

MINNESOTA STATUTES 1977 SUPPLEMENT

353.64 PUBLIC EMPLOYEES RETIREMENT ASSOCIATION

Subd. 5. [Repealed, 1977 c 429 s 65]

353.651 Retirement annuity upon separation from public service.

[For text of subds 1 and 2, see M.S.1976]

Subd. 3. **Retirement annuity formula.** The average salary as defined in subdivision 2, multiplied by two and one-half percent per year of allowable service for the first 20 years and two percent per year of allowable service thereafter, shall determine the amount of the "normal" retirement annuity. If the member has earned allowable service for performing services other than those of a police officer or fire fighter, the annuity representing such service shall be computed in accordance with sections 353.29 and 353.30.

[1977 c 429 s 34]

CHAPTER 354. TEACHERS RETIREMENT ACT

Sec.		Sec.	
354.05	Definitions.	354.46	Payments after death.
354.06	Board of trustees; membership; duties.	354.49	Refund.
354.07	Powers of the board.	354.50	Termination of service credits.
354.094	Extended leaves of absence. [New]	354.53	Military service credit.
354.10	Fund not subject to assignment or process; beneficiaries.	354.55	Options to certain members.
354.41	Teachers retirement association, eligibility for membership.	354.58	Supplemental retirement annuity.
354.42	Contributions by employer and employee.	354.66	Qualified part time teachers; participation in fund. [New]
354.43	Employer contributions, financing.	354.69	Information supplied by district. [New]
354.44	Retirement benefits.		

354.05 Definitions.

[For text of subd 1, see M.S.1976]

Subd. 2. **Teacher.** The word "teacher" includes any person who has rendered, is rendering, or shall hereafter render, service as a teacher, supervisor, principal, superintendent, or librarian in the public schools of the state, located outside of the corporate limits of the cities of the first class, in the state universities, or in any charitable or state institution including penal and corrective institutions supported, in whole or in part, by public funds, or who has been engaged, is engaged, or shall hereafter be engaged, in educational administration in connection with the state public school system, including the state university system and state community college system, but excluding the university of Minnesota, whether the position be a public office or an employment, not including members of any general governing or managing board or body connected with such systems, or the officers of common, independent, special, or associated school districts, or unorganized territory. The term shall also include an employee of the teachers retirement association employed subsequent to July 1, 1969, and any nurse, counselor, social worker or psychologist who has rendered, is rendering or shall hereafter render service in the public schools as defined above or in state universities. The term shall also include any person who renders teaching service on a part time basis and who also renders other services for a school district. In such cases, the teachers retirement association shall have the authority to determine whether all or none of such combined employment will be covered by the teachers retirement association. The term does not mean any person who works for such school or institution as an independent contractor.

[For text of subds 3 to 24, see M.S.1976]

Subd. 25. **Formula service credit.** "Formula service credit" means any allowable service credit as defined in subdivision 13 except as provided in this subdivision:

MINNESOTA STATUTES 1977 SUPPLEMENT

TEACHERS RETIREMENT ACT 354.06

(1) Any service rendered prior to July 1, 1951, for which payments were made pursuant to subdivision 13 except as provided in section 354.09, subdivision 4, as determined by multiplying the number of years of service established in the records of the teachers retirement fund as of July 1, 1961 by the ratio obtained between the total amount paid and the maximum amount payable for such years, and/or

(2) Any service rendered prior to July 1, 1957 for which payments were made pursuant to section 354.09, subdivision 4, as determined by multiplying the number of years of service established in the records of the teachers retirement fund by the ratio obtained between the total amount paid and the maximum amount payable for such years, and/or

(3) Any service rendered for which contributions were not made in full as determined by the ratio between the amounts of money credited to his account in a fiscal year and the retirement contribution payable for such fiscal year pursuant to sections 354.42 and 354.51.

(4) No period of service shall be counted more than once for purposes of this subdivision.

[For text of subds 26 to 35, see M.S.1976]

Subd. 36. **Retiree of fund.** "Retiree of fund" means any former member who has retired as provided in this chapter.

