# Rules of Retirement Systems

## Division 10—The Public School Retirement System of Missouri

## Chapter 4—Membership and Creditable Service

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PURPOSE: This rule sets forth procedures for complying with sections 169.010–169.050, RSMo relating to membership in the retirement system.

(1) Membership in the retirement system is required by law, and each member shall complete and file with the board of trustees a membership record. This record shall be filed within fifteen (15) days following the first employment of a member in a district included in the retirement system; and it shall be an obligation of the employer to see that the member completes the record, to certify to the employment of the member in the district and to see that the record is properly filed with the board of trustees.

(2) Employers will remit twice the amount of contributions withheld from all persons employed by them who meet the requirements for membership, as provided by sections 169.010(17), 169.130, 169.135 and 169.140, RSMo. Errors by employers in reporting of eligibility for membership, assigning of employees, and in remitting of contributions will be corrected retroactively, provided the employer certifies that an error was made, provides evidence adequate to support the correction, and remits any balance due from the employer and employee. If the employer has overremitted, the amount of such overpayments will be refunded to the employer.

(3) Any refund of contributions remitted in error for a member or an employee shall include the total interest, if any, which was credited to those contributions by the retirement system. Any refund of matching employer contributions required in such an instance shall be equal to the total amount paid to the member or employee, including interest. Any correcting remittance of contributions for a member shall include the total interest, if any, which would have been credited to those contributions by the retirement system had the contributions been remitted on a correct and timely basis. Any matching employer contribution remitted in such an instance shall be equal to the total amount remitted for the member, including interest.

(4) Effective July 1, 1995, employment on a full-time basis is defined as employment for a definite period of time for the full school year, or such fraction of the year as may be specified in the employment agreement, in which either—a) the employee carries at least a standard or normal program of work commensurate with the position and which requires the employee to serve the full school day for twenty (20) school days per month or such other number of days as may constitute a month; or b) the employee serves at least the same number of hours in the school year as required of those employees identified in a) of this section. Membership eligibility and credit granted prior to July 1, 1995, will not be affected by this definition. Any person whose employment is full-time as defined herein and is thus eligible as of July 1, 1995, for coverage under this system, and which employment prior to July 1, 1995, required membership in the Nonteacher School Employee Retirement System of Missouri, may make an irrevocable election for continued membership under the Nonteacher School Employee Retirement System for the duration of employment in the same position with the same employer, if the election is made in writing and filed with the board of trustees by September 30, 1995. If the election is not filed by that date, the employee shall participate as of July 1, 1995, in this system because of that employment as long as the person remains eligible for membership under section 169.010(16), RSMo. (For guidance concerning full-time employees of institutions of higher education, see section 169.140, RSMo.)

(5) Proof of date of birth shall be established by submission of birth certificate or a certified copy thereof, issued by the Bureau of Vital Statistics of the state in which the member was born. A certified copy of the action of a court of record will be accepted in lieu of a birth certificate. If it is impossible for the member to secure a birth certificate, documentary evidence to be evaluated by the board of trustees may be submitted in lieu of the birth certificate.

(6) Special Requirements—Certificates for Colleges, Universities and Agencies.

(A) In determining credit for prior service, employment on a full-time basis for which public monies have been paid by employing agencies will be accepted as prima facie evidence that the person so employed met the eligibility requirement of being duly certificated under the laws governing the certification of teachers.

(B) In determining eligibility for membership and membership credit, the board will satisfy itself—1) as to employment being on an eligible basis; and 2) as to the member being duly certificated under the laws governing the certification of teachers.

(C) It is not the function of the board of trustees to pass on the legality of employment or the conditions under which certificates have been issued. If a person who is teaching in the schools designated in the Retirement Act meets the eligibility requirements, the person is a member.

(7) Members of State-Wide Educational Agencies—The employer of any person eligible for membership in the retirement system under the provisions of subsection 2 of section 169.130, RSMo shall furnish to the board of trustees a certified copy of a resolution adopted by the governing body responsible for the administration of the organization before any such person shall be considered eligible for membership. This resolution shall request the board of trustees to grant membership to the certificated employees of the organization who are now or may become eligible for membership and shall indicate that the governing body will assume full responsibility for the withholding of contributions from the salaries paid to such persons and for the remittance of contributions to the retirement system. This section of this rule applies only to the teacher system.


