

(G) The "defined contribution fund" is the fund in which shall be accumulated the contributions deducted from the compensation of teachers participating in an STRS defined contribution plan, as provided in section 3307.26 of the Revised Code, together with any earnings and employer contributions credited thereon.

(H) The "health care fund" is the fund in which shall be accumulated any amounts allocated by the board for health care coverage described in section 3307.39 of the Revised Code, together with any earnings credited thereon. The fund shall be established under 26 U.S.C. 401(h) as a separate account. It is the fund from which shall be paid health care coverage made available under section 3307.39 of the Revised Code, except that payments from the fund shall be limited as provided by 26 U.S.C. 401(h).

Sec. 3307.20. (A) As used in this section:

(1) "Personal history record" means information maintained by the state teachers retirement board on an individual who is a member, former member, contributor, former contributor, retirant, or beneficiary that includes the address, electronic mail address, telephone number, social security number, record of contributions, correspondence with the state teachers retirement system, or other information the board determines to be confidential.

(2) "Retirant" has the same meaning as in section 3307.50 of the Revised Code and includes any former member receiving a benefit under an STRS defined contribution plan.

(3) "Law enforcement agency" has the same meaning as in section 149.435 of the Revised Code.

(B) The records of the board shall be open to public inspection, except for the following, which shall be excluded, except with the written authorization of the individual concerned:

(1) The individual's personal records provided for in former section 3307.23 of the Revised Code;

(2) The individual's personal history record;

(3) Any information identifying, by name and address, the amount of a monthly allowance or benefit paid to the individual.

(C)(1) All medical reports and recommendations received by the board from a member, member's physician, board-assigned physician, or other entity providing medical reports and recommendations to the board under sections 3307.48, 3307.62, and 3307.66 of the Revised Code are privileged, except as follows:

(a) Copies of medical reports or recommendations shall be made available by the board to the personal physician, attorney, or authorized agent of the individual concerned upon written release received from the individual or the individual's agent, or, when necessary for the proper administration of the fund, to the board assigned physician.

(b) Documentation required by section 2929.193 of the Revised Code shall be provided to a court holding a hearing under that section.

(2) No medical report or recommendation received by the board under section 3307.48, 3307.62, or 3307.66 of the Revised Code shall be released to the individual concerned or considered a medical record generated and maintained by a health care provider in the process of establishing a therapeutic relationship.

(D) Any person who is a member or contributor of the system shall be furnished, on written

request, with a statement of the amount to the credit of the person's account. The board need not answer more than one request of a person in any one year.

(E) Notwithstanding the exceptions to public inspection in division (B) of this section, the board may furnish the following information:

(1) If a member, former member, retirant, contributor, or former contributor is subject to an order issued under section 2907.15 of the Revised Code or an order issued under division (A) or (B) of section 2929.192 of the Revised Code or is convicted of or pleads guilty to a violation of section 2921.41 of the Revised Code, on written request of a prosecutor as defined in section 2935.01 of the Revised Code, the board shall furnish to the prosecutor the information requested from the individual's personal history record.

(2) Pursuant to a court or administrative order issued under section 3119.80, 3119.81, 3121.02, 3121.03, or 3123.06 of the Revised Code, the board shall furnish to a court or child support enforcement agency the information required under that section.

(3) At the written request of any person, the board shall provide to the person a complete list of the names and addresses of members, retirants, contributors, ~~or~~ and beneficiaries. The costs of compiling, copying, and mailing the list shall be paid by such person.

(4) Within fourteen days after receiving from the director of job and family services a list of the names and social security numbers of recipients of public assistance pursuant to section 5101.181 of the Revised Code, the board shall inform the auditor of state of the name, current or most recent employer address, and social security number of each member whose name and social security number are the same as that of a person whose name or social security number was submitted by the director. The board and its employees shall, except for purposes of furnishing the auditor of state with information required by this section, preserve the confidentiality of recipients of public assistance in compliance with section 5101.181 of the Revised Code.

(5) The system shall comply with orders issued under section 3105.87 of the Revised Code.

On the written request of an alternate payee, as defined in section 3105.80 of the Revised Code, the system shall furnish to the alternate payee information on the amount and status of any amounts payable to the alternate payee under an order issued under section 3105.171 or 3105.65 of the Revised Code.

