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Eligibility and Determination of Benefits Under the Teachers' Retirement System

Sec. 10-183*l*-1. Credited interest

The rate of interest to be credited to members accumulated contributions on the last day of June of each year after 1979 shall be fixed by the Teachers' Retirement Board at its regular meeting in June of each year.

Interest shall be credited on a member's accumulated contributions to the date of payment in cases of withdrawal after termination or lump sum payment at retirement. Payment shall be made to the member on the last day of the month of withdrawal, and in addition to annually credited interest, additional interest shall be paid for each month from the preceding June 30 to the date of payment at a rate which is one quarter of one per cent below the most recently established rate fixed by the Board.

(Effective August 15, 1980)

Sec. 10-183*l*-2. Credited service for portion of year

A member who commences service as a teacher other than at the start of the school year is not entitled to a month of credited service for the month in which the pay for such teacher starts accruing after the first working day of the month but shall be entitled to credit for one month of service for any month for which pay is accrued so long as the person is employed on the first working day of the month. Thus, if a member starts service on October 15th of a school year and works until June 20, the last day of the school year, the member would receive eight months of credited service for that school year. Similarly, a member who terminates service as a teacher other than at the finish of a school year is not entitled to a month of credited service for any month after the month in which service terminates. Thus, if a member starts service on September 5, the first day of the school year and terminates service on the following February 10, the member would receive six months of credited service for that school year.

(Effective August 15, 1980)

Sec. 10-183*l*-3. UConn teaching service

The 10-year limitation on the amount of additional credited service that a member may purchase for service as a teacher at the University of Connecticut applies only to service prior to July 1, 1965, the effective date of P.A. 65-330, which first made employees of the board of higher education and its constituent units eligible for membership in this system. Under the provision of section 10-183p, all such service after June 30, 1965, is transferable without limitation.

(Effective August 15, 1980)

Sec. 10-183*l*-4.

Repealed, March 20, 1987.

Sec. 10-183*l*-5.

Repealed, July 30, 1996.

Sec. 10-183*l*-6. Installment purchase of service

If a member elects to purchase prior Connecticut teaching service credit other than by the payment of a single lump sum, such an installment purchase may only be accomplished through payroll deductions by the member's employer. An installment purchase agreement need not cover all the service credit available to

the member. In any event the entire payment including interest must be concluded prior to the member's retirement. A member may at any time prepay the balance due on an installment purchase agreement. If a person ceases to be an active member, such person loses the right to continue installment payments. If payments are not made in accordance with the installment purchase agreement between the member and the board whether because a person ceases to be an active member or because the member terminates the authority of the employer to continue payroll deductions, the member shall receive that portion of the service credit being purchased under the installment purchase agreement which the principal amounts already paid bear to the entire principal amounts originally required by the agreement. That portion of the service credit not received as the result of termination of installment payments may be purchased at a later time, provided, however, that the same period of prior Connecticut service may not be the subject of more than two purchase agreements.

(Effective November 25, 1992)

Sec. 10-183*l*-7. Postmarks on mailed formal retirement application

The term "postmarked" as used in subsection (g) of section 10-183g of the Connecticut General Statutes means a date mark affixed by the United States Postal Service.

(Effective August 15, 1980)

Sec. 10-183*l*-8. Reallocation of survivors' benefits

If subsequent to a determination of the allocation of the family maximum of survivors benefits, one or more of the survivors ceases to receive benefits as the result of death or termination of eligibility, a reallocation shall be made among all survivors then eligible to receive benefits. For example, a member dies survived by a surviving spouse, a dependent former spouse and three children all in the care of the dependent former spouse. Two of the children are twins, age 16 and the third child is age 13. The $600 family maximum of survivors' benefits would be allocated as follows:

(a) $150 to the surviving spouse;

(b) $150 to the dependent former spouse;

(c) $100 to each child.

If two years later, the twins cease to be eligible for benefits as the result of their attaining age 18 (and they are not then disabled), then the surviving spouse and the dependent former spouse would be entitled to $150 each and the youngest child would be entitled to $200.

(Effective August 15, 1980)

Sec. 10-183*l*-9. Voluntary contributions—annuity upon retirement

A member who upon retirement does not elect to receive the member's accumulated voluntary contributions in the form of a lump sum shall have such contributions together with credited interest thereon payable to the member in the same form of benefit as the member has elected with respect to the member's retirement benefit under section 10-183g of the Connecticut General Statutes.

(Effective August 15, 1980)

Sec. 10-183*l*-10.

Repealed, August 1, 1984.

Sec. 10-183*l*-11. Organization of board

(a) **Purpose.** The system has as its objective the providing of retirement and other benefits for its members, their survivors and beneficiaries.

(b) **Organization.** The system is managed by the board consisting of twelve members: the commissioner of social services and the commissioner of education or their designees, who are ex officio members of the board; five members who are elected by the members of the retirement system for four-year terms under procedures set by the board; and five members who are appointed by the governor. One of the members of the board is elected by the board as its chair to serve for a one-year term. A secretary employed by the board is the full time chief administrator of the system. For purposes of voting for and serving as member-elected board members, persons receiving retirement benefits from the system are deemed to be members of the system.

(c) **Meetings.** Regular monthly meeting of the board are held on the date established by the board from time to time. The chair or the secretary may change the date for any regular monthly meeting. The chair or the secretary may at any time call a special meeting of the board.

Except as otherwise provided herein, all meetings of the board shall be open to the public. At the discretion of the chair, any member of the public may be allowed to make comments appropriate to matters related to the system. Unless the chair otherwise allows, the comments of each person shall be made immediately after the board acts upon the minutes of its previous meeting or at such other designated time.

In accordance with chapter 3 of the General Statutes, a matter which concerns a particular individual and which involves also subject matter of the sort described in subsection (e) of section 1-18a or subsection (b) of section 1-19 of the Connecticut General Statutes will be considered in executive session except if the individual concerned so requests, the matter will be considered in public session. The individual and his or her representative may be present at any meeting or executive session at which the matter is considered, and may address the board on the matter.

(d) **Notice of Appeal.** The board shall reconsider any decision affecting a member when so requested in writing by the member so affected. Prior to the date set for reconsideration of a prior decision of the board a member shall submit to the board a brief written statement setting out the member's position concerning the claimed error. If requested in writing and approved by the board, any member seeking reconsideration of a prior decision of the board may appear at a meeting of the board or a hearing panel of three board members appointed by the chair for the purpose of orally stating his or her position.

Such statement shall be limited to a reasonable opportunity to set out the basic facts of the members position.

(e) **Records.** Records of the board subject to disclosure under law shall be made available for inspection during regular business hours.

(Effective July 30, 1996)

Sec. 10-183*l*-12. Contributions for less than full year members

An employer required to make the contributions mandated by section 10-183n of the Connecticut General Statutes shall make such contributions only with respect to months for which the member will receive credited service under section 10-183e of the Connecticut General Statutes and regulation section 10-183*l*-2. Thus, the employer of a member who starts teaching on the first day of a school year and terminates on March 10th of the same school year shall pay to the board the required percentage of one tenth of the member's annual salary as defined in sections 10-183b and 10-183kk of the Connecticut General Statutes for each of the months September through March inclusive of such school year. Similarly, the employer

of a member who starts teaching on October 15 of a school year and continues teaching until the last day of the school year in June shall pay to the board the required percentage of one tenth of the member's annual salary for each of the months November through June inclusive of such school year.

