

(ii) The prior year's amount multiplied by the average percentage increase, if any, made to compensation under section 505.24 of the Revised Code, if that increase became effective in the prior year.

(2) For each month that the member's earnable salary is less than the appropriate amount specified in division (B)(1) of this section, allow a fraction of a month's credit with a numerator of the earnable salary during the month and a denominator of the amount specified in division (B)(1)(a) or (b) of this section, as appropriate.

Division (B) of this section shall not reduce any credit earned before January 1, 2014.

(C) Notwithstanding any other provision of this section, an elected official who prior to January 1, 1980, was granted a full year of credit for each year of service as an elected official shall be considered to have earned a full year of credit for each year of service regardless of whether the service was full-time or part-time. The public employees retirement board has no authority to reduce the credit.

Sec. 145.017. (A) For a member eligible for a retirement allowance under division (A) or (B) of section 145.32 of the Revised Code or division (A), (B), or (E)(1), (3), or (4) of section 145.332 of the Revised Code, the number of years used in the calculation of final average salary shall be three and the sum of the earnable salary for those years shall be divided by three.

(B) For a member eligible for a retirement allowance under division (C) of section 145.32 of the Revised Code or division (C) or (E)(2) or (5) of section 145.332 of the Revised Code, the number of years used in the calculation of final average salary shall be five and the sum of the earnable salary for those years shall be divided by five.

(C)(1) For a member described in division (A) or (B) of section 145.32 or division (A), (B), or (E)(1), (3), or (4) of section 145.332 of the Revised Code who is eligible for a retirement allowance under section 145.331 of the Revised Code or a benefit under section 145.36 or 145.361 of the Revised Code, the number of years used in the calculation of final average salary shall be three and the sum of the earnable salary for those years shall be divided by three.

(2) For a member described in division (C) of section 145.32 or division (C) or (E)(2) or (5) of section 145.332 of the Revised Code who is eligible for a retirement allowance under section 145.331 of the Revised Code or a benefit under section 145.36 or 145.361 of the Revised Code, the number of years used in the calculation of final average salary shall be five and the sum of the earnable salary for those years shall be divided by five.

(D) For a benefit under section 145.45 of the Revised Code:

(1) The number of years used in the calculation of the deceased member's final average salary shall be three and the sum of the earnable salary for those years shall be divided by three if the member is described in division (A) or (B) of section 145.32 of the Revised Code or division (A), (B), or (E)(1), (3), or (4) of section 145.332 of the Revised Code.

(2) The number of years used in the calculation of the deceased member's final average salary shall be five and the sum of the earnable salary for those years shall be divided by five if the member is described in division (C) of section 145.32 of the Revised Code or division (C) or (E)(2) or (5) of section 145.332 of the Revised Code.

Sec. 145.036. On or before the last day of January of each year, each public employer shall transmit to the public employees retirement system a list of all individuals providing personal services who at any time during the preceding calendar year received compensation from the employer for which no contributions were deducted under section 145.47 of the Revised Code because the employer classified the individual as an independent contractor or another classification other than public employee or any other reason. The list shall contain the name of the individual and any other information required by the system.

If there is doubt at the time the list is compiled or at any other time regarding whether an individual providing personal services to a public employer is a public employee, the employer shall make a written request to the public employees retirement board for a determination of whether the individual is a public employee for the purposes of this chapter. On receipt of the request, the board shall determine whether the individual is a public employee with regard to the services in question. If the board determines that the individual is not a public employee, for the purposes of this chapter the individual shall be considered an independent contractor with regard to the services in question. The board's determination is final.

The board shall notify the individual and the employer of its determination. The determination shall apply to services performed before, on, or after the effective date of this section for the same employer in the same capacity.

Sec. 145.037. (A) As used in this section and section 145.038 of the Revised Code, "business entity" means an entity with five or more employees that is a corporation, association, firm, limited liability company, partnership, sole proprietorship, or other entity engaged in business.

(B)(1) Except as provided in division (B)(2) of this section, an individual who provided personal services to a public employer on or before the effective date of this section but was not classified as a public employee