

Table of Contents

59.01.06 - RETIREMENT RULES OF THE PUBLIC EMPLOYEE RETIREMENT SYSTEM OF IDAHO (PERSI)

000. LEGAL AUTHORITY (Rule 0).	3
001. TITLE AND SCOPE (Rule 1).	3
002. WRITTEN INTERPRETATIONS--AGENCY GUIDELINES (Rule 2).	3
003. ADMINISTRATIVE APPEAL (Rule 3).	3
004. PUBLIC RECORDS ACT COMPLIANCE (Rule 4).	3
005. DEFINITIONS (Rule 5).	3
006. CITATION (Rule 6).	3
007. EFFECTIVE DATE (Rule 7).	3
008. -- 099. (RESERVED).	3
100. (RESERVED).	4
101. AVERAGE MONTHLY SALARY COMPUTATION--EQUITABLE TREATMENT-- DIFFERENT WORK PERIODS (Rule 101).	4
102. -- 103. (RESERVED).	4
104. UNUSUAL COMPENSATION PATTERN EFFECT ON RETIREMENT CALCULATION (Rule 104).	4
105. -- 110. (RESERVED).	4
111. MAXIMUM RETIREMENT ALLOWANCE (Rule 111).	4
112. MEMBER NOTIFIED OF AVAILABLE RETIREMENT OPTIONS PRIOR TO BOARD APPROVAL (Rule 112).	4
113. DEFINITION OF EMPLOYED IN THE SAME POSITION UNTIL RETIRED (Rule 113).	4
114. -- 120. (RESERVED).	4
121. DEFINITION OF POLICE OFFICER MEMBER FOR PURPOSES OF RETIREMENT ELIGIBILITY (Rule 121).	4
122. CONTINGENT ANNUITANT OPTION AND SPOUSAL CONSENT (Rule 122).	5
123. PAYMENT DATE OF EARLY OR SERVICE RETIREMENT ALLOWANCE-- GENERAL MEMBERS (Rule 123).	5
124. -- 130. (RESERVED).	5
131. ELECTED OR APPOINTED OFFICIAL WORKING FOR MULTIPLE EMPLOYERS (Rule 131).	5
132. ELECTED OR APPOINTED OFFICIAL RETIRING IN PLACE (Rule 132).	5
133. -- 140. (RESERVED).	5
141. RESTRICTIONS ON REEMPLOYMENT OF RETIRED MEMBERS (Rule 141).	5
142. RETIRED MEMBER BECOMING AN ACTIVE MEMBER (Rule 142).	5
143. DEFINITION OF SERVICE (Rule 143).	6
144. REEMPLOYMENT LESS THAN FIVE (5) CONSECUTIVE MONTHS (Rule 144).	6
145. REEMPLOYMENT--WORKING LESS THAN TWENTY (20) HOURS OR LESS THAN FIVE (5) CONSECUTIVE MONTHS (Rule 145).	6
146. RETIRED MEMBER BECOMING AN ELECTED OR APPOINTED OFFICIAL	

(Rule 146).	6
147. SEPARATION FROM EMPLOYMENT AFTER REEMPLOYMENT (Rule 147).	6
148. EARLY RETIREMENT MEMBER--REEMPLOYMENT (Rule 148).	6
149. -- 159. (RESERVED).	6
160. BENEFIT ENHANCEMENT--QUALIFICATION (Rule 160).	6
161. POST RETIREMENT ALLOWANCE ADJUSTMENTS--PERSI RETIREES (Rule 161).	6
162. ACTUARIAL ASSUMPTION TABLES (Rule 162).	7
163. POST RETIREMENT COST OF LIVING ADJUSTMENTS--FIREFIGHTERS' RETIREMENT FUND (Rule 163).	15
164. -- 499. (RESERVED).	15
500. DISABILITY RETIREMENT--CROSS REFERENCE (Rule 500).	15
501. -- 549. (RESERVED).	15
550. COMPUTING VALUE OF SICK LEAVE--EMPLOYEE NOT COVERED BY CONTRACT (Rule 550).	15
551. COMPUTING VALUE OF SICK LEAVE--EMPLOYEE COVERED BY CONTRACT (Rule 551).	15
552. SICK LEAVE RATES--STATE EMPLOYEES--SCHOOL EMPLOYEES (Rule 552).	15
553. LIMITATION ON INSURANCE PROGRAMS (Rule 553).	16
554. PAYMENT OF INSURANCE PREMIUMS (Rule 554).	16
555. -- 599. (RESERVED).	16
600. PAYMENT DATE OF RETIREMENT ALLOWANCE FOR FRF MEMBERS (Rule 600).	16
601. FIREFIGHTER RETIREMENT ALLOWANCE (Rule 601).	16
602. REEMPLOYMENT OF RETIRED FRF FIREFIGHTER (Rule 602).	16
603. -- 999. (RESERVED).	16

