

§17852. Computation of benefit

1. Member in service at retirement. The amount of the service retirement benefit for members qualified under section 17851, subsection 1-B, 1-C, 1-D or 1-E must be computed as follows:

A. One-fiftieth of the member's average final compensation multiplied by the number of years of membership service and up to 25 years of prior service. Membership service under this paragraph does not include creditable service under the Legislative Retirement Program; [PL 2007, c. 491, §160 (AMD).]

B. The total amount of the service retirement benefit of any member qualifying under section 17851, subsection 1-B, 1-C, 1-D or 1-E who became a member before July 1, 1947, and for whom the date of establishment of the retirement system is July 1, 1942, must be at least equal to 1/2 of the member's average final compensation, if the member has at least 20 years of total creditable service, including at least 13 years of prior service if the member retires upon or after reaching age 70; or [PL 2011, c. 380, Pt. T, §17 (AMD).]

C. Effective October 1, 1999, for a member who, on October 1, 1999 or thereafter, meets the creditable service requirement for eligibility to receive a service retirement benefit, at the applicable age if so required, under section 17851, subsection 1-B; section 17851, subsection 1-C, paragraph A; section 17851, subsection 1-C, paragraph B; section 17851, subsection 1-D; section 17851, subsection 1-E; section 17851, subsection 2-B; section 17851, subsection 2-C, paragraph A; section 17851, subsection 2-C, paragraph B; section 17851, subsection 2-D; or section 17851, subsection 2-E, the factors specified in paragraphs A and B may not be changed, alone or in combination. [PL 2011, c. 380, Pt. T, §17 (AMD).]

[PL 2011, c. 380, Pt. T, §17 (AMD).]

2. Member not in service at retirement. The amount of the service retirement benefit for members qualified under section 17851, subsection 2-B, 2-C, 2-D or 2-E must be computed in accordance with subsection 1.

[PL 2011, c. 380, Pt. T, §18 (AMD).]

3. Member with creditable service of 25 years or more; 10 years of creditable service on July 1, 1993. The amount of the service retirement benefit for members qualified under section 17851, subsection 3, is computed in accordance with subsection 1, except that:

A. The amount arrived at under subsection 1 is reduced by applying to that amount the percentage that a life annuity due at age 60 bears to the life annuity due at the age of retirement; [PL 1999, c. 489, §16 (AMD).]

B. For the purpose of making the computation under paragraph A, the board-approved tables of annuities in effect at the date of the member's retirement are used; and [PL 1999, c. 489, §16 (AMD).]

C. Effective October 1, 1999, the reduction to be applied to the service retirement benefit of a member to whom this subsection applies may not be greater than that in effect on October 1, 1999 under paragraphs A and B for a member who, on October 1, 1999 or thereafter, meets the creditable service requirement for eligibility to receive a service retirement benefit under section 17851, subsection 1-B; section 17851, subsection 1-C, paragraph A; section 17851, subsection 1-C, paragraph B; section 17851, subsection 2-A, paragraph A; section 17851, subsection 2-B; section 17851, subsection 2-C, paragraph B; or who after October 1, 1999, meets the creditable service requirement for eligibility to receive a service retirement benefit under section 17851, subsection 1-C, paragraph B or section 17851, subsection 2-C, paragraph B. For members to whom section 17851-A applies, this paragraph must be applied in accordance with the requirements of section 17851-A, subsection 4. [PL 1999, c. 489, §16 (NEW).]

This subsection applies to members who, on July 1, 1993, have 10 years of creditable service. For the purpose of calculating creditable service under this subsection only, creditable service includes time during which a member participated in the voluntary cost savings plan or the voluntary employee incentive program, authorized by Public Law 1989, chapter 702, section F-6 and Public Law 1991, chapter 591, Part BB and chapter 780, Part VV, or 10 years of combined creditable service under this Part and Title 3, chapter 29, or creditable service available to a member that the member was eligible to purchase on June 30, 1993 and that the member does purchase in accordance with rules adopted by the board.

[PL 1999, c. 489, §16 (AMD).]

3-A. Member with creditable service of 25 years or more whether or not in service at retirement; fewer than 10 years of creditable service on July 1, 1993. The amount of the service retirement benefit for members qualified under section 17851, subsection 3, is computed in accordance with subsection 1, except that:

A. [PL 1993, c. 410, Pt. L, §37 (RP).]

B. [PL 1993, c. 410, Pt. L, §37 (RP).]

C. The benefit is reduced by 6% for each year that the member's age precedes 62 years of age; and [PL 1999, c. 489, §17 (NEW).]

D. Effective October 1, 1999, the reduction to be applied to the service retirement benefit of a member to whom this subsection applies may not be greater than that in effect on October 1, 1999 under paragraph C for a member who, on October 1, 1999 or thereafter, meets the creditable service requirement for eligibility to receive a service retirement benefit under section 17851, subsection 1-C, paragraph A; section 17851, subsection 1-C, paragraph B; section 17851, subsection 2-C, paragraph A; section 17851, subsection 2-C, paragraph B; or section 17851-A, subsection 2, paragraph A. For a member to whom section 17851-A applies, this paragraph must be applied in accordance with the requirements of section 17851-A, subsection 4. [PL 1999, c. 489, §17 (NEW).]

This subsection applies to members who, on July 1, 1993, do not have 10 years of creditable service. [PL 1999, c. 489, §17 (AMD).]

3-B. Member with creditable service of 25 years or more whether or not in service at retirement; fewer than 5 years of creditable service on July 1, 2011. The amount of the service retirement benefit for members qualified under section 17851, subsection 3 is computed in accordance with subsection 1, except that the benefit is reduced by 6% for each year that the member's age precedes 65 years of age.

