



National Association of State Retirement Administrators

Survey on Application of Service Credit for Employees of Schools and School Districts Who Work Less Than 12 Months Conducted December 2005

How do you apply service credit for school and school district employees who work less than 12 months each year? Do you pro rate service? If there is a minimum threshold where the participant receives one year of service credit, what is that threshold?

- Idaho is a consolidated system that includes teachers and school district employees. All members accrue service on a monthly basis (if work 15 days in a calendar month they receive a month of service). For example: a teacher on a nine month contract who is paid over 12 months will receive twelve months of service. We do not give partial months of service. Again, we do not credit full years of service – just months.
- Yes. Since 7/1/95, proportional service credit is earned by Colorado PERA members whose monthly Colorado PERA-includable salary is less than the federal minimum wage times 80 hours. Since 7/1/95, all Colorado PERA members earn 1 month of service credit if monthly PERA-includable salary equals at least 80 times the federal minimum wage (currently \$412/month (\$5.15/hour x 80). Service credit for any combination of traditional, academic year or seasonal employment patterns within 1 year is calculated separately and combined for an annual total. (Service credit for any 12 consecutive month period cannot exceed 1 year, except for overlaps due to employment pattern changes).

Thus, Colorado PERA members with an employment and pay pattern of less than 12 months but at least 8 months (e.g. academic contracts paid while school is in session), earn a full year of service credit if the minimum monthly wage requirement (currently \$412) is met in each of at least 8 months in the work period.

Examples: If monthly Colorado PERA-includable salary is \$375 for member paid \$650/month with \$275/month Section 125 plan salary reduction, member earns 0.91 month service credit (\$375 divided by \$412). If monthly Colorado PERA-includable salary is \$800 for member paid for 9 months in the school year, member earns 1 year of service credit.

- Service credit is applied in full years; it is not prorated. A member must serve at least 4 ½ months in an eligible position during the school year to receive credit for a year of service. Exceptions to this requirement are the following: (1) A member who served a full semester of more than four calendar months will receive credit for a year of service. (2) A full year of service credit will be granted either to a substitute who qualifies for membership by virtue of rendering and paying for 90 or more days as a substitute per rule 25.4 of this title (relating to Substitutes) or to an employee who enters into an employment contract or oral or written work agreement for a period which would qualify the employee for a year of service credit under the other provisions of this section but who actually renders only the amount of service specified in rule 25.4 of this title.
- Alaska has two options for non-teaching school district employees to earn service, the standard and alternate option.

Under the standard option, full-time employees earn service on a calendar day basis, including weekends and holidays if they are in pay status the day before and the day after the weekend or holiday. Each day is worth .00274. Part-time employees earn service based on the hours they work with 1560 hours being the standard to receive one full year of service. Our statutory

definition of full-time service is a minimum of 30 hours per week. 30 x 52 weeks equals 1560.

Under the Alternate option, full-time and part-time employees pay a contribution surcharge of 2.85% to be credited with service under the rules for certified teachers. These rules dictate a full year of service credit if 172 school days have been worked between July 1 and June 30 of the following year. Part-time service is calculated depending on the percentage of the full-time standard set for teachers.

- Service credit is based on paid days per school year July through June. 120 paid days equal a year of credit; less than 120 days are pro-rated based on 180 days; e.g., 90 paid days equal .500 service credit.
- Employment for all portions of a school year in a calendar year in which the school is normally in session is considered a full one-half year of membership (e.g., employed January 1 to end of school year June 2 received credit through June 30; same for someone employed by start of the school year September 10 through December 31 receives credit as if employed from July 1 through end of the year).
- We prorate the service. Employers report the number of hours that the participant worked in each annual earnings period, and we divide the hours worked by 1,904 to determine how much service is credited for that year (rounded to two decimal places). It actually takes 1,895 hours of service for a non-teaching participant to earn a full year of service.
- We give a full calendar year for a full contract year. A full contract year is determined by the employer.
- Creditable service refers to service credit awarded in quarter-year increments on a fiscal year basis. Mississippi PERS' fiscal year is July 1 through June 30. The Creditable Service Table below shows how credit is awarded for types of service other than unused leave service credit. School employees employed for the entire school term and paid at least 11/12ths of the contract year salary receive a full year of credit.

