

Per cent of compensation required as contribution; deduction.

Sec. 145.47. Beginning September 1, 1951, each public employee who is a member of the public employees retirement system shall contribute six per cent of his earnable salary or compensation to the employees' savings fund. The head of each state department, institution, board, and commission, and the fiscal officer of each local authority subject to sections 145.01 to 145.57, inclusive, of the Revised Code, shall deduct from the compensation of each member on every payroll of such member for each payroll period subsequent to September 1, 1951, or if the employee becomes a member subsequent to that date then on the date upon which such employee became a member, an amount equal to six per cent of such member's earnable salary or compensation. If the member is contributing to one or more other state retirement systems during a given calendar year and prior to June 30, 1951, while also contributing to the public employees retirement system, he shall not be allowed to contribute to this system during the same calendar year an amount greater than the ratio that the salary on which the contributions to this system bears to the total salary received on which his contributions to all state retirement systems is based. The head of each state department and the fiscal officer of each local authority subject to sections 145.01 to 145.57, inclusive, of the Revised Code, shall transmit promptly to the secretary of the public employees retirement board at the end of each payroll period a copy of the original payroll voucher or such other payroll report as the board requires showing thereon all deductions for the public employees retirement system made from all the earnings, salary, or compensation of each member employed together with warrants or checks covering the total of such deductions. The secretary of the board after making a record of all such receipts shall pay them to the treasurer of state for use according to sections 145.01 to 145.57, inclusive, of the Revised Code. In addition to the periodical payroll reports required by this section, the fiscal officer of each local authority subject to such sections shall submit to the board at least once each year, a complete listing of all noncontributing appointive employees. *Where an employer fails or refuses to deduct contributions for any employees during any year and to transmit such amounts to the retirement system, the retirement board may make a determination of the employees' liability for contributions and certify the amounts for collection in the same manner as payments due the employers' accumulation fund, provided that any amounts so collected shall be a penalty against the employer and held in trust pending receipt of contributions from such employees for the period involved as provided by law and, thereafter, the amount in trust shall be transferred to the employers' accumulation fund as a credit of such employer.* The fiscal officer shall require each new member to submit to the board a detailed report of all his previous service as a public employee along with such other facts as the board requires for the proper operation of the public employees retirement system.

In addition there shall be added to the employer billing next succeeding an amount equal to any additional payments made to the public employees retirement system by employee members of the respective employer which payment represents the amount, with interest, paid by such members to receive contributing service credit for service prior to the date of initial contribution to the system. If an employee fails to file the membership

record, provided in section 145.16 of the Revised Code, within thirty days after becoming a contributor the secretary shall so advise the fiscal officer who shall thereafter withhold all salary payments to such employee until such record is filed with the public employees retirement system.

E F Effective September 16, 1957