



Ohio Administrative Code

Rule 3307:1-3-05 Non-paid professional leaves approved by the retirement board.

Effective: May 7, 2020

A member may complete retirement contributions and obtain service credit for non-paid professional leaves as approved by the retirement board by complying with the following requirements:

(A) Eligibility requirements:

- (1) An annual contract for service covered by this system during the year within which the absence occurred.
- (2) A leave granted by the employer for the purpose of accepting an assignment during such absence. Leaves will not be recognized for a period greater than a total of two school years for each period of leave.
- (3) Assignments that will be considered for service credit under this rule are those related to professional duties and responsibilities of members or activities which may be expected to improve the service rendered by a member upon return to employment.
- (4) Not later than twelve months following termination of the leave the member must resume contributing service covered by this system, the public employees retirement system or the school employees retirement system.
- (5) Approval of the employer for the payment of the employer cost without reimbursement from the member.
- (6) Retirement board approval for the member to make retirement contributions covering the period of absence.

(B) Procedural requirements:



- (1) Subsequent to the termination of the leave the member must submit to the retirement board:
 - (a) A statement showing the nature and purpose of the assignment during such absence.
 - (b) A written request to the retirement board for approval of payment by the member of member contributions.
 - (c) Certifications of member's employer as follows:
 - (i) Member's annual contract salary in effect for each year or part of year (first of July to thirtieth of June) in which there was such absence.
 - (ii) Official action of the employer granting the leave stating the beginning date and the termination date.
 - (iii) Official action of the employer approving the payment of the employer cost without reimbursement from the member.
 - (2) If the member pays to the employer the amounts specified by paragraph (C)(1) of this rule within sixty days of notice that the retirement board has approved the request, the employer shall within thirty days of payment by the member pay to the retirement system the amount specified by paragraph (C)(2) of this rule along with the amounts paid by the member.
- (C) Cost calculation:
- (1) Member costs:
 - (a) If payment is received by the retirement system by June thirtieth of the year in which the leave occurred, the member shall pay the difference between the contributions deducted from salary payments during the leave period, if any, and the contributions due based on the contract salary.
 - (b) If payment is received by the retirement system after June thirtieth of the year in which the leave occurred, the member shall pay the sum of the following for each year of credit purchased:



(i) An amount determined by multiplying the employee rate of contribution in effect at the time the leave commenced by the contract salary the member would have received for the leave less salary payments made during the leave period, if any.

(ii) Interest compounded annually, at a board determined rate, on the amount determined under paragraph (C)(1)(b)(i) of this rule from the day following the last day of the year in which the leave terminated and ending through the month of payment.

(iii) Interest compounded annually, at a board determined rate, on the employer contribution determined under paragraph (C)(2) of this rule from the day following the last day of the year in which the leave terminated and ending through the month of payment.

(2) Employer contribution: the employer shall pay to the system for each year of credit purchased under this rule an amount determined by multiplying the employer contribution rate in effect at the time the leave commenced by the contract salary the member would have received for the leave less salary payments made during the leave period, if any.