

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

board shall credit not more than one year for all service rendered in any year.

If concurrent contributions are made to two or more retirement systems, except in the case of retirement as provided in section 3307.351 of the Revised Code, service credit shall be on the basis of the ratio that contributions to this system bear to the total contributions in all such systems.

The board shall adopt rules for the purpose of determining the number of years or partial years of service credit to be granted to a member under section ~~3307.88~~ 3307.25 of the Revised Code. The amount of service credit shall be based on the member's length of participation in and contribution to ~~a an STRS defined contribution plan established under section 3307.81 of the Revised Code.~~ The board shall be the final authority in determining the amount of service credit.

Sec. 3307.56. (A)(1) Subject to sections 3307.37 and 3307.561 of the Revised Code and except as provided in division (B)(2) of this section, a member participating in the STRS defined benefit plan ~~described in sections 3307.50 to 3307.79 of the Revised Code~~ who ceases to be a teacher for any cause other than death, retirement, receipt of a disability benefit, or current employment in a position in which the member has elected to participate in an alternative retirement plan under section 3305.05 or 3305.051 of the Revised Code, upon application, shall be paid the accumulated contributions standing to the credit of the member's individual account in the teachers' savings fund plus an amount calculated in accordance with section 3307.563 of the Revised Code. If the member or the member's legal representative cannot be found within ten years after the member ceased making contributions pursuant to section 3307.26 of the Revised Code, the accumulated contributions may be transferred to the guarantee fund and thereafter paid to the member, to the member's beneficiaries, or to the member's estate, upon proper application.

(2) A member described in division (A)(1) of this section who is married at the time of application for payment and is eligible for age and service retirement under section 3307.58 or 3307.59 of the Revised Code or would be eligible for age and service retirement under either of those sections but for a forfeiture ordered under division (A) or (B) of section 2929.192 of the Revised Code shall submit with the application a written statement by the member's spouse attesting that the spouse consents to the payment of the member's accumulated contributions. Consent shall be valid only if it is signed and witnessed by a notary public. If the statement is not submitted under this division, the application shall be considered an