



Ohio Revised Code

Section 148.02 Ohio public employees deferred compensation program.

Effective: September 30, 2025

Legislation: House Bill 96 - 136th General Assembly

The Ohio public employees deferred compensation program is hereby created for all eligible employees. The public employees retirement board created in section 145.04 of the Revised Code shall administer the program. The board may utilize its employees and property in the administration of the program in consideration of a reasonable service charge to be applied in a nondiscriminatory manner to all amounts of compensation deferred under the program.

The board may exercise the same powers granted by section 145.09 of the Revised Code necessary to perform its functions under this chapter. The attorney general shall be the legal adviser of the board. The Ohio public employees deferred compensation receiving account, which is hereby created, shall be in the custody of the treasurer of state, but shall not be part of the state treasury. The Ohio public employees deferred compensation receiving account is a legal entity that is separate from the various funds created under Chapter 145. of the Revised Code.