15 calendar days - 3 months	Equals	0.25 year
4-6 months	Equals	0.50 year
7-9 months	Equals	0.75 year
10-12 months	Equals	1.00 year

- The Public School Employees Retirement System (PSERS) is administered by the Employees' Retirement System and is defined as all employees of public schools who are not eligible for membership in the Teachers Retirement System of Georgia. Specifically, all school bus drivers, food service employees, maintenance or custodial personnel are member of PSERS. The Official Code of Georgia 47-4-60 states that "each member shall contribute \$4.00 monthly as the employee contribution..." For each \$4.00, the member receives one (1) month of service credit (Max amount is \$36.00 a year). Service is calculated accordingly. Nine months equals one year of service.
- IMRF applies a concept known as "seasonal service credit". If a person is in a position that requires work during a period of at least 6 consecutive months but less than 12 in any 12 month period, and retains an employment relationship, they will receive 12 months of service credit. IMRF grants service in calendar month increments. One month of service is earned if a member works AND is paid in the same month. For example, a school district employee works August

21 through May 15, and returns to work in the following August. He or she would receive 12 months of service credit. If they terminated employment in May, they would receive only 10 months.

- Full time teachers receive a full year of credit if they are employed during the number of months a school is normally in session. To earn a full year of credit if the teacher is employed less than full-time the teacher must: Complete at least 120 days of full-time employment under contract with one employer; Complete at least 180 part-time days or 1000 hours; Work at least 90 days or 500 hours, hold an employment relationship with the employer for at least 120 days, and earn the state minimum salary as posted by the Department of Education. Partial service credit is granted on a part-time basis based on days or hours worked and/or compared to the state minimum salary.
- Service credit is earned on a monthly basis for any compensation reported for the individual by a participating employer. Employers must report work period as part of their monthly report. Annual service credit is based upon the member's work period. Employers with employees whose work period is less than 12 (generally school boards, community colleges, and universities) have their annual service credit determined by the number of months reported during the plan year divided by the work period. Total annual service credit cannot exceed 1.00.
- We credit service on a quarterly basis. If a member earns compensation in a quarter, a quarter of participating service is credited. At retirement, total quarters are divided by four and any remainder of two or more is rounded up. If the remainder is 1 quarter, total years are rounded down to the next whole number.
- We allow any school district employee who works full time for 9 months or more to receive 12 months credit. We do not pro rate the service - if it is less than 9 months we give the number of months contributed on.
- All school district employees, regardless of how many months they work during the fiscal year, are credited service in the same way. However, because of the way CalPERS credits service for a fiscal year in general, 10 month employees or any part time employees benefit from our methods. Government Code 20962 defines how we credit full-time service. In summary, CalPERS credits one year of service credit for the equivalent of 10 months of full-time work. So a school employee who works full-time, but for only ten months of the fiscal year, will still earn a full year of service credit. An easy way to determine if a part-time employee, school member or otherwise, should earn a full year of service credit is to use the 1,720 hour rule. If the employee was reported for 1,720 hours of work during the fiscal year, they should earn 1 year of service credit. If they worked less than 1,720 hours, their amount of service would be prorated by dividing the hours worked by 1,720 to determine the service that should have been earned.
- As a rule, part time members of our System earn pro-rated service credit for years, month and days actually worked. For school district employees who work part-time they also earn pro-rated service credit; however whatever service credit they earn is then multiplied by 1.3333. Not to exceed full-time. We refer to this as one and one third days credit for each day worked. An example of this would be if someone worked half time for 9 months. This would equate to 4.5 months of full time service credit. By applying our extra credit the member would actually be credited with 6 months of service.
- The same statutory rules apply to both full-time and part-time members. Minnesota TRA is very tight on our service credit definition. A member earns a full-year of service only after 170 days in a fiscal year (July 1-June 30.) A full day of service is only earned after at least 5 hours of service in a day. Hours in excess of 5 in one day can not be banked and applied towards another day. Partial service is granted for service less than 5 hours/day and/or service days less than 170 days. Employers calculate service credit and report either periodically during the year or annually at the beginning of the year.