(Effective November 25, 1992)

Sec. 10-183*l*-13. Post retirement employment

A person receiving retirement benefits shall be deemed to be employed in a teaching position if that person is engaged in activities normally carried out by persons who meet the definitions of member and teacher as found in the teachers' retirement act, chapter 167a of the Connecticut general statutes.

Compensation for a teaching position shall be deemed paid out of public money appropriated for school purposes as it is paid out of public money used to support an activity normally carried out by a school system.

(Effective July 30, 1996)

Sec. 10-183*l*-14. Retirement credit for members teaching less than full time

A member of the teachers' retirement system who is employed for a full school year or any part thereof as a regular teacher for an average of one-half of a school day or more, shall receive a retirement credit based on the ratio as determined by the Teachers' Retirement Board of such retirement credit allowed a retiring teacher who served in a full time teaching position for the entire period of service.

(Effective August 15, 1980)

Sec. 10-183*l*-15. Proof of date of birth

To prove the date of birth other than by birth certificate, the member shall file with the board the following:

(1) A written statement from the registrar of vital statistics stating no such record is available,

(2) a statement of the member made under oath setting forth the date he has always been given to believe is his correct date of birth and

(3) two of the following: The earliest available census record, a baptismal record, an insurance record, an early school record and an official or photostatic copy of his military record.

(Effective August 15, 1980)

Sec. 10-183*l*-16. Coparticipant optional payment form

(a) **Procedure for electing a coparticipant option.**

(1) Form for Making Election. Election of a Coparticipant Option is accomplished by the filing with the Teachers' Retirement Board at its offices in Hartford an official form provided by the board which states the name, address, date of birth and relationship to the member of the person designated as the member's coparticipant, states the percentage of the member's monthly retirement benefit which is to be continued to the coparticipant upon the death of the member, and contains the signature of the member and a witness and the date the form is executed.

(2) Coparticipant. A member may designate as coparticipant a spouse, a brother or sister, or a parent if such parent is at the time the election form is filed dependent for support on the member. Election of a parent should be accompanied by a copy of the most recent Federal Income Tax form filed by the member and on which the parent has been identified as a dependent, or such other evidence of dependency which will satisfy the Board that the designated coparticipant qualifies as an eligible

person under the provisions of subsection (c) of section 10-183j, General Statutes. A birth certificate or notarized statement supported by other evidence satisfactory to the Board must be filed for both the member and coparticipant.

(3) Benefit to Coparticipant. A member may elect to provide a monthly life income to be paid upon his/her death to the coparticipant so designated equal to the full amount of the actuarially reduced monthly retirement benefit payable to such member, or one-third, one-half, two-thirds, or three-fourths of such retirement benefit.

(4) Effective Date of Coparticipant Option. The election of a coparticipant option will become effective

(A) one year from the date the election form, including any required coparticipant identification as set out in subdivision (2) of this subsection, is filed with the Board, or

(B) on the date of the filing of the election form, required coparticipant identification, and medical evidence found by the Board to be sufficient to establish that the member is in good health; provided that no coparticipant election shall become effective earlier than the date the member first becomes eligible to retire and begin receiving a retirement allowance under the normal, early, deferred-vested, or prorratable retirement forms.

(b) **Effect of the death of the member prior to the death of the designated coparticipant.**

(1) If a member who has filed a Corparticipant Option election form predeceases the person named on the election form as coparticipant and the option is not in effect either because the member is not yet eligible to retire and receive a retirement allowance, or has not filed with the Board satisfactory evidence of good health, or because the election has not been on file with the Board for one year, the option is void.

(2) If a member who had filed a Coparticipant Option election form predeceases the person named on the election form as coparticipant on or after the date the option becomes effective, such coparticipant shall be eligible to receive a monthly benefit effective on the first day of the month following the month in which the member died and continuing for the lifetime of the coparticipant. Such monthly benefit shall be computed according to the formula set forth in subsection (d) of Section 10-183j, General Statutes. Upon the subsequent death of the coparticipant, no further benefit would be payable.

(c) **Effect of the divorce from the member or the death of the designated coparticipant prior to the Death of the member.**

(1) If the person designated by a member as his/her coparticipant on a Coparticipant Option election form is divorced from the member or predeceases the member and the option is not in effect either because the member is not yet eligible to retire and receive a retirement allowance, or has not filed with the Board satisfactory evidence of good health, or because the election has not been on file with the Board for one year, the option is voidable, and if the member takes no action prior to the date it would have become effective it will on that date become void. If prior to such date the member executes and files with the Board a new election form naming another person as coparticipant, such new election will become effective on the same date as the original would have.

(2) If the person designated by a member as his/her coparticipant on a Coparticipant Option election form is divorced from the member or predeceases the member after such Option has become effective but before the effective date of the member's retirement, the option is void.

(3) If the person designated by a member as his/her coparticipant on a Coparticipant Option election form is divorced from the member or predeceases the member after the effective date of the member's retirement, monthly benefits to the member will be increased by the amount of the original reduction beginning on the first day of the month following the month in which the coparticipant became divorced from the member or died, and the member's retirement payment plan shall be deemed from that date to be the Normal payment plan.

(d) **Amending or revoking a coparticipant option.**

(1) Prior to the date of a member's retirement, the member may amend or revoke his/her election.

(A) A member may amend his/her election to substitute a new coparticipant for the one originally designated, or to increase or reduce the fraction payable to the coparticipant, by completing a new Coparticipant Option election form and stating thereon that it is intended to amend the election form previously filed. The option, if not already effective, will become effective, as amended, on the same date the original option would have become effective.

(B) A member may revoke his/her election by any writing, signed and notarized, filed with the Board.

(2) A coparticipant option may neither be amended nor revoked once the member has retired.

(e) **Computing benefits payable under the coparticipant option.**

(1) The monthly benefit payable to the member who at retirement has in effect a coparticipant option shall be the normal, early, or proratable retirement benefit computed on the basis of his/her age, length of service, and average final salary actuarially reduced according to tables adopted by the Board. Such tables shall provide for an actuarial reduction based on the fraction of the member's retirement benefit that will be continued to the coparticipant after the death of the member, and the age of the member and of the coparticipant on the date of the member's retirement. Such tables shall be revised periodically to reflect current mortality and other economic experience in order that benefits payable under the coparticipant option be the actuarial equivalent of the basic benefit payable to the member.

(2) The monthly benefit payable to the surviving coparticipant of a deceased retired member shall be that fraction of the monthly benefit payable to the member as calculated in subpart (1) above as had been selected by the member on the election form filed with the Board and in effect at the time of his/her retirement.

(3) The monthly benefit payable to the surviving coparticipant of a deceased member who was not retired and who had in effect at the time of his death a coparticipant option shall be that fraction of the benefit that would have been payable to the member had he/she retired on the date of his/her death selected by the member on the election form filed with the Board and in effect at the time of his/her death.

(Effective November 25, 1992)

Sec. 10-183*l*-17. Personal data

(a) **Definitions.**

(1) The following definitions shall apply to these regulations:

(A) "Category of Personal Data" means the classifications of personal information set forth in the Personal Data Act, Conn. Gen. Stat. Sec. 4-190 (9).

