

Sec. 145.813. EACH PLAN ESTABLISHED UNDER SECTION 145.81 OF THE REVISED CODE SHALL REQUIRE THE PUBLIC EMPLOYEES RETIREMENT BOARD, OR THE ENTITY ADMINISTERING THE PLAN PURSUANT TO A CONTRACT WITH THE BOARD, TO CAUSE AN INDIVIDUAL ACCOUNT TO BE MAINTAINED FOR EACH MEMBER PARTICIPATING IN THE PLAN. A PLAN MAY INCLUDE DEPOSITS TO THE DEFINED CONTRIBUTION FUND CREATED UNDER SECTION 145.23 OF THE REVISED CODE OR DEPOSITS UNDER DIVISION (C) OF THAT SECTION TO THE EMPLOYEES' SAVINGS FUND.