

**161.545 Contributions and service credit for substitute service, part-time service, or leave of absence -- Contributions not to be picked up -- Purchases of service credit by individuals becoming members on or after July 1, 2008, for leaves of absence for health, child-rearing, and educational improvement reasons.**

- (1) Members may make contributions and receive service credit for substitute, part-time, or any service other than regular full-time teaching as provided in the administrative regulations of the board of trustees if contributions were not otherwise made as a result of the service. Members placed on leave of absence during a period of full-time employment as defined in KRS 161.220(21) may make contributions and receive service credit for this leave only if contributions are made by the end of the fiscal year next succeeding the year in which the leave was effective as provided in administrative regulations promulgated by the board of trustees. Contributions permitted after August 1, 1982, shall not be picked-up pursuant to KRS 161.540(2).
- (2) Active contributing members of the Teachers' Retirement System, or former members who are currently participating in a state-administered retirement system, who were granted leaves of absence during a period of full-time employment as defined in KRS 161.220(21) since July 1, 1964, for reasons of health as defined under the Federal Family Medical Leave Act of 1993, 29 U.S.C. secs. 2601 et seq., child rearing, or to improve their educational qualifications, and did not purchase the leave of absence as provided in subsection (1) of this section may obtain credit for the leave of absence as provided under the administrative regulations of the board of trustees and under the following conditions:
  - (a) The leave of absence shall be verified by a copy of the board of education minutes which granted the leave of absence or by other documentation that was generated contemporaneously with the leave that is determined by the retirement system to reasonably establish that a leave of absence was granted; and
  - (b) The member shall contribute the required percentage based on the salary received for the year immediately preceding the leave of absence plus interest at the rate of eight percent (8%) compounded annually from the beginning of the school year following the year of the leave of absence, and by depositing in the state accumulation fund an amount equal to this total.
  - (c) The member shall receive credit for no more than two (2) years under the provisions of this subsection.
- (3) Contributions permitted under this section after August 1, 1982, shall not be picked-up pursuant to KRS 161.540(2).
- (4) Notwithstanding any other provisions of this section to the contrary, purchase of service credit under subsection (2) of this section for individuals who become members on or after July 1, 2008, shall be purchasable only at the full actuarial cost.

**Effective:** June 27, 2008

**History:** Amended 2008 (1st Extra. Sess.) Ky. Acts ch. 1, sec. 35, effective June 27, 2008. -- Amended 2008 Ky. Acts ch. 78, sec. 10, effective July 1, 2008. -- Amended 2004 Ky. Acts ch. 121, sec. 11, effective July 1, 2004. -- Amended 2002 Ky. Acts ch.

275, sec. 17, effective July 1, 2002. -- Amended 1998 Ky. Acts ch. 515, sec. 7, effective July 1, 1998. -- Amended 1996 Ky. Acts. ch. 259, sec. 1, effective July 15, 1996; and ch. 359, sec. 9, effective July 1, 1996. -- Amended 1994 Ky. Acts ch. 369, sec. 13, effective July 1, 1994. -- Amended 1992 Ky. Acts ch. 192, sec. 8, effective July 1, 1992. -- Amended 1990 Ky. Acts ch. 442, sec. 10, effective July 1, 1990; and ch. 476, Pt. V, sec. 515, effective July 13, 1990. -- Amended 1988 Ky. Acts ch. 363, sec. 11, effective July 1, 1988; and ch. 373, sec. 3, effective July 15, 1988. -- Amended 1986 ch. 440, sec. 9, effective July 1, 1986. -- Amended 1984 Ky. Acts ch. 253, sec. 16, effective July 1, 1984; and ch. 302, sec. 5, effective July 13, 1984. -- Amended 1982 Ky. Acts ch. 166, sec. 12, effective July 15, 1982. -- Amended 1980 Ky. Acts ch. 206, sec. 6, effective July 1, 1980. -- Amended 1978 Ky. Acts ch. 152, sec. 9, effective March 28, 1978. -- Amended 1974 Ky. Acts ch. 395, sec. 12, effective July 1, 1974. -- Amended 1968 Ky. Acts ch. 136, sec. 8. -- Created 1960 Ky. Acts ch. 44, sec. 14.