

§17763. Teachers in private, parochial and other schools

1. Parochial school or public or private academy. A member who taught in a parochial school or in a public or private academy may purchase up to 10 years of service credit for that service under the following conditions.

A. The member must have taught in a school approved by the Department of Education or the education department of another state while holding an appropriate teaching certificate. [PL 1991, c. 558, §1 (AMD).]

B. The member must have 20 years of creditable service as a state employee or teacher in this State. [PL 1991, c. 558, §1 (AMD).]

C. The member must, before any retirement benefit becomes effective for that member, make contributions into the Members' Contribution Fund, for the years of private or parochial school teaching on the same basis as the member would have made contributions had the service been as a state employee or teacher in this State, including interest at a rate to be set by the board not to exceed regular interest by 5 or more percentage points. The member's earnings for the years of private or parochial school teaching must be assumed to have been the same as the average salary for teachers in this State as determined by the Department of Education for each of the years when the private or parochial school teaching took place. Interest must be computed beginning at the end of the year when those contributions would have been made, if the service had been as a state employee or teacher in this State, to the date of payment. Payment must be made by a single direct payment or annual direct payments to the State Employee and Teacher Retirement Program in accordance with section 17701, subsection 4. [PL 2007, c. 491, §138 (AMD).]

D. The member must have begun membership before January 1, 1976. [PL 1991, c. 558, §1 (NEW).]

E. The member's last 10 years of creditable service before the date of retirement must be as a state employee or teacher in this State. [PL 1991, c. 558, §1 (NEW).]

F. Upon complete payment of the contributions under paragraph C, the member must be granted service credit for the period of time for which the contributions have been made. Upon making partial payment of the contributions under paragraph C, the member must be granted service credit on a pro rata basis in accordance with rules adopted by the board. [PL 1991, c. 558, §1 (NEW).]
[PL 2007, c. 491, §138 (AMD).]

2. Other schools and programs.

[PL 1993, c. 349, §19 (RP).]

3. Applicability.

[PL 1987, c. 148 (RP).]

4. Alternative. In the determination of the retirement benefit under this Part, if service credit for private or parochial school teaching is not allowed under subsection 1 based upon the member's not meeting the requirements of subsection 1, paragraph B or D, additional service credit for private or parochial school teaching is allowed for any member who meets the requirements of subsection 1, paragraphs A and E, if the member, before any retirement benefit becomes effective for that member, pays into the Members' Contribution Fund, by a single direct payment or annual direct payments to the State Employee and Teacher Retirement Program, an amount that, together with regular interest on that amount, is the actuarial equivalent, at the effective date of the retirement benefit, of the portion of the retirement benefit based on the additional creditable service.

Annual payments must be made in accordance with section 17701, subsection 4.

A. Additional amounts paid under this subsection become a part of the members' accumulated contributions. [PL 1993, c. 387, Pt. A, §10 (NEW).]

B. If any retirement benefit becomes effective before the completion of the payment under this subsection, the member is entitled to service credit for that portion of the additional creditable service that the total amount of payments actually made, plus regular interest on those payments to the date the retirement benefit becomes effective, bears to the actuarial equivalent of the total portion of the retirement benefit based on the additional creditable service. [PL 1993, c. 387, Pt. A, §10 (NEW).]

[PL 2007, c. 491, §139 (AMD).]

SECTION HISTORY

PL 1985, c. 801, §§5,7 (NEW). PL 1987, c. 148 (AMD). PL 1989, c. 700, §A26 (AMD). PL 1989, c. 709, §2 (AMD). PL 1989, c. 710, §§10,11 (AMD). PL 1991, c. 558, §1 (AMD). PL 1993, c. 349, §19 (AMD). PL 1993, c. 387, §A10 (AMD). PL 2007, c. 491, §§138, 139 (AMD).

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