(B) "Other Data" means any information which because of name, identifying number, mark or description can be readily associated with a particular person.

(2) Terms defined in Conn. Gen. Stat. Sec. 4-190 shall apply to these regulations.

(b) **General Nature and Purpose of Personal Data Systems.**

(1) The Teachers' Retirement Board maintains the following personal data systems:

(A) Personnel Records

(i) All personnel records are maintained at the Teachers' Retirement Board, Room 208, State Office Building, Hartford, Connecticut.

(ii) Personnel records are maintained in both automated and manual form.

(iii) Personnel records are maintained for the purpose of providing a history of payroll, promotion, discipline and related personnel information concerning Teachers' Retirement Board employees.

(iv) Personnel records are the responsibility of the Assistant Secretary of the Teachers' Retirement Board, whose business address is Teachers' Retirement Board, Room 202, State Office Building, Hartford, Connecticut. All requests for disclosure or amendment of these records should be directed to the Assistant Secretary.

(v) Routine sources for information retained in personnel records are generally the employee, previous employers of the employee, references provided by applicants for employment, the employee's supervisor, the Comptroller's Office, Department of Administrative Services, Division of Personnel and Labor Relations, and State insurance carriers.

(vi) Personal data in personnel records are collected, maintained and used under authority of the State Personnel Act, Conn. Gen. Stat. Sec. 5-193 *et seq.*

(B) Retirement System Participant Records

(i) Participant records are maintained with the Executive Secretary of the Teachers' Retirement Board, Room 200, State Office Building, Hartford, Connecticut.

(ii) Participant records are maintained in both automated and manual form.

(iii) Participant records are maintained for the purpose of determining the eligibility for and the amount of benefit payments to be made to participants and beneficiaries.

(iv) Participant records are maintained with the Executive Secretary of the Teachers' Retirement Board, Room 200, State Office Building, Hartford, Connecticut. All requests for disclosure or amendment of these records should be directed to the Executive Secretary.

(v) Routine sources of information retained in participant records are generally the participant, current and previous employers of the participant, and the State Department of Education.

(vi) Personal data in Retirement System Participant Records are collected, maintained and used under authority of Conn. Gen. Stat. Sec. 10-183b through 10-183dd, inclusive.

(c) **Categories of Personal Data.**

(1) Personnel Records

(A) The following categories of personal data are maintained in personnel records:

(i) Educational records.

(ii) Medical or emotional condition or history.

(iii) Employment records.

(iv) Marital status.

(B) The following categories of other data may be maintained in personnel records:

(i) Addresses.

(ii) Telephone numbers.

(C) Personnel records are maintained on employees of the Teachers' Retirement Board and applicants for employment with the Teachers' Retirement Board.

(2) Retirement System Participant Records

(A) The following categories of personal data are maintained in retirement system participant records:

(i) Educational records.

(ii) Medical or emotional condition or history.

(iii) Employment records.

(iv) Salary records.

(v) Contributions records.

(vi) Marital status.

(vii) Date of birth.

(B) The following categories of other data may be maintained in retirement system participant records:

(i) Addresses.

(ii) Social security number.

(iii) Retirement System membership number.

(iv) Telephone numbers.

(v) Bank account identification.

(vi) Income tax withholding information.

(C) Retirement System Participant Records are maintained on current and former Connecticut public school teachers.

(d) **Maintenance of Personal Data—General.**

(1) Personal data will not be maintained by the Teachers' Retirement Board unless relevant and necessary to accomplish the lawful purposes of the agency. Where the agency finds irrelevant or unnecessary public records in its possession, the agency shall dispose of the records in accordance with its records retention schedule, and with the approval of the Public Records Administrator pursuant to Conn. Gen. Stat. Sec. 11-8a, or, if the records are not disposable under the records retention schedule, request permission from the Public Records Administrator to dispose of the records under Conn. Gen. Stat. Sec. 11-8a.

(2) The Teachers' Retirement Board will collect and maintain all records with accurateness and completeness.

(3) Insofar as it is consistent with the needs and mission of the Teachers' Retirement Board, the Board, wherever practical, shall collect personal data directly from the persons to whom a record pertains.

(4) Employees of the Teachers' Retirement Board involved in the operations of the agency's personal data systems will be informed of the provisions of the (i) Personal Data Act, (ii) the agency's regulations adopted pursuant to Sec. 4-196, (iii) the Freedom of Information Act and (iv) any other state or federal statute or regulations concerning maintenance or disclosure of personal data kept by the agency.

(5) All employees of the Teachers' Retirement Board shall take reasonable precautions to protect personal data under their custody from the danger of fire, theft, flood, natural disaster and other physical threats.

(6) The Teachers' Retirement Board shall incorporate by reference the provisions of the Personal Data Act and regulations promulgated thereunder in all contracts, agreements or licenses for the operation of a personal data system or for research, evaluation and reporting of personal data for the agency or on its behalf.

(7) The Teachers' Retirement Board shall have an independent obligation to insure that personal data requested from any other state agency is properly maintained.

(8) Only employees of the Teachers' Retirement Board who have a specific need to review personal data records for lawful purposes of the agency will be entitled to access to such records under the Personal Data Act.

(9) The Teachers' Retirement Board will keep a written up-to-date list of individuals entitled to access to each of the agency's personal data systems.

(10) The Teachers' Retirement Board will insure against unnecessary duplication of personal data records. In the event it is necessary to send personal data records through interdepartment mail, such records will be sent in envelopes or boxes sealed and marked "confidential."

(11) The Teachers' Retirement Board will insure that all records in manual personal data systems are kept under lock and key and, to the greatest extent practical, are kept in controlled access areas.

(e) **Maintenance of Personal Data—Automated Systems.**

(1) To the greatest extent practical, automated equipment and records shall be located in a limited access area.

(2) To the greatest extent practical, the Teachers' Retirement Board shall require visitors to such limited access area to sign a visitor's log and permit access to said area on a bona-fide need-to-enter basis only.

(3) To the greatest extent practical, the Teachers' Retirement Board will insure that regular access to automated equipment is limited to operations personnel.

(4) The Teachers' Retirement Board shall utilize appropriate access control mechanisms to prevent disclosure of personal data to unauthorized individuals.

(f) **Maintenance of Personal Data—Disclosure.**

(1) Within four business days of receipt of a written request therefor, the Teachers' Retirement Board shall mail or deliver to the requesting individual a written response in plain language, informing him/her as to whether or not the Board maintains personal data on that individual, the category and location of the personal data maintained on that individual and procedures available to review the records.

(2) Except where nondisclosure is required or specifically permitted by law, the Teachers' Retirement Board shall disclose to any person upon written request all personal data concerning that individual which is maintained by the Board. The procedures for disclosure shall be in accordance with Conn. Gen. Stat. Sections 1-15 through 1-21k. If the personal data is maintained in coded form, the Board shall transcribe the data into a commonly understandable form before disclosure.

(3) The Teachers' Retirement Board is responsible for verifying the identity of any person requesting access to his/her own personal data.

(4) The Teachers' Retirement Board is responsible for ensuring that disclosure made pursuant to the Personal Data Act is conducted so as not to disclose any personal data concerning persons other than the person requesting the information.

(5) The Teachers' Retirement Board may refuse to disclose to a person medical, psychiatric or psychological data on that person if the Board determines that such disclosure would be detrimental to that person.

