Sec. 3207.31 3307.53. The state teachers retirement board shall credit a year of service to any teacher PARTICIPATING IN THE PLAN DESCRIBED IN SECTIONS 3307.50 TO 3307.79 OF THE REVISED CODE who is employed on a full-time basis in a school district for the number of months the regular day schools of such district are in session in said district within any year. The board shall adopt appropriate rules and regulations for the determination of credit for less than a complete year of service, and shall be the final authority in determining the number of years of service credit. The board shall credit not more than one year for all service rendered in any year.

If concurrent contributions are made to two or more retirement systems, service credit shall be on the basis of the ratio that contributions to this system bear to the total contributions in all such systems.

THE BOARD SHALL ADOPT RULES FOR THE PURPOSE OF DETERMINING THE NUMBER OF YEARS OR PARTIAL YEARS OF SERVICE CREDIT TO BE GRANTED TO A MEMBER UNDER SECTION 3307.88 OF THE REVISED CODE. THE AMOUNT OF SERVICE CREDIT SHALL BE BASED ON THE MEMBER'S LENGTH OF PARTICIPATION IN AND CONTRIBUTION TO A PLAN ESTABLISHED UNDER SECTION 3307.81 OF THE REVISED CODE. THE BOARD SHALL BE THE FINAL AUTHORITY IN DETERMINING THE AMOUNT OF SERVICE CREDIT.