

As Introduced

136th General Assembly

Regular Session

2025-2026

H. B. No. 73

Representatives Miller, K., Hall, T.

Cosponsors: Representatives Miller, J., Williams, Abrams



A BILL

To amend sections 145.22, 145.23, 145.35, 145.46, 1
145.561, and 742.63 and to enact sections 2
145.71, 145.72, 145.721, 145.722, 145.73, 3
145.74, 145.75, 145.751, 145.76, and 145.77 of 4
the Revised Code to establish a deferred 5
retirement option plan for law enforcement 6
officers in the Public Employees Retirement 7
System. 8

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

Section 1. That sections 145.22, 145.23, 145.35, 145.46, 9
145.561, and 742.63 be amended and sections 145.71, 145.72, 10
145.721, 145.722, 145.73, 145.74, 145.75, 145.751, 145.76, and 11
145.77 of the Revised Code be enacted to read as follows: 12

Sec. 145.22. (A) The public employees retirement board 13
shall have prepared annually by or under the supervision of an 14
actuary an actuarial valuation of the pension assets, 15
liabilities, and funding requirements of the public employees 16
retirement system as established pursuant to this chapter. The 17
actuary shall complete the valuation in accordance with 18

actuarial standards of practice promulgated by the actuarial 19
standards board of the American academy of actuaries and prepare 20
a report of the valuation. The report shall include all of the 21
following: 22

(1) A summary of the benefit provisions evaluated; 23

(2) A summary of the census data and financial information 24
used in the valuation; 25

(3) A description of the actuarial assumptions, actuarial 26
cost method, and asset valuation method used in the valuation, 27
including a statement of the assumed rate of payroll growth and 28
assumed rate of growth or decline in the number of members 29
contributing to the retirement system; 30

(4) A summary of findings that includes a statement of the 31
actuarial accrued pension liabilities and unfunded actuarial 32
accrued pension liabilities; 33

(5) A schedule showing the effect of any changes in the 34
benefit provisions, actuarial assumptions, or cost methods since 35
the last annual actuarial valuation; 36

(6) A statement of whether contributions to the retirement 37
system are expected to be sufficient to satisfy the funding 38
objectives established by the board. 39

The board shall submit the report to the Ohio retirement 40
study council, the director of budget and management, and the 41
standing committees of the house of representatives and the 42
senate with primary responsibility for retirement legislation 43
immediately upon its availability and not later than the first 44
day of September following the year for which the valuation was 45
made. 46

(B) At such time as the public employees retirement board 47
determines, and at least once in each five-year period, the 48
board shall have prepared by or under the supervision of an 49
actuary an actuarial investigation of the mortality, service, 50
and other experience of the members, retirants, contributors, 51
and beneficiaries of the system to update the actuarial 52
assumptions used in the actuarial valuation required by division 53
(A) of this section. The actuary shall prepare a report of the 54
actuarial investigation. The report shall be prepared and any 55
recommended changes in actuarial assumptions shall be made in 56
accordance with the actuarial standards of practice promulgated 57
by the actuarial standards board of the American academy of 58
actuaries. The report shall include all of the following: 59

(1) A summary of relevant decrement and economic 60
assumption experience observed over the period of the 61
investigation; 62

(2) Recommended changes in actuarial assumptions to be 63
used in subsequent actuarial valuations required by division (A) 64
of this section; 65

(3) A measurement of the financial effect of the 66
recommended changes in actuarial assumptions; 67

(4) If the investigation required by this division 68
includes the investigation required by division (F) of this 69
section, a report of the result of that investigation. 70

The board shall submit the report to the Ohio retirement 71
study council and the standing committees of the house of 72
representatives and the senate with primary responsibility for 73
retirement legislation not later than the first day of November 74
following the last fiscal year of the period the report covers. 75

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

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

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

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

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

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

(5) A statement of whether the scheduled contributions to the system after the proposed change is enacted are expected to

be sufficient to satisfy the funding objectives established by 105
the board. 106

Not later than sixty days from the date of introduction of 107
the legislation, the board shall submit a copy of the actuarial 108
analysis to the legislative service commission, the standing 109
committees of the house of representatives and the senate with 110
primary responsibility for retirement legislation, and the Ohio 111
retirement study council. 112

(E) The board shall have prepared annually a report giving 113
a full accounting of the revenues and costs relating to the 114
provision of benefits under sections 145.58 and 145.584 of the 115
Revised Code. The report shall be made as of December 31, 1997, 116
and the thirty-first day of December of each year thereafter. 117
The report shall include the following: 118

(1) A description of the statutory authority for the 119
benefits provided; 120

(2) A summary of the benefits; 121

(3) A summary of the eligibility requirements for the 122
benefits; 123

(4) A statement of the number of participants eligible for 124
the benefits; 125

(5) A description of the accounting, asset valuation, and 126
funding method used to provide the benefits; 127

(6) A statement of the net assets available for the 128
provision of the benefits as of the last day of the fiscal year; 129

(7) A statement of any changes in the net assets available 130
for the provision of benefits, including participant and 131
employer contributions, net investment income, administrative 132

expenses, and benefits provided to participants, as of the last 133
day of the fiscal year; 134

(8) For the last six consecutive fiscal years, a schedule 135
of the net assets available for the benefits, the annual cost of 136
benefits, administrative expenses incurred, and annual employer 137
contributions allocated for the provision of benefits; 138

(9) A description of any significant changes that affect 139
the comparability of the report required under this division; 140

(10) A statement of the amount paid under division (C) of 141
section 145.58 of the Revised Code. 142

The board shall submit the report to the Ohio retirement 143
study council, the director of budget and management, and the 144
standing committees of the house of representatives and the 145
senate with primary responsibility for retirement legislation 146
immediately upon its availability and not later than the 147
thirtieth day of June following the year for which the report 148
was made. 149

(F) At least once in each five-year period, the board 150
shall have prepared by or under the supervision of an actuary an 151
actuarial investigation of the deferred retirement option plan 152
established under section 145.71 of the Revised Code. The 153
investigation shall include an examination of the financial 154
impact, if any, on the retirement system of offering the plan to 155
members. 156

The actuary shall prepare a report of the actuarial 157
investigation. The report shall include a determination of 158
whether the plan, as established or modified, has a negative 159
financial impact on the retirement system and, if so, 160
recommendations on how to modify the plan to eliminate the 161

negative financial impact. If the actuarial report indicates 162
that the plan has a negative financial impact on the retirement 163
system, the board shall modify the plan. If the board modifies 164
the plan, the rights and obligations of members who have already 165
elected to participate shall not be altered. 166

The employer contributions to the employers' accumulation 167
fund shall not be increased to offset any negative financial 168
impact of the deferred retirement option plan. 169

The board may include the actuarial investigation required 170
under this division as part of the actuarial investigation 171
required under division (B) of this section. If the report of 172
the actuarial investigation required by this division is not 173
included in the report required by division (B) of this section, 174
the board shall submit the report required by this division to 175
the Ohio retirement study council and the standing committees of 176
the house of representatives and the senate with primary 177
responsibility for retirement legislation not later than the 178
first day of November following the last fiscal year of the 179
period the report covers. 180

Sec. 145.23. The funds hereby created are the employees' 181
savings fund, the employers' accumulation fund, the annuity and 182
pension reserve fund, the income fund, the survivors' benefit 183
fund, the defined contribution fund, and the expense fund. 184

