Table of Contents

59.01.06 - PERSI Retirement Rules

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) 4
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). 5
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 Consecutive Months (Rule 144). 6
145. Reemployment -- Working Less Than Twenty Hours Or Less Than Five 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). 7

162. Actuarial Assumption Tables (Rule 162). 7
163. -- 173. (Reserved) 15
174. Pre-ERISA Vesting Rules (Rule 174). 15
175. Forfeitures (Rule 175). 15
176. Actuarial Assumptions To Be Specified (Rule 176). 15
177. Compensation Limit (Rule 177). 15
178. Defined Benefit Dollar Limitation (Rule 178). 15
179. -- 499. (Reserved) 16
500. Disability Retirement -- Cross Reference (Rule 500). 16
501. -- 549. (Reserved) 16
550. Computing Value Of Sick Leave (Rule 550). 16
551. (Reserved) 16
552. Sick Leave Funding Rates (Rule 552). 16
553. Limitation On Insurance Programs (Rule 553). 17
554. Payment Of Insurance Premiums (Rule 554). 17
555. Separation By Reason Of Retirement (Rule 555). 17
556. Prohibition Against Cash Option (Rule 556). 17
557. Pension Protection Act Definitions (Rule 557). 17
558. -- 575. (Reserved) 18
576. Participation In Subdivision Unused Sick Leave Pool (Rule 576). 18
577. Operation Of Subdivision Pool (Rule 577). 18
578. Funding Of Subdivision Pool (Rule 578). 18
579. -- 599. (Reserved) 19
600. Payment Date Of Retirement Allowance For FRF Members (Rule 600). 19
601. Firefighter Retirement Allowance (Rule 601). 19
602. Reemployment Of Retired FRF Firefighter (Rule 602). 19
603. -- 699. (Reserved) 19
700. Purchase Of Service Generally (Rule 700). 19
701. Time Of Retirement (Rule 701). 19
702. Retirement Delayed Or Negated After Purchase (Rule 702). 19
703. Treatment Of Purchase Of Service Contributions (Rule 703). 20
704. Employer Participation (Rule 704). 20
705. Additional Limits On Purchased Service (Rule 705). 20
706. -- 999. (Reserved) 20

IDAPA 59
TITLE 01
CHAPTER 06

59.01.06 - PERSI RETIREMENT RULES

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 226
Coeur d'Alene, Idaho 83814
Phone: 208/769-1474 or 1-800-962-8228
Fax: 208/769-1476

(Amended 5-6-94). (4-11-06)

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 section number less leading zeros. For example, this rule may be cited as PERSI Retirement Rule 6. (Amended 1-1-94). (4-11-06)

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
Rules 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-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-month salary schedule during any contractual or like twelve-month period, the average monthly salary used for each one of those twelve-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. (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. (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. (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. (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. (1-1-94)

122. CONTINGENT ANNUITANT OPTION AND SPOUSAL CONSENT (RULE 122).
Except as provided in this rule, a member is required to complete and submit an approved retirement application and select either a regular or optional retirement allowance. 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. If an inactive member reaches service retirement age, or an active member who has reached service retirement age separates from service, and has failed to complete and submit an approved retirement application and select either a regular or optional retirement allowance within ninety (90) days thereafter, the member shall be deemed to have selected a regular retirement allowance and no other selection shall be required or permitted. (Amended 1-1-94) (4-11-06)

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. (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 age 62 or older and 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 Rule 145.

Statutory References: Sections 59-1344 and 59-1356(2), Idaho Code. (5-20-14)

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 is age 62 or older and eligible to retire and who is not an eligible employee with another employer pursuant to Rule 101 of IDAPA 59.01.02, "Eligibility Rules of PERSI," may then retire and continue in that position. The member shall receive retirement allowances under the conditions provided by Rule 145.

