

## MEMBER PARTICIPATION AND ELIGIBILITY

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### Mandatory Participation

Participation in the TRS is mandatory if a person is employed in a position eligible for coverage in a non-temporary capacity on at least a half-time (50%) basis.

#### *Tier 1 and Tier 2*

**Tier 1 plan member:** Any member of the Retirement Systems who had service for which he or she received credit in the Employees' Retirement System or in the Teachers' Retirement System prior to January 1, 2013.

**Tier 2 plan member:** Any member of the Retirement Systems who first began eligible employment with an Employees' Retirement System or a Teachers' Retirement System participating employer on or after January 1, 2013, and who had no eligible service in the Employees' Retirement System or the Teachers' Retirement System prior to January 1, 2013.

#### *New Members*

New employees, including those previously employed with an agency participating in the TRS or Employees' Retirement System (ERS), should complete a FORM 100 TRS ENROLLMENT MEMBER INFORMATION RECORD. Once enrolled, the member must continue participation until employment is terminated, even if the employment is less than half-time (50%). Once the agency submits the employee's enrollment form to the TRS, the new member will be mailed a TRS Member Handbook as well as information about the RSA-1 Deferred Compensation Plan.

- Tier 1 members must contribute 7.5% of earnable compensation.
- Tier 1 full-time, certified firefighters, correctional officers, or law enforcement officers, who are not covered as State Policemen, must contribute 8.5% of earnable compensation.
- Tier 2 members must contribute 6.0% of earnable compensation.
- Tier 2 full-time, certified firefighters, correctional officers, or law enforcement officers, who are not covered as State Policemen, must contribute 7.0% of earnable compensation.

#### *Temporary Employees Employed Longer Than One Year*

Temporary employees employed longer than one year must begin participation in the TRS at the beginning of the second consecutive year of employment. The member will be given an opportunity to purchase the first year of temporary employment as error service. Employers of employees purchasing temporary service credit will be responsible for paying the matching employer cost for the purchased service.

## **Not Eligible for TRS Participation**

- Active members of the ERS
- Persons in receipt of a retirement benefit from the TRS (See Postretirement Employment)
- Retired members of the ERS employed on a part-time basis with a TRS agency (See Postretirement Employment)
- Employees who elected not to participate under the provisions of ACT 1108, effective October 1, 1975
- Temporary employees with a specific termination date not exceeding one year

## **Transfers from other TRS/ERS Agencies**

If the member previously worked for an agency covered under the ERS, a TR-2, TRANSFER OF MEMBERSHIP FROM THE EMPLOYEES' RETIREMENT SYSTEM form must be completed in order to transfer service credit established in the ERS to the TRS. The ERS does not automatically transfer service credit to the TRS. The member must authorize this transfer.

If a member is transferring from one TRS agency to another TRS agency, a TR-1, TRANSFER OF MEMBERSHIP FROM THE TEACHERS' RETIREMENT SYSTEM, should not be submitted. The member should complete and submit a new Form 100.

A withdrawn account under the TRS or ERS is not transferable because the service was cancelled due to the member's refund of contributions upon termination of employment.

Any member who previously participated in either the TRS or the ERS and withdrew his or her contributions and again becomes a member may, upon the completion of two years contributing membership service, restore the previously canceled creditable service provided the member has not established credit for the previously withdrawn service with any other public retirement system. The member must make a lump sum payment of the withdrawn amount plus eight percent interest compounded from the date of withdrawal to the date of payment. Payment must be made prior to termination of employment.