(6) In any case where the Board refuses disclosure to a person, it shall advise that person of his/her right to seek judicial relief pursuant to the Personal Data Act.

(7) If the Teachers' Retirement Board refuses to disclose medical, psychiatric or psychological data to a person based on its determination that disclosure would be detrimental to that person and nondisclosure is not mandated by law, the Board

shall, at the written request of such person, permit a qualified medical doctor to review the personal data contained in the person's record to determine if the personal data should be disclosed. If disclosure is recommended by the person's medical doctor, the Board shall disclose the personal data to such person; if nondisclosure is recommended by such person's medical doctor, the Board shall not disclose the personal data and shall inform such person of the judicial relief provided under the Personal Data Act.

(8) The Teachers' Retirement Board shall maintain a complete log of each person, individual, agency or organization who has obtained access to, or to whom disclosure has been made of, personal data under the Personal Data Act, together with the reason for each such disclosure or access. This log shall be maintained for not less than five years from the date of such disclosure or access or for the life of the personal data record, whichever is longer.

(g) **Contesting the Content of Personal Data Records**

(1) Any person who believes that the Teachers' Retirement Board is maintaining inaccurate, incomplete or irrelevant personal data concerning him/her may file a written request with the Board for correction of said personal data.

(2) Within 30 days of receipt of such request, the Teachers' Retirement Board shall give written notice to that person that it will make the requested correction, or if the correction is not to be made as submitted, the Board shall state the reason for its denial of such request and notify the person of his/her right to add his/her own statement to his/her personal data records.

(3) Following such denial by the Teachers' Retirement Board, the person requesting such correction shall be permitted to add a statement to his or her personal data record setting forth what that person believes to be an accurate, complete and relevant version of the personal data in question. Such statements shall become a permanent part of the Board's personal data system and shall be disclosed to any individual, agency or organization to which the disputed personal data is disclosed.

(h) **Uses to be Made of the Personal Data.**

(1) Employees of the Teachers' Retirement Board who are assigned personnel and payroll responsibilities use the personal data contained in the Board's personnel records in processing promotions, reclassifications, transfers to another agency, retirement, and other personnel actions. Supervisors use that personal data when promotion, career counseling, or disciplinary action against such employee is contemplated, and for other employment-related purposes.

(2) All employees of the Teachers' Retirement Board use retirement system participant records for the purpose of making an accurate determination of the retirement benefit to which such participants may be eligible, or the amount payable to such participant upon application for a refund of his/her retirement contributions.

(3) The Teachers' Retirement Board retains personnel records according to schedules published by the Public Records Administrator, Connecticut State Library; it retains retirement system participant data permanently.

(4) When an individual is asked to supply personal data to the Teachers' Retirement Board, the Board shall disclose to that individual, upon request, the name of the agency and the division within the agency which is requesting the data, the legal authority under which the agency is empowered to collect and maintain the personal data, the individual's rights pertaining to such records under the Personal Data Act and the agency's regulations, the known consequences arising from supplying or refusing to supply the requested personal data, and the proposed use to be made of the requested personal data.

(Effective April 22, 1986)

Sec. 10-183*l*-18. Hearing procedures

(a) **Scope.** This regulation shall apply to all hearings conducted by the Teachers' Retirement Board. Hearings will be held upon a timely written request for a hearing by any person receiving notice pursuant to section 10-183*l*-19 of the board's intention to discontinue or reduce the amount of his or her periodic benefits or when a petition for a declaratory ruling is filed and the board votes to hold a hearing thereon.

(b) **Initial Determination.** In each case where a hearing is to be held the board shall determine whether the hearing will be before the entire board or a panel of the board. Where a hearing is to be held before the full board, the chairperson shall be the presiding officer.

(c) **Hearing Panel.** If not heard by the full board, the matter shall be heard by a three-member panel of the board consisting of at least one teacher member and one member who is not a teacher member. The chairperson of the board shall designate the panel in writing and shall also designate in writing one of its members to act as presiding officer. The panel shall make a written recommendation, together with a summary of the evidence presented and the reasons for its decision, to the board concerning the matter at the next regular meeting of the board.

(d) **Notice of hearings.** At least fourteen days prior to a scheduled hearing the board shall give written notice of the hearing in any pending matter to all parties, to all persons otherwise required by statute to be notified, and to such other persons as have filed with the board their written request for notice of hearing in a particular matter. The board may give such public notice of the hearing as it shall deem appropriate within the provisions of sections 1-15, 1-18a, 1-19 to 1-19b, inclusive, and 1-21 to 1-21k, inclusive, of the General Statutes. Notice of hearing shall include but shall not be limited to the following: (1) a statement of the time, place and nature of the hearing; (2) a statement of the legal authority under which the hearing is to be held and the particular sections of the statutes and regulations involved; (3) a short and plain statement of facts describing the purpose of the hearing and the principal facts to be asserted therein or, in lieu thereof, if the hearing is upon a petition for a declaratory ruling, a copy of the petition.

(e) **Signatures.** Every petition, notice, brief and memorandum shall be signed on behalf of the person filing the same.

(f) **Service.** Service of all documents and other papers filed in all proceedings, including but not limited to motions, petitions, notices, briefs, and exhibits shall be by personal delivery or by first class mail, except as hereinafter provided. All such documents and other papers shall be served by the person filing the same on every party and intervenor in the proceeding and all such additional persons as the board or panel shall direct. A copy of any document or other paper served by the board or panel, showing the addresses to whom the document or other paper was mailed, shall be placed in the board's files and shall be given to each party, intervenor and to such other person as the presiding officer may deem appropriate by personal service upon such person or by first class mail.

(g) **Parties, intervention, and participation.** At any time prior to the commencement of oral testimony in any hearing, any person may request that the presiding officer permit that person to participate in the hearing. Any person not a party who is so permitted to participate in the hearing will be identified as an intervenor, and will participate in those portions of the hearing as the presiding officer shall expressly allow. No grant or leave to participate in the hearing as an intervenor or in any other manner shall be deemed to be an admission by the board or panel that the person it has permitted to participate is a party in interest who may be aggrieved

by any final decision, order or ruling of the board unless such grant of leave to participate expressly so states. Each person authorized to participate in a hearing as a party or as an intervenor shall file a written notice of appearance with the board. Such appearance may be filed on behalf of parties and intervenors by an attorney, an agent, or other duly authorized representative subject to the rules hereinabove stated. The filing of a written appearance may be excused by the presiding officer.

(h) **General provisions.**

(1) Purpose of hearing. The purpose of any hearing the board conducts shall be to provide to all parties an opportunity to present evidence and argument on all issues to be considered by the board.

(2) Order of presentation. In all hearings the party who shall open and close the presentation of any part of the matter shall be the person requesting the hearing or declaratory ruling unless otherwise provided by the presiding officer for good cause shown.

(3) Limiting the number of witnesses. To avoid unnecessary cumulative evidence, the presiding officer may limit the number of witnesses or the time for testimony upon a particular issue in the course of any hearing.

(4) Written testimony. The board may, by order of the presiding officer, permit any party to offer testimony in written form. Such written testimony shall be received in evidence with the same force and effect as though it were stated orally by the witness who has given the evidence, provided that each such witness shall be present at the hearing at which the testimony is offered, shall adopt the written testimony under oath, and shall be made available for cross examination as directed by the presiding officer. Prior to its admission such written testimony shall be subject to objections by parties.

