

state for use as provided by this chapter. Where an employer fails to deduct contributions for any employee and transmit such amounts to the fund, the board may make a determination of the employee's liability for contributions and certify to the employer the amounts due for collection in the same manner and subject to the same penalties as payments due the employer's contributions funds.

Sec. 742.33. (A) Each employer shall pay ~~quarterly~~ monthly, on such dates as the board of trustees of the Ohio police and fire pension fund requires, from its general fund, or from a levy imposed pursuant to division (J) or (W) of section 5705.19 of the Revised Code, to the fund an amount known as the "police officer employers' contribution," which shall be nineteen and one-half per cent of the salaries as defined in division (L) of section 742.01 of the Revised Code of the members of the police department of the employer.

(B) The taxing authority of each municipal corporation in which there was a police relief and pension fund on October 1, 1965, shall annually, in the manner provided for making other municipal levies and in addition to all other levies authorized by law, levy a tax of three-tenths of one mill upon all the real and personal property as listed for taxation in the municipal corporation for the purpose of paying the police officer employers' contribution and the municipal corporation's accrued liability for its former police relief and pension fund and interest thereon, and of defraying the current operating expenses of the municipal corporation. The annual revenues derived from the tax shall be used in the following order:

(1) First, to pay the current police officer employers' contribution and any interest related thereto;

(2) Second, to pay any accrued liability chargeable to the municipal corporation during the current calendar year for its former police relief and pension fund and any interest related thereto;

(3) Third, to defray the current operating expenses of the municipal corporation.

Sec. 742.34. (A) Each employer shall pay ~~quarterly~~ monthly, on such dates as the board of trustees of the Ohio police and fire pension fund requires, from its general fund, or from a levy imposed pursuant to division (I) or (W) of section 5705.19 of the Revised Code, to the fund an amount known as the "firefighter employers' contribution," which shall be twenty-four per cent of the salaries as defined in division (L) of section 742.01 of the Revised Code of the members of the fire department of the employer.

(B) The taxing authority of each municipal corporation in which there