

Executive

As Passed by the House

As Passed by the Senate

As Enacted

PAYCD1 Retirement Systems Contribution Rates

R.C. 145.47, 145.48, 145.49, 742.31,
742.33, 742.34, 3307.26,
3307.28, 3309.47, 3309.49,
5505.15

Decreases employer contribution rates and increases employee contribution rates paid toward the state's five public retirement systems - the Public Employees Retirement System (PERS), the State Teachers Retirement System (STRS), the School Employees Retirement System (SERS), the Ohio Police and Fire Pension Fund (OP&F), and the Highway Patrol Retirement System (HPRS), by 2% of payroll beginning with pay periods on or after July 1, 2011.

No provision.

No provision.

No provision.

PERS - State and local divisions (non-law enforcement and public safety): reduces employer contribution rates to 12% (from 14%) and increases employee contribution rates to 12% (from 10%); Law enforcement division: reduces employer contribution rates to 16.1% (from 18.1%) and increases employee contribution rates to 13.6% (from 11.6%); and Public safety division: reduces employer contribution rates to 16.1% (from 18.1%) and increases employee contribution rates to 13% (from 11%).

No provision.

No provision.

No provision.

STRS - Reduces employer contribution rates to 12% (from 14%) and increases employee contribution rates to 12% (from 10%).

No provision.

No provision.

No provision.

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SERS - Reduces employer contribution rates to 12% (from 14%) and increases employee contribution rates to 12% (from 10%).	No provision.	No provision.	No provision.
OP&F - Police officers: reduces employer contribution rates to 17.5% (from 19.5%) and increases employee contribution rates to 12% (from 10%); and Firefighters: reduces employer contribution rates to 22% (from 24%) and increases employee contribution rates to 12% (from 10%).	No provision.	No provision.	No provision.
HPRS - Reduces employer contribution rates to 24.5% (from 26.5%) and increases employee contribution rates to 12% (from 10%).	No provision.	No provision.	No provision.

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Fiscal effect: This provision would decrease state and local public employers' total contributions toward the five retirement systems by about \$532 million per year and increase public employees' contributions by a corresponding amount. It would reduce state contributions by about \$113 million, with \$27 million of this savings being for the state GRF, \$34 million for various state non-GRF funds, and \$52 million for various other entities, such as state universities. Approximately 96% of state employees are members of PERS, 2.5% are members in HPRS, and the remaining 1.5% are in STRS. The provision would decrease local governments' total contributions by about \$419 million. The provision could increase the systems' future liabilities. Even though total contribution rates are kept the same, it would likely increase the systems' liabilities because of the shift in contributions from employers to employees. Currently, employer contributions are not refundable upon the termination of certain employees, but employee contributions are refundable.

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PAYCD4 Payroll Withholding Fund			
<p>R.C. 273.10</p> <p>Requires that Payroll Withholding Fund (Fund 1240) appropriation item 995673, Payroll Deductions, be used to disburse payments for various purposes that amounts are deducted from employee paychecks. Appropriates additional amounts if the Director of Budget and Management determines they are necessary.</p>	<p>R.C. 273.10</p> <p>Same as the Executive.</p>	<p>R.C. 273.10</p> <p>Same as the Executive.</p>	<p>R.C. 273.10</p> <p>Same as the Executive.</p>
PAYCD2 Accrued Leave Liability Leave Fund			
<p>Section: 273.10</p> <p>Requires that Accrued Leave Liability Fund (Fund 8060) appropriation item 995666, Accrued Leave Fund, be used to make payments for accrued vacation, sick, and personal leave to employees leaving state employment, as well as to existing employees for annual sick and personal leave conversion. Approves additional appropriations should the Director of Budget and Management find it necessary.</p>	<p>Section: 273.10</p> <p>Same as the Executive.</p>	<p>Section: 273.10</p> <p>Same as the Executive.</p>	<p>Section: 273.10</p> <p>Same as the Executive.</p>

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PAYCD3 State Employee Disability Leave Benefit Fund

Section: 273.10

Requires that State Employee Disability Leave Benefit Fund (Fund 8070) appropriation item 995667, Disability Fund, be used to make payments for state employee disability benefits pursuant R.C. 124.83. Appropriates additional amounts if the Director of Budget and Managements finds it necessary.