(A) The employees' savings fund is the fund in which shall 185
be accumulated contributions from the earnable salaries of 186
contributors, except as provided in division (B) (1) (b) of 187
section 145.73 of the Revised Code, for the purchase of 188
annuities or retirement allowances. 189

The accumulated contributions of a contributor returned to 190

the contributor upon withdrawal, or paid to the contributor's 191
estate or designated beneficiary in the event of death, shall be 192
paid from the employees' savings fund. Any accumulated 193
contributions forfeited by failure of a member, or a member's 194
estate, to claim the same, shall remain in the employees' 195
savings fund or may be transferred to the income fund. The 196
accumulated contributions of a contributor shall be transferred 197
from the employees' savings fund to the annuity and pension 198
reserve fund in the event of the contributor's retirement. 199

(B) The employers' accumulation fund is the fund in which 200
shall be accumulated the reserves for the payment of all 201
pensions and disability benefits payable as provided in this 202
chapter. The amounts paid by any employer under section 145.48 203
of the Revised Code and the amounts contributed under division 204
(B) (1) (b) of section 145.73 of the Revised Code shall be 205
credited to the employers' accumulation fund. Amounts paid by an 206
employer under section 145.483 of the Revised Code shall be 207
credited to the employers' accumulation fund, except that if the 208
amounts paid by the employer are for members participating in a 209
PERS defined contribution plan those amounts may be credited to 210
the defined contribution fund. 211

Amounts paid by an employer under section 145.86 of the 212
Revised Code may be credited to the employers' accumulation 213
fund. 214

Any payments made into the employers' accumulation fund by 215
a member as provided in section 145.31 of the Revised Code shall 216
be refunded to such member under the conditions specified in 217
section 145.40 of the Revised Code. 218

Upon the retirement of a contributor, the full amount of 219
the contributor's pension reserve shall be transferred from the 220

employers' accumulation fund to the annuity and pension reserve 221
fund. 222

(C) The annuity and pension reserve fund is the fund from 223
which shall be paid all pensions, disability benefits, 224
annuities, and benefits in lieu thereof, because of which 225
reserves have been transferred from the employees' savings fund 226
and the employers' accumulation fund. The annuity and pension 227
reserve fund is also the fund from which shall be paid all 228
pensions, disability benefits, annuities, and benefits in lieu 229
thereof under a PERS defined contribution plan, if reserves have 230
been transferred to the fund for that purpose. 231

(D) The income fund is the fund from which interest is 232
transferred and credited on the amounts in the funds described 233
in divisions (B), (C), and (F) of this section, and is a 234
contingent fund from which the special requirements of the funds 235
may be paid by transfer from this fund. All income derived from 236
the investment of the funds of the system, together with all 237
gifts and bequests, or the income therefrom, shall be paid into 238
this fund. 239

Any deficit occurring in any other fund that will not be 240
covered by payments to that fund, as otherwise provided in 241
Chapter 145. of the Revised Code, shall be paid by transfers of 242
amounts from the income fund to such fund or funds. If the 243
amount in the income fund is insufficient at any time to meet 244
the amounts payable to the funds described in divisions (C) and 245
(F) of this section, the amount of the deficiency shall be 246
transferred from the employers' accumulation fund. 247

The system may accept gifts and bequests. Any gifts or 248
bequests, any funds which may be transferred from the employees' 249
savings fund by reason of lack of a claimant, any surplus in any 250

fund created by this section, or any other funds whose 251
disposition is not otherwise provided for, shall be credited to 252
the income fund. 253

(E) Except as provided in division (G) of this section, 254
the expense fund is the fund from which shall be paid the 255
expenses of the administration of this chapter, exclusive of 256
amounts payable as retirement allowances and as other benefits. 257

(F) The survivors' benefit fund is the fund from which 258
shall be paid dependent survivor benefits provided by section 259
145.45 of the Revised Code. 260

(G) The defined contribution fund is the fund in which 261
shall be accumulated the contributions deducted from the 262
earnable salary of members participating in a PERS defined 263
contribution plan, as provided in section 145.85 of the Revised 264
Code, together with any earnings credited thereon. The defined 265
contribution fund is the fund in which may be accumulated the 266
contributions under section 145.86 of the Revised Code, together 267
with any earnings credited thereon. Except as provided in 268
division (C) of this section, the defined contribution fund is 269
the fund from which shall be paid all benefits provided under a 270
PERS defined contribution plan and from which may be paid 271
administrative expenses of the plan. 272

Sec. 145.35. (A) As used in this section and sections 273
145.362 and 145.363 of the Revised Code: 274

(1) "Examining physician" means a physician appointed by 275
the public employees retirement board to conduct a medical 276
examination of a disability benefit applicant or recipient. 277

(2) "Medical consultant" means a physician appointed by 278
the board to review a member's application for a disability 279

benefit or an appeal of a denial or termination of a benefit.	280
(3) "On-duty illness or injury" means an illness or injury	281
that occurred during or resulted from performance of duties	282
under the direct supervision of a public employer.	283
(B) The public employees retirement system shall provide	284
disability coverage to each member who has at least five years	285
of total service credit and disability coverage for on-duty	286
illness or injury to each member who is a PERS law enforcement	287
officer or PERS public safety officer, regardless of length of	288
service.	289
The coverage shall extend only to illness or injury that	290
occurs before the member's contributing service terminates or,	291
in the case of illness or injury that results from contributing	292
service, becomes evident not later than two years after the date	293
the contributing service ends. The coverage shall not extend to	294
disability resulting from elective cosmetic surgery other than	295
reconstructive surgery.	296
Not later than October 16, 1992, the public employees	297
retirement board shall give each person who is a member on July	298
29, 1992, the opportunity to elect disability coverage either	299
under section 145.36 of the Revised Code or under section	300
145.361 of the Revised Code. The board shall mail notice of the	301
election, accompanied by an explanation of the coverage under	302
each of the Revised Code sections and a form on which the	303
election is to be made, to each member at the member's last	304
known address. The board shall also provide the explanation and	305
form to any member on request.	306
Regardless of whether the member actually receives notice	307
of the right to make an election, a member who fails to file a	308

valid election under this section shall be considered to have 309
elected disability coverage under section 145.36 of the Revised 310
Code. To be valid, an election must be made on the form provided 311
by the retirement board, signed by the member, and filed with 312
the board not later than one hundred eighty days after the date 313
the notice was mailed, or, in the case of a form provided at the 314
request of a member, a date specified by rule of the retirement 315
board. Once made, an election is irrevocable, but if the member 316
ceases to be a member of the retirement system, the election is 317
void. If a person who makes an election under this section also 318
makes an election under section 3307.62 or 3309.39 of the 319
Revised Code, the election made for the system that pays a 320
disability benefit to that person shall govern the benefit. 321

Disability coverage shall be provided under section 322
145.361 of the Revised Code for persons who become members after 323
July 29, 1992, and for members who elect under this division to 324
be covered under section 145.361 of the Revised Code. 325

The retirement board may adopt rules governing elections 326
made under this division. 327

