



## Ohio Administrative Code

### Rule 3307:2-4-03 Combined plan participant leaves of absence.

Effective: July 1, 2021

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Section 3307.77 of the Revised Code permits a teacher in the combined plan to complete contributions for a period during which the teacher was prevented by illness, injury, a leave granted pursuant to section 3319.13 or 3319.131 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 shall apply:

(A) A participant in the combined plan may purchase credit for a period of leave or absence that would qualify for purchases by a defined benefit plan participant under the requirements set forth in section 3307.77 of the Revised Code and rule 3307:1-3-06 of the Administrative Code, provided leave of absence purchases made pursuant to section 3307.77 of the Revised Code shall be made by a lump-sum payment.

(B) Except as provided in paragraph (F) of this rule, a participant in the combined plan may complete retirement contributions and secure retirement credit for non-paid professional leaves in accordance with rule 3307:1-3-05 of the Administrative Code up to three months after the earlier of either:

- (1) The annuity starting date for the participant's defined benefit portion of the combined plan; or
- (2) The annuity starting date for the participant's defined contribution portion of the combined plan.

(C) Except as provided in paragraph (F) of this rule, a participant in the combined plan may make contributions for periods of leave of absence as outlined in paragraph (A) of this rule up to three months after the earlier of either:

- (1) The annuity starting date for the participant's defined benefit portion of the combined plan; or



(2) The annuity starting date for the participant's defined contribution portion of the combined plan.

(D) Upon payment by the participant, service will be posted to the defined benefit portion of the participant's account. The retirement board shall specify the portion of the amount paid by the participant equal to the teacher contributions under section 3307.26 of the Revised Code and interest thereon to be posted to the participant's account in the defined contribution fund. The remaining amount paid by the participant for a leave of absence and all employer contributions paid by the employer for the participant's leave of absence shall be applied to provide retirement, disability, and survivor benefits under the terms, conditions and schedules specified by the plan document. A portion of the employer contributions may be allocated to the health care fund under the terms, conditions and schedules specified by the retirement board.

(E) No refund will be made of amounts paid by a participant to purchase credit as herein provided, except as a part of a total withdrawal of funds.

(F) If a participant service retires under the defined benefit portion of their account with an effective benefit date later than their service retirement under the defined contribution portion of the account, they may purchase a leave of absence as outlined in rule 3307:1-3-06 of the Administrative Code if the additional contributions will reduce or eliminate the limitation of compensation allowed in final average salary under section 3307.501 of the Revised Code. The purchase must be made within two months of notification by the retirement system to the participant that the purchase of the leave of absence will reduce or eliminate limitation of compensation allowed in final average salary.