Section: 273.10

Same as the Executive.

Section: 273.10

Same as the Executive.

Section: 273.10

Same as the Executive.

PAYCD5 State Employee Health Benefit Fund

Section: 273.10

Requires that State Employee Health Benefit Fund (Fund 8080) appropriation item 995668, State Employee Health Benefit Fund, be used to make payments for medical, mental health, prescription, dental, and vision coverage for state employees. Appropriates additional amounts if the Director of Budget and Management finds it necessary.

Section: 273.10

Same as the Executive.

Section: 273.10

Same as the Executive.

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Same as the Executive.

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PAYCD6 Dependent Care Spending Fund			
<p>Section: 273.10</p> <p>Requires that Dependent Care Spending Fund (Fund 8090) appropriation item, 995669, Dependent Care Spending Account, be used to make payments to state employees enrolled in the Dependent Care Spending Account Program. Authorizes additional appropriations if the Director of Budget and Management finds it necessary.</p>	<p>Section: 273.10</p> <p>Same as the Executive.</p>	<p>Section: 273.10</p> <p>Same as the Executive.</p>	<p>Section: 273.10</p> <p>Same as the Executive.</p>
PAYCD7 Life Insurance Investment Fund			
<p>Section: 273.10</p> <p>Requires that Life Insurance Investment Fund (Fund 8100) appropriation item 995670, Life Insurance Investment Fund, be used to pay for the costs of the state's life insurance benefit program that provides coverage for exempt state employees. Appropriates additional amounts if the Director of Budget and Management finds it necessary.</p>	<p>Section: 273.10</p> <p>Same as the Executive.</p>	<p>Section: 273.10</p> <p>Same as the Executive.</p>	<p>Section: 273.10</p> <p>Same as the Executive.</p>

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PAYCD8 Parental Leave Benefit Fund			
<p>Section: 273.10</p> <p>Requires that Parental Leave Benefit Fund (Fund 8110) appropriation item 995671, Parental Leave Benefit Fund, be used to make payments to employees eligible for parental leave benefits. Authorizes additional appropriations if the Director of Budget and Management finds it necessary.</p>	<p>Section: 273.10</p> <p>Same as the Executive.</p>	<p>Section: 273.10</p> <p>Same as the Executive.</p>	<p>Section: 273.10</p> <p>Same as the Executive.</p>
PAYCD9 Health Care Spending Account Fund			
<p>Section: 273.10</p> <p>Requires that Health Care Spending Account Fund (Fund 8130) appropriation item 995672, Health Care Spending Account, be used to make payments pursuant to state employees' participation in a flexible spending account for non-reimbursed health care expenses. Authorizes additional amounts to be appropriated if the Director of Budget and Management finds it necessary.</p> <p>Authorizes the Director of Budget and Management to transfer up to \$600,000 cash in each fiscal year from the GRF to Fund 8130. Specifies that the cash be transferred as needed to provide adequate cash flow for the Health Care Spending Account Program during the FY 2012-FY</p>	<p>Section: 273.10</p> <p>Same as the Executive.</p> <p>Same as the Executive.</p>	<p>Section: 273.10</p> <p>Same as the Executive.</p> <p>Same as the Executive.</p>	<p>Section: 273.10</p> <p>Same as the Executive.</p> <p>Same as the Executive.</p>

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2013 biennium. Requires that any transferred amounts of cash available, plus interest income, at the end of each fiscal year be transferred back from Fund 8130 to the GRF.