(5) Additional evidence. At any time prior to a final decision, any party, for good cause shown, may move the presiding officer to reconvene the hearing for the purpose of adducing additional evidence.

(6) Transcripts. A transcript shall be made of all hearings. Any interested party or other person may, upon payment of the cost, obtain a copy of such transcript.

(i) **Rules of evidence.** The following rules of evidence shall be followed in the admission of testimony in all hearings.

(1) General. Any oral or documentary evidence may be received; but the presiding officer shall, as a matter of policy, exclude irrelevant, immaterial or unduly repetitious evidence. The presiding officer shall give effect to the rules of privilege recognized by law in Connecticut where appropriate to the conduct of the hearing. Subject to these requirements and subject to the right of any party to cross examine, any testimony may be received in written form as herein provided.

(2) Documentary evidence, copies. Documentary evidence may be received at the discretion of the presiding officer in the form of copies or excerpts, if the original is not found to be readily available.

(3) Cross examination. Such cross examination may be conducted as the presiding officer shall find to be required for a full and true disclosure of the facts.

(4) Facts noticed, scope and procedure. The board may take administrative notice of generally recognized technical facts within the board's specialized knowledge and of judicially cognizable facts including the records of the board and its prior decisions. Parties shall be afforded an opportunity to contest the material so noticed by being notified before or during the hearing, or by an appropriate reference in preliminary reports or otherwise of the material noticed. The board shall nevertheless

employ the board's experience, technical competence, and specialized knowledge in evaluating the evidence presented at the hearing for the purpose of making its finding of facts and arriving at a final decision.

(j) **Proposal for decision.** The board will proceed in the following manner where a majority of the board has not heard the case or read the record. If the decision is to be adverse to a party requesting a hearing or declaratory ruling, the decision shall not be adopted by the board until a proposal for decision is served upon all of the parties, and until an opportunity has been afforded to each party adversely affected by the proposed decision to file exceptions, to present briefs, and to make oral argument before the board. The board may limit the period of time for argument by serving notice of such limitation upon all of the parties simultaneously with the proposal for decision. For good cause shown, the board may enlarge the period of time for argument if the request is made in writing, stating the reasons therefor, and filed with the board on or before the Friday immediately prior to the proceeding at which such proposal for decision is scheduled to be discussed and/or acted upon by the board. In the proposal for decision to be served upon the parties, the panel will set forth its summary of each issue of fact or law that it finds necessary to reach the conclusion contained in the proposed decision.

(k) **Contents of the record.** The record of the hearing shall include: (1) all motions, requests, applications, petitions, responsive pleadings, notices of hearing, and intermediate rulings; (2) the evidence received and considered by the board; (3) questions and offers of proof, objections, and the presiding officer's rulings thereon during the hearing; and (4) the proposed decision, opinion or report by the panel to the board and the final decision adopted by the board. The board or presiding officer may designate other documents or portions of the board's proceedings as part of the record. Requests to so designate other material as part of the record should be made to the board or presiding officer at the time the final decision is adopted.

(*l*) **Final decision.** All decisions of the board shall require the approval of five members of the board or a majority of the members who are present, whichever is greater. All decisions and orders of the board concluding a hearing shall be in writing, which writing shall include the board's findings of fact and conclusions of law, separately stated. The board will serve a copy of its decision on each party. Service shall be in person or by certified mail.

(Effective July 30, 1996)

Sec. 10-183*l*-19. Discontinuance of or reduction in benefits

Prior to the discontinuance or reduction of any periodic benefits provided for in chapter 167a for reasons other than those contemplated by the payment plan election made under section 10-183j of the Connecticut General Statutes the board shall provide the beneficiary with notice of such intention and a statement of the reason and legal authority therefor. Said notice shall also advise the beneficiary of his or her right to make written request on or before fourteen days after mailing of the notice to the board for a hearing prior to discontinuance or reduction. If a written request for a hearing is made on or before the fourteenth day after the mailing of said notice, then no discontinuance or reduction shall be made until such time as authorized by a decision rendered in accordance with section 10-183*l*-18. If, however, no written request is received by the board on or before the fourteenth day after mailing of the notice, the board may discontinue or reduce the benefit on the day following the fourteenth day after the mailing of the notice.

In those cases where the requesting party fails to appear at a hearing, he or she shall be deemed to have withdrawn his or her request for a hearing, and the board may discontinue or reduce the benefit without first rendering a decision in accordance with section 10-183*l*-18.

Notice under this section shall be by personal delivery or certified mail.

(Effective March 5, 1986)

Sec. 10-183*l*-20.

Repealed, December 28, 1989.

Sec. 10-183*l*-20a. Petitions for declaratory ruling

(a) **Scope.** These regulations set forth the state teachers' retirement board's rules governing the form and content of petitions for declaratory ruling, and board proceedings on such petitions. Petitions for declaratory rulings may be filed on: (1) the validity of any regulation of the board, and (2) the applicability to specified circumstances of a provision of the general statutes, a regulation, or a final decision (as defined in Conn. Gen. Stat. Sec. 4-166 (3)) on a matter within the jurisdiction of the board. Any petition for a declaratory ruling not falling in one of these two categories will be rejected in writing by the board as not being the proper subject for a petition for a declaratory ruling.

(b) **Form and Content of Petitions.**

(1) General. All petitions for declaratory ruling must be addressed to the secretary of the board, and either mailed or hand delivered to the secretary of the board at his or her office. All petitions must be signed by the person filing the petition, unless represented by an attorney, in which case the attorney may sign the petition. The petition must include the address of the person filing the petition, and the address of the attorney, if applicable.

(2) Petitions on Validity of Regulation. A petition for declaratory ruling on the validity of a regulation must contain the following:

(A) The section number and text of the regulation;

(B) The specific basis for the claim of invalidity of the regulation; and

(C) An argument by the petitioner in support of the claim of invalidity, with suggested remedy.

Any petition filed which merely requests a ruling of the validity of a regulation, without a detailed claim of invalidity, will be rejected by the board as incomplete.

(3) Petitions on Applicability of Statute, Regulation, or Final Decision to Specific Circumstances. A petition seeking a declaratory ruling on the applicability of a statute, regulation or final decision on a matter within the jurisdiction of the board to specified circumstances must contain the following:

(A) The specific statute, regulation, or final decision upon which the petition is sought;

(B) A brief explanation of why the petitioner believes that the particular statute, regulation, or final decision is within the jurisdiction of the board;

(C) A detailed description of the specified circumstances upon which the petition is based; and

(D) An argument by the petitioner as to why the petitioner believes that the particular statute, regulation, or final order either is or is not applicable to the specified circumstance.

Any petition failing to identify the statute, regulation, or final decision in question, or failing to adequately describe the specified circumstances will be rejected in writing by the board as incomplete.

(4) Notice. The petitioner, or his attorney, to the best of his or her knowledge, shall append to the petition for a declaratory ruling a listing of all persons, with addresses, who may have an interest in the declaratory ruling sought be issued, and shall mail a copy of the petition to all such persons. The petitioner or his attorney must certify that a copy of the petition was mailed to all such persons together with this statement, "Should you wish to participate in the proceedings on this petition, or receive notice of such proceedings or the declaratory ruling issued as a result of this petition, you should contact the state teachers' retirement board within 30 days of the date of this petition."