**IDAPA 59
TITLE 01
Chapter 06**

**59.01.06 - RETIREMENT RULES OF THE PUBLIC EMPLOYEE
RETIREMENT SYSTEM OF IDAHO (PERSI)**

Subchapter A--General Provisions (Rules 0 through 25--General Provisions)

000. LEGAL AUTHORITY (Rule 0).

All PERSI rules are adopted under the legal authority of Sections 50-1507, 50-1508, 50-1524, 59-1301, 59-1305, 59-1314, 59-1372, 59-1383, 59-1392, 72-1405, and 72-1406, Idaho Code. (1-1-94)

001. TITLE AND SCOPE (Rule 1).

The title of this chapter is PERSI Retirement Rules. (1-1-94)

002. WRITTEN INTERPRETATIONS--AGENCY GUIDELINES (Rule 2).

Written interpretations of these rules, to the extent they exist, are available from PERSI, at the following locations:

PERSI Boise Office
607 North Eighth Street
Boise, Idaho 83702
Phone: 208/334-3365 or 1-800-451-8228
Fax: 208/334-4026

PERSI Pocatello Office
850 E. Center, Suite D
Pocatello, Idaho 83201
Phone: 208/236-6225 or 1-800-762-8228
Fax: 208/236-6159

PERSI Coeur d'Alene Office
2005 Ironwood Parkway, Suite 142
Coeur d'Alene, Idaho 83814
Phone: 208/769-1474 or 1-800-962-8228
Fax: 208/769-1476 (5-6-94)

003. ADMINISTRATIVE APPEAL (Rule 3).

Administrative appeals are conducted pursuant to PERSI Rules of Administrative Procedure, IDAPA 59.01.01, Rules 101 through 104 and 150 through 789. (1-1-94)

004. PUBLIC RECORDS ACT COMPLIANCE (Rule 4).

All rules required to be adopted by this chapter are public records. (1-1-94)

005. DEFINITIONS (Rule 5).

PERSI adopts through incorporation by reference as if set forth fully herein all of the definitions listed in Eligibility Rules of the Public Employee Retirement System of Idaho, IDAPA 59.01.02, Rule 5. (1-1-94)

006. CITATION (Rule 6).

The official citation of this chapter is IDAPA 59.01.06.000, et seq. For example, this section's citation is IDAPA 59.01.06.006. In documents submitted to PERSI or issued by PERSI these rules may be cited as PERSI Retirement Rule and action number less leading zeros. For example, this rule may be cited as PERSI Retirement Rule 6. (1-1-94)

007. EFFECTIVE DATE (Rule 7).

Unless otherwise indicated in the bracketed material following each rule, the effective date of every rule in this chapter is January 1, 1994. (1-1-94)

008. -- 099. (RESERVED).

**Subchapter B -- Early and Service Retirement
Rule 100 through 250--Retirement**

100. (RESERVED).

101. AVERAGE MONTHLY SALARY COMPUTATION--EQUITABLE TREATMENT--DIFFERENT WORK PERIODS (Rule 101).

Equitable treatment for all members can be achieved only if members whose career patterns covering the same time frame and who received identical annual salaries during each of the twelve (12) month periods of that time frame accrue the same monthly service retirement allowance. To achieve this equity for the member whose annual salary has been paid on other than a twelve (12) month salary schedule during any contractual or like twelve (12) month period, the average monthly salary used for each one of those twelve (12) month periods will be determined from the total base period salary by using a divisor representing the months of membership service which would have been accumulated at that rate over a full base period. Statutory Reference: Sections 59-1302(5A), 59-1391(b), Idaho Code. Cross References: (1-1-94)

102. -- 103. (RESERVED).

