

**As Introduced**

**132nd General Assembly**

**Regular Session**

**2017-2018**

**H. B. No. 708**

**Representative Becker**

**Cosponsors: Representatives Leland, Hood, Vitale, Thompson, Brinkman, Keller,  
Riedel, Zeltwanger, Roegner, Romanchuk, Dever, Dean, Kick, McClain**

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**A BILL**

To amend sections 145.01, 145.191, 145.38, 145.384, 1  
145.471, 145.472, 145.58, 742.26, 3307.01, 2  
3307.35, 3307.352, 3309.341, 3309.344, and 3  
3501.13 and to repeal sections 145.381, 145.382, 4  
3307.353, and 3309.345 of the Revised Code to 5  
enact the "Double Dippers Inappropriately 6  
Privileged (DDIP)" to provide that an individual 7  
retiring on or after the effective date of this 8  
act from one of the state's public retirement 9  
systems who is re-employed as a public employee 10  
will not receive the pension portion of the 11  
retirement allowance for the period of 12  
employment. 13

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

**Section 1.** That sections 145.01, 145.191, 145.38, 145.384, 14  
145.471, 145.472, 145.58, 742.26, 3307.01, 3307.35, 3307.352, 15  
3309.341, 3309.344, and 3501.13 of the Revised Code be amended 16  
to read as follows: 17

**Sec. 145.01.** As used in this chapter: 18

(A) "Public employee" means: 19

(1) Any person holding an office, not elective, under the 20  
state or any county, township, municipal corporation, park 21  
district, conservancy district, sanitary district, health 22  
district, metropolitan housing authority, state retirement 23  
board, Ohio history connection, public library, county law 24  
library, union cemetery, joint hospital, institutional 25  
commissary, state university, or board, bureau, commission, 26  
council, committee, authority, or administrative body as the 27  
same are, or have been, created by action of the general 28  
assembly or by the legislative authority of any of the units of 29  
local government named in division (A) (1) of this section, or 30  
employed and paid in whole or in part by the state or any of the 31  
authorities named in division (A) (1) of this section in any 32  
capacity not covered by section 742.01, 3307.01, 3309.01, or 33  
5505.01 of the Revised Code. 34

(2) A person who is a member of the public employees 35  
retirement system and who continues to perform the same or 36  
similar duties under the direction of a contractor who has 37  
contracted to take over what before the date of the contract was 38  
a publicly operated function. The governmental unit with which 39  
the contract has been made shall be deemed the employer for the 40  
purposes of administering this chapter. 41

(3) Any person who is an employee of a public employer, 42  
notwithstanding that the person's compensation for that 43  
employment is derived from funds of a person or entity other 44  
than the employer. Credit for such service shall be included as 45  
total service credit, provided that the employee makes the 46  
payments required by this chapter, and the employer makes the 47  
payments required by sections 145.48 and 145.51 of the Revised 48

Code. 49

(4) A person who elects in accordance with section 145.015 50  
of the Revised Code to remain a contributing member of the 51  
public employees retirement system. 52

(5) A person who is an employee of the legal rights 53  
service on September 30, 2012, and continues to be employed by 54  
the nonprofit entity established under Section 319.20 of Am. 55  
Sub. H.B. 153 of the 129th general assembly. The nonprofit 56  
entity is the employer for the purpose of this chapter. 57

In all cases of doubt, the public employees retirement 58  
board shall determine under section 145.036, 145.037, or 145.038 59  
of the Revised Code whether any person is a public employee, and 60  
its decision is final. 61

(B) "Member" means any public employee, other than a 62  
public employee excluded or exempted from membership in the 63  
retirement system by section 145.03, 145.031, 145.032, 145.033, 64  
145.034, 145.035, or 145.38 of the Revised Code. ~~"Member"~~ 65  
~~includes a PERS retirant who becomes a member under division (C)~~ 66  
~~of section 145.38 of the Revised Code.~~ "Member" also includes a 67  
disability benefit recipient. 68

(C) "Head of the department" means the elective or 69  
appointive head of the several executive, judicial, and 70  
administrative departments, institutions, boards, and 71  
commissions of the state and local government as the same are 72  
created and defined by the laws of this state or, in case of a 73  
charter government, by that charter. 74

(D) "Employer" or "public employer" means the state or any 75  
county, township, municipal corporation, park district, 76  
conservancy district, sanitary district, health district, 77

metropolitan housing authority, state retirement board, Ohio 78  
history connection, public library, county law library, union 79  
cemetery, joint hospital, institutional commissary, state 80  
medical university, state university, or board, bureau, 81  
commission, council, committee, authority, or administrative 82  
body as the same are, or have been, created by action of the 83  
general assembly or by the legislative authority of any of the 84  
units of local government named in this division not covered by 85  
section 742.01, 3307.01, 3309.01, or 5505.01 of the Revised 86  
Code. In addition, "employer" means the employer of any public 87  
employee. 88

(E) "Prior military service" also means all service 89  
credited for active duty with the armed forces of the United 90  
States as provided in section 145.30 of the Revised Code. 91

(F) "Contributor" means any person who has an account in 92  
the employees' savings fund created by section 145.23 of the 93  
Revised Code. When used in the sections listed in division (B) 94  
of section 145.82 of the Revised Code, "contributor" includes 95  
any person participating in a PERS defined contribution plan. 96

(G) "Beneficiary" or "beneficiaries" means the estate or a 97  
person or persons who, as the result of the death of a member, 98  
contributor, or retirant, qualify for or are receiving some 99  
right or benefit under this chapter. 100

(H) (1) "Total service credit," except as provided in 101  
section 145.37 of the Revised Code, means all service credited 102  
to a member of the retirement system since last becoming a 103  
member, including restored service credit as provided by section 104  
145.31 of the Revised Code; credit purchased under sections 105  
145.293 and 145.299 of the Revised Code; all the member's 106  
military service credit computed as provided in this chapter; 107

all service credit established pursuant to section 145.297 of 108  
the Revised Code; and any other service credited under this 109  
chapter. For the exclusive purpose of satisfying the service 110  
credit requirement and of determining eligibility for benefits 111  
under sections 145.32, 145.33, 145.331, 145.332, 145.35, 145.36, 112  
and 145.361 of the Revised Code, "five or more years of total 113  
service credit" means sixty or more calendar months of 114  
contributing service in this system. 115

(2) "One and one-half years of contributing service 116  
credit," as used in division (B) of section 145.45 of the 117  
Revised Code, also means eighteen or more calendar months of 118  
employment by a municipal corporation that formerly operated its 119  
own retirement plan for its employees or a part of its 120  
employees, provided that all employees of that municipal 121  
retirement plan who have eighteen or more months of such 122  
employment, upon establishing membership in the public employees 123  
retirement system, shall make a payment of the contributions 124  
they would have paid had they been members of this system for 125  
the eighteen months of employment preceding the date membership 126  
was established. When that payment has been made by all such 127  
employee members, a corresponding payment shall be paid into the 128  
employers' accumulation fund by that municipal corporation as 129  
the employer of the employees. 130

(3) Not more than one year of credit may be given for any 131  
period of twelve months. 132

(4) "Ohio service credit" means credit for service that 133  
was rendered to the state or any of its political subdivisions 134  
or any employer. 135

(I) "Regular interest" means interest at any rates for the 136  
respective funds and accounts as the public employees retirement 137

board may determine from time to time. 138

(J) "Accumulated contributions" means the sum of all 139  
amounts credited to a contributor's individual account in the 140  
employees' savings fund together with any interest credited to 141  
the contributor's account under section 145.471 or 145.472 of 142  
the Revised Code. 143

(K) (1) "Final average salary" means the greater of the 144  
following: 145

(a) The sum of the member's earnable salaries for the 146  
appropriate number of calendar years of contributing service, 147  
determined under section 145.017 of the Revised Code, in which 148  
the member's earnable salary was highest, divided by the same 149  
number of calendar years or, if the member has fewer than the 150  
appropriate number of calendar years of contributing service, 151  
the total of the member's earnable salary for all years of 152  
contributing service divided by the number of calendar years of 153  
the member's contributing service; 154

(b) The sum of a member's earnable salaries for the 155  
appropriate number of consecutive months, determined under 156  
section 145.017 of the Revised Code, that were the member's last 157  
months of service, up to and including the last month, divided 158  
by the appropriate number of years or, if the time between the 159  
first and final months of service is less than the appropriate 160  
number of consecutive months, the total of the member's earnable 161  
salary for all months of contributing service divided by the 162  
number of years between the first and final months of 163  
contributing service, including any fraction of a year, except 164  
that the member's final average salary shall not exceed the 165  
member's highest earnable salary for any twelve consecutive 166  
months. 167

(2) If contributions were made in only one calendar year,	168
"final average salary" means the member's total earnable salary.	169
(L) "Annuity" means payments for life derived from	170
contributions made by a contributor and paid from the annuity	171
and pension reserve fund as provided in this chapter. All	172
annuities shall be paid in twelve equal monthly installments.	173
(M) "Annuity reserve" means the present value, computed	174
upon the basis of the mortality and other tables adopted by the	175
board, of all payments to be made on account of any annuity, or	176
benefit in lieu of any annuity, granted to a retirant as	177
provided in this chapter.	178
(N) (1) "Disability retirement" means retirement as	179
provided in section 145.36 of the Revised Code.	180
(2) "Disability allowance" means an allowance paid on	181
account of disability under section 145.361 of the Revised Code.	182
(3) "Disability benefit" means a benefit paid as	183
disability retirement under section 145.36 of the Revised Code,	184
as a disability allowance under section 145.361 of the Revised	185
Code, or as a disability benefit under section 145.37 of the	186
Revised Code.	187
(4) "Disability benefit recipient" means a member who is	188
receiving a disability benefit.	189
(O) "Age and service retirement" means retirement as	190
provided in sections 145.32, 145.33, 145.331, 145.332, 145.37,	191
and 145.46 and former section 145.34 of the Revised Code.	192
(P) "Pensions" means annual payments for life derived from	193
contributions made by the employer that at the time of	194
retirement are credited into the annuity and pension reserve	195

fund from the employers' accumulation fund and paid from the 196  
annuity and pension reserve fund as provided in this chapter. 197  
All pensions shall be paid in twelve equal monthly installments. 198

(Q) "Retirement allowance" means the pension plus that 199  
portion of the benefit derived from contributions made by the 200  
member. 201

(R) (1) Except as otherwise provided in division (R) of 202  
this section, "earnable salary" means all salary, wages, and 203  
other earnings paid to a contributor by reason of employment in 204  
a position covered by the retirement system. The salary, wages, 205  
and other earnings shall be determined prior to determination of 206  
the amount required to be contributed to the employees' savings 207  
fund under section 145.47 of the Revised Code and without regard 208  
to whether any of the salary, wages, or other earnings are 209  
treated as deferred income for federal income tax purposes. 210  
"Earnable salary" includes the following: 211

(a) Payments made by the employer in lieu of salary, 212  
wages, or other earnings for sick leave, personal leave, or 213  
vacation used by the contributor; 214

(b) Payments made by the employer for the conversion of 215  
sick leave, personal leave, and vacation leave accrued, but not 216  
used if the payment is made during the year in which the leave 217  
is accrued, except that payments made pursuant to section 218  
124.383 or 124.386 of the Revised Code are not earnable salary; 219

(c) Allowances paid by the employer for maintenance, 220  
consisting of housing, laundry, and meals, as certified to the 221  
retirement board by the employer or the head of the department 222  
that employs the contributor; 223

(d) Fees and commissions paid under section 507.09 of the 224



Revised Code;	225
(e) Payments that are made under a disability leave	226
program sponsored by the employer and for which the employer is	227
required by section 145.296 of the Revised Code to make periodic	228
employer and employee contributions;	229
(f) Amounts included pursuant to former division (K) (3)	230
and former division (Y) of this section and section 145.2916 of	231
the Revised Code.	232
(2) "Earnable salary" does not include any of the	233
following:	234
(a) Fees and commissions, other than those paid under	235
section 507.09 of the Revised Code, paid as sole compensation	236
for personal services and fees and commissions for special	237
services over and above services for which the contributor	238
receives a salary;	239
(b) Amounts paid by the employer to provide life	240
insurance, sickness, accident, endowment, health, medical,	241
hospital, dental, or surgical coverage, or other insurance for	242
the contributor or the contributor's family, or amounts paid by	243
the employer to the contributor in lieu of providing the	244
insurance;	245
(c) Incidental benefits, including lodging, food, laundry,	246
parking, or services furnished by the employer, or use of the	247
employer's property or equipment, or amounts paid by the	248
employer to the contributor in lieu of providing the incidental	249
benefits;	250
(d) Reimbursement for job-related expenses authorized by	251
the employer, including moving and travel expenses and expenses	252
related to professional development;	253

