

Sec. 3307.751. (A)(1) A member participating in the plan described in sections 3307.50 to 3307.79 of the Revised Code may purchase service credit that shall be considered as the equivalent of Ohio service for each year or portion of a year of service incurred by reason of having been on active duty as a member of the armed forces of the United States, as defined in section 3307.75 of the Revised Code. ~~The~~

(2) As used in division (A)(2) of this section, "reserves" means a reserve component of any of the armed forces of the United States enumerated in division (A)(1) of section 3307.75 of the Revised Code.

On presentation of documentation of the service and subject to state teachers retirement board rules, a member participating in the plan described in sections 3307.50 to 3307.79 of the Revised Code may purchase service credit that shall be considered as the equivalent of Ohio service for each year or portion of a year of service incurred by reason of having been on active duty as a member of the Ohio national guard or reserves for which the member is not eligible to purchase credit under division (A)(1) of this section. For purposes of division (A)(2) of this section, active duty in the reserves or the Ohio national guard includes assembly for drill and instruction; training at encampments, maneuvers, outdoor target practice, or other exercises; and any training or duty in this state ordered by the governor.

(3) Credit shall not be granted for any period of duty during which the member was contributing to the retirement system.

The credit may be purchased at any time prior to the effective date of a benefit. The number of years purchased under this division shall not exceed five.

(B) For the purposes of this division, "prisoner of war" means any regularly appointed, enrolled, enlisted, or inducted member of the armed forces of the United States who was captured, separated, and incarcerated by an enemy of the United States.

A member participating in the plan described in sections 3307.50 to 3307.79 of the Revised Code may purchase service credit that shall be considered as the equivalent of Ohio service for each year of service such member was a prisoner of war. The number of years purchased under this

division shall not exceed five. Service credit may be purchased under this division for the same years of service used to purchase service credit under division (A) of this section.

(C) The total number of years purchased under this section shall not exceed the member's total accumulated number of years of Ohio service.

(D)(1) Except as otherwise provided in division (D)(2) or (3) of this section, for each year or portion of a year of service purchased under division (A) or (B) of this section, the member shall pay to the state teachers retirement system for credit to the member's accumulated account an amount determined by the member rate of contribution in effect at the time the military service began multiplied by the member's annual compensation for full-time employment during the first year of service in Ohio following termination of military service. If, however, a limit on maximum salary or maximum contribution was in effect at the time the military service began, the limit shall be applied to the salary received during the first year of service in Ohio to calculate the amount of payment. To this amount shall be added an amount equal to compound interest at a rate established by the state teachers retirement board from the date active military service terminated to date of payment.

(2) For each year of service purchased under division (A)(1) or (B) of this section for military service that commenced on or after July 1, 1989, and, without regard to when the military service commenced, for each year of service purchased under division (A) or (B) of this section by a member who first established membership in the retirement system on or after July 1, 1989, the member shall pay to the retirement system for credit to the member's individual account an amount specified by the state teachers retirement board that shall be not less than fifty per cent of the additional liability resulting from the purchase of that year of service as determined by an actuary employed by the board.

(3) For each year or portion of a year of service in the reserves or Ohio national guard purchased under division (A)(2) of this section, the member shall pay to the retirement system for credit to the member's individual account an amount equal to one hundred per cent of the additional liability resulting from the purchase of that year of service as determined by an actuary employed by the board. The retirement system shall calculate the number of years or portions of a year of credit the member is eligible to purchase under division (A)(2) of this section by dividing the number of days actually served by three hundred sixty-five.

(4) A member may choose to purchase only part of the credit the member is eligible to purchase under this section in any one payment,

subject to board rules.

(E) A member of the state teachers retirement system is ineligible to purchase service credit under this section for any year of military service that was:

(1) Used in the calculation of any retirement benefit currently being paid to such member or payable in the future under any other retirement program, except for retired pay for non-regular service under Chapter 1223 of Section 1662 of Title XVI of the "National Defense Authorization Act for Fiscal Year 1995," 108 Stat. 2998 (1994), 10 U.S.C.A. 12731 to 12739, or social security;

(2) Used to obtain service credit pursuant to section 3307.75 or 3307.752 of the Revised Code.

At the time the credit is purchased, the member shall certify on a form furnished by the board that the member does and will conform to this requirement.

(F) Credit purchased under this section may be combined pursuant to section 3307.57 of the Revised Code with credit for military service purchased under sections 145.301 and 3309.021 of the Revised Code, except that not more than a total of five years of credit purchased under division (A) of this section, division ~~(A)~~(B) of section 145.301, and division (A) of section 3309.021 and not more than a total of five years of credit purchased under division (B) of this section, division ~~(B)~~(C) of section 145.301, and division (B) of section 3309.021 of the Revised Code shall be used in determining retirement eligibility or calculating benefits under section 3307.57 of the Revised Code.