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OHIO LEGISLATIVE SERVICE COMMISSION

Office of Research
and Drafting

Legislative Budget
Office

H.B. 296
135th General Assembly

Bill Analysis

Version: As Introduced

Primary Sponsors: Reps. Abrams and Hall

Christopher Edwards, Attorney

SUMMARY

- Increases, incrementally over a four-year period, the contribution amounts that employers of full-time municipal police officers must make to the Ohio Police and Fire Pension Fund.

DETAILED ANALYSIS

Ohio Police and Fire Pension Fund employer contributions

The bill increases the contribution amounts that employers of full-time municipal police officers must make to the Ohio Police and Fire Pension Fund (OP&F). The required employer contribution is an amount equal to a percentage of each employee's salary. Current law sets the contribution rate at 19.5%. The bill does not change the amount that employees, or employers of full-time firefighters, must contribute to OP&F.

The bill phases in the employer contribution rate increases over a four-year period based on employee salaries earned in pay periods beginning in 2024 through 2027. The table below shows the employer contribution rate increase for each year under the bill.

OP&F police officer employer contribution rate increases under the bill ¹	
Year	Contribution rate
Before December 31, 2023	19.5%
2024	21%

¹ R.C. 742.33

OP&F police officer employer contribution rate increases under the bill ¹	
Year	Contribution rate
2025	22%
2026	23%
Beginning on and after January 1, 2027	24%

Current law sets the OP&F contribution rate for employers of full-time firefighters at 24%.² Retirement and other benefits from OP&F are funded through employer and employee contributions and earnings from investments of those contributions.³

HISTORY

Action	Date
Introduced	10-10-23

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² R.C. 742.34, not in the bill.

³ Page 5 of [OP&F's 2022 Annual Comprehensive Financial Report \(PDF\)](#), which may be accessed on OP&F's website: op-f.org, by selecting the "OP&F Reports" link under the "Information" tab and then selecting the "Annual Comprehensive Financial Report" tab.