[1977 c 67 s 1; 1977 c 97 s 1; 1977 c 429 s 35]

354.06 Board of trustees; membership; duties.

Subdivision 1. The management of the fund shall be vested in a board of eight trustees to be known as the board of trustees of the teachers retirement fund. It shall be composed of the following persons: the commissioner of education, the commissioner of finance, the commissioner of insurance, and four members of the fund who shall be elected by the members of the fund and one retiree who shall be elected by the retirees of the fund. The five elected members of the board of trustees shall be chosen by mail ballot in a manner to be fixed by the board of trustees of the fund. In every odd numbered year there shall be elected two members of the fund to the board of trustees for terms of four years commencing on the first of July next succeeding their election. Commencing in 1977 and every two years thereafter there shall be elected one retiree of the fund to the board of trustees for a term of two years commencing on the first of July next succeeding his election except that the first term served by a retiree shall be for a period of 20 months commencing on November 1, 1977. Each election shall be completed by June first of each succeeding odd numbered year except that the first election of a retiree shall be completed by October 1, 1977. In the case of elective members, vacancies shall be filled by appointment by the remainder of the board, the appointee to serve until the members or retirees of the fund at the next regular election have elected a trustee to serve for the unexpired term caused by such vacancy. No member or retiree shall be appointed by the board, or elected by the members of the fund as a trustee who is not a member or retiree of the fund in good standing at the time of such appointment or election. It shall be the duty of the board of trustees to faithfully administer the law without prejudice and consistent with the expressed intent of the legislature. They shall act as trustees with a fiduciary obligation to the state of Minnesota which created the fund, the taxpayers which aid in financing it and the teachers who are its beneficiaries.

Subd. 2. The board shall annually elect one of its members as president, shall elect an executive director, and fix his salary, who shall serve during the pleasure

354.06 TEACHERS RETIREMENT ACT

of the board and be the executive officer of the board, with such duties as the board shall prescribe. The board shall employ all other clerks and employees necessary to properly administer the fund. The cost and expense of administering the provisions of sections 354.05 to 354.10 shall be paid by the fund.

Subd. 2a. The management of the association is vested in the executive director who shall be the executive and administrative head of the association. He shall act as advisor to the board on all matters pertaining to the association. He shall also act as the secretary of the board. It is the duty of the executive director and he has the power to:

- (1) Attend all meetings of the board;
- (2) Prepare and recommend to the board rules for the purpose of carrying out the provisions of this chapter;
- (3) Establish and maintain an adequate system of records and accounts following recognized accounting principles and controls;
- (4) Designate an assistant director with the approval of the board, and appoint such employees, both permanent and temporary, as are necessary to carry out the provisions of said chapter;
- (5) Organize the work of the association as he deems necessary to fulfill the functions of the association, and define the duties of its employees and delegate to them any of his powers or duties, subject to his control and under such conditions as he may prescribe;
- (6) With the approval of the board, contract for actuarial services, professional management services, and consulting services as may be necessary and fix the compensation therefor. Such contracts shall not be subject to the competitive bidding procedure prescribed by chapter 16. Professional management services may not be contracted for more often than once in every six years. Copies of all professional management survey reports shall be sent directly to the legislature and the legislative auditor at the same time reports are furnished the board. Only management firms experienced in conducting management surveys of federal, state or local public retirement systems shall be qualified to contract with the director hereunder;
- (7) With the approval of the board provide inservice training for all employees of the association;
- (8) Make refunds of accumulated contributions to former members and to the designated beneficiary, surviving spouse, legal representative or next of kin of deceased members or deceased former members, all as provided in this chapter;
- (9) Determine the amount of the annuities and disability benefits of members covered by the association and authorize payment thereof beginning as of the dates such annuities and benefits begin to accrue, all in accordance with the provisions of said chapter;
- (10) Pay annuities, refundments, survivor benefits, salaries and all necessary operating expenses of the association;
- (11) Prepare and submit to the board and the legislature an annual report covering the operation of the association, as required by chapter 356;
- (12) Certify funds available for investment to the state board of investment;
- (13) With the advice and approval of the board request the state board of investment to sell securities when he determines that funds are needed for the purposes of the association;
- (14) Prepare and submit biennial and annual budgets to the board and with the approval of the board submit such budgets to the department of administration; and
- (15) With the approval of the board, perform such other duties as may be required for the administration of the association and the other provisions of this chapter and for the transaction of its business.

