

Per cent of compensation required as contribution; deduction.

Sec. 145.47. Beginning *** *January 1, 1960*, each public employee who is a member of the public employees retirement system shall contribute *** *seven* 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 *** *January 1, 1960*, 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 *** *seven* per cent of such member's earnable salary or compensation. *** 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 *** *a report of member deductions at such intervals and in such form as the board shall *** require*, 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 *** *deposit them with* the treasurer of state for use *** *as provided by* sections 145.01 to 145.57, inclusive, of the Revised Code. In addition to the periodical *** *reports of deduction* required by this section, the fiscal officer of each local authority subject to *** *sections 145.01 to 145.57, inclusive, of the Revised Code*, shall submit to the board at least once each year, a complete listing of all non-contributing appointive employees. Where an employer fails or refuses to deduct contributions for any *** *employee* and to transmit such amounts to the retirement system, the retirement board may make a **determination of the employees' liability for contributions and certify to**

the employer the amounts *due* 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.

*** 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.

On and after January 1, 1960, contributions shall be optional on compensation received in any year in excess of eighteen thousand dollars, and the member may instruct his employer not to make retirement deductions from salary or compensation received in excess of eighteen thousand dollars. At the time of retirement, or upon the member's death prior to retirement, if contributions have been made on and after January 1, 1960, in excess of the contributions normally required to provide the retirement allowance or survivor benefit, such excess contributions shall be refunded to the member, or to his estate, in a lump sum.

SECTION 3. Any member, eligible for any of the retirement allowances or other benefits provided in Chapters 145., 3307., and 3309. of the Revised Code as of June 30, 1959, or July 1, 1959, and who terminated his public service during the month of June, 1959, but did not file an application for retirement, may file, as provided by law, during the month of July, 1959, and shall be eligible for retirement as of June 30, 1959, or July 1, 1959, and such allowances or benefits shall be payable from and after July 1, 1959, and any such member or any member retiring on June 30, 1959, or July 1, 1959, voluntarily or otherwise, shall be eligible for allowances or benefits as computed under the provisions of this act.