

~~individual accounts in the employees' savings fund.~~

(B) The state shall annually pay into the employer accumulation fund, in monthly or less frequent installments as the state highway patrol retirement board requires, the employer contribution. The employer contribution shall be an amount equal to twenty-six and one-half per cent of the total salaries paid contributing members. If a member severs connection with the patrol or is dismissed, the employer contribution shall remain in the retirement system.

The rate percentage of the employer contribution shall be certified by the board to the director of budget and management and shall not be lower than nine per cent of the total salaries paid contributing members and shall not exceed three times the rate percentage being deducted from the annual salaries of contributing members. The board shall prepare and submit to the director, on or before the first day of November of each even-numbered year, an estimate of the amounts necessary to pay the state's obligations accruing during the biennium beginning the first day of July of the following year. Such amounts shall be included in the budget and allocated as certified by the board.

Sec. 5505.16. (A) A member of the state highway patrol retirement system who has ~~been in the service of the state highway patrol for a period of~~ twenty-five years ~~as an employee~~ of service credit according to the rules adopted by the state highway patrol retirement board may make application for a pension which, if the member is under age forty-eight, shall be deferred until age forty-eight.

(B) A member ~~of the retirement system~~ who has ~~been in the service of the highway patrol for a period of~~ twenty years ~~as an employee~~ of service credit according to the rules adopted by the retirement board, may make application for a pension that, if the member is under age fifty-two, shall be deferred until age fifty-two, except that any such member who has attained twenty years of service may, on or after attaining age forty-eight but before attaining age fifty-two, elect to receive a reduced pension of the greater of nine hundred dollars or an amount computed as follows:

Attained Age	Reduced Pension
48	75% of normal service pension
49	80% of normal service pension
50	86% of normal service pension
51	93% of normal service pension

In the case of a member who elects to receive a reduced pension after attaining age forty-eight, the reduced pension is payable from the later of the date of the member's most recent birthday or the date the member becomes

eligible to receive the reduced pension.

A member who has elected to receive a reduced pension in accordance with the schedule provided in this division and has received a payment in connection therewith may not change the election.

(C) Any member who attains the age of sixty years and has ~~been in the service of the patrol for a period of~~ twenty years ~~as a uniformed patrol officer~~ of service credit according to the rules adopted by the board, shall file application for retirement with the board, and if the member refuses or neglects to do so, the board may deem the member's application to have been filed on the member's sixtieth birthday. The member may, upon written application approved by the superintendent of the state highway patrol, be continued in service after attaining the age of sixty years, but only until the member has accumulated twenty years of service credit in accordance with rules adopted by the board.

(D)(1) As used in this division:

(a) "Service in the uniformed services" means the performance of duty on a voluntary or involuntary basis in a uniformed service under competent authority and includes active duty, active duty for training, initial active duty for training, inactive duty training, full-time national guard duty, and a period for which a person is absent from a position of employment for the purpose of an examination to determine the fitness of the person to perform any such duty.

(b) "Uniformed services" of the United States includes both:

(i) Army, navy, air force, marine corps, coast guard, or any reserve components of these services; auxiliary corps as established by congress; army nurse corps; navy nurse corps; service as red cross nurse with the army, navy, air force, or hospital service of the United States, or serving full-time with the American red cross in a combat zone; and such other service as is designated by congress as included therein;

(ii) Personnel of the Ohio national guard, the Ohio military reserve, the Ohio naval militia, and the reserve components of the armed forces enumerated in division (D)(1) of this section who are called to active duty pursuant to an executive order issued by the president of the United States or an act of congress.

(2) A member's total service credit may include periods not to exceed a total of seven years, while the member's employment with the state highway patrol is or was interrupted due to service in the uniformed services of the United States. Such military service shall be credited to the member towards total service as provided by this chapter and to the extent approved by the board, provided that:

(a) The member is or was honorably discharged from service in the uniformed services;

(b) The member is or was re-employed by the state highway patrol within ninety days immediately following termination of service in the uniformed services;

(c) The member, subject to board rules, pays into the retirement system to the member's credit in the employees' savings fund an amount equal to the total contributions the member would have paid had state highway patrol employment not been so interrupted. Such payment may be made at any time prior to receipt of a pension.

(3) If the member meets the requirements of division (D)(2) of this section, on receipt of contributions from the member, the state highway patrol shall be billed for the employer contribution that would have been paid pursuant to section 5505.15 of the Revised Code if the member had not rendered service in the uniformed services, subject to board rules.

(4) If under division (D)(2)(c) of this section a member pays all or any portion of the contributions later than the lesser of five years or a period that is three times the member's period of service in the uniformed services beginning from the ~~later of the~~ member's date of re-employment ~~or October 29, 1996~~, an amount equal to compound interest at a rate established by the board from the ~~later of the~~ member's date of re-employment ~~or October 29, 1996~~, to the date of payment shall be added to the remaining amount to be paid by the member to purchase service credit under this section.

(5) Credit purchased by a member under division (D)(2) of this section shall be used to determine the member's eligibility for retirement under this section and section 5505.17 of the Revised Code.

Sec. 5505.17. (A)(1) Upon retirement as provided in section 5505.16 of the Revised Code, a member of the state highway patrol retirement system shall receive a life pension, without guaranty or refund, equal to the greater of one thousand fifty dollars or the sum of two and one-half per cent of the member's final average salary multiplied by the first twenty years of total service credit, plus two and one-quarter per cent of the member's final average salary multiplied by the number of years, and fraction of a year, of total service credit in excess of twenty years but not in excess of twenty-five years, plus two per cent of the member's final average salary multiplied by the number of years, and fraction of a year, in excess of twenty-five years; provided that in no case shall the pension exceed the lesser of seventy-nine and one-quarter per cent of the member's final average salary or the limit established by section 415 of the "Internal Revenue Code of 1986," 100 Stat. 2085, 26 U.S.C.A. 415, as amended.