- Service credit is determined by the ratio of actual earnings to the what the person would have earned if he or she worked the full contract. For most teachers, the contract is less than a year, so they could earn a full year of service credit for working 10 months. But if they worked less than the full contract, then they would get less than 1.000 year of service credit that year.
- SDRS credits service by calendar quarter. If a member has covered compensation in the quarter, they receive service credit for the quarter. In South Dakota, the school year spans September to June so all quarters are included in teaching contracts whatever the term.
- MN PERA gives credit for any month in which a contribution is reported and allows up to three months of credit for a temporary layoff over the summer months. Employees have to earn at least \$425 in a month to qualify for membership; but once qualified, even if earnings drop below \$425, credit is given for each month a contribution is reported whether it be for one hour or 20 days.
- Service credit is applied for school employees who work less than the full school term or contract period for a position receive service credit based on actual time worked. School employees that work the full school term or contract period for their positions receive credit for one year of service.
- Effective July 1, 2000, employees who work at least 180 days and average 80 hours per month over the days worked will receive 12 months of service credit. If an employee works fewer than 180 days per year, the employee will receive service determined by dividing the number of days worked in the employment contract by 180 and multiplying by 12, except that the maximum number of months given will not exceed 11.
- Generally, "service rendered for the regular school year in any district shall be equivalent to one year's service." Yes, the Retirement Systems does prorate retirement credit for members working in a position less than 12 months. However, various service credit policies may apply depending on the member's situation. Such as, different policies may apply when determining "purchased" service credit versus "earned" service credit. Separate policies apply if "earned" service credit was rendered prior to 7/96 or post 7/96.
- For employees (non-teachers) who work for a county board of education or the state, there are two basic types of retirement credit.
 - Credit based upon a 12 month fiscal year
 - Credit based upon a 10 month school year

For those who are employed based upon a 12 month fiscal year, they receive a maximum of 12 months of service credit each year. Along the same lines, for those who are employed based upon a 10 month school year, they receive a maximum of 10 months of service credit each year. However, both are to be considered as 1 full year of earned service credit towards retirement.

For individuals who work part time, pro-ration depends upon the type of system they are enrolled in.

- Pension system, pro-rate based upon hours worked over standard hours for the position.
- Retirement system, only receive credit for months in which a contribution is received.

For members of the pension systems, they may receive 1 year of eligibility credit once they have worked 500 hours beginning each July. Eligibility credit determines the member's eligibility for retirement. Creditable service is used to determine their benefit allowance. There is no minimum threshold where participants receive creditable service. They must work to received credit towards their benefit.

For members of the retirement systems, eligibility credit is the same as creditable service. There is no minimum threshold for eligibility or creditable service.

What is the governing authority for the method you use to apply service credit—statute, board rule, informal practice, or something else?