(C) Application for a disability benefit may be made by a 328
member, by a person acting in the member's behalf, or by the 329
member's employer, provided the member has disability coverage 330
under section 145.36 or 145.361 of the Revised Code and is not 331
receiving a disability benefit under any other Ohio state or 332
municipal retirement program. Application must be made within 333
two years from the date the member's contributing service under 334
the PERS defined benefit plan terminated or the date the member 335
ceased to make contributions to the PERS defined benefit plan 336
under section 145.814 of the Revised Code, unless the board's 337
medical consultant determines that the member's medical records 338

demonstrate conclusively that at the time the two-year period 339
expired, the member was physically or mentally incapacitated for 340
duty and unable to make an application. Application may not be 341
made by or for any person receiving age and service retirement 342
benefits under section 145.33, 145.331, 145.332, 145.335, or 343
145.37 or former section 145.34 of the Revised Code or any 344
person who, pursuant to section 145.40 of the Revised Code, has 345
been paid the accumulated contributions standing to the credit 346
of the person's individual account in the employees' savings 347
fund. The application shall be made on a form provided by the 348
retirement board. 349

(D) The benefit payable to any member who is approved for 350
a disability benefit shall become effective on the first day of 351
the month immediately following the later of the following: 352

(1) The last day for which compensation was paid; 353

(2) The attainment of eligibility for a disability 354
benefit. 355

(E) Medical examination of a member who has applied for a 356
disability benefit shall be conducted by a competent 357
disinterested examining physician to determine whether the 358
member is mentally or physically incapacitated for the 359
performance of duty by a disabling condition either permanent or 360
presumed to be permanent. The disability must have occurred 361
since last becoming a member or have increased since last 362
becoming a member to such extent as to make the disability 363
permanent or presumed to be permanent. A disability is presumed 364
to be permanent if it is expected to last for a continuous 365
period of not less than twelve months following the filing of 366
the application. 367

The standard used to determine whether a member is 368
incapacitated for duty is that the member is mentally or 369
physically incapable of performing the duties of the most recent 370
public position held by the member. 371

~~A~~ Except as provided in section 145.76 of the Revised 372
Code, a member shall receive a disability benefit under section 373
145.36 or 145.361 of the Revised Code if all of the following 374
apply: 375

(1) The board's examining physician determines that the 376
member qualifies for a disability benefit and the board's 377
medical consultant concurs with the determination; 378

(2) The board concurs with the medical consultant's 379
determination; 380

(3) The member agrees to medical treatment as specified in 381
division (F) of this section. 382

A disability benefit described in this division may be 383
commenced prior to the board's concurrence with the 384
determination if the conditions specified in divisions (E) (1) 385
and (3) of this section are met. 386

The action of the board shall be final. 387

(F) The public employees retirement board shall adopt 388
rules requiring a disability benefit recipient, as a condition 389
of continuing to receive a disability benefit, to agree in 390
writing to obtain any medical treatment recommended by the 391
board's medical consultant and submit medical reports regarding 392
the treatment. If the board determines that a disability benefit 393
recipient is not obtaining the medical treatment or the board 394
does not receive a required medical report, the disability 395
benefit shall be suspended until the treatment is obtained, the 396

report is received by the board, or the board's medical 397
consultant certifies that the treatment is no longer helpful or 398
advisable. Should the recipient's failure to obtain treatment or 399
submit a medical report continue for one year, the recipient's 400
right to the disability benefit shall be terminated as of the 401
effective date of the original suspension. 402

The board shall require the recipient of a disability 403
benefit who is described in section 145.363 of the Revised Code 404
to comply with that section. 405

(G) A disability benefit that has been granted a member 406
but has not commenced shall not be paid if the member continues 407
in or returns to employment with the same employer in the same 408
position or in a position with duties similar to those of the 409
position the member held at the time the benefit was granted. 410

(H) In the event an employer files an application for a 411
disability benefit as a result of a member having been separated 412
from service because the member is considered to be mentally or 413
physically incapacitated for the performance of the member's 414
present duty, and the board's medical consultant reports to the 415
board that the member is physically and mentally capable of 416
performing service similar to that from which the member was 417
separated and the board concurs in the report, the board shall 418
so certify to the employer and the employer shall restore the 419
member to the member's previous position and salary or to a 420
similar position and salary. 421

Sec. 145.46. (A) A retirement allowance calculated under 422
section 145.33, 145.331, 145.332, or 145.335 of the Revised Code 423
shall be paid as provided in this section. 424

Unless the member is required by division (C) of this 425

section to select a specified plan of payment, a member may 426
elect a plan of payment as provided in division (B) (1), (2), or 427
(3) of this section. An election shall be made at the time the 428
member makes application for retirement or makes an election to 429
participate in the deferred retirement option plan established 430
under section 145.71 of the Revised Code and on a form provided 431
by the public employees retirement board. A plan of payment 432
elected under this section shall be effective only if approved 433
by the board, which shall approve it only if it is certified by 434
an actuary engaged by the board to be the actuarial equivalent 435
of the retirement allowance calculated under section 145.33, 436
145.331, 145.332, or 145.335 of the Revised Code. 437

(B) The following plans of payment shall be offered by the 438
public employees retirement system: 439

(1) "Joint-life plan," an allowance that consists of the 440
actuarial equivalent of the member's retirement allowance 441
determined under section 145.33, 145.331, 145.332, or 145.335 of 442
the Revised Code in a lesser amount payable for life and one- 443
half or some other portion equal to ten per cent or more of the 444
allowance continuing after death to the member's designated 445
beneficiary for the beneficiary's life. The beneficiary shall be 446
nominated by written designation filed with the retirement 447
board. The amount payable to the beneficiary shall not exceed 448
the amount payable to the member. 449

(2) "Single-life plan," the member's retirement allowance 450
determined under section 145.33, 145.331, 145.332, or 145.335 of 451
the Revised Code; 452

(3) "Multiple-life plan," an allowance that consists of 453
the actuarial equivalent of the member's retirement allowance 454
determined under section 145.33, 145.331, 145.332, or 145.335 of 455

the Revised Code in a lesser amount payable to the retirant for 456
life and some portion of the lesser amount continuing after 457
death to two, three, or four surviving beneficiaries designated 458
at the time of the member's retirement. Unless required under 459
division (C) of this section, no portion allocated under this 460
plan of payment shall be less than ten per cent. The total of 461
the portions allocated shall not exceed one hundred per cent of 462
the member's lesser allowance. 463

(C) A member shall select a plan of payment as follows: 464

(1) Subject to division (C)(2) of this section, if the 465
member is married at the time of retirement, the member shall 466
select a joint-life plan and receive a plan of payment that 467
consists of the actuarial equivalent of the member's retirement 468
allowance determined under section 145.33, 145.331, 145.332, or 469
145.335 of the Revised Code in a lesser amount payable for life 470
and one-half of such allowance continuing after death to the 471
member's surviving spouse for the life of the spouse. A married 472
member is not required to select this plan of payment if the 473
member's spouse consents in writing to the member's election of 474
a plan of payment other than described in this division or the 475
board waives the requirement that the spouse consent; 476

(2) If prior to the effective date of the member's 477
retirement, the public employees retirement board receives a 478
copy of a court order issued under section 3105.171 or 3105.65 479
of the Revised Code or the laws of another state regarding 480
division of marital property the board shall accept the member's 481
election of a plan of payment under this section only if the 482
member complies with both of the following: 483

(a) The member elects a plan of payment that is in 484
accordance with the order. 485

(b) If the member is married, the member elects a multiple-life plan and designates the member's current spouse as a beneficiary under that plan unless that spouse consents in writing to not being designated a beneficiary under any plan of payment or the board waives the requirement that the current spouse consent.