(e) Payments for accrued but unused sick leave, personal leave, or vacation that are made at any time other than in the year in which the sick leave, personal leave, or vacation was accrued;	254 255 256 257
(f) Payments made to or on behalf of a contributor that are in excess of the annual compensation that may be taken into account by the retirement system under division (a) (17) of section 401 of the "Internal Revenue Code of 1986," 100 Stat. 2085, 26 U.S.C.A. 401(a) (17), as amended;	258 259 260 261 262
(g) Payments made under division (B), (C), or (E) of section 5923.05 of the Revised Code, Section 4 of Substitute Senate Bill No. 3 of the 119th general assembly, Section 3 of Amended Substitute Senate Bill No. 164 of the 124th general assembly, or Amended Substitute House Bill No. 405 of the 124th general assembly;	263 264 265 266 267 268
(h) Anything of value received by the contributor that is based on or attributable to retirement or an agreement to retire, except that payments made on or before January 1, 1989, that are based on or attributable to an agreement to retire shall be included in earnable salary if both of the following apply:	269 270 271 272 273 274
(i) The payments are made in accordance with contract provisions that were in effect prior to January 1, 1986;	275 276
(ii) The employer pays the retirement system an amount specified by the retirement board equal to the additional liability resulting from the payments.	277 278 279
(i) The portion of any amount included in section 145.2916 of the Revised Code that represents employer contributions.	280 281
(3) The retirement board shall determine by rule whether	282

any compensation not enumerated in division (R) of this section	283
is earnable salary, and its decision shall be final.	284
(S) "Pension reserve" means the present value, computed	285
upon the basis of the mortality and other tables adopted by the	286
board, of all payments to be made on account of any retirement	287
allowance or benefit in lieu of any retirement allowance,	288
granted to a member or beneficiary under this chapter.	289
(T) "Contributing service" means both of the following:	290
(1) All service credited to a member of the system since	291
January 1, 1935, for which contributions are made as required by	292
sections 145.47, 145.48, and 145.483 of the Revised Code. In any	293
year subsequent to 1934, credit for any service shall be allowed	294
in accordance with section 145.016 of the Revised Code.	295
(2) Service credit received by election of the member	296
under section 145.814 of the Revised Code.	297
(U) "State retirement board" means the public employees	298
retirement board, the school employees retirement board, or the	299
state teachers retirement board.	300
(V) "Retirant" means any former member who retires and is	301
receiving a monthly allowance as provided in sections 145.32,	302
145.33, 145.331, 145.332, and 145.46 and former section 145.34	303
of the Revised Code.	304
(W) "Employer contribution" means the amount paid by an	305
employer as determined under section 145.48 of the Revised Code.	306
(X) "Public service terminates" means the last day for	307
which a public employee is compensated for services performed	308
for an employer or the date of the employee's death, whichever	309
occurs first.	310

(Y) "Five years of service credit," for the exclusive 311  
purpose of satisfying the service credit requirements and of 312  
determining eligibility under section 145.33 or 145.332 of the 313  
Revised Code, means employment covered under this chapter or 314  
under a former retirement plan operated, recognized, or endorsed 315  
by the employer prior to coverage under this chapter or under a 316  
combination of the coverage. 317

(Z) "Deputy sheriff" means any person who is commissioned 318  
and employed as a full-time peace officer by the sheriff of any 319  
county, and has been so employed since on or before December 31, 320  
1965; any person who is or has been commissioned and employed as 321  
a peace officer by the sheriff of any county since January 1, 322  
1966, and who has received a certificate attesting to the 323  
person's satisfactory completion of the peace officer training 324  
school as required by section 109.77 of the Revised Code; or any 325  
person deputized by the sheriff of any county and employed 326  
pursuant to section 2301.12 of the Revised Code as a criminal 327  
bailiff or court constable who has received a certificate 328  
attesting to the person's satisfactory completion of the peace 329  
officer training school as required by section 109.77 of the 330  
Revised Code. 331

(AA) "Township constable or police officer in a township 332  
police department or district" means any person who is 333  
commissioned and employed as a full-time peace officer pursuant 334  
to Chapter 505. or 509. of the Revised Code, who has received a 335  
certificate attesting to the person's satisfactory completion of 336  
the peace officer training school as required by section 109.77 337  
of the Revised Code. 338

(BB) "Drug agent" means any person who is either of the 339  
following: 340

(1) Employed full time as a narcotics agent by a county 341  
narcotics agency created pursuant to section 307.15 of the 342  
Revised Code and has received a certificate attesting to the 343  
satisfactory completion of the peace officer training school as 344  
required by section 109.77 of the Revised Code; 345

(2) Employed full time as an undercover drug agent as 346  
defined in section 109.79 of the Revised Code and is in 347  
compliance with section 109.77 of the Revised Code. 348

(CC) "Department of public safety enforcement agent" means 349  
a full-time employee of the department of public safety who is 350  
designated under section 5502.14 of the Revised Code as an 351  
enforcement agent and who is in compliance with section 109.77 352  
of the Revised Code. 353

(DD) "Natural resources law enforcement staff officer" 354  
means a full-time employee of the department of natural 355  
resources who is designated a natural resources law enforcement 356  
staff officer under section 1501.013 of the Revised Code and is 357  
in compliance with section 109.77 of the Revised Code. 358

(EE) "Forest-fire investigator" means a full-time employee 359  
of the department of natural resources who is appointed a 360  
forest-fire investigator under section 1503.09 of the Revised 361  
Code and is in compliance with section 109.77 of the Revised 362  
Code. 363

(FF) "Natural resources officer" means a full-time 364  
employee of the department of natural resources who is appointed 365  
as a natural resources officer under section 1501.24 of the 366  
Revised Code and is in compliance with section 109.77 of the 367  
Revised Code. 368

(GG) "Wildlife officer" means a full-time employee of the 369

department of natural resources who is designated a wildlife officer under section 1531.13 of the Revised Code and is in compliance with section 109.77 of the Revised Code. 370  
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(HH) "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. 373  
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(II) "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. 377  
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(JJ) "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. 381  
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(KK) "Veterans' home police officer" means any person who is employed at a 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. 386  
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(LL) "Special police officer for a mental health institution" means any person who is designated as such pursuant to section 5119.08 of the Revised Code and is in compliance with section 109.77 of the Revised Code. 390  
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(MM) "Special police officer for an institution for persons with intellectual disabilities" 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. 394  
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(NN) "State university law enforcement officer" means any person who is employed full time as a state university law enforcement officer pursuant to section 3345.04 of the Revised Code and who is in compliance with section 109.77 of the Revised Code.	399 400 401 402 403
(OO) "House sergeant at arms" means any person appointed by the speaker of the house of representatives under division (B) (1) of section 101.311 of the Revised Code who has arrest authority under division (E) (1) of that section.	404 405 406 407
(PP) "Assistant house sergeant at arms" means any person appointed by the house sergeant at arms under division (C) (1) of section 101.311 of the Revised Code.	408 409 410
(QQ) "Regional transit authority police officer" means a person who is employed full time as a regional transit authority police officer under division (Y) of section 306.35 of the Revised Code and is in compliance with section 109.77 of the Revised Code.	411 412 413 414 415
(RR) "State highway patrol police officer" means a special police officer employed full time and designated by the superintendent of the state highway patrol pursuant to section 5503.09 of the Revised Code or a person serving full time as a special police officer pursuant to that section on a permanent basis on October 21, 1997, who is in compliance with section 109.77 of the Revised Code.	416 417 418 419 420 421 422
(SS) "Municipal public safety director" means a person who serves full time as the public safety director of a municipal corporation with the duty of directing the activities of the municipal corporation's police department and fire department.	423 424 425 426
(TT) "Bureau of criminal identification and investigation	427

investigator" means a person who is in compliance with section 428  
109.77 of the Revised Code and is employed full time as an 429  
investigator, as defined in section 109.541 of the Revised Code, 430  
of the bureau of criminal identification and investigation 431  
commissioned by the superintendent of the bureau as a special 432  
agent for the purpose of assisting law enforcement officers or 433  
providing emergency assistance to peace officers pursuant to 434  
authority granted under that section. 435

(UU) "Gaming agent" means a person who is in compliance 436  
with section 109.77 of the Revised Code and is employed full 437  
time as a gaming agent with the Ohio casino control commission 438  
pursuant to section 3772.03 of the Revised Code. 439

(VV) "Department of taxation investigator" means a person 440  
employed full time with the department of taxation to whom both 441  
of the following apply: 442

(1) The person has been delegated investigation powers 443  
pursuant to section 5743.45 of the Revised Code for the 444  
enforcement of Chapters 5728., 5735., 5739., 5741., 5743., and 445  
5747. of the Revised Code. 446

(2) The person is in compliance with section 109.77 of the 447  
Revised Code. 448

(WW) "Special police officer for a port authority" means a 449  
person who is in compliance with section 109.77 of the Revised 450  
Code and is employed full time as a special police officer with 451  
a port authority under section 4582.04 or 4582.28 of the Revised 452  
Code. 453

(XX) "Special police officer for a municipal airport" 454  
means a person to whom both of the following apply: 455

(1) The person is employed full time as a special police 456



officer with a municipal corporation at a municipal airport or 457  
other municipal air navigation facility that meets both of the 458  
following requirements: 459

(a) The airport or navigation facility has scheduled 460  
operations, as defined in 14 C.F.R. 110.2, as amended. 461

(b) The airport or navigation facility is required to be 462  
under a security program and is governed by aviation security 463  
rules of the transportation security administration of the 464  
United States department of transportation as provided in 49 465  
C.F.R. parts 1542 and 1544, as amended. 466

(2) The person is in compliance with section 109.77 of the 467  
Revised Code. 468

(YY) Notwithstanding section 2901.01 of the Revised Code, 469  
"PERS law enforcement officer" means a sheriff or any of the 470  
following whose primary duties are to preserve the peace, 471  
protect life and property, and enforce the laws of this state: a 472  
deputy sheriff, township constable or police officer in a 473  
township police department or district, drug agent, department 474  
of public safety enforcement agent, natural resources law 475  
enforcement staff officer, wildlife officer, forest-fire 476  
investigator, natural resources officer, park district police 477  
officer, conservancy district officer, veterans' home police 478  
officer, special police officer for a mental health institution, 479  
special police officer for an institution for persons with 480  
developmental disabilities, state university law enforcement 481  
officer, municipal police officer, house sergeant at arms, 482  
assistant house sergeant at arms, regional transit authority 483  
police officer, or state highway patrol police officer. 484

"PERS law enforcement officer" also includes a person 485

employed as a bureau of criminal identification and 486  
investigation investigator, gaming agent, department of taxation 487  
investigator, special police officer for a port authority, or 488  
special police officer for a municipal airport who commences 489  
employment in any of those positions on or after ~~the effective~~ 490  
~~date of this amendment~~ April 6, 2017, or makes the election 491  
described in section 145.334 of the Revised Code. 492

"PERS law enforcement officer" also includes a person 493  
serving as a municipal public safety director at any time during 494  
the period from September 29, 2005, to March 24, 2009, if the 495  
duties of that service were to preserve the peace, protect life 496  
and property, and enforce the laws of this state. 497

(ZZ) "Hamilton county municipal court bailiff" means a 498  
person appointed by the clerk of courts of the Hamilton county 499  
municipal court under division (A) (3) of section 1901.32 of the 500  
Revised Code who is employed full time as a bailiff or deputy 501  
bailiff, who has received a certificate attesting to the 502  
person's satisfactory completion of the peace officer basic 503  
training described in division (D) (1) of section 109.77 of the 504  
Revised Code. 505

(AAA) "PERS public safety officer" means a Hamilton county 506  
municipal court bailiff, or any of the following whose primary 507  
duties are other than to preserve the peace, protect life and 508  
property, and enforce the laws of this state: a deputy sheriff, 509  
township constable or police officer in a township police 510  
department or district, drug agent, department of public safety 511  
enforcement agent, natural resources law enforcement staff 512  
officer, wildlife officer, forest-fire investigator, natural 513  
resources officer, park district police officer, conservancy 514  
district officer, veterans' home police officer, special police 515

officer for a mental health institution, special police officer 516  
for an institution for persons with developmental disabilities, 517  
state university law enforcement officer, municipal police 518  
officer, house sergeant at arms, assistant house sergeant at 519  
arms, regional transit authority police officer, or state 520  
highway patrol police officer. 521

"PERS public safety officer" also includes a person 522  
employed as a bureau of criminal identification and 523  
investigation investigator, gaming agent, department of taxation 524  
investigator, special police officer for a port authority, or 525  
special police officer for a municipal airport who commences 526  
employment in any of those positions on or after ~~the effective~~ 527  
~~date of this amendment~~ April 6, 2017 or makes the election 528  
described in section 145.334 of the Revised Code. 529

"PERS public safety officer" also includes a person 530  
serving as a municipal public safety director at any time during 531  
the period from September 29, 2005, to March 24, 2009, if the 532  
duties of that service were other than to preserve the peace, 533  
protect life and property, and enforce the laws of this state. 534

(BBB) "Fiduciary" means a person who does any of the 535  
following: 536

(1) Exercises any discretionary authority or control with 537  
respect to the management of the system or with respect to the 538  
management or disposition of its assets; 539

(2) Renders investment advice for a fee, direct or 540  
indirect, with respect to money or property of the system; 541

(3) Has any discretionary authority or responsibility in 542  
the administration of the system. 543

(CCC) "Actuary" means an individual who satisfies all of 544

the following requirements: 545

- (1) Is a member of the American academy of actuaries; 546
- (2) Is an associate or fellow of the society of actuaries; 547
- (3) Has a minimum of five years' experience in providing 548  
actuarial services to public retirement plans. 549

