

comparability of the report required under this division;

(10) A statement of the amount paid under division (B) of section 3307.39 of the Revised Code.

The board shall submit the report to the Ohio retirement study council and the standing committees of the house of representatives and the senate with primary responsibility for retirement legislation not later than the thirty-first day of December following the year for which the report was made.

Sec. 3307.512. The state teachers retirement board shall establish a period of not more than thirty years to amortize the state teachers retirement system's unfunded actuarial accrued pension liabilities for benefits paid under ~~sections 3307.50 to 3307.79 of the Revised Code~~ the STRS defined benefit plan. If in any year the period necessary to amortize the unfunded actuarial accrued pension liability exceeds thirty years, as determined by the annual actuarial valuation required by section 3307.51 of the Revised Code, the board, not later than ninety days after receipt of the valuation, shall prepare and submit to the Ohio retirement study council and the standing committees of the house of representatives and the senate with primary responsibility for retirement legislation a report that includes the following information:

(A) The number of years needed to amortize the unfunded actuarial accrued pension liability as determined by the annual actuarial valuation;

(B) A plan approved by the board that indicates how the board will reduce the amortization period of unfunded actuarial accrued pension liability to not more than thirty years.

Sec. 3307.52. At the time of retirement under the STRS defined benefit plan ~~described in sections 3307.50 to 3307.79 of the Revised Code~~, the total service credited a teacher shall consist of all the teacher's service as a teacher since the teacher last became a member and, if the teacher has a prior service certificate which is in full force and effect, all service certified on such prior service certificate, ~~together with purchased service credit as provided in section 3307.741 of the Revised Code~~.

Sec. 3307.53. The state teachers retirement board shall credit a year of service to any teacher participating in the STRS defined benefit plan ~~described in sections 3307.50 to 3307.79 of the Revised Code~~ who is employed on a full-time basis in a school district for the number of months the regular day schools of such district are in session in said district within any year. The board shall adopt appropriate rules and regulations for the determination of credit for less than a complete year of service, and shall be the final authority in determining the number of years of service credit. The