

annuities, pensions and other benefits, and any deficiencies in the various funds, provided for in this chapter, after deducting therefrom the annuity and other benefits provided by the contributor's accumulated contributions and deposits or other applicable moneys.

Sec. 3309.51. (A) Each employer shall pay into the employers' trust fund, ~~in monthly or less frequent installments~~ at such times as the school employees retirement board requires, an amount certified by the school employees retirement board, which shall be as required by Chapter 3309. of the Revised Code.

Payments by school district boards of education to the employers' trust fund of the school employees retirement system may be made from the amounts allocated under Chapter 3317. of the Revised Code prior to their distribution to the individual school districts. The amount due from each school district may be certified by the secretary of the system to the superintendent of public instruction monthly, or at such times as is determined by the school employees retirement board.

Payments by governing authorities of community schools to the employers' trust fund of the school employees retirement system shall be made from the amounts allocated under section 3314.08 of the Revised Code prior to their distribution to the individual community schools. The amount due from each community school shall be certified by the secretary of the system to the superintendent of public instruction monthly, or at such times as determined by the school employees retirement board.

Payments by a science, technology, engineering, and mathematics school to the employers' trust fund of the school employees retirement system shall be made from the amounts allocated under section 3326.33 of the Revised Code prior to their distribution to the school. The amount due from a science, technology, engineering, and mathematics school shall be certified by the secretary of the school employees retirement system to the superintendent of public instruction monthly, or at such times as determined by the school employees retirement board.

(B) The superintendent shall deduct from the amount allocated to each community school under section 3314.08 of the Revised Code, to each school district under Chapter 3317. of the Revised Code, or to each science, technology, engineering, and mathematics school under section 3326.33 of the Revised Code the entire amounts due to the school employees retirement system from such school or school district upon the certification to the superintendent by the secretary thereof.

(C) Where an employer fails or has failed or refuses to make payments to the employers' trust fund, as provided for under Chapter 3309. of the

Revised Code, or fails to pay any penalty imposed under section 3309.571 of the Revised Code the secretary of the school employees retirement system may certify to the state superintendent of public instruction, monthly or at such times as is determined by the school employees retirement board, the amount due from such employer, and the superintendent shall deduct from the amount allocated to the employer under section 3314.08 or 3326.33 or Chapter 3317. of the Revised Code, as applicable, the entire amounts due to the system from the employer upon the certification to the superintendent by the secretary of the school employees retirement system.

(D) The superintendent shall certify to the director of budget and management the amounts thus due the system for payment.

Sec. 3309.55. Each employer shall on the first day of each calendar month, or at such ~~less frequent~~ intervals as the school employees retirement board approves, notify the board of ~~the employment of new employees; removals; and~~ withdrawals, and changes in compensation of employees that have occurred during the month preceding or the period since the period covered by the last notification. ~~At least once a year each employer shall submit to the board a complete listing of all employees not contributing to the school employees retirement system.~~ Each employer shall keep such records and shall furnish such information and assistance to the school employees retirement board as it requires in the discharge of its duties.

Sec. 3309.56. Each employer shall cause to be deducted, on each payroll of a contributor for each payroll period, the contribution payable by such contributor. ~~Each employer shall certify to the treasurer of said employer on each payroll a statement as voucher for the amount so deducted and for the amount of the contribution payable by the employer.~~ Each employer shall send a duplicate of such statement to the secretary of report that lists such contributions deducted by contributor to the school employees retirement system at such time and in such manner as required by the school employees retirement board.

Sec. 3309.57. ~~The treasurer of each~~ Each employer ~~on receipt from the employer of the voucher for deductions from the compensation of employees and for the contributions of the employer~~ shall transmit monthly or at such times as the school employees retirement board designates the amounts specified in such voucher to the secretary of the board contributions required under this chapter. ~~The secretary of the board~~ school employees retirement system after making a record of all such receipts shall pay them to the treasurer of state for use according to this chapter.

Sec. 3309.571. The school employees retirement system shall impose the following penalties, which may be collected in the same manner as