16 CSR 10-4.010 Membership Service Credit

PURPOSE: This rule sets forth the manner in which credit is to be earned for full-time or part-time service in employment covered by the retirement system.

(1) Membership service credit for full-time employment will be calculated based on the following ratio beginning July 1, 1997: The actual compensation received by the member for the school year divided by the annual compensation expected to be paid for that full-time position for a complete school year, as reflected on the beginning of the year report from the employer (or as later amended). Both the numerator and denominator will be determined without regard to the career ladder and medical benefits that are otherwise included in compensation. Credit will be calculated to the nearest tenth of a year. Not more than one (1) year of membership service credit will be allowed for any school year.
(2) Where credit is allowed by law for part-time employment, the credit will be calculated based on the following ratio beginning July 1, 1997: The actual compensation received by the member for the school year divided by the annual compensation that would be paid for that position on a full-time basis for a complete school year, as reflected on the beginning of the year report from the employer (or as later amended). Both the numerator and denominator will be determined without regard to the career ladder and medical benefits that are otherwise included in compensation. Credit will be calculated to the nearest tenth of a year. Not more than one (1) year of membership service credit will be allowed for any school year.

(3) When a member terminates membership in the retirement system before the end of a school year, the maximum credit that may be received for that school year will be calculated based on the portion of the school year completed before termination of membership. Provided, however, that the beneficiary of a deceased member may elect to have membership service credit calculated pursuant to section (1) of this rule if such beneficiary is eligible or would become eligible for benefits pursuant to section 169.070.3(2) or 169.075, RSMo. In no event will benefit payments commence prior to July 1 if the member is allowed one (1) year of membership service credit.


16 CSR 10-4.012 Payment for Reinstatement and Credit Purchases

PURPOSE: This rule sets forth the manner in which funds shall be paid to, credited and refunded by the retirement system for the reinstatement and purchase of membership service credit in the retirement system.

(1) Payments to reinstate or to purchase credit must be by cash, check, cashier's check, money order or bank draft payable to the School Retirement System of Missouri at par.

(2) Consistent with the Internal Revenue Code, the system will accept rollovers in payment for reinstatement and credit purchases provided the money is an "eligible rollover distribution" from one of the following:
- A 401(a) tax qualified plan (including a Keogh plan which meets additional requirements pertaining to owner-employees);
- A 401(k) profit sharing plan;
- A 403(a) qualified annuity plan;
- A 408(b) individual retirement account or a 403(b) individual retirement annuity, but only if the IRA is a conduit or "holding account" IRA or annuity containing amounts from a 401(a) qualified plan or a 403(a) annuity plan, and does not contain any other types of funds; therefore, an IRA which is established and/or funded with other monies is not an eligible rollover distribution;
- Such other plans or accounts as may be authorized as a source of eligible rollover distributions to the system under the Internal Revenue Code, provided that the system shall not be obligated to accept any distribution from any such authorized plan or account if the distribution would jeopardize the tax-qualified status of the system;
- The member, if the amount was distributed to the member from a qualified plan, is rolled over by the member to the system within sixty (60) days of that distribution, and the payment is accompanied by proof of rollover eligibility.

(3) If an "eligible rollover distribution" is used to reinstate or to purchase credit, the system will accept only an amount equal to or less than the balance due for the reinstatement or purchase.

(4) Prior to July 1 each year, the board of trustees shall establish a "purchase rate" of interest based upon the actuarily assumed annual rate of return on invested funds of the retirement system. The purchase rate shall apply to any amount due for reinstatement of credit or for the purchase of credit except as otherwise specified by law.

(5) Interest on an application to reinstate credit shall be charged from the date of refund to the member to the date of final payment to the system. Interest on an application to purchase credit shall be charged from the end of the school year in which each period of credit being purchased occurred to the date of final payment to the system. Interest shall be compounded as of each June 30 to the date of final payment.

(6) The total amount due at the date of application to reinstate credit or to purchase credit, including interest charges to that date, shall become the principal amount. If payment in full is made within the time period prescribed by law, the total amount of any payments made on the application will be credited to the member's accumulated contributions.

