

Executive	As Passed By House	As Reported By Senate Finance
<div><div>PENCD3</div><div>PERS law enforcement and public safety officers</div><div>R.C. 145.01, 145.334</div></div>		
Includes in the PERS law enforcement and public safety divisions a PERS member who, after the bill's effective date, becomes employed full time as a state fire marshal (SFM) law enforcement officer.	No provision.	No provision.
Includes in the PERS law enforcement and public safety divisions a PERS member who, after the bill's effective date, becomes employed full time as a state fire marshal (SFM) law enforcement officer.	No provision.	No provision.
Allows a PERS member who, on the bill's effective date, is employed as an SFM law enforcement officer to elect to participate in the PERS law enforcement (PERS-LE) or PERS public safety (PERS-PS) division, rather than regular PERS), for the member's future service.	No provision.	No provision.
Allows a PERS member who, on the bill's effective date, is employed as an SFM law enforcement officer to elect to participate in the PERS law enforcement (PERS-LE) or PERS public safety (PERS-PS) division, rather than regular PERS), for the member's future service.	No provision.	No provision.

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Causes a PERS member who is employed full time by the SFM Fire and Explosion Investigation Bureau to be considered an SFM law enforcement officer if the following apply: (1) the SFM has appointed the member as an assistant fire marshal and designated the person to act as a law enforcement officer (a) for purposes of investigating fires and explosions in Ohio and arresting, or causing arrest, and charging a person with arson or a similar offense as a result of an investigation, and (b) to enforce criminal prohibitions relating to fire safety and fireworks; and (2) the SFM has appointed the member as a SFM law enforcement officer and the member has received a certificate attesting to satisfactory completion of the peace officer basic training program for arrest power purposes.	No provision.	No provision.
Causes a PERS member who is employed full time by the SFM Fire and Explosion Investigation Bureau to be considered an SFM law enforcement officer if the following apply: (1) the SFM has appointed the member as an assistant fire marshal and designated the person to act as a law enforcement officer (a) for purposes of investigating fires and explosions in Ohio and arresting, or causing arrest, and charging a person with arson or a similar offense as a result of an investigation, and (b) to enforce criminal prohibitions relating to fire safety and fireworks; and (2) the SFM has appointed the member as a SFM law enforcement officer and the member has received a certificate attesting to satisfactory completion of the peace officer basic training program for arrest power purposes.	No provision.	No provision.

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Fiscal effect: Increases SFM's employer contribution costs paid to PERS. There are currently 30 eligible SFM employees. In calendar year (CY) 2025, public employers contribute 14% of employee payroll for each employee under the OPERS regular division and 18.1% of payroll for each employee under the PERS-PS or PERS-LE division. Allowing both a new SFM’s law enforcement officer and reclassifying an OPERS member who is employed as a full-time as SFM law enforcement officer to elect from the OPERS regular division to PERS-PS or PERS- LE division would increase the required OPERS employer contribution by the difference, 4.1% of the associated payroll.

PENCD5	Precinct election officials excluded from PERS		
		R.C. 145.012	R.C. 145.012
No provision.	Excludes from PERS membership a person whose only service as a public employee is, and who receives any compensation for service during a calendar year as, a precinct election official.	Same as the House, but further excludes any service as a precinct election official from PERS membership.	
	Fiscal effect: Reduces employer contribution costs for county boards of elections by excluding most (i.e., any person not currently a PERS member) precinct election officials (PEOs) from PERS membership. Under current law, only PEOs earning below \$600 in a calendar year (\$1,000 during years with multiple primary and general elections) are excluded.	Fiscal effect: Excludes all precinct election officials (PEOs) from PERS membership, which reduces employer contribution costs for county boards of elections by a greater amount than the House provision.	

PENCD6	Ohio Public Employees Deferred Compensation Program		R.C. 145.091, 148.02, 148.021, Section 525.40	R.C. 145.091, 148.02, 148.021, Section 525.40
No provision.		Transfers the administration of the Ohio Public Employees Deferred Compensation Program from the Ohio Public Employees Deferred Compensation Board to the PERS Board.		Same as the House.

