

Effective 7-1-68

butions if he elects to receive a benefit as provided in this section. Total contributions and service credit in all the retirement systems shall be used in determining the eligibility for, and amount of, such benefit. Determination and payment of such benefit shall be governed by section 145.37 of the Revised Code and, in no event, shall the beneficiary be permitted to draw such benefits separately from more than one system.

(G) If the survivor benefit due and paid under this section is in a total amount less than (1) the accumulated contributions, (2) the deposits made by the member as provided by sections 145.201, 145.28, 145.29, 145.291, 145.292, and 145.44 of the Revised Code, (3) the deposits for additional annuity as provided by division (C) of section 145.23 of the Revised Code, (4) the deposits for repurchase of service credit as provided by sections 145.31 and 145.42 of the Revised Code, standing to the credit of the member at the time of his death, then the difference between the total amount of the benefit paid and the accumulated contributions shall be paid to the beneficiary last receiving a benefit under this section or to that beneficiary's estate.

(H) Effective November 1, 1965 each amount shown as a survivor benefit in each division of this section is increased by six dollars per month, except that this increase shall not apply to a surviving beneficiary who qualifies under division (A) of section 145.45 of the Revised Code when the member became deceased on or after November 1, 1965.

If any amount due under this section is payable to a beneficiary who has been found guilty by a court of law of feloniously contributing to the death of the member, then such payment shall not be paid to such beneficiary in the absence of a court order to the contrary filed with the retirement board.

(I) The public employees retirement board shall formulate and adopt the necessary rules and regulations for the administration of this section and its decisions shall be final. (*Amended in Amended Substitute House Bill No. 959*)

Per cent of compensation required as contribution; deduction.

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 *** commissions 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 become a member, an amount equal to the applicable 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 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 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.

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. 959)

Allowances exempt from tax, execution, or garnishment.

Sec. 145.56. The right of a person to a pension, as annuity, or retirement allowance itself, any optional benefit, any other right accrued or accruing to any person under sections 145.01 to 145.57, inclusive, of the Revised Code, or of any municipal retirement system established subject to such sections, under the laws of this state or any charter, the various funds created by sections 145.01 to 145.57, inclusive, of the Revised Code, or under such municipal retirement system, and all moneys and investments and income thereof, are hereby exempt from any state tax, *** any county, municipal, or other local tax, and shall not be subject to execution, garnishment, attachment, the operation of bankruptcy or the insolvency laws, or other process of law, and shall be unassignable except as specifically provided in such sections. (Amended in Amended Substitute Senate Bill No. 326)

Seal and register.

~~Sec. 147.01~~ Before entering upon the discharge of his duties, a notary public shall provide himself with the seal of a notary public ***. Said seal shall *** consist of the coat of arms of the state within a circle one inch in diameter and shall be surrounded by the words "notary public," "notarial seal," or words to that effect, the name of such notary public and the counties for which he is commissioned, or if an attorney at law and commissioned for the whole state, the words for the "State of Ohio." The name of the notary public and the limits of his jurisdiction may, instead of appearing on the seal, be printed, type-written, or stamped in legible, printed letters near the signature of such notary public on each document signed by him. Such notary public shall also provide himself with an official register in which shall be recorded a copy of every certificate of protest and copy of note, which seal and record shall be exempt from execution.