Sec. 145.85. EACH MEMBER PARTICIPATING IN A PLAN ESTABLISHED UNDER SECTION 145.81 OF THE REVISED CODE SHALL CONTRIBUTE A PER CENT OF THE MEMBER'S EARNABLE SALARY TO THE PUBLIC EMPLOYEES RETIREMENT SYSTEM AS REQUIRED IN SECTION 145.47 OF THE REVISED CODE. CONTRIBUTIONS MADE UNDER THIS SECTION SHALL NOT EXCEED THE LIMITS ESTABLISHED BY SECTION 415 OF THE "INTERNAL REVENUE CODE OF 1986," 100 STAT. 2085, 26 U.S.C.A. 415, AS AMENDED.