

Sec. 742.56. (A) The board of trustees of the Ohio police and fire pension fund may by rule establish a payroll deduction plan for payment of the following:

(1) The cost of service credit members of the fund are eligible to purchase under this chapter;

(2) Charges for participation in programs established under section 742.53 of the Revised Code;

(3) Deposits under section 742.451 of the Revised Code and any charges for participation in the program established under that section.

(B) In addition to any other matter considered relevant by the trustees, the rules shall specify all of the following:

(1) The types of service credit that may be paid for through payroll deduction, including the section of the Revised Code that authorizes the purchase of each type of service credit for which payment may be made by payroll deduction;

(2) The procedure to be followed by a member to inform the member's employer and the Ohio police and fire pension fund that the member wishes to purchase service credit under this chapter or pay for participation in programs established under section 742.53 of the Revised Code and chooses to pay for it through payroll deduction;

(3) The procedure to be followed by the fund to determine for each request the amount to be deducted, the number of deductions to be made, and the interval at which deductions will be made. The rules may provide for a minimum amount for each deduction or a maximum number of deductions for the purchase of any type of credit, but shall provide that no deduction may exceed the member's net compensation after all deductions and withholdings required by law.

(4) The procedure to be followed by employers in transmitting amounts deducted from the salaries of their employees to the fund;

(5) The procedure to be followed by the fund in crediting service credit to members who choose to purchase it through payroll deduction.

(C) If the trustees of the fund establish a payroll deduction plan under this section, the trustees shall certify to the member's employer for each member for which deductions are to be made, the amount of each deduction and the payrolls from which deductions are to be made. The employer shall make the deductions as certified and transmit the amounts deducted on or

before the last day of the month following the last day of the reporting period during which the deductions are made. The deduction shall be accompanied by a report, in such form as the board requires, that includes the name of each member for whom deductions were made and the deductions attributed to that member. If the employer fails to transmit the deductions or the report on or before the last day of the month following the last day of the reporting period during which the deductions are made, a penalty determined under section 742.352 of the Revised Code shall be assessed against the employer. On certification by the board to the county auditor of an amount due from an employer within the county who is subject to this division, by reason of the employer's delinquency in transmitting amounts due under this division for past months, those amounts shall be withheld from the employer from any funds in the hands of the county treasurer for distribution to the employer. On receipt of the certification, the county auditor shall draw a warrant against the funds in favor of the Ohio police and fire pension fund for the amount.

(D) Rules adopted under this section shall not affect any right to purchase service credit conferred by any other section of the Revised Code, including the right of a member under any such section to purchase only part of the service credit the member is eligible to purchase.