



Ohio Revised Code

Section 3309.51 Payment into employers' trust fund.

Effective: October 3, 2023

Legislation: House Bill 33

(A) Each employer shall pay into the employers' trust fund, monthly or at such times as the school employees retirement board requires, an amount certified by the school employees retirement board, which shall be as required by Chapter 3309. of the Revised Code.

Payments by school district boards of education to the employers' trust fund of the school employees retirement system may be made from the amounts allocated under Chapter 3317. of the Revised Code prior to their distribution to the individual school districts. The amount due from each school district may be certified by the secretary of the system to the department of education and workforce monthly, or at such times as is determined by the school employees retirement board.

Payments by governing authorities of community schools to the employers' trust fund of the school employees retirement system shall be made from the amounts allocated under section 3317.022 of the Revised Code prior to their distribution to the individual community schools. The amount due from each community school shall be certified by the secretary of the system to the department monthly, or at such times as determined by the school employees retirement board.

Payments by a science, technology, engineering, and mathematics school to the employers' trust fund of the school employees retirement system shall be made from the amounts allocated under section 3317.022 of the Revised Code prior to their distribution to the school. The amount due from a science, technology, engineering, and mathematics school shall be certified by the secretary of the school employees retirement system to the department monthly, or at such times as determined by the school employees retirement board.

(B) The department shall deduct from the amount allocated to each community school, to each school district, or to each science, technology, engineering, and mathematics school under Chapter 3317. of the Revised Code the entire amounts due to the school employees retirement system from such school or school district upon the certification to the department by the secretary thereof.



(C) Where an employer fails or has failed or refuses to make payments to the employers' trust fund, as provided for under Chapter 3309. of the Revised Code, or fails to pay any penalty imposed under section 3309.571 of the Revised Code the secretary of the school employees retirement system may certify to the department, monthly or at such times as is determined by the school employees retirement board, the amount due from such employer, and the department shall deduct from the amount allocated to the employer under Chapter 3317. of the Revised Code, the entire amounts due to the system from the employer upon the certification to the department by the secretary of the school employees retirement system.

(D) The department shall certify to the director of budget and management the amounts thus due the system for payment.