(D) An application for retirement shall include an explanation of all of the following:

(1) That, if the member is married, unless the spouse consents to another plan of payment or there is a court order dividing marital property issued under section 3105.171 or 3105.65 of the Revised Code or the laws of another state regarding the division of marital property that provides for payment in a specified amount, the member's retirement allowance will be paid under a joint-life plan and consist of the actuarial equivalent of the member's retirement allowance in a lesser amount payable for life and one-half of the allowance continuing after death to the surviving spouse for the life of the spouse;

(2) A description of the alternative plans of payment, including all plans described in division (B) of this section, available with the consent of the spouse;

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

(4) That consent is irrevocable once notice of consent is filed with the board.

Consent shall be valid only if it is signed, in writing, and witnessed by a notary public. The board may waive the requirement of consent if the spouse is incapacitated or cannot

be located or for any other reason specified by the board. 515
Consent or waiver is effective only with regard to the spouse 516
who is the subject of the consent or waiver. 517

(E) (1) Beginning on a date selected by the retirement 518
board, which shall be not later than July 1, 2004, a member may 519
elect to receive a retirement allowance under a plan of payment 520
consisting of both a lump sum in an amount the member designates 521
that constitutes a portion of the member's retirement allowance 522
under a plan described in division (B) of this section and the 523
remainder as a monthly allowance under that plan. 524

The total amount paid as a lump sum and a monthly benefit 525
shall be the actuarial equivalent of the amount that would have 526
been paid had the lump sum not been selected. 527

(2) The lump sum designated by a member shall be not less 528
than six times and not more than thirty-six times the monthly 529
amount that would be payable to the member under the plan of 530
payment elected under division (B) of this section had the lump 531
sum not been elected and shall not result in a monthly allowance 532
that is less than fifty per cent of that monthly amount. 533

(F) If the retirement allowances, as a single life annuity 534
or payment plan as provided in this section, due and paid are in 535
a total amount less than (1) the accumulated contributions, and 536
(2) other deposits made by the member as provided by this 537
chapter, standing to the credit of the member at the time of 538
retirement, then the difference between the total amount of the 539
allowances paid and the accumulated contributions and other 540
deposits shall be paid to the beneficiary provided under 541
division (D) of section 145.43 of the Revised Code. 542

(G) (1) The death of a spouse or any designated beneficiary 543

following retirement shall cancel the portion of the plan of 544
payment providing continuing lifetime benefits to the deceased 545
spouse or deceased designated beneficiary. The retirant shall 546
receive the actuarial equivalent of the retirant's single 547
lifetime benefit, as determined by the board, based on the 548
number of remaining beneficiaries, with no change in the amount 549
payable to any remaining beneficiary. The change shall be 550
effective the month following the date of death. 551

(2) On divorce, annulment, or marriage dissolution, a 552
retirant receiving a retirement allowance under a plan that 553
provides for continuation of all or part of the allowance after 554
death for the lifetime of the retirant's surviving spouse may, 555
with the written consent of the spouse or pursuant to an order 556
of the court with jurisdiction over the termination of the 557
marriage, elect to cancel the portion of the plan providing 558
continuing lifetime benefits to that spouse. The retirant shall 559
receive the actuarial equivalent of the retirant's single 560
lifetime benefit as determined by the retirement board based on 561
the number of remaining beneficiaries, with no change in amount 562
payable to any remaining beneficiary. The election shall be made 563
on a form provided by the board and shall be effective the month 564
following its receipt by the board. 565

(H) (1) Following a marriage or remarriage, both of the 566
following apply: 567

(a) A retirant who is receiving the retirant's retirement 568
allowance under a single-life plan may elect a new plan of 569
payment under division (B) (1) of this section based on the 570
actuarial equivalent of the retirant's single lifetime benefit 571
as determined by the board. 572

(b) A retirant who is receiving a retirement allowance 573

pursuant to a plan of payment providing for payment to a former spouse pursuant to a court order described in division (C) (2) of this section may elect a new plan of payment in the form of a multiple-life plan based on the actuarial equivalent of the retirant's single lifetime retirement allowance as determined by the board if the new plan of payment elected does not reduce the payment to the former spouse.

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

The plan elected under this division shall become effective on the date of receipt by the board of an application on a form approved by the board, but any change in the amount of the retirement allowance shall commence on the first day of the month following the effective date of the plan.

(I) Any person who, prior to July 24, 1990, selected an optional plan of payment at retirement that provided for a return to the single life benefit after the designated beneficiary's death shall have the retirant's benefit adjusted to the optional plan equivalent without such provision.

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

Sec. 145.561. (A) Except as provided in division (B) of this section and section 145.363, 145.573, or 145.574 of the Revised Code, the granting of a retirement allowance, annuity, pension, or other benefit to any person, other than a person participating in the deferred retirement option plan established

under section 145.71 of the Revised Code, pursuant to action of 603
the public employees retirement board vests a right in such 604
person, so long as the person remains the recipient of any 605
benefit of the funds established by section 145.23 of the 606
Revised Code, to receive such retirement allowance, annuity, 607
pension, or other benefit at the rate fixed at the time of 608
granting such retirement allowance, annuity, pension, or other 609
benefit. Such right shall also be vested with equal effect in 610
the recipient of a grant heretofore made from any of the funds 611
named in section 145.23 of the Revised Code. Subject to sections 612
145.75 and 145.76 of the Revised Code, a person participating in 613
the deferred retirement option plan vests in the right to obtain 614
and receive the amount accrued to the benefit of the person when 615
the person ceases participating in the plan. 616

(B) This section does not apply to an increase made under 617
section 145.323 of the Revised Code for a recipient whose 618
benefit effective date is on or after ~~the effective date of this~~ 619
~~amendment~~ January 7, 2013. 620

Sec. 145.71. (A) As used in sections 145.71 to 145.77 of 621
the Revised Code, "deferred retirement option plan" means the 622
deferred retirement option plan established under this section. 623

(B) The public employees retirement board shall establish 624
and administer a deferred retirement option plan for PERS law 625
enforcement officers. In establishing and administering the 626
plan, the board shall comply with sections 145.72 to 145.77 of 627
the Revised Code and may do all things necessary to meet the 628
requirements of section 401(a) of the "Internal Revenue Code of 629
1986," 26 U.S.C. 401(a), applicable to governmental plans. 630

(C) The board shall adopt rules to implement this section 631
and sections 145.72 to 145.77 of the Revised Code. The board 632

shall specify in the rules the date of initial implementation of 633
the deferred retirement option plan. The board may specify in 634
the rules a period during which an election made under section 635
145.72 of the Revised Code may be rescinded. 636

Sec. 145.72. (A) A PERS law enforcement officer who is 637
eligible to apply for retirement under section 145.332 of the 638
Revised Code, at any time before applying for retirement under 639
that section, may elect to participate in the deferred 640
retirement option plan. However, eligibility to apply for a 641
reduced benefit under division (E) of section 145.332 of the 642
Revised Code does not make a PERS law enforcement officer 643
eligible to elect to participate in the plan. 644

(B) The PERS law enforcement officer shall make the 645
election by filing with the public employees retirement board an 646
election form provided by the board. The election is effective 647
on the first day of the employer's first payroll period 648
immediately following the board's receipt of the notice of 649
election. 650

