



## Ohio Administrative Code Rule 3307-3-04 Back posting.

Effective: May 3, 2018

---

(A) An employer may in writing request that the certification made by its prior annual reports be amended, provided:

- (1) Its request explains the reasons for its omission or error.
- (2) It is in the form and format specified by the retirement system.

(B) Member and employer contributions paid and reported after the close of the fiscal year in which compensation was earned will be accepted only upon payment of interest compounded annually at the actuarially assumed rate, beginning with the first month after the end of the fiscal year in which the compensation was earned and through the month payment is made to the retirement system. Interest for a full month shall be paid for any portion of a month.

(C) Except as provided in paragraph (D) of this rule, the retirement system will return unauthorized or improperly made member and employer contributions to the employer.

(D) If an employer has requested a membership determination from the retirement system and the retirement system determines membership is not required, any member and employer contributions already made on compensation earned during the current fiscal year will be returned to the party that remitted the payment of contributions.

---