



Ohio Administrative Code Rule 3307:2-4-02 Military service.

Effective: July 1, 2021

(A) A participant in the defined contribution plan or the combined plan may make contributions for periods when Ohio teaching service was interrupted by military service under the same terms and conditions as specified for participants in the defined benefit plan by section 3307.752 of the Revised Code. The interest rate used to calculate the cost of any such purchase shall be at the same rate established pursuant to rule 3307:1-3-01 of the Administrative Code for purchases of military service under section 3307.752 of the Revised Code.

(B) The retirement board shall specify the portion of contributions that would have been paid by the participant pursuant to section 3307.26 of the Revised Code, and interest thereon as directed by section 3307.752 of the Revised Code, to be credited to the participant's account in the defined contribution fund created by division (G) of section 3307.14 of the Revised Code. The remaining contributions that would have been paid by the participant for Ohio teaching service interrupted by military service and all employer contributions that would have been paid by the employer pursuant to section 3307.28 of the Revised Code for the participant's period of interrupted military service shall be applied to provide retirement, disability, and survivor benefits under the terms, conditions, and schedules specified by the plan document. A portion of the employer contributions may be allocated to the health care fund under the terms, conditions and schedules specified by the retirement board.

(C) No refund will be made of amounts paid by a participant to purchase credit as herein provided, except as a part of a total withdrawal of funds.

(D) A participant in the combined plan may make contributions for periods of service as outlined in paragraph (A) of this rule up to three months after the earlier of either:

- (1) The annuity starting date for the participant's defined benefit portion of the combined plan; or
- (2) The annuity starting date for the participant's defined contribution portion of the combined plan.