(C) At the time of electing to participate, the PERS law 651
enforcement officer also shall make an election under section 652
145.46 of the Revised Code. Except as provided in that section, 653
the election under section 145.46 of the Revised Code is 654
irrevocable from the date it is received by the board. 655

(D) A PERS law enforcement officer electing to participate 656
in the deferred retirement option plan must agree to terminate 657
active service as a PERS law enforcement officer and begin 658
receiving the officer's retirement allowance not later than the 659
date that is eight years after the effective date of the 660
election to participate. If the officer refuses or neglects to 661
terminate active service in accordance with the agreement, the 662

board shall consider the officer's service terminated for 663
purposes of sections 145.71 to 145.77 of the Revised Code. 664

(E) While participating in the deferred retirement option 665
plan, a PERS law enforcement officer shall not be considered to 666
have elected retirement under section 145.332 of the Revised 667
Code. 668

Sec. 145.721. (A) A PERS law enforcement officer who 669
elects to participate in the deferred retirement option plan 670
shall continue in active service as a PERS law enforcement 671
officer but shall not be granted service credit under this 672
chapter for employment after the election's effective date. 673
While the officer is in active service as a PERS law enforcement 674
officer, the officer shall contribute, and the employer shall 675
contribute and report, to the public employees retirement system 676
in accordance with section 145.49 of the Revised Code. 677

(B) On and after the effective date of the PERS law 678
enforcement officer's election to participate in the deferred 679
retirement option plan, the officer is ineligible to purchase 680
service credit under this chapter or transfer to this system 681
service credit earned under Chapter 742., 3307., 3309., or 5505. 682
of the Revised Code or under the Cincinnati retirement system. 683

(C) Neither the PERS law enforcement officer nor the 684
officer's spouse and dependents are eligible for any benefit 685
under section 145.58 of the Revised Code while the officer is 686
participating in the deferred retirement option plan. 687

(D) A PERS law enforcement officer participating in the 688
deferred retirement option plan is eligible to vote in elections 689
for the employee members of the public employees retirement 690
board, but the officer is not eligible to vote in elections for 691

the retirant members of the board. 692

Sec. 145.722. For each PERS law enforcement officer who 693
elects to participate in the deferred retirement option plan, 694
the public employees retirement board shall determine the 695
officer's retirement allowance under section 145.332 of the 696
Revised Code. In determining the retirement allowance, the board 697
shall use the officer's total service credit and final average 698
salary as of the last day of the employer's payroll period 699
immediately before the effective date of the officer's election 700
to participate in the plan. The retirement allowance shall be 701
calculated using the election made by the officer under section 702
145.46 of the Revised Code. 703

Sec. 145.73. (A) During the period beginning on the 704
effective date of an election to participate in the deferred 705
retirement option plan and ending on the date participation 706
ceases, a PERS law enforcement officer's monthly retirement 707
allowance amount determined under section 145.722 of the Revised 708
Code shall accrue to the officer's benefit. To this amount shall 709
be added any benefit increases the officer would be eligible for 710
under section 145.323 of the Revised Code had the officer, on 711
the effective date of the officer's election, retired under 712
section 145.332 of the Revised Code. 713

(B) (1) The amounts contributed under division (A) (2) of 714
section 145.49 of the Revised Code by a PERS law enforcement 715
officer participating in the deferred retirement option plan 716
shall be credited as follows: 717

(a) Ten per cent of the officer's earnable salary accrues 718
to the officer's benefit; 719

(b) Any amount of the officer's earnable salary that is in 720

excess of ten per cent shall be credited to the employers' accumulation fund. 721
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(2) The public employees retirement system shall credit to the employers' accumulation fund the amounts contributed by employers under division (B) of section 145.49 of the Revised Code on behalf of an officer participating in the deferred retirement option plan. 723
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(C) During the period beginning on the election's effective date and ending on the date the PERS law enforcement officer ceases participation in the deferred retirement option plan, the amounts described in divisions (A) and (B) (1) (a) of this section earn interest at an annual rate established by the public employees retirement board and compounded annually using a method established by rule adopted under section 145.71 of the Revised Code. 728
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Sec. 145.74. A PERS law enforcement officer's participation in the deferred retirement option plan ceases on the occurrence of the earliest of the following: 736
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738

(A) Termination of the officer's active service as a PERS law enforcement officer; 739
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(B) The last day of the eight-year period that begins on the effective date of the officer's election to participate in the plan; 741
742
743

(C) Acceptance by the officer of a disability benefit awarded by the public employees retirement board under section 145.36 or 145.361 of the Revised Code; 744
745
746

(D) The officer's death. 747

Sec. 145.75. (A) A PERS law enforcement officer 748

participating in the deferred retirement option plan who 749
terminates active service as a PERS law enforcement officer 750
shall notify the public employees retirement board of the date 751
of termination on a form prescribed by the board. The officer is 752
not eligible to make another election under section 145.72 of 753
the Revised Code. 754

(B) (1) With regard to a PERS law enforcement officer who 755
was younger than fifty-two years of age on the effective date of 756
the election to participate in the deferred retirement option 757
plan, if the date of termination of the officer's active service 758
occurs on or after the first day of the fourth year after the 759
effective date of the election, the entire amount that has 760
accrued to the officer's benefit under the plan shall be 761
distributed to the officer pursuant to the officer's selection 762
under section 145.751 of the Revised Code. 763

If the date of termination occurs earlier than four years 764
after the effective date of the election to participate, the 765
officer forfeits the interest credited under division (C) of 766
section 145.73 of the Revised Code. 767

(2) With regard to a PERS law enforcement officer who, on 768
the effective date of the election to participate in the 769
deferred retirement option plan, was fifty-two years of age or 770
older, if the date of termination of the officer's active 771
service occurs on or after the first day of the third year after 772
the effective date of the election, the entire amount that has 773
accrued to the officer's benefit under the plan shall be 774
distributed to the officer pursuant to the officer's selection 775
under section 145.751 of the Revised Code. 776

If the date of termination occurs earlier than three years 777
after the effective date of the election to participate, the 778

officer forfeits the interest credited under division (C) of 779
section 145.73 of the Revised Code. 780

(C) Once a PERS law enforcement officer ceases 781
participation in the deferred retirement option plan as 782
described in division (A) or (B) of section 145.74 of the 783
Revised Code, the officer's retirement allowance determined 784
under section 145.722 of the Revised Code shall be paid to the 785
officer, commencing the day following the officer's last day of 786
active service as a PERS law enforcement officer. 787

Sec. 145.751. (A) On ceasing participation in the deferred 788
retirement option plan as described in division (A) or (B) of 789
section 145.74 of the Revised Code, a PERS law enforcement 790
officer shall select as the method of distribution of the amount 791
accrued to the officer under the plan one of the distribution 792
options provided under section 401(a) of the "Internal Revenue 793
Code of 1986," 26 U.S.C. 401(a), applicable to governmental 794
plans. 795

(B) The public employees retirement system shall 796
distribute the amount accrued to a PERS law enforcement 797
officer's benefit under the deferred retirement option plan as 798
follows: 799

(1) For an officer who was younger than fifty-two years of 800
age on the date of the election to participate in the plan, 801
distribution shall not commence until the first day of the 802
fourth year after the effective date of the officer's election 803
to participate in the plan. 804

(2) For an officer who was fifty-two years of age or older 805
on the date of the election to participate in the plan, 806
distribution shall not commence until the first day of the third 807

year after the effective date of the officer's election to 808
participate in the plan. 809