[PL 2011, c. 380, Pt. T, §19 (NEW).]

4. State police. The amount of the service retirement benefit for members qualified under section 17851, subsection 4, shall be computed as follows.

A. For a person qualifying under section 17851, subsection 4, paragraph A:

(1) The total amount of the service retirement benefit is:

(a) Except as provided in division (b), 1/2 of the person's average final compensation and an additional 2% of the person's average final compensation for each year of membership service not included in determining qualification under section 17851, subsection 4, paragraph A; or

(b) If the benefit would be greater, the part of the person's service retirement benefit based upon membership service before July 1, 1976, determined, on a pro rata basis, on the person's current annual salary on the date of retirement and the part of the person's service

retirement benefit based upon membership service after June 30, 1976, determined in accordance with division (a); and

(2) Upon the death of a state police officer who is receiving a retirement benefit after qualifying under section 17851, subsection 4, paragraph A, without optional modification, or is retired under article 3 or article 3-A, the surviving spouse is entitled to a retirement benefit that is 1/2 of the amount being paid at the time of the officer's death. The payment must continue for the remainder of the surviving spouse's lifetime.

For the purpose of this subparagraph, "surviving spouse" means the person the retired officer was married to at the time of retirement. If the retired officer was not married at the time of retirement or subsequent to retirement was divorced or widowed, the term means the person legally married to the officer at the time of the officer's death.

(3) Notwithstanding subparagraph (2), the benefit to which a surviving spouse is entitled under subparagraph (2) may be awarded in whole or in part to another person or persons under a domestic relations order that is determined to be a qualified domestic relations order under section 17059 and, when so awarded, the benefit must be distributed in accordance with the qualified domestic relations order. [PL 1997, c. 396, §1 (AMD); PL 1997, c. 396, §4 (AFF).]

B. For persons qualifying under section 17851, subsection 4, paragraph B, the retirement benefit must be computed in accordance with subsection 1. [PL 1999, c. 731, Pt. CC, §7 (AMD).]

C. [PL 1999, c. 731, Pt. CC, §8 (RP).]

C-1. [PL 1999, c. 731, Pt. CC, §9 (RP).]

C-2. [PL 1999, c. 731, Pt. CC, §10 (RP).]

[PL 1999, c. 731, Pt. CC, §§7-10 (AMD).]

5. Inland Fisheries and Wildlife officers. The amount of service retirement benefit for persons qualified under section 17851, subsection 5, shall be computed as follows.

A. The total amount of the service retirement benefit is:

(1) Except as provided in subparagraph (2), 1/2 of his average final compensation and an additional 2% of his average final compensation for each year of membership service not included in determining qualifications under section 17851, subsection 5; or

(2) If his benefit would be greater, the part of his service retirement benefit based upon membership service before July 1, 1976, shall be determined, on a pro rata basis, on his current annual salary on the date of retirement and the part of his service retirement benefit based upon membership service after June 30, 1976, shall be determined in accordance with subparagraph (1). [PL 1985, c. 801, §§5, 7 (NEW).]

B. Upon the death of a law enforcement officer of the Department of Inland Fisheries and Wildlife who is receiving a retirement benefit after qualifying under section 17851, subsection 5, without optional modification, or is retired under article 3 or article 3-A, the surviving spouse is entitled to a retirement benefit that is 1/2 of the amount being paid at the time of the officer's death. The payment must continue for the remainder of the surviving spouse's lifetime.

For the purpose of this paragraph, "surviving spouse" means the person the retired officer was married to at the time of retirement. If the retired officer was not married at the time of retirement or subsequent to retirement was divorced or widowed, the term means the person legally married to the officer at the time of the officer's death. [PL 1993, c. 387, Pt. A, §12 (AMD).]

C. Notwithstanding paragraph B, the benefit to which a surviving spouse is entitled under paragraph B may be awarded in whole or in part to another person or persons under a domestic

relations order that is determined to be a qualified domestic relations order under section 17059 and, when so awarded, the benefit must be distributed in accordance with the qualified domestic relations order. [PL 1997, c. 396, §2 (NEW); PL 1997, c. 396, §4 (AFF).]
[PL 1997, c. 396, §2 (AMD); PL 1997, c. 396, §4 (AFF).]

5-A. Inland Fisheries and Wildlife officers after August 31, 1984; option. Except as provided in section 17851-A, the retirement benefit of a person who qualifies under section 17851, subsection 5-A and who retires upon or after reaching 55 years of age is computed in accordance with subsection 1 if:

A. The person was first employed as a law enforcement officer in the Department of Inland Fisheries and Wildlife on or after November 1, 1995, elects the option provided in section 17851, subsection 5-A and pays to the State Employee and Teacher Retirement Program an increased employee payroll contribution in an amount that equals the full actuarial cost of electing that option; or [PL 2007, c. 491, §161 (AMD).]

B. The person was first employed as a law enforcement officer in the Department of Inland Fisheries and Wildlife before November 1, 1995, elects the option provided in section 17851, subsection 5-A and pays to the State Employee and Teacher Retirement Program single or periodic payment of a lump sum or by a combination of single and periodic payments of the amount that equals the full actuarial cost of electing that option for service before that date. A person who requests calculation of the full actuarial cost, regardless of whether the person elects the option, must pay to the retirement system by single lump sum payment the reasonable administrative costs of determining the full actuarial costs. Payment of the full actuarial cost related to service on or after November 1, 1995 is made as part of the employee payroll contribution. [PL 2007, c. 491, §162 (AMD).]

