- (D) If the absence or leave does not begin and end in the same year or the member does not purchase the credit under division (C) of this section, a member may purchase credit for the absence or leave by paying the employer, and the employer transmitting to the system, the sum of the following for each year of credit purchased:
- (1) An amount determined by multiplying the employee rate of contribution in effect at the time the absence or leave commenced by the member's annual compensation for the member's last full year of service prior to the commencement of the absence or leave, or, if the member has not had a full year of service, the compensation the member would have received for the year the absence or leave commenced had the member continued in service for a full year;
- (2) Interest compounded annually, at a rate determined by the board, on the amount determined under division (D)(1) of this section from the day following the last day of the year in which the absence or leave terminated to the date of payment;
- (3) Interest compounded annually, at a rate determined by the board, on an amount equal to the employer's contribution required by this division from the day following the last day of the year in which the absence or leave terminated to the date of payment.

The employer shall pay to the system for each year of credit purchased under this division an amount determined by multiplying the employer contribution rate in effect at the time the absence or leave commenced by the member's annual compensation for the member's last full year of service prior to the commencement of the absence or leave, or, if the member has not had a full year of service, the compensation the member would have received for the year the absence or leave commenced had the member continued in service for a full year.

- (E) A member who chooses to purchase service credit under division (D) of this section may choose to purchase only part of the credit for which the member is eligible in any one payment.
 - (F) The state teachers retirement board may adopt rules to implement this section.
- Sec. 3307.78. (A) As used in this section, "school board member" means a member of a city, local, exempted village, or joint vocational school district board of education and "governing board member" means a member of an educational service center governing board.
- (B) A member of the state teachers retirement system participating in the STRS defined benefit plan who does both of the following may purchase credit under section 3307.70 of the Revised Code for service as a school board or governing board member, other than service subject to the tax on wages imposed by the "Federal Insurance Contributions Act," 68A Stat. 415 (1954), 26 U.S.C.A. 3101, as amended, if the member is eligible to retire under this chapter or will become eligible to retire as a result of purchasing the credit:
- (1) Agrees to retire within ninety days after receiving notice of the additional liability under division (C) of this section;
- (2) Provides. The member must provide evidence satisfactory to the state teachers retirement board of service as a school board or governing board member during the years for which the member wishes to purchase credit.

Credit may be purchased for service as a school board or governing board member between September 1, 1920, and the first day of January of the year in which the credit is purchased. A member is eligible to purchase one-quarter of a year's credit for each year of service as a school board or governing board member.

- (C) On receipt of a request from a member eligible to purchase credit described in this section, the system shall obtain from its actuary certification of the additional liability to the system for each quarter year of credit the member is eligible to purchase and shall notify the member of such additional liability. Within ninety days after receiving notice of the additional liability, the member may purchase in quarter-year increments any portion of the credit the member is eligible to purchase. Payment shall be made in full at the time of purchase.
- (D) If the member does not retire within ninety days after purchasing eredit described in this section, the system shall withdraw the credit and refund the amount paid by the member.

Sec. 3309.01. As used in this chapter:

- (A) "Employer" or "public employer" means boards of education, school districts, joint vocational districts, governing authorities of community schools established under Chapter 3314. of the Revised Code, a science, technology, engineering, and mathematics school established under Chapter 3326. of the Revised Code, educational institutions, technical colleges, state, municipal, and community colleges, community college branches, universities, university branches, other educational institutions, or other agencies within the state by which an employee is employed and paid, including any organization using federal funds, provided the federal funds are disbursed by an employer as determined by the above. In all cases of doubt, the school employees retirement board shall determine whether any employer is an employer as defined in this chapter, and its decision shall be final.
 - (B) "Employee" means all of the following:
- (1) Any person employed by a public employer in a position for which the person is not required to have a certificate or license issued pursuant to sections 3319.22 to 3319.31 of the Revised Code:
- (2) Any person who performs a service common to the normal daily operation of an educational unit even though the person is employed and paid by one who has contracted with an employer to perform the service, and the contracting board or educational unit shall be the employer for the purposes of administering the provisions of this chapter;
- (3) Any person, not a faculty member, employed in any school or college or other institution wholly controlled and managed, and wholly or partly supported by the state or any political subdivision thereof, the board of trustees, or other managing body of which shall accept the requirements and obligations of this chapter.

In all cases of doubt, the school employees retirement board shall determine whether any person is an employee, as defined in this division, and its decision is final.

- (C) "Prior service" means all service rendered prior to September 1, 1937:
- (1) As an employee as defined in division (B) of this section;
- (2) As an employee in a capacity covered by the public employees retirement system or the state teachers retirement system;
- (3) As an employee of an institution in another state, service credit for which was procured by a member under the provisions of section 3309.31 of the Revised Code.

Prior service, for service as an employee in a capacity covered by the public employees retirement system or the state teachers retirement system, shall be granted a member under qualifications identical to the laws and rules applicable to service credit in those systems.