(6) At the request of any person, the board shall make available to the person copies of all documents, including resumes, in the board's possession regarding filling a vacancy of a contributing member or retired teacher member of the board. The person who made the request shall pay the cost of compiling, copying, and mailing the documents. The information described in this division is a public record.

(7) The system shall provide the notice required by section 3307.373 of the Revised Code to the prosecutor assigned to the case.

(8) The system may provide information requested by the United States social security administration, United States centers for medicare and medicaid services, Ohio public employees deferred compensation program, Ohio police and fire pension fund, school employees retirement system, public employees retirement system, state highway patrol retirement system, Cincinnati retirement system, a law enforcement agency, or a third party that the state teachers retirement system has contracted with for the purpose of administering any part of the system.

(F) A statement that contains information obtained from the system's records that is signed by an officer of the retirement system and to which the system's official seal is affixed, or copies of the system's records to which the signature and seal are attached, shall be received as true copies of the system's records in any court or before any officer of this state.

Sec. 3307.231. To the extent to which it is used in determining the liability of any fund created by section 3307.14 of the Revised Code, the state teachers retirement board shall verify the ~~statement information provided for in under~~ section 3307.23-3307.213 of the Revised Code by the best evidence it is able to obtain. If official records are not available as to the length of service of a teacher, compensation, or other information required, the board may use its discretion as to the evidence to be accepted.

Sec. 3307.25. (A) An individual who becomes a member of the state teachers retirement system on or after the date on which the state teachers retirement board establishes an STRS defined contribution plan shall make an election under this section. Not later than one hundred eighty days after the date on which employment begins, the individual shall elect to participate either in the STRS defined benefit plan or one of the STRS defined contribution plans. If a form evidencing an election under this section is not on file with the system at the end of the one-hundred-eighty-day period, the individual is deemed to have elected to participate in the STRS defined benefit plan.

(B) An election under this section shall be made in writing on a form provided by the system and ~~filed with~~ submitted to the system.

(C) An election under this section shall take effect on the date employment began and, except as provided in division (E) of this section, is irrevocable at the end of the election period described in division (A) of this section.

(D) An individual is ineligible to make an election under this section if one of the following applies:

(1) At the time employment begins, the individual is already a member or contributor participating in the STRS defined benefit plan, a former member who has previously made an election under division (E) of this section or section 3307.251 of the Revised Code, a superannuate of the system, or an other system retirant, as defined in section 3307.35 of the Revised Code;

(2) An election to participate in an alternative retirement plan under section 3305.05 or 3305.051 of the Revised Code is in effect for employment covered by the system.

(E) A member who elected under division (A) of this section to participate in an STRS defined contribution plan may make an election to cease participation in the plan elected and participate in the STRS defined benefit plan or in another STRS defined contribution plan. The election must be made, on a form provided by the system, not later than the first day of June preceding the first day of July following the fourth anniversary of the commencement of the member's participation in the original plan.

An election made under this division takes effect on the first day of July following the election.

(F)(1) When a member elects under division (E) of this section to change from an STRS defined contribution plan to the STRS defined benefit plan the system shall do all of the following:

(a) Transfer from the member's account in the defined contribution fund to an account in the teachers' savings fund the sum of the following:

(i) An amount equal to the contributions made pursuant to section 3307.26 of the Revised Code;

(ii) Any supplemental contributions made by the member;

(iii) Any earnings from supplemental contributions.

(b) Transfer from the defined contribution fund to the employers' trust fund the sum of the following:

(i) An amount equal to the contributions made pursuant to section 3307.28 of the Revised Code;

(ii) Any amount remaining in the member's account in the defined contribution fund after the transfers described in divisions (F)(1)(a) and (b)(i) of this section are made.

(c) Grant service credit in accordance with rules adopted under section 3307.53 of the Revised Code.

(2) If the amount in the member's account in the defined contribution fund is less than the amount the member would have had in an account in the teachers' savings fund had the member elected to participate in the STRS defined benefit plan, the system shall transfer from the guarantee fund established under section 3307.14 of the Revised Code to the teachers' savings fund the amount necessary to make the transfer required by division (F)(1)(a)(i) of this section.

(3) Except for service credit granted under division (F)(1)(c) of this section, a member who begins participation in the STRS defined benefit plan pursuant to division (E) of this section shall have the same rights and privileges under the plan as a member who never had made an election to participate in an STRS defined contribution plan.