For the purposes of this subsection, "full actuarial cost" means that the person's payment or payments must fully offset any unfunded liability that would or does result from retirement under the option provided in section 17851, subsection 5-A and must fully fund the cost of the person's retirement prior to normal retirement age so that an additional employer contribution is not required.

A person who makes the election provided in section 17851, subsection 5-A at any time after the date on which the person is first employed as a law enforcement officer in the Department of Inland Fisheries and Wildlife must include interest at a rate to be set by the board not to exceed regular interest by 5 or more percentage points, applied as of the date on which the person was first employed in that capacity to the contributions the person would have paid or had picked up by the employer had the person elected that option at the date of first employment.

This subsection is effective November 1, 1995. Election to retire under this subsection is a one-time irrevocable election. A person who was first employed as a law enforcement officer in the Department of Inland Fisheries and Wildlife on or after November 1, 1995 must make the election no later than 90 days after the date of first employment. A person who was first employed in that capacity before November 1, 1995 must make the election no later than January 1, 1997.
[PL 2007, c. 491, §§161, 162 (AMD).]

5-B. Inland Fisheries and Wildlife officers exercising option; retirement before 55 years of age. Except as provided in section 17851-A, for a person exercising the option provided in section 17851, subsection 5-A, who makes the payments required in subsection 5-A, and who retires before reaching 55 years of age, the retirement benefit is determined as follows.

A. For members with 10 years of creditable service on July 1, 1993, the retirement benefit is determined in accordance with subsection 1, except that:

(1) The amount arrived at under subsection 1 is reduced by applying to that amount the percentage that a life annuity due at 55 years of age bears to the life annuity due at the age of retirement; and

(2) For the purpose of making the computation under subparagraph (1), the board-approved tables of annuities in effect at the date of the member's retirement are used.

For the purpose of calculating creditable service under this subsection only, "creditable service" includes time during which a member participated in the voluntary cost-savings plan or the voluntary employee incentive program, authorized by Public Law 1989, chapter 702, Part F, section 6 and Public Law 1991, chapter 591, Part BB and chapter 780, Part VV; or 10 years of combined creditable service under this Part and Title 3, chapter 29; or creditable service available to a member that the member was eligible to purchase on June 30, 1993 and that the member does purchase in accordance with rules adopted by the board. [PL 1995, c. 624, §6 (NEW).]

B. For members who do not have 10 years of creditable service on July 1, 1993, the retirement benefit is determined in accordance with subsection 1, except that the benefit is reduced by 6% for each year that the person's age precedes 55 years of age. [PL 1995, c. 624, §6 (NEW).]

[PL 1997, c. 769, §13 (AMD).]

5-C. Inland fisheries and wildlife officers; benefit computation after September 1, 2002. On and after September 1, 2002, the retirement benefit of a law enforcement officer in the Department of Inland Fisheries and Wildlife who is qualified under section 17851, subsection 5-B is calculated as follows:

A. The portion of the retirement benefit that is based on service earned in the covered capacity prior to September 1, 2002 is computed in accordance with section 17851-A, subsection 4; and [PL 2001, c. 559, Pt. RR, §10 (NEW); PL 2001, c. 559, Pt. RR, §17 (AFF).]

B. The portion of the retirement benefit that is based on service earned in the covered capacity on and after September 1, 2002 is computed in accordance with subsection 1. [PL 2001, c. 559, Pt. RR, §10 (NEW); PL 2001, c. 559, Pt. RR, §17 (AFF).]

[PL 2001, c. 559, Pt. RR, §10 (NEW); PL 2001, c. 559, Pt. RR, §17 (AFF).]

5-D. Inland fisheries and wildlife officers; contingent benefit computation. Notwithstanding subsection 5-C, paragraph A, the retirement benefit of a law enforcement officer in the Department of Inland Fisheries and Wildlife who is qualified under section 17851, subsection 5-C is computed in accordance with subsection 5-C, paragraph B for all service in the covered capacity. [PL 2001, c. 559, Pt. RR, §10 (NEW); PL 2001, c. 559, Pt. RR, §17 (AFF).]

6. Marine Resources officers. The amount of service retirement benefit for persons qualified under section 17851, subsection 6, shall be computed as follows.

A. The total amount of the service retirement benefit is:

(1) Except as provided in subparagraph (2), 1/2 of his average final compensation and an additional 2% of his average final compensation for each year of membership service not included in determining qualification under section 17851, subsection 6 or 7; or

(2) If his benefit would be greater, the part of his service retirement benefit based upon membership service before July 1, 1976, shall be determined, on a pro rata basis, on his current annual salary on the date of retirement and the part of his service retirement benefit based upon membership service after June 30, 1976, shall be determined in accordance with subparagraph (1). [PL 1985, c. 801, §§5, 7 (NEW).]

B. Upon the death of a law enforcement officer of the Department of Marine Resources who is receiving a retirement benefit after qualifying under section 17851, subsection 6, without optional modification, or is retired under article 3 or article 3-A, the surviving spouse is entitled to a

retirement benefit that is 1/2 of the amount being paid at the time of the officer's death. The payment must continue for the remainder of the surviving spouse's lifetime.

For the purpose of this paragraph, "surviving spouse" means the person the retired officer was married to at the time of retirement. If the retired officer was not married at the time of retirement or subsequent to retirement was divorced or widowed, the term means the person legally married to the officer at the time of the officer's death. [PL 1993, c. 387, Pt. A, §13 (AMD).]

C. Notwithstanding paragraph B, the benefit to which a surviving spouse is entitled under paragraph B may be awarded in whole or in part to another person or persons under a domestic relations order that is determined to be a qualified domestic relations order under section 17059 and, when so awarded, the benefit must be distributed in accordance with the qualified domestic relations order. [PL 1997, c. 396, §3 (NEW); PL 1997, c. 396, §4 (AFF).]