[For text of subds 3 to 7, see M.S.1976]

[1977 c 67 s 2,3; 1977 c 429 s 36]

MINNESOTA STATUTES 1977 SUPPLEMENT

TEACHERS RETIREMENT ACT 354.10

354.07 Powers of the board.

[For text of subds 1 to 8, see M.S.1976]

Subd. 9. All school districts, state universities, community colleges and other employers of members of the fund are obligated to distribute to their employees ballots for the election of members to the board of trustees, pamphlets, brochures, documents or any other material containing fund information which are prepared by the executive director or the board and are delivered to the employers for distribution.

[1977 c 67 s 4]

354.094 Extended leaves of absence.

Subdivision 1. If a member is granted an extended leave of absence pursuant to section 125.60, he may receive allowable service credit toward annuities and other benefits under this chapter, for each year of his leave by paying into the fund employee contributions during the period of the leave which shall not exceed five years. The employing district shall pay employer contributions into the fund for each year for which a member who is on extended leave pays employee contributions into the fund. The employee and employer contributions shall be based upon the rates of contribution prescribed by section 354.42 for the salary received during the year immediately preceding the extended leave. Payments for the years for which a member is receiving service credit while on extended leave shall be made on or before June 30 of each fiscal year for which service credit is received.

Subd. 2. Notwithstanding section 354.49, subdivision 4, clause (3), a member on extended leave who pays employee contributions into the fund pursuant to subdivision 1 shall retain membership in the association for as long as he continues to pay employee contributions, under the same terms and conditions as if he had continued to teach in the district.

Subd. 3. A member on extended leave of absence pursuant to section 125.60 who does not pay employee contributions into the fund in any year shall be deemed to cease to render teaching services beginning in that year for purposes of this chapter.

Subd. 4. If a member who paid employee contributions into the fund for five years while on extended leave does not resume teaching in the sixth school year after the beginning of his extended leave, he shall be deemed to cease to render teaching services beginning in that year for purposes of this chapter.

Subd. 5. The provisions of this section shall not apply to a member who is placed on unrequested leave of absence or whose contract is terminated pursuant to section 125.12 or 125.17 while he is on an extended leave of absence pursuant to section 125.60.

Subd 6. A member who pays employee contributions and receives allowable service credit in the fund pursuant to this section may not pay employee contributions or receive allowable service credit for the same fiscal year in any other Minnesota public employee pension plan, except a volunteer firefighters' relief association governed by sections 69.771 to 69.776.

[1977 c 447 art 9 s 3]

354.10 Fund not subject to assignment or process; beneficiaries.

The right of a teacher to avail himself of the benefits provided by this chapter, is a personal right only and shall not be assignable. All moneys to the credit of a teacher's account in the fund or any moneys payable to him from the fund shall belong to the state of Minnesota until actually paid to the teacher or his beneficiary pursuant to the provisions of this chapter. Any power of attorney, assignment or attempted assignment of a teacher's interest in the fund, or of the beneficiary's interest therein, by a teacher or his beneficiary, including actions for divorce, separate maintenance, and child support, shall be null and void and the