Sec. 3307.251. As used in this section, "accumulated contributions" and "total service credit" have the same meanings as in section 3307.50 of the Revised Code.

(A) A member of the state teachers retirement system who, as of the thirtieth day of June immediately preceding the date on which the system establishes an STRS defined contribution plan, has less than five years of total service credit is eligible to make an election under this section.

Not later than one hundred eighty days after the day the state teachers retirement board first establishes an STRS defined contribution plan, an eligible member may elect to participate in such a plan. If an election is not made, a member to whom this section applies is deemed to have elected to continue participating in the STRS defined benefit plan.

(B) An election under this section shall be made in writing on a form provided by the system and ~~filed with~~ submitted to the system.

(C) On receipt of an election under this section, the system shall do both of the following:

(1) Credit to the account of the member in the defined contribution fund the accumulated contributions standing to the member's credit in the teachers' savings fund, plus interest at a rate determined by the board;

(2) Cancel all service credit and eligibility for any payment, benefit, or right under the STRS defined benefit plan.

(D) An election under this section shall be irrevocable at the end of the election period described in division (A) of this section.

Sec. 3307.26. (A) Each teacher shall contribute a certain per cent of the teacher's earned compensation, except that the per cent shall be not greater than fourteen per cent of the teacher's

compensation. The per cent shall be as follows:

- (1) For compensation earned not later than June 30, 2013, ten per cent;
- (2) For compensation earned on or after July 1, 2013, but not later than June 30, 2014, eleven per cent;
- (3) For compensation earned on or after July 1, 2014, but not later than June 30, 2015, twelve per cent;
- (4) For compensation earned on or after July 1, 2015, but not later than June 30, 2016, thirteen per cent;
- (5) For compensation earned on or after July 1, 2016, fourteen per cent;
- (6) For compensation earned on or after July 1, 2017, the state teachers retirement board may reduce the rate to less than fourteen per cent if the board's actuary determines in its annual actuarial valuation required by section 3307.51 of the Revised Code or in other evaluations conducted under that section that a reduction in the rate does not materially impair the fiscal integrity of the retirement system.

(B) For teachers participating in the STRS defined benefit plan, contributions shall be deposited in the teachers' savings fund. For teachers participating in an STRS defined contribution plan, contributions shall be deposited in the defined contribution fund. Contributions made pursuant to this section shall not exceed the limits established by section 415 of the "Internal Revenue Code of 1986," 100 Stat. 2085, 26 U.S.C.A. 415, as amended.

~~(C) The contribution for all teachers shall be deducted by the employer on each payroll in an amount equal to the applicable per cent of the teachers' paid compensation for such payroll period or other period as the board may approve. All contributions on paid compensation for teachers participating in an STRS defined contribution plan shall be remitted at intervals required by the state teachers retirement system under section 3307.86 of the Revised Code. All contributions on earned compensation for teachers participating in the STRS defined benefit plan shall be remitted to the state teachers retirement system by the thirtieth day of June of each year. Each school district shall encumber sufficient moneys by the thirtieth day of June of each year to account for the difference, if any, that may exist between contributions that would be withheld based upon compensation earned by a teacher during the year ending the thirtieth day of June and the contributions withheld based upon compensation paid to the teacher for the year. Deductions from payroll for contributions under this section, on an annual basis, shall not exceed eight per cent or other percentage established by the board authorized by this section.~~

(D) At retirement under the STRS defined benefit plan, or upon a member's death prior to retirement under that plan, if contributions have been made after September 1, 1959, in excess of the contributions normally required to provide the retirement or survivor benefit, the excess contributions may be refunded to the member, to the member's beneficiary, or to the member's estate in a lump sum, or may be used to provide additional income.

(E) The board may determine with regard to any member participating in the STRS defined benefit plan whether the limits established by division (D) of section 3307.58 of the Revised Code have resulted in exclusion from use in the calculation of benefits under section 3307.58, 3307.59, or 3307.60 of the Revised Code of any compensation on which contributions have been made under this section. The board may adopt rules in accordance with section 111.15 of the Revised Code providing

for the disposition of contributions attributable to such compensation and may dispose of the contributions in accordance with those rules. Any disposition of contributions made by the board in accordance with the rules shall be final.