- Statute
- Senate Bill 95-33, effective 7/1/95, changed Colorado PERA’s service credit calculation method. The service credit calculation changes provided in SB 95-33 are contained in 24-51-501 C.R.S. and in Colorado PERA Rule 5.10, see below. Prior to 7/1/95, Colorado PERA calculated service credit based on hours worked or pay earned compared to hours/pay required for full-time employment. The governing authority for the method used to apply service credit has been statute and Board rule since Colorado PERA's inception in 1931.
- Texas Government Code, Section 823.002 states in part that the board of trustees by rule shall determine how much service in any year is equivalent to one year of service credit. Rule 25.131 was adopted by the board of trustees.
- Alaska Statute.
- Ohio law – Section 3309.30, Ohio Revised Code.
- ORS 238.300(2)(c).
- Administrative Rule (has the force of a statute), specifically ETF 10.03 (3).
- Statutes provide that the system will determine benefits based on service as reported by the employer.
- Statute (along with historical practice and procedure).
- O.C.G.A. 47-4-60, 47-4-80 and Board Ruling of March 12, 1970 which states, “The Board concurred that inasmuch as a school year is generally determined to be nine months, a full year’s credit would be allowed for nine months employment with an employee contribution rate of \$4.00 per month from September through May.”
- Statutory.
- The statute provides the rule for granting service credit to full time teachers and the Board Rules provide the rules for granting credit for teachers who work less than full-time.
- Statute.
- Statute, Board Rule, and Administrative Regulation.
- The authority is given through a board rule on crediting service.
- Our governing authority is identified in Chapter 286 of the Nevada Revised Statute and through policies established by our governing Board.
- Both the Code of Virginia and Board Policy are used.
- Service credit for TRA members is defined in statute. Minn. Stat. Sec. 354.091 defines the above service credit rules. We also provide service credit calculation examples in our on-line employer guide to help translate stiff statutory language into practical real-life circumstances for our employer unit payroll and personnel officers.
- Statute
- Administrative policy.
- Our governing statute directs how service credit is to be awarded.
- We use the Indiana Administrative Code (administrative rule adopted by the Board of Trustees). The Board of Trustees may establish rules to govern the determination of service in other cases not specifically provided for in the Indiana Code (State Laws).
- State Statute
- State statute
- There are two sources from which authority concerning service credit is granted: the State Personnel and Pensions Article, Annotated Code of Maryland and the Code of Maryland Regulations (COMAR).

Please provide or paraphrase the statutory or rule language governing this issue.

- 24-51-501 C.R.S. and Colorado PERA Rule 5.10. Please note that the Colorado PERA Law and Colorado PERA Rules are posted on Colorado PERA's web site: www.copera.org
24-51-501 C.R.S. - Earned service credit
(1) Service credit is earned for periods of employment with an employer during which salary is received by such employee and contributions are made to association pursuant to the provisions of section 24-51-401 (1.7).
(2) 1 year of service credit is earned for 12 calendar months of employment for which contributions to the association are made, in which a member in each month earns salary greater than or equal to 80 times federal minimum wage hourly rate in effect at time of service. A member employed in a position in which the employment pattern covers a period of at least 8 months but less than 12 months per year shall earn 1 year of service credit if at least 8 months of service credit are earned during months in which member is employed during the year.
(3) Earned service credit for periods of employment which do not meet requirements described in subsection (2) of this section shall be determined by ratio of actual salary received to 80 times federal minimum wage hourly rate in effect at time of service and ratio of number of months for which contributions are remitted to number of months required for 1 year of service credit.
(4) Earned service credit shall be recorded on an annual basis. (5) Earned service credit shall not extend beyond the date of death of a member.
Colorado PERA Rule 5.10 - Earned Service Credit
A. Employment Pattern of Less Than 12 Months: A member who is employed in a position in which the employment pattern covers at least 8 months but less than 12 months per year shall have service credit for each month based on: (1) The ratio of actual salary received during a month to 80 times federal minimum wage hourly rate in effect at the time of service, and (2) The ratio of 12 months to 8 months service credit for a period of 12 consecutive months may not exceed one year.
B. Combinations of Employment Patterns: Service credit for any combination of traditional, academic year or seasonal employment patterns occurring within one year will be calculated separately and combined for the annual total. Service credit for any period of 12 consecutive months may not exceed one year except for overlaps, which occur due to changes in employment patterns.
- Effective July 1, 1977, full-time service is defined as one hundred twenty or more days of school service during the school year. If less than one hundred twenty days, such service shall be prorated on the basis of one hundred eighty days.”
- ETF 10.03 (3) "For purposes of s. 40.02 (17), Stats., the full-time equivalent of one year of creditable service for a teacher, as defined in s. 40.02 (55), Stats., who is not an executive participating employee, as defined in s. 40.02 (30), Stats., is 1,320 hours and for all other participating employees the full-time equivalent of one year of creditable service is 1,904 hours."
- § 25-11-109. Creditable service.
In the computation of membership service or prior service under the provisions of this article, the total months of accumulative service during any fiscal year shall be calculated in accordance with the schedule as follows: ten (10) or more months of creditable service during any fiscal year shall constitute a year of creditable service; seven (7) months to nine (9) months inclusive, three-quarters (3/4) of a year of creditable service; four (4) months to six (6) months inclusive, one-half-year of creditable service; one (1) month to three (3) months inclusive, one-quarter (1/4) of a year of creditable service. In no case shall credit be allowed for any period of absence without compensation except for disability while in receipt of a disability retirement allowance, nor shall less than fifteen (15) days of service in any month, or service less than the equivalent of one-half (1/2) of the normal working load for the position and less than one-half (1/2) of the normal compensation for the position in any month, constitute a month of creditable service, nor shall more than one (1) year of service be creditable for all services rendered in any one (1) fiscal year; however, for a school employee, substantial completion of the legal school term when and where

