assembly. 4467

(N) Receive and accept from any federal agency, subject to 4468
the approval of the governor, grants for or in aid of the 4469
construction of any water development project or for research and 4470

development with respect to waste water or water management 4471
facilities, and receive and accept aid or contributions from any 4472
source of money, property, labor, or other things of value, to be 4473
held, used, and applied only for the purposes for which the grants 4474
and contributions are made; 4475

(O) Engage in research and development with respect to waste 4476
water or water management facilities; 4477

(P) Purchase fire and extended coverage and liability 4478
insurance for any water development project and for the principal 4479
office and suboffices of the authority, insurance protecting the 4480
authority and its officers and employees against liability for 4481
damage to property or injury to or death of persons arising from 4482
its operations, and any other insurance the authority may agree to 4483
provide under any resolution authorizing its water development 4484
revenue bonds or in any trust agreement securing the same; 4485

(Q) Charge, alter, and collect rentals and other charges for 4486
the use or services of any water development project as provided 4487
in section 6121.13 of the Revised Code; 4488

(R) Provide coverage for its employees under ~~sections 145.01~~ 4489
~~to 145.58~~ and Chapters 145., 4123., and 4141. of the Revised Code; 4490

(S) Assist in the implementation and administration of the 4491
drinking water assistance fund and program created in section 4492
6109.22 of the Revised Code and the water pollution control loan 4493
fund and program created in section 6111.036 of the Revised Code, 4494
including, without limitation, performing or providing fiscal 4495
management for the funds and investing and disbursing moneys in 4496
the funds, and enter into all necessary and appropriate agreements 4497
with the director of environmental protection for those purposes; 4498

(T) Issue water development revenue bonds and notes of the 4499
state in principal amounts that are necessary for the purpose of 4500
raising moneys for the sole benefit of the water pollution control 4501

loan fund created in section 6111.036 of the Revised Code, 4502
including moneys to meet the requirement for providing matching 4503
moneys under division (D) of that section. The bonds and notes may 4504
be secured by appropriate trust agreements and repaid from moneys 4505
credited to the fund from payments of principal and interest on 4506
loans made from the fund, as provided in division (F) of section 4507
6111.036 of the Revised Code. 4508

(U) Issue water development revenue bonds and notes of the 4509
state in principal amounts that are necessary for the purpose of 4510
raising moneys for the sole benefit of the drinking water 4511
assistance fund created in section 6109.22 of the Revised Code, 4512
including moneys to meet the requirement for providing matching 4513
moneys under divisions (B) and (F) of that section. The bonds and 4514
notes may be secured by appropriate trust agreements and repaid 4515
from moneys credited to the fund from payments of principal and 4516
interest on loans made from the fund, as provided in division (F) 4517
of section 6109.22 of the Revised Code. 4518

(V) Make loans to and enter into agreements with boards of 4519
county commissioners for the purposes of section 1507.071 of the 4520
Revised Code and adopt rules establishing requirements and 4521
procedures for making the loans and entering into the agreements; 4522

(W) Do all acts necessary or proper to carry out the powers 4523
expressly granted in this chapter. 4524

Any instrument by which real property is acquired pursuant to 4525
this section shall identify the agency of the state that has the 4526
use and benefit of the real property as specified in section 4527
5301.012 of the Revised Code. 4528

Section 2. That existing sections 124.24, 145.01, 145.04, 4529
145.05, 145.06, 145.07, 145.09, 145.12, 145.14, 145.19, 145.20, 4530
145.21, 145.22, 145.23, 145.25, 145.26, 145.27, 145.29, 145.291, 4531

145.297, 145.322, 145.325, 145.33, 145.331, 145.34, 145.36, 4532
145.361, 145.38, 145.391, 145.41, 145.42, 145.45, 145.451, 4533
145.452, 145.46, 145.47, 145.48, 145.491, 145.53, 145.55, 145.56, 4534
145.563, 145.59, 145.71, 145.72, 145.73, 145.74, 145.75, 145.76, 4535
306.45, 308.15, 742.58, 2329.66, 2907.15, 2921.41, 3105.171, 4536
3105.63, 3307.661, 3309.50, 3375.411, 3381.13, 5505.30, and 4537
6121.04 and sections 145.49, 145.50, and 145.52 of the Revised 4538
Code are hereby repealed. 4539

Section 3. The amendments made by this act to section 145.04 4540
of the Revised Code do not affect the term of the retirant member 4541
holding office on the effective date of this act. 4542

Section 4. On and after the effective date of this act, if 4543
necessary to ensure the integrity of the numbering of the 4544
Administrative Code, the Director of the Legislative Service 4545
Commission shall renumber the rules of the Ohio Deferred 4546
Compensation Program to reflect their transfer to Chapter 148. of 4547
the Revised Code from Chapter 145. of the Revised Code. 4548

Section 5. (A) The Public Employees Retirement Board shall 4549
conduct a study to determine the best method of meeting the needs 4550
of members of the Public Employees Retirement System interested in 4551
participating in a defined contribution plan to be established 4552
under section 145.81 of the Revised Code. The study shall include 4553
an examination of members' preferences for all of the following: 4554

(1) Public and private investment opportunities; 4555

(2) Having life insurance, annuities, variable annuities, 4556
regulated investment trusts, pooled investment funds, or other 4557
forms of investment available through a defined contribution plan; 4558

(3) Having disability, health, and long-term care insurance 4559
available under a defined contribution plan and the manner in 4560

which a defined contribution plan sponsor would offer such 4561
insurance benefits. 4562

(B) The board shall prepare a report of its study conducted 4563
under division (A) of this section and submit a copy of the report 4564
to each of the following not later than eighteen months after the 4565
effective date of this section: 4566

(1) The President of the Senate; 4567

(2) The Speaker of the House of Representatives; 4568

(3) The chairs of the Senate and House committees with 4569
primary responsibility for legislation concerning the Public 4570
Employees Retirement System; 4571

(4) The Ohio Retirement Study Council. 4572

Section 6. Section 6121.04 of the Revised Code is presented 4573
in this act as a composite of the section as amended by both Sub. 4574
H.B. 19 and Am. S.B. 43 of the 123rd General Assembly, with the 4575
new language of neither of the acts shown in capital letters. This 4576
is in recognition of the principle stated in division (B) of 4577
section 1.52 of the Revised Code that such amendments are to be 4578
harmonized where not substantively irreconcilable and constitutes 4579
a legislative finding that such is the resulting version in effect 4580
prior to the effective date of this act. 4581