354.10 TEACHERS RETIREMENT ACT

same shall be exempt from garnishment or levy under attachment or execution and from all taxation by the state of Minnesota, except that none shall be exempt from taxation under chapter 291, unless transferred to a surviving spouse or minor or dependent child of the decedent or a trust for their benefit. Provided however, the board may pay an annuity or benefit to a banking institution, qualified under chapter 48, that is a trustee for a person eligible to receive such annuity or benefit. Upon completion of the proper forms as provided by the board, the annuity or benefit check may be mailed to a banking institution, savings association or credit union for deposit to the recipient's individual account or joint account with his or her spouse. The board shall prescribe the conditions which shall govern these procedures. If in the judgment of the executive director conditions so warrant, payment may be made to a public body in behalf of an annuitant, disabilitant, or survivor upon such terms as the executive director may prescribe. Any beneficiary designated by a teacher under the terms of this chapter, may be changed or revoked by the teacher at his pleasure, in such manner as the board may prescribe. In case a designated beneficiary dies before the teacher designating him dies, and a new beneficiary is not designated, the teacher's estate shall be the beneficiary.

[1977 c 67 s 5]

354.41 Teachers retirement association, eligibility for membership.

[For text of subd 2, see M.S.1976]

Subd. 3. (1) Each annuitant, age 60 or over, who is drawing an annuity pursuant to Minnesota Statutes 1953, Section 135.10 and Minnesota Statutes 1965, Sections 354.44 and 354.33 shall have the right to have his membership in the fund restored upon resumption of teaching service, for the purpose of having deductions made in accordance with sections 354.42 and 355.48. Upon completion of five years of allowable service, under this subdivision the member shall be entitled to a coordinated annuity provided in section 354.44, subdivision 6. This annuity is in addition to any annuity previously granted under this chapter.

(2) Any annuitant qualifying for membership in the fund under clause (1) may file a written notice with the executive secretary of the teachers retirement association requesting that deductions provided for in section 354.42 be made from compensation paid for subsequent teaching services. Such notice shall remain in effect until the annuitant requests in writing that this membership be revoked. After July 1, 1967, deductions pursuant to section 355.48 are required for any annuitant eligible for membership in the fund under clause (1). Teaching service rendered by an annuitant for which no deductions were made pursuant to section 354.42, shall not be included in any additional annuity granted pursuant to clause (1) of this subdivision.

(3) Teachers retirement deductions made prior to July 1, 1973 from the salary of any annuitant who was qualified for membership in the fund under clause (1) of this subdivision at the time such deductions were made, shall be applicable to the computation of an annuity as provided under clause (1) of this subdivision even if the written notice required in clause (2) of this subdivision has not been filed. The teaching service related to such retirement deductions shall be deemed to be allowable service credit which is applicable to the completion of the five years of allowable service required in clause (2) of this subdivision.

[For text of subds 4 and 5, see M.S.1976]

Subd. 6. Any such former member who elects membership in the fund as authorized by subdivision 4 shall be eligible to make payment for service which was rendered prior to July 1, 1975 in any of the organizations enumerated in subdivision 4, provided the organization makes satisfactory certification of such service as prescribed in section 354.05, subdivision 28. This payment shall be limited to the most recent five years of allowable service credit and shall include all required em-

TEACHERS RETIREMENT ACT 354.44

ployee and employer contributions as provided in section 354.42, subdivisions 2, 3 and 5. Interest shall be paid on both the employee and employer contributions at the rate of six percent per annum compounded annually from the end of the fiscal year during which such service was rendered to the date of payment. The payment described herein must be made in one lump sum prior to July 1, 1980 or prior to retirement, whichever is earlier.

[For text of subd 7, see M.S.1976]

[1977 c 67 s 6; 1977 c 97 s 2]

354.42 Contributions by employer and employee.

[For text of subs 2 and 3, see M.S.1976]

Subd. 5. An additional employer contribution shall be made in the amount of three percent of the salary of each member for the purpose of amortizing the deficit in the fund. This contribution shall be made in the manner provided in section 354.43.

[For text of subd 7, see M.S.1976]

[1977 c 313 s 1]

354.43 Employer contributions, financing.

[For text of subs 1 to 3, see M.S.1976]

Subd. 4. When the amount of such remittances described in Minnesota Statutes 1974, Section 354A.07, Subdivision 4, and subdivision 3 of this section is equal to the social security receivable as defined in section 354.05, subdivision 29, the board of trustees of the teachers retirement association shall reduce their certifications pursuant to subdivision 1 of this section by an amount equal to the employing authorities certifications and remittances as described in subdivision 3 of this section.