[PL 1997, c. 396, §3 (AMD); PL 1997, c. 396, §4 (AFF).]

6-A. Marine resources officers after August 31, 1984; option. Except as provided in section 17851-A, the retirement benefit of a person qualifying under section 17851, subsection 6-A who retires upon or after reaching 55 years of age is computed in accordance with subsection 1 if:

A. The person was first employed as a law enforcement officer in the Department of Marine Resources on or after November 1, 1995, elects the option provided in section 17851, subsection 6-A and pays to the State Employee and Teacher Retirement Program an increased employee payroll contribution in an amount that equals the full actuarial cost of electing that option; or [PL 2007, c. 491, §163 (AMD).]

B. The person was first employed in that capacity before November 1, 1995, elects the option provided in section 17851, subsection 6-A and pays to the State Employee and Teacher Retirement Program by single or periodic payment of a lump sum or by a combination of single and periodic payments the amount that equals the full actuarial cost of electing that option for service before that date. A person who requests calculation of the full actuarial cost, regardless of whether the person elects the option, must pay to the retirement system by single lump sum payment the reasonable administrative costs of determining the full actuarial costs. Payment of the full actuarial cost related to service on or after November 1, 1995 is made as part of the employee payroll contribution. [PL 2007, c. 491, §164 (AMD).]

For the purpose of this subsection, "full actuarial cost" means that the person's payment or payments must fully offset any unfunded liability that would or does result from retirement under the option provided in section 17851, subsection 6-A and must fully fund the cost of the person's retirement prior to normal retirement age so that an additional employer contribution is not required.

A person who makes the election provided in section 17851, subsection 6-A at any time after the date on which the person is first employed as a law enforcement officer in the Department of Marine Resources must include interest at a rate to be set by the board not to exceed regular interest by 5 or more percentage points, applied as of the date on which the person was first employed in that capacity to the contributions the person would have paid or had picked up by the employer had the person elected that option at the date of first employment.

This subsection is effective November 1, 1995. Election to retire under this subsection is a one-time irrevocable election. A person who was first employed as a law enforcement officer in the Department of Marine Resources on or after November 1, 1995 must make the election no later than 90 days after the date of first employment. A person who was first employed in that capacity before November 1, 1995 must make the election no later than January 1, 1997.

[PL 2007, c. 491, §§163, 164 (AMD).]

6-B. Marine resources officers exercising option; retirement before 55 years of age. Except as provided in section 17851-A, for a person exercising the option provided in section 17851,

subsection 6-A, who makes the payments required in subsection 6-A and who retires before reaching 55 years of age, the retirement benefit is determined as follows.

A. For members with 10 years of creditable service on July 1, 1993, the retirement benefit is determined in accordance with subsection 1, except that:

- (1) The amount arrived at under subsection 1 is reduced by applying to that amount the percentage that a life annuity due at 55 years of age bears to the life annuity due at the age of retirement; and
- (2) For the purpose of making the computation under subparagraph (1), the board-approved tables of annuities in effect at the date of the member's retirement are used.

For the purpose of calculating creditable service under this subsection only, "creditable service" includes time during which a member participated in the voluntary cost-savings plan or the voluntary employee incentive program, authorized by Public Law 1989, chapter 702, Part F, section 6 and Public Law 1991, chapter 591, Part BB and chapter 780, Part VV; or 10 years of combined creditable service under this Part and Title 3, chapter 29; or creditable service available to a member that the member was eligible to purchase on June 30, 1993 and that the member does purchase in accordance with rules adopted by the board. [PL 2001, c. 559, Pt. RR, §11 (REEN); PL 2001, c. 559, Pt. RR, §17 (AFF).]

B. For members who do not have 10 years of creditable service on July 1, 1993, the retirement benefit is determined in accordance with subsection 1, except that the benefit is reduced by 6% for each year that the person's age precedes 55 years of age. [PL 2001, c. 559, Pt. RR, §11 (REEN); PL 2001, c. 559, Pt. RR, §17 (AFF).]

[PL 2001, c. 559, Pt. RR, §11 (REEN); PL 2001, c. 559, Pt. RR, §17 (AFF).]

6-C. Marine resources officers; benefit computation after September 1, 2002. On and after September 1, 2002, the retirement benefit of a law enforcement officer in the Department of Marine Resources who is qualified under section 17851, subsection 6-B, is calculated as follows:

A. The portion of the retirement benefit that is based on service earned in the covered capacity prior to September 1, 2002 is computed in accordance with section 17851-A, subsection 4; and [PL 2001, c. 559, Pt. RR, §12 (NEW); PL 2001, c. 559, Pt. RR, §17 (AFF).]

B. The portion of the retirement benefit that is based on service earned in the covered capacity on and after September 1, 2002 is computed in accordance with subsection 1. [PL 2001, c. 559, Pt. RR, §12 (NEW); PL 2001, c. 559, Pt. RR, §17 (AFF).]

[PL 2001, c. 559, Pt. RR, §12 (NEW); PL 2001, c. 559, Pt. RR, §17 (AFF).]

6-D. Marine resources officers; contingent benefit computation. Notwithstanding subsection 6-C, paragraph A, the retirement benefit of a law enforcement officer in the Department of Marine Resources who is qualified under section 17851, subsection 6-C is computed in accordance with subsection 6-C, paragraph B for all service in the covered capacity.

[PL 2001, c. 559, Pt. RR, §12 (NEW); PL 2001, c. 559, Pt. RR, §17 (AFF).]