Sec. 145.76. (A) A PERS law enforcement officer 810
participating in the deferred retirement option plan who 811
qualifies for a disability benefit under section 145.35 of the 812
Revised Code and whose disabling condition was incurred in the 813
line of duty shall elect to receive one of the following: 814

(1) The applicable retirement allowance determined under 815
section 145.722 of the Revised Code, plus any amounts that have 816
accrued under section 145.73 of the Revised Code to the 817
officer's benefit under the plan. 818

(2) The disability benefit provided for by section 145.36 819
or 145.361 of the Revised Code. 820

(B) For purposes of division (A) (2) of this section, 821
acceptance of a disability benefit requires forfeiture of all 822
amounts accrued under section 145.73 of the Revised Code to the 823
officer's benefit under the deferred retirement option plan, and 824
those amounts shall be treated as if the officer had continued 825
in the active service as a PERS law enforcement officer and not 826
participated in the plan. The officer shall be granted service 827
credit for the period the officer was participating in the plan. 828

(C) A PERS law enforcement officer participating in the 829
deferred retirement option plan who qualifies for a disability 830
benefit under section 145.35 of the Revised Code and whose 831
disabling condition was incurred not in the line of duty shall 832
receive the applicable retirement allowance determined under 833
section 145.722 of the Revised Code, plus any amounts that have 834
accrued under section 145.73 of the Revised Code to the 835
officer's benefit under the plan. 836

Sec. 145.77. If a PERS law enforcement officer dies while 837
participating in the deferred retirement option plan, all of the 838
following apply: 839

(A) The amounts accrued to the officer's benefit under the 840
plan shall be paid to the officer's surviving spouse or, if 841
there is no surviving spouse, the beneficiary designated by the 842
officer on a form provided by the public employees retirement 843
board. An officer may designate an individual or a trust as a 844
beneficiary. If there is no surviving spouse or designated 845
beneficiary, the amounts accrued to the officer's benefit shall 846
be paid to the officer's estate. 847

Any payment made under this division to an officer's 848
estate shall be made in the form of a single lump sum payment. A 849
surviving spouse or designated beneficiary may select as the 850
method of distribution of the amount accrued to the officer 851
under the plan one of the distribution options provided under 852
section 401(a) of the "Internal Revenue Code of 1986," 26 U.S.C. 853
401(a), applicable to governmental plans. 854

(B) Survivor benefits shall be paid in accordance with 855
section 145.45 of the Revised Code. 856

(C) The death benefit described in section 145.451 of the 857
Revised Code shall be paid to the person or persons according to 858
the order and in the amounts prescribed under that section. 859

Sec. 742.63. The board of trustees of the Ohio police and 860
fire pension fund shall adopt rules for the management of the 861
Ohio public safety officers death benefit fund and for 862
disbursements of benefits as set forth in this section. 863

(A) As used in this section: 864

(1) "Member" means all of the following: 865

- (a) A member of the Ohio police and fire pension fund, 866
including a member of the fund who has elected to participate in 867
the deferred retirement option plan established under section 868
742.43 of the Revised Code or a member of or contributor to a 869
police or firemen's relief and pension fund established under 870
former Chapter 521. or 741. of the Revised Code; 871
- (b) A member of the state highway patrol retirement 872
system, including a member who is participating in the deferred 873
retirement option plan established under section 5505.50 of the 874
Revised Code; 875
- (c) A member of the public employees retirement system who 876
at the time of the member's death was ~~one~~any of the following: 877
- (i) A county sheriff or deputy sheriff; 878
- (ii) A full-time regular police officer in a municipal 879
corporation or township; 880
- (iii) A full-time regular firefighter employed by the 881
state, an instrumentality of the state, a municipal corporation, 882
a township, a joint fire district, or another political 883
subdivision; 884
- (iv) A full-time park district ranger or patrol trooper; 885
- (v) A full-time law enforcement officer of the department 886
of natural resources; 887
- (vi) A full-time department of public safety enforcement 888
agent; 889
- (vii) A full-time law enforcement officer of parks, 890
waterway lands, or reservoir lands under the control of a 891
municipal corporation; 892

(viii) A full-time law enforcement officer of a conservancy district;	893 894
(ix) A correction officer at an institution under the control of a county, a group of counties, a municipal corporation, or the department of rehabilitation and correction;	895 896 897
(x) A state university law enforcement officer;	898
(xi) An investigator, as defined in section 109.541 of the Revised Code, or an investigator commissioned as a special agent of the bureau of criminal identification and investigation;	899 900 901
(xii) A drug agent, as defined in section 145.01 of the Revised Code;	902 903
(xiii) A gaming agent, as defined in section 3772.01 of the Revised Code;	904 905
(xiv) An employee of the department of taxation who has been delegated investigation powers pursuant to section 5743.45 of the Revised Code for the enforcement of Chapters 5728., 5735., 5739., 5741., 5743., and 5747. of the Revised Code;	906 907 908 909
<u>(xv) A person listed in division (A) (1) (c) of this section who is participating in the deferred retirement option plan established under section 145.71 of the Revised Code.</u>	910 911 912
(d) A member of a retirement system operated by a municipal corporation who at the time of death was a full-time law enforcement officer of parks, waterway lands, or reservoir lands under the control of the municipal corporation.	913 914 915 916
(2) Notwithstanding section 742.01 of the Revised Code, "fire or police department" includes a fire department of the state or an instrumentality of the state or of a municipal corporation, township, joint fire district, or other political	917 918 919 920

subdivision, the state highway patrol, a county sheriff's 921
office, the security force of an institution under the control 922
of the department of rehabilitation and correction, the security 923
force of a jail or workhouse under the control of a county, 924
group of counties, or municipal corporation, the security force 925
of a metropolitan, county, or township park district, the 926
security force of lands under the control of the department of 927
natural resources, department of public safety enforcement 928
agents, the security force of parks, waterway lands, or 929
reservoir lands under the control of a municipal corporation, 930
the security force of a conservancy district, the police 931
department of a township or municipal corporation, and the 932
police force of a state university. 933

(3) "Firefighter or police officer" includes a state 934
highway patrol trooper, a county sheriff or deputy sheriff, a 935
correction officer at an institution under the control of a 936
county, a group of counties, a municipal corporation, or the 937
department of rehabilitation and correction, a police officer 938
employed by a township or municipal corporation, a firefighter 939
employed by the state, an instrumentality of the state, a 940
municipal corporation, a township, a joint fire district, or 941
another political subdivision, a full-time park district ranger 942
or patrol trooper, a full-time law enforcement officer of the 943
department of natural resources, a full-time department of 944
public safety enforcement agent, a full-time law enforcement 945
officer of parks, waterway lands, or reservoir lands under the 946
control of a municipal corporation, a full-time law enforcement 947
officer of a conservancy district, and a state university law 948
enforcement officer. 949