(c) **Notice.** In addition to the notice required to be given by the petitioner in (b) (4), above, the board shall, within thirty days after the receipt of such petition provide written notice of the filing of the petition (1) to all persons required by any law to receive notice, (2) to all persons who have requested notice of the filing of such petitions on the subject matter of the petition, and (3) to all persons who have requested notice of the filing of any such petitions with the board. The notice required by this section shall not be required where the board has rejected the filing of a petition as inappropriate or incomplete in accordance with (a), (b) (2) and (b) (3) of these regulations.

(d) **Rights of Persons to Proceeding.**

(1) Petitioner as Party. The petitioner is automatically a party to any proceeding on the petition by virtue of having filed said petition, and need not seek designation as a party from the board.

(2) Additional Parties. Any person, whether or not they have received notice of the petition, may file a petition to become a party within forty-five days from the date of filing of the petition. If the petition to become a party sets forth facts demonstrating that the petitioner's legal rights, duties or privileges will be specifically affected by the declaratory ruling to be issued, the board shall grant the petition and designate the petitioner as a party.

(3) Intervenors. Any person, whether or not he or she has received notice of the petition, may file a petition to become an intervenor within forty-five days from the date of filing of the petition. If the petition sets forth facts demonstrating that the petitioner's participation is in the interest of justice and will not impair the orderly conduct of the proceedings, the board shall grant the petition and designate the petitioner as an intervenor. In addition, any person who files a petition for party status who fails to make the requisite demonstration for party status, may be granted intervenor status.

(e) **Agency Proceedings on Petitions.**

(1) Agency Action. Within sixty days after the filing of a complete petition for a declaratory ruling, but, in any case, no sooner than thirty days after the filing of the petition, the board shall do one of the following, in writing:

(A) Issue a Declaratory Ruling in accordance with the request in the petition containing the names of all parties to the proceeding, the particular facts upon which it is based, and the reasons for the conclusions contained therein;

(B) Order that the matter be the subject of a hearing as a contested case;

(C) Notify the parties that a Declaratory Ruling will be issued by a date certain;

(D) Decide not to issue a Declaratory Ruling and initiate Regulation making proceedings; or

(E) Decide not to issue a Declaratory Ruling, stating the reasons for its action.

(2) Notice. A copy of the teachers' retirement board action taken in accordance with section (e) (1) shall be delivered to the petitioner and all other parties either

in person, or by United States mail, certified or registered, postage prepaid, return receipt requested.

(3) Effective Date, Appeal Date. Declaratory rulings shall be effective when personally delivered or mailed, or on such later date specified by the board in the ruling, except that for the purposes of any appeal from the declaratory ruling, the date of personal delivery or mailing shall control.

(4) Contested Case Appeals. Declaratory Rulings shall have the same status and binding effect as an order in a contested case, and shall be a final decision in a contested case for the purposes of appeals in accordance with Conn. Gen. Stat. Sec. 4-183.

(5) Failure to Act. If the board does not issue a declaratory ruling on a complete petition within 180 days after the filing of the petition, or later if agreed to by the parties, the board shall be deemed to have decided not to issue a ruling.

(Effective December 28, 1989)

Sec. 10-183*l*-21. Leaves of absence

(a) **Creditable leaves.** An absence from active teaching service in the public schools of this state shall be creditable toward retirement provided such absence is a formal leave of absence granted by a teacher's employer, or is an absence due to illness. A member establishes that a formal leave of absence has been granted by his or her employer through records of the employer created at the time the leave of absence was granted. A member establishes that an absence was due to illness either by means of employer records which indicate a formal leave of absence was granted by the employer or through medical or other evidence satisfactory to the Board. A member who is performing active service in a teaching position at less than full time is not considered to be absent from active teaching service.

(b) **Purchase of retirement credit.** The purchase of retirement credit for a leave of absence as defined in subsection (a) of this section is accomplished by:

(1) the payment of mandatory contributions to the Board during each month of the leave at the rate mandated in section 10-183n of the Connecticut General Statutes times the annual salary rate that would have been earned by the member for full-time service during that period, or

(2) the payment of mandatory contributions to the Board at the time of retirement as provided in section 10-183e (c) of the General Statutes.

(c) **Maximum retirement credit.** The total number of years of absence from public school teaching in this state which may be purchased by a member for retirement credit shall be one year of such credit for each five years of full time active teaching service in the public schools of this state. The member may purchase up to ten school months of such leave through payment of mandatory contributions during the leave, as provided in subsection (b) of this section. All additional years of formal leave of absence, or if the member has made no mandatory contributions during a leave of absence then all such years of formal leave of absence, shall be purchased at the time of retirement. If any absence from active teaching service in the public schools of this state is greater than thirty consecutive school months the member may purchase no more than thirty months of retirement credit for that absence. No retirement credit may be purchased for a leave of absence granted by an employer which is not a Connecticut public school employer.

(d) **Purchase of credit by a survivor.** A survivor of a member who dies while on an authorized leave of absence may pay to the teachers' retirement board the required contributions which would have been paid to the board by the member

under the provisions of subparagraph (1) of subsection (b) of this section had the member so elected in order to establish eligibility for benefits under section 10-183h of the General Statutes.

(e) **Purchased credit in the computation of benefits.** Additional credit purchased in accordance with this regulation shall be treated in the computation of any benefit as if it were service in the public schools of Connecticut, except that any salary related to the period of the leave of absence, whether or not used in determining the cost of the purchase of additional credit, shall not be considered in determining the member's final average salary.

(Effective November 25, 1992)

Sec. 10-183*l*-22. Membership and credit in the teachers' retirement system

(a) **Eligibility for Membership.** A person is a member in the State Teachers' Retirement System if that person is employed in the public schools of Connecticut by a local board of education for an average of one-half time or more in a position requiring certification by the state department of education and that person holds the certificate so required. A person may also be a member in the State Teachers' Retirement System if that person is a member of the professional staff of the state board of education or of the board of governors of higher education or any of its constituent units.

(b) **Mandatory Contributions.** A person who is a member in the State Teachers' Retirement System shall make mandatory contributions to the Teachers' Retirement Fund each month at the rate specified in section 10-183n of the Connecticut General Statutes. Mandatory contributions shall be forwarded by the employer to the teachers' retirement board by the last day of each month. Monthly contributions shall be in the amount of one-tenth of the member's annual mandatory contributions, and shall be made for any month in which the member was employed on the first school day of that month. No contribution is due from any person for any month in which that person was not employed on the first school day of that month.

(c) **Credit for Service.** A member shall receive a month of credit for each month of service described in subsection (a), of this section for which mandatory contributions are made in accordance with subsection (b), of this section. Ten months of credited service shall be equal to one year of credited service. A member may not accumulate more than one year of credited service during any school year. No credit is given for any month in which the member was not employed on the first school day of that month.

(d) **Service Not Qualifying a Person for Membership.** A person who has been employed by a local board of education for an average of one-half time or more in a position not requiring certification by the state department of education, but such position at a later date is regulated by the state department of education and requires an incumbent to hold state certification, and that person while performing services in that position is a certified teacher, may obtain credit for such service. Such credit shall be obtained by payment of the mandatory contributions which would have been assessed on the salary earned in that position had it met the standards of subsection (a), of this section, plus credited interest. Credit obtained under this subsection shall be treated as service which determines the member's eligibility for retirement benefits.