7. Forest rangers. The total amount of the service retirement benefit for persons qualified under section 17851, subsection 8, shall be computed as follows:

A. Except as provided in paragraph B, 1/2 of his average final compensation and an additional 2% of his average final compensation for each year of membership service not included in determining qualifications under section 17851, subsection 8; or [PL 1985, c. 801, §§5, 7 (NEW).]

B. If his benefit would be greater, the part of his service retirement benefit based upon membership service before July 1, 1976, shall be determined, on a pro rata basis, on his current annual salary on the date of retirement and the part of his service retirement benefit based upon membership

service after June 30, 1976, shall be determined in accordance with paragraph A. [PL 1985, c. 801, §§5, 7 (NEW).]
 [PL 1985, c. 801, §§5, 7 (NEW).]

7-A. Forest rangers after August 31, 1984; option. Except as provided in section 17851-A, the retirement benefit of a person qualifying under section 17851, subsection 8-A who retires upon or after reaching 55 years of age is computed in accordance with subsection 1 if:

A. The person was first employed as a forest ranger in the former Department of Conservation or the Department of Agriculture, Conservation and Forestry on or after May 1, 1996, elects the option provided in section 17851, subsection 8-A and pays to the State Employee and Teacher Retirement Program an increased employee payroll contribution in an amount that equals the full actuarial cost of electing that option; or [PL 2013, c. 405, Pt. D, §3 (AMD).]

B. The person was first employed as a forest ranger in the former Department of Conservation or the Department of Agriculture, Conservation and Forestry before May 1, 1996, elects the option provided in section 17851, subsection 8-A and pays to the State Employee and Teacher Retirement Program by single or periodic payment of a lump sum or by a combination of single and periodic payments the amount that equals the full actuarial cost of electing that option for service before that date. A person who requests calculation of the full actuarial cost, regardless of whether the person elects the option, must pay to the retirement system by single lump sum payment the reasonable administrative costs of determining the full actuarial costs. Payment of the full actuarial cost related to service on or after May 1, 1996 is made as part of the employee payroll contribution. [PL 2013, c. 405, Pt. D, §3 (AMD).]

For the purpose of this subsection, "full actuarial cost" means that the person's payment or payments must fully offset any unfunded liability that would or does result from retirement under the option provided in section 17851, subsection 8-A and must fully fund the cost of the person's retirement prior to normal retirement age so that an additional employer contribution is not required.

A person who makes the election provided in section 17851, subsection 8-A at any time after the date on which the person is first employed as a forest ranger in the former Department of Conservation or the Department of Agriculture, Conservation and Forestry must include interest at a rate to be set by the board not to exceed regular interest by 5 or more percentage points, applied as of the date on which the person was first employed in that capacity to the contributions the person would have paid or had picked up by the employer had the person elected that option at the date of first employment.

This subsection is effective May 1, 1996. Election to retire under this subsection is a one-time irrevocable election. A person who was first employed as a forest ranger in the former Department of Conservation or the Department of Agriculture, Conservation and Forestry on or after May 1, 1996 must make the election no later than 90 days after the date of first employment. A person who was first employed in that capacity before May 1, 1996 must make the election no later than January 1, 1997. [PL 2013, c. 405, Pt. D, §3 (AMD).]

7-B. Forest rangers exercising option; retirement before 55 years of age. Except as provided in section 17851-A, for a person exercising the option provided in section 17851, subsection 8-A, who makes the payments required in subsection 7-A and who retires before reaching 55 years of age, the retirement benefit is determined as follows.

A. For members with 10 years of creditable service on July 1, 1993, the retirement benefit is determined in accordance with subsection 1, except that:

- (1) The amount arrived at under subsection 1 is reduced by applying to that amount the percentage that a life annuity due at 55 years of age bears to the life annuity due at the age of retirement; and

(2) For the purpose of making the computation under subparagraph (1), the board-approved tables of annuities in effect at the date of the member's retirement are used.

For the purpose of calculating creditable service under this subsection only, "creditable service" includes time during which a member participated in the voluntary cost-savings plan or the voluntary employee incentive program, authorized by Public Law 1989, chapter 702, Part F, section 6 and Public Law 1991, chapter 591, Part BB and chapter 780, Part VV; or 10 years of combined creditable service under this Part and Title 3, chapter 29; or creditable service available to a member that the member was eligible to purchase on June 30, 1993 and that the member does purchase in accordance with rules adopted by the board. [PL 1995, c. 624, §10 (NEW).]

B. For members who do not have 10 years of creditable service on July 1, 1993, the retirement benefit is determined in accordance with subsection 1, except that the benefit is reduced by 6% for each year that the person's age precedes 55 years of age. [PL 1995, c. 624, §10 (NEW).]
[PL 1997, c. 769, §17 (AMD).]

8. Airplane pilots. The total amount of the service retirement benefit for members qualified under section 17851, subsection 9, is:

A. 1/2 of his average final compensation and an additional 2% of his average final compensation for each year of membership service not included in determining qualification under section 17851, subsection 9; or [PL 1985, c. 801, §§5, 7 (NEW).]

B. If the member retires upon or after reaching the age of 60, an amount equal to the total service retirement benefit as determined under subsection 1, if that amount is greater than the amount computed under paragraph A. [PL 1985, c. 801, §§5, 7 (NEW).]
[PL 1985, c. 801, §§5, 7 (NEW).]

9. Liquor inspectors. The total amount of the service retirement benefit for a member qualifying under section 17851, subsection 10 is computed as follows:

A. Except as provided in paragraph B, the total amount of the service retirement benefit is 1/2 of the member's average final compensation and an additional 2% of the member's average final compensation for each year of membership service not included in determining qualification under section 17851, subsection 10; or [PL 1993, c. 387, Pt. A, §14 (NEW).]

