

Sec. 18. Governmental Service Credit; Conditions.

- (1) The Retirement System shall credit a member, other than a member covered by the Hybrid Plan, with qualifying service in the employ of the United States government, a state, or a political subdivision of a state, or in the governmental employ of a federally recognized Indian Tribal Government (as defined in 414(d) of the IRC), if all of the following conditions are satisfied.
 - (a) The governing body of the participating municipality that employs the member adopts a resolution, or the chief judge of the participating court that employs the member issues an administrative order, requesting the Retirement System to credit the member with a specific period of qualifying service, and files a certified copy of the resolution or administrative order with the Retirement System within the timeframe required by the system. Alternatively, the participating municipality or court certifies to the Retirement System, in the manner prescribed by the system, that the request for additional service is authorized pursuant to a blanket resolution or administrative order that has been previously adopted and filed with the Retirement System and which provides for the uniform applicability of the provisions of this section to all members employed by the participating municipality or court who are covered by the same benefit program coverage classification.
 - (b) The qualifying governmental service was not rendered prior to any break of 240 or more months in the member's employment by the United States government, a state, or a political subdivision of a state, or in the governmental employ of a federally recognized Indian Tribal Government (as defined in 414(d) of the IRC).
 - (c) The member pays to the Retirement System the amount the participating municipality or court may require of the member in consideration for the crediting of qualifying governmental service; any payment shall be credited to the member's individual account in the reserve for employee contributions. The required payment, if any, shall not exceed the difference between the actuarial present value of potential benefits after crediting the specified period of qualifying service and the actuarial present value of potential benefits prior to crediting the specified period of qualifying service. The estimated actuarial present value of potential benefits shall be calculated pursuant to procedures established by the Retirement Board in order to derive the estimated actuarial cost.
- (2) For purposes of this section, service is qualifying if it is not and will not be recognized for the purpose of obtaining or increasing a benefit under another retirement system. A member may qualify service by making an irrevocable forfeiture of all rights in and to the actual or potential benefit from the other retirement system.

- (3) Service purchased under this section shall not be:
 - (a) Credited by MERS until the member attains the vesting requirement in effect for the participating municipality or court; or
 - (b) Used to satisfy the minimum years of credited service required to be a vested former member in the event of termination of membership.

- (4) For Active Members Employed by a MERS municipality or court on July 1, 1997: special rules may apply for either governmental service or non-intervening military service performed before July 1, 1997.