(Effective November 25, 1992)

Sec. 10-183*l*-23. Disability benefits

(a) **Definitions.** As used in this Section:

(1) "Average annual salary" means the average annual salary received during the member's three years of highest salary.

(2) "Eligible for a disability allowance" means the status of a member who meets the requirements of subsection (a) of Section 10-183aa of the General Statutes, and who has submitted an application for a disability allowance and has been determined to have met the definition of "disabled" as found in section 10-183b of the Connecticut General Statutes.

(3) "Normal retirement date" means the date a member would be able to begin receiving a normal retirement benefit under section 10-183f (a) of the Connecticut General Statutes, determined on the basis of both actual service prior to disability and service credited under section 10-183aa (d) of the Connecticut General Statutes.

(4) "Service retirement benefit" means a retirement benefit which is determined on the basis of the member's age and years of credited service.

(b) **Application for disability allowance.** An application for disability allowance consists of an application form, which may be obtained from the State Teachers' Retirement Board, together with such medical evidence as will support the member's claim to be eligible for a disability allowance from the System and statements from the member's employer attesting to the adverse effect which the member's condition has on his or her performance as a teacher. Such medical evidence and statements shall be reviewed by the Board's Medical Committee for the purpose of determining whether the member is disabled within the meaning of the Teachers' Retirement Act, Chapter 167a of the Connecticut General Statutes. The teachers' retirement board shall make a determination of the member's eligibility for a disability allowance based on the recommendation of the Medical Committee and the application submitted by the member. A copy of the Board's determination regarding his application for a disability benefit will be mailed to the applicant within ten days of such determination.

(c) **Effective date of a disability allowance.** Upon approval by the Board of the member's application for a disability allowance, such disability allowance shall be effective on the first day of the month next following the receipt of a complete application for disability. Additional evidence of the member's disability requested by the medical committee shall not be deemed to be part of the member's application for a disability allowance for purposes of determining the effective date of his/her allowance.

(d) **Calculation of a disability allowance.** A members disability allowance shall be 2% times average annual salary times actual credited service to the date of disability, divided by twelve. In no event, however, shall the disability allowance be less than 15% of average annual salary, divided by twelve. Credited service shall be pro-rated if less than full time.

(e) **Cost of living increases.** A member's disability allowance shall be increased from time to time in the same manner as service retirements.

(f) **Payment to survivors.** Upon the death of a member receiving a disability allowance which became effective on or after July 5, 1983, the death benefits provided in section 10-183h shall be available to eligible survivors. Upon the death of a member receiving a disability allowance which became effective prior to July 5, 1983, settlement shall be made in accordance with the payment plan option selected by the member.

(g) **Re-examination and review of disability status.** A member receiving a disability allowance shall submit such medical evidence as may be required by the medical committee for the purpose of fulfilling its obligation to make recommendations to the board regarding the continued eligibility of persons receiving disability allowances. Such medical evidence may be used by the committee to make a recommendation that the member's disability has ended, or that the member has failed to pursue an appropriate program of treatment.

(h) **Termination of a disability allowance.** The teachers' retirement board may terminate a disability allowance if it makes a determination that the member's disability has ended or that the member has failed to pursue an appropriate program of treatment. Upon making such a determination, the member shall be given notice and an opportunity for a hearing before his/her allowance is terminated.

(i) **Conversion of disability allowance to service retirement benefit.**

(1) A monthly disability allowance shall be converted to a service retirement when the member has reached his/her normal retirement date.

(2) A member's service retirement benefit shall be calculated in accordance with the provisions of section 10-183g (a) of the Connecticut General Statutes. Service which is credited for the time the member was receiving a disability allowance will be deemed to be full time service if the member had rendered full time service during the entire period prior to disability, and will be deemed to be part time service if the member had served part time during any portion of the period prior to disability. The part time rate applied to the disability period shall be determined by averaging all pre-disability service at both full time and part time, except the two years immediately preceding disability. The part time rate so determined shall apply to all service credited for the period the member was receiving a disability allowance. If a member presents evidence satisfactory to the retirement board that an increase in the part time rate of employment during the two years immediately preceding disability is unrelated to his/her discovery of the condition which later resulted in disability, the board may at its sole discretion use one or both of those years in the determination of the part time rate which shall be applied to the disability period.

(3) The monthly service retirement benefit payable on conversion of the member's disability allowance shall be the sum of the benefit calculated above and the aggregate of all previously-granted cost of living increases in the member's former disability allowance.

(4) In lieu of the benefit determined above, the member may elect one of the optional payment plans described in section 10-183j of the Connecticut General Statutes, except that if such member had elected a payment option which became effective at the commencement of his/her disability allowance such previously selected option shall continue to be in effect.

(j) **Offsets for social security, worker's compensation payments, and earned income.**

(1) A member receiving a disability allowance shall provide to the retirement board information regarding all worker's compensation payments received while receiving the disability allowance, and all social security benefits to which he is entitled. The member's disability allowance shall be adjusted so that the total of such allowance, less cost of living adjustments, plus worker's compensation payments and social security benefits payable in any month do not exceed seventy-five percent of the member's average annual salary.

(2) A member receiving a disability allowance shall provide to the retirement board information, including but not limited to copies of the member's federal

income tax return, regarding all income earned during the period the member is eligible to receive a disability allowance. During the first twenty-four months of the member's eligibility for a disability allowance, such allowance shall be reduced by twenty percent of such earned income, unless such income is determined by the board to have been paid as part of the rehabilitation of the member. The member shall provide the board with a statement from his/her physician regarding such program of rehabilitation, and such statement shall be considered by the board in arriving at its determination that the income is or is not to be used to reduce the member's disability allowance. After the first twenty-four months of payment of the disability allowance to the member, the member's disability allowance shall be adjusted so that the allowance plus earned income do not exceed the member's average annual salary.

(3) Reports of a member's earnings and of social security and worker's compensation payments which are received by the board following the month in which such income is earned or such payments are received shall be used by the board to reduce the amount of future disability payments which become payable over a term equal to the term covered by the member's reports.

(Effective July 30, 1996)

Sec. 10-183*l*-24. Early retirement incentive plan

(a) **Notice to Board.** Upon adoption of an early retirement incentive plan in accordance with Public Act No. 89-233, the employer shall notify the State Teachers' Retirement System on an official form approved by the State Teachers' Retirement Board.

(b) **Teacher Application.** A teacher may initiate action to retire under the locally adopted early retirement incentive plan in accordance with Public Act No. 89-233 by completing the employee section of a form adopted by the State Teachers' Retirement Board and by filing such form with the employer. The employer will then complete the balance of the form and file it with the Teachers' Retirement System no later than the last day of the month preceding the date of retirement.

(c) **Purchase of Service Credit.** The cost to the employer for additional credited service purchased will be determined by factors recommended by the actuary for the State Teachers' Retirement Board as sufficient to yield an amount equal to the additional liability created by such purchase of additional credited service. Actuarial cost factors will be revised no more frequently than once a year, and revised factors shall apply only to purchases of service made after the adoption by the Teachers' Retirement Board of such revised factors.

