



## Ohio Administrative Code

### Rule 3307:1-3-06 Contributions during non-teaching periods.

Effective: July 1, 2021

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Section 3307.77 of the Revised Code permits a teacher who is under contract the right to complete contributions for a period during which the teacher was prevented by illness, injury, a leave granted pursuant to section 3319.13, 3319.131, or 3345.28 of the Revised Code, or other reasons approved by the state teachers retirement board, from making regular retirement contributions.

To facilitate crediting of such contributions, employer contributions, and associated service credit, the following rule applies:

(A) In the event of absences for non-teaching periods caused by illness, injury, or leave pursuant to section 3319.13, 3319.131 or 3345.28 of the Revised Code; absences caused by school closings for weather conditions or other emergency conditions that alter the regular school year and which are beyond the control of the member; or leave pursuant to the Family and Medical Leave Act of 1993, Pub. L. 103-3, 107 Stat. 6, 29 U.S.C. 2601:

(1) Employee contributions shall be made at the member's option.

(2) The employer may make such deductions from other payrolls during the year in which the absence occurred as authorized in division (C) of section 3307.77 of the Revised Code.

(3) Nothing herein shall be construed as authorizing the employer to make additional deductions from payrolls during a year other than the year in which the absence occurred.

(4) Employer contributions from the member's employer at such time as the leave commenced shall be due based upon the date the member has contributions deducted or pays contributions to the employer.

(5) As authorized in division (D) of section 3307.77 of the Revised Code, if a member has changed employment, the employer responsible for accepting and forwarding contributions for the leave



period shall be the member's employer at such time as the absence or leave commenced.

(6) "Date of payment," as used under divisions (D)(2) and (D)(3) of section 3307.77 of the Revised Code, means the end of the month in which payment is made.

(7) "Last day of the year in which the absence or leave terminated," as used under divisions (D)(2) and (D)(3) of section 3307.77 of the Revised Code, means the last day of the fiscal year in which there is service credit certified with the retirement system as eligible for purchase.

(B) Contributions may be submitted for purchases of service credit for absences , subject to approval by the executive director or the director's designee.

(C) Contributions may be submitted after the effective date of retirement for purposes of service credit for absences under section 3307.77 of the Revised Code, if the additional contributions will reduce or eliminate limitation of the compensation that may be included in final average salary under section 3307.501 of the Revised Code.

(D) Members purchasing leaves of absence pursuant to section 3307.77 of the Revised Code to meet the two year or one year disability eligibility application requirement pursuant to division (D) of section 3307.62 of the Revised Code shall purchase at a minimum, the time period extending from the date the leave began through the date required to meet eligibility.

(E) Members shall not be permitted to purchase leaves of absence pursuant to section 3307.77 of the Revised Code for:

(1) Leave periods granted retroactively, that if purchased, would qualify the member to apply for disability benefits with the retirement system; or

(2) Leave periods during which the member received disability benefits from the retirement system.