(7) The total amount paid for the service credit reinstated or purchased shall be credited to the member's accumulated contributions account at the close of the school year in which the application expires or the payment is made in full, or as of the effective date of the member's retirement or the member's date of death, as appropriate.

(8) A member electing to reinstate or purchase credit who wishes to extend payment for the credit over a period of time following the election may make payments at will during, but for no longer than, the period for payment established by law, and interest on the unpaid balance shall accrue monthly and shall be compounded annually at the purchase rate established by the board of trustees.

(9) If payment to reinstate or purchase all the credit for which the member applies is not completed within the period established by law, the amount paid will be—a) used to allow proportional credit where permissible, based on the relationship between the total principal due at application and the total of the payments applied to the principal, and the total amount paid will be credited to the member's accumulated contributions; or b)
Chapter 4—Membership and Creditable Service

16 CSR 10-4.012

PURPOSE: This rule sets forth provisions relating to the reinstatement or purchase of membership service credit in the retirement system.

(1) A member electing to reinstate or purchase membership service credit authorized by the laws governing the retirement system shall make the election to reinstate or purchase credit on a form provided by the retirement system and the reinstatement or purchase shall be effected through payment to the retirement system within the time period prescribed by law of the contributions due, together with interest computed at the purchase rate set by the board of trustees, in accordance with the provisions of 16 CSR 10-4.012.

(2) A member cannot elect to purchase or claim credit for services outside of a district included in this retirement system, or to reinstate credit previously earned in this retirement system, for which the member is receiving or for which the member may, without additional services, become eligible to receive a benefit from another retirement system. Any Federal Old Age, Survivor’s, Disability and Health Insurance benefits or credit established under the Social Security system because of the service, however, shall not affect the member’s right to reinstate or purchase the credit. A member cannot elect to purchase membership service credit from any source if the purchase would result in the member accruing more than one (1) year of membership service credit for any school year.

(3) A member who applies to reinstate or purchase membership service credit must provide reliable documentation sufficient to establish each element required to qualify for the proposed reinstatement or credit purchase. Where the credit being purchased is based on a period of employment or a period of service covered by a retirement system, the documentation must include confirmation by the employer or retirement system of the relevant facts.

(4) Once a member has filed an application to reinstate service credit, no additional application to reinstate credit may be filed until the period for payment under the initial application has expired or payment in full has been made. Once a member has filed an application to purchase service credit, no additional application to purchase the same type of credit may be made until the period for payment under the initial application has expired or payment in full has been made.

(5) Any credit earned for a period of leave under section 169.595, RSMo shall be secured only if the necessary contributions are remitted during the school year in which the leave period occurred and are accompanied by a statement from the employing district certifying the name of the member for whom the contributions are being remitted and that the member was either on sick leave in accordance with the sick leave provisions of the employer or was under Workers’ Compensation during the period of leave.

(6) The following provisions shall apply to a purchase of membership service credit for maternity or paternity leave under section 169.056, RSMo:

(A) A period of leave shall be considered maternity or paternity leave for which membership service credit may be purchased if:
   1. The leave was unpaid;
   2. The leave related to a natural birth, legal adoption, or terminated pregnancy by the member or the member’s spouse or significant other;
   3. The member was employed in a position covered by the retirement system at the time the leave relating to the initial natural birth, legal adoption, or terminated pregnancy began;
   4. The member provides a notarized affidavit signed by the member stating that the leave was maternity or paternity leave;
   5. The member provides a certified copy of a birth certificate, or certification of adoption, or physician’s certification of termination of pregnancy, which indicates that the event occurred within a reasonable time before or after the period of maternity or paternity leave began; and
   6. The member returns to employment in a position covered by the retirement system.

(B) The maternity or paternity leave for which membership service credit may be purchased shall terminate upon the member’s return to covered employment and may not exceed one (1) year for each natural birth, legal adoption, or terminated pregnancy.

(C) A member may elect to purchase some or all of the period of maternity or paternity leave for which the member is eligible, but a member may not purchase more than a total of four (4) years of membership service credit based on maternity or paternity leave over the member’s career.