(F) The deductions under this section shall be made even though the minimum compensation provided by law for any teacher shall be reduced thereby. Every teacher shall be deemed to consent to the deductions made. Payment less the deductions shall be a complete discharge and acquittance of all claims and demands for the services rendered by the person during the period covered by the payment.

(G) Additional deposits may be made to a member's account in the teachers' savings fund or defined contribution fund, subject to rules of the board. At retirement, the amount deposited with interest may be used to provide additional annuity income. The additional deposits may be refunded to the member before retirement, and shall be refunded if the member withdraws the member's refundable account. The deposits may be refunded to the beneficiary or estate if the member dies before retirement.

Sec. 3307.28. Each employer shall pay ~~annually~~ to the state teachers retirement system an amount ~~certified by the secretary~~ which shall be a certain per cent of the earnable compensation of all members, and which shall be known as the "employer contribution." Each employer shall remit the employer contribution at intervals required by the state teachers retirement system. For members participating in the STRS defined benefit plan, the employer contribution shall be deposited into the employers' trust fund. For members participating in an STRS defined contribution plan, the employer contribution shall be deposited into the defined contribution fund in accordance with the plan selected by the member, less the amount transferred under section 3307.84 of the Revised Code.

The rate per cent of the contribution shall be ~~fixed~~ determined by the actuary on the basis of the actuary's evaluation of the liabilities of the system, not to exceed fourteen per cent, and shall be approved by the state teachers retirement board. The board may raise the rate per cent of the contribution to fourteen per cent of the earnable compensation of all members. In making such evaluation, the actuary shall use, as the actuarial assumptions, such interest rates and mortality and other tables as are adopted by the board. The actuary shall compute the percentage of such earnable compensation, to be known as the "employer rate," required annually to fund the liability for all benefits under the STRS defined benefit plan, after deducting therefrom the benefits provided by the member's accumulated contributions, as defined in section 3307.50 of the Revised Code, deposits, and other appropriations, and to fund any deficiencies in the funds described in divisions (A) to (F) of section 3307.14 of the Revised Code.

Sec. 3307.351. (A) As used in this section:

(1) In addition to the meaning in section 3307.01 of the Revised Code, when appropriate "compensation" has the same meaning as in section 3309.01 of the Revised Code.

(2) "Earnable salary" has the same meaning as in section 145.01 of the Revised Code.

(3) "STRS position" means a position for which a member of the state teachers retirement system is making contributions to the system.

(4) "Other state retirement system" means the public employees retirement system or the school employees retirement system.

(5) "State retirement system" means the public employees retirement system, state teachers

retirement system, or the school employees retirement system.

(B)(1) Subject to division (E) of this section, a member of the state teachers retirement system who holds two or more STRS positions may retire under section 3307.57, 3307.58, or 3307.60 of the Revised Code or under an STRS defined contribution plan from the position for which the annual compensation at the time of retirement is highest and continue to contribute to the retirement system for the other STRS position or positions.

(2) Subject to division (E) of this section, a member of the state teachers retirement system who also holds one or more other positions covered by the other state retirement systems may retire under section 3307.57, 3307.58, or 3307.60 of the Revised Code or under an STRS defined contribution plan from the STRS position and continue contributing to the other state retirement systems if the annual compensation for the STRS position at the time of retirement is greater than annual compensation or earnable salary for the position, or any of the positions, covered by the other state retirement systems.

(3) Subject to division (E) of this section, a member of the state teachers retirement system who holds two or more STRS positions and at least one other position covered by one of the other state retirement systems may retire under section 3307.57, 3307.58, or 3307.60 of the Revised Code or under an STRS defined contribution plan from one of the STRS positions and continue contributing to the state teachers retirement system and the other state retirement system if the annual compensation for the STRS position from which the member is retiring is, at the time of retirement, greater than the annual compensation or earnable salary for any of the positions for which the member is continuing to make contributions.

(4) Subject to division (E) of this section, a member of the state teachers retirement system who also holds one or more other positions covered by the other state retirement systems may retire under section ~~145.37, 3307.57, 3307.58, or 3307.60~~ 3309.35 of the Revised Code or under ~~an STRS defined contribution a plan established under section 145.81 or 3309.81 of the Revised Code~~ from one of the other state retirement system positions and continue contributing to the state teachers retirement system if the annual compensation for the other state retirement system position from which the member is retiring is, at the time of retirement, greater than the annual compensation for any of the positions for which the member is continuing to make contributions.

