



Ohio Administrative Code Rule 3307:1-2-01 Service credit.

Effective: May 5, 2022

(A) As used in section 3307.53 of the Revised Code and this rule:

(1) "Full-time service" means employment as a teacher under a contract that:

(a) Requires teaching service that begins and ends on either:

(i) The first and last day of a year consisting of three hundred sixty-five days; or

(ii) The first and last day of a school year of at least the minimum hours required by sections 3313.48 and 3314.03 of the Revised Code or two semesters; and

(b) Provides compensation in an amount equal to the rate paid under an employer's overall salary schedule for teachers of the same experience teaching the entire day for every day of the school year. College and university teachers must be employed under a contract that provides compensation equal to the rate paid to other teachers of the same experience teaching the designated full-time equivalent workload.

(2) "Part-time service" means employment on any basis other than those identified in paragraph (A)(1) of this rule.

(B) Calculation of service credit for full-time service:

(1) One hundred twenty or more days or two semesters of contributing service as a teacher for a single employer constitutes one year of service credit to be used in determining total credit for retirement purposes.

(2) If less than one hundred twenty days of teaching, the annual service credit will be determined in accordance with paragraph (C) of this rule.



(C) Calculation of service credit for part-time service:

(1) If a teacher has taught in a given year for one employer for at least ninety days or five hundred hours, where hours are used only when the actual number of days of service is not available from the employers records, service credit shall be calculated as follows, provided that the employment relationship has been in effect for a period of time at least equal to one hundred twenty days of that school year:

(a) If total compensation for the year is in an amount at least equal to the base amount as defined in section 3317.13 of the Revised Code, annual service credit shall be one year.

(b) If total compensation for the year is in an amount less than the base amount as defined in section 3317.13 of the Revised Code, annual service credit shall be the lesser of:

(i) Actual days of service divided by one hundred eighty; or

(ii) Hours of service divided by one thousand, but only if the actual number of days of service is not available from the employer's records; or

(iii) Actual compensation for the year divided by twelve thousand dollars.

(2) If a teacher has taught for one employer for less than ninety days or five hundred hours in a year or the employment relationship has been in effect for a period of time less than one hundred twenty days of that school year:

(a) Service credit will be determined by the lesser of:

(i) Dividing the number of days or partial days for which compensation was paid for actual teaching service rendered by one hundred eighty; or

(ii) Actual compensation for the year divided by twelve thousand dollars.



(b) If actual number of days or partial days taught is not available from payroll records and the teacher is compensated for hourly service, service credit will be determined by the lesser of:

(i) Dividing the number of hours for which compensation was paid by one thousand; or

(ii) Actual compensation for the year divided by twelve thousand dollars.

(3) If actual number of days or partial days taught is not available from payroll records and the teacher is compensated for per cent based salaried service, service credit granted on a contract which is issued on per cent of full-time employment as a teacher will be determined in accordance with the actual contract percentage averaged over three quarters or two semesters during the year, except that one full year of service credit will be granted when such employment exceeds sixty-six per cent averaged over three quarters or two semesters during the year.

(D) Calculation of service credit for full-time or part-time service does not include days when the teacher was on-call and no teaching service was performed.

(E) Non-teaching periods: Service credit granted for contribution paid during non-teaching periods authorized in sections 3307.77 and 3345.28 of the Revised Code shall be determined by the amount of contribution actually paid divided by the amount of contribution the member would have paid for full-time employment if the non-teaching period had not occurred.

(F) Credit for teaching service in and after September 1971 previously reported for all active members on the date of this amendment of this rule may be recalculated in accordance with this rule. Credit for part-time salaried service earned prior to September 1971 may be evaluated and recalculated in accordance with the versions of this rule in effect between December 23, 1976 and the effective date of this amendment.