(DDD) "PERS defined benefit plan" means the plan described 550  
in sections 145.201 to 145.79 of the Revised Code. 551

(EEE) "PERS defined contribution plans" means the plan or 552  
plans established under section 145.81 of the Revised Code. 553

**Sec. 145.191.** (A) Except as provided in division (F) of 554  
this section, a public employees retirement system member or 555  
contributor who, as of December 31, 2002, has less than five 556  
years of total service credit is eligible to make an election 557  
under this section. A member or contributor who is employed in 558  
more than one position subject to this chapter is eligible to 559  
make only one election. The election applies to all positions 560  
subject to this chapter. 561

Not later than June 30, 2003, an eligible member or 562  
contributor may elect to participate in a PERS defined 563  
contribution plan. Unless a form evidencing an election is 564  
received by the system on or before that date, a member or 565  
contributor to whom this section applies is deemed to have 566  
elected to continue participating in the PERS defined benefit 567  
plan. 568

(B) An election under this section shall be made in 569  
writing on a form provided by the system and filed with the 570  
system. 571

(C) On the request of a member or contributor who made an 572

election under this section, the system shall credit to the plan 573  
elected the accumulated contributions standing to the credit of 574  
the member or contributor in the employees' savings fund and 575  
cancel all service credit and eligibility for any payment, 576  
benefit, or right under the PERS defined benefit plan. 577

(D) For each member or contributor who elected under this 578  
section to participate in a PERS defined contribution plan and 579  
made a request under division (C) of this section, any 580  
additional deposits that were made by the member or contributor 581  
prior to April 6, 2007, under the version of division (C) of 582  
section 145.23 of the Revised Code as it existed immediately 583  
prior to that date shall be credited to the defined contribution 584  
plan. 585

(E) An election under this section is effective as of 586  
January 1, 2003, and, except as provided in section 145.814 of 587  
the Revised Code or rules governing the PERS defined benefit 588  
plan, is irrevocable on receipt by the system. 589

(F) An election may not be made under this section by a 590  
member or contributor who is ~~either of the following:~~ 591

~~(1) A PERS retirant who is a member under division (C) of~~ 592  
~~section 145.38 of the Revised Code;~~ 593

~~(2) A a PERS law enforcement officer or a PERS public~~ 594  
~~safety officer.~~ 595

**Sec. 145.38.** (A) As used in this section ~~and sections~~ 596  
~~145.381 and 145.384 of the Revised Code:~~ 597

(1) "PERS retirant" means a former member of the public 598  
employees retirement system who is receiving one of the 599  
following: 600

(a) Age and service retirement benefits under section 601  
145.32, 145.33, 145.331, 145.332, or 145.46 or former section 602  
145.34 of the Revised Code; 603

(b) Age and service retirement benefits paid by the public 604  
employees retirement system under section 145.37 of the Revised 605  
Code; 606

(c) Any benefit paid under a PERS defined contribution 607  
plan. 608

(2) "Other system retirant" means both of the following: 609

(a) A member or former member of the Ohio police and fire 610  
pension fund, state teachers retirement system, school employees 611  
retirement system, state highway patrol retirement system, or 612  
Cincinnati retirement system who is receiving age and service or 613  
commuted age and service retirement benefits or a disability 614  
benefit from a system of which the person is a member or former 615  
member; 616

(b) A member or former member of the public employees 617  
retirement system who is receiving age and service retirement 618  
benefits or a disability benefit under section 145.37 of the 619  
Revised Code paid by the school employees retirement system or 620  
the state teachers retirement system. 621

(3) "Employ" or "employment" includes providing personal 622  
services pursuant to a contract or as a consultant, as well as 623  
direct employment. 624

(B) (1) Subject to this section ~~and section 145.381 of the~~ 625  
~~Revised Code~~, a PERS retirant or other system retirant may be 626  
employed by a public employer. ~~If so employed~~ employment 627  
commenced before the effective date of this amendment, the PERS 628  
retirant or other system retirant shall contribute to the public 629

employees retirement system in accordance with section 145.47 of 630  
the Revised Code, and the employer shall make contributions in 631  
accordance with section 145.48 of the Revised Code. 632

~~(2) A public employer that employs a PERS retirant or 633  
other system retirant, or enters into a contract for services as 634  
an independent contractor with a PERS retirant, shall notify the 635  
retirement board of the employment or contract not later than 636  
the end of the month in which the employment or contract 637  
commences. Any overpayment of benefits to a PERS retirant by the 638  
retirement system resulting from delay or failure of the 639  
employer to give the notice shall be repaid to the retirement 640  
system by the employer. 641~~

~~(3) On receipt of notice from a public employer that a 642  
person who is an other system retirant has been employed, the 643  
retirement system shall notify the retirement system of which 644  
the other system retirant was a member of such employment. 645~~

~~(4) (a) An individual who became a PERS retirant before 646  
the effective date of this amendment who has received a 647  
retirement allowance for less than two months when employment 648  
subject to this ~~section~~ division commences shall forfeit the 649  
retirement allowance for any month the PERS retirant is employed 650  
prior to the expiration of the two-month period. Service and 651  
contributions for that period shall not be included in 652  
calculation of any benefits payable to the PERS retirant, and 653  
those contributions shall be refunded on the retirant's death or 654  
termination of the employment. 655~~

~~(b) An individual who became an other system retirant 656  
before the effective date of this amendment who has received a 657  
retirement allowance or disability benefit for less than two 658  
months when employment subject to this ~~section~~ division 659~~

commences shall forfeit the retirement allowance or disability 660  
benefit for any month the other system retirant is employed 661  
prior to the expiration of the two-month period. Service and 662  
contributions for that period shall not be included in the 663  
calculation of any benefits payable to the other system 664  
retirant, and those contributions shall be refunded on the 665  
retirant's death or termination of the employment. 666

~~(e)~~ (3) Contributions made on compensation earned after 667  
the expiration of the two-month period described in division (B) 668  
(2) of this section shall be used in the calculation of the 669  
benefit or payment due under section 145.384 of the Revised 670  
Code. 671

~~(5) On receipt of notice from the Ohio police and fire-~~ 672  
~~pension fund, school employees retirement system, or state~~ 673  
~~teachers retirement system of the re-employment of a PERS-~~ 674  
~~retirant, the public employees retirement system shall not pay,~~ 675  
~~or if paid, shall recover, the amount to be forfeited by the~~ 676  
~~PERS retirant in accordance with section 742.26, 3307.35, or~~ 677  
~~3309.341 of the Revised Code.~~ 678

~~(6)~~ (C) A PERS retirant who ~~enters~~, before the effective 679  
date of this amendment, entered into a contract to provide 680  
services as an independent contractor to the employer by which 681  
the retirant was employed at the time of retirement or, less 682  
than two months after the retirement allowance ~~commences~~ 683  
commenced, ~~begins~~ began providing services as an independent 684  
contractor pursuant to a contract with another public employer, 685  
shall forfeit the pension portion of the retirement benefit for 686  
the period beginning the first day of the month following the 687  
month in which the services begin and ending on the first day of 688  
the month following the month in which the services end. The 689



annuity portion of the retirement allowance shall be suspended 690  
on the day services under the contract begin and shall 691  
accumulate to the credit of the retirant to be paid in a single 692  
payment after services provided under the contract terminate. A 693  
PERS retirant subject to this division ~~(B)(6) of this section~~ 694  
shall not contribute to the retirement system and shall not 695  
become a member of the system. 696

~~(7) As used in this division, "employment" includes 697  
service for which a PERS retirant or other system retirant, the 698  
retirant's employer, or both, have waived any earnable salary 699  
for the service. 700~~

~~(C)(1) Except as provided in division (C)(3) of this 701  
section, this division applies to both of the following: 702~~

~~(a) A PERS retirant who, prior to September 14, 2000, was 703  
subject to division (C)(1)(b) of this section as that division 704  
existed immediately prior to September 14, 2000, and has not 705  
elected pursuant to Am. Sub. S.B. 144 of the 123rd general 706  
assembly to cease to be subject to that division; 707~~

~~(b) A PERS retirant to whom both of the following apply: 708~~

~~(i) The retirant held elective office in this state, or in 709  
any municipal corporation, county, or other political 710  
subdivision of this state at the time of retirement under this 711  
chapter. 712~~

~~(ii) The retirant was elected or appointed to the same 713  
office for the remainder of the term or the term immediately 714  
following the term during which the retirement occurred. 715~~

~~(2) A PERS retirant who is subject to this division is a 716  
member of the public employees retirement system with all the 717  
rights, privileges, and obligations of membership, except that 718~~

~~the membership does not include survivor benefits provided 719  
pursuant to section 145.45 of the Revised Code or, beginning on 720  
the ninetieth day after September 14, 2000, any amount 721  
calculated under section 145.401 of the Revised Code. The 722  
pension portion of the PERS retirant's retirement allowance 723  
shall be forfeited until the first day of the first month 724  
following termination of the employment. The annuity portion of 725  
the retirement allowance shall accumulate to the credit of the 726  
PERS retirant to be paid in a single payment after termination 727  
of the employment. The retirement allowance shall resume on the 728  
first day of the first month following termination of the 729  
employment. On termination of the employment, the PERS retirant 730  
shall elect to receive either a refund of the retirant's 731  
contributions to the retirement system during the period of 732  
employment subject to this section or a supplemental retirement 733  
allowance based on the retirant's contributions and service 734  
credit for that period of employment. 735~~

~~(3) This division does not apply to any of the following: 736~~

~~(a) A PERS retirant elected to office who, at the time of 737  
the election for the retirant's current term, was not retired 738  
but, not less than ninety days prior to the primary election for 739  
the term or the date on which a primary for the term would have 740  
been held, filed a written declaration of intent to retire 741  
before the end of the term with the director of the board of 742  
elections of the county in which petitions for nomination or 743  
election to the office are filed; 744~~

~~(b) A PERS retirant elected to office who, at the time of 745  
the election for the retirant's current term, was a retirant and 746  
had been retired for not less than ninety days; 747~~

~~(c) A PERS retirant appointed to office who, at the time 748~~

~~of appointment to the retirant's current term, notified the~~ 749  
~~person or entity making the appointment that the retirant was~~ 750  
~~already retired or intended to retire before the end of the~~ 751  
~~term.~~ 752

~~(D) (1) Except as provided in division (C) of this section,~~ 753  
~~a~~An individual who, on or after the effective date of this 754  
amendment, becomes a PERS retirant or other system retirant and 755  
is employed by a public employer shall forfeit the pension 756  
portion of the retirement allowance for the period beginning on 757  
the first day of the month following the month in which 758  
employment begins and ending on the first day of the month 759  
following the month in which employment ends. The annuity 760  
portion of the retirement allowance shall be suspended on the 761  
day employment begins and accumulate to the credit of the 762  
retirant to be used in a recalculation of the retirement 763  
allowance after employment ends. Neither the retirant nor the 764  
retirant's employer shall contribute to the public employees 765  
retirement system on the retirant's behalf. 766

(E) (1) A public employer that employs a PERS retirant or 767  
other system retirant shall notify the retirement board of the 768  
employment not later than the end of the month in which the 769  
employment commences. Any overpayment of benefits to a PERS 770  
retirant by the retirement system resulting from delay or 771  
failure of the employer to give the notice shall be repaid to 772  
the retirement system by the employer. 773

(2) On receipt of notice from a public employer that an 774  
individual who is an other system retirant has been employed, 775  
the retirement system shall notify the retirement system of 776  
which the other system retirant was a member of the re- 777  
employment. 778

(F) On receipt of notice from the Ohio police and fire pension fund, school employees retirement system, or state teachers retirement system of the 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. 779  
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(G) (1) A PERS retirant or other system retirant subject to this section is not a member of the public employees retirement system, and, except as specified in this section does not have any of the rights, privileges, or obligations of membership. Except as specified in division ~~(D)~~ (G) (2) of this section, the retirant is not eligible to receive health, medical, hospital, or surgical benefits under section 145.58 of the Revised Code for employment subject to this section. 786  
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(2) A PERS retirant subject to this section shall receive primary health, medical, hospital, or surgical insurance coverage from the retirant's employer, if the employer provides coverage to other employees performing comparable work. Neither the employer nor the PERS retirant may waive the employer's coverage, except that the PERS retirant may waive the employer's coverage if the retirant has coverage comparable to that provided by the employer from a source other than the employer or the public employees retirement system. If a claim is made, the employer's coverage shall be the primary coverage and shall pay first. The benefits provided under section 145.58 of the Revised Code shall pay only those medical expenses not paid through the employer's coverage or coverage the PERS retirant receives through a source other than the retirement system. 794  
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~~(E)~~ (H) If the disability benefit of an other system 808

retirant employed under this section is terminated, the retirant 809  
shall become a member of the public employees retirement system, 810  
effective on the first day of the month next following the 811  
termination with all the rights, privileges, and obligations of 812  
membership. If such person, after the termination of the 813  
disability benefit, earns two years of service credit under this 814  
system or under the Ohio police and fire pension fund, state 815  
teachers retirement system, school employees retirement system, 816  
or state highway patrol retirement system, the person's prior 817  
contributions as an other system retirant under this section 818  
shall be included in the person's total service credit as a 819  
public employees retirement system member, and the person shall 820  
forfeit all rights and benefits of this section. Not more than 821  
one year of credit may be given for any period of twelve months. 822