(5) A member of the state teachers retirement system who has retired as provided in division (B)(2) or (3) of section 145.383 or division (B)(2) or (3) of section 3309.343 of the Revised Code may continue to contribute to the state teachers retirement system for an STRS position if the member held the position at the time of retirement from the other state retirement system.

(6) A member who contributes to the state teachers retirement system in accordance with division (B)(1), (3), (4), or (5) of this section shall contribute in accordance with section 3307.26 of the Revised Code. The member's employer shall contribute as provided in section 3307.28 of the Revised Code. Neither the member nor the member's survivors are eligible for any benefits based on those contributions other than those provided under section 145.384, 3307.352, or 3309.344 of the Revised Code.

(C)(1) In determining retirement eligibility and the annual retirement allowance of a member who retires as provided in division (B)(1), (2), (3), or (4) of this section, the following shall be used to the date of retirement:

(a) The member's earnable salary and compensation for all positions covered by a state retirement system;

(b) Total service credit in any state retirement system, except that the credit shall not exceed one year of credit for any period of twelve months;

(c) The member's accumulated contributions.

(2) A member who retires as provided in division (B)(1), (2), (3), or (4) of this section is a retirant for all purposes of this chapter, except that the member is not subject to divisions (F) and (G) of section 3307.35 of the Revised Code for a position or positions for which contributions continue under those divisions or division (B)(5) of this section.

(D) A retired member receiving a benefit under section 3307.352 of the Revised Code based on employment subject to this section is not a member of the state teachers retirement system and does not have any rights, privileges, or obligations of membership. The retired member is a superannuate for purposes of section 3307.35 of the Revised Code.

(E) Effective July 1, 2014, a member may continue to contribute to the retirement system for another STRS position or other state retirement system position under division (B)(1), (2), (3), or (4) of this section only for those positions the member continuously held for at least twelve consecutive months immediately prior to retirement under section 3307.57, 3307.58, or 3307.60 of the Revised Code or an STRS defined contribution plan.

(F) The state teachers retirement board may adopt rules to carry out this section.

Sec. 3307.352. For purposes of this section, "superannuate" includes a member who retired under section 3307.351 of the Revised Code.

(A) Except as provided in division (B)(3) of this section, a superannuate or other system retirant who has made contributions under section 3307.35 or 3307.351 of the Revised Code may ~~file~~ submit an application ~~with~~ to the state teachers retirement system for a benefit consisting of a single life annuity. The annuity shall have a reserve equal to the amount of the superannuate's or retirant's accumulated contributions, as defined in section 3307.50 of the Revised Code, for the period of employment, other than the contributions excluded pursuant to division (F) of section 3307.35 of the Revised Code, and an amount determined by the state teachers retirement board from the employers' trust created by section 3307.14 of the Revised Code, plus interest credited to the date of retirement at a rate of interest determined by the board. The superannuate or other system retirant shall elect either to receive the benefit as a monthly annuity for life or a lump sum payment discounted to the present value using a rate of interest determined by the board, except that if the monthly annuity would be less than twenty-five dollars per month the superannuate or retirant shall receive a lump sum payment.

A benefit payable under this division shall commence on the first day of the month immediately following the latest of the following:

(1) The last day for which compensation for employment subject to this section was paid;

(2) Attainment by the superannuate or other system retirant of age sixty-five;

(3) If the superannuate or other system retirant was previously employed under section 3307.35 or 3307.351 of the Revised Code and previously received or is receiving a benefit under this division, completion of a period of twelve months since the effective date of the last benefit under this division.



(B)(1) A superannuate or other system retirant under age sixty-five who has made contributions under section 3307.35 or 3307.351 of the Revised Code may ~~file~~submit an application ~~with to~~ the state teachers retirement system for a return of those contributions if both of the following conditions are met:

(a) The superannuate or retirant has terminated, for any reason other than death, the employment for which the contributions were made.

(b) If the superannuate or retirant received a return of contributions under this division for a previous period of employment under section 3307.35 or 3307.351 of the Revised Code, twelve months have passed since the date the retirement system returned the contributions.

