

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

described in division (B) of section 3309.51 of the Revised Code:

(A) For a failure to transmit contributions withheld from employees not later than the date specified under rules adopted by the school employees retirement board, one hundred dollars per day for each day the employer fails to transmit the contributions;

(B) For a failure to transmit any amount due the employer's trust fund not later than the date specified under rules adopted by the board, one hundred dollars per day for each day the employer fails to transmit the amounts;

(C) Except for a statement required by section 3309.28 of the Revised Code, for a failure to submit, ~~complete, or correct any~~ a payroll information report or other report required under this chapter not later than the date specified under rules adopted by the board, one hundred dollars per day for each day the employer fails to submit, ~~complete, or correct the information~~ of report, except that the penalty shall not exceed one thousand five hundred dollars;

(D) For a failure to submit a record in the form of a statement required by section 3309.28 of the Revised Code, fifty dollars per record for each month the record is not filed, except that the penalty shall not exceed three hundred dollars.

Sec. 3309.691. The school employees retirement board ~~shall~~ may establish a program under which members of the retirement system, employers on behalf of members, and persons receiving service, disability, or survivor benefits are permitted to participate in contracts for long-term health care insurance. Participation may include dependents and family members. If a participant in a contract for long-term care insurance leaves employment, the participant and the participant's dependents and family members may, at their election, continue to participate in a program established under this section in the same manner as if the participant had not left employment, except that no part of the cost of the insurance shall be paid by the participant's former employer.

Such program may be established independently or jointly with one or more of the other retirement systems. For purposes of this section, "retirement systems" has the same meaning as in division (A) of section 145.581 of the Revised Code.

The board may enter into an agreement with insurance companies, health insuring corporations, or government agencies authorized to do business in the state for issuance of a long-term care insurance policy or contract. However, prior to entering into such an agreement with an insurance company or health insuring corporation, the board shall request