**§17768. Service credit for teachers**

A member who is a teacher and who experiences a reduction in income from an extracurricular or cocurricular position due to circumstances related to coronavirus disease 2019, referred to in this section as "COVID-19," may purchase service credit for the period during which the extracurricular or cocurricular position was eliminated or otherwise unavailable under the following conditions. [PL 2021, c. 225, §3 (NEW).]

**1. Eligibility requirements.**  A teacher may purchase service credit under this section only if:

A. During the 12 months preceding the start of the period of the service credit, the teacher received income from employment in an extracurricular or cocurricular position that was eliminated or otherwise unavailable during the period from January 1, 2020 to July 1, 2021 due to circumstances related to COVID-19; and [PL 2021, c. 225, §3 (NEW).]

B. The teacher is in the final 3 years of service during the period from January 1, 2020 to July 1, 2021. [PL 2021, c. 225, §3 (NEW).]

[PL 2021, c. 225, §3 (NEW).]

**2. Limit on service credit.**  The additional service credit under this section may be purchased only for the period from January 1, 2020 to July 1, 2021.

[PL 2021, c. 225, §3 (NEW).]

**3. Payment.**  A member purchasing service credit under this section must, before any retirement benefit becomes effective, pay into the Members' Contribution Fund by a single 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 service credit purchased under this section. Payments must be made as provided in section 17701, subsection 4.

If any retirement benefit becomes effective before the completion of the payment under this subsection, the member is entitled to 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 2021, c. 225, §3 (NEW).]

**4. Limitation on use of purchased service credit.**  Notwithstanding any provision of law to the contrary, service credit purchased under this section may be used only for the purpose of increasing the amount of a member's service retirement benefit by inclusion of the purchased service credit and may not be used to establish a member's qualification for a service retirement benefit.

[PL 2021, c. 225, §3 (NEW).]

SECTION HISTORY

PL 2021, c. 225, §3 (NEW).

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