(2) A return of contributions under this division shall consist of the sum of the following:

(a) The contributions the superannuate or other system retirant made under section 3307.35 or 3307.351 of the Revised Code other than the contributions excluded under division (F) of section 3307.35 of the Revised Code;

(b) Interest at a rate determined by the state teachers retirement board credited through the later of the month the superannuate or retirant terminated the employment for which the contributions are made or the date required by division (B)(1)(b) of this section.

(3) Payment of a return of contributions under this division shall be made on a date determined by the state teachers retirement board but shall be not earlier than the later of the first day of the first month following termination of employment or the date required by division (B)(1)(b) of this section. The payment cancels the ~~superannuate~~ superannuate's or retirant's right to a benefit under division (A) of this section for the service for which the contributions were made.

(C)(1) If a superannuate or other system retirant who made contributions under section 3307.35 or 3307.351 of the Revised Code dies before receiving a benefit under division (A) of this section or a return of contributions under division (B) of this section, a lump sum payment shall be paid to the beneficiary designated under division (D)(1) of section 3307.562 of the Revised Code. The lump sum shall be calculated in accordance with division (A) of this section, except that the interest shall be credited as follows:

(a) If the superannuate or retirant was under age sixty-five at the time of death, the interest shall be credited through the month of death.

(b) If the superannuate or retirant was age sixty-five or older at the time of death, the interest shall be credited through the later of the month in which the superannuate or retirant terminated the employment for which the contributions are made or the month the superannuate or retirant attained age sixty-five.

(2) If at the time of death a superannuate or other system retirant receiving a monthly annuity under division (A) of this section has received less than the superannuate or retirant would have received as a lump sum payment, the difference between the amount received and the amount that would have been received as a lump sum payment shall be paid to the superannuate's or retirant's beneficiary designated under division (D)(1) of section 3307.562 of the Revised Code.

(D) No amount received under this section shall be included in determining an additional benefit under section 3307.67 of the Revised Code or any other post-retirement benefit increase.

Sec. 3307.39. (A) The state teachers retirement board may enter into an agreement with insurance companies, health insuring corporations, or government agencies authorized to do business

in the state for issuance of a policy or contract of health, medical, hospital, or surgical coverage, or any combination thereof, for those individuals receiving, under the STRS defined benefit plan, service retirement or a disability or survivor benefit who subscribe to the plan. Notwithstanding any other provision of this chapter, the policy or contract may also include coverage for any eligible individual's spouse and dependent children ~~and for any of the individual's sponsored dependents~~ as the board considers appropriate. If all or any portion of the policy or contract premium is to be paid by any individual receiving service retirement or a disability or survivor benefit, the individual shall, by written authorization, instruct the board to deduct the premium agreed to be paid by the individual to the companies, corporations, or agencies.

The board may contract for coverage on the basis of part or all of the cost of the coverage to be paid from appropriate funds of the state teachers retirement system. The cost paid from the funds of the system shall be included in the employer's contribution rate provided by section 3307.28 of the Revised Code.

The board may enter into an agreement under this division for coverage of recipients of benefits under an STRS defined contribution plan if the plan selected includes health, medical, hospital, or surgical coverage, or any combination thereof. The board may contract for coverage on the basis that the cost of the coverage will be paid by the recipient or by the plan to which the recipient contributed under this chapter. The board may offer to recipients plans that provide for different levels of coverage or for prepayment of the cost of coverage.

The board may provide for self-insurance of risk or level of risk as set forth in the contract with the companies, corporations, or agencies, and may provide through the self-insurance method specific coverage as authorized by the rules of the board.

(B) The board may make a monthly payment to each recipient of service retirement, or a disability or survivor benefit under the STRS defined benefit plan who is enrolled in coverage under part B of the medicare program established under Title XVIII of "The Social Security Amendments of 1965," 79 Stat. 301 (1965), 42 U.S.C.A. 1395j, as amended, and may make a monthly payment to a recipient of benefits under an STRS defined contribution plan who is eligible for that insurance coverage if the monthly payments are funded through the plan selected by the recipient. The payment shall be the greater of the following:

(1) Twenty-nine dollars and ninety cents;

(2) An amount determined by the board, which shall not exceed ninety per cent of the basic premium for the coverage, except that the amount shall not exceed the amount paid by the recipient.

