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adjutant general for army, the assistant adjutant general for air, and the assistant quartermaster general shall be paid according to divisions (B) and (H) of rules adopted by the director of administrative services under section 124.15 of the Revised Code.

(B) The adjutant general, the assistant adjutant general for army, the assistant adjutant general for air, and the assistant quartermaster general shall receive the basic allowances for quarters and for subsistence of their rank according to the pay at the time prescribed for the armed forces of the United States, except that the assistant adjutant general for air shall not receive flying pay. The adjutant general shall not receive any flying pay, even if the adjutant general is an officer in the air national guard.

(C) The adjutant general, assistant adjutant general for army, and the assistant adjutant general for air may take a leave of absence from their respective positions without loss of pay for the time they are performing service in the uniformed service as required by their federally recognized officer status. These positions shall not accrue leave as other permanent state employees do but shall accrue leave and record usage of leave as if these positions were those of the administrative department heads listed in section 121.03 of the Revised Code.

(D) If the assistant quartermaster general is a federally recognized officer, the assistant quartermaster general may take a leave of absence from the position without loss of pay for the time the assistant quartermaster general is performing service in the uniformed service as required by the person's federally recognized officer status and the assistant quartermaster general shall not accrue leave as other permanent state employees do but shall accrue leave and record usage of leave as if the assistant quartermaster general were an administrative department head listed in section 121.03 of the Revised Code. If the assistant quartermaster general is not a federally recognized officer, the assistant quartermaster general shall accrue leave as other permanent state employees do.

(E) Notwithstanding Chapter 102. of the Revised Code and any other provision of law, the adjutant general, assistant adjutant general for army, assistant adjutant general for air, and assistant quartermaster general may retain, in addition to any state compensation, any federal pay, allowances, and compensation received because of any federally recognized officer status.

Sec. 145.012. (A) "Public employee," as defined in division (A) of section 145.01 of the Revised Code, does not include any person:

(1) Who is employed by a private, temporary-help service and performs services under the direction of a public employer or is employed on a

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contractual basis as an independent contractor under a personal service contract with a public employer;

(2) Who is an emergency employee serving on a temporary basis in case of fire, snow, earthquake, flood, or other similar emergency;

(3) Who is employed in a program established pursuant to the "Job Training Partnership Act," 96 Stat. 1322 (1982), 29 U.S.C.A. 1501;

(4) Who is an appointed member of either the motor vehicle salvage dealers board or the motor vehicle dealer's board whose rate and method of payment are determined pursuant to division (J)(A) of section 124.15 of the Revised Code;

(5) Who is employed as an election worker and paid less than five hundred dollars per calendar year for that service;

(6) Who is employed as a firefighter in a position requiring satisfactory completion of a firefighter training course approved under former section 3303.07 or section 4765.55 of the Revised Code or conducted under section 3737.33 of the Revised Code except for the following:

(a) Any firefighter who has elected under section 145.013 of the Revised Code to remain a contributing member of the public employees retirement system;

(b) Any firefighter who was eligible to transfer from the public employees retirement system to the Ohio police and fire pension fund under section 742.51 or 742.515 of the Revised Code and did not elect to transfer;

(c) Any firefighter who has elected under section 742.516 of the Revised Code to transfer from the Ohio police and fire pension fund to the public employees retirement system.

(7) Who is a member of the board of health of a city or general health district, which pursuant to sections 3709.051 and 3709.07 of the Revised Code includes a combined health district, and whose compensation for attendance at meetings of the board is set forth in division (B) of section 3709.02 or division (B) of section 3709.05 of the Revised Code, as appropriate;

(8) Who participates in an alternative retirement plan established under Chapter 3305. of the Revised Code;

(9) Who is a member of the board of directors of a sanitary district established under Chapter 6115. of the Revised Code;

(10) Who is a member of the unemployment compensation advisory council;

(11) Who is an employee, officer, or governor-appointed member of the board of directors of the nonprofit corporation formed under section 187.01 of the Revised Code.

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(B) No inmate of a correctional institution operated by the department of rehabilitation and correction, no patient in a hospital for the mentally ill or criminally insane operated by the department of mental health, no resident in an institution for the mentally retarded operated by the department of developmental disabilities, no resident admitted as a patient of a veterans' home operated under Chapter 5907. of the Revised Code, and no resident of a county home shall be considered as a public employee for the purpose of establishing membership or calculating service credit or benefits under this chapter. Nothing in this division shall be construed to affect any service credit attained by any person who was a public employee before becoming an inmate, patient, or resident at any institution listed in this division, or the payment of any benefit for which such a person or such a person's beneficiaries otherwise would be eligible.

Sec. 145.47. (A) Each public employee who is a contributor to the public employees retirement system shall contribute eight per cent of the contributor's earnable salary to the employees' savings fund, except that the public employees retirement board may raise the contribution rate to a rate not greater than ten per cent of the employee's earnable salary.

The contributions required under this section shall not be paid by an employer on an employee's behalf, but may be treated as employer contributions for purposes of state and federal income tax deferred income provisions.

(B) The head of each state department, institution, board, and commission, and the fiscal officer of each local authority subject to this chapter, shall deduct from the earnable salary of each contributor on every payroll of such contributor for each payroll period subsequent to the date of coverage, an amount equal to the applicable per cent of the contributor's earnable salary. The head of each state department and the fiscal officer of each local authority subject to this chapter shall transmit promptly to the system a report of contributions at such intervals and in such form as the system shall require, showing thereon all deductions for the system made from the earnable salary of each contributor employed, together with warrants, checks, or electronic payments covering the total of such deductions. A penalty shall be added when such report, together with warrants, checks, or electronic payments to cover the total amount due from the earnable salary of all amenable employees of such employer, is filed thirty or more days after the last day of such reporting period. The system, after making a record of all receipts under this division, shall deposit the receipts with the treasurer of state for use as provided by this chapter.

(C) Unless the board adopts a rule under division (D) of this section, the