

### **Sec. 52. Period of Service.**

- (1) For purposes of vesting under section 53, service shall be credited pursuant to the elapsed time method of crediting service as provided under Treasury Regulation section 1.410(A)(7). The employee's period of service shall be calculated starting with the date he/she first performs an hour of service as an eligible participant and ends with the earlier of the date the employee quits, is discharged, retires or dies, or the first anniversary of the date the employee is absent from service for any other reason.
  
- (2) Alternatively, a participating municipality or court, by resolution of its governing body or administrative order of its chief judge, may elect to credit service under section 53 based on actual days or hours worked pursuant to section 16(1).