

control or the county auditor of an amount due from any employer who is subject to this chapter by reason of such employer's delinquency in making payments on the accrued liability, the amount due shall be withheld from the employer from liquor control permit fees to be distributed to that employer according to Chapter 4301. of the Revised Code or from the local government fund allocated for distribution to that employer by the county budget commission in accordance with Chapter 5739. of the Revised Code. Upon receipt of the certification from the board, the superintendent or county auditor shall provide for payment against such funds in favor of the Ohio police and fire pension fund for the certified amount due and any penalty and interest thereon.

(C) If the payments under divisions (A) and (B) of this section are insufficient to pay the Ohio police and fire pension fund any amounts due the fund from an employer, the fund may seek payment through the office of budget and management. On certification by the board to the director of budget and management of any such amount due, the director shall withhold from the employer any amount available, not to exceed the amount certified as due the fund, from any amounts under the director's control that are payable or due the employer. The director shall pay the amount withheld to the fund.

Sec. 742.31. ~~Each~~ (A) Except as provided in division (B) of this section, each employee shall contribute an amount equal to ~~ten per cent~~ a percentage of the employee's salary to the Ohio police and fire pension fund. ~~The~~ according to the following schedule:

(1) For salary earned in pay periods beginning not later than July 1, 2013, ten per cent;

(2) For salary earned in pay periods beginning not earlier than July 2, 2013, but not later than July 1, 2014, ten and three-quarters per cent;

(3) For salary earned in pay periods beginning not earlier than July 2, 2014, but not later than July 1, 2015, eleven and one-half per cent;

(4) For salary earned in pay periods beginning not earlier than July 2, 2015, twelve and one-quarter per cent.

(B) Following the actuarial investigation required by division (B) of section 742.14 of the Revised Code due on November 1, 2017, and following each quinquennial actuarial investigation thereafter, if, in consultation with the board's actuary, the board determines that an adjustment to the contribution rate is appropriate, the board may, in accordance with rules adopted under section 742.10 of the Revised Code, do either of the following:

(1) If the board's determination is that an increase in the contribution

rate is necessary to preserve the fiscal integrity of the fund, increase the contribution rate:

(2) If the board's determination is that a decrease in the contribution rate would not materially impair the fiscal integrity of the fund, decrease the contribution rate.

(C) The amount shall be deducted by the employer from the employee's salary as defined in division (L) of section 742.01 of the Revised Code for each payroll period, irrespective of whether the minimum compensation provided by law for the employee is reduced thereby. Every employee shall be deemed to consent to the deductions, and payment to the employee less the deductions is a complete discharge and acquittance of all claims and demands for the services rendered by the employee during the period covered by such payment.

Sec. 742.32. (A) The fiscal officer of each employer shall transmit monthly to the secretary of the board of trustees of the Ohio police and fire pension fund a report of employee deductions in such form as the board requires. The report shall show all deductions for the fund made pursuant to section 742.31 of the Revised Code and shall be accompanied by payments covering the total of such deductions. The report shall also include the name of each member for whom deductions were made and the portion of the payment attributed to that member. Separate payments shall be so transmitted for that portion of such deductions made from the salaries of members of the police department and for that portion of such deductions made from the salaries of members of the fire department. The report and payment are due the last day of the month following the last business day of the reporting period. ~~A~~

(B) A penalty determined under section 742.352 of the Revised Code shall be assessed if any of the following occur:

~~(A)~~(1) The report is received by the board after the due date or is not in the form required by the board.

~~(B)~~(2) Payments to cover the total amount due from the salaries of all employees of the employer are received by the board after the due date.

The penalty shall be added to and collected on the next succeeding regular employer billing. If the penalty is not paid within sixty days after it is added to the regular employer billing, interest at a rate determined by the board may be charged on the total amount due and the amount of the penalty from the date the amount is due to the date of payment.

(C) The secretary of the board, after making a record of all such receipts and crediting each employee's individual account with the amount deducted from the employee's salary, shall deposit the receipts with the treasurer of