(d) **Payment in Installments.** An employer may pay the cost of purchased additional service credit in one sum, or in equal annual installments over a number of years equal to the number of years purchased under the plan it had adopted. The due date for payment for service shall be June 30 of the year in which service is purchased, and interest at the rate of nine per cent shall be assessed on all payments made after that date, and on annual installment payments. Any payment made before August 1 shall be deemed to have been made on June 30.

(Effective March 26, 1990)

Sec. 10-183*l*-25. Reporting of annual salary for purposes of contributions to and benefits from the teachers' retirement system

(a) **Definitions.**

As used in this section:

(1) "Base salary" means that element of compensation specifically and separately stated and paid to a superintendent of schools pursuant to an individual contract of employment in installments throughout the term of the contract or the school year, except that if a portion of such separately stated salary is deferred by means of a legally binding salary reduction agreement for the purpose of making premium payments on a tax sheltered annuity, such deferred salary shall be included in the superintendent's base salary.

(2) "Benefits" means retirement allowances, disability payments, and survivor payments made to members of the system pursuant to chapter 167a of the Connecticut General Statutes.

(3) "Contributions" means mandatory contributions as specified in section 10-183n of the Connecticut General Statutes withheld from the teachers' salary prior to July 1, 1991 or paid by the employer after June 30, 1991 pursuant to the employer pick-up plan set out in Conn. Gen. Stat. section 10-183kk.

(4) "Elective deferrals" means tax sheltered annuity premiums paid by an employer from salary deferred under a legally binding salary reduction agreement.

(5) "Employer" means an elected school committee, a board of education, the state board of education, the board of governors or any of its constituent units, the governing body of the Children's Center, the E. O. Smith School and any other activity, institution of school employing members.

(6) "Expenses" means payment of or on account of costs incurred by an employee in connection with the performance of his duties.

(7) "Extra duty assignments" means assignments unrelated to a teacher's professional certification, or additional assignments which, although covered by the member's certification, are performed on an irregular or unscheduled basis including but not limited to assignments which are less than one full month in duration.

(8) "Fringe benefits" means items of compensation purchased or provided for an employee over and above the cash compensation paid to the employee.

(9) "Longevity" means additional payments based on the accrual of a certain number of years of service with the employer.

(10) "Member" means any Connecticut teacher employed for an average of at least one-half of each school day, except that no teacher who under any provision of the general statutes elects not to participate in the system shall be a member unless and until the teacher elects to participate in the system. Members teaching in a nonpublic school classified as a public school by the board under the provisions of Conn. Gen. Stat. section 10-183b may continue as members as long as they continue as teachers in such school even if the school ceases to be so classified. A former teacher who has not withdrawn his or her accumulated contributions shall be an "inactive member." A member who, during the period of a formal leave of absence granted by his or her employer, but not exceeding an aggregate of ten school months, continues to make mandatory contributions to the board, retains his or her status as an active member.

(11) "Nonelective contributions" means tax sheltered annuity premiums paid by an employer as additional compensation.

(12) "Tax sheltered annuity" means an annuity purchased by a public school employer for an employee pursuant to provisions of the Internal Revenue Code, the premiums for which are not taxable income to the employee until received as annuity payments.

(13) "Terminal pay" means any payment to an employee in exchange for an agreement to retire by a certain date.

(b) **Payments that are included in a members annual salary.** For purposes of contributions to and benefits from the Teachers' Retirement System, annual salary includes the amount of cash compensation, before deductions mandated by state or federal law and employee contributions toward the cost of fringe benefits, payable to a member on the basis of an annual salary rate set out on a schedule adopted by an employer for members and paid to the member according to an established pay schedule for all members employed by that employer, plus the following:

(1) Longevity payments;

(2) Payment for ongoing supervisory and/or programmatic responsibilities;

(3) Payment for additional duties beyond the regular school year performed by Guidance Counselors, Social Workers, and School Psychologists as part of their overall job responsibilities.

(4) Mandatory contributions to the Teachers' Retirement System picked up by the employer pursuant to Conn. Gen. Stat. Section 10-183kk;

(5) Elective deferrals to a tax sheltered annuity plan selected by the member; and

(6) Payment for additional teaching assignments in a program for adults for which high school credit is granted leading to a diploma provided the teacher is certified for such assignment.

The annual salary rate of a member not covered by a schedule approved by an employer is that annual rate identified in a written contract or letter of employment as salary. In the event that a member's annual salary rate is not clearly stated in the member's contract or salary agreement, or the terms of such contract or agreement are inconsistent with the practice or stated intent of the employer, the Board will determine the salary rate on the basis of evidence submitted by the member and/or the member's employer.

(c) **Payments that are presumed not included in a member's annual salary.** Absent a showing to the Teachers' Retirement Board by the member that the following are included in the member's salary for purposes other than the inflating of the member's average annual salary, the following shall not be included in annual salary:

Increases in annual salary rate which result from the foregoing of nonsalary compensation such as fringe benefits, including increases where the member is given the option of receiving cash in lieu of fringe benefits. That such conversion of nonsalary compensation was accomplished more than three years before the member's retirement shall not by itself be sufficient to overcome the presumption that the amounts were included for the purpose of inflating the member's average annual salary and therefore are not includable.

(d) **Payments that are not included in a member's annual salary.**

The following shall not be included in annual salary:

(1) Compensation for extra duty assignments or for coaching, unless such compensation was included in salary for which contributions to the system were made prior to July 1, 1971;

(2) Terminal pay;

(3) Unused sick and vacation pay;

(4) Payments to the employee to cover anticipated expenses expected to be incurred, or as reimbursement of actual expenses incurred, by the employee in the performance of the employee's duties;

(5) The cost of fringe benefits provided by the employer, including, but not limited to, insurance premiums and nonelective contributions to a tax sheltered annuity;

(6) Any payment to the member the timing of which may be directed by the member;

(7) Any payment for summer school work, as defined in section 10-74a of the Connecticut General Statutes;

(8) Any payment for assigned responsibilities related to curriculum development, unless such assignment is part of the member's regular duties and the salary therefor is included in the member's annual contract of employment; and

(9) any other payments to a superintendent of schools pursuant to an individual contract between the superintendent and a board of education of amounts which are not included in base salary.

(e) **Payments deferred from a prior year by collective bargaining agreement.** A member's annual salary includes the full amount set out in a collectively bargained agreement between a local board of education and a local bargaining organization, and the salaries set out in a schedule in that agreement form the basis for retirement contributions. Where because of economic conditions an agreement is reached to defer the payment of any portion of such salary or increase in salary to a later year, such portion shall be reported as salary when originally payable and not when actually paid.

(Effective July 30, 1996)

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Eligibility and Determination of Benefits Under the Teachers' Retirement Board

Sec. 10-183aa(f)-1. Verification of income of disabled retirees

Each person receiving a disability retirement allowance from the system during a calendar year shall by April 15, of the following year file with the board an annual income statement on a form approved by the board containing such details of the income of the disabled retiree for the calendar year as may be required or useful to insure compliance with the provisions of chapter 167a relating to disability retirement allowances. In addition, the board may require a disabled retiree to furnish copies of the retiree's federal income tax return for any year for which disability retirement allowances have been paid to the retiree. Payment of disability retirement allowances may be suspended for any retiree while the retiree is delinquent in filing an annual income statement or a required copy of the retiree's federal income tax return.

(Effective August 15, 1980)