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**Employer shall keep records.**

Sec. 3309.58. 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. *Where an employer fails or refuses to deduct contributions for any employees during any year and to transmit such amounts to the retirement system, the retirement board may make a determination of the employees' liability for contributions and certify the amounts for collection in the same manner as payments due the employers' trust fund, provided that any amounts so collected shall be a penalty against the employer and held in trust pending receipt of contributions from such employees for the period involved as provided by law and, thereafter, the amount in trust shall be refunded to the employer.*

*E F Fec. tive September 16, 1957*