Statutory References: Sections 59-1344 and 59-1356(2), Idaho Code. (5-20-14)

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. (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 suspend 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. (Amended 1-1-94)

Statutory Reference: Section 59-1356, Idaho Code. (4-11-06)

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. (1-1-94)

144. REEMPLOYMENT LESS THAN FIVE 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. (1-1-94)

145. REEMPLOYMENT -- WORKING LESS THAN TWENTY HOURS OR LESS THAN FIVE 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. (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 Rule 145.

Statutory Reference: Section 59-1356, Idaho Code. (3-29-10)

147. SEPARATION FROM EMPLOYMENT AFTER REEMPLOYMENT (RULE 147).
Upon subsequent separation from employment after reemployment, the member's original monthly retirement allowance will resume 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. (Amended 1-1-94)

Statutory Reference: Section 59-1356, Idaho Code. (4-11-06)

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. (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: (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:

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: 0.2500% 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 to10/1/93

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	

Months	Years									
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 to10/1/94

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 -- Page 1
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	

Months	Years									
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

Months	Years					
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 -- Page 1
PUBLIC EMPLOYEE RETIREMENT SYSTEM OF IDAHO
CONTINGENT ANNUITANT FACTORS
For persons retiring before July 1, 1995

	Age Difference in Years	Factors	
		Option 1	Option 2
	15 *	0.600	0.750
	14	0.610	0.758
	13	0.621	0.766
	12	0.631	0.775
	11	0.642	0.782
Member	10	0.652	0.789
Older	9	0.663	0.797
Than	8	0.674	0.804
Contingent Annuitant	7	0.685	0.812
	6	0.697	0.821
	5	0.708	0.830
	4	0.720	0.838
	3	0.732	0.846
	2	0.746	0.855
	1	0.762	0.865

	Age Difference in Years	Factors	
	0	0.780	0.876
	1	0.799	0.887
	2	0.823	0.902
	3	0.836	0.910
	4	0.847	0.918
	5	0.856	0.924
Member	6	0.865	0.930
Younger	7	0.873	0.935
Than	8	0.881	0.940
Contingent Annuitant	9	0.888	0.944
	10	0.897	0.949
	11	0.906	0.955
	12	0.916	0.961
	13	0.926	0.967
	14	0.934	0.969
	15 or more	0.940	0.970

*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. (4-7-11)

TABLE C -- Page 2
PUBLIC EMPLOYEE RETIREMENT SYSTEM OF IDAHO
CONTINGENT ANNUITANT FACTORS
For persons retiring on or after July 1, 1995

	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

	Age Difference in Years	Factors	
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
	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) (4-7-11)

TABLE C -- PAGE 3
PUBLIC EMPLOYEE RETIREMENT SYSTEM OF IDAHO
CONTINGENT ANNUITANT FACTORS
FOR PERSONS RETIRING ON OR AFTER JULY 1, 2011

Age Difference in Years	Factors	
	Option 1	Option 2
15 *	0.729	0.851

	Age Difference in Years	Factors	
	14	0.736	0.856
	13	0.743	0.861
	12	0.750	0.866
	11	0.757	0.871
Member	10	0.764	0.876
Older	9	0.771	0.881
Than	8	0.778	0.886
Contingent Annuitant	7	0.785	0.891
	6	0.792	0.896
	5	0.799	0.902
	4	0.808	0.908
	3	0.818	0.914
	2	0.833	0.920
	1	0.848	0.926
	0	0.863	0.932
	1	0.875	0.938
	2	0.887	0.944
	3	0.895	0.949
	4	0.902	0.954
	5	0.909	0.959
Member	6	0.916	0.963
Younger	7	0.923	0.966
Than	8	0.930	0.968
Contingent Annuitant	9	0.940	0.970
	10	0.944	0.972
	11	0.946	0.974
	12	0.948	0.976
	13	0.950	0.978
	14	0.952	0.980
	15 or more	0.954	0.982

*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 .01 from the factor for Option 2. (2-1-11)

163. -- 173. (RESERVED)