~~(F)~~ (I) This section does not affect the receipt of 823  
benefits by or eligibility for benefits of any person who on 824  
August 20, 1976, was receiving a disability benefit or service 825  
retirement pension or allowance from a state or municipal 826  
retirement system in Ohio and was a member of any other state or 827  
municipal retirement system of this state. 828

~~(G)~~ (J) The public employees retirement board may adopt 829  
rules to carry out this section. 830

**Sec. 145.384.** (A) As used in this section, "PERS retirant" 831  
~~means a PERS retirant who is not subject to division (C) of has~~ 832  
~~the same meaning as in section 145.38 of the Revised Code. For~~ 833  
~~purposes of this section, "PERS retirant", except that it also~~ 834  
includes both of the following: 835

(1) A member who retired under section 145.383 of the 836  
Revised Code; 837

(2) A retirant whose retirement allowance resumed under 838  
section 145.385 of the Revised Code. 839

(B) (1) An other system retirant or PERS retirant who has 840  
made contributions under section 145.38 or 145.383 of the 841  
Revised Code or, in the case of a retirant described in division 842  
(A) (2) of this section, section 145.47 of the Revised Code may 843  
file an application with the public employees retirement system 844  
to receive either a benefit, as provided in division (B) (2) of 845  
this section, or payment of the retirant's contributions made 846  
under those sections, as provided in division (H) of this 847  
section. 848

(2) A benefit under this section shall consist of an 849  
annuity having a reserve equal to the amount of the retirant's 850  
accumulated contributions for the period of employment, other 851  
than the contributions excluded pursuant to division (B) ~~(4)~~ (2) 852  
(a) or (b) of section 145.38 of the Revised Code, and an amount 853  
of the employer's contributions determined by the board. 854

(a) Unless, as described in division (I) of this section, 855  
the application is accompanied by a statement of the spouse's 856  
consent to another form of payment or the board waives the 857  
requirement of spousal consent, a PERS retirant or other system 858  
retirant who is married at the time of application for a benefit 859  
under this section shall receive a monthly annuity under which 860  
the actuarial equivalent of the retirant's single life annuity 861  
is paid in a lesser amount for life and one-half of the lesser 862  
amount continues after the retirant's death to the surviving 863  
spouse. 864

(b) A PERS retirant or other system retirant who is not 865  
subject to division (B) (2) (a) of this section shall elect either 866  
to receive the benefit as a monthly annuity or a lump sum 867

payment discounted to the present value using a rate of interest 868  
determined by the board. A retirant who elects to receive a 869  
monthly annuity shall select one of the following as the plan of 870  
payment: 871

(i) The retirant's single life annuity; 872

(ii) The actuarial equivalent of the retirant's single 873  
life annuity in an equal or lesser amount for life and 874  
continuing after death to a surviving beneficiary designated at 875  
the time the plan of payment is selected. 876

If a retirant who is eligible to select a plan of payment 877  
under division (B) (2) (b) of this section fails to do so, the 878  
benefit shall be paid as a monthly annuity under the plan of 879  
payment specified in rules adopted by the public employees 880  
retirement board. 881

(c) Notwithstanding divisions (B) (2) (a) and (b) of this 882  
section, if a monthly annuity would be less than twenty-five 883  
dollars per month, the retirant shall receive a lump sum 884  
payment. 885

(C) (1) The death of a spouse or other designated 886  
beneficiary under a plan of payment described in division (B) (2) 887  
of this section cancels that plan of payment. The PERS retirant 888  
or other system retirant shall receive the equivalent of the 889  
retirant's single life annuity, as determined by the board, 890  
effective the first day of the month following the date of 891  
death. 892

(2) On divorce, annulment, or marriage dissolution, a PERS 893  
retirant or other system retirant receiving a benefit described 894  
in division (B) (2) of this section under which the beneficiary 895  
is the spouse may, with the written consent of the spouse or 896

pursuant to an order of the court with jurisdiction over the 897  
termination of the marriage, elect to cancel the plan and 898  
receive the equivalent of the retirant's single life annuity as 899  
determined by the board. The election shall be made on a form 900  
provided by the board and shall be effective the month following 901  
its receipt by the board. 902

(D) Following a marriage or remarriage, a PERS retirant or 903  
other system retirant who is receiving a benefit described in 904  
division (B) (2) (b) (i) of this section may elect a new plan of 905  
payment under division (B) (2) (b) of this section based on the 906  
actuarial equivalent of the retirant's single life annuity as 907  
determined by the board. 908

If the marriage or remarriage occurs on or after June 6, 909  
2005, the election must be made not later than one year after 910  
the date of the marriage or remarriage. 911

The plan elected under this division shall be effective on 912  
the date of receipt by the board of an application on a form 913  
approved by the board, but any change in the amount of the 914  
benefit shall commence on the first day of the month following 915  
the effective date of the plan. 916

(E) A benefit payable under division (B) (2) of this 917  
section shall commence on the latest of the following: 918

(1) The last day for which compensation for all employment 919  
subject to section 145.38, 145.383, or 145.385 of the Revised 920  
Code was paid; 921

(2) Attainment by the PERS retirant or other system 922  
retirant of age sixty-five; 923

(3) If the PERS retirant or other system retirant was 924  
previously employed under section 145.38, 145.383, or 145.385 of 925



the Revised Code and is receiving or previously received a 926  
benefit under this section, completion of a period of twelve 927  
months since the effective date of the last benefit under this 928  
section; 929

(4) Ninety days prior to receipt by the board of the 930  
member's completed application for retirement; 931

(5) A date specified by the retirant. 932

(F) (1) If a PERS retirant or other system retirant dies 933  
while employed in employment subject to section 145.38, 145.383, 934  
or 145.385 of the Revised Code, a lump sum payment shall be paid 935  
to the retirant's beneficiary under division (G) of this 936  
section. The lump sum shall be calculated in accordance with 937  
division (H) of this section if the retirant was under age 938  
sixty-five at the time of death. It shall be calculated in 939  
accordance with division (B) (2) of this section if the retirant 940  
was age sixty-five or older at the time of death. 941

(2) If at the time of death a PERS retirant or other 942  
system retirant receiving a monthly annuity under division (B) 943  
(2) (b) (i) of this section has received less than the retirant 944  
would have received as a lump sum payment, the difference 945  
between the amount received and the amount that would have been 946  
received as a lump sum payment shall be paid to the retirant's 947  
beneficiary under division (G) of this section. 948

(3) If a beneficiary receiving a monthly annuity under 949  
division (B) (2) of this section dies and, at the time of the 950  
beneficiary's death, the total of the amounts paid to the 951  
retirant and beneficiary are less than the amount the retirant 952  
would have received as a lump sum payment, the difference 953  
between the total of the amounts received by the retirant and 954

beneficiary and the amount that the retirant would have received 955  
as a lump sum payment shall be paid to the beneficiary's estate. 956

(G) A PERS retirant or other system retirant employed 957  
under section 145.38, 145.383, or 145.385 of the Revised Code 958  
may designate one or more persons as beneficiary to receive any 959  
benefits payable under division (B)(2)(b) of this section due to 960  
death. The designation shall be in writing duly executed on a 961  
form provided by the public employees retirement board, signed 962  
by the PERS retirant or other system retirant, and filed with 963  
the board prior to death. The last designation of a beneficiary 964  
revokes all previous designations. The PERS retirant's or other 965  
system retirant's marriage, divorce, marriage dissolution, legal 966  
separation, withdrawal of account, birth of a child, or adoption 967  
of a child revokes all previous designations. If there is no 968  
designated beneficiary or the beneficiary is not located within 969  
ninety days, the beneficiary shall be determined in the 970  
following order of precedence: 971

- (1) Surviving spouse; 972
- (2) Children, share and share alike; 973
- (3) Parents, share and share alike; 974
- (4) Estate. 975

If any benefit payable under this section due to the death 976  
of a PERS retirant or other system retirant is not claimed by a 977  
beneficiary within five years after the death, the amount 978  
payable shall be transferred to the income fund and thereafter 979  
paid to the beneficiary or the estate of the PERS retirant or 980  
other system retirant on application to the board. 981

(H) (1) A PERS retirant or other system retirant who 982  
applies under division (B)(1) of this section for payment of the 983

retirant's contributions and is unmarried or is married and, 984  
unless the board has waived the requirement of spousal consent, 985  
includes with the application a statement of the spouse's 986  
consent to the payment, shall be paid the contributions made 987  
under section 145.38 or 145.383 of the Revised Code or, in the 988  
case of a retirant described in division (A)(2) of this section, 989  
section 145.47 of the Revised Code, plus interest as provided in 990  
section 145.471 of the Revised Code, if the following conditions 991  
are met: 992

(a) The retirant has not attained sixty-five years of age 993  
and has terminated employment subject to section 145.38, 994  
145.383, or 145.385 of the Revised Code for any cause other than 995  
death or the receipt of a benefit under this section. 996

(b) Two months have elapsed since the termination of the 997  
retirant's employment subject to section 145.38, 145.383, or 998  
145.385 of the Revised Code, other than employment exempted from 999  
contribution pursuant to section 145.03 of the Revised Code. 1000

(c) The retirant has not returned to public service, other 1001  
than service exempted from contribution pursuant to section 1002  
145.03 of the Revised Code, during the two-month period. 1003

(2) Payment of a retirant's contributions cancels the 1004  
retirant's right to a benefit under division (B)(2) of this 1005  
section. 1006

(I) A statement of a spouse's consent under division (B) 1007  
(2) of this section to the form of a benefit or under division 1008  
(H) of this section to a payment of contributions is valid only 1009  
if signed by the spouse and witnessed by a notary public. The 1010  
board may waive the requirement of spousal consent if the spouse 1011  
is incapacitated or cannot be located, or for any other reason 1012

specified by the board. Consent or waiver is effective only with 1013  
regard to the spouse who is the subject of the consent or 1014  
waiver. 1015

(J) No amount received under this section shall be 1016  
included in determining an additional benefit under section 1017  
145.323 of the Revised Code or any other post-retirement benefit 1018  
increase. 1019

**Sec. 145.471.** (A) (1) On and after December 13, 2000, the 1020  
public employees retirement board shall credit interest to the 1021  
individual accounts of contributors, except that interest shall 1022  
not be credited to the individual account of a PERS or other 1023  
system retirant, as defined in section 145.38 of the Revised 1024  
Code, for contributions received during the period described in 1025  
division (B) ~~(4)~~ (2) (a) or (b) of section 145.38 of the Revised 1026  
Code. For amounts deposited by a contributor under section 1027  
145.62 or the version of division (C) of section 145.23 of the 1028  
Revised Code as it existed immediately prior to ~~the effective~~ 1029  
~~date of this amendment~~ April 6, 2007, interest or earnings shall 1030  
be credited in accordance with that section and former division. 1031

(2) Except as provided in section 145.472 of the Revised 1032  
Code, the board shall not credit interest to individual accounts 1033  
for the period beginning December 31, 1958, and ending on 1034  
December 13, 2000. 1035

(B) For contributions received in a calendar year, 1036  
interest shall be earned beginning on the first day of the 1037  
calendar year next following and ending on the last day of that 1038  
year, except that interest shall be earned, in the case of an 1039  
application for retirement or payment under section 145.40 or 1040  
145.43 of the Revised Code, ending on the last day of the month 1041  
prior to retirement or payment under those sections. The board 1042

shall credit interest at the end of the calendar year in which 1043  
it is earned. 1044

**Sec. 145.472.** This section applies to individuals who are 1045  
contributors on December 13, 2000. 1046

(A) Not later than thirty days after December 13, 2000, 1047  
the public employees retirement board shall credit interest to 1048  
the individual account of each contributor in accordance with 1049  
this section, except that interest shall not be credited to the 1050  
individual account of a PERS or other system retirant, as 1051  
defined in section 145.38 of the Revised Code, for contributions 1052  
received during the period described in division (B) ~~(4)~~ (2) (a) or 1053  
(b) of section 145.38 of the Revised Code. For amounts deposited 1054  
by a contributor under section 145.62 or the version of division 1055  
(C) of section 145.23 of the Revised Code as it existed 1056  
immediately prior to ~~the effective date of this amendment~~ April 1057  
6, 2007, interest or earnings shall be credited in accordance 1058  
with that section or former division. 1059

For contributors with service credit earned prior to 1060  
December 31, 1981, the board may reflect the compounding of 1061  
interest by using factors provided by the board's actuary. 1062

(B) The interest credited under this section shall be 1063  
calculated on all amounts on deposit in an individual's account 1064  
in the employees' savings fund as follows: 1065

(1) If this section takes effect on or before December 31, 1066  
2000, interest shall be calculated on amounts on deposit on 1067  
December 31, 1998. 1068

(2) If this section takes effect after December 31, 2000, 1069  
interest shall be calculated on amounts on deposit on December 1070  
31, 1999. 1071

**Sec. 145.58.** (A) The public employees retirement board 1072  
shall adopt rules establishing eligibility for any coverage 1073  
provided under this section. The rules shall base eligibility on 1074  
years and types of service credit earned by members. Eligibility 1075  
determinations shall be made in accordance with the rules, 1076  
except that an individual who, as a result of making a false 1077  
statement in an attempt to secure a benefit under this section, 1078  
is convicted of violating section 2921.13 of the Revised Code is 1079  
ineligible for coverage. 1080

