



## Ohio Administrative Code

### Rule 3307:1-3-03 Determination of purchasable service credit under sections 3307.70 and 3307.74 of the Revised Code.

Effective: May 7, 2020

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The following rule shall be utilized to determine a member's eligibility to purchase service credit under sections 3307.70 and 3307.74 of the Revised Code:

(A) Factors to be used to determine eligibility and cost:

(1) The service credit must be properly certified by the official employer or custodian of records on a form provided by the retirement system. This certification shall be taken from a legitimate source of documentation, such as payroll or retirement records of the state, municipality, institution, or public school. When records have been destroyed, an affidavit from the member may be used, but only in conjunction with other documented evidence establishing proof and amount of service. The determination of acceptable documentation shall reside solely with the retirement system and its decision shall be final.

(2) To be eligible to purchase service credit under section 3307.74 of the Revised Code, the member must have been regularly employed. Part-time service may be purchased if the member was regularly employed.

(3) Service credit to be purchased shall be determined as follows:

(a) The service credit earned with a school shall be determined by dividing the number of days of regular full-time service by one hundred eighty days, or dividing the number of full-time months of regular service by nine months. Should the actual number of days or partial days taught not be available from payroll records and the teacher is compensated for hourly service, service credit will be determined by dividing the number of hours for which compensation was paid by one thousand hours.

(b) The credit for all other types of eligible service shall be determined by dividing the number of days of regular service by two hundred forty days, or dividing the number of full-time months of



regular service by twelve months. Should the actual number of days or partial days of employment not be available from payroll records and the individual is compensated for hourly service, service credit will be determined by dividing the number of hours for which compensation was paid by nineteen hundred fifty hours.

(4) The cost pursuant to section 3307.70 of the Revised Code for the purchase of service credit under section 3307.74 of the Revised Code shall be determined as specified in rule 3307:1-3-13 of the Administrative Code.

(B) Factors to be used to determine the type of service that may be purchased under section 3307.74 of the Revised Code:

(1) Public school, college or university teaching service - service in a public school located outside the state of Ohio. Type of service will qualify if such school had been located in Ohio and retirement contributions had been amenable to the state teachers retirement system.

Teaching service performed at a public university or college when the member was also a student at the public university or college qualifies for purchase only if the teaching service was performed prior to July 1, 1978, or after that date if performed after membership in the state teachers retirement system of Ohio was first established, or after that date if performed after membership was first established in the state retirement system of the state where the service was rendered and that retirement system covers public teaching service.

(2) Other public service - paid employment by a governmental agency or subdivision of another state, or the United States federal government. Type of service will qualify if such governmental unit had been with Ohio and service rendered was amenable to retirement contributions covered by the public employees retirement system, the school employees retirement system, the Ohio police and fire pension fund, or state highway patrol retirement system. Services compensated by funds not appropriated for use by that governmental entity or fee-based services shall not constitute public service for the purposes of section 3307.74 of the Revised Code.

Service, other than teaching service, performed at a public university or college when the member was also a student qualifies for purchase only if the service:



- (a) Is not purchasable with the Ohio public employees retirement system; and,
- (b) Was performed prior to July 1, 1978, or after that date if performed after membership in the state teachers retirement system of Ohio was first established, or after that date if performed after membership was first established in the state retirement system of the state where the service was rendered and that retirement system covers such public service.
- (3) School or entity operated primarily for United States citizens - service in any school operated by the direct control of the United States government, or by contract of a third party but under control of the United States government, or primarily a school for employees of the United States government or their dependents. As used in this paragraph, primarily for United States citizens shall be defined as a school where at least fifty per cent of the students are United States citizens.
- (4) Private school, college or university - teaching service at the time performed in a private school, college or university must meet all of the following categories:
- (a) The school, college or university must:
- (i) Be recognized by an established accrediting association or governmental agency. The determination of what qualifies as an established accrediting association or governmental agency shall reside solely with the retirement system and its decision shall be final.
- (ii) Have the educational credits recognized by a public school, college or university in Ohio.
- (iii) Be primarily oriented toward preparation for high school graduation, an advanced degree in higher education, or an advanced certification in higher education. Pre-schools, day care centers, community organizations, private schools oriented primarily to trades and occupations, or self-improvement schools do not qualify under section 3307.74 of the Revised Code.
- (b) The position:
- (i) On the school level, must be in a position determined by this retirement system as comparable to



a position in a public school in Ohio.

(ii) On the college or university level, must have had faculty rank or status.

(iii) On the private university or college level when the member was also a student at the private university or college, will qualify for purchase only if the teaching service:

(a) Had faculty rank or status and such rank or status is confirmed by the private university or college for which the service was performed on a form provided by the state teachers retirement system; and

(b) Was performed prior to July 1, 1978 or after that date if performed after membership in the state teachers retirement system of Ohio was first established.

(C) Service credit may not be purchased for any service that was already used in the calculation or payment of a retirement benefit or that is used in the calculation of a retirement benefit that has been paid, is currently being paid or is payable in the future to such member under any other retirement program, except social security, provided:

(1) If participation was in a defined benefit plan, otherwise qualifying service may be purchased upon certification by the plan administrator that there has been a total withdrawal and cancellation of all service credit for the member.

(2) If participation was in a defined contribution plan, otherwise qualifying service may be purchased upon certification by the plan administrator that the member received a total withdrawal of the account, including member contributions and any employer contributions to which the member was entitled.

(3) If the plan is a non-contributory plan where only employer contributions were paid to the retirement plan, the member is eligible to purchase the service only if the member is not vested in the plan and not entitled to any portion of the funds contributed to the plan on the member's behalf.

(D) Service credit may not be purchased under section 3307.74 of the Revised Code for service in



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DOCUMENT #244476

an amount that exceeds the sum of service credit the member has earned under section 3307.53 of the Revised Code, restored under section 3307.71 of the Revised Code, granted under section 3307.75 of the Revised Code or purchased under section 3307.72, 3307.751 or 3307.752 of the Revised Code.