[For text of subd 5, see M.S.1976]

[1977 c 67 s 7]

354.44 Retirement benefits.

[For text of subd 1, see M.S.1976]

Subd. 1a. **Mandatory retirement.** Notwithstanding the provisions of sections 43.30 or 197.45 to 197.48, a member shall terminate employment on August 31, 1976, or at the end of the academic year in which the member reaches the age of 65, whichever is later. For purposes of this subdivision, an academic year shall be deemed to end August 31. A member who terminates employment at any time during the academic year at the end of which such person is required to terminate employment pursuant to this subdivision shall, for the purpose of determining eligibility for a proportionate retirement annuity, be considered to have been required to terminate employment at age 65 or earlier pursuant to this subdivision. Nothing contained in this subdivision shall preclude an employer unit covered by this chapter from employing a retired teacher as a substitute or part time teacher; provided, no teacher required to terminate employment by this subdivision shall resume membership in the retirement association by virtue of employment as a substitute or part time teacher; provided further that upon having earned \$3,000 in any aca-

MINNESOTA STATUTES 1977 SUPPLEMENT

354.44 TEACHERS RETIREMENT ACT

demic year from employment as a substitute or part time teacher, any person over the age of 65 years shall terminate employment for the remainder of that academic year.

[For text of subds 2 to 7, see M.S.1976]

[1977 c 67 s 8; 1977 c 429 s 37]

354.46 Payments after death.

[For text of subds 1 and 2, see M.S.1976]

Subd. 3. **Payment after death of retiree.** If a former member dies after his retirement, he or his designated beneficiary shall be entitled to the annuity payment due for the full month during which death occurs if no optional or reversionary annuity was designated by the member. If an optional or reversionary annuity has been designated by the member, a death benefit shall be paid in accordance with the provisions of such annuity as described in section 354.45.

[1977 c 388 s 2]

354.49 Refund.

Subdivision 1. Any person who ceases to render teaching service in any school or institution to which the provisions of this chapter apply shall be entitled to a refund provided in subdivision 2, or a deferred retirement annuity. Application for refund may be made no sooner than 30 days after termination of teaching service if the applicant has not again become a teacher. This payment will be made within 90 days after receipt of application for refund or upon completion of processing the report made pursuant to section 354.52, subdivision 2 whichever is later.

[For text of subds 2 to 4, see M.S.1976]

Subd. 5. If a person ceases to render teaching service in any school or institution to which the provisions of this chapter apply and does not make application for refund within five years after June 30th of the fiscal year in which the last deduction was taken from his salary for the retirement fund and if his accumulated deductions are \$500 or less, such deductions and interest shall be credited to and become a part of the retirement fund. In the event such person returns to render teaching service in any school or institution to which the provisions of this chapter apply and the deductions previously credited to the retirement fund are \$5 or more, such deductions and interest to date of restoration shall be restored to his individual account. If the deductions previously credited to the retirement fund are \$5 or more and such person applies for a refund pursuant to this section or an annuity pursuant to section 354.55, subdivision 3, such deductions credited to the retirement fund shall be restored to such person's individual account.

[1977 c 67 s 9; 1977 c 97 s 3]

354.50 Termination of service credits.

[For text of subd 1, see M.S.1976]

Subd. 2. If a member desires to repay his refunds, payment shall include six percent interest compounded annually from date of withdrawal to the date payment is made and be credited to the fund.