(B) The board may enter into agreements with insurance 1081  
companies, health insuring corporations, or government agencies 1082  
authorized to do business in the state for issuance of a policy 1083  
or contract of health, medical, hospital, or surgical coverage, 1084  
or any combination thereof, for eligible individuals receiving 1085  
age and service retirement or a disability or survivor benefit 1086  
subscribing to the plan, or for PERS retirants employed under 1087  
section 145.38 of the Revised Code, for coverage in accordance 1088  
with division ~~(D)~~(G) (2) of section 145.38 of the Revised Code. 1089  
Notwithstanding any other provision of this chapter, the policy 1090  
or contract may also include coverage for any eligible 1091  
individual's spouse and dependent children and for any of the 1092  
eligible individual's sponsored dependents as the board 1093  
determines appropriate. If all or any portion of the policy or 1094  
contract premium is to be paid by any individual receiving age 1095  
and service retirement or a disability or survivor benefit, the 1096  
individual shall, by written authorization, instruct the board 1097  
to deduct the premium agreed to be paid by the individual to the 1098  
company, corporation, or agency. 1099

The board may contract for coverage on the basis of part 1100  
or all of the cost of the coverage to be paid from appropriate 1101  
funds of the public employees retirement system. The cost paid 1102

from the funds of the system shall be included in the employer's 1103  
contribution rate provided by sections 145.48 and 145.51 of the 1104  
Revised Code. The board may by rule provide coverage to 1105  
individuals who are not eligible under the rules adopted under 1106  
division (A) of this section if the coverage is provided at no 1107  
cost to the retirement system. The board shall not pay or 1108  
reimburse the cost for coverage under this section or section 1109  
145.584 of the Revised Code for any such individual. 1110

The board may provide for self-insurance of risk or level 1111  
of risk as set forth in the contract with the companies, 1112  
corporations, or agencies, and may provide through the self- 1113  
insurance method specific coverage as authorized by rules of the 1114  
board. 1115

(C) The board shall, beginning the month following receipt 1116  
of satisfactory evidence of the payment for coverage, pay 1117  
monthly to each recipient of service retirement, or a disability 1118  
or survivor benefit under the public employees retirement system 1119  
who is eligible for coverage under part B of the medicare 1120  
program established under Title XVIII of "The Social Security 1121  
Act Amendments of 1965," 79 Stat. 301 (1965), 42 U.S.C.A. 1395j, 1122  
as amended, an amount determined by the board for such coverage, 1123  
except that the board shall make no such payment to any 1124  
individual who is not eligible for coverage under the rules 1125  
adopted under division (A) of this section or pay an amount that 1126  
exceeds the amount paid by the recipient for the coverage. 1127

At the request of the board, the recipient shall certify 1128  
to the retirement system the amount paid by the recipient for 1129  
coverage described in this division. 1130

(D) The board shall establish by rule requirements for the 1131  
coordination of any coverage or payment provided under this 1132

section or section 145.584 of the Revised Code with any similar 1133  
coverage or payment made available to the same individual by the 1134  
Ohio police and fire pension fund, state teachers retirement 1135  
system, school employees retirement system, or state highway 1136  
patrol retirement system. 1137

(E) The board shall make all other necessary rules 1138  
pursuant to the purpose and intent of this section. 1139

**Sec. 742.26.** (A) As used in this section: 1140

(1) "Actuarial present value" means the calculation under 1141  
which the probability of occurrence, based on a specified 1142  
mortality table, and the discount for future monetary growth at 1143  
a specified interest rate are considered by an actuary to 1144  
determine the value of an annuity. 1145

(2) "Other system retirant" means a former member of the 1146  
public employees retirement system, state teachers retirement 1147  
system, school employees retirement system, state highway patrol 1148  
retirement system, or Cincinnati retirement system who is 1149  
receiving a disability benefit or an age and service or commuted 1150  
age and service retirement benefit or allowance from a system of 1151  
which the person is a former member. 1152

(3) "OPFPF retirant" means any person who is receiving a 1153  
retirement allowance, other than a disability benefit, from the 1154  
Ohio police and fire pension fund. 1155

(4) "Employ" or "employment" includes providing personal 1156  
services pursuant to a contract or as a consultant, as well as 1157  
direct employment. 1158

(B) The mortality table and interest rate used in 1159  
determining actuarial present value shall be determined by the 1160  
board of trustees of the fund based on the recommendations of an 1161



actuary employed by the board. 1162

(C) (1) An OPFPF retirant or other system retirant may be 1163  
employed as a member of a police or fire department. If ~~so~~ 1164  
~~employed~~ employment commenced before the effective date of this 1165  
amendment, the retirant shall make contributions to the fund in 1166  
accordance with section 742.31 of the Revised Code, and the 1167  
employer shall make contributions in accordance with sections 1168  
742.33 and 742.34 of the Revised Code. 1169

~~(2) An employer that employs an OPFPF retirant or other 1170  
system retirant shall notify the board of trustees of the fund 1171  
of the employment not later than the end of the month in which 1172  
the employment commences. On receipt of notice from an employer 1173  
that a person who is an other system retirant has been employed, 1174  
the fund shall notify the retirement system of which the other 1175  
system retirant was a member of such employment. 1176~~

~~(D) An individual who became an OPFPF retirant or other 1177  
system retirant before the effective date of this amendment who 1178  
has received a retirement allowance or benefit for less than two 1179  
months when employment subject to this ~~section~~ division 1180  
commences shall forfeit the retirement allowance or benefit for 1181  
the period that begins on the date the employment commences and 1182  
ends on the earlier of the date the employment terminates or the 1183  
date that is two months after the date on which the retirement 1184  
allowance or benefit commenced. Service and contributions for 1185  
that period shall not be included in the calculation of any 1186  
benefits payable under this section, and those contributions 1187  
shall be refunded on the retirant's death or termination of the 1188  
employment. 1189~~

(D) An individual who, on or after the effective date of 1190  
this amendment, becomes an OPFPF retirant or other system 1191

retirant and is employed as a member of a police or fire 1192  
department shall forfeit the pension portion of the retirement 1193  
allowance or benefit for the period beginning on the first day 1194  
of the month following the month in which employment begins and 1195  
ending on the first day of the month following the month in 1196  
which employment ends. The annuity portion of the retirement 1197  
allowance or benefit shall be suspended on the day employment 1198  
begins to be used in a recalculation of the retirement allowance 1199  
after employment ends. Neither the retirant nor the retirant's 1200  
employer shall contribute to the Ohio police and fire pension 1201  
fund on the retirant's behalf. 1202

(E) A police or fire department that employs an OPFPF 1203  
retirant or other system retirant shall notify the board of 1204  
trustees of the fund of the employment not later than the end of 1205  
the month in which the employment commences. On receipt of 1206  
notice from an employer that an individual who is an other 1207  
system retirant has been employed, the fund shall notify the 1208  
retirement system of which the other system retirant was a 1209  
member of such employment. 1210

(F) On receipt of notice from the public employees 1211  
retirement system, school employees retirement system, or state 1212  
teachers retirement system of the re-employment of an OPFPF 1213  
retirant, the Ohio police and fire pension fund shall not pay, 1214  
or if paid shall recover, the amount to be forfeited by the 1215  
OPFPF retirant in accordance with section 145.38, 3307.35, or 1216  
3309.341 of the Revised Code. 1217

~~(F)~~ (G) (1) On termination of employment under this section, 1218  
an OPFPF retirant or other system retirant may file an 1219  
application with the board of trustees of the fund to receive 1220  
either a benefit, as provided in division ~~(F)~~ (G) (2) of this 1221

section, or payment of the retirant's contributions made under 1222  
this section, as provided in division ~~(H)~~(I) of this section. 1223

(2) A benefit under this section shall consist of an 1224  
annuity the actuarial present value of which is equal to two 1225  
times the sum of all amounts deducted from the salary of the 1226  
OPFPF retirant or other system retirant and credited to the 1227  
retirant's individual account in the fund, other than 1228  
contributions excluded pursuant to division ~~(D)~~(C) (2) of this 1229  
section, together with interest credited thereon at the rate 1230  
determined by the board. 1231

(a) Unless, as described in division ~~(I)~~(J) of this 1232  
section, the application is accompanied by a statement of the 1233  
spouse's consent to another form of payment or the board of 1234  
trustees waives the requirement of spousal consent, a retirant 1235  
who is married at the time of application under this division 1236  
shall receive a monthly annuity under which the actuarial 1237  
equivalent of the retirant's single life annuity is paid in a 1238  
lesser amount for life and one-half of the lesser amount 1239  
continues after the retirant's death to the surviving spouse. 1240

(b) A retirant who is not subject to division ~~(F)~~(G) (2) (a) 1241  
of this section shall elect to receive either a monthly annuity 1242  
or a ~~lump sum~~ lump sum payment. If the retirant fails to elect a 1243  
plan of payment, the annuity shall be paid as a monthly annuity 1244  
under the plan of payment specified in rules adopted by the 1245  
board of trustees of the fund. 1246

A retirant who elects to receive a monthly annuity shall 1247  
select one of the following as the plan of payment: 1248

(i) The retirant's single life annuity; 1249

(ii) The actuarial equivalent of the retirant's single 1250

life annuity in an equal or lesser amount for life and 1251  
continuing after death to a surviving beneficiary designated at 1252  
the time the plan of payment is selected. 1253

(c) Notwithstanding divisions ~~(F)~~(G) (2) (a) and (b) of this 1254  
section, if a monthly annuity would be less than twenty-five 1255  
dollars per month, the retirant shall receive a lump sum 1256  
payment. 1257

(3) Interest shall be credited to accounts only at the 1258  
time of calculation of a benefit payable under division ~~(F)~~(G) 1259  
(2) of this section. 1260

(4) A benefit payable under this division shall commence 1261  
on the first day of the month immediately after the latest of 1262  
the following: 1263

(a) The last day for which compensation for employment 1264  
subject to this section was paid; 1265

(b) Attainment by the OPFPF retirant or other system 1266  
retirant of age sixty; 1267

(c) If the OPFPF retirant or other system retirant was 1268  
previously employed under this section and is receiving or 1269  
previously received a benefit under this division, completion of 1270  
a period of twelve months since the last benefit paid under this 1271  
section commenced. 1272

(5) No amount received under this division shall be 1273  
included in determining an additional benefit under section 1274  
742.3711, 742.3716, or 742.3717 of the Revised Code or any other 1275  
post-retirement benefit increase. 1276

~~(G)~~(H) (1) If an OPFPF retirant or other system retirant 1277  
dies while employed in employment subject to this section, a 1278

~~lump sum~~ lump sum payment calculated in accordance with division 1279  
~~(F)~~ (G) (2) of this section shall be paid to the retirant's 1280  
surviving spouse, or if there is no surviving spouse, to the 1281  
retirant's estate. 1282

(2) If at the time of death an OPFPF retirant or other 1283  
system retirant receiving a monthly annuity under division ~~(F)~~ 1284  
(G) (2) of this section has received less than would have been 1285  
received as a ~~lump sum~~ lump sum payment under division ~~(F)~~ (G) (2) 1286  
of this section, the difference between the amount received and 1287  
the amount that would have been received as a ~~lump sum~~ lump sum 1288  
payment shall be paid to the retirant's surviving spouse, or if 1289  
there is no surviving spouse, to the retirant's estate. 1290

(3) If a beneficiary receiving a monthly annuity under 1291  
division ~~(F)~~ (G) (2) of this section dies and, at the time of the 1292  
beneficiary's death, the total of the amounts paid to the 1293  
retirant and beneficiary are less than the amount the retirant 1294  
would have received as a lump sum payment, the difference 1295  
between the total of the amounts received by the retirant and 1296  
beneficiary and the amount that the retirant would have received 1297  
as a lump sum payment shall be paid to the beneficiary's estate. 1298

~~(H)~~ (I) (1) An OPFPF retirant or other system retirant who 1299  
applies under division ~~(F)~~ (G) (1) of this section for payment of 1300  
the retirant's contributions and is unmarried or is married and, 1301  
unless the board of trustees has waived the requirement of 1302  
spousal consent, includes with the application a statement of 1303  
the spouse's consent to the payment shall be paid the 1304  
contributions made under division (C) (1) of this section, plus 1305  
interest, if the following conditions are met: 1306

(a) The retirant has not attained sixty years of age and 1307  
has terminated employment subject to this section for any cause 1308

other than death or the receipt of a benefit under division ~~(F)~~ 1309  
(G) of this section. 1310

(b) Three months have elapsed since the termination of 1311  
employment subject to this section. 1312

(c) The retirant has not returned to service subject to 1313  
this chapter or Chapter 145., 3307., or 3309. of the Revised 1314  
Code, other than service exempted from contribution to the 1315  
public employees retirement system pursuant to section 145.03 of 1316  
the Revised Code, during the three-month period. 1317

(2) Payment of a retirant's contributions cancels the 1318  
retirant's right to a benefit under division ~~(F)~~(G) of this 1319  
section. 1320

