

Ohio Administrative Code

Rule 145-3-01 Determination of employer contribution rate.

Effective: January 1, 2003

- (A) This rule amplifies sections 145.81 and 145.811 of the Revised Code.
- (B) To meet the requirements of section 401(a) of the Internal Revenue Code, the public employees retirement board shall adopt the documents entitled the "public employees retirement system of Ohio defined contribution plan" and the "public employees retirement system of Ohio combined defined benefit/defined contribution plan." The board may amend the provisions of the plans in accordance with the provisions of the plan documents.