3307:2-1-01 **Definitions.**

Except where another definition is specified, for the purposes of sections 3307.80 to 3307.89 of the Revised Code and Chapters 3307:2-1 to 3307:2-7 3307:2-6 of the Administrative Code:all definitions can be found in the plan document, which is the document or documents adopted by the retirement board to establish the defined contribution program or any of its constituent plans.

- (A) "Covered employment" and "teaching service" shall mean employment as a teacher in Ohio as specified by section 3307.01 of the Revised Code and for which contributions are made pursuant to sections 3307.26 and 3307.28 of the Revised Code.
- (B) "Combined plan" shall mean the plan of that title established by the retirement board pursuant to section 3307.81 of the Revised Code that includes both accumulations in an account in the defined contribution fund created by section 3307.14 of the Revised Code and determinable retirement, disability, and survivor benefits, the terms and conditions of which shall be as specified in the plan document. The combined plan shall also permit participation in the health care program created by the retirement board pursuant to section 3307.39 of the Revised Code, upon the terms and conditions specified in the plan document.
- (C) "Defined benefit plan" shall mean the plan described in sections 3307.50 to 3307.79 of the Revised Code.
- (D) "Defined contribution fund" shall be the fund created by division (G) of section 3307.14 of the Revised Code.
- (E) "Defined contribution plan" shall mean the plan established under section 3307.81 of the Revised Code, the terms and conditions of which shall be as specified in the plan document.
- (F) "Defined contribution program" or "program" shall refer collectively to the plans established by the retirement board pursuant to section 3307.81 of the Revised Code.
- (G) "Defined contribution program participant" shall mean a member who made a timely election under section 3307.25 or 3307.251 of the Revised Code to participate in a plan established pursuant to section 3307.81 of the Revised Code
- (H) "Member" shall be as defined by section 3307.01 of the Revised Code.
- (I) "Ohio service" shall mean employment in an Ohio public position covered under Chapter 145., 742., 3307., 3309. or 5505. of the Revised Code.
- (J) "Participant" shall mean a member of the state teachers retirement system who has elected pursuant to section 3307.25 or 3307.251 of the Revised Code to participate

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- in a plan established pursuant to section 3307.81 of the Revised Code or who elected to continue participating in a plan established under section 3307.81 of the Revised Code prior to January 7, 2013.
- (K) "Participant in the defined benefit plan" shall mean a member who is participating in the defined benefit plan.
- (L) "Permanent election" shall mean an election made under section 3307.251 or former section 3307.88 of the Revised Code or an election to continue participating in a plan established under section 3307.81 of the Revised Code prior to January 7, 2013.
- (M) "Plan" shall mean a plan established by the retirement board pursuant to section 3307.81 of the Revised Code.
- (N) "Plan document" or "document" shall be the document or documents adopted by retirement board to establish the defined contribution program or any of its constituent plans.
- (O) "Retirement board" or "board" shall mean the state teachers retirement board.
- (P) "Service credit" shall mean credit posted by the retirement system.
- (Q) "Teacher" shall be a contributing member of the retirement system employed in a position that meets the requirements set forth in division (B) of section 3307.01 of the Revised Code.
- (R) "Withdrawal" shall mean distribution as specified by the plan document, paragraph (A) of rule 3307:2-5-02 or paragraph (A) of rule 3307:2-5-03 of the Administrative Code.
- (S) "Year" shall be the year beginning July first and ending the next following June thirtieth.
- (T) "Years of qualifying service credit" shall have the same meaning as the term is defined by the plan document.

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Five Year Review (FYR) Dates: 3/22/2019

Certification

Date

Promulgated Under: 111.15 Statutory Authority: 3307.80

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