

Sec. 145.92. IF A MEMBER PARTICIPATING IN A PLAN ESTABLISHED UNDER SECTION 145.81 OF THE REVISED CODE IS MARRIED AT THE TIME BENEFITS UNDER THE PLAN ARE TO COMMENCE, BEFORE MAKING ANY PAYMENT THE PUBLIC EMPLOYEES RETIREMENT SYSTEM, OR THE ENTITY ADMINISTERING THE PLAN PURSUANT TO A CONTRACT WITH THE PUBLIC EMPLOYEES RETIREMENT BOARD, SHALL OBTAIN

THE CONSENT OF THE MEMBER'S SPOUSE TO THE FORM OF PAYMENT SELECTED BY THE MEMBER.

A PLAN ESTABLISHED UNDER SECTION 145.81 OF THE REVISED CODE SHALL INCLUDE REQUIREMENTS FOR CONSENT UNDER THIS SECTION THAT ARE THE SAME AS THE REQUIREMENTS SPECIFIED IN SECTION 417(a)(2) OF THE "INTERNAL REVENUE CODE OF 1986," 100 STAT. 2085, 26 U.S.C.A. 417(a)(2), AS AMENDED. A PLAN MAY WAIVE CONSENT IF THE SPOUSE CANNOT BE LOCATED OR FOR ANY OTHER REASON SPECIFIED IN THE REGULATIONS ADOPTED UNDER THAT SECTION.

CONSENT OR WAIVER IS EFFECTIVE ONLY WITH REGARD TO THE SPOUSE WHO IS THE SUBJECT OF THE CONSENT OR WAIVER.