established, and in the event that the salary of the office is increased and the member is denied the additional salary by reason of any constitutional provision prohibiting an increase in salary during a term of office, the member may elect to have the amount of the member's and employer's contributions calculated upon the basis of the increased salary for the office.

At the member's request and on notification to the public employees retirement system, the public employees retirement board shall compute the total additional amount the member and employer would have contributed, or the amount by which each of the member's and employer's contributions would have increased, had the member received the increased salary for the office the member holds. If the member elects to have the combined amount by which the member's and employer's contribution would have increased withheld from the member's salary, the member shall notify the employer, and the employer shall make the withholding commensurate with the period of denied salary and transmit it to the retirement system. The payment of the amount by which the employer's contribution would have increased shall be credited to the employers' accumulation fund.

If the payment of the increased contributions is made in accordance with this section, the increased annual salary as provided by law for the office for the period for which the member paid increased contributions thereon shall be used in determining the member's earnable salary for the purpose of computing the member's final average salary.

(B) If a member dies or withdraws from service, the payment under division (A) of this section shall be considered as accumulated contributions of the member.

Sec. 145.30. (A)(1) As used in this section and section 145.301 of the Revised Code:

(1)(a) "Armed forces" of the United States includes the following:

(a)(i) Army, navy, air force, marine corps, coast guard, auxiliary corps as established by congress, red cross nurse serving with the army, navy, air force, or hospital service of the United States, army nurse corps, navy nurse corps, full-time service with the American red cross in a combat zone, and such other service as may be designated by congress as included therein;

(b)(ii) Personnel of the Ohio national guard and the reserve components of any of the armed forces enumerated in division (A)(1) of this section who are called to active duty pursuant to an executive order issued by the president of the United States or an act of congress;

(e)(iii) Persons on whom United States merchant marine veteran status has been conferred for service aboard oceangoing merchant ships in service to the United States during World War II.

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(2)(b) "State retirement system" means any of the following: the Ohio police and fire pension fund, public employees retirement system, school employees retirement system, state highway patrol retirement system, or the state teachers retirement system.

- (2) This section applies only to service in the armed forces that occurred prior to October 13, 1994, the date on which the "Uniformed Services Employment and Reemployment Rights Act of 1994," 108 Stat. 3149, 38 U.S.C. 101, became a public law.
- (B) Upon Except as otherwise provided in this division, upon reemployment in the public service and completion of one year of service credit as covered by a state retirement system or the Cincinnati retirement system, within two years after service in the armed forces that is terminated in a manner other than as described in section 4304 of Title 38 of the United States Code, "Uniformed Services Employment and Reemployment Rights Act of 1994," 108 Stat. 3149, 38 U.S.C.A. 4304, and presentation of documentation of the service and subject to rules adopted by the retirement board, any member of the public employees retirement system who was a member with not less than one year of payroll deductions before entering active duty with the armed forces and maintained membership in the public employees retirement system as provided by section 145.41 of the Revised Code, and who was or is out of active service as a public employee by reason of having become a member of the armed forces of the United States on active duty or service shall have such service, not in excess of ten years, eonsidered included as the equivalent of prior military service. Service Except as otherwise provided in this division, service in the armed forces as established by documentation of the service, not in excess of ten years, shall also be considered included as prior military service for a person who was a public employee and who has acquired service credit for five years prior to, and within the one year preceding, the date of entering on active duty in the armed forces of the United States if such person was reemployed in the public service within one year after service in the armed forces that is terminated in a manner other than as described in section 4304 of Title 38 of "Uniformed Services Employment and United States Code, Reemployment Rights Act of 1994," 108 Stat. 3149, 38 U.S.C.A. 4304, and established total service credit as defined in section 145.01 of the Revised Code of twenty years exclusive of credit for service in the uniformed services, as defined in section 145.302 of the Revised Code. This division shall not serve to cancel any military service credit earned or granted prior to November 1, 1965.

If the public employees retirement board adopts a rule requiring

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payment for service credit granted under this section, the credit shall be granted only if payment is made. The rule shall not require payment of more than the additional liability to the retirement system resulting from granting the credit. A member may choose to purchase only part of the credit in any one payment.

(C) A member of the public employees retirement system is ineligible to receive service credit under this section for any year of military service credit used in the calculation of any retirement benefit currently being paid to the member or payable in the future under any other retirement program, except social security, or used to obtain service credit pursuant to section 145.301 or 145.302 of the Revised Code. At the time such credit is requested, the member shall certify on a form supplied by the retirement board that the member does and will conform to this requirement. This division does not cancel any military service credit earned prior to March 15, 1979.

Sec. 145.301. (A) As used in this section:

- (1) "Prisoner of war" means any regularly appointed, enrolled, enlisted, or inducted member of the armed forces of the United States, reserves, or Ohio national guard who was captured, separated, and incarcerated by an enemy of the United States.
- (2) "Reserves" means personnel of the reserve components of any of the armed forces of the United States enumerated in division (A)(1)(a) of section 145.30 of the Revised Code.
- (B)(1) A member may purchase service credit that shall be considered as the equivalent of Ohio service for each year or portion of a year of service incurred by reason of having been on active duty as a member of the armed forces of the United States, as defined in section 145.30 of the Revised Code.
- (2) On presentation of documentation of the service and subject to public employees retirement board rules, a member may purchase service credit for each year or portion of a year of service incurred by reason of having been on active duty as a member of the reserves or the Ohio national guard for which the member is not eligible to purchase credit under division (B)(1) of this section. Any credit purchased under this section shall be considered as the equivalent of Ohio service credit. For purposes of division (B)(2) of this section, active duty in the reserves or the Ohio national guard includes assembly for drill and instruction; training at encampments, maneuvers, outdoor target practice, or other exercises; and any training or duty in this state ordered by the governor.
  - (3) Credit shall not be granted for any period of duty during which the