

June 9, 2016 Rules

OP&F

742-7-04 Extended benefits (No change)

742-8-08 Penalties and interest on employer contributions

742-7-04

Extended benefits.

- (A) For purposes of division (E) of section 742.37 of the Revised Code (hereinafter referred to as the "Extended Benefits"), "full time curriculum requirements" shall mean at least twelve hours, subject to the other provisions of this rule.
- (B) As provided for in division (E) of section 742.37 of the Revised Code, the criteria determined by OP&F's board of trustees for the institution of learning or training is that the school must be a high school, vocational or trade school, college or university and the course of study must be designed for at least one school year of full-time study or its equivalent in part-time study, subject to the limitations referenced in paragraph (D) of this rule.
- (C) In order to apply for "Extended Benefits," the parent or guardian and the student must complete an application in the form approved by OP&F. In addition, a separate application must be completed and filed with OP&F for each child who wishes to apply for "Extended Benefits."
- (D) If a student is out of school more than four months and returns to school, a new application must be made before benefit payments will be resumed.
- (1) If the child's pension was terminated when he/she attained age eighteen if he/she did not attend an "institution of learning or training" and he/she attends an "institution of learning or training" that meets the foregoing criteria, a new application for him/her shall be completed and filed with OP&F in the OP&F approved form before his/her benefits will be paid if he/she meets the statutory criteria set forth in division (E) of section 742.37 of the Revised Code, and such benefits shall commence the earlier of the month following OP&F's receipt of the fully-completed application or the date on which the child began attending an institution of learning or training.
- (2) If an unmarried child of a deceased member between the ages of eighteen and twenty-one files for "Extended Benefits" and he/she has never received a benefit from OP&F under division (E) of section 742.37 of the Revised Code, a copy of his/her birth certificate must accompany the completed application before OP&F can pay the benefit.
- (3) For purposes of the application process for "Extended Benefits," a certification from the school the eligible child is attending is required as a part of the application process. A new certification must be completed for each school period of enrollment otherwise, the child will not be eligible for benefits under division (E) of section 742.37 of the Revised Code.

For purposes of determining whether the student has met the requirement for

"two-thirds of regular school work," OP&F will allow students to be paid through the vacation period, which is considered as four months and can be taken any time during the year. If the student takes more than four months, he/she is not eligible for a benefit for the extra time off. For example, OP&F will pay a full year of "Extended Benefits" if the eligible child is in school, takes the summer months off, but returns to school in September; or, if the child takes a quarter off and goes to school in the summer.

- (E) Since "Extended Benefits" will be paid to surviving children of OP&F members, the benefits for children shall be paid to the parent or guardian and the eligible child, unless the eligible child is no longer minor. The parent or guardian, or the child if no longer a minor, as the case may be, shall be held responsible for any overpayments of benefits that result from the surviving child no longer being eligible to receive "Extended Benefits" due under division (E) of section 742.37 of the Revised Code and this rule.

Five Year Review (FYR) Dates: 05/05/2016 and 05/05/2021

CERTIFIED ELECTRONICALLY

Certification

05/05/2016

Date

Promulgated Under: 111.15
Statutory Authority: 742.10
Rule Amplifies: 742.37(E)
Prior Effective Dates: 1/1/77, 2/22/02, 06/30/2011

742-8-08

Penalties and interest under section 742.353 of the Revised Code.

(A) Pursuant to division (C) of section 742.353 of the Revised Code, the penalties assessed under sections 742.351 and 742.38 of the Revised Code shall be as follows:

- (1) If a form, report, or statement is at least one but not more than fifteen days past due, one hundred dollars;
- (2) If a form, report, or statement is at least sixteen but not more than sixty days past due, five hundred dollars;
- (3) If a form, report, or statement is at least sixty-one but not more than one hundred eighty days past due, one thousand dollars;
- (4) If a form, report, or statement is at least one hundred eighty-one days past due, three thousand dollars.

The total of the penalties paid by an employer under this paragraph in a calendar year shall not exceed twenty thousand dollars.

(B) Any amount due from an employer under paragraphs (A) of this rule shall be collected from the county auditor in the same manner as is provided in section 742.35 of the Revised Code.

~~(C) The provisions of this rule shall apply to employers that have incurred penalties and interest since December 31, 2004.~~

~~(D)~~(C) Employers with no more than five members that still have penalties remaining after the application of the penalty structure in paragraph (A) of this rule shall pay an amount not to exceed one thousand five hundred dollars for each failure to transmit the notice or reports in accordance with sections 742.351 and 742.38 of the Revised Code. Such employers shall be eligible to participate in the payment plan outlined in rule 742-7-15 of the Administrative Code to the extent that they require an additional amount of time to repay penalties and interest.

Effective:

Five Year Review (FYR) Dates: 05/05/2016

Certification

Date

Promulgated Under: 111.15
Statutory Authority: 742.10, 742.353
Rule Amplifies: 742.353
Prior Effective Dates: 12/27/05 (Emer.), 1/20/06 (Emer.), 3/20/06 (Emer.),
5/05/2006, 06/30/2011