(7) The purchase of membership service credit based on previous service earned under the Nonteacher School Employee Retirement System of Missouri shall be allowed on a pro rata basis utilizing the ratio between the total number of hours served within the school year for which credit is purchased and the total number of hours which would have been required for a full year’s term of employment if the position was or had been full-time. The employer(s) for whom the purchased service was rendered shall determine and certify to the retirement system the total number of hours of service which would have been required for a full year’s term of employment and the total hours of service actually rendered, unless that information is available from the records of the Nonteacher School Employee Retirement System. A determination of the credit allowable will be based upon the best documentation available.

(8) The following provisions shall apply to the purchase of creditable service under section 105.691, RSMo:

(A) A member may elect to purchase creditable service under section 105.691, RSMo only if the member had previously acquired...
creditable service in a retirement plan defined in that section for the employment to which the election applies; except that if the service did not meet the membership requirements of the employer’s retirement plan or the employer had no such retirement plan at the time the service was rendered, but the service would otherwise have met the membership requirements of this system as in effect when the election is made, the member shall be eligible to purchase such creditable service. The creditable service allowable shall be determined in accordance with the provisions of section 105.691, RSMo and the rules of the board of trustees; and

(B) A member who does not complete payment in full on an application to purchase creditable service pursuant to section 105.691, RSMo within the time limit prescribed by law may repay credit purchase service for that same period of employment. The member may apply within the limits of the law to purchase creditable service for any other period of employment for which application to purchase creditable service was not previously made.

(9) The purchase of creditable service pursuant to section 169.577, RSMo shall be administered as follows:

(A) Any member will be considered “within in five (5) years of being eligible to retire with a retirement allowance” if that person would be eligible to begin receiving a full or reduced retirement allowance from the public school retirement system, by virtue of accrual of five (5) or fewer years of creditable service or the passage of five (5) or fewer calendar years;

(B) The salary to be used in calculating the purchase cost for any member who is not employed in a position covered by the public school retirement system at the date of election to purchase credit shall be the salary for the last full year of creditable service with the public school retirement system prior to the date of election;

(C) The salary used in calculating the cost of creditable service purchased pursuant to section 169.577, RSMo, is not “compensation payable to a member” as that phrase is used in section 169.010(8), RSMo, and shall not be used in determining final average salary;

(D) Credit purchased shall be used for all purposes except vesting;

(E) Interest shall be charged on the unpaid balance of the purchase cost from the date of election until payment is made in full;

(F) A purchase shall be made only in increments of one-tenth (1/10) year and may not exceed four-tenths (4/10) year. Multiple elections are allowed, and a member may again elect to purchase credit for the same period of time for which the member previously applied but for which payment in full was not made within the time allowed by law; and

(G) If the total payments made within the time allowed by law are insufficient to purchase all the credit for which the member applied, proportional credit shall be allowed based upon the ratio between the amount due for the entire period for which election to purchase was made and the total amount of the payments applied to reduce the principal amount due, but only in increments of one-tenth (1/10) year.

(10) The following provisions shall apply when individuals are reemployed by a district pursuant to the Uniformed Services Employment and Reemployment Rights Act of 1994 (USERRA), and its successors:

(A) When the system is notified by either a district or a member of a period covered by USERRA, the system will obtain confirmation from the district of the period covered and the compensation that would apply;

(B) A period covered by USERRA will not be a break in service for purpose of termination of membership and will not count toward vesting, but not toward benefit calculation unless the member elects to pay required contributions as provided in this regulation;

(C) A member may elect, within five (5) years of reemployment, to pay the system the employee contributions the member would have made, using the contribution rates and salary that would have applied during the period, as required by USERRA;

(D) Where the member has elected to pay employee contributions under USERRA, the district reemploying the member is required under federal and state law to pay the contributions the employer would have paid, using the contribution rates and salary that would have applied during the period and interest on the contributions at the assumed rate of return on invested funds of the system;

(E) The employer shall pay the employer contributions and interest no later than the end of the school year following the year in which the employee files an election to make the employee contributions;

(F) Payment of employee contributions may be made over the period from the date of election to five (5) years after reemployment;

(G) If the member fails to complete payment of the employee contributions during the period allowed, proportional credit shall be allowed based on the ratio between the amount due for the entire period and the total amount of the payments made and to the nearest tenth of one year with any payments purchasing less than one-tenth (0.1) year being refunded, and the employer contributions and interest shall be adjusted accordingly; and

(H) The maximum creditable service that may be allowed pursuant to USERRA is five (5) years.