At the request of the board, the recipient shall certify the amount paid by the recipient for coverage described in this division.

The board shall make all payments under this division beginning the month following receipt of satisfactory evidence of the payment for the coverage.

(C) The board shall establish by rule requirements for the coordination of any coverage or payment provided under this section with any similar coverage or payment made available to the same individual by the public employees retirement system, Ohio police and fire pension fund, school employees retirement system, or state highway patrol retirement system.

(D) The board shall make all other necessary rules pursuant to the purpose and intent of this section.

Sec. 3307.44. (A) Any person who is receiving an allowance, as defined in section 3307.50 of the Revised Code, benefit, or increase under this chapter may, at any time, waive the person's rights thereto, or to a portion thereof, by ~~filing~~ submitting a written notice of waiver ~~with to~~ the state teachers retirement board. Except as provided in division (B) of this section, such waiver shall remain in effect until the first day of the month following the person's death or the ~~filing~~ board's receipt of the person's written cancellation of such waiver with the board. Any amount so waived shall forever be forfeited.

(B) If a beneficiary waives in writing all claim to any benefits under this chapter prior to receipt of the first benefit, the waiver shall put into effect the succession of beneficiaries as provided in division (C) of section 3307.562 of the Revised Code and shall be irrevocable.

Sec. 3307.48. (A) As used in this section, "disability benefit recipient" means a recipient of a disability benefit under any of the following:

- (1) Section 3307.63 of the Revised Code;
- (2) Section 3307.631 of the Revised Code;
- (3) The STRS combined plan.

(B) A disability benefit recipient, notwithstanding section 3319.13 of the Revised Code, shall retain membership in the state teachers retirement system and shall be considered on leave of absence during the first five years following the effective date of a disability benefit.

(C) The state teachers retirement board ~~shall~~ may require any disability benefit recipient to submit to an annual medical examination by a physician selected by the board; ~~except that the board may forgo the medical examination if the board's physician determines that the recipient's disability is ongoing~~ or may require additional examinations if the board's physician determines that additional information should be obtained. If a disability benefit recipient fails to submit to a medical examination, the recipient's disability benefit shall be suspended until the examination has occurred. If the failure continues for one year or the disability benefit is terminated for any reason during the one-year period, all the recipient's rights under and to the disability benefit shall be terminated as of the effective date of the ~~original~~ suspension.

After the examination, the examiner shall report ~~and certify~~ to the board whether the disability benefit recipient is no longer ~~physically and mentally~~ incapable of resuming the service from which the recipient was found disabled. If the examiner determines that the disability benefit recipient is no longer incapable of resuming the service from which the recipient was found disabled, the retirement board shall appoint a medical review board composed of at least three disinterested physicians to evaluate the examiner's report. The medical review board shall report its finding to the retirement board. If the retirement board concurs in a report finding by the ~~examining physician~~ medical review board that the disability benefit recipient is no longer incapable, the board shall order termination of payment of a disability benefit as follows:

- (1) Immediately upon employment as a teacher;
- (2) If the leave of absence has not expired and the recipient is not employed as a teacher, the later of the last day of the third month following the board's termination or the following thirty-first day of August;
- (3) If the leave of absence has expired and the recipient is not employed as a teacher, the last day of the third month following the board's termination.

The board shall provide notice to the recipient of the board's order. At the request of the recipient, a hearing on the order shall be conducted in accordance with procedures established by the board. If the leave of absence has not expired, the board shall so certify to the disability benefit recipient's last employer before being found disabled that the recipient is no longer ~~physically and mentally~~ incapable of resuming service that is the same or similar to that from which the recipient was found disabled. If the recipient was under contract at the time the recipient was found disabled, the employer by the first day of the next succeeding year shall restore the recipient to the recipient's previous position and salary or to a position and salary similar thereto, unless the recipient was dismissed or resigned in lieu of dismissal for dishonesty, misfeasance, malfeasance, or conviction of a felony.

(D) An individual receiving a disability benefit from the system shall be ineligible to perform any teaching service, as defined by the board. A disability benefit shall immediately terminate if the disability benefit recipient performs any teaching service in this state or elsewhere. The board shall notify the recipient that the benefit is terminated. The recipient may submit, not later than thirty days after the date the notice is sent, to the board information specifying that the disability recipient did not perform teaching services while receiving disability benefits along with any supporting evidence available to the recipient. The board shall review the information and any accompanying evidence to determine whether the individual performed teaching services. The board may designate an individual to review the information and submit a recommendation to the board. The board shall determine whether the benefit was correctly terminated. If not, the benefit shall be reinstated and any missed payments paid to the recipient. The board's decision is final.