B. If the member's service retirement benefit would be greater than the amount provided in paragraph A, the part of the service retirement benefit based on membership service before July 1, 1976 is determined, on a pro rata basis, on the member's current final compensation and the part of the service retirement benefit based on membership service after June 30, 1976 is determined in accordance with paragraph A. [PL 1993, c. 387, Pt. A, §14 (NEW).]
[PL 1993, c. 387, Pt. A, §14 (RPR).]

9-A. Liquor inspectors; benefit calculation exception. Notwithstanding any other law, the total amount of the service retirement benefit for a member qualifying under section 17851, subsection 10-A is computed as follows:

A. The part of the member's service retirement benefit based upon the service earned in a liquor inspector or chief inspector position covered by section 17851, subsection 10-A is computed as 1/50th of the member's average final compensation multiplied by the number of years of creditable service in the capacity of liquor inspector or chief inspector; and [PL 2003, c. 451, Pt. GG, §3 (NEW).]

B. The part of the member's benefit based upon membership service earned in a position not covered by section 17851, subsection 10-A must be computed in accordance with the formula for computing benefits for the plan by which the member is then covered. [PL 2003, c. 451, Pt. GG, §3 (NEW).]

[PL 2003, c. 451, Pt. GG, §3 (NEW).]

10. Maine State Prison employees. The amount of the service retirement benefit for members qualified under section 17851, subsection 11, shall be computed as follows.

A. For members qualifying under section 17851, subsection 11, paragraph A, 1/2 of his average final compensation and an additional 2% of his average final compensation for each year of membership service not included in determining qualification under section 17851, subsection 11, paragraph A. [PL 1985, c. 801, §§5, 7 (NEW).]

B. For members who qualify under section 17851, subsection 11, paragraph B, and who retire upon or after reaching the age of 55, the retirement benefit shall be computed in accordance with subsection 1. [PL 1987, c. 769, Pt. A, §30 (AMD).]

C. For members who qualify under section 17851, subsection 11, paragraph B, and who retire before reaching the age of 55, the retirement benefit is determined in accordance with subsection 1, except that:

(1) The amount arrived at under subsection 1 is reduced by applying to that amount the percentage that a life annuity due at age 55 bears to the life annuity due at the age of retirement; and

(2) For the purpose of making the computation under subparagraph (1), the board-approved tables of annuities in effect at the date of the member's retirement is used.

This paragraph applies to members who, on July 1, 1993, have 10 years of creditable service. For the purpose of calculating creditable service under this subsection only, creditable service includes time during which a member participated in the voluntary cost savings plan or the voluntary employee incentive program, authorized by Public Law 1989, chapter 702, section F-6 and Public Law 1991, chapter 591, Part BB and chapter 780, Part VV, or 10 years of combined creditable service under this Part and Title 3, chapter 29, or creditable service available to a member that the member was eligible to purchase on June 30, 1993 and that the member does purchase in accordance with rules adopted by the board. [PL 1993, c. 410, Pt. L, §40 (AMD).]

C-1. For persons qualifying under section 17851, subsection 11, paragraph B, and who retire before reaching the age of 55, the retirement benefit is determined in accordance with subsection 1, except that the benefit is reduced by 6% for each year that the member's age precedes age 55.

This paragraph applies to members who, on July 1, 1993, do not have 10 years of creditable service. [PL 1993, c. 410, Pt. L, §41 (RPR).]

[PL 1993, c. 410, Pt. L, §§40, 41 (AMD).]

11. Baxter State Park Authority rangers; option. Except as provided in section 17851-A, the retirement benefit of a person who qualifies under section 17851, subsection 12 and who retires upon or after reaching 55 years of age is computed in accordance with subsection 1 if:

A. The person was first employed as a law enforcement officer at the Baxter State Park Authority on or after November 1, 1995, elects the option provided in section 17851, subsection 12 and pays to the State Employee and Teacher Retirement Program an increased employee payroll contribution in an amount that equals the full actuarial cost of electing that option; or [PL 2007, c. 491, §167 (AMD).]

B. The person was first employed as a law enforcement officer at the Baxter State Park Authority before November 1, 1995, elects the option provided in section 17851, subsection 12 and pays to the State Employee and Teacher Retirement Program single or periodic payment of a lump sum or by a combination of single and periodic payments of the amount that equals the full actuarial cost of electing that option for service before that date. A person who requests calculation of the full actuarial cost, regardless of whether the person elects the option, must pay to the retirement system

by single lump sum payment the reasonable administrative costs of determining the full actuarial costs. Payment of the full actuarial cost related to service on or after November 1, 1995 is made as part of the employee payroll contribution. [PL 2007, c. 491, §168 (AMD).]

For the purposes of this subsection, "full actuarial cost" means that the person's payment or payments must fully offset any unfunded liability that would or does result from retirement under the option provided in section 17851, subsection 12 and must fully fund the cost of the person's retirement prior to normal retirement age so that an additional employer contribution is not required.

A person who makes the election provided in section 17851, subsection 12 at any time after the date on which the person is first employed as a law enforcement officer at the Baxter State Park Authority must include interest at a rate to be set by the board not to exceed regular interest by 5 or more percentage points, applied as of the date on which the person was first employed in that capacity to the contributions the person would have paid or had picked up by the employer had the person elected that option at the date of first employment.

This subsection is effective November 1, 1995. Election to retire under this subsection is a one-time irrevocable election. A person who was first employed as a law enforcement officer at the Baxter State Park Authority on or after November 1, 1995 must make the election no later than 90 days after the date of first employment. A person who was first employed in that capacity before November 1, 1995 must make the election no later than January 1, 1997.