174. PRE-ERISA VESTING RULES (RULE 174).

01. Termination or Partial Termination. Upon the effective date of any termination or partial termination or upon a complete discontinuation of contributions: (3-20-14)

a. No persons who were not theretofore members shall be eligible to become members; (3-20-14)

b. No further benefits shall accrue; and (3-20-14)

c. The accrued benefits of all members not theretofore vested and not theretofore forfeited shall immediately become fully vested. (3-20-14)

175. FORFEITURES (RULE 175).
Forfeitures will not be applied to increase the benefits any employee would otherwise receive under the Base Plan. (5-3-03)

176. ACTUARIAL ASSUMPTIONS TO BE SPECIFIED (RULE 176).
Whenever the amount of any Base Plan benefit is to be determined on the basis of actuarial assumptions, such assumptions will be specified in rule in a manner that precludes employer discretion. (5-3-03)

177. COMPENSATION LIMIT (RULE 177).

01. Limit. Except for members of the system prior to July 1, 1996, as provided in Section 59-1302(31)(B), Idaho Code, the annual compensation of each participant taken into account in determining benefit accruals in any plan year beginning after December 31, 2001, shall not exceed two hundred thousand dollars ($200,000). Annual compensation means compensation during the calendar year (the determination period). In determining benefit accruals for determination periods beginning before January 1, 2002, compensation shall be two hundred thousand dollars ($200,000). (5-3-03)

02. Limit Adjustment. The two hundred thousand dollars ($200,000) limit on annual compensation in Subsection 177.01 shall be adjusted for cost-of-living increases in accordance with section 401(a)(17)(B) of the Internal Revenue Code. The cost-of-living adjustment in effect for a calendar year applies to annual compensation for the determination period that begins with or within such calendar year. (5-3-03)

178. DEFINED BENEFIT DOLLAR LIMITATION (RULE 178).
Beginning effective January 1, 2002, the "defined benefit dollar limitation" is one hundred and sixty thousand dollars ($160,000), as adjusted, effective January 1 of each year thereafter, under section 415(d) of the Internal Revenue Code (Code) in such manner as the Secretary shall prescribe, and payable in the form of a straight life annuity. A limitation as adjusted under section 415(d) will apply to limitation years ending with or within the calendar year for which the adjustment applies. The "maximum permissible benefit" is the defined benefit dollar limitation (adjusted where required, as provided in Subsection 178.01 and, if applicable, in Subsections 178.02 through 178.04). (5-8-09)

01. Less Than Ten Years of Service. If the participant has fewer than ten (10) years of participation in the plan, the defined benefit dollar limitation shall be multiplied by a fraction: (5-3-03)

a. The numerator of which is the number of years (or part thereof) of participation in the plan; and (5-3-03)

b. The denominator of which is ten (10). (5-3-03)

02. Benefit Begins Prior to Age Sixty-Two. If the benefit of a participant begins prior to age sixty-two (62), the defined benefit dollar limitation applicable to the participant at such earlier age is an annual benefit payable in the form of a straight life annuity beginning at the earlier age that is the actuarial equivalent of the defined benefit dollar limitation applicable to the participant at age sixty-two (62) (adjusted under Subsection 178.01, if required). The defined benefit dollar limitation applicable at an age prior to age sixty-two (62) is determined as set forth in IRS

regulation under section 415(b)(2) of the Code. This Subsection 178.02 does not apply to participants who have at least fifteen (15) years of credited service for which the member was classified as a police officer or firefighter. (5-8-09)

03. Benefit Begins at Age Sixty-Five. If the benefit of a participant begins after the participant attains age sixty-five (65), the defined benefit dollar limitation applicable to the participant at the later age is the annual benefit payable in the form of a straight life annuity beginning at the later age that is actuarially equivalent to the defined benefit dollar limitation applicable to the participant at age sixty-five (65) (adjusted under Subsection 178.01, if required). The actuarial equivalent of the defined benefit dollar limitation applicable at an age after age sixty-five (65) is determined as set forth in IRS regulation under section 415(b)(2) of the Code. (5-3-03)

