

**§17704-B. Back contributions for certain days off without pay**

**1. Election.** If the retirement system determines at the time a member retires that the member's benefit would be increased as a result of the inclusion of compensation that would have been paid for days off without pay or for days worked for which the level of pay is reduced as the result of the freezing of merit pay and longevity pay in fiscal year 2002-03, 2009-10, 2010-11, 2011-12 or 2012-13, or a combination thereof, or the loss of compensation 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 the novel coronavirus disease referred to as COVID-19, as provided in section 17001, subsection 4, paragraph A, the retirement system shall advise the member of that result and shall allow the member to elect to have that compensation included in the calculation of the member's benefit and to make payments set forth in subsection 2.

[PL 2021, c. 225, §2 (AMD).]

**2. Payment.** The amount that a member who makes the election permitted in subsection 1 must pay is the amount equal to the employee contribution that member would have made on compensation that would have been paid to that member on the days off without pay or for days worked for which the level of pay is reduced as the result of the freezing of merit pay and longevity pay during fiscal year 2002-03, 2009-10, 2010-11, 2011-12 or 2012-13, or a combination thereof, as provided in section 17001, subsection 4, paragraph A, plus interest at a rate, to be set by the board, not to exceed regular interest by 5 or more percentage points. Interest must be computed beginning at the end of the year when those contributions or pick-up contributions would have been made to the date of payment. For the loss of compensation 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 the novel coronavirus disease referred to as COVID-19, the member must pay an amount equal to the computed actuarial value. If the member elects to make the payment, the retirement system shall withhold the required amount from the member's first retirement benefit check.

[PL 2021, c. 225, §2 (AMD).]

**3. Benefit calculation.** If the member fails to make the election within 31 days of the notification provided under subsection 1, the retirement system shall calculate the member's retirement benefit without inclusion of the days off without pay and without inclusion of the compensation that otherwise would have been paid if the freezing of merit pay and longevity pay had not occurred during fiscal year 2002-03, 2009-10, 2010-11, 2011-12 or 2012-13, or a combination thereof, or the loss of compensation 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 the novel coronavirus disease referred to as COVID-19, as provided in section 17001, subsection 4, paragraph A.

[PL 2021, c. 225, §2 (AMD).]

**SECTION HISTORY**

PL 2003, c. 486, §4 (NEW). PL 2009, c. 213, Pt. SSS, §2 (AMD). PL 2009, c. 474, §18 (AMD). PL 2015, c. 267, Pt. CCCC, §1 (AMD). PL 2015, c. 385, §9 (AMD). PL 2021, c. 225, §2 (AMD).

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