[PL 2007, c. 491, §§167, 168 (AMD).]

12. Baxter State Park Authority rangers exercising option; retirement before 55 years of age.

Except as provided in section 17851-A, for a person exercising the option provided in section 17851, subsection 12, who makes the payments required in subsection 11, and who retires before reaching 55 years of age, the retirement benefit is determined as follows.

A. For members with 10 years of creditable service on July 1, 1993, the retirement benefit is determined in accordance with subsection 1, except that:

(1) The amount arrived at under subsection 1 is reduced by applying to that amount the percentage that a life annuity due at 55 years of age bears to the life annuity due at the age of retirement; and

(2) For the purpose of making the computation under subparagraph (1), the board-approved tables of annuities in effect at the date of the member's retirement are used.

For the purpose of calculating creditable service under this subsection only, "creditable service" includes time during which a member participated in the voluntary cost-savings plan or the voluntary employee incentive program, authorized by Public Law 1989, chapter 702, Part F, section 6 and Public Law 1991, chapter 591, Part BB and chapter 780, Part VV; or 10 years of combined creditable service under this Part and Title 3, chapter 29; or creditable service available to a member that the member was eligible to purchase on June 30, 1993 and that the member does purchase in accordance with rules adopted by the board. [PL 1995, c. 624, §12 (NEW).]

B. For members who do not have 10 years of creditable service on July 1, 1993, the retirement benefit is determined in accordance with subsection 1, except that the benefit is reduced by 6% for each year that the person's age precedes 55 years of age. [PL 1995, c. 624, §12 (NEW).]

[PL 1999, c. 493, §12 (AMD).]

13. Fire marshals; option. Except as provided in section 17851-A, the retirement benefit of a person who qualifies under section 17851, subsection 13 and who retires upon or after reaching 55 years of age is computed in accordance with subsection 1 if:

A. The person was first employed as a fire marshal on or after October 1, 1997, elects the option provided in section 17851, subsection 13 and pays to the State Employee and Teacher Retirement

Program an increased employee payroll contribution in an amount that equals the full actuarial cost of electing that option; or [PL 2007, c. 491, §169 (AMD).]

B. The person was first employed as a fire marshal before October 1, 1997, elects the option provided in section 17851, subsection 13 and pays to the State Employee and Teacher Retirement Program a single payment or periodic payments of a lump sum or a combination of single and periodic payments of that amount that equals the full actuarial cost of electing that option for service before that date. [PL 2007, c. 491, §170 (AMD).]

A person who requests calculation of the full actuarial cost, regardless of whether the person elects the option, must pay to the retirement system by a single lump sum payment the reasonable administrative costs of determining the full actuarial costs. Payment of the full actuarial cost related to service on or after October 1, 1997 is made as part of the employee payroll contribution.

For the purposes of this subsection, "full actuarial cost" means that the person's payment or payments must fully offset any unfunded liability that would or does result from retirement under the option provided in section 17851, subsection 13 and must fully fund the cost of the person's retirement prior to normal retirement age so that an additional employer contribution is not required.

A person who makes the election provided in section 17851, subsection 13 at any time after the date on which the person is first employed as a fire marshal must include interest, at a rate to be set by the board not to exceed regular interest by 5 or more percentage points, applied as of the date on which the person was first employed in that capacity to the contributions the person would have paid or had picked up by the employer had the person elected that option at the date of first employment.

This subsection takes effect October 1, 1997. Election to retire under this subsection is a one-time irrevocable election. A person who was first employed as a fire marshal on or after October 1, 1997 must make the election no later than 90 days after the date of first employment. A person who was first employed in that capacity before October 1, 1997 must make the election no later than January 1, 1998. [PL 2007, c. 491, §§169, 170 (AMD).]

14. Fire marshals exercising option; retirement before 55 years of age. Except as provided in section 17851-A, for a person exercising the option provided in section 17851, subsection 13 who makes the payments required in subsection 13 and who retires before reaching 55 years of age, the retirement benefit is determined as follows.

A. For members with 10 years of creditable service on July 1, 1993, the retirement benefit is determined in accordance with subsection 1, except that:

(1) The amount arrived at under subsection 1 is reduced by applying to that amount the percentage that a life annuity due at 55 years of age bears to the life annuity due at the age of retirement; and

(2) For the purpose of making the computation under subparagraph (1), the board-approved tables of annuities in effect at the date of the member's retirement are used.

For the purpose of calculating creditable service under this subsection only, "creditable service" includes time during which a member participated in the voluntary cost-savings plan or the voluntary employee incentive program, authorized by Public Law 1989, chapter 702, Part F, section 6 and Public Law 1991, chapter 591, Part BB and chapter 780, Part VV; 10 years of combined creditable service under this Part and Title 3, chapter 29; or creditable service available to a member that the member was eligible to purchase on June 30, 1993 and that the member does purchase in accordance with rules adopted by the board. [PL 1997, c. 401, §3 (NEW).]

B. For members who do not have 10 years of creditable service on July 1, 1993, the retirement benefit is determined in accordance with subsection 1, except that the benefit is reduced by 6% for each year that the person's age precedes 55 years of age. [PL 1997, c. 401, §3 (NEW).]

[PL 1999, c. 493, §14 (AMD).]

15. Motor vehicle detectives; option. Except as provided in section 17851-A, the retirement benefit of a person who qualifies under section 17851, subsection 14 and who retires upon or after reaching 55 years of age is computed in accordance with subsection 1 if:

A. The person was first employed as a motor vehicle detective on or after October 1, 1997, elects the option provided in section 17851, subsection 14 and pays to the State Employee and Teacher Retirement Program an increased employee payroll contribution in an amount that equals the full actuarial cost of electing that option; or [PL 2019, c. 541, §11 (AMD).]

