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system, as defined in section 145.30 of the Revised Code, for service covered by the election.

Sec. 145.193. Except as provided in <u>section 145.194 or</u> division (C)(4) of section 3305.05 and division (F) of section 3305.051 of the Revised Code, an election made or deemed to have been made under section 145.19 or 145.191 of the Revised Code applies to all positions subject to this chapter for which the member is contributing under section 145.47 or 145.85 of the Revised Code. A

<u>A</u> member who terminates employment in all positions subject to this chapter, receives a refund of the member's contributions made under section 145.47 or 145.85 of the Revised Code, and later becomes employed in a position subject to this chapter may make an election under section 145.19 of the Revised Code as provided by that section.

Sec. 145.194. (A) A member participating in a PERS defined contribution plan at the time of commencing employment as a PERS law enforcement officer or PERS public safety officer shall cease making contributions to that plan. During employment as a PERS law enforcement officer or a PERS public safety officer and any concurrent employment in a position subject to this chapter, the member shall contribute only to the PERS defined benefit plan.

(B) A member described in division (A) of this section with contributions standing to the member's credit in a PERS defined contribution plan may elect to have those contributions deposited and credited in the PERS defined benefit plan in accordance with section 145.814 of the Revised Code and rules governing the PERS defined benefit plan.

Sec. 145.195. The public employees retirement system may, in accordance with rules it adopts under this section, permit a member who participated in both the PERS defined benefit plan and one or more PERS defined contribution plans to combine years of service as a member for the purpose of determining eligibility for a benefit under section 145.32, 145.331, or 145.332 of the Revised Code, or a benefit under a PERS defined contribution plan.

Sec. 145.20. (A) Any elective official of the state of Ohio or of any political subdivision thereof having employees in the public employees retirement system shall be considered as an employee of the state or such political subdivision, and may become a member of the system upon application to the public employees retirement board, with all the rights, privileges, and obligations of membership. An elective official who becomes a member of the system on or after the date the public employees

retirement board first establishes a PERS defined contribution plan January 1, 2003, shall make an election pursuant to section 145.19 of the Revised Code not later than one hundred eighty days after applying for membership in the system. The election is effective as of the date the official applies for membership and is irrevocable on receipt by the system. If a form evidencing an election is not received by the system not later than the last day of the one-hundred-eighty-day period, the official is deemed to have elected to participate in the PERS defined benefit plan.

- (B) Service as any such elective official by any member of the system rendered prior to January 1, 1935, shall be included as prior service, provided the member does both of the following:
- (1) Completes three years of contributing service, or the equivalent thereof, in the public employees retirement system subsequent to the date that membership is established;
- (2) Participates in the PERS defined benefit plan or a PERS defined contribution plan with definitely determinable benefits.
- (C) Credit for service between January 1, 1935, and the date that membership is established, except service as an elective official that was subject to the tax on wages imposed by the "Federal Insurance Contributions Act," 68A Stat. 415 (1954), 26 U.S.C.A. 3101, as amended, may be secured by the elective official provided the elective official does all of the following:
- (1) Pays into the employees' savings fund an amount determined by applying the member contribution rate in effect at the time of payment to the earnable salary of the member during all periods of service after January 1, 1935, covered by this chapter, for which contributions have not been paid, plus interest on such amount compounded annually at a rate to be determined specified by the board that is equal to one hundred per cent of the additional liability resulting from the purchase of that year or portion of a year of credit as determined by an actuary employed by the board;
- (2) Completes one and one-half years of contributing membership in the public employees retirement system subsequent to the date membership was established;
- (3) Participates in the PERS defined benefit plan or a PERS defined contribution plan with definitely determinable benefits.

A member may choose to purchase in any one payment only part of the credit the member is eligible to purchase, subject to board rules. The public employees retirement board shall determine the amount and manner of payment. In the event of death or withdrawal from service, the payment into the employees' savings fund for such service credit shall be considered as

accumulated contributions of the member.

Sec. 145.201. (A) Subject to the limit described in division (C) of this section, any member who is or has been an elected official of the state or any political subdivision thereof or has been appointed by the governor with the advice and consent of the senate to serve full-time as a member of a board, commission, or other public body may at any time prior to retirement purchase additional service credit in an amount not to exceed thirty-five per cent of the service credit allowed the member for the period of service as an elected or appointed official subsequent to January 1, 1935, other than credit for military service, part-time service, and service subject to the tax on wages imposed by the "Federal Insurance Contributions Act," 68A Stat. 415 (1954), 26 U.S.C.A. 3101, as amended.

The For each year of additional service credit may be purchased by paying under this section, the member shall pay into the employees' savings fund an amount computed by multiplying by the employee contribution rate in effect at the time of purchase the member's earnable salary for the period of service upon which the purchased credit is based, by the number of years or portions thereof of additional service credit to be purchased, and by paying into the employers' accumulation fund an amount equal to the full amount paid into the employees' savings fund. If a member purchases less than the full amount of the additional service credit to which the member is entitled, the period of service upon which the purchase is computed shall be the member's earliest period of such service specified by the public employees retirement board that is equal to one hundred per cent of the additional liability resulting from the purchase of that year or portion of a year of credit as determined by an actuary employed by the board. The member shall receive full credit for such additional elective service in computing an allowance or benefit under section 145.20, 145.33, 145.331, 145.34, 145.332, 145.36, 145.361, or 145.46 of the Revised Code, notwithstanding any other provision of this chapter. The payment to the employees' savings fund, and payments made to the employers' accumulation fund prior to the effective date of this amendment, for such additional elective service credit shall, in the event of death or withdrawal from service, be considered as accumulated contributions of the member.

A member of a board, commission, or other public body shall be considered to be serving full-time if full-time service is required by law or if the director of administrative services determines that the duties of the position require full-time service The board may determine by rule what constitutes full- or part-time service for purposes of this section.

(B) Notwithstanding division (A) of this section, a member who