the service was rendered shall constitute a year of service credit for both prior service and membership service. Any state or local elected official shall be deemed a full-time employee for the purpose of creditable service for prior service or membership service. However, an appointed or elected official compensated on a per diem basis only shall not be allowed creditable service for terms of office.

- 47-4-60. Amount of contributions; manner of payment.
(a) Each member shall contribute \$4.00 monthly as the employee contribution toward the cost of the retirement system. Each local unit of administration shall deduct such amount each month from the compensation of each of its employees who is a member of the retirement system and pay the amounts so deducted to the board. The board shall specify by rules and regulations the time and manner such amounts shall be paid to it.

(b) The employer contributions toward the cost of the retirement system shall be as actuarially determined and approved by the board; and, in making such determination, each local unit of administration shall supply the board with such information at such times and in such manner as the board shall specify by rules and regulations. The amounts determined as the employer contributions shall be certified to the director of the Office of Treasury and Fiscal Services at such times as the board shall specify by rules and regulations. It shall be the duty of the director of the Office of Treasury and Fiscal Services to pay to the board, from funds appropriated or otherwise available to the retirement system, the amounts so certified by the board. All employer contributions shall be irrevocable and may be used only for the exclusive benefit of members or their beneficiaries.

47-4-80. Determination of membership service; prior service credit and prior service certificate; creditable service; credit for military service; credit for membership in Teachers Retirement System.

a) The board shall fix and determine by appropriate rules and regulations how much service in any year is equivalent to one year of membership service, but in no case shall more than one year of service be creditable for all service in one calendar year. In developing rules and regulations to determine how much service in any year is equivalent to one year of membership service, the board shall be guided by the nature of the employment being considered and the number of months, weeks, days, and hours normally worked to carry out the normal duties associated with the employment. Service rendered for a regular school year shall be equivalent to one year of service in any case. See above (#2) for Board Ruling.

- The Ohio statute is ORC 3307.53 and follows:
The state teachers retirement board shall credit a year of service to any teacher participating in the plan described in sections 3307.50 to 3307.79 of the Revised Code who is employed on a full-time basis in a school district for the number of months the regular day schools of such district are in session in said district within any year. The board shall adopt appropriate rules and regulations for the determination of credit for less than a complete year of service, and shall be the final authority in determining the number of years of service credit. The board shall credit not more than one year for all service rendered in any year.

If concurrent contributions are made to two or more retirement systems, except in the case of retirement as provided in section 3307.351 [3307.35.1] of the Revised Code, service credit shall be on the basis of the ratio that contributions to this system bear to the total contributions in all such systems.

The board shall adopt rules for the purpose of determining the number of years or partial years of service credit to be granted to a member under section 3307.88 of the Revised Code. The amount of service credit shall be based on the member's length of participation in and contribution to a

plan established under section 3307.81 of the Revised Code. The board shall be the final authority in determining the amount of service credit.