B. The person was first employed as a motor vehicle detective before October 1, 1997, elects the option provided in section 17851, subsection 14 and pays to the State Employee and Teacher Retirement Program a single payment or periodic payments of a lump sum or a combination of single and periodic payments of that amount that equals the full actuarial cost of electing that option for service before that date. [PL 2019, c. 541, §11 (AMD).]

A person who requests calculation of the full actuarial cost, regardless of whether the person elects the option, must pay to the retirement system by a single lump sum payment the reasonable administrative costs of determining the full actuarial costs. Payment of the full actuarial cost related to service on or after October 1, 1997 is made as part of the employee payroll contribution.

For the purposes of this subsection, "full actuarial cost" means that the person's payment or payments must fully offset any unfunded liability that would or does result from retirement under the option provided in section 17851, subsection 14 and must fully fund the cost of the person's retirement prior to normal retirement age so that an additional employer contribution is not required.

A person who makes the election provided in section 17851, subsection 14 at any time after the date on which the person is first employed as a motor vehicle detective must include interest, at a rate to be set by the board not to exceed regular interest by 5 or more percentage points, applied as of the date on which the person was first employed in that capacity to the contributions the person would have paid or had picked up by the employer had the person elected that option at the date of first employment.

This subsection takes effect October 1, 1997. Election to retire under this subsection is a one-time irrevocable election. A person who was first employed as a motor vehicle detective on or after October 1, 1997 must make the election no later than 90 days after the date of first employment. A person who was first employed in that capacity before October 1, 1997 must make the election no later than January 1, 1998.

[PL 2019, c. 541, §11 (AMD).]

16. Motor vehicle detectives exercising option; retirement before 55 years of age. Except as provided in section 17851-A, for a person exercising the option provided in section 17851, subsection 14 who makes the payments required in subsection 15 and who retires before reaching 55 years of age, the retirement benefit is determined as follows.

A. For members with 10 years of creditable service on July 1, 1993, the retirement benefit is determined in accordance with subsection 1, except that:

(1) The amount arrived at under subsection 1 is reduced by applying to that amount the percentage that a life annuity due at 55 years of age bears to the life annuity due at the age of retirement; and

(2) For the purpose of making the computation under subparagraph (1), the board-approved tables of annuities in effect at the date of the member's retirement are used.

For the purpose of calculating creditable service under this subsection only, "creditable service" includes time during which a member participated in the voluntary cost-savings plan or the voluntary employee incentive program authorized by Public Law 1989, chapter 702, Part F, section

6 and Public Law 1991, chapter 591, Part BB and chapter 780, Part VV; 10 years of combined creditable service under this Part and Title 3, chapter 29; or creditable service available to a member that the member was eligible to purchase on June 30, 1993 and that the member does purchase in accordance with rules adopted by the board. [PL 2017, c. 229, §4 (AMD).]

B. For members who do not have 10 years of creditable service on July 1, 1993, the retirement benefit is determined in accordance with subsection 1, except that the benefit is reduced by 6% for each year that the person's age precedes 55 years of age. [PL 1997, c. 401, §3 (NEW).]
[PL 2019, c. 541, §12 (AMD).]

17. Limitation to changes in computation of service retirement benefits. Effective October 1, 1999, for a member who, on October 1, 1999 or thereafter, meets the creditable service requirement for eligibility for service retirement benefits under section 17851, subsections 4 to 14; or under section 17851-A, subsection 2, paragraph A or B, whether or not a member is in service on October 1, 1999, the factors specified for the computation of service retirement benefits under subsections 4 to 16 as in effect on October 1, 1999; or under section 17851-A, subsection 4 as in effect on October 1, 1999, as applicable to each member, may not be changed, alone or in combination under each separate subsection.
[PL 1999, c. 489, §18 (NEW).]

SECTION HISTORY

PL 1985, c. 801, §§5,7 (NEW). PL 1987, c. 652, §§1-3 (AMD). PL 1987, c. 769, §A30 (AMD). RR 1991, c. 1, §15 (COR). PL 1991, c. 528, §§EEE9-14 (AMD). PL 1991, c. 528, §§EEE18,RRR (AFF). PL 1991, c. 580, §§6-8 (AMD). PL 1991, c. 591, §§EEE9-14 (AMD). PL 1991, c. 591, §EEE18 (AFF). PL 1993, c. 387, §§A11-14 (AMD). PL 1993, c. 410, §§L36-41 (AMD). PL 1993, c. 626, §1 (AMD). PL 1995, c. 367, §1 (AMD). PL 1995, c. 466, §§A3,B4,C3 (AMD). PL 1995, c. 624, §§5-12 (AMD). PL 1997, c. 396, §§1-3 (AMD). PL 1997, c. 396, §4 (AFF). PL 1997, c. 401, §3 (AMD). PL 1997, c. 683, §C1 (AMD). PL 1997, c. 683, §C2 (AFF). PL 1997, c. 769, §§12-17 (AMD). PL 1999, c. 489, §§15-18 (AMD). PL 1999, c. 493, §§11-14 (AMD). PL 1999, c. 731, §§CC7-10 (AMD). PL 2001, c. 559, §§RR10-12 (AMD). PL 2001, c. 559, §RR17 (AFF). PL 2003, c. 451, §GG3 (AMD). PL 2007, c. 491, §§160-172 (AMD). PL 2011, c. 380, Pt. T, §§17-19 (AMD). PL 2013, c. 405, Pt. D, §3 (AMD). PL 2017, c. 229, §§3, 4 (AMD). PL 2019, c. 541, §§11, 12 (AMD).

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