104. UNUSUAL COMPENSATION PATTERN EFFECT ON RETIREMENT CALCULATION (Rule 104).

Upon application for a retirement benefit, any portion of compensation which represents payments in excess of and inconsistent with the usual compensation pattern, for example, but not limited to lump sum contract payouts, excess vacation paid but not taken, paid sick leave, or a clothing allowance will not be considered in determining benefits. Statutory References: Cross Reference: (Amended 1-23-96) (3-20-97)

105. -- 110. (RESERVED).

111. MAXIMUM RETIREMENT ALLOWANCE (Rule 111).

If the amount of a member's initial retirement allowance on the date of retirement would exceed the average salary during the member's highest thirty-six (36) consecutive calendar months of salary, then the member's initial retirement allowance will be limited to the greater of: the average salary during the highest thirty-six (36) consecutive calendar months of salary; or the initial retirement allowance based on credited service through April 1990. Optional retirement allowances will be computed after any limitation above has been applied. Statutory References: Cross References: (1-1-94)

112. MEMBER NOTIFIED OF AVAILABLE RETIREMENT OPTIONS PRIOR TO BOARD APPROVAL (Rule 112).

The Retirement Board shall not act on any application for retirement unless the member has previously been provided with notification of the regular retirement option and options one (1) and two (2) election available to the member including the value of the monthly allowance of each. The value of options three (3) and four (4) will be provided if the member so requests the value of the option and provides information required to calculate that option (such as but not limited to social security benefit estimates) which is not available to PERSI but that can be provided by the member. Statutory References: Cross References: (1-1-94)

113. DEFINITION OF EMPLOYED IN THE SAME POSITION UNTIL RETIRED (Rule 113).

As used in Section 59-1303(7), Idaho Code, "employed in the same position until retired" shall mean the same job classification or position including continued employment in any revised job classification or new position title evolving from the same position as the result of personnel reclassification procedures provided the continued employment remains with the same state agency or within the same department of a political subdivision. Statutory References: Cross Reference: (1-1-94)

114. -- 120. (RESERVED).

121. DEFINITION OF POLICE OFFICER MEMBER FOR PURPOSES OF RETIREMENT ELIGIBILITY (Rule 121).

The words "will be deemed to be a police officer member for purposes of retirement eligibility" as used in Section 59-

1303(7), Idaho Code, shall mean the member shall have a service retirement ratio of 1.000 provided for by Section 59-1341, Idaho Code. Statutory References: Cross References: (1-1-94)

122. CONTINGENT ANNUITANT OPTION AND SPOUSAL CONSENT (Rule 122).

In accordance with federal statutes which provide for Internal Revenue Service Tax-exempt plans, every member who retires under the provisions of Chapter 13, Title 59, Idaho Code, shall, prior to retirement, certify that he/she understands the contingent annuitant options and that he/she either elects one of those options or executes a waiver of the election of one (1) of those options. The member's signature must be notarized. The application for retirement indicating the election made by the retiring member shall also be signed by the spouse certifying he/she understands and consents to the election made by the member. The spouse's signature must be notarized. Statutory References: Cross References: (1-1-94)

123. PAYMENT DATE OF EARLY OR SERVICE RETIREMENT ALLOWANCE--GENERAL MEMBERS (Rule 123).

As set forth by Section 59-1344, Idaho Code, a PERSI member's service retirement allowance or early retirement allowance is payable on the first of the month following the month in which the member ceases to be an employee while eligible for either of these forms of retirement. Statutory References: Section 59-1344 and 59-1356(2), Idaho Code. Cross References: (3-20-97)

124. -- 130. (RESERVED).

131. ELECTED OR APPOINTED OFFICIAL WORKING FOR MULTIPLE EMPLOYERS (Rule 131).

An active member separated from employment by one (1) employer for whom he or she did normally work twenty (20) hours or more per week and who is eligible to retire but remains an elected or appointed official with a different employer, may retire and continue in that elected or appointed position provided that position is one in which he or she does not normally work twenty (20) hours or more per week. The member shall receive retirement allowances under the conditions provided by Section 59 -1356(2), Idaho Code. Statutory References: Sections 59-1344 and 59-1356(2), Idaho Code. Cross References: (1-1-94)

132. ELECTED OR APPOINTED OFFICIAL RETIRING IN PLACE (Rule 132).

An active member serving as an elected or appointed official who does not normally work twenty (20) hours or more per week who achieves service retirement eligibility and who is not a double employee pursuant to Rule 101 of Chapter 02, Eligibility Rules of PERSI, may then retire and continue in that position. The member shall receive retirement allowances under the conditions provided by Section 59-1356(2), Idaho Code. Statutory References: Sections 59-1344 and 59-1356(2), Idaho Code. Cross References: (1-1-94)

133. -- 140. (RESERVED).