[For text of subd 4, see M.S.1976]

[1977 c 67 s 10]

TEACHERS RETIREMENT ACT 354.55

354.53 Military service credit.

Subdivision 1. Any employee given a leave of absence to enter military service and who returns to teaching service upon discharge from military service as provided in section 192.262, shall obtain credit for his period of military service but he shall not receive credit for any voluntary extension of military service at the instance of the member beyond the initial period of enlistment, induction or call to active duty. Such member shall obtain such credit by paying into the fund an employee contribution based upon his salary at the date of return from military service. For service rendered prior to July 1, 1957, the amount of his contribution shall be an amount equal to six percent of his salary; not to exceed \$175 per year for any service rendered prior to July 1, 1953, \$216 per year for service rendered during the period July 1, 1953 through June 30, 1955, \$288 per year for service rendered during the period July 1, 1955 through June 30, 1957. For service rendered subsequent to July 1, 1957 the amount of this contribution shall be as follows:

Period	Basic Member	Coordinated Member
July 1, 1957	6 percent not	3 percent not
thru	to exceed	to exceed
June 30, 1965	\$288	\$144
July 1, 1965	6 percent not	3 percent not
thru	to exceed	to exceed
June 30, 1967	\$432	\$216
July 1, 1967		
thru	6 percent	3 percent
June 30, 1969		
July 1, 1969		
thru	7 percent	3 1/2 percent
June 30, 1973		
July 1, 1973		
and	8 percent	4 percent
thereafter		

The contributions specified in this subdivision shall be multiplied by the number of years of such military service together with interest thereon at the rate of six percent compounded annually from the time such military service was rendered to the first date of payment. In such cases the employer contribution and additional contribution provided in section 354.42 shall be paid by the state in the manner provided in section 354.43. Payment for military service which is part of any agreement signed by a member in accordance with Minnesota Statutes 1971, Section 354.51, Subdivision 2, is not subject to the provisions of this section.

[For text of subds 2 and 3, see M.S.1976]

[1977 c 67 s 11; 1977 c 97 s 4]

354.55 Options to certain members.

[For text of subds 2 to 5, see M.S.1976]

Subd. 6. Each annuitant who as a member of the fund commenced drawing his annuity between August 1, 1931 and June 30, 1965, but not including his beneficiaries, shall be paid ten percent of his present monthly annuity if such annuitant retired pursuant to Minnesota Statutes 1965, Sections 354.33 and 354.34 and fifteen percent of his present monthly annuity if such annuitant retired pursuant to Minnesota Statutes 1953, Section 135.10 and Minnesota Statutes 1965, Sections 354.44 and 354.45, in addition to the amounts such annuitant is otherwise entitled to receive under the provisions of Minnesota Statutes 1965, Chapter 354.

[For text of subds 10 to 14, see M.S.1976]

354.55 TEACHERS RETIREMENT ACT

Subd. 15. Notwithstanding the maximum benefit provisions of section 354.46, subdivision 1, all benefits and annuities payable pursuant to sections 354.48; 354.46, subdivision 1 and Laws 1915, Chapter 199, as amended, which are in effect on June 30, 1973 shall be increased 25 percent. Such increase shall begin to accrue January 1, 1974. Notwithstanding the provisions of section 356.18, increases in benefit and annuity payments pursuant to this subdivision will be made automatically unless written notice is filed by the annuitant with the teachers retirement association board requesting that the increase shall not be made.

[For text of subds 16 and 17, see M.S.1976]

Subd. 18. (1) Teachers who retired after June 30, 1972 and before July 1, 1973 who failed to make an election pursuant to Minnesota Statutes 1971, Section 354.145, subdivision 1, clause (1) shall have their annuity recomputed under the law in effect on June 30, 1973 under the provisions of either Minnesota Statutes 1971, Section 354.33, subdivision 1 or subdivision 7, whichever is larger.

(2) Teachers who retired after June 30, 1972 and before July 1, 1973 and who failed to make an election pursuant to Minnesota Statutes 1971, Section 354.145, subdivision 2, clause (1) shall have their annuity recomputed under the law in effect on June 30, 1973 under the provisions of either section 354.44, subdivision 2 or subdivision 6, whichever is larger.

