

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. The

(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 member was contributing to the retirement system.

The credit may be purchased at any time prior to receipt of a retirement allowance. The number of years purchased shall not exceed five. The member may choose to purchase only part of such credit in any one payment, subject to public employees retirement board rules.

~~(B) For the purposes of this division, "prisoner of war" means any regularly appointed, enrolled, enlisted, or inducted member of the armed forces of the United States who was captured, separated, and incarcerated by an enemy of the United States.~~

(C) A member may purchase service credit that shall be considered as the equivalent of Ohio service for each year of service such member was a prisoner of war. The number of years purchased under this division shall not exceed five. Service credit may be purchased under this division for the same years of service used to purchase service credit under division ~~(A)(B)~~ of this section. The member may choose to purchase only part of such credit in any one payment, subject to board rules.

~~(C)(D) The total number of years purchased under this section shall not exceed the member's total accumulated number of years of Ohio service.~~

~~(D)(E)(1) For each year or portion of a year of service purchased under division ~~(A)(B)(1)~~ or ~~(B)(C)~~ of this section, the member shall pay to the public employees retirement system for credit to the member's accumulated account an amount specified by the retirement board that shall be not less than fifty per cent of the additional liability resulting from the purchase of that year or portion of a year of service as determined by an actuary employed by the board.~~

(E)(2) For each year or portion of a year of service credit purchased under division (B)(2) of this section, the member shall pay to the public employees retirement system for credit to the member's accumulated account an amount equal to one hundred per cent of the additional liability resulting from the purchase of that year or portion of a year of service as determined by an actuary employed by the board.

The retirement system shall calculate the number of years or portion of a year of credit the member is eligible to purchase under division (B)(2) of this section by dividing the number of days actually served by three hundred sixty-five.

(F) A member is ineligible to purchase service credit under this section for any year of military service that was:

(1) 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 for retired pay for nonregular service under Chapter 1223 of Section 1662 of Title XVI of the "National Defense Authorization Act for Fiscal Year 1995," 108 Stat. 2998 (1994), 10 U.S.C.A. 12731 to 12739;

(2) Used to obtain service credit pursuant to section 145.30 or 145.302 of the Revised Code.

At the time the credit is purchased, the member shall certify on a form furnished by the retirement board that the member does and will conform to this requirement.

(F)(G) A member who, on March 17, 2000, is purchasing service credit under this section by making installment payments to the system or by a payroll deduction plan authorized under section 145.294 of the Revised Code may elect, on a form provided by the board, to have a portion of the cost of the service credit recalculated under division (D)(E) of this section as amended by House Bill 186 of the 123rd general assembly. The recalculation shall apply only to the amount still owed by the member as of the date the election is filed with the board.

For each member who makes an election, the board shall do all of the following:

(1) Determine the amount of the total cost of the service credit still owed by the member as of the date the election is filed with the board and the number of years or portion of a year of service credit attributable to that amount;

(2) Recalculate under division (D)(E) of this section the cost of the service credit described in division (F)(G)(1) of this section;

(3) Notify the member of the recalculated amount.

If the recalculated amount is less than the amount still owed by the member as of the date the election is filed, the recalculated amount shall be the amount owed by the member.

(G)(H) Credit purchased under this section may be combined pursuant to section 145.37 with credit for military service purchased under sections 3307.751 and 3309.021, except that not more than an aggregate total of five

years of credit purchased under division (A)(B) of this section, division (A) of section 3307.751, and division (A) of section 3309.021, and not more than an aggregate total of five years of credit purchased under division (B)(C) of this section, division (B) of section 3307.751, and division (B) of section 3309.021 shall be used in determining retirement eligibility or calculating benefits under section 145.37 of the Revised Code.

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