141. RESTRICTIONS ON REEMPLOYMENT OF RETIRED MEMBERS (Rule 141).

There are no restrictions placed upon employment or earnings of retired members except with respect to employment by an employer member of PERSI. Unless specified otherwise, the conditions of reemployment outlined in this chapter apply for employment with any employer member of the system. Statutory Reference: Section 59-1356, Idaho Code. Cross Reference: (1-1-94)

142. RETIRED MEMBER BECOMING AN ACTIVE MEMBER (Rule 142).

A PERSI retired member employed in a position which involves service of normally twenty (20) hours or more per week for a period of five (5) or more consecutive months or longer will return to the status of an active member. Retirement benefits will terminate on reemployment and employee and employer contributions will resume to provide additional retirement credits. If a retired member is reemployed in a position which involves service of twenty (20) hours or more per week for a period of less than five (5) consecutive months, their monthly retirement benefits will continue to be paid. If the member's reemployment should equal or exceed the five (5) month period for any reason, the member will be required to repay the retirement benefits paid during the five (5) month period which they were reemployed and they will return to the status of an active member. Employee and employer contributions will be due for the five (5) consecutive month period. Statutory Reference: Section 59-1356, Idaho Code. Cross Reference: (1-1-94)

143. DEFINITION OF SERVICE (Rule 143).

For the purposes of Rules 142 and 146, of this chapter "service" shall include only service for which the member is normally in the administrative offices of the employer or normally required to be present at any particular work station for the employer. Statutory References: Cross Reference: (1-1-94)

144. REEMPLOYMENT LESS THAN FIVE (5) CONSECUTIVE MONTHS (Rule 144).

If the period of reemployment develops to be less than five (5) consecutive months, contributions will be refunded and retirement allowances will resume as of the date they were discontinued. Statutory Reference: Section 59-1356, Idaho Code. Cross Reference: (1-1-94)

145. REEMPLOYMENT--WORKING LESS THAN TWENTY (20) HOURS OR LESS THAN FIVE (5) CONSECUTIVE MONTHS (Rule 145).

Monthly retirement allowances will continue to be paid to the PERSI retired member who returns to employment in a position where the member does not normally work twenty (20) hours or more per week or the reemployment is for a period which does not total five (5) consecutive months and the employer so certifies. In such cases, employee and employer contributions are neither required nor acceptable and no new retirement credits can be earned. Statutory Reference: Section 59-1356, Idaho Code. Cross Reference: (1-1-94)

146. RETIRED MEMBER BECOMING AN ELECTED OR APPOINTED OFFICIAL (Rule 146).

A PERSI retired member who is subsequently elected or appointed by an employer to public office and who is not normally required to perform services of twenty (20) hours or more per week in that position may continue to receive retirement allowances in the status of a reemployed retired member under conditions outlined by Section 59-1356(2), Idaho Code. Statutory Reference: Section 59-1356, Idaho Code. Cross Reference: (1-1-94)

147. SEPARATION FROM EMPLOYMENT AFTER REEMPLOYMENT (Rule 147).

Upon subsequent separation from employment after reemployment, the member's original retirement will be reinstated with appropriate cost-of-living adjustments plus the addition of a separate allowance computed with respect to salary and service credited during the reemployment period. Statutory Reference: Section 59-1356, Idaho Code. Cross Reference: (1-1-94)

148. EARLY RETIREMENT MEMBER--REEMPLOYMENT (Rule 148).

A PERSI member who had been receiving an early retirement allowance and who returns to employment as an active member may refund all retirement benefits previously paid plus regular interest accrued from the date each monthly allowance had been paid, thereby negating the previous retirement status. The month of last contribution prior to the negated retirement and the month of initial contribution upon return to active membership shall be considered consecutive months of contributions in the determination of an appropriate salary base period upon subsequent retirement. Statutory Reference: Section 59-1356, Idaho Code. Cross Reference: (1-1-94)

149. -- 159. (RESERVED).