~~(I)~~(J) A statement of a spouse's consent under division 1321  
~~(F)~~(G) of this section to the form of a benefit or under 1322  
division ~~(H)~~(I) of this section to a payment of contributions 1323  
is valid only if signed by the spouse and witnessed by a notary 1324  
public. The board of trustees may waive the requirement of 1325  
spousal consent if the spouse is incapacitated or cannot be 1326  
located, or for any other reason specified by the board. Consent 1327  
or waiver is effective only with regard to the spouse who is the 1328  
subject of the consent or waiver. 1329

~~(J)~~(K) An other system retirant subject to this section 1330  
is not a member of the Ohio police and fire pension fund, does 1331  
not have any of the rights, privileges, or obligations of 1332  
membership, except as specified in this section, and is not 1333  
eligible to receive health, medical, hospital, or surgical 1334  
benefits under section 742.45 of the Revised Code for employment 1335  
subject to this section. 1336

~~(K)~~(L) If any payment is made by the Ohio police and fire 1337

pension fund to an OPFPF retirant or other system retirant to 1338  
which the retirant is not entitled, the retirant shall repay it 1339  
to the fund. If the retirant fails to make the repayment, the 1340  
fund shall withhold the amount due from any allowances or other 1341  
amounts due the OPFPF retirant or other system retirant. 1342

~~(L)~~ (M) An OPFPF retirant who is employed under this 1343  
section is not eligible to receive any benefits under section 1344  
742.37 of the Revised Code for the employment under this 1345  
section. 1346

~~(M)~~ (N) This section does not affect the receipt of 1347  
benefits by or eligibility for benefits of any person who on 1348  
August 20, 1976, was receiving a disability benefit or service 1349  
retirement pension or allowance from a state or municipal 1350  
retirement system in Ohio and was a member of any other state or 1351  
municipal retirement system of this state. 1352

~~(N)~~ (O) The board of trustees of the fund may adopt rules 1353  
to carry out this section. 1354

**Sec. 3307.01.** As used in this chapter: 1355

(A) "Employer" or "public employer" means the board of 1356  
education, school district, governing authority of any community 1357  
school established under Chapter 3314. of the Revised Code, a 1358  
science, technology, engineering, and mathematics school 1359  
established under Chapter 3326. of the Revised Code, college, 1360  
university, institution, or other agency within the state by 1361  
which a teacher is employed and paid. 1362

(B) (1) "Teacher" means all of the following: 1363

(a) Any person paid from public funds and employed in the 1364  
public schools of the state under any type of contract described 1365  
in section 3311.77 or 3319.08 of the Revised Code in a position 1366

for which the person is required to have a license issued 1367  
pursuant to sections 3319.22 to 3319.31 of the Revised Code; 1368

(b) Except as provided in division (B) (2) (b) or (c) of 1369  
this section, any person employed as a teacher or faculty member 1370  
in a community school or a science, technology, engineering, and 1371  
mathematics school pursuant to Chapter 3314. or 3326. of the 1372  
Revised Code; 1373

(c) Any person having a license issued pursuant to 1374  
sections 3319.22 to 3319.31 of the Revised Code and employed in 1375  
a public school in this state in an educational position, as 1376  
determined by the state board of education, under programs 1377  
provided for by federal acts or regulations and financed in 1378  
whole or in part from federal funds, but for which no licensure 1379  
requirements for the position can be made under the provisions 1380  
of such federal acts or regulations; 1381

(d) Any other teacher or faculty member employed in any 1382  
school, college, university, institution, or other agency wholly 1383  
controlled and managed, and supported in whole or in part, by 1384  
the state or any political subdivision thereof, including 1385  
Central state university, Cleveland state university, and the 1386  
university of Toledo; 1387

(e) The educational employees of the department of 1388  
education, as determined by the state superintendent of public 1389  
instruction. 1390

In all cases of doubt, the state teachers retirement board 1391  
shall determine whether any person is a teacher, and its 1392  
decision shall be final. 1393

(2) "Teacher" does not include any of the following: 1394

(a) Any eligible employee of a public institution of 1395



higher education, as defined in section 3305.01 of the Revised Code, who elects to participate in an alternative retirement plan established under Chapter 3305. of the Revised Code;

(b) Any person employed by a community school operator, as defined in section 3314.02 of the Revised Code, if on or before February 1, 2016, the school's operator was withholding and paying employee and employer taxes pursuant to 26 U.S.C. 3101(a) and 3111(a) for persons employed in the school as teachers, unless the person had contributing service in a community school in the state within one year prior to the later of February 1, 2016, or the date on which the operator for the first time withholds and pays employee and employer taxes pursuant to 26 U.S.C. 3101(a) and 3111(a) for that person;

(c) Any person who would otherwise be a teacher under division (B) (2) (b) of this section who terminates employment with a community school operator and has no contributing service in a community school in the state for a period of at least one year from the date of termination of employment.

(C) "Member" means any person included in the membership of the state teachers retirement system, which shall consist of all teachers and contributors as defined in divisions (B) and (D) of this section and all disability benefit recipients, as defined in section 3307.50 of the Revised Code. However, for purposes of this chapter, the following persons shall not be considered members:

(1) A student, intern, or resident who is not a member while employed part-time by a school, college, or university at which the student, intern, or resident is regularly attending classes;

(2) A person denied membership pursuant to section 3307.24	1425
of the Revised Code;	1426
(3) An other system retirant, as defined in section	1427
3307.35 of the Revised Code, or a superannuate;	1428
(4) An individual employed in a program established	1429
pursuant to the "Job Training Partnership Act," 96 Stat. 1322	1430
(1982), 29 U.S.C.A. 1501;	1431
(5) The surviving spouse of a member or retirant if the	1432
surviving spouse's only connection to the retirement system is	1433
an account in an STRS defined contribution plan.	1434
(D) "Contributor" means any person who has an account in	1435
the teachers' savings fund or defined contribution fund, except	1436
that "contributor" does not mean a member or retirant's	1437
surviving spouse with an account in an STRS defined contribution	1438
plan.	1439
(E) "Beneficiary" means any person eligible to receive, or	1440
in receipt of, a retirement allowance or other benefit provided	1441
by this chapter.	1442
(F) "Year" means the year beginning the first day of July	1443
and ending with the thirtieth day of June next following, except	1444
that for the purpose of determining final average salary under	1445
the plan described in sections 3307.50 to 3307.79 of the Revised	1446
Code, "year" may mean the contract year.	1447
(G) "Local district pension system" means any school	1448
teachers pension fund created in any school district of the	1449
state in accordance with the laws of the state prior to	1450
September 1, 1920.	1451
(H) "Employer contribution" means the amount paid by an	1452

employer, as determined by the employer rate, including the 1453  
normal and deficiency rates, contributions, and funds wherever 1454  
used in this chapter. 1455

(I) "Five years of service credit" means employment 1456  
covered under this chapter and employment covered under a former 1457  
retirement plan operated, recognized, or endorsed by a college, 1458  
institute, university, or political subdivision of this state 1459  
prior to coverage under this chapter. 1460

(J) "Actuary" means an actuarial professional contracted 1461  
with or employed by the state teachers retirement board, who 1462  
shall be either of the following: 1463

(1) A member of the American academy of actuaries; 1464

(2) A firm, partnership, or corporation of which at least 1465  
one person is a member of the American academy of actuaries. 1466

(K) "Fiduciary" means a person who does any of the 1467  
following: 1468

(1) Exercises any discretionary authority or control with 1469  
respect to the management of the system, or with respect to the 1470  
management or disposition of its assets; 1471

(2) Renders investment advice for a fee, direct or 1472  
indirect, with respect to money or property of the system; 1473

(3) Has any discretionary authority or responsibility in 1474  
the administration of the system. 1475

(L) (1) (a) Except as provided in this division, 1476  
"compensation" means all salary, wages, and other earnings paid 1477  
to a teacher by reason of the teacher's employment, including 1478  
compensation paid pursuant to a supplemental contract. The 1479  
salary, wages, and other earnings shall be determined prior to 1480

determination of the amount required to be contributed to the teachers' savings fund or defined contribution fund under section 3307.26 of the Revised Code and without regard to whether any of the salary, wages, or other earnings are treated as deferred income for federal income tax purposes.

(b) Except as provided in division (L)(1)(c) of this section, "compensation" includes amounts paid by an employer as a retroactive payment of earnings, damages, or back pay pursuant to a court order, court-adopted settlement agreement, or other settlement agreement if the retirement system receives both of the following:

(i) Teacher and employer contributions under sections 3307.26 and 3307.28 of the Revised Code, plus interest compounded annually at a rate determined by the state teachers retirement board, for each year or portion of a year for which amounts are paid under the order or agreement;

(ii) Teacher and employer contributions under sections 3307.26 and 3307.28 of the Revised Code, plus interest compounded annually at a rate determined by the board, for each year or portion of a year not subject to division (L)(1)(b)(i) of this section for which the board determines the teacher was improperly paid, regardless of the teacher's ability to recover on such amounts improperly paid.

(c) If any portion of an amount paid by an employer as a retroactive payment of earnings, damages, or back pay is for an amount, benefit, or payment described in division (L)(2) of this section, that portion of the amount is not compensation under this section.

(2) Compensation does not include any of the following:

(a) Payments for accrued but unused sick leave or personal leave, including payments made under a plan established pursuant to section 124.39 of the Revised Code or any other plan established by the employer;	1510 1511 1512 1513
(b) Payments made for accrued but unused vacation leave, including payments made pursuant to section 124.13 of the Revised Code or a plan established by the employer;	1514 1515 1516
(c) Payments made for vacation pay covering concurrent periods for which other salary, compensation, or benefits under this chapter or Chapter 145. or 3309. of the Revised Code are paid;	1517 1518 1519 1520
(d) Amounts paid by the employer to provide life insurance, sickness, accident, endowment, health, medical, hospital, dental, or surgical coverage, or other insurance for the teacher or the teacher's family, or amounts paid by the employer to the teacher in lieu of providing the insurance;	1521 1522 1523 1524 1525
(e) Incidental benefits, including lodging, food, laundry, parking, or services furnished by the employer, use of the employer's property or equipment, and reimbursement for job-related expenses authorized by the employer, including moving and travel expenses and expenses related to professional development;	1526 1527 1528 1529 1530 1531
(f) Payments made by the employer in exchange for a member's waiver of a right to receive any payment, amount, or benefit described in division (L) (2) of this section;	1532 1533 1534
(g) Payments by the employer for services not actually rendered;	1535 1536
(h) Any amount paid by the employer as a retroactive increase in salary, wages, or other earnings, unless the	1537 1538

increase is one of the following: 1539

(i) A retroactive increase paid to a member employed by a 1540  
school district board of education in a position that requires a 1541  
license designated for teaching and not designated for being an 1542  
administrator issued under section 3319.22 of the Revised Code 1543  
that is paid in accordance with uniform criteria applicable to 1544  
all members employed by the board in positions requiring the 1545  
licenses; 1546

(ii) A retroactive increase paid to a member employed by a 1547  
school district board of education in a position that requires a 1548  
license designated for being an administrator issued under 1549  
section 3319.22 of the Revised Code that is paid in accordance 1550  
with uniform criteria applicable to all members employed by the 1551  
board in positions requiring the licenses; 1552

(iii) A retroactive increase paid to a member employed by 1553  
a school district board of education as a superintendent that is 1554  
also paid as described in division (L) (2) (h) (i) of this section; 1555

(iv) A retroactive increase paid to a member employed by 1556  
an employer other than a school district board of education in 1557  
accordance with uniform criteria applicable to all members 1558  
employed by the employer. 1559

(i) Payments made to or on behalf of a teacher that are in 1560  
excess of the annual compensation that may be taken into account 1561  
by the retirement system under division (a) (17) of section 401 1562  
of the "Internal Revenue Code of 1986," 100 Stat. 2085, 26 1563  
U.S.C.A. 401(a) (17), as amended. For a teacher who first 1564  
establishes membership before July 1, 1996, the annual 1565  
compensation that may be taken into account by the retirement 1566  
system shall be determined under division (d) (3) of section 1567

13212 of the "Omnibus Budget Reconciliation Act of 1993," Pub. 1568  
L. No. 103-66, 107 Stat. 472. 1569

(j) Payments made under division (B), (C), or (E) of 1570  
section 5923.05 of the Revised Code, Section 4 of Substitute 1571  
Senate Bill No. 3 of the 119th general assembly, Section 3 of 1572  
Amended Substitute Senate Bill No. 164 of the 124th general 1573  
assembly, or Amended Substitute House Bill No. 405 of the 124th 1574  
general assembly; 1575

(k) Anything of value received by the teacher that is 1576  
based on or attributable to retirement or an agreement to 1577  
retire; 1578

(3) The retirement board shall determine both of the 1579  
following: 1580

(a) Whether particular forms of earnings are included in 1581  
any of the categories enumerated in this division; 1582

(b) Whether any form of earnings not enumerated in this 1583  
division is to be included in compensation. 1584

Decisions of the board made under this division shall be 1585  
final. 1586

(M) "Superannuate" means both of the following: 1587

(1) A former teacher receiving from the system a 1588  
retirement allowance under section 3307.58 or 3307.59 of the 1589  
Revised Code; 1590

(2) A former teacher receiving a benefit from the system 1591  
under a plan established under section 3307.81 of the Revised 1592  
Code, except that "superannuate" does not include a former 1593  
teacher who is receiving a benefit based on disability under a 1594  
plan established under section 3307.81 of the Revised Code. 1595

