

Sec. 145.47. Each public employee who is a member of the public employees retirement system AND WHO IS A TOWNSHIP CONSTABLE, POLICE OFFICER IN A TOWNSHIP POLICE DEPARTMENT OR DISTRICT, SHERIFF, OR DEPUTY SHERIFF SHALL CONTRIBUTE NINE AND ONE-HALF PER CENT OF HIS EARNABLE SALARY OR COMPENSATION TO THE EMPLOYEES' SAVINGS FUND, AND EVERY OTHER PUBLIC EMPLOYEE WHO IS A MEMBER OF THE PUBLIC EMPLOYEES RETIREMENT SYSTEM shall contribute eight per cent of his earnable salary or compensation to the employees' savings fund except that the public employees retirement board may raise the contribution rate to a rate not greater than ten per cent of the employees' earnable salary or compensation. Fees and commissions, paid to employees for special services, over and above the regular salary, except those provided under section 507.09 of the Revised Code, or fees and commissions paid as sole compensation for services or any additional terminal compensation paid in excess of the regular compensation, are not to be included as earnable salary and are not subject to payroll deductions. 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. 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 thirty 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.

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