



## Ohio Revised Code

### Section 3307.72 Credit for years of service where employer failed to make contributions.

Effective: January 7, 2013

Legislation: Senate Bill 342 - 129th General Assembly

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The state teachers retirement board shall credit years of service to a member participating in the STRS defined benefit plan who was employed for teaching service by an employer who failed to make retirement contributions to the state teachers retirement system during any year or years beginning on or after September 1, 1920, if the member deposits in the teachers' savings fund a per cent of the member's annual compensation for such service, at the rate of contribution then in effect, plus interest compounded annually at a rate established by the board. The member may choose to purchase only part of such credit in any one payment, subject to board rules.

The employer shall, upon the request of such member, certify the amount of compensation by years of employment to the secretary of the board. For teaching service on or after July 1, 1978, the employer shall pay an amount equal to the employer contributions due at the time the service occurred, plus compound interest at a rate determined by the board from the date the service began to the date of payment.

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