160. BENEFIT ENHANCEMENT--QUALIFICATION (Rule 160).

To qualify for a benefit enhancement, a person must remain an active member through the day following the effective date of the enhancement. Statutory References: Cross Reference: (1-1-94)

161. POST RETIREMENT ALLOWANCE ADJUSTMENTS--PERSI RETIREES (Rule 161).

The Board shall annually determine the post retirement cost of living adjustment (COLA) for the Public Employee Retirement System of Idaho (PERSI) pursuant to Section 59-1355, Idaho Code. The Board shall have discretion in adopting a yearly discretionary and/or retro-active COLA. The Board shall yearly adopt this COLA no later than the December Board meeting of each year with an effective date of March 1 of the next year. Statutory References: Section 59-1355, Idaho Code. Cross References: (Amended 1-23-96) (3-20-97)

162. ACTUARIAL ASSUMPTION TABLES (Rule 162).

The actuarial tables used for determining optional and early retirement benefits are as follows: (1-1-94)

TABLE A - Page 1

PUBLIC EMPLOYEE RETIREMENT SYSTEM OF IDAHO
EARLY RETIREMENT FACTORS

If the date of last contribution is prior to 10/1/92

Months	Years										
	0	1	2	3	4	5	6	7	8	9	10
0	1.00	.970	.940	.910	.880	.850	.770	.690	.610	.530	.450
1	.998	.968	.938	.908	.878	.843	.763	.683	.603	.523	
2	.995	.965	.935	.905	.875	.837	.757	.677	.597	.517	
3	.993	.963	.933	.903	.873	.830	.750	.670	.590	.510	
4	.990	.960	.930	.900	.870	.823	.743	.663	.583	.503	
5	.988	.958	.928	.898	.868	.817	.737	.657	.577	.497	
6	.985	.955	.925	.895	.865	.810	.730	.650	.570	.490	
7	.983	.953	.923	.893	.863	.803	.723	.643	.563	.483	
8	.980	.950	.920	.890	.860	.797	.717	.637	.557	.477	
9	.978	.948	.918	.888	.858	.790	.710	.630	.550	.470	
10	.975	.945	.915	.885	.855	.783	.703	.623	.543	.463	
11	.973	.943	.913	.883	.853	.777	.697	.617	.537	.457	

First sixty months reduction: .2500% Next sixty months reduction: 0.6667% (1-1-94)

TABLE A - Page 2

PUBLIC EMPLOYEE RETIREMENT SYSTEM OF IDAHO
EARLY RETIREMENT FACTORS

If the date of last contribution is on or after 10/1/92 but prior to 10/1/93

Months	Years										
	0	1	2	3	4	5	6	7	8	9	10
0	1.00	.970	.940	.910	.880	.850	.777	.705	.632	.560	.487
1	.998	.968	.938	.908	.878	.844	.771	.699	.626	.554	
2	.995	.965	.935	.905	.875	.838	.765	.693	.620	.548	
3	.993	.963	.933	.903	.873	.832	.759	.687	.614	.542	
4	.990	.960	.930	.900	.870	.826	.753	.681	.608	.536	
5	.988	.958	.928	.898	.868	.820	.747	.675	.602	.530	
6	.985	.955	.925	.895	.865	.814	.741	.669	.596	.524	
7	.983	.953	.923	.893	.863	.808	.735	.663	.590	.518	
8	.980	.950	.920	.890	.860	.802	.729	.657	.584	.512	
9	.978	.948	.918	.888	.858	.796	.723	.651	.578	.506	
10	.975	.945	.915	.885	.855	.790	.717	.645	.572	.500	
11	.973	.943	.913	.883	.853	.784	.711	.639	.566	.494	

First sixty months reduction: 0.2500% Next sixty months reduction: 0.6042%

(3-20-97)