The STRS Ohio Board Rule is:

3307:1-2-01 Service credit.

(A) As used in section 3307.53 of the Revised Code and this rule:

(1) "Full-time service" means employment as a teacher under a contract that:

(a) Requires teaching service that begins and ends on either:

(i) The first and last day of a year consisting of three hundred sixty-five days; or

(ii) The first and last day of a school year of at least one hundred eighty days or three quarters; and

(b) Provides compensation in an amount equal to the rate paid under an employer's overall salary schedule for teachers of the same experience teaching the entire day for every day of the school year. College and university teachers must be employed under a contract that provides compensation equal to the rate paid to other teachers of the same experience teaching the designated full-time equivalent workload.

(2) "Part-time service" means employment on any basis other than those identified in paragraph (A)(1) of this rule.

(B) Full-time service:

(1) One hundred twenty or more days or two quarters of contributing service as a teacher for a single employer constitutes one year of service credit to be used in determining total credit for retirement purposes.

(2) If less than one hundred twenty days of teaching, the annual service credit will be determined in accordance with paragraph (C) of this rule.

(C) Part-time service:

(1) If a teacher has taught for one employer for at least ninety days or five hundred hours in a year, service credit shall be calculated as follows, provided that the employment relationship has been in effect for a period of time at least equal to one hundred twenty days of that school year:

(a) If total compensation for the year is in an amount at least equal to the first step of the state minimum salary schedule, annual service credit shall be one year.

(b) If total compensation for the year is in an amount less than the first step of the state minimum salary schedule, annual service credit shall be the greater of:

(i) Actual days of service divided by one hundred eighty; or

(ii) Hours of service divided by one thousand, but only if the actual number of days of service is not available from the employer's records; or

(iii) Actual compensation for the year divided by the amount specified as the first step of the state minimum salary schedule.

(2) If a teacher has taught for one employer for less than ninety days or five hundred hours in a year:

(a) Service credit will be determined by dividing the number of days or partial days for which compensation was paid for actual teaching service rendered by one hundred eighty.

(b) If actual number of days or partial days taught is not available from payroll records and the teacher is compensated for hourly service, service credit will be determined by dividing the number of hours for which compensation was paid by one thousand.

(3) If actual number of days or partial days taught is not available from payroll records and the teacher is compensated for per cent based salaried service, service credit granted on a contract which is issued on per cent of full-time employment as a teacher will be determined in accordance with the actual contract percentage averaged over three quarters during the year,

except that one full year of service credit will be granted when such employment exceeds sixty-six per cent averaged over three quarters during the year.

(D) Supplemental salaried service: compensation received as a result of reimbursement from a contracted third party or agency for supplemental services rendered in addition to the full-time contracted work period or workload shall not be subject to contributions to the state teachers retirement system as provided in division (B) of section 3307.01 of the Revised Code and section 3307.26 of the Revised Code.

(E) Non-teaching periods: service credit granted for contribution paid during non-teaching periods authorized in sections 3307.77 and 3345.28 of the Revised Code shall be determined by the amount of contribution actually paid divided by the amount of contribution the member would have paid for full-time employment if the non-teaching period had not occurred.

(F) Credit for teaching service in and after September 1971 previously reported for all active members on the date of this amendment of this rule may be recalculated in accordance with this rule. Credit for part-time salaried service earned prior to September 1971 may be evaluated and recalculated in accordance with the versions of this rule in effect between December 23, 1976 and the effective date of this amendment.

