

Sec. 5505.57. (A) On ceasing participation in the deferred retirement option plan as described in division (A), (B), or (C) of section 5505.55 of the Revised Code, a member shall select as the method of distribution of the amount accrued to the member under the plan one of the distribution options provided under section 401(a) of the "Internal Revenue Code of 1986," (26 U.S.C. 401(a)) as amended, applicable to governmental plans.

(B) The retirement system shall distribute the amount accrued to a member's benefit under the deferred retirement option plan as follows:

(1) For a member who was younger than fifty-two years of age on the date of the election to participate in the plan, distribution shall not commence until the first day of the fourth year after the effective date of the

member's election to participate in the plan.

(2) For a member who was fifty-two years of age or older on the date of the election to participate in the plan, distribution shall not commence until the first day of the third year after the effective date of the member's election to participate in the plan.