



Ohio Administrative Code

Rule 3309-1-13 Obtaining optional or compulsory service credit.

Effective: April 30, 2023

(A) Optional service credit

(1) Except as provided by section 3309.012 of the Revised Code, a member of the school employees retirement system, public employees retirement system, or state teachers retirement system shall be eligible to purchase service credit for school employment on or before June 30, 1991 for which contributing service was optional. Contributing service shall be deemed to be optional when contributions were not required by the school employees retirement system and no contributions or member record was received. In order to receive optional service credit, payments shall be made as provided in this paragraph.

(2) any period of optional service, the member shall pay to the school employees retirement system an amount equal to the employee's and employer's contributions for such period, plus interest at the rate to be set by the school employees retirement board from the end of each year compounded annually. Such amounts paid by the member shall be credited to the employees' savings fund.

(a) For any period of optional service, the member shall pay to the school employees retirement system an amount equal to the employee's and employer's contributions for such period, plus interest at the rate to be set by the school employees retirement board from the end of each year compounded annually. Such amounts paid by the member shall be credited to the employees' savings fund.

(b) Optional service may be purchased in one month increments.

(c) When only a portion of a period of optional service is purchased, service shall be purchased in reverse chronological order from the most recent month to the oldest month.

(3) In lieu of the member paying the amounts described in this paragraph, the employer for which the optional service was performed may pay an amount equal to either the employee's and employer's, or only the employer's, contributions for such period, plus interest at the rate set by the retirement board



from the end of each year compounded annually. If paid by the employer, such amounts shall be credited as follows:

(a) The amount and interest attributable to the employee's back contributions shall be credited to the employees' savings fund; and,

(b) The amount attributable to the employer's contributions shall be deposited in the employers' trust fund and the interest collected on such amount shall be credited to the guarantee fund.

If the employer pays only the amount equal to the employer's contributions and interest on that amount, the member shall pay the amount equal to the employee's contributions and interest on that amount.

(B) Compulsory service credit

(1) Except as provided in paragraph (B)(3) of this rule, to receive service credit for periods of compulsory service prior to June 30, 1991, for which the employer did not deduct and transmit contributions, the member shall pay the employee's share of the back contributions and the employer shall pay the employer's share of the back contributions. Payments for both the employee's and the employer's shares of back contributions shall include a charge for interest at the rate set by the retirement board from the end of each year, compounded annually.

(a) The employee's back contributions and interest shall be credited to the employees' savings fund, and in the event of death or withdrawal from service prior to retirement, shall be paid in the same manner as accumulated contributions pursuant to sections 3309.42 and 3309.44 of the Revised Code.

(b) The employer's share of back contributions shall be deposited in the employers' trust fund and the interest collected thereon shall be credited to the guarantee fund.

(2) Except as provided in paragraph (B)(3) of this rule, to receive service credit for periods of compulsory service after June 29, 1991, for which the employer did not deduct and transmit contributions, the employer shall pay both the employer's share and the employee's share of the back contributions. Payments for both the employee's and the employer's shares of back contributions



shall include a charge for interest at the rate set by the retirement board from the end of each year, compounded annually.

(a) The employee's back contributions and interest shall be credited to the employees' savings fund, and in the event of death or withdrawal from service prior to retirement, shall be paid in the same manner as accumulated contributions pursuant to sections 3309.42 and 3309.44 of the Revised Code.

(b) The employer's share of back contributions shall be deposited in the employers' trust fund and the interest collected thereon shall be credited to the guarantee fund.

(3) When a member has left service with an employer after attaining sixty-five and applies for retirement, the member shall receive service credit in accordance with section 3309.48 of the Revised Code for periods of compulsory service prior to June 30, 1991, for which the employer did not deduct and transmit contributions.

(C) The compensation and service of the member shall be certified by a fiscal officer of the school district who has knowledge of and access to the records of the district. A member cannot certify his own compensation or service.

(D) The member's share of back contributions may be paid directly to the retirement system.

(E) The employer's share of back contributions may be paid either by an official warrant or collection from the employer's share of the state school foundation fund.

(F) Service credit for any period described in this rule shall be credited to the member's account on the date payment in full has been received by the retirement system for both the employee and employer shares of back contributions.