(11) A member electing to purchase membership service credit for service in the armed forces shall receive one (1) year of credit for each twelve (12)-month period of such service. For any such period of service in the armed forces of less than twelve (12) months, the member shall receive proportion-al credit computed to the nearest tenth of a year; provided that, if the member entered on active duty in the armed forces no later than the date on which the member’s services were to have begun under an employment agreement with a district included in the retirement system and if the total period of active military service that year would have entitled the member to a year of creditable service had that service been rendered in that position with the district, the member shall be entitled to a full year of membership service credit for the period of service. No more than one (1) year of membership service credit shall be allowed for service in the armed forces or for a combination of service in the armed forces and actual service in a district included in the retirement system, for any one (1) school year.

(12) Unless expressly authorized, membership service credit purchased under the laws governing the retirement system cannot be used to establish eligibility for benefits under sections 169.060 and 169.075, RSMo, but such purchased credit may be used in computing the value of any benefits to which a member would otherwise qualify under those sections.

(13) The purchase of any membership service credit authorized by the laws governing the retirement system which is not specifically addressed in these rules shall be conducted in accordance with and limited by the applicable provisions of law.


16 CSR 10-4.016 Withdrawals

PURPOSE: This rule sets forth the procedures for withdrawal of a member’s contributions, including interest, in accordance with the provisions of sections 169.035 and 169.050, RSMo and the restrictions for the purchase or reinstatement of creditable service with this retirement system for members who made elections under the provisions of sections 104.342 and 104.372, RSMo.

(1) If a member withdraws from the system, the member shall be paid the full amount due within sixty (60) days of the establishment of the withdrawal; provided, however, that a member may not make application for withdrawal of contributions until thirty (30) days have elapsed after termination of covered employment. See 16 CSR 10-6.080(1) for the nonteacher system.

(2) If a member who has withdrawn or has been refunded contributions and thereby forfeited creditable service again becomes a member of the system, and elects prior to retirement to reinstate all or a portion of the creditable service forfeited in accordance with 16 CSR 10-4.012 and 16 CSR 10-4.014, the relevant portion of the previous service shall be reinstated and the payments credited to the member’s accumulated contributions.

(3) Any member who elected under the provisions of section 104.342, RSMo to remain a member of the Public School Retirement System of Missouri and who elects to reinstate creditable service previously forfeited at withdrawal, to purchase credit for services in another Missouri retirement system or in another state, to purchase credit for services in the armed forces, or to purchase credit for a period of leave, shall be subject to the same legal and regulatory requirements as any other member, including a requirement to pay the amount due for that credit as prescribed by law and the rules of the board of trustees.

(4) No member who previously elected under the provisions of section 104.342 or 104.372, RSMo to secure creditable prior service with the Missouri State Employees’ Retirement System for creditable service previously forfeited at withdrawal from this retirement system may elect to reinstate that creditable service with this retirement system.

(5) A member who has made additional deposits under section 169.035, RSMo and who elects to withdraw the total of such deposits in accordance with the provisions of that section shall receive payment in full of the total amount due (including any interest authorized by law) within sixty (60) days of the date on which the application was filed.


16 CSR 10-4.020 Prior Service Credit

PURPOSE: This rule sets forth the procedures for qualifying prior service credit as provided in section 169.050, RSMo.

(1) On a form supplied by the board of trustees, each member claiming prior service credit shall file with the board of trustees a statement of all services performed by him/her in the public schools of Missouri prior to July 1, 1946, and services rendered outside of this state prior to July 1, 1946, for which credit is claimed, and the services shall be listed separately by years.

(2) All claims for prior service credit by members for services in Missouri, but not to exceed thirty (30) years, shall be verified by any of the following records: a statement from a school or county official having custody of the records; when no official records are existent for service claimed, verification of services may be made by affidavits from not fewer than two (2) persons having first-hand knowledge of the service, preferably persons who served with the individual or who were members of the board of directors of the district at the time; submission to the board of trustees of the original duly executed teacher’s contract made at the time of the service, with a sworn statement as to the fulfillment of the contract (see 16 CSR 10-6.050(1)–(4) for the nonteacher system).