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No provision.	Includes the standard transfer language and abolishes the Ohio Public Employees Deferred Compensation Board on the transfer provision's effective date.	Same as the House.
PENCD4 Alternative retirement plan election or provider change	R.C. 3305.05, 3305.053, Section 820.100	R.C. 3305.05, 3305.053, Section 820.100
No provision.	Permits a public college or university to allow an academic or administrative employee who elects to participate in an alternative retirement plan to sign the election or a form to change providers by electronic signature, beginning one year after the effective date. Fiscal effect: Minimal.	Same as the House. Fiscal effect: Same as the House.
PENCD8 STRS and SERS employee contributions		R.C. 3307.27, 3309.47
No provision.	No provision.	Prohibits a school district board of education from paying employee contributions to STRS on behalf of a superintendent employed by the school district or to SERS on behalf of a treasurer employed by the school district. Fiscal effect: Reduces certain school districts' costs related to retirement contributions on behalf of certain school superintendents and treasurers. Currently, employees must contribute 14% of an employee's payroll into STRS or 10% into SERS, but some employers make the current employee contribution on behalf of an employee.
PENCD7 Exclusion of persons providing school health services from SERS membership		R.C. 3309.011
No provision.	No provision.	Excludes from SERS membership any person who is employed by a private employer that has contracted with a school district to provide school health services to a child with a disability. Fiscal effect: None.

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<div><div><div>PENCD1</div><div>Police and Fire Death Benefit Fund</div></div><div><div>Section: 361.20</div><div>Requires TOS to disburse quarterly the funds provided in GRF ALI 090575, Police and Fire Death Benefits, to the Board of Trustees of the Ohio Police and Fire Pension Fund (OP&F), which serves as trustee of the Ohio Public Safety Officers Death Benefit Fund. Requires TOS to certify such amounts quarterly to the OBM Director.</div><div>Temporarily removes a requirement that a person who has OP&F service credit and is a PERS law enforcement officer be in the active service of a police or fire department to purchase credit in OP&F for service under PERS, STRS, or SERS or have credit for that service transferred to OP&F.</div></div></div>	<div><div><div>Section: 361.20</div><div>Same as the Executive.</div></div><div><div>No provision.</div></div></div>	<div><div><div>Section: 361.20</div><div>Same as the Executive.</div></div><div><div>No provision.</div></div></div>
<div><div><div>PENCD2</div><div>PERS members - OP&F service credit</div></div><div><div>Section: 701.20</div><div>Temporarily allows certain PERS members to transfer or purchase certain OP&F service credit even if the member does not have more PERS service credit than the credit to be transferred or purchased.</div><div>Fiscal effect: No direct fiscal effect on the state or local governments.</div></div></div>	<div><div><div>No provision.</div></div></div>	<div><div><div>No provision.</div></div></div>

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DRCCD18	Health care coverage for a deceased correction officer's spouse	
	R.C. 5120.85	R.C. 5120.85
No provision.	Requires the DAS Director, on receiving notice from the DRC Director that a correction officer was killed in the line of duty, to enroll the deceased officer's surviving spouse in any health benefits offered to state employees.	Same as the House.
No provision.	Requires DRC to pay DAS for the full cost of a surviving spouse's health benefits, including any administrative costs.	Same as the House.
No provision.	Requires a surviving spouse to apply to DAS for health care coverage after being approved for death benefits from the Ohio Public Safety Officers Death Benefit Fund.	Same as the House.
No provision.	Makes a surviving spouse who is a state employee ineligible for a health benefit through the fund.	Same as the House.
No provision.	Specifies that receiving a health benefit does not make the surviving spouse a state employee.	Same as the House.
	Fiscal effect: Increases DRC’s costs associated with health insurance benefits. The costs would depend on the number of such surviving spouses who would enroll in the plans, including premiums and administrative costs charged by the plans.	Fiscal effect: Same as the House.