



Ohio Revised Code

Section 145.2916 Credit for salary increases for elected officials.

Effective: January 7, 2013

Legislation: Senate Bill 343 - 129th General Assembly

(A) When a member has been elected or appointed to an office, the term of which is two or more years, for which an annual salary is established, and in the event that the salary of the office is increased and the member is denied the additional salary by reason of any constitutional provision prohibiting an increase in salary during a term of office, the member may elect to have the amount of the member's and employer's contributions calculated upon the basis of the increased salary for the office.

At the member's request and on notification to the public employees retirement system, the public employees retirement board shall compute the total additional amount the member and employer would have contributed, or the amount by which each of the member's and employer's contributions would have increased, had the member received the increased salary for the office the member holds. If the member elects to have the combined amount by which the member's and employer's contribution would have increased withheld from the member's salary, the member shall notify the employer, and the employer shall make the withholding commensurate with the period of denied salary and transmit it to the retirement system. The payment of the amount by which the employer's contribution would have increased shall be credited to the employers' accumulation fund.

If the payment of the increased contributions is made in accordance with this section, the increased annual salary as provided by law for the office for the period for which the member paid increased contributions thereon shall be used in determining the member's earnable salary for the purpose of computing the member's final average salary.

(B) If a member dies or withdraws from service, the payment under division (A) of this section shall be considered as accumulated contributions of the member.
