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Sec. 5505.01. As used in this chapter:

(A) "Employee" means any qualified employee in the uniform division of the state highway patrol and any qualified employee in the radio division hired prior to the effective date of this amendment. "Employee" includes the superintendent of the state highway patrol. In all cases of doubt, the state highway patrol retirement board shall determine whether any person is an employee as defined in this division, and the decision of the board is final.

(B) "Prior service" means all service rendered as an employee of the state highway patrol prior to September 5, 1941, to the extent credited by the board, provided that in no case shall prior service include service rendered prior to November 15, 1933.

(C) "Total service" means all service rendered by an employee to the extent credited by the board. Total service includes all of the following:

- (1) Contributing service rendered by the employee since last becoming a member of the state highway patrol retirement system;
- (2) All prior service credit;
- (3) Restored service credit as provided in this chapter;

(4) Military service credit purchased under division (D) of section 5505.16 or section 5505.25 of the Revised Code;

(5) Credit granted under division (C) of section 5505.17 or section 5505.201 or 5505.202 of the Revised Code;

(6) Credit for any period, not to exceed three years, during which the member was out of service and receiving benefits under Chapters 4121. and 4123. of the Revised Code.

(D) "Beneficiary" means any person, except a retirant, who is in receipt of a pension or other benefit payable from funds of the retirement system.

(E) "Regular interest" means interest compounded at such rates as are designated from time to time by the retirement board.

(F) "Plan" means the provisions of this chapter.

(G) "Retirement system" or "system" means the state highway patrol retirement system created and established in the plan.

(H) "Contributing service" means all service rendered by a member since September 4, 1941, for which deductions were made from his salary under the plan.

(I) "Retirement board" or "board" means the state highway patrol retirement board provided for in the plan.

(J) "Member" means any employee included in the membership of the retirement system, whether or not rendering contributing service.

(K) "Retirant" means any member who retires with a pension payable from the retirement system.

(L) "Accumulated contributions" means the sum of all amounts deducted from the salary of a member and credited to his individual account in the employees' savings fund.

(M) "Final average salary" means the average of the highest salary paid a member during any three consecutive or nonconsecutive years. If

(1) IF a member has less than three years of contributing service, his final average salary shall be the average of the annual rates of salary paid him during his total years of contributing service.

(2) IF A MEMBER IS CREDITED WITH SERVICE UNDER DIVISION (C)(6) OF THIS SECTION OR DIVISION (D) OF SECTION 5505.16 OF THE REVISED CODE, HIS FINAL AVERAGE SALARY SHALL BE THE AVERAGE OF THE HIGHEST SALARY THAT WAS PAID HIM OR WOULD HAVE BEEN PAID HIM DURING ANY THREE CONSECUTIVE OR NONCONSECUTIVE YEARS. IF THAT MEMBER HAS LESS THAN THREE YEARS OF TOTAL SERVICE, HIS FINAL AVERAGE SALARY SHALL BE THE AVERAGE OF THE ANNUAL RATES OF SALARY THAT WERE PAID HIM OR WOULD HAVE BEEN PAID HIM DURING HIS YEARS OF TOTAL SERVICE.

(N) "Pension" means an annual amount payable by the retirement system throughout the life of a person or as otherwise provided in the plan. All pensions shall be paid in equal monthly installments.

(O) "Pension reserve" means the present value of any pension, or benefit in lieu of any pension, computed upon the basis of such mortality and other tables of experience and interest as the board shall from time to time adopt.

(P) "Deferred pension" means a pension for which an eligible member of the system has made application and which is payable as provided in division (A) or (B) of section 5505.16 of the Revised Code.

(Q) "Retirement" means termination as an employee of the state highway patrol, with application having been made to the system for a pension or a deferred pension.

(R) "Fiduciary" means any of the following:

(1) A person who exercises any discretionary authority or control with respect to the management of the system, or with respect to the management or disposition of its assets;

(2) A person who renders investment advice for a fee, direct or indirect, with respect to money or property of the system;

(3) A person who has any discretionary authority or responsibility in the administration of the system.

(S)(1) Except as otherwise provided in this division, "salary" means all compensation, wages, and other earnings paid to a member by reason of employment but without regard to whether any of the compensation, wages, or other earnings are treated as deferred income for federal income tax purposes. Salary includes all of the following:

(a) Payments for shift differential, hazard duty, and longevity;

(b) Payments for occupational injury leave, personal leave, sick leave, bereavement leave, administrative leave, and vacation leave used by the member;

(c) Payments made under a disability leave program sponsored by the state for which the state is required by section 5505.151 of the Revised Code to make periodic employer and employee contributions to the retirement system.

(2) "Salary" does not include any of the following:

(a) Payments resulting from the conversion of accrued but unused sick leave, personal leave, compensatory time, and vacation leave;

(b) Payments made by the state to provide life insurance, sickness, accident, endowment, health, medical, hospital, dental, or surgical coverage, or other insurance for the member or his family, or amounts paid by the state to the member in lieu of providing that insurance;

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(c) Payments for overtime work;

(d) Incidental benefits, including lodging, food, laundry, parking, or services furnished by the state, use of property or equipment of the state, and reimbursement for job-related expenses authorized by the state including moving and travel expenses and expenses related to professional development;

(e) Payments made to or on behalf of a member that are in excess of the annual compensation that may be taken into account by the retirement system under division (a)(17) of section 401 of the "Internal Revenue Code of 1986," Stat. 2085, 26 U.S.C.A. 401 (a)(17), as amended;

(f) PAYMENTS MADE UNDER DIVISION (B) OR (D) OF SECTION 5923.05 OF THE REVISED CODE OR SECTION 4 OF

SUBSTITUTE SENATE BILL NO. 3 OF THE 119th GENERAL ASSEMBLY.

(3) The retirement board shall determine by rule whether any compensation, wages, or earnings not enumerated in this division are salary, and its decision shall be final.

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