



Ohio Revised Code

Section 144.01 [Repealed effective 10/3/2023 by H.B. 33, 135th General Assembly] Old age and survivors insurance - municipal employees definitions.

Effective: July 1, 1985

Legislation: House Bill 201 - 116th General Assembly

As used in this chapter:

(A) "Wages" means all remuneration for employment as defined in this section, including the cash value of all remuneration paid in any medium other than cash, but does not include that part of such remuneration which, even if it were for "employment" within the meaning of the "Federal Insurance Contributions Act," would not constitute "wages" within the meaning of that act.

(B) "City" means any municipal corporation having its own retirement system and includes any municipal university belonging to the municipal corporation.

(C) "Employment" means any service performed by an employee in the employ of a county-related corporation or city, except service which, in the absence of an agreement entered into under this chapter, would constitute "employment" as defined in the "Social Security Act" or service which under the "Social Security Act" may not be included in an agreement between the state and the secretary of health and human services. Service which under the "Social Security Act" may be included in an agreement only upon certification by the governor in accordance with section 218 (d) (3) of that act is included in the term "employment" if the governor issues, with respect to such service, a certificate to the secretary pursuant to section 144.06 of the Revised Code. The county-related corporation or city may exclude any of the services from the term "employment" which may be excluded in sections 218 (c) (3) and (5) of the "Social Security Act."

(D) "Employee" has the meaning prescribed in section 210 (k) of the "Social Security Act" and may include officers of a county-related corporation or city.

(E) "State agency" means that agency which the governor designates to carry out this chapter.

(F) "Secretary of health and human services" includes any individual to whom the secretary



delegates any of his functions under the "Social Security Act" with respect to coverage under such act of employees of states and their subordinate units of government.

(G) "Social Security Act" means the act of congress approved August 14, 1935, chapter 531, 49 Stat. 620, 42 U.S.C.A. 301, as amended, and officially cited as the "Social Security Act," including the regulations and requirements issued pursuant thereto.

(H) "Federal Insurance Contributions Act" means subchapter A of chapter 9 of the "Internal Revenue Code of 1939" and subchapters A and B of chapter 21 of the "Internal Revenue Code of 1954," as amended. "Employees tax" means the tax imposed by section 1400 of the "Internal Revenue Code of 1939" and section 3101 of the "Internal Revenue Code of 1954."

(I) "County-related corporation" means a nonprofit corporation, without capital stock, organized and existing under Chapter 1702. of the Revised Code to carry on county-related recreational functions on property, the title of which rests in the name of the county, that would normally be carried on by commercial interests for profit, the receipts in excess of actual and necessary expenses of which are transferred to a board of county commissioners, and the assets of which, upon dissolution of the corporation, become the property of a board of county commissioners.