



Ohio Revised Code

Section 145.2914 Non-law enforcement service as law enforcement service.

Effective: March 23, 2015

Legislation: Senate Bill 42 - 130th General Assembly

(A) The public employees retirement board may adopt rules in accordance with section 145.09 of the Revised Code to establish a program under which service credit earned under section 145.33 of the Revised Code or division (A)(2), (B)(1)(b), or (C)(2) of section 145.332 of the Revised Code is treated as service credit earned under division (A)(1), (B)(1)(a), or (C)(1) of section 145.332 of the Revised Code if the member elects to do one of the following:

(1) Have the amount of service credit earned under section 145.33 of the Revised Code or division (A)(2), (B)(1)(b), or (C)(2) of section 145.332 of the Revised Code reduced so there is no additional liability to the public employees retirement system;

(2) Make payment to the public employees retirement system in accordance with the rules. The number of years of service credit earned under section 145.33 of the Revised Code or division (A)(2), (B)(1)(b), or (C)(2) of section 145.332 of the Revised Code that may be treated as service credit earned under division (A)(1), (B)(1)(a), or (C)(1) of section 145.332 of the Revised Code shall not exceed five.

(B) If the board adopts rules under division (A) of this section, all of the following apply to payments made under division (A)(2) of this section:

(1) For each year or portion of a year of service credit earned under section 145.33 of the Revised Code or division (A)(2), (B)(1)(b), or (C)(2) of section 145.332 of the Revised Code that is to be treated as service credit earned under division (A)(1), (B)(1)(a), or (C)(1) of section 145.332 of the Revised Code, the member shall pay to the retirement system an amount specified by the retirement board that is not less than one hundred per cent of the additional liability resulting from the purchase of that year, or portion of a year, of service.

(2) Any amounts paid under this section shall be credited to the employees' savings fund.



(3) The amounts paid by the member under this section are subject to the limits established by division (n) of section 415 of the "Internal Revenue Code of 1986," 100 Stat. 2085, 26 U.S.C. 415(n), as amended.

(C) A member may make the election authorized by this section if the member is eligible to retire under this chapter or will become eligible to retire as a result of the election. The member shall agree to retire not later than ninety days after making the election under division (A)(1) of this section or receiving notice of the additional liability specified under division (B)(1) of this section. If the member makes the election under division (A)(2) of this section, payment shall be made in full for any credit earned under section 145.33 of the Revised Code or division (A)(2), (B)(1)(b), or (C)(2) of section 145.332 of the Revised Code that is to be treated as service credit earned under division (A)(1), (B)(1)(a), or (C)(1) of section 145.332 of the Revised Code, but the member may choose to make payment for only part of the credit for which the member is eligible.

(D) If the member does not retire not later than ninety days after making the election under division (A)(1) of this section or the payment under division (A)(2) of this section, the system shall refund any payment and shall not treat the credit as service credit earned under division (A)(1), (B)(1)(a), or (C)(1) of section 145.332 of the Revised Code.

(E) The board's rules may deal with any other matter necessary to implement this section.