- s. 121.021(17), Florida Statutes
(17)(a) "Creditable service" of any member means the sum of his or her past service, prior service, military service, workers' compensation credit, leave-of-absence credit and future service allowed within the provisions of this chapter if all required contributions have been paid and all other requirements of this chapter have been met. However, in no case shall a member receive credit for more than a year's service during any 12-month period. Service by a teacher, a nonacademic employee of a school board, or an employee of a participating employer other than a school board whose total employment is to provide services to a school board for the school year only shall be based on contract years of employment or school term years of employment, as provided in chapters 122 and 238, rather than 12-month periods of employment.
(b) For purposes of the definition of "creditable service," monthly service credit under the Florida Retirement System and existing state systems shall be awarded as follows:
 1. One month of service credit shall be awarded for each month of service performed prior to July 1, 1974.
 2. One month of service credit shall be awarded for each month of service performed on and after July 1, 1974, in which the member was paid a salary of \$100 or more. If the member was paid less than \$100 during a month of employment, the service credit for that month shall be a fraction of one month of credit, such fraction to be determined by dividing the actual salary by \$100.
 3. One month of service credit shall be awarded for each month of service performed on and after July 1, 1979, for which the member was paid a salary of \$250 or more, including any amount which was set aside for participation in a deferred compensation plan. If the member was paid less than \$250 during a month of employment, the service credit for that month shall be a fraction of one month of credit, such fraction to be determined by dividing the actual salary payment by \$250.
 4. On and after July 1, 1985, one month of service credit shall be awarded for each month salary is paid for service performed.
- 80-3-7. Participating service; recording of; compensation. Participating service shall be recorded for a member for each calendar quarter for which contributions based on compensation for service are reported by the employer. No more than one quarter of credit shall be given for any calendar quarter: Provided, This rule shall not modify or change the provisions of rule and regulation 80-3-4. (Authorized by K.S.A. 74-4909; effective Jan. 1, 1966.)

74-4913. Credited service; prior service credit; participating service credit.

(2) Participating service shall be credited as follows: (a) A member shall receive credit for participating service with a participating employer in accordance with the rules and regulations established by the board of trustees, except that no more than one calendar quarter of participating service shall be credited for any employment within any one calendar quarter; (3) In determining the number of years of credited prior service or participating service a fractional year of six months or more shall be considered as one year and a fractional year of less than six months shall be disregarded.

- When determining the service credit equivalent of one year of service the system shall consider: the nature and type of member employment and the employer's full-time requirements; the number of hours worked during a calendar year based on the schedule specified in the statute on monthly service credit; and any other relevant information enabling the system to make a determination.
- § 20962. Full-time Service—Basis of Employment
One year of service credit shall be granted for service rendered and compensated in a fiscal year in full-time employment for any of the following:
 - (a) One academic year of service for persons employed on an academic year basis by the University of California, the California State University system, or school employees who are certificated members, under terms and conditions prescribed by the board.
 - (b) Ten months of service for persons employed on a monthly basis.
 - (c) Two hundred fifteen days of service after June 30, 1951, and 250 days prior to July 1, 1951, for persons employed on a daily basis.
 - (d) One thousand seven hundred twenty hours of service after June 30, 1951, and 2,000 hours prior to July 1, 1951, for persons employed on an hourly basis.
 - (e) Nine months of service for state employees represented by State Bargaining Unit 3 and subject to the 9-12 pay plan or leave plan, provided a memorandum of understanding has been agreed to by the state employer and the recognized employee organization to become subject to this subdivision. A fractional year of credit shall be given for service rendered in a fiscal year in full-time employment for less than the time prescribed in this section.
(Added by Stats. 1945, Ch. 123; amended by Stats. 1951, Ch. 612; repealed and added by Stats. 1974, Ch. 666; amended by Stats. 1981, Ch. 737; by Stats. 1985, Ch. 176, effective 7/8/85; by Stats. 1986, Ch. 637; and by Stats. 1992, Ch. 1372; repealed and added by Stats. 1995, Ch. 379; amended by Stats. 2000, Ch. 1030.)
- NRS 286.501 (2) “Employment for a part of a school year is credited on a ratio of one and one-third days for each day worked, but credit may not be given in advance or until the appropriate period has expired.”
Policy 5.6 states in part, “Employment for a part of a school or academic year is credited on a ratio of one and one-third days for each day worked. Credit shall not be given in advance or until the appropriate period has expired...”
- The Code of Virginia states: §51.1-141 Service equivalents - The Board shall determine how much service in any month is the equivalent of a month of service or how much service in any year is the equivalent of a year of service. The Board shall not allow more than one year of service credit for all service rendered in any period of twelve consecutive months. Our Board of Trustees has approved the attached policy to be used in crediting service.
- 22701. (a) Service performed prior to July 1, 1972, shall be credited according to the provisions of law in effect at the time service was performed.
(b) Creditable service performed on or after July 1, 1972, and credited under the Defined Benefit Program, shall be credited in the proportion that the member’s creditable compensation for that service bears to the member’s compensation earnable
- MN Statutes, Section 353.01, subdivision 16:

