

As Reported by the House Pensions Committee

135th General Assembly

Regular Session

2023-2024

Sub. H. B. No. 296

Representatives Abrams, Hall

**Cosponsors: Representatives Ghanbari, Creech, Edwards, Miller, K., Johnson,
Carruthers, Manning**

A BILL

To amend sections 742.31 and 742.33 of the Revised 1
Code to increase contribution amounts that 2
employers of full-time municipal police officers 3
and Ohio Police and Fire Pension Fund members 4
must make to the Fund. 5

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

Section 1. That sections 742.31 and 742.33 of the Revised 6
Code be amended to read as follows: 7

Sec. 742.31. (A) Except as provided in division (B) of 8
this section, each employee shall contribute an amount equal to 9
a percentage of the employee's salary to the Ohio police and 10
fire pension fund according to the following schedule: 11

(1) For salary earned in pay periods beginning not later 12
than ~~July 1, 2013~~June 30, 2030, ~~ten-twelve and one-quarter per~~ 13
cent; 14

(2) For salary earned in pay periods beginning not earlier 15
than ~~July 2, 2013, but not later than July 1, 2014~~2030, ~~ten and~~ 16
~~three-quarters~~ twelve and one-half per cent 17

~~(3) For salary earned in pay periods beginning not earlier than July 2, 2014, but not later than July 1, 2015, eleven and one-half per cent;~~ 18
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~~(4) For salary earned in pay periods beginning not earlier than July 2, 2015, twelve and one-quarter per cent.~~ 21
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(B) Following the actuarial investigation required by 23
division (B) of section 742.14 of the Revised Code due on 24
November 1, 2017, and following each quinquennial actuarial 25
investigation thereafter, if, in consultation with the board's 26
actuary, the board determines that an adjustment to the 27
contribution rate is appropriate, the board may, in accordance 28
with rules adopted under section 742.10 of the Revised Code, do 29
either of the following: 30

(1) If the board's determination is that an increase in 31
the contribution rate is necessary to preserve the fiscal 32
integrity of the fund, increase the contribution rate; 33

(2) If the board's determination is that a decrease in the 34
contribution rate would not materially impair the fiscal 35
integrity of the fund, decrease the contribution rate. 36

(C) The amount shall be deducted by the employer from the 37
employee's salary as defined in division (L) of section 742.01 38
of the Revised Code for each payroll period, irrespective of 39
whether the minimum compensation provided by law for the 40
employee is reduced thereby. Every employee shall be deemed to 41
consent to the deductions, and payment to the employee less the 42
deductions is a complete discharge and acquittance of all claims 43
and demands for the services rendered by the employee during the 44
period covered by such payment. 45

Sec. 742.33. (A) Each employer shall pay monthly, on such 46

dates as the board of trustees of the Ohio police and fire 47
pension fund requires, from its general fund, or from a levy 48
imposed pursuant to division (J), (W), or (JJ) of section 49
5705.19 of the Revised Code, to the fund an amount known as the 50
"police officer employers' contribution," ~~which shall be~~ 51
~~nineteen and one-half~~ The police officer employers' contribution 52
is a certain per cent of the salaries as defined in division (L) 53
of section 742.01 of the Revised Code of the members of the 54
police department of the employer as follows: 55

(1) For salaries earned by the members in pay periods 56
beginning before July 1, 2025, nineteen and one-half per cent; 57

(2) For salaries earned by the members in pay periods 58
beginning on and after July 1, 2025, but not later than June 30, 59
2026, twenty and one-quarter per cent; 60

(3) For salaries earned by the members in pay periods 61
beginning on and after July 1, 2026, but not later than June 30, 62
2027, twenty-one per cent; 63

(4) For salaries earned by the members in pay periods 64
beginning on and after July 1, 2027, but not later than June 30, 65
2028, twenty-one and three-quarters per cent; 66

(5) For salaries earned by the members in pay periods 67
beginning on and after July 1, 2028, but not later than June 30, 68
2029, twenty-two and one-half per cent; 69

(6) For salaries earned by the members in pay periods 70
beginning on and after July 1, 2029, but not later than June 30, 71
2030, twenty-three and one-quarter per cent; 72

(7) For salaries earned by the members in pay periods 73
beginning on and after July 1, 2030, twenty-four per cent. 74

(B) The taxing authority of each municipal corporation in 75
which there was a police relief and pension fund on October 1, 76
1965, shall annually, in the manner provided for making other 77
municipal levies and in addition to all other levies authorized 78
by law, levy a tax of three-tenths of one mill upon all the real 79
and personal property as listed for taxation in the municipal 80
corporation for the purpose of paying the police officer 81
employers' contribution and the municipal corporation's accrued 82
liability for its former police relief and pension fund and 83
interest thereon, and of defraying the current operating 84
expenses of the municipal corporation. The annual revenues 85
derived from the tax shall be used in the following order: 86

(1) First, to pay the current police officer employers' 87
contribution and any interest related thereto; 88

(2) Second, to pay any accrued liability chargeable to the 89
municipal corporation during the current calendar year for its 90
former police relief and pension fund and any interest related 91
thereto; 92

(3) Third, to defray the current operating expenses of the 93
municipal corporation. 94

Section 2. That existing sections 742.31 and 742.33 of the 95
Revised Code are hereby repealed. 96