

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**

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 254
leave, or vacation that are made at any time other than in the 255
year in which the sick leave, personal leave, or vacation was 256
accrued; 257

(f) Payments made to or on behalf of a contributor that 258
are in excess of the annual compensation that may be taken into 259
account by the retirement system under division (a) (17) of 260
section 401 of the "Internal Revenue Code of 1986," 100 Stat. 261
2085, 26 U.S.C.A. 401(a) (17), as amended; 262

(g) Payments made under division (B), (C), or (E) of 263
section 5923.05 of the Revised Code, Section 4 of Substitute 264
Senate Bill No. 3 of the 119th general assembly, Section 3 of 265
Amended Substitute Senate Bill No. 164 of the 124th general 266
assembly, or Amended Substitute House Bill No. 405 of the 124th 267
general assembly; 268

(h) Anything of value received by the contributor that is 269
based on or attributable to retirement or an agreement to 270
retire, except that payments made on or before January 1, 1989, 271
that are based on or attributable to an agreement to retire 272
shall be included in earnable salary if both of the following 273
apply: 274

(i) The payments are made in accordance with contract 275
provisions that were in effect prior to January 1, 1986; 276

(ii) The employer pays the retirement system an amount 277
specified by the retirement board equal to the additional 278
liability resulting from the payments. 279

(i) The portion of any amount included in section 145.2916 280
of the Revised Code that represents employer contributions. 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 370
officer under section 1531.13 of the Revised Code and is in 371
compliance with section 109.77 of the Revised Code. 372

(HH) "Park district police officer" means a full-time 373
employee of a park district who is designated pursuant to 374
section 511.232 or 1545.13 of the Revised Code and is in 375
compliance with section 109.77 of the Revised Code. 376

(II) "Conservancy district officer" means a full-time 377
employee of a conservancy district who is designated pursuant to 378
section 6101.75 of the Revised Code and is in compliance with 379
section 109.77 of the Revised Code. 380

(JJ) "Municipal police officer" means a member of the 381
organized police department of a municipal corporation who is 382
employed full time, is in compliance with section 109.77 of the 383
Revised Code, and is not a member of the Ohio police and fire 384
pension fund. 385

(KK) "Veterans' home police officer" means any person who 386
is employed at a veterans' home as a police officer pursuant to 387
section 5907.02 of the Revised Code and is in compliance with 388
section 109.77 of the Revised Code. 389

(LL) "Special police officer for a mental health 390
institution" means any person who is designated as such pursuant 391
to section 5119.08 of the Revised Code and is in compliance with 392
section 109.77 of the Revised Code. 393

(MM) "Special police officer for an institution for 394
persons with intellectual disabilities" means any person who is 395
designated as such pursuant to section 5123.13 of the Revised 396
Code and is in compliance with section 109.77 of the Revised 397
Code. 398

(NN) "State university law enforcement officer" means any 399
person who is employed full time as a state university law 400
enforcement officer pursuant to section 3345.04 of the Revised 401
Code and who is in compliance with section 109.77 of the Revised 402
Code. 403

(OO) "House sergeant at arms" means any person appointed 404
by the speaker of the house of representatives under division 405
(B) (1) of section 101.311 of the Revised Code who has arrest 406
authority under division (E) (1) of that section. 407

(PP) "Assistant house sergeant at arms" means any person 408
appointed by the house sergeant at arms under division (C) (1) of 409
section 101.311 of the Revised Code. 410

(QQ) "Regional transit authority police officer" means a 411
person who is employed full time as a regional transit authority 412
police officer under division (Y) of section 306.35 of the 413
Revised Code and is in compliance with section 109.77 of the 414
Revised Code. 415

(RR) "State highway patrol police officer" means a special 416
police officer employed full time and designated by the 417
superintendent of the state highway patrol pursuant to section 418
5503.09 of the Revised Code or a person serving full time as a 419
special police officer pursuant to that section on a permanent 420
basis on October 21, 1997, who is in compliance with section 421
109.77 of the Revised Code. 422

(SS) "Municipal public safety director" means a person who 423
serves full time as the public safety director of a municipal 424
corporation with the duty of directing the activities of the 425
municipal corporation's police department and fire department. 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) 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 779
pension fund, school employees retirement system, or state 780
teachers retirement system of the employment of a PERS retirant, 781
the public employees retirement system shall not pay, or if 782
paid, shall recover, the amount to be forfeited by the PERS 783
retirant in accordance with section 742.26, 3307.35, or 3309.341 784
of the Revised Code. 785