For purposes of ~~sections~~ section 3307.35 and ~~3307.353~~ of 1596  
the Revised Code, "superannuate" also means a former teacher 1597  
receiving from the system a combined service retirement benefit 1598  
paid in accordance with section 3307.57 of the Revised Code, 1599  
regardless of which retirement system is paying the benefit. 1600

(N) "STRS defined benefit plan" means the plan described 1601  
in sections 3307.50 to 3307.79 of the Revised Code. 1602

(O) "STRS defined contribution plan" means the plans 1603  
established under section 3307.81 of the Revised Code and 1604  
includes the STRS combined plan under that section. 1605

(P) "Faculty" means the teaching staff of a university, 1606  
college, or school, including any academic administrators. 1607

**Sec. 3307.35.** (A) As used in this section and section 1608  
3307.352 of the Revised Code, ~~"other-:~~ 1609

(1) "Other system retirant" means either of the following: 1610

~~(1)~~ (a) A member or former member of the public employees 1611  
retirement system, Ohio police and fire pension fund, school 1612  
employees retirement system, state highway patrol retirement 1613  
system, or Cincinnati retirement system who is receiving from a 1614  
system of which the retirant is a member or former member age 1615  
and service or commuted age and service retirement, a benefit, 1616  
allowance, or distribution under a plan established under 1617  
section 145.81 or 3309.81 of the Revised Code, or a disability 1618  
benefit; 1619

~~(2)~~ (b) A person who is participating or has participated 1620  
in an alternative retirement plan established under Chapter 1621  
3305. of the Revised Code and is receiving a benefit, allowance, 1622  
or distribution under the plan. 1623



(2) "Employ" or "employment" includes providing personal 1624  
services pursuant to a contract or as a consultant, as well as 1625  
direct employment, except that under division (B)(2) of this 1626  
section, "employ" or "employment" does not include uncompensated 1627  
volunteer work if the position is different from the 1628  
superannuate's or other system retirant's position with the 1629  
employer by which the superannuate or retirant was employed at 1630  
the time of retirement. 1631

~~(B)(1) Subject to this section and section 3307.353 of the~~ 1632  
~~Revised Code, a superannuate or other system retirant may be~~ 1633  
~~employed as a teacher.~~ 1634

~~(C) A~~ If employment commenced before the effective date of 1635  
this amendment, the superannuate or other system retirant 1636  
employed in accordance with this section ~~division shall~~ 1637  
contribute to the state teachers retirement system in accordance 1638  
with section 3307.26 of the Revised Code and the employer shall 1639  
contribute in accordance with sections 3307.28 and 3307.31 of 1640  
the Revised Code. Such contributions shall be received as 1641  
specified in section 3307.14 of the Revised Code. ~~A superannuate~~ 1642  
~~or other system retirant employed as a teacher is not a member~~ 1643  
~~of the state teachers retirement system, does not have any of~~ 1644  
~~the rights, privileges, or obligations of membership, except as~~ 1645  
~~provided in this section, and is not eligible to receive health,~~ 1646  
~~medical, hospital, or surgical benefits under section 3307.39 of~~ 1647  
~~the Revised Code for employment subject to this section.~~ 1648

~~(D) The employer that employs a superannuate or other~~ 1649  
~~system retirant shall notify the state teachers retirement board~~ 1650  
~~of the employment not later than the end of the month in which~~ 1651  
~~the employment commences. Any overpayment of benefits to a~~ 1652  
~~superannuate by the retirement system resulting from an~~ 1653

~~employer's failure to give timely notice may be charged to the  
employer and may be certified and deducted as provided in  
section 3307.31 of the Revised Code.~~ 1654  
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1656

~~(E) On receipt of notice from an employer that a person  
who is an other system retirant has been employed, the state  
teachers retirement system shall notify the state retirement  
system of which the other system retirant was a member of such  
employment.~~ 1657  
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~~(F) A (2) An individual who became a superannuate or other  
system retirant before the effective date of this amendment who  
has received an allowance or benefit for less than two months  
when employment subject to this ~~section~~ division or section  
3305.05 of the Revised Code commences shall forfeit the  
allowance or benefit for any month the superannuate or retirant  
is employed prior to the expiration of such period. The  
allowance or benefit forfeited each month shall be equal to the  
monthly amount the superannuate or other system retirant is  
eligible to receive under a single lifetime benefit plan of  
payment described in division (A) of section 3307.60 of the  
Revised Code. Contributions shall be made to the retirement  
system from the first day of such employment, but service and  
contributions for that period shall not be used in the  
calculation of any benefit payable to the superannuate or other  
system retirant, and those contributions shall be refunded on  
the superannuate's or retirant's death or termination of the  
employment. Contributions made on compensation earned after the  
expiration of such period shall be used in calculation of the  
benefit or payment due under section 3307.352 of the Revised  
Code.~~ 1662  
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~~For purposes of this division, "employment" does not~~ 1683

~~include uncompensated volunteer work if the position is~~ 1684  
~~different from the superannuate's or other system retirant's~~ 1685  
~~position with the employer by which the superannuate or retirant~~ 1686  
~~was employed at the time of retirement.~~ 1687

~~(G)~~ (C) An individual who, on or after the effective date 1688  
of this amendment, becomes a superannuate or other system 1689  
retirant and is employed as a teacher shall forfeit the pension 1690  
portion of the retirement allowance for the period beginning on 1691  
the first day of the month following the month in which 1692  
employment begins and ending on the first day of the month 1693  
following the month in which employment ends. The annuity 1694  
portion of the retirement allowance shall be suspended on the 1695  
day employment begins and accumulate to the credit of the 1696  
superannuate or retirant to be used in a recalculation of the 1697  
retirement allowance after employment ends. Neither the 1698  
superannuate or retirant nor the employer shall contribute to 1699  
the state teachers retirement system on behalf of the 1700  
superannuate or retirant. 1701

(D) A superannuate or other system retirant employed as a 1702  
teacher is not a member of the state teachers retirement system, 1703  
does not have any of the rights, privileges, or obligations of 1704  
membership, except as provided in this section, and is not 1705  
eligible to receive health, medical, hospital, or surgical 1706  
benefits under section 3307.39 of the Revised Code for 1707  
employment subject to this section. 1708

(E) (1) The public employer that employs a superannuate or 1709  
other system retirant shall notify the state teachers retirement 1710  
board of the employment not later than the end of the month in 1711  
which the employment commences. Any overpayment of benefits to a 1712  
superannuate by the retirement system resulting from an 1713

employer's failure to give timely notice may be charged to the 1714  
employer and may be certified and deducted as provided in 1715  
section 3307.31 of the Revised Code. 1716

(2) On receipt of notice from an employer that an 1717  
individual who is an other system retirant has been employed, 1718  
the state teachers retirement system shall notify the state 1719  
retirement system of which the other system retirant was a 1720  
member of such employment. 1721

(F) On receipt of notice from the Ohio police and fire 1722  
pension fund, public employees retirement system, school 1723  
employees retirement system, or Cincinnati retirement system of 1724  
the re-employment of a superannuate, the state teachers 1725  
retirement system shall not pay, or if paid shall recover, the 1726  
amount to be forfeited by the superannuate in accordance with 1727  
section 145.38, 742.26, or 3309.341 of the Revised Code or any 1728  
requirement of the Cincinnati retirement system. 1729

~~(H)~~ (G) If the disability benefit of an other system 1730  
retirant employed under this section is terminated, the retirant 1731  
shall become a member of the state teachers retirement system, 1732  
effective on the first day of the month next following the 1733  
termination, with all the rights, privileges, and obligations of 1734  
membership. If the retirant, after the termination of the 1735  
retirant's disability benefit, earns two years of service credit 1736  
under this retirement system or under the public employees 1737  
retirement system, Ohio police and fire pension fund, school 1738  
employees retirement system, or state highway patrol retirement 1739  
system, the retirant's prior contributions as an other system 1740  
retirant under this section shall be included in the retirant's 1741  
total service credit, as defined in section 3307.50 of the 1742  
Revised Code, as a state teachers retirement system member, and 1743

the retirant shall forfeit all rights and benefits of this 1744  
section. Not more than one year of credit may be given for any 1745  
period of twelve months. 1746

~~(I)~~ (H) This section does not affect the receipt of 1747  
benefits by or eligibility for benefits of any person who on 1748  
August 20, 1976, was receiving a disability benefit or service 1749  
retirement pension or allowance from a state or municipal 1750  
retirement system in Ohio and was a member of any other state or 1751  
municipal retirement system of this state. 1752

~~(J)~~ (I) The state teachers retirement board may make the 1753  
necessary rules to carry into effect this section and to prevent 1754  
the abuse of the rights and privileges thereunder. 1755

**Sec. 3307.352.** For purposes of this section, 1756  
"superannuate" includes a member who retired under section 1757  
3307.351 of the Revised Code. 1758

(A) Except as provided in division (B) (3) of this section, 1759  
a superannuate or other system retirant who has made 1760  
contributions under section 3307.35 or 3307.351 of the Revised 1761  
Code may file an application with the state teachers retirement 1762  
system for a benefit consisting of a single life annuity. The 1763  
annuity shall have a reserve equal to the amount of the 1764  
superannuate's or retirant's accumulated contributions, as 1765  
defined in section 3307.50 of the Revised Code, for the period 1766  
of employment, other than the contributions excluded pursuant to 1767  
division ~~(F)~~ (B) (2) of section 3307.35 of the Revised Code, and 1768  
an amount determined by the state teachers retirement board from 1769  
the employers' trust created by section 3307.14 of the Revised 1770  
Code, plus interest credited to the date of retirement at a rate 1771  
of interest determined by the board. The superannuate or other 1772  
system retirant shall elect either to receive the benefit as a 1773

monthly annuity for life or a lump sum payment discounted to the 1774  
present value using a rate of interest determined by the board, 1775  
except that if the monthly annuity would be less than twenty- 1776  
five dollars per month the superannuate or retirant shall 1777  
receive a lump sum payment. 1778

A benefit payable under this division shall commence on 1779  
the first day of the month immediately following the latest of 1780  
the following: 1781

(1) The last day for which compensation for employment 1782  
subject to this section was paid; 1783

(2) Attainment by the superannuate or other system 1784  
retirant of age sixty-five; 1785

(3) If the superannuate or other system retirant was 1786  
previously employed under section 3307.35 or 3307.351 of the 1787  
Revised Code and previously received or is receiving a benefit 1788  
under this division, completion of a period of twelve months 1789  
since the effective date of the last benefit under this 1790  
division. 1791

(B) (1) A superannuate or other system retirant under age 1792  
sixty-five who has made contributions under section 3307.35 or 1793  
3307.351 of the Revised Code may file an application with the 1794  
state teachers retirement system for a return of those 1795  
contributions if both of the following conditions are met: 1796

(a) The superannuate or retirant has terminated, for any 1797  
reason other than death, the employment for which the 1798  
contributions were made. 1799

(b) If the superannuate or retirant received a return of 1800  
contributions under this division for a previous period of 1801  
employment under section 3307.35 or 3307.351 of the Revised 1802

Code, twelve months have passed since the date the retirement 1803  
system returned the contributions. 1804

(2) A return of contributions under this division shall 1805  
consist of the sum of the following: 1806

(a) The contributions the superannuate or other system 1807  
retirant made under section 3307.35 or 3307.351 of the Revised 1808  
Code other than the contributions excluded under division ~~(F)~~ 1809  
(B) (2) of section 3307.35 of the Revised Code; 1810

(b) Interest at a rate determined by the state teachers 1811  
retirement board credited through the later of the month the 1812  
superannuate or retirant terminated the employment for which the 1813  
contributions are made or the date required by division (B) (1) 1814  
(b) of this section. 1815

(3) Payment of a return of contributions under this 1816  
division shall be made on a date determined by the state 1817  
teachers retirement board but shall be not earlier than the 1818  
later of the first day of the first month following termination 1819  
of employment or the date required by division (B) (1) (b) of this 1820  
section. The payment cancels the ~~superannuate~~ superannuate's or 1821  
retirant's right to a benefit under division (A) of this section 1822  
for the service for which the contributions were made. 1823

(C) (1) If a superannuate or other system retirant who made 1824  
contributions under section 3307.35 or 3307.351 of the Revised 1825  
Code dies before receiving a benefit under division (A) of this 1826  
section or a return of contributions under division (B) of this 1827  
section, a lump sum payment shall be paid to the beneficiary 1828  
designated under division (D) (1) of section 3307.562 of the 1829  
Revised Code. The lump sum shall be calculated in accordance 1830  
with division (A) of this section, except that the interest 1831

shall be credited as follows: 1832

(a) If the superannuate or retirant was under age sixty- 1833  
five at the time of death, the interest shall be credited 1834  
through the month of death. 1835

(b) If the superannuate or retirant was age sixty-five or 1836  
older at the time of death, the interest shall be credited 1837  
through the later of the month in which the superannuate or 1838  
retirant terminated the employment for which the contributions 1839  
are made or the month the superannuate or retirant attained age 1840  
sixty-five. 1841

