



Ohio Revised Code

Section 3305.10 Consent of spouse of electing employee required prior to payment.

Effective: September 13, 2022

Legislation: Senate Bill 273

(A)(1) Except as provided in division (C) of this section, if an electing employee is married at the time one or more payments are to commence under the retirement plan established under this chapter, the provider that will make the payment shall obtain the consent of the employee's spouse to the form of payment selected by the employee before making any payment.

(2) Except as provided in division (C) of this section, if an electing employee is married at the time the employee dies, the provider that will make a payment of any amounts that are payable to the employee shall obtain the consent of the employee's spouse to the payment of the amounts before making the payment.

(B) Each provider shall establish requirements for consent under division (A) of this section that are the same as the requirements specified in division (a)(2) of section 417 of the "Internal Revenue Code," 26 U.S.C.A. 417(a)(2), as amended.

(C)(1) Consent may be waived if the spouse cannot be located or for any other reason specified in the regulations adopted under division (a)(2) of section 417 of the Internal Revenue Code, 26 U.S.C. 417(a)(2).

(2) A provider is not required to obtain the consent of an electing employee's spouse before making any payment that the provider is required to make in accordance with division (a)(9) of section 401 of the Internal Revenue Code, 26 U.S.C. 401(a)(9).

(D) Consent or waiver under this section is effective only with regard to the spouse who is the subject of the consent or waiver.