TABLE A - Page 3

PUBLIC EMPLOYEE RETIREMENT SYSTEM OF IDAHO
EARLY RETIREMENT FACTORS

If the date of last contribution is on or after 10/1/93 but prior to 10/1/94

Months	Years										
	0	1	2	3	4	5	6	7	8	9	10
0	1.00	.970	.940	.910	.880	.850	.785	.720	.655	.590	.525
1	.998	.968	.938	.908	.878	.845	.780	.715	.650	.585	
2	.995	.965	.935	.905	.875	.839	.774	.709	.644	.579	
3	.993	.963	.933	.903	.873	.834	.769	.704	.639	.574	
4	.990	.960	.930	.900	.870	.828	.763	.698	.633	.568	
5	.988	.958	.928	.898	.868	.823	.758	.693	.628	.563	
6	.985	.955	.925	.895	.865	.817	.752	.687	.622	.557	
7	.983	.953	.923	.893	.863	.812	.747	.682	.617	.552	
8	.980	.950	.920	.890	.860	.807	.742	.677	.612	.547	
9	.978	.948	.918	.888	.858	.801	.736	.671	.606	.541	
10	.975	.945	.915	.885	.855	.796	.731	.666	.601	.536	
11	.973	.943	.913	.883	.853	.790	.725	.660	.595	.530	

First sixty months reduction: 0.2500% Next sixty months reduction: 0.5417%

(3-20-97)

TABLE A - Page 4

PUBLIC EMPLOYEE RETIREMENT SYSTEM OF IDAHO

EARLY RETIREMENT FACTORS

Date of last contribution is on or after 10/1/94 or later

Months	Years										
	0	1	2	3	4	5	6	7	8	9	10
0	1.0	.970	.940	.910	.880	.850	.792	.735	.677	.620	.562
1	.998	.968	.938	.908	.878	.845	.788	.730	.673	.615	
2	.995	.965	.935	.905	.875	.840	.783	.725	.668	.610	
3	.993	.963	.933	.903	.873	.836	.778	.721	.663	.606	
4	.990	.960	.930	.900	.870	.831	.773	.716	.658	.601	
5	.988	.958	.928	.898	.868	.826	.769	.711	.654	.596	
6	.985	.955	.925	.895	.865	.821	.764	.706	.649	.591	
7	.983	.953	.923	.893	.863	.816	.759	.701	.644	.586	
8	.980	.950	.920	.890	.860	.812	.754	.697	.639	.582	
9	.978	.948	.918	.888	.858	.807	.749	.692	.634	.577	
10	.975	.945	.915	.885	.855	.802	.745	.687	.630	.572	
11	.973	.943	.913	.883	.853	.797	.740	.682	.625	.567	

(3-20-97)

TABLE B

PUBLIC EMPLOYEE RETIREMENT SYSTEM OF IDAHO

RETIREMENT REDUCTION FACTORS FOR OPTIONS 3 AND 4 AND CERTAIN DEATH BENEFITS

Options 3 and 4: Years and Months Until Member Would Be Social Security Retirement Age

Death Benefits: Additional Years and Months Until Member Would Qualify
For an Unreduced Service Retirement Allowance

AFTER Applying Table A factors

Months	Years										
	0	1	2	3	4	5	6	7	8	9	10
0	1.00	.923	.853	.787	.727	.671	.620	.572	.528	.488	.451
1	.993	.917	.847	.782	.722	.667	.616	.568	.525	.485	
2	.987	.911	.841	.777	.717	.662	.612	.565	.521	.481	
3	.980	.905	.836	.772	.713	.658	.608	.561	.518	.478	
4	.974	.899	.830	.767	.708	.654	.604	.557	.515	.475	
5	.967	.893	.825	.762	.703	.649	.600	.554	.511	.472	
6	.961	.887	.819	.756	.699	.645	.596	.550	.508	.469	
7	.955	.881	.814	.751	.694	.641	.592	.546	.504	.466	
8	.948	.876	.808	.746	.689	.636	.588	.543	.501	.463	
9	.942	.870	.803	.742	.685	.632	.584	.539	.498	.460	
10	.936	.864	.798	.737	.680	.628	.580	.535	.494	.457	
11	.930	.858	.793	.732	.676	.624	.576	.532	.491	.454	

(1-1-94)

TABLE B - Page 2

PUBLIC EMPLOYEE RETIREMENT SYSTEM OF IDAHO
RETIREMENT REDUCTION FACTORS FOR OPTIONS 3 AND 4 AND CERTAIN
DEATH BENEFITS

Options 3 and 4: Years and Months Until Member Would Be
Social Security Retirement Age

