



## Ohio Revised Code

### Section 145.034 Exemption requests by members becoming subject to social security tax.

Effective: June 30, 1991

Legislation: House Bill 382 - 119th General Assembly

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A member of the public employees retirement system who is a public employee as defined in division (A)(2) of section 145.01 of the Revised Code and whose earnings from employment are or become subject to the tax on wages imposed by the "Federal Insurance Contributions Act," 68A Stat. 415 (1954), 26 U.S.C.A. 3101, as amended, may elect to have such earnings exempted from contributions to the public employees retirement system by filing with the public employees retirement board a written request bearing his signature. The request shall be filed not later than ninety days after the date the member becomes subject to such tax on wages. A request mailed to the board shall be considered to have been filed on its postmark date. On receipt of a request, the board shall notify the member's employer that the request has been made. No contributions by the person making the request or his employer shall be required for service for which earnings are made exempt from contributions pursuant to this section, and no service credit shall be granted or purchased for such service. Once granted, a request made pursuant to this section may not be withdrawn.

Public employees retirement system contributions made by a member or his employer for earnings that are made exempt from contributions pursuant to a request filed in accordance with this section shall be refunded. Any such employee contributions withheld by the employer but not paid to the system shall be refunded by the employer to the employee from whom they were withheld. Any such employer and employee contributions that have been paid to the system shall be refunded by the system separately to the member and his employer within one hundred twenty days of the later of February 16, 1984, or the date the member becomes subject to the tax on wages described in this section. The employer shall provide the public employees retirement system with any information needed by the system to calculate the refunds.

A person who makes an election pursuant to this section may either receive a return of his accumulated contributions pursuant to section 145.40 of the Revised Code and cease to be a member of the public employees retirement system or leave his accumulated contributions on deposit with the public employees retirement board pursuant to section 145.41 of the Revised Code and, for the



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purposes of the public employees retirement system, be considered on a membership leave of absence.