

~~(b) The person's date of reemployment is not more than twelve months after the date the operator for the first time withholds and pays employee and employer taxes pursuant to 26 U.S.C. 3101(a) and 3111(a).~~

(D) This section applies only to a community school operator that was withholding and paying employee and employer taxes pursuant to 26 U.S.C. 3101(a) and 3111(a) on or before February 1, 2016, for persons employed in the school.

Sec. 3309.212. (A) As used in this section:

(1) "Compensation" has the same meaning as in section 3309.01 of the Revised Code except that in the case of an electing employee, "compensation" means the amount that would be the electing employee's compensation if the electing employee was a member of the retirement system.

(2) "Compensation ratio" means the ratio for the most recent full fiscal year for which the information is available of the total compensation of all electing employees to the sum of the total compensation of all the retirement system's members in the system's defined benefit plan and the total compensation of all electing employees.

(3) "Electing employee" means a participant in an alternative retirement plan provided pursuant to Chapter 3305. of the Revised Code who would otherwise be a member of the retirement system.

(4) "Historical liability" means the portion of the retirement system's total unfunded actuarial accrued pension liability attributed to the difference between the following:

(a) The cumulative contributions received under division (D) of section 3305.06 of the Revised Code on behalf of electing employees since the establishment of the alternative retirement plan;

(b) The cumulative contributions toward the unfunded actuarial accrued liability of the retirement system that would have been made if the electing employees had been members of the retirement system in the system's defined benefit plan.

(B) The school employees retirement board shall contract with an independent actuary to complete an actuarial study to determine the percentage of an electing employee's compensation to be contributed by a public institution of higher education under division (D) of section 3305.06 of the Revised Code. The initial study must be completed and submitted by the board to the department of higher education not later than December 31, 2016. A subsequent study must be completed and submitted not later than the last day of December of every fifth year thereafter.

(C) For the initial study required under this section, the actuary shall determine the percentage described in division (B) of this section as follows:

(1) The actuary shall calculate a percentage necessary to amortize the historical liability over an indefinite period.

(2) The actuary shall calculate a percentage necessary to amortize over a thirty-year period the amount resulting from multiplying the compensation ratio by the difference between the following:

(a) The unfunded actuarial accrued pension liability of the defined benefit plan;

(b) The historical liability.

(3) The percentage to be contributed under division (D) of section 3305.06 of the Revised Code shall be one-fourth of the sum of the percentages calculated under divisions (C)(1) and (2) of

this section, not to exceed four and one-half per cent.

(4) To make the calculations and determinations required under divisions (C)(1) and (2) of this section, the actuary shall use the most recent annual actuarial valuation under section 3309.21 of the Revised Code that is available at the time the study is conducted.

(D) For any study conducted after the initial study required under this section, the actuary shall determine the percentage described in division (B) of this section as follows:

(1) The actuary shall calculate a percentage necessary to amortize over a thirty-year period the amount resulting from multiplying the compensation ratio by the difference between the following:

(a) The unfunded actuarial accrued pension liability of the retirement system's defined benefit plan under the annual actuarial valuation under section 3309.21 of the Revised Code that is most recent at the time the study is conducted;

(b) The historical liability determined under division (C) of this section.

(2) The percentage to be contributed under division (D) of section 3305.06 of the Revised Code shall be one-fourth of the sum of the percentages calculated under divisions (C)(1) and (D)(1) of this section but not less than one-fourth of the percentage determined under division (C)(1) of this section, except that the percentage shall not exceed four and one-half per cent.

Sec. 3309.30. For service subsequent to June 30, 1955, the retirement board shall credit a year of service credit to any member employed on a full-time basis for nine or more months of service within a year. For contributing and prior service before July 1, 1955 only eight or more months of service on a full-time basis within a year will be necessary for a year of service credit. Effective July 1, 1977, full-time service is defined as one hundred twenty or more days of school service during the school year. If less than one hundred twenty days, such service shall be prorated on the basis of one hundred eighty days. The board shall adopt rules as necessary to carry out the intent of this section. The board shall credit not more than one year for all service rendered in any year.

~~Where a member is also a member of the state teachers retirement system, the public employees retirement system, or both, then at retirement, other than retirement on a combined bases as provided in section 3309.35 of the Revised Code or as provided in section 3309.343 of the Revised Code, adjustment shall be made so that service credit for any period shall be credited on the basis of the ratio that contributions to the school employees retirement system bears to the total contributions in all the retirement systems during that period.~~

Sec. 3309.392. (A) A recipient of a disability benefit granted under this chapter on or after the effective date of this section January 7, 2013, but before the effective date of this amendment, who is enrolled in health care coverage under section 3309.69 of the Revised Code shall apply for social security disability insurance benefit payments under 42 U.S.C. 423 if the recipient meets the requirements of divisions (a)(1)(A), (B), and (C) of that section. The application shall be made not later than ninety days after the recipient is granted a disability benefit under this chapter unless-

(B) A recipient of a disability benefit granted under this chapter on or after the effective date of this amendment who is enrolled in health care coverage under section 3309.69 of the Revised Code shall apply for both of the following:

(1) Social security disability insurance benefit payments under 42 U.S.C. 423 if the recipient meets the requirements of divisions (a)(1)(A), (B), and (C) of that section;