Death Benefits: Additional Years and Months Until Member
Would Qualify For an Unreduced Service Retirement Allowance
AFTER Applying Table A factors

Months	Years										
	10	11	12	13	14	15	16	17	18	19	20
0	.451	.416	.384	.355	.327	.302	.279	.258	.238	.220	.203
1	.448	.413	.382	.352	.325	.300	.277	.256	.236	.218	
2	.445	.411	.379	.350	.323	.298	.276	.254	.235	.217	
3	.442	.408	.377	.348	.321	.296	.274	.253	.233	.215	
4	.439	.405	.374	.345	.319	.294	.272	.251	.232	.214	
5	.436	.402	.372	.343	.317	.293	.270	.249	.230	.213	
6	.433	.400	.369	.341	.315	.291	.268	.248	.229	.211	
7	.430	.397	.367	.339	.313	.289	.267	.246	.227	.210	
8	.427	.394	.364	.336	.311	.287	.265	.244	.226	.208	
9	.424	.392	.362	.334	.308	.285	.263	.243	.224	.207	
10	.422	.389	.359	.332	.306	.283	.261	.241	.223	.206	
11	.419	.387	.357	.330	.304	.281	.260	.240	.221	.204	

(1-1-94)

TABLE B - Page 3

PUBLIC EMPLOYEE RETIREMENT SYSTEM OF IDAHO
RETIREMENT REDUCTION FACTORS FOR OPTIONS 3 AND 4 AND CERTAIN
DEATH BENEFITS

Options 3 and 4: Years and Months Until Member Would Be
Social Security Retirement Age

Death Benefits: Additional Years and Months Until Member
Would Qualify For an Unreduced Service Retirement Allowance
AFTER Applying Table A factors

Months	Years					
	20	21	22	23	24	25
0	.203	.187	.173	.160	.148	.136
1	.202	.186	.172	.159	.147	.135
2	.200	.185	.171	.158	.146	.134
3	.199	.184	.170	.157	.145	.134
4	.198	.183	.169	.156	.144	.133
5	.196	.181	.167	.155	.143	.132
6	.195	.180	.166	.154	.142	.131
7	.194	.179	.165	.153	.141	.130
8	.192	.178	.164	.152	.140	.129
9	.191	.177	.163	.151	.139	.128
10	.190	.175	.162	.150	.138	.127
11	.189	.174	.161	.149	.137	.127

(1-1-94)

TABLE C
PUBLIC EMPLOYEE RETIREMENT SYSTEM OF IDAHO
CONTINGENT ANNUITANT FACTORS

	Age Difference in Years	Factors	
		Option 1	Option 2
	15 *	0.690	0.810
	14	0.700	0.816
	13	0.710	0.822
	12	0.720	0.828
	11	0.730	0.834
Member	10	0.735	0.840
Older	9	0.740	0.846
Than	8	0.745	0.852
Contingent Annuitant	7	0.750	0.858
	6	0.755	0.864
	5	0.760	0.870
	4	0.765	0.876
	3	0.770	0.882
	2	0.785	0.888
	1	0.800	0.894
	0	0.815	0.900
	1	0.835	0.915
	2	0.855	0.925
	3	0.875	0.935
	4	0.890	0.945
	5	0.900	0.950
Member	6	0.910	0.955
Younger	7	0.920	0.960
Than	8	0.930	0.965
Contingent Annuitant	9	0.940	0.967
	10	0.944	0.969
	11	0.946	0.971

Age Difference in Years	Factors	
12	0.948	0.973
13	0.950	0.975
14	0.952	0.977
15 or more	0.954	0.979

*For each year the member is more than fifteen (15) years older than the contingent annuitant subtract .01 from the factor for Option 1 and subtract .006 from the factor for Option 2. (Amended 96) (3-20-97)

163. POST RETIREMENT COST OF LIVING ADJUSTMENTS--FIREFIGHTERS' RETIREMENT FUND (Rule 163).

The Board shall annually determine the post retirement cost of living adjustment (COLA) for the firefighters' retirement fund pursuant to Section 72-1471, Idaho Code. The Board shall annually adopt the COLA at the November Board meeting with an effective date of January 1 of the next year. Statutory References: Section 72-1471, Idaho Code. Cross References: (3-20-97)

164. -- 499. (RESERVED).

