



## Ohio Revised Code

### Section 3307.761 Credit for service in uniform retirement system.

Effective: March 22, 2019

Legislation: House Bill 572 - 132nd General Assembly

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(A) As used in this section and section 3307.765 of the Revised Code:

(1) "Uniform retirement system" or "uniform system" means the Ohio police and fire pension fund or state highway patrol retirement system.

(2) "Military service credit" means credit purchased or obtained under this chapter or Chapter 742. or 5505. of the Revised Code for service in the armed forces of the United States.

(B) A member of the state teachers retirement system participating in the STRS defined benefit plan who has contributions on deposit with a uniform retirement system shall, in computing years of total service, be given full credit for service credit earned under Chapter 742. or 5505. of the Revised Code or for military service credit if a transfer to the state teachers retirement system is made under this division. At the request of the member, the uniform system shall transfer to the state teachers retirement system, for each year of service, the sum of the following:

(1) An amount equal to the member's accumulated contributions to the uniform system and any payments by the member for military service credit;

(2) An amount equal to the lesser of the employer's contributions to the uniform system or the amount that would have been contributed by the employer for the service had the member been a member of the state teachers retirement system at the time the credit was earned;

(3) Interest, determined as provided in division (F) of this section, on the amounts specified in divisions (B)(1) and (2) of this section from the last day of the year for which the service credit in the uniform system was earned or in which payment was made to purchase or obtain military service credit to the date the transfer is made.

(C) A member participating in the STRS defined benefit plan who has at least one and one-half years



of contributing service with the state teachers retirement system, is a former member of a uniform retirement system, and has received a refund of contributions to that uniform system shall, in computing years of total service, be given full credit for service credit earned under Chapter 742. or 5505. of the Revised Code or for military service credit if, for each year of service, the state teachers retirement system receives the sum of the following:

(1) An amount, which shall be paid by the member, equal to the amount refunded by the uniform system to the member for that year for accumulated contributions and payments for military service credit, with interest at a rate established by the state teachers retirement board on that amount from the date of the refund to the date of the payment;

(2) Interest, which shall be transferred by the uniform system, on the amount refunded to the member that is attributable to the year of service from the last day of the year for which the service credit was earned or in which payment was made for military service credit to the date the refund was made;

(3) An amount, which shall be transferred by the uniform system, equal to the lesser of the employer's contributions to the uniform system or the amount that would have been contributed by the employer for the service had the member been a member of the state teachers retirement system at the time the credit was earned, with interest on that amount from the last day of the year for which the service credit was earned or in which payment was made for military service to the date of the transfer.

On receipt of payment from the member, the state teachers retirement system shall notify the uniform system, which, on receipt of the notice, shall make the transfer required by this division. Interest shall be determined as provided in division (F) of this section.

A member may choose to purchase only part of the credit the member is eligible to purchase under this division in any one payment, subject to rules of the state teachers retirement board.

(D) A member is ineligible to obtain credit under this section for service that is used in the calculation of any retirement benefit currently being paid or payable in the future under any other retirement program or for service credit that may be transferred under section 3307.765 of the Revised Code.



(E) If a member of the state teachers retirement system who is not a current contributor elects to obtain credit under section 742.21 or 5505.40 of the Revised Code for service for which the member contributed to the system or purchased for military service credit, the system shall transfer to the uniform retirement system, as applicable, the amount specified in division (D) of section 742.21 or division (B)(2) of section 5505.40 of the Revised Code.

(F) Interest charged under this section shall be calculated separately for each year of service credit. Unless otherwise specified in this section it shall be calculated at the lesser of the actuarial assumption rate for that year of the state teachers retirement system or of the uniform retirement system in which the credit was earned. The interest shall be compounded annually.

(G) The state teachers retirement board shall credit to a member's account in the teachers' savings fund the amounts described in divisions (B)(1) and (C)(1) of this section, except that the interest paid by the member under division (C)(1) of this section shall be credited to the employers' trust fund. The board shall credit to the employers' trust fund the amounts described in divisions (B)(2) and (3) and (C)(2) and (3) of this section.

(H) At the request of the state teachers retirement system, the Ohio police and fire pension fund or state highway patrol retirement system shall certify to the state teachers retirement system a copy of the records of the service and contributions of a state teachers retirement system member who seeks service credit under this section.