04. Transition. Benefit increases resulting from the increase in the limitations of section 415(b) of the Code shall be provided to all current and former participants (with benefits limited by section 415(b)) who have an accrued benefit under the plan immediately prior to the effective date of this Section (other than an accrued benefit resulting from a benefit increase solely as a result of the increases in limitations under section 415(b)). (5-3-03)

179. -- 499. (RESERVED)

SUBCHAPTER C -- DISABILITY RETIREMENT
Rules 500 Through 549

500. DISABILITY RETIREMENT -- CROSS REFERENCE (RULE 500).
See IDAPA 59.01.04, "Disability Rules of PERSI" concerning rules for disability retirement. (1-1-94)

501. -- 549. (RESERVED)

SUBCHAPTER D -- UNUSED SICK LEAVE BENEFITS
(Rules 550 Through 575) -- General Provisions

550. COMPUTING VALUE OF SICK LEAVE (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 59-1365, 67-5333, and 33-2109A, Idaho Code, shall be the base hourly rate of compensation reported by the employer during the month of separation from employment prior to retirement, not including any temporary increases, bonuses, or payoffs. For those members employed on a contract basis under Section 33-1228, Idaho Code, 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. No temporary increases, bonuses or payoffs shall be included in the contract amount. Where the daily rate is affected by changes in the work week such as adoption of a four (4) day work week or similar events, adjustments shall be made to convert the daily rate to maintain equity within the pool. No other forms of leave may be converted to sick leave or otherwise considered in computing the value of unused sick leave. (Amended 3-30-01)(Amended 4-11-06) (3-29-10)

551. (RESERVED)

552. SICK LEAVE FUNDING RATES (RULE 552).
The sick leave pools shall be funded by employer contributions as follows: (3-30-01)

01. State Agencies and Junior College Districts. All employer groups participating in the pools established by Sections 33-2109A and 67-5333, Idaho Code, shall contribute point sixty-five percent (.65%) of employee covered payroll. (3-29-10)

02. Schools. All employer groups participating in the pool established by Section 33-1228, Idaho Code, shall contribute the percentage of employee covered payroll based on the number of days of paid sick leave permitted during the contract year for certified teachers as set forth in the following table:

Beginning:	July 1, 2006
9-10 days	1.16%
11-14 days	1.26%
More than 14 days	Individual rate to be set by the Retirement Board based on current cost and actuarial data and reviewed annually

Where a four (4) day work week or similar policies have been adopted, adjustments shall be made to convert the number of days of paid sick leave to the contribution level necessary to maintain equity within the pool. (Amended 3-30-01)(Amended 4-11-06). (3-1-11)

03. Subdivisions. All employer groups participating in the pool established by Section 59-1365, Idaho Code, shall make contributions as provided in Rule 578. (3-30-01)

553. LIMITATION ON INSURANCE PROGRAMS (RULE 553).
The health, accident, and life insurance programs maintained by employers as outlined in Sections 59-1365, 33-1228, and 33-2109A, Idaho Code, are limited to plans where the policy holder is the employer or a consortium of employers. Insurance programs outlined in Section 67-5333, Idaho Code, shall be maintained by the employer. The board may require plans to sign an agreement before participating. (3-29-10)

554. PAYMENT OF INSURANCE PREMIUMS (RULE 554).
Upon certification by the employer and the insurance carrier that a 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. (3-29-10)

01. Adjustments. Coverage and premium changes or adjustments must be submitted to PERSI no less than thirty (30) days prior to their effective date unless PERSI has previously agreed in writing to a shorter period. (3-30-01)

02. Duration of Payments. Premium payments will continue to be made from the unused sick leave account until credits are insufficient to make a premium payment, or until the retiree's death, whichever first occurs. (3-29-10)