**Subchapter C--Disability Retirement
Rule 500 through 549**

500. DISABILITY RETIREMENT--CROSS REFERENCE (Rule 500).

See Chapter 04, Disability Rules for the Public Employee Retirement System of Idaho concerning rules for disability retirement. Statutory Reference: Cross Reference: (1-1-94)

501. -- 549. (RESERVED).

**Subchapter D--Sick Leave
Rule 550 through 649--General Members**

550. COMPUTING VALUE OF SICK LEAVE--EMPLOYEE NOT COVERED BY CONTRACT (Rule 550).

For those members who accrue sick leave based upon each month of service, the rate of pay for purposes of computing the monetary value of a retired member's unused sick leave as outlined in Sections 67-5339, 33-1228, and 33-2109A, Idaho Code, shall be the hourly rate of compensation reported by the employer during the month of separation from employment prior to retirement. Statutory References: Sections 33-1228, 33-2109A, and 67-5339, Idaho Code. Cross References: (1-1-94)

551. COMPUTING VALUE OF SICK LEAVE--EMPLOYEE COVERED BY CONTRACT (Rule 551).

For members employed on a contract basis, such as teachers, the rate of pay for purposes of computing the monetary value of a retiring member's unused sick leave based upon each month of service shall be determined at a daily rate by dividing the annual contract amount by the required days of work. Statutory References: Sections 33-1228, 33-2109A, and 67-5339, Idaho Code. Cross References: (1-1-94)

552. SICK LEAVE RATES--STATE EMPLOYEES--SCHOOL EMPLOYEES (Rule 552).

The sick leave rate shall be as follows: (1-1-94)

01. State. State: .65% (1-1-94)

02. School. School: 1.15%

Statutory References: Sections 33-1228, 33-2109A, and 67-5339, Idaho Code. Cross References: (Amended 1-23-

96.) (3-20-97)

553. LIMITATION ON INSURANCE PROGRAMS (Rule 553).

The group health, accident, and life insurance programs maintained by employers as outlined in Sections 67-5339, 33-1228, and 33-2109A, Idaho Code, are limited to group plans where the policy holder is the employer or a consortium of employers. Statutory References: Sections 33-1228, 33-2109A, and 33-5339, Idaho Code. Cross References:

(1-1-94)

554. PAYMENT OF INSURANCE PREMIUMS (Rule 554).

Upon certification by the employer and the insurance carrier that a group plan qualifies under Rule 553, of this chapter, the board may pay the monthly premiums for a retired member using unused sick leave account funds as prescribed by Idaho Code. Statutory References: Cross Reference:

(1-1-94)

555. -- 599. (RESERVED).

Subchapter E--Rules for FRF Members Regarding Retirement
Rule 600 through 699

600. PAYMENT DATE OF RETIREMENT ALLOWANCE FOR FRF MEMBERS (Rule 600).

A paid firefighter who retires under the provisions of Chapter 14, Title 72, Idaho Code, is entitled to a retirement allowance computed from the date following separation from employment, payable at the end of the calendar month following separation from employment. Statutory References: Cross Reference:

(1-1-94)

601. FIREFIGHTER RETIREMENT ALLOWANCE (Rule 601).

Notwithstanding Rules 101 and 104, of this chapter, the retirement allowances of firefighter members, as defined by Section 59-1391(b), Idaho Code, shall be determined pursuant to the provisions of Chapter 14, Title 72, Idaho Code.

(1-1-94)

602. REEMPLOYMENT OF RETIRED FRF FIREFIGHTER (Rule 602).

A paid firefighter retired under the provisions of Chapter 14, Title 72, (FRF), Idaho Code, who returns to employment as a paid firefighter with the same fire department from which retired shall be considered reemployed in the manner provided for PERSI members by Section 59-1356(1), Idaho Code. Retirement benefits shall then terminate and contributions shall again commence under conditions specified prior to retirement. The terminated benefit shall resume upon subsequent retirement with adjustments made in the manner prescribed by Section 59-1356(1), Idaho Code, as they would apply to the member's retirement benefit entitlement computed under the provisions of Chapter 14, Title 72, Idaho Code. Statutory References: Section 59-1356, Idaho Code. Cross References:

(1-1-94)

603. -- 999. (RESERVED).