(a) (1) service during years of actual membership in the course of which contributions were made, period made in lieu of salary deductions;

(a) (6) an authorized temporary layoff ... limited to three months allowable service per authorized temporary layoff in one calendar year...

- 35 IAC 1.2-3-3 School Employees

Sec. 3. A member who is employed in a PERF covered position by a school corporation, state school, university, school city or town, or school corporation shall receive one (1) year of service credit if employed during the full regular school term or contract period for that member's position. Nothing less than full compliance with this rule will give such year of creditable service.

- For noncertified employees of school boards, for service on and after July 1, 2000, at the close of each fiscal year, the retirement system shall add service credit to the account of each employee who made contributions to his or her account during the year. Employees shall be entitled to a full year of service credit if their total paid calendar days were not less than one hundred eighty (180) calendar days for a regular school or fiscal year. In the event an employee is paid for less than one hundred eighty (180) calendar days, the employee may purchase credit according to administrative regulations promulgated by the system. In no case shall more than one (1) year of service be credited for all service performed in one (1) fiscal year. Employees who complete their employment contract prior to the close of a fiscal year and elect to retire prior to the close of a fiscal year shall have their service credit

- Section 9-1-840, "the Board shall fix and determine by appropriate rules and regulations how much service in any year is equivalent to one year of service, but in no case shall more than one year of service be creditable for all services rendered in one year. Service rendered for the regular school year in any district shall be equivalent to one year's service." The term "Board" means "the Budget and Control Board which shall act under the provisions of this chapter through its Division of Retirement Systems."

Authority is given to the Board to Adopt Regulations Under §21-110 (a) of the SPP, Ann Code MD.

Retirement System

Under §22-302 (c) of the SPP, Ann Code MD, a member is entitled to receive:

(1) 1 year of service credit for:

- (i) employment for the normal working time in a year for the member's position; or
- (ii) regular part time employment for a calendar year

(2) 1 month of service credit for employment for a month or part of a month if a member contribution is made in the month.

Pension System

Under §23-309 (b) (3) of the SPP, Ann Code MD:

(i) The Board of Trustees shall adopt regulations to determine for any fiscal year the amount of creditable service that equals the eligibility service for a member who has completed less than the normal hours of employment for the member's position

(ii) The normal hours of employment for a position equal the minimum number of hours to be completed by a full time employee serving in the member's position

(iii) The creditable service recognized for a fiscal year may not be less than the eligibility service for the member multiplied by a fraction not to exceed 1 that has

1. as its numerator, the number of hours of employment as a member that the member has completed during the year

2. as its denominator, the normal hours of employment for the member's position

Under Title 22.05.02.01, COMAR:

B. A member or former member of the Employees' Pension System, Employees Retirement System, Teachers' Pension System or Teachers' Retirement System shall receive 1 year of creditable service for each year that the member or former member worked on a 10 month school year basis.

C. At retirement or on receipt of a vested allowance, the creditable service of a member or former member shall be pro-rated if the member or former member:

- (1) Participated in the Employees' Pension System or the Teachers' Pension System; and
- (2) Worked less than the minimum number of hours to be completed by a full time employee serving in the member's position.