555. SEPARATION BY REASON OF RETIREMENT (RULE 555).
Unused sick leave benefits are credited only to employees who are eligible to retire at the time they separate from the employer. When an employee separates from service and does not immediately retire, unused sick leave benefits are credited to the member but not available for use unless the member actually retires without intervening employment resulting in PERSI participation. The existence of available unused sick leave credits does not necessarily mean they are usable. A member must also be eligible to participate in the retiree plan offered by the employer from which the member retired. Except for school district employees transferring from one (1) district to another, unused sick leave credits may not be transferred from one (1) employer to another. If a member negates their retirement under Rule 148 and returns to work for a new PERSI employer, unused sick leave credits are also negated and eligibility for unused sick leave credits must be reestablished with the new employer. (3-30-01)

556. PROHIBITION AGAINST CASH OPTION (RULE 556).
All employers participating in any PERSI administered sick leave pool are prohibited from offering or permitting any employee to convert unused sick leave to cash, other forms of leave, or any other benefit, even if the employee is not eligible to receive credits. Failure to comply with this prohibition will result in the employer's inability to participate in PERSI administered unused sick leave pools. (3-30-01)

557. PENSION PROTECTION ACT DEFINITIONS (RULE 557).
Solely for purposes of the implementation by PERSI of section 402(l) of the Internal Revenue Code, the following definitions shall apply: (4-7-11)

01. Chaplain. "Chaplain" means any individual serving as an officially recognized or designated

member of a legally organized volunteer fire department or legally organized police department, or an officially recognized or designated public employee of a legally organized fire or police department who was responding to a fire, rescue, or police emergency. (4-7-11)

02. Eligible Retired Public Safety Officer. "Eligible retired public safety officer" means an individual who, by reason of disability or attainment of normal retirement age, is separated from service as a public safety officer with the employer who maintains the eligible retirement plan from which distributions are made. (4-7-11)

03. Normal Retirement Age. "Normal Retirement Age" means the member's age at the time that the member is eligible to retire with an unreduced benefit. (4-7-11)

04. Public Safety Officer. "Public Safety Officer" means an individual serving a public agency in an official capacity, with or without compensation, as a law enforcement officer, as a firefighter, as a chaplain, or as a member of a rescue squad or ambulance crew. (4-7-11)

558. -- 575. (RESERVED)

SUBCHAPTER E -- SUBDIVISION UNUSED SICK LEAVE BENEFITS (Rules 576 Through 599) -- Specific Provisions

576. PARTICIPATION IN SUBDIVISION UNUSED SICK LEAVE POOL (RULE 576).
Any PERSI employer meeting the following requirements may elect to participate in the unused sick leave pool authorized by Section 59-1365, Idaho Code: (3-30-01)

01. No Current Plan. The employer does not participate in any other statutorily created plan that offers benefits for unused sick leave, including but not limited to, those plans created under Sections 33-1228, 33-2109, and 67-5333, Idaho Code. (3-29-10)

02. All Inclusive Participation. All of a participating employer's employees who are PERSI members and who accrue sick leave must be participants in the plan, except that employers may exclude certain distinctive classes of employees for legitimate business reasons. For example, a city could exclude employees covered by a collective bargaining agreement, or a county may choose to exclude elected officials. (3-30-01)

03. No Other Options for Unused Sick Leave. No employee may be given any option to receive benefits from unused sick leave other than through this plan. For example, no employee, other than those properly excluded under Subsection 576.02, may be given the option of exchanging sick leave for cash or other forms of payment or leave. (3-30-01)

04. Fixed Annual Accrual of Sick Leave. Employer must comply with a policy that offers a fixed amount of sick leave annually that is applicable to all employees or employee groups. A "personal leave" option that fails to distinguish between sick, vacation, or other forms of leave is not permitted. (3-30-01)

05. Medicare Eligible Retirees. Employer's plan must provide coverage to all retired employees eligible for unused sick leave credits, including retirees that become Medicare eligible. (3-29-10)