(4) "Correction officer" includes, in addition to any 950
correction officer, any correction corporal, sergeant, 951

lieutenant, or captain, and the equivalents of all such persons.	952
(5) "A park district ranger or patrol trooper" means a	953
peace officer commissioned to make arrests, execute warrants,	954
and preserve the peace upon lands under the control of a board	955
of park commissioners of a metropolitan, county, or township	956
park district.	957
(6) "Metropolitan, county, or township park district"	958
means a park district created under the authority of Chapter	959
511. or 1545. of the Revised Code.	960
(7) "Conservancy district" means a conservancy district	961
created under the authority of Chapter 6101. of the Revised	962
Code.	963
(8) "Law enforcement officer" means an officer	964
commissioned to make arrests, execute warrants, and preserve the	965
peace upon lands under the control of the governmental entity	966
granting the commission.	967
(9) "Department of natural resources law enforcement	968
officer" includes a forest-fire investigator appointed pursuant	969
to section 1503.09 of the Revised Code, a wildlife officer	970
designated pursuant to section 1531.13 of the Revised Code, and	971
a natural resources officer appointed pursuant to section	972
1501.24 of the Revised Code.	973
(10) "Retirement eligibility date" means the last day of	974
the month in which a deceased member would have first become	975
eligible, had the member lived, for the retirement pension	976
provided under section 145.332, Chapter 145., 521., or 741.,	977
division (C)(1) of section 742.37, or division (A)(1) of section	978
5505.17 of the Revised Code or provided by a retirement system	979
operated by a municipal corporation.	980

(11) "Death benefit amount" means an amount equal to the 981
full monthly salary received by a deceased member prior to death 982
plus any increases in salary that would have been granted the 983
deceased member. 984

(12) "Killed in the line of duty" means either of the 985
following: 986

(a) Death in the line of duty; 987

(b) Death from injury sustained in the line of duty, 988
including heart attack or other fatal injury or illness caused 989
while in the line of duty. 990

(13) "Maximum pension eligibility date" means the date on 991
which a deceased member would have become eligible for the 992
maximum annual retirement allowance or pension that may be paid 993
to a member from the member's retirement system, as specified in 994
section 145.33, 145.332, 742.37, or 5505.17 of the Revised Code 995
or as provided by a retirement system operated by a municipal 996
corporation, had the member continued to accrue service credit 997
from that system. 998

(B) A spouse of a deceased member shall receive a death 999
benefit each month equal to the full death benefit amount, 1000
provided that the deceased member was a firefighter or police 1001
officer killed in the line of duty and there are no surviving 1002
children eligible for a benefit under this section. The spouse 1003
shall receive this benefit during the spouse's natural life 1004
until the deceased member's maximum pension eligibility date, on 1005
which date the benefit provided under this division shall 1006
terminate. 1007

(C) (1) If a member killed in the line of duty as a 1008
firefighter or police officer is survived only by a child or 1009

children, the child or children shall receive a benefit each 1010
month equal to the full death benefit amount. If there is more 1011
than one surviving child, the benefit shall be divided equally 1012
among these children. 1013

(2) If the death benefit paid under this division is 1014
divided among two or more surviving children and any of the 1015
children become ineligible to continue receiving a portion of 1016
the benefit as provided in division (H) of this section, the 1017
full death benefit amount shall be paid to the remaining 1018
eligible child or divided among the eligible children so that 1019
the benefit paid to the remaining eligible child or children 1020
equals the full death benefit amount. 1021

(3) Notwithstanding divisions (C) (1) and (2) of this 1022
section, all death benefits paid under this division shall 1023
terminate on the deceased member's maximum pension eligibility 1024
date. 1025

(D) If a member killed in the line of duty as a 1026
firefighter or police officer is survived by both a spouse and a 1027
child or children, the monthly benefit provided shall be as 1028
follows: 1029

(1) (a) If there is a surviving spouse and one surviving 1030
child, the spouse shall receive an amount each month equal to 1031
one-half of the full death benefit amount and the child shall 1032
receive an amount equal to one-half of the full death benefit 1033
amount. 1034

(b) If the surviving spouse dies or the child becomes 1035
ineligible as provided in division (H) of this section, the 1036
surviving spouse or child remaining eligible shall receive the 1037
full death benefit amount. 1038

(2) (a) If there is a surviving spouse and more than one child, the spouse shall receive an amount each month equal to one-third of the full death benefit amount and the children shall receive an amount, equally divided among them, equal to two-thirds of the full death benefit amount.

(b) If a spouse and more than one child each are receiving a death benefit under division (D) (2) (a) of this section and the spouse dies, the children shall receive an amount each month, equally divided among them, equal to the full death benefit amount.

(c) If a spouse and more than one child each are receiving a benefit under division (D) (2) (a) of this section and any of the children becomes ineligible to receive a benefit as provided in division (H) of this section, the spouse and remaining eligible child or children shall receive a death benefit as follows:

(i) If there are two or more remaining eligible children, the spouse shall receive an amount each month equal to one-third of the full death benefit amount and the children shall receive an amount each month, equally divided among them, equal to two-thirds of the full death benefit amount;

(ii) If there is one remaining eligible child, the spouse shall receive an amount each month equal to one-half of the full death benefit amount, and the child shall receive an amount each month equal to one-half of the full death benefit amount.

(d) If a spouse and more than one child each are receiving a benefit under division (D) (2) (a) of this section and all of the children become ineligible to receive a benefit as provided in division (H) of this section, the spouse shall receive the

full death benefit amount. 1068

(3) Notwithstanding divisions (D) (1) and (2) of this 1069
section, death benefits paid under this division to a surviving 1070
spouse shall terminate on the member's maximum pension 1071
eligibility date. Death benefits paid to a surviving child or 1072
children shall terminate on the deceased member's maximum 1073
pension eligibility date unless earlier terminated pursuant to 1074
division (H) of this section. 1075

(E) If a member, on or after January 1, 1980, is killed in 1076
the line of duty as a firefighter or police officer and is 1077
survived by only a parent or parents dependent upon the member 1078
for support, the parent or parents shall receive an amount each 1079
month equal to the full death benefit amount. If there is more 1080
than one surviving parent dependent upon the deceased member for 1081
support, the death benefit amount shall be divided equally among 1082
the surviving parents. On the death of one of the surviving 1083
parents, the full death benefit amount shall be paid to the 1084
other parent. 1085

(F) (1) The following shall receive a monthly death benefit 1086
under this division: 1087

(a) A surviving spouse whose benefits are terminated in 1088
accordance with division (B) or (D) (3) of this section on the 1089
deceased member's maximum pension eligibility date, or who would 1090
qualify for a benefit under division (B) or (D) of this section 1091
except that the deceased member reached the member's maximum 1092
pension eligibility date prior to the member's death; 1093

(b) A qualified surviving spouse of a deceased member of 1094
or contributor to a police or firemen's relief and pension fund 1095
established under former Chapter 521. or 741. of the Revised 1096

Code who was a firefighter or police officer killed in the line 1097
of duty. 1098

(2) The monthly death benefit shall be seventy-five per 1099
cent of an amount equal to the monthly salary received by the 1100
deceased member prior to the member's death, plus any salary 1101
increases the deceased member would have received prior to the 1102
member's maximum pension eligibility date. The benefit shall 1103
terminate on the surviving spouse's death. 1104

(3) A benefit granted to a surviving spouse under division 1105
(F) (1) (b) of this section shall commence on the first day of the 1106
month immediately following receipt by the board of a completed 1107
application on a form provided by the board and any evidence the 1108
board may require to establish that the deceased spouse was 1109
killed in the line of duty. 1110