(3) The member shall be responsible for the verification of the service outside of this state for which credit is claimed and the verification shall be made in the following manner: by means of affidavits completed with information obtained from school records by the custodian of the records; by means of affidavits completed with information obtained from the records of a retirement system; when no records are existent from which a verification of the claimed service can be obtained, by means of affidavits completed by two (2) or more persons having a first-hand knowledge of the service or by submission of the original duly executed teacher’s contract made at the time of the service and with a sworn statement as to the fulfillment of the contract.

(4) In determining prior service credit, the minimum time for which credit for one (1) year’s service shall be granted shall be as follows:

(A) Services rendered prior to July 1, 1909 shall be based on the legal school term of six (6) months or one hundred twenty (120) days, and service in any one (1) school year of five (5) months or one hundred (100) school days shall be counted as one (1) year of service;

(B) Services subsequent to June 30, 1909 shall be based on the legal school term of eight (8) months or one hundred sixty (160) days, and services in any one (1) school year of seven (7) months or one hundred forty (140) days shall be counted as one (1) year of service;

(C) Instances not covered under subsection (4)(A) or (B) of this rule shall be determined by the board of trustees upon the facts of each case;

(D) Service in excess of the minimum number of school days in any one (1) school year, as set forth in this rule, shall not count toward prior service credit in any other school year; and

(E) Prior service credit for time served in the Kansas City or St. Louis schools will be allowed members who are not and will not be eligible for benefits in their systems. Section (4) applies only to the teacher system.

(5) After reviewing all evidence submitted in claim for prior service credit and after satisfactory proof of date of birth has been received, the board of trustees shall issue to each member a statement of prior service credit allowed.

(6) If, at any time, an error should be found in the establishment of the prior service record of a member, the board of trustees shall have the power to correct this mistake and to adjust any benefits which may be affected.

(7) To qualify for prior service credit under the original Public School Retirement Act, full-time service shall mean employment for not less than seven (7) months of the 1945-46 or 1946-47 school year, provided, that in the case of a member who has been a full-time employee as defined by the board of trustees for the three (3) years immediately preceding, who was employed for full-time service in 1945-46, but who, because of disability, served for less than the full seven (7) months in 1945-46, the member shall qualify for
prior service credit. This section of this rule applies only to the teacher system.

(8) To qualify to receive prior service credit for services as a teacher outside of this state before July 1, 1946, the member must have service credit in our system for services after August 29, 1953, which will be at least equal to the length of time for which both prior service credit and membership service credit is claimed for services outside of this state. This section of this rule applies only to the teacher system.

(9) Prior service credit shall not be allowed for services out of Missouri before July 1, 1946, for which a member is receiving or is eligible to receive retirement credit or benefits in another teacher retirement system. This section of this rule applies only to the teacher system.


**Op. Atty. Gen. No. 134, Block (8-18-78).** Senate Bill 906, 79th General Assembly, Second Session, pertaining to membership and prior service credit in the Public School Retirement System, does not authorize a reapplication for election by a member of the system to pay previous withdrawals or refunds to reinstate prior service credit.
STATEMENT OF SERVICE AS A TEACHER IN MISSOURI PRIOR TO JULY 1, 1946

INSTRUCTIONS: Give a complete statement of your service as a teacher in the public schools and institutions in Missouri. Use a separate line for each school year. The maximum creditable prior service is 30 years, but list all years of service. If not enough lines on this page, list remaining years on page 3. Do not include absences without pay, substitute or practice teaching. This report is the basis of creditable prior service. Protect your own interests by completing accurately.

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I hereby claim the above teaching services in Missouri Public Schools or institutions prior to July 1, 1946.

________________________________________  ________________________________
Membership Number                                Signature of Member
16 CSR 10-4.022 Forms to be Used

PURPOSE: This rule provides for the orderly transmittal of data and information necessary for the administration of the retirement system.

(1) Applications for retirement allowances, disability benefits, withdrawals of funds, death benefits, service credit purchases, reinstatements and other matters concerning the administration of the retirement system shall be submitted on forms provided by the retirement system, and shall be filed with the executive director or the executive director’s designee.
