



## Ohio Administrative Code

### Rule 145-2-07 Additional service credit under section 145.201 of the Revised Code.

**Effective: January 1, 2022**

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(A) This rule amplifies section 145.201 of the Revised Code.

(B)

(1) For contributing service that occurred prior to January 1, 2014, "full-time service" does not include service computed as part-time pursuant to section 145.016 of the Revised Code. For contributing service that occurred on and after January 1, 2014, "full-time service" means service for which the monthly earnable salary, as reported for each month, equals or exceeds one thousand dollars.

(2) The public employees retirement system shall prepare a statement of cost for the additional service credit to be purchased based on the request of an eligible member.

(3) The statement of cost shall be based on thirty-five per cent of all eligible full-time service.

(4) Each statement of cost issued under section 145.201 of the Revised Code prior to July 7, 2013, shall include full calendar years of eligible service; however, payment for the service credit may be made in full or partial year increments, provided the system has issued a full calendar year statement of cost for the service credit being purchased or a partial calendar year statement of cost as provided in this rule. A statement of cost may include a partial calendar year if the partial calendar year is:

(a) The only eligible service;

(b) The first year of a term of eligible service; or

(c) The last year of a term of eligible service.

(5) Each statement of cost issued under section 145.201 of the Revised Code on and after July 7,



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DOCUMENT #294571

2013, shall include the cost of full calendar years and any portion of a year the member elects to purchase.

(6) A member shall have at least twelve months of contributing service for purposes of the calculation described in rules 145-2-02 and 145-3-23 of the Administrative Code.

(C) A member who purchased service under section 145.201 of the Revised Code may elect to receive all or a portion of the amount paid under that section if, in calculating the member's age and service retirement allowance, either of the following apply:

(1) In the case of a member of the traditional pension plan whose retirement allowance is calculated under division (A) of section 145.33 of the Revised Code, the member's total annual single lifetime allowance exceeds the lesser of one hundred per cent of the member's final average salary or the limit established by section 415 of the Internal Revenue Code of 1986, 26 U.S.C.A. 415.

(2) In the case of a participant in the combined plan, the participant's total annual single lifetime allowance exceeds the lesser of the limits described in section 9.03(a) of the combined plan document.

(D)

(1) Upon the member's election under paragraph (C) of this rule, the retirement system shall refund to the member all or a portion of the amount paid to purchase service. The retirement system shall refund the amounts paid to purchase service credit in the reverse order of the member's purchase, with the most recent service purchased being the first amount refunded.

(2) The amount refunded to the member shall not exceed the actual amount paid by the member for the service credit to be refunded. No interest shall be paid on the amount refunded. If applicable, the retirement system shall withhold taxes on amounts paid to a member that have not yet been taxed.

(3) The amount refunded to the member shall not be paid prior to the issuance of the members retirement benefit, as defined in rule 145-1-65 of the Administrative Code.