(G) (1) If there is not a surviving spouse eligible to 1111
receive a death benefit under division (F) of this section or 1112
the surviving spouse receiving a death benefit under that 1113
division dies, a surviving child or children whose benefits 1114
under division (C) or (D) of this section are or have been 1115
terminated pursuant to division (C) (3) or (D) (3) of this section 1116
or who would qualify for a benefit under division (C) or (D) of 1117
this section except that the deceased member reached the 1118
member's maximum pension eligibility date prior to the member's 1119
death shall receive a monthly death benefit under this division. 1120
The monthly death benefit shall be seventy-five per cent of an 1121
amount equal to the monthly salary received by the deceased 1122
member prior to the member's death, plus any salary increases 1123
the member would have received prior to the member's maximum 1124
pension eligibility date. If there is more than one surviving 1125
child, the benefit shall be divided equally among the surviving 1126

children. 1127

(2) If two or more surviving children each are receiving a 1128
benefit under this division and any of those children becomes 1129
ineligible to continue receiving a benefit as provided in 1130
division (H) of this section, the remaining eligible child or 1131
children shall receive an amount equal to seventy-five per cent 1132
of the monthly salary received by the deceased member prior to 1133
death, plus any salary increases the deceased member would have 1134
received prior to the member's maximum pension eligibility date. 1135
If there is more than one remaining eligible child, the benefit 1136
shall be divided equally among the eligible children. 1137

(H) (1) Except as provided in division (H) (3) of this 1138
section, before January 1, 2017, a death benefit paid to a 1139
surviving child under division (C), (D), or (G) of this section 1140
shall terminate on the earlier of the death of the child or the 1141
child attaining age eighteen, unless the child is unmarried, 1142
under age twenty-two, and is attending an institution of 1143
learning or training pursuant to a program designed to complete 1144
in each school year the equivalent of at least two-thirds of the 1145
full-time curriculum requirements of the institution, as 1146
determined by the trustees of the fund. 1147

(2) Except as provided in division (H) (3) of this section, 1148
effective January 1, 2017, a death benefit paid to a surviving 1149
child under division (C), (D), or (G) of this section shall 1150
terminate on the earlier of the death of the child, the child 1151
attaining twenty-two years of age, or marriage. 1152

Benefits to a surviving child who is at least eighteen 1153
years of age but under twenty-two years of age that under a 1154
former version of this section never commenced or were 1155
terminated due to a lack of attendance at an institution of 1156

learning or training and not commenced or resumed before January 1157
1, 2017, shall commence or resume on the first day of the month 1158
immediately following receipt by the board of an application on 1159
a form provided by the board if the application is received on 1160
or before December 31, 2017. These benefits terminate on the 1161
child attaining twenty-two years of age. 1162

(3) If, regardless of age, a surviving child who at the 1163
time of the member's death because of physical or mental 1164
disability is totally dependent upon the deceased member for 1165
support at the time of death, the death benefit shall terminate 1166
on the child's death or when the child has recovered from the 1167
disability. 1168

(I) Acceptance of any death benefit under this section 1169
does not prohibit a spouse or child from receiving other 1170
benefits provided under the Ohio police and fire pension fund, 1171
the state highway patrol retirement system, the public employees 1172
retirement system, or a retirement system operated by a 1173
municipal corporation. 1174

(J) No person shall receive a benefit under this section 1175
if any of the following occur: 1176

(1) The member's accumulated contributions under this 1177
chapter or Chapter 145. or 5505. of the Revised Code are 1178
refunded unless the member had been a member of the public 1179
employees retirement system and had fewer than eighteen months 1180
of total service credit at the time of death. 1181

(2) In the case of a full-time park district ranger or 1182
patrol trooper, a full-time law enforcement officer of the 1183
department of natural resources, a full-time law enforcement 1184
officer of parks, waterway lands, or reservoir lands under the 1185

control of a municipal corporation, a full-time law enforcement 1186
officer of a conservancy district, a correction officer at an 1187
institution under the control of a county, group of counties, or 1188
municipal corporation, or a member of a retirement system 1189
operated by a municipal corporation who at the time of the 1190
member's death was a full-time law enforcement officer of parks, 1191
waterway lands, or reservoir lands under the control of the 1192
municipal corporation, the member died prior to April 9, 1981, 1193
in the case of a benefit under division (B), (C), or (D) of this 1194
section, or prior to January 1, 1980, in the case of a benefit 1195
under division (E) of this section. 1196

(3) In the case of a full-time department of public safety 1197
enforcement agent who prior to June 30, 1999, was a liquor 1198
control investigator of the department of public safety, the 1199
member died prior to December 23, 1986; 1200

(4) In the case of a full-time department of public safety 1201
enforcement agent other than an enforcement agent who, prior to 1202
June 30, 1999, was a liquor control investigator, the member 1203
died prior to June 30, 1999. 1204

(K) A surviving spouse whose benefit was terminated prior 1205
to June 30, 1999, due to remarriage shall receive a benefit 1206
under division (B), (D), or (F) of this section beginning on the 1207
first day of the month following receipt by the board of an 1208
application on a form provided by the board. The benefit amount 1209
shall be determined as of that date. 1210

(1) If the benefit will begin prior to the deceased 1211
member's maximum pension eligibility date, it shall be paid 1212
under division (B) or (D) of this section and shall terminate as 1213
provided in those divisions. A benefit paid to a surviving 1214
spouse under division (D) of this section shall be determined in 1215

accordance with that division, even if benefits paid to 1216
surviving children are reduced as a result. 1217

(2) If the benefit will begin on or after the deceased 1218
member's maximum pension eligibility date, it shall be paid 1219
under division (F) of this section and shall terminate as 1220
provided in that division. A benefit paid to a surviving spouse 1221
under division (F) of this section shall be determined in 1222
accordance with that division, even if benefits paid to 1223
surviving children are terminated as a result. 1224

(L)(1) If both of the following apply, death benefit 1225
payments to a surviving spouse or surviving child under division 1226
(B) or (C) of this section that under a former version of this 1227
section terminated before ~~the effective date of this amendment~~ 1228
December 27, 2018, shall resume in accordance with division (L) 1229
(2) of this section: 1230

(a) Death benefit payments under the applicable division 1231
terminated on the deceased member's retirement eligibility date 1232
under division (B), (C), or (D)(3) of this section as it existed 1233
at the time of the benefit termination; 1234

(b) The deceased member's maximum pension eligibility date 1235
is after ~~the effective date of this amendment~~ December 27, 2018. 1236

(2) A surviving spouse or surviving child's death benefit 1237
payment that resumes under division (L) of this section shall be 1238
paid as provided in division (B) or (C) of this section, as 1239
applicable. The benefit shall continue until the deceased 1240
member's maximum pension eligibility date, at which time the 1241
benefit shall terminate. 1242

A surviving spouse or surviving child is not entitled to 1243
any additional payment under this division for the time between 1244

the deceased member's retirement eligibility date under a former 1245
version of this section and ~~the effective date of this amendment~~ 1246
December 27, 2018. 1247

(3) Any monthly death benefit a surviving spouse or 1248
surviving child receives under division (F) of this section 1249
ceases during the time that the spouse or child receives benefit 1250
payments under division (L) (2) of this section. The monthly 1251
death benefit payable under division (F) of this section shall 1252
resume following the deceased member's maximum pension 1253
eligibility date in the manner specified in that division. 1254

Section 2. That existing sections 145.22, 145.23, 145.35, 1255
145.46, 145.561, and 742.63 of the Revised Code are hereby 1256
repealed. 1257