PAYCD10 Cost Savings Days**Section: 273.10**

Requires that Cost Savings Fund (Fund 8140) appropriation item 995674, Cost Savings Days, be used in accordance with R.C. 124.392 to pay employees who participated in a mandatory cost savings day (CSD) program, or to reimburse employees who did not fully participate in a CSD program. Authorizes the Director of Budget and Management to transfer agency savings achieved from the use of the cost savings program to the GRF or any other fund as deemed necessary. Authorizes the Director to make temporary transfers from the GRF to ensure sufficient balances in the Cost Savings Fund, and allows the Director to reimburse the GRF for such transfers. Approves additional amounts needed for these purposes if the Director of Budget and Management find these amounts necessary.

Section: 273.10

Same as the Executive.

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Same as the Executive.

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Same as the Executive.

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PAYCD11 Corrective Cash Transfer to the Payroll Withholding Fund			
<p>Section: 273.20 Authorizes the Director of Budget and Management to transfer up to \$561,897 from the Health Care Spending Account Fund (Fund 8130) to the Payroll Withholding Fund (Fund 1240). Indicates that this transfer is to reimburse Fund 1240 for payments made from that fund which should have been made from Fund 8130.</p>	<p>Section: 273.20 Same as the Executive.</p>	<p>Section: 273.20 Same as the Executive.</p>	<p>Section: 273.20 Same as the Executive.</p>

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OBMCD30 Pension Shift Replacement			
No provision.	<p>Section: 229.10</p> <p>Requires the Director of OBM to use GRF appropriation item 042422, Pension Shift Replacement, to help state agencies fully fund the employer's share of public retirement system contributions for state employees who are paid directly by warrant of the Director of OBM.</p>	<p>Section: 503.93</p> <p>No provision.</p>	<p>Section: 503.93</p> <p>No provision.</p>
No provision.	<p>Permits the Director of OBM to authorize additional expenditures from various non-GRF appropriation items in order to fully fund the employer's share of public retirement system contributions for state employees who are paid directly by warrant of the Director of OBM. Appropriates any such additional expenditures authorized by the Director of OBM.</p>	<p>Same as the House, but also permits the Director of OBM to authorize additional expenditures from various GRF appropriation items in order to fully fund the employer's share of public retirement system contributions for state employees who are paid directly by warrant of the Director of OBM and appropriates any such GRF expenditures authorized.</p>	Same as the Senate.

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INSCD8 Wellness Programs Offered by Insurers			
No provision.	No provision.	<p data-bbox="1330 381 1948 414">R.C. 3901.56</p> <p data-bbox="1330 438 1948 609">Allows health and life insurers, including public employee benefit plans, to offer wellness or health improvement programs that include rewards and incentives to encourage or reward participation.</p> <p data-bbox="1330 625 1948 966">Fiscal effect: Potential increase in administrative costs for government employers to provide health insurance coverage to employees and their dependents; any increase would be permissive in the case of self-insured governments, like the state. Insurers would be unlikely to undertake the cost unless they anticipated reduced health care claims costs to result.</p>	<p data-bbox="1948 381 2636 414">R.C. 3901.56</p> <p data-bbox="1948 438 2636 470">Same as the Senate.</p> <p data-bbox="1948 625 2636 657">Fiscal effect: Same as the Senate.</p>

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LOCCD27 Municipal Corporation Securities			
No provision.	<p>R.C. 717.08</p> <p>Authorizes the largest municipal corporation located in the Southwestern portion of the state with a retirement system for its employees to enter into an agreement with the retirement system to issue securities for a single payment of its accrued liability to the system.</p>	No provision.	No provision.
No provision.	<p>Specifies that the agreement may provide for a reduction in the amount of the accrued liability owed to the retirement system based on the value to the system of receiving a single payment.</p> <p>Fiscal effect: Potential savings to such municipality if it chooses to issue pension obligation bonds to satisfy its portion of unfunded accrued liability to the system. Any savings would depend on the interest rates paid by the municipality on such pension obligation bonds versus the investment return assumed by the retirement system.</p>	No provision.	No provision.