577. OPERATION OF SUBDIVISION POOL (RULE 577).
Upon separation from employment by retirement, in accordance with Chapter 13, Title 59, Idaho Code, every employee of a participating employer shall, upon payment by the employer under Rule 578, receive a credit for unused sick leave in the same manner and under the same terms as provided in Section 67-5333(1), Idaho Code. (3-29-10)

578. FUNDING OF SUBDIVISION POOL (RULE 578).
Participating employers shall, within ten (10) days of retiree's last day in pay status, pay to PERSI a sum equal to the retiree's unused sick leave credit, together with any administrative fees the board may require. Investment earnings on funds paid into this pool will remain in the pool, together with any reversions due to the death of a retiree, and may be used by the board to pay some or all administrative costs. (3-30-01)

579. -- 599. (RESERVED)

SUBCHAPTER F -- RULES FOR FRF MEMBERS REGARDING RETIREMENT
Rules 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: (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. (1-1-94)

603. -- 699. (RESERVED)

SUBCHAPTER G -- PURCHASE OF SERVICE
Rules 700 Through 799

700. PURCHASE OF SERVICE GENERALLY (RULE 700).
No member may purchase more than forty-eight (48) months of membership service, whether purchased under Section 59-1362, or 59-1363, Idaho Code, or a combination thereof. In all cases, the cost of purchasing service shall be the full actuarial costs, as determined by the board, of providing additional benefits resulting from the purchased service. Service may only be purchased at the time of retirement. In no event can a member revoke a purchase of service after payment has been made. (3-30-01)

701. TIME OF RETIREMENT (RULE 701).
Within ninety (90) days before a member's effective date of retirement, the member may request the cost of service to be purchased. Costs provided for purchased service are valid only for the effective date requested. Purchased service will be calculated into the member's benefit only to the extent that it is paid by the effective date. In no event shall service be credited for which payment has not been made. Service may be purchased with after-tax dollars or with eligible rollover distributions. The member's service class at the time of purchase determines the class of service that may be purchased. (Amended 3-30-01) (4-11-06)

702. RETIREMENT DELAYED OR NEGATED AFTER PURCHASE (RULE 702).
If a member purchases service and thereafter revokes their application for retirement or negates their retirement as provided in Retirement Rule 148, the contributions made to purchase the service shall remain in the system until a distributable event occurs. If the distributable event results in payment of a monthly retirement benefit or an optional death benefit, the purchase price of the service previously purchased will be recalculated based on factors existing on the date the new benefit becomes effective. If, based on the new factors, the purchase price is higher than previously determined, the number of months purchased will be reduced to reflect the higher cost unless the member elects to pay the difference. If the purchase price is lower, the difference will be paid to the member as a lump-sum payment

within sixty (60) days after the date of retirement unless the member elects to convert the difference into additional months and can do so without exceeding the forty-eight (48) month limit, the IRS limit referenced in Subsection 705.05, or any other statutory limitation, including the limitation in Section 59-1342(6), Idaho Code. (3-30-01)

703. TREATMENT OF PURCHASE OF SERVICE CONTRIBUTIONS (RULE 703).
Contributions made for purposes of purchasing service, and interest earnings thereon, are not considered for purposes of determining death benefits under Section 59-1361(3), Idaho Code, and distributions under Section 59-1309(5), Idaho Code. When determining death benefits under Section 59-1361(3), Idaho Code, first calculate two hundred percent (200%) of accumulated contributions, excluding contributions and interest related to purchased service, then add member contributions and interest related to purchased service. Member contributions and interest will also be included in any separation benefit. In no event shall employer contributions for purchased service be included in any separation benefit or lump-sum death benefit. (3-30-01)

704. EMPLOYER PARTICIPATION (RULE 704).
Employer participation must be in the form of lump-sum payments at the time of retirement. In the event an employer makes a contribution on behalf of a member and a distribution other than periodic payments occurs prior to the actual retirement effective date, the employer may claim a credit against future contributions equal to the amount of the contribution. Employer contributions must be accompanied by or preceded by a written statement endorsed by the governing body or officer of the employer verifying that the participation is properly authorized and that the employer indemnifies PERSI against any loss resulting from failure of the employer, or any person acting on its behalf, to act within its authority. (3-30-01)