(2) If at the time of death a superannuate or other system 1842  
retirant receiving a monthly annuity under division (A) of this 1843  
section has received less than the superannuate or retirant 1844  
would have received as a lump sum payment, the difference 1845  
between the amount received and the amount that would have been 1846  
received as a lump sum payment shall be paid to the 1847  
superannuate's or retirant's beneficiary designated under 1848  
division (D) (1) of section 3307.562 of the Revised Code. 1849

(D) No amount received under this section shall be 1850  
included in determining an additional benefit under section 1851  
3307.67 of the Revised Code or any other post-retirement benefit 1852  
increase. 1853

**Sec. 3309.341.** (A) As used in this section and section 1854  
3309.344 of the Revised Code: 1855

(1) "SERS retirant" means any person who is receiving a 1856  
retirement allowance from the school employees retirement system 1857  
under section 3309.36 or 3309.381 or former section 3309.38 of 1858  
the Revised Code or any benefit paid under a plan established 1859  
under section 3309.81 of the Revised Code. 1860



(2) "Other system retirant" means a member or former 1861  
member of the public employees retirement system, Ohio police 1862  
and fire pension fund, state teachers retirement system, state 1863  
highway patrol retirement system, or Cincinnati retirement 1864  
system who is receiving age and service or commuted age and 1865  
service retirement, or a disability benefit from a system of 1866  
which the retirant is a member or former member. 1867

(3) "Employ" or "employment" includes providing personal 1868  
services pursuant to a contract or as a consultant, as well as 1869  
direct employment. 1870

(B) (1) Subject to this section ~~and section 3309.345 of the~~ 1871  
~~Revised Code~~, an SERS retirant or other system retirant may be 1872  
employed by a public employer. ~~If so employed~~ employment 1873  
commenced before the effective date of this amendment, the SERS 1874  
retirant or other system retirant shall contribute to the school 1875  
employees retirement system in accordance with section 3309.47 1876  
of the Revised Code, and the employer shall make contributions 1877  
in accordance with section 3309.49 of the Revised Code. 1878

~~(2) An employer that employs an SERS retirant or other 1879~~  
~~system retirant shall notify the retirement board of the 1880~~  
~~employment not later than the end of the month in which the 1881~~  
~~employment commences. On receipt of notice from an employer that 1882~~  
~~a person who is an other system retirant has been employed, the 1883~~  
~~school employees retirement system shall notify the state 1884~~  
~~retirement system of which the other system retirant was a 1885~~  
~~member of such employment. 1886~~

~~(C) An individual who became an SERS retirant or other 1887~~  
~~system retirant before the effective date of this amendment who 1888~~  
~~has received a retirement allowance or disability benefit for 1889~~  
~~less than two months when employment subject to this section 1890~~

division commences shall forfeit the retirement allowance or 1891  
disability benefit for any month the SERS retirant or other 1892  
system retirant is employed prior to the expiration of the two- 1893  
month period. Service and contributions for that period shall 1894  
not be included in the calculation of any benefits payable to 1895  
the SERS retirant or other system retirant, and those 1896  
contributions shall be refunded on death or termination of the 1897  
employment. Contributions made on compensation earned after the 1898  
expiration of such period shall be used in the calculation of 1899  
the benefit or payment due under section 3309.344 of the Revised 1900  
Code. 1901

(C) An individual who, on or after the effective date of 1902  
this amendment, becomes an SERS retirant or other system 1903  
retirant and is employed by a public employer shall forfeit the 1904  
pension portion of the retirement allowance for the period 1905  
beginning on the first day of the month following the month in 1906  
which employment begins and ending on the first day of the month 1907  
following the month in which employment ends. The annuity 1908  
portion of the retirement allowance shall be suspended on the 1909  
day employment begins and accumulate to the credit of the 1910  
retirant to be used in a recalculation of the retirement 1911  
allowance after employment ends. Neither the retirant nor the 1912  
retirant's employer shall contribute to the school employees 1913  
retirement system on the retirant's behalf. 1914

(D) An employer that employs an SERS retirant or other 1915  
system retirant shall notify the school employees retirement 1916  
board of the employment not later than the end of the month in 1917  
which the employment commences. On receipt of notice from an 1918  
employer that an individual who is an other system retirant has 1919  
been employed, the school employees retirement system shall 1920  
notify the state retirement system of which the other system 1921

retirant was a member of such employment. 1922

(E) On receipt of notice from the Ohio police and fire 1923  
pension fund, public employees retirement system, or state 1924  
teachers retirement system of the re-employment of an SERS 1925  
retirant, the school employees retirement system shall not pay, 1926  
or if paid shall recover, the amount to be forfeited by the SERS 1927  
retirant in accordance with section 145.38, 742.26, or 3307.35 1928  
of the Revised Code. 1929

~~(E)~~ (F) An SERS retirant or other system retirant subject 1930  
to this section is not a member of the school employees 1931  
retirement system; does not have any of the rights, privileges, 1932  
or obligations of membership, except as specified in this 1933  
section; and is not eligible to receive health, medical, 1934  
hospital, or surgical benefits under section 3309.69 of the 1935  
Revised Code for employment subject to this section. 1936

~~(F)~~ (G) If the disability benefit of an other system 1937  
retirant employed under this section is terminated, the retirant 1938  
shall become a member of the school employees retirement system, 1939  
effective on the first day of the month next following the 1940  
termination, with all the rights, privileges, and obligations of 1941  
membership. If the retirant, after the termination of the 1942  
disability benefit, earns two years of service credit under this 1943  
retirement system or under the public employees retirement 1944  
system, Ohio police and fire pension fund, state teachers 1945  
retirement system, or state highway patrol retirement system, 1946  
the retirant's prior contributions as an other system retirant 1947  
under this section shall be included in the retirant's total 1948  
service credit as a school employees retirement system member, 1949  
and the retirant shall forfeit all rights and benefits of this 1950  
section. Not more than one year of credit may be given for any 1951

period of twelve months. 1952

~~(C)~~ (H) This section does not affect the receipt of 1953  
benefits by or eligibility for benefits of any person who on 1954  
August 29, 1976, was receiving a disability benefit or service 1955  
retirement pension or allowance from a state or municipal 1956  
retirement system in Ohio and was a member of any other state or 1957  
municipal retirement system of this state. 1958

~~(H)~~ (I) The school employees retirement board may adopt 1959  
rules to carry out this section. 1960

**Sec. 3309.344.** For purposes of this section, "SERS 1961  
retirant" includes a member who retired under section 3309.343 1962  
of the Revised Code. 1963

(A) Except as provided in division (B) (3) of this section, 1964  
an SERS retirant or other system retirant who has made 1965  
contributions under section 3309.341 or 3309.343 of the Revised 1966  
Code may file an application with the school employees 1967  
retirement system for a benefit consisting of a single life 1968  
annuity. The annuity shall have a reserve equal to the amount of 1969  
the retirant's accumulated contributions for the period of 1970  
employment, other than the contributions excluded pursuant to 1971  
division ~~(C)~~ (B) (2) of section 3309.341 of the Revised Code, and 1972  
an amount of the employer's contributions determined by the 1973  
board, plus interest credited to the date of retirement at a 1974  
rate determined by the board. The SERS retirant or other system 1975  
retirant shall elect either to receive the benefit as a monthly 1976  
annuity for life or a lump sum payment discounted to the present 1977  
value using a rate of interest determined by the board, except 1978  
that if the monthly annuity would be less than twenty-five 1979  
dollars per month, the retirant shall receive a lump sum 1980  
payment. 1981

A benefit payable under this division shall commence on	1982
the first day of the month after the latest of the following:	1983
(1) The last day for which compensation for all employment	1984
subject to sections 3309.341 and 3309.343 of the Revised Code	1985
was paid;	1986
(2) Attainment by the SERS retirant or other system	1987
retirant of age sixty-five;	1988
(3) If the SERS retirant or other system retirant was	1989
previously employed under section 3309.341 or 3309.343 of the	1990
Revised Code and is receiving or previously received a benefit	1991
under this division, completion of a period of twelve months	1992
since the effective date of that benefit.	1993
(B) (1) An SERS or other system retirant under age sixty-	1994
five who has made contributions under section 3309.341 or	1995
3309.343 of the Revised Code may file an application with the	1996
school employees retirement system for a return of those	1997
contributions if both of the following conditions are met:	1998
(a) The retirant has terminated, for any reason other than	1999
death, the employment for which the contributions were made.	2000
(b) If the retirant received a return of contributions	2001
under this division for a previous period of employment under	2002
section 3309.341 or 3309.343 of the Revised Code, twelve months	2003
have passed since the date the retirement system returned the	2004
contributions.	2005
(2) A return of contributions under this division shall	2006
consist of all of the contributions the SERS or other system	2007
retirant made under section 3309.341 or 3309.343 of the Revised	2008
Code.	2009

(3) Payment of a return of contributions under this 2010  
division cancels the SERS or other system retirant's right to a 2011  
benefit under division (A) of this section for the service for 2012  
which the contributions were made. 2013

(C) (1) If an SERS retirant or other system retirant who 2014  
made contributions under section 3309.341 or 3309.343 of the 2015  
Revised Code dies before receiving a benefit under division (A) 2016  
of this section or a return of contributions under division (B) 2017  
of this section, a lump sum payment shall be paid to the 2018  
beneficiary under division (D) of this section. The lump sum 2019  
shall be calculated in accordance with division (A) of this 2020  
section. 2021

(2) If at the time of death an SERS retirant or other 2022  
system retirant receiving a monthly annuity under division (A) 2023  
of this section has received less than the retirant would have 2024  
received as a lump sum payment, the difference between the 2025  
amount received and the amount that would have been received as 2026  
a lump sum payment shall be paid to the retirant's beneficiary 2027  
under division (D) of this section. 2028

(D) An SERS retirant or other system retirant employed 2029  
under section 3309.341 or 3309.343 of the Revised Code may 2030  
designate one or more persons as beneficiary to receive any 2031  
benefits payable under this section due to death. The 2032  
designation shall be in writing duly executed on a form provided 2033  
by the school employees retirement board, signed by the SERS 2034  
retirant or other system retirant, and filed with the board 2035  
prior to death. The last designation of a beneficiary revokes 2036  
all previous designations. The SERS retirant's or other system 2037  
retirant's marriage, divorce, marriage dissolution, legal 2038  
separation, withdrawal of account, birth of the retirant's 2039

child, or adoption of a child revokes all previous designations. 2040  
If there is no designated beneficiary, the beneficiary is the 2041  
beneficiary designated under division (D) of section 3309.44 of 2042  
the Revised Code. If any benefit payable under this section due 2043  
to the death of an SERS retirant or other system retirant is not 2044  
claimed by a beneficiary within five years after the death, the 2045  
amount payable shall be transferred to the guarantee fund and 2046  
thereafter paid to the beneficiary or the estate of the SERS 2047  
retirant or other system retirant on application to the board. 2048

(E) No amount received under this section shall be 2049  
included in determining an additional benefit under section 2050  
3309.374 of the Revised Code or any other post-retirement 2051  
benefit increases. 2052

**Sec. 3501.13.** (A) The director of the board of elections 2053  
shall keep a full and true record of the proceedings of the 2054  
board and of all moneys received and expended; file and preserve 2055  
in the board's office all orders and records pertaining to the 2056  
administration of registrations, primaries, and elections; 2057  
receive and have the custody of all books, papers, and property 2058  
belonging to the board; and perform other duties in connection 2059  
with the office of director and the proper conduct of elections 2060  
as the board determines. 2061

(B) Before entering upon the duties of the office, the 2062  
director shall subscribe to an oath that the director will 2063  
support the Constitution of the United States and the Ohio 2064  
Constitution, perform all the duties of the office to the best 2065  
of the director's ability, enforce the election laws, and 2066  
preserve all records, documents, and other property pertaining 2067  
to the conduct of elections placed in the director's custody. 2068

(C) The director may administer oaths to persons required 2069

by law to file certificates or other papers with the board, to 2070  
precinct election officials, to witnesses who are called to 2071  
testify before the board, and to voters filling out blanks at 2072  
the board's offices. Except as otherwise provided by state or 2073  
federal law, the records of the board and papers and books filed 2074  
in its office are public records and open to inspection under 2075  
such reasonable regulations as shall be established by the 2076  
board. The following notice shall be posted in a prominent place 2077  
at each board office: 2078

"Except as otherwise provided by state or federal law, 2079  
records filed in this office of the board of elections are open 2080  
to public inspection during normal office hours, pursuant to the 2081  
following reasonable regulations: (the board shall here list its 2082  
regulations). Whoever prohibits any person from inspecting the 2083  
public records of this board is subject to the penalties of 2084  
section 3599.161 of the Revised Code." 2085

~~(D) Upon receipt of a written declaration of intent to 2086  
retire as provided for in section 145.38 of the Revised Code, 2087  
the director shall provide a copy to each member of the board of 2088  
elections. 2089~~

**Section 2.** That existing sections 145.01, 145.191, 145.38, 2090  
145.384, 145.471, 145.472, 145.58, 742.26, 3307.01, 3307.35, 2091  
3307.352, 3309.341, 3309.344, and 3501.13 and sections 145.381, 2092  
145.382, 3307.353, and 3309.345 of the Revised Code are hereby 2093  
repealed. 2094

**Section 3.** This act shall be known as the "Double Dippers 2095  
Inappropriately Privileged (DDIP)." 2096