(G) (1) A PERS retirant or other system retirant subject to 786
this section is not a member of the public employees retirement 787
system, and, except as specified in this section does not have 788
any of the rights, privileges, or obligations of membership. 789
Except as specified in division ~~(D)~~ (G) (2) of this section, the 790
retirant is not eligible to receive health, medical, hospital, 791
or surgical benefits under section 145.58 of the Revised Code 792
for employment subject to this section. 793

(2) A PERS retirant subject to this section shall receive 794
primary health, medical, hospital, or surgical insurance 795
coverage from the retirant's employer, if the employer provides 796
coverage to other employees performing comparable work. Neither 797
the employer nor the PERS retirant may waive the employer's 798
coverage, except that the PERS retirant may waive the employer's 799
coverage if the retirant has coverage comparable to that 800
provided by the employer from a source other than the employer 801
or the public employees retirement system. If a claim is made, 802
the employer's coverage shall be the primary coverage and shall 803
pay first. The benefits provided under section 145.58 of the 804
Revised Code shall pay only those medical expenses not paid 805
through the employer's coverage or coverage the PERS retirant 806
receives through a source other than the retirement system. 807

~~(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 OPFPPF 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 OPFPPF 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 OPFPPF 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 OPFPPF 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)~~
(G) of this section. 1309
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 OPFPPF 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 OPFPPF retirant or other system retirant. 1342

~~(L)~~ (M) An OPFPPF 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 1510
leave, including payments made under a plan established pursuant 1511
to section 124.39 of the Revised Code or any other plan 1512
established by the employer; 1513

(b) Payments made for accrued but unused vacation leave, 1514
including payments made pursuant to section 124.13 of the 1515
Revised Code or a plan established by the employer; 1516

(c) Payments made for vacation pay covering concurrent 1517
periods for which other salary, compensation, or benefits under 1518
this chapter or Chapter 145. or 3309. of the Revised Code are 1519
paid; 1520

(d) Amounts paid by the employer to provide life 1521
insurance, sickness, accident, endowment, health, medical, 1522
hospital, dental, or surgical coverage, or other insurance for 1523
the teacher or the teacher's family, or amounts paid by the 1524
employer to the teacher in lieu of providing the insurance; 1525

(e) Incidental benefits, including lodging, food, laundry, 1526
parking, or services furnished by the employer, use of the 1527
employer's property or equipment, and reimbursement for job- 1528
related expenses authorized by the employer, including moving 1529
and travel expenses and expenses related to professional 1530
development; 1531

(f) Payments made by the employer in exchange for a 1532
member's waiver of a right to receive any payment, amount, or 1533
benefit described in division (L) (2) of this section; 1534

(g) Payments by the employer for services not actually 1535
rendered; 1536

(h) Any amount paid by the employer as a retroactive 1537
increase in salary, wages, or other earnings, unless the 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~~ 1654
~~employer and may be certified and deducted as provided in~~ 1655
~~section 3307.31 of the Revised Code.~~ 1656

~~(E) On receipt of notice from an employer that a person~~ 1657
~~who is an other system retirant has been employed, the state~~ 1658
~~teachers retirement system shall notify the state retirement~~ 1659
~~system of which the other system retirant was a member of such~~ 1660
~~employment.~~ 1661

~~(F) A~~ (2) An individual who became a superannuate or other 1662
system retirant before the effective date of this amendment who 1663
has received an allowance or benefit for less than two months 1664
when employment subject to this ~~section~~ division or section 1665
3305.05 of the Revised Code commences shall forfeit the 1666
allowance or benefit for any month the superannuate or retirant 1667
is employed prior to the expiration of such period. The 1668
allowance or benefit forfeited each month shall be equal to the 1669
monthly amount the superannuate or other system retirant is 1670
eligible to receive under a single lifetime benefit plan of 1671
payment described in division (A) of section 3307.60 of the 1672
Revised Code. Contributions shall be made to the retirement 1673
system from the first day of such employment, but service and 1674
contributions for that period shall not be used in the 1675
calculation of any benefit payable to the superannuate or other 1676
system retirant, and those contributions shall be refunded on 1677
the superannuate's or retirant's death or termination of the 1678
employment. Contributions made on compensation earned after the 1679
expiration of such period shall be used in calculation of the 1680
benefit or payment due under section 3307.352 of the Revised 1681
Code. 1682

~~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