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**Percent of compensation required as contribution; deductions.**

Sec. 145.47. Beginning January 1, 1960, and until December 31, 1966, 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. *Fees and commissions, paid to employees for special services, over and above the regular salary, or fees and commission paid as sole compensation for services, are not to be included as earnable salary.* The head of each state department, institution, board, and commission, and the fiscal officer of each local authority subject to \*\*\* Chapter 145. of the Revised Code, shall deduct from the compensation of each member on every payroll of such member for each payroll period subsequent \*\*\* to \*\*\* the date \*\*\* such employee became a member, an amount equal to \*\*\* *the applicable* per cent of such member's earnable salary or compensation.

Effective November 13, 1965

The head of each state department and the fiscal officer of each local authority subject to \*\*\* Chapter 145. 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. *A penalty of five per cent of the total amount due for the particular reporting period shall be added when such report together with warrants or checks to cover the total amount due from the compensation of all amenable employees of such employer are filed sixty or more days after the last day of such reporting period. Such penalty shall be added to and collected on the next succeeding regular employer billing. Interest at the rate of six per cent shall be charged on the amount of the penalty in case such penalty is not paid within three months after it is added to the regular employer billing.* 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 \*\*\* Chapter 145. 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 \*\*\* Chapter 145. of the Revised Code, 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 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.

*Any member who, because of his own illness, injury, or other*

*reason which may be approved by his employer is prevented from making his contribution to the system for any payroll period, may pay such deductions as a back payment within one year.*

*\*\*\* Contributions shall be optional on compensation received in any year in excess of \*\*\* twenty-five thousand dollars, and the member may instruct his employer not to make retirement deductions from salary or compensation received in excess of \*\*\* twenty-five 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.*

*Beginning January 1, 1967, the member rate of contribution shall be adjusted as required by section 145.482 of the Revised Code. (Amended in Amended Substitute House Bill No. 225)*