705. ADDITIONAL LIMITS ON PURCHASED SERVICE (RULE 705).
The Internal Revenue Code imposes limits on the amount of retirement benefits that can be paid to a retiree under a defined benefit plan. Benefits acquired through purchase of service are subject to these limits for some purposes. In no event can a member purchase service that would result in the member exceeding the limits imposed in IRC Section 415(n)(1)(A). In addition, a member's initial retirement benefit, including purchased service, continues to be subject to the limitation in Section 59-1342(6), Idaho Code. (3-30-01)

706. -- 999. (RESERVED)

Subject Index

A

Actuarial Assumption Tables 7
Actuarial Assumptions To Be Specified 15
Additional Limits On Purchased Service 20
Average Monthly Salary Computation--Equitable Treatment--Different Work Periods 4

B

Benefit Enhancement--Qualification 6

C

Compensation Limit 15
  Limit 15
  Limit Adjustment 15
Computing Value Of Sick Leave--Employee Not Covered By Contract 16
Contingent Annuitant Option & Spousal Consent 5

D

Defined Benefit Dollar Limitation
  Benefit Begins at Age Sixty-Five 16
  Benefit Begins Prior to Age Sixty-Two 15
  Less Than Ten Years of Service 15
  Transition 16
Definition Of Employed In The Same Position Until Retired 4
Definition Of Police Officer Member For Purposes Of Retirement Eligibility 5
Definition Of Service 6
Definitions, IDAPA 59.01.06, Retirement Rules Of PERSI 3
Disability Retirement--Cross Reference 16

E

Early Retirement Member--Reemployment 6
Elected Or Appointed Official Retiring In Place 5
Elected Or Appointed Official Working For Multiple Employers 5
Employer Participation 20

F

Firefighter Retirement Allowance 19
Forfeitures 15
Funding Of Subdivision Pool, Unused Sick Leave Credit 18

L

Limitation On Insurance Programs 17

M

Maximum Retirement Allowance 4
Member Notified Of Available Retirement Options Prior To Board Approval 4

O

Operation Of Subdivision Pool, Unused Sick Leave 18

P

Participation In Subdivision Unused Sick Leave Pool 18
  All Inclusive Participation 18
  Fixed Annual Accrual of Sick Leave 18
  Medicare Eligible Retirees 18
  No Current Plan 18
  No Other Options for Unused Sick Leave 18
Payment Date Of Early Or Service Retirement Allowance--General Members 5
Payment Date Of Retirement Allowance For FRF Members 19
Payment Of Insurance Premiums
  Adjustments 17
  Duration of Payments 17
Pension Protection Act Definitions
  Chaplain 17
  Eligible Retired Public Safety Officer 18
  Normal Retirement Age 18
  Public Safety Officer 18
Post Retirement Allowance Adjustments--PERSI Retirees 7
Pre-ERISA Vesting Rules 15
  Termination or Partial Termination 15
Prohibition Against Cash Option 17
Purchase Of Service Generally 19

R

Reemployment Less Than Five Consecutive Months 6
Reemployment Of Retired FRF Firefighter 19
Reemployment--Working Less Than Twenty Hours Or Less Than Five Consecutive Months 6
Restrictions On Reemployment Of Retired Members 5
Retired Member Becoming An Active Member 5
Retired Member Becoming An Elected Or Appointed Official 6
Retirement Delayed Or Negated After Purchase 19

S

Separation By Reason Of Retirement 17
Separation From Employment After Reemployment 6
Sick Leave Funding Rates 16
State Agencies & Junior College Districts, Sick Leave Funding Rates 16

T

Time Of Retirement 19
Treatment Of Purchase Of Service Contributions 20

U

Unusual Compensation Pattern Effect On Retirement Calculation 4