(E) If any employer should employ or reemploy a disability benefit recipient prior to the termination of a disability benefit, the employer shall ~~file-submit a~~ notice of employment with the board designating the date of the employment. If the disability benefit recipient received a disability benefit and performed teaching services for all or any part of the same month, the recipient shall repay to the annuity and pension reserve fund the amount of the disability benefit received by the recipient from the beginning of employment.

(F) Each disability benefit recipient shall ~~file-with-submit to~~ the board an annual statement of earnings, current medical information on the recipient's condition, and any other information required in rules adopted by the board. The board may waive the requirement that a disability benefit recipient ~~file-submit~~ an annual statement of earnings or current medical information if the board's physician certifies that the recipient's disability is ongoing.

The board shall annually examine the information submitted by the recipient. If a disability benefit recipient fails to ~~file-submit~~ the statement or information, the disability benefit shall be suspended until the statement and information are ~~filed~~ submitted. If the failure continues for one year or the disability benefit is terminated for any reason during the one-year period, the recipient's right to the disability benefit shall be terminated as of the effective date of the ~~original~~ suspension.

(G) A disability benefit may be terminated by the board at the request of the disability benefit recipient.

(H) If disability retirement under section 3307.63 of the Revised Code is terminated for any reason, the annuity and pension reserves at that time in the annuity and pension reserve fund shall be transferred to the teachers' savings fund and the employers' trust fund, respectively. If the total

disability benefit paid was less than the amount of the accumulated contributions of the member transferred to the annuity and pension reserve fund at the time of the member's disability retirement, then the difference shall be transferred from the annuity and pension reserve fund to another fund as required. In determining the amount of a member's account following the termination of disability retirement for any reason, the total amount paid shall be charged against the member's refundable account.

(I) If a disability allowance paid under section 3307.631 of the Revised Code is terminated for any reason, the reserve on the allowance at that time in the annuity and pension reserve fund shall be transferred from that fund to the employers' trust fund.

(J) A former disability benefit recipient shall receive credit for the period as a disability benefit recipient if either of the following occurs:

(1) The former disability recipient again becomes a contributor, other than as an other system retirant under section 3307.35 of the Revised Code, to this retirement system in the STRS defined benefit plan or to the school employees retirement system, or the public employees retirement system in the PERS defined benefit plan, and completes at least two additional years of service credit;

(2) The former disability benefit recipient again becomes a contributor, other than as an other system retirant under section 3307.35 of the Revised Code, to this retirement system in the STRS defined contribution plan and completes at least two additional years of service credit.

Credit may be received for more than one period of leave as a disability benefit recipient, except that for credit received on or after July 1, 2013, the total number of years received shall not exceed the lesser of the years of contributing service following the termination of disability benefits or five years of total service credit.

Sec. 3307.501. (A) As used in this section, "percentage increase" means the percentage that an increase in compensation is of the compensation paid prior to the increase.

(B) For the purpose of determining final average salary under this section, "compensation" has the same meaning as in section 3307.01 of the Revised Code, except that it does not include any amount resulting from a percentage increase paid to a member during the member's two highest years of compensation, and any partial year of compensation as determined under divisions (C)(1) and (2) of this section to which the percentage increase also applies, if the percentage increase exceeds the greater of the following:

(1) The highest percentage increase in compensation paid to the member during any of the three years immediately preceding the earlier of the member's two highest years of compensation;

(2) A percentage increase paid to the member as part of an increase generally applicable to members employed by the employer. An increase shall be considered generally applicable if it is paid to members employed by a school district board of education in positions requiring a license issued under section 3319.22 of the Revised Code in accordance with uniform criteria applicable to all such members or if paid to members employed by an employer other than a school district board of education in accordance with uniform criteria applicable to all such members.

(C) The state teachers retirement board shall determine the final average salary of a member as follows:

(1) For benefits beginning before August 1, 2015, by dividing the sum of the member's annual compensation for the three highest years of compensation for which the member made