[For text of subd 19, see M.S.1976]

[1977 c 97 s 5-7]

354.58 Supplemental retirement annuity.

A supplemental retirement annuity shall be paid only to a member who retires pursuant to section 354.44, subdivision 2, and the options related thereto as established in sections 354.35 and 354.45. In establishing this supplemental retirement annuity the board shall ascertain the member's accumulated deduction including interest for the period of allowable service prior to July 1, 1957, and the member shall receive a retirement credit of 100 percent of this amount. The retirement credit so established shall be the basis for purchasing a supplemental retirement annuity using an annuity purchase rate based on an appropriate annuity table of mortality with an interest assumption as provided in section 354.07, subdivision 1. This supplemental retirement annuity shall be doubled.

[1977 c 67 s 12; 1977 c 97 s 8]

354.66 Qualified part time teachers; participation in fund.

Subdivision 1. As used in this section, the term "teachers" shall have the meaning given it in section 125.03, subdivision 1, but shall not include superintendents, principals, assistant principals or other supervisory employees as defined in section 179.63, subdivision 9.

Subd. 2. A teacher in the public elementary or secondary schools of the state who has 20 years or more of allowable service may, by agreement with the board of the employing district, be assigned to teaching service within the district in a part time teaching position.

Subd. 3. For purposes of this section, a part time teaching position shall mean a teaching position within the district in which the teacher is employed for at least 50 full days or a fractional equivalent thereof as prescribed in section 354.091, and for which the teacher is compensated at a rate not exceeding 60 percent of the compensation established by the board for a full time teacher of identical education and experience within the district.

Subd. 4. Notwithstanding any provision of this chapter relating to salary for contribution purposes or accrual of service credit to the contrary, employee and employer contributions to the fund, including the state's obligation therefor, and accrual of allowable service credit toward retirement pursuant to this chapter shall be

TEACHERS RETIREMENT, CERTAIN CITIES 354A.091

continued during the period of part time employment pursuant to this section upon the same basis and in the same amounts as would be payable or accrued were the teacher to have been employed on a full time basis. A teacher's contributions to the fund and accrual of allowable service credit during part time employment may not be continued pursuant to this subdivision for a period longer than 10 years.

Subd. 5. A teacher who pays employee contributions and receives allowable service credit in the fund pursuant to this section may not pay employee contributions or receive allowable service credit for the same fiscal year in any other Minnesota public employee pension plan, except a volunteer firefighters' relief association governed by sections 69.771 to 69.776.

Subd. 6. A board entering into an agreement authorized by this section shall take all steps necessary to assure continuance of any insurance programs furnished or authorized a full time teacher on an identical basis and with identical sharing of costs for a part time teacher pursuant to this section.

Subd. 7. Only teachers who are in the bargaining unit as defined in section 179.63, subdivision 17, during the year preceding the period of part time employment pursuant to this section shall qualify for the continuation of contributions and accrual of service credit pursuant to subdivision 4. Notwithstanding the provisions of section 179.63, subdivision 7, clauses (e) and (f), teachers who are employed on a part time basis for purposes of this section and who would therefore be disqualified from the bargaining unit by one or both of those provisions, shall continue to be in the bargaining unit during the period of part time employment pursuant to this section for purposes of compensation, fringe benefits and the grievance procedure.

Subd. 8. No teacher shall qualify for the continuation of contributions and accrual of service credit pursuant to subdivision 4 of this section or section 354A.22, subdivision 4, in more than one district at one time.

Subd. 9. A district shall not assign a teacher to a part time teaching position qualifying for the continuation of contributions and accrual of service credit pursuant to this section without applying for and receiving the authorization of the commissioner of finance. In cooperation with the boards of trustees of the appropriate retirement fund associations and within the limits of the amount appropriated for the purpose of this section, the commissioner of finance shall approve or disapprove applications from districts for authorization to assign teachers to part time teaching positions qualifying for the continuation of contributions and accrual for service credit pursuant to this section.

Subd. 10. Nothing within the provisions of this section shall be construed to limit the authority of a school board to assign a teacher to a part time teaching position which does not qualify for the continuation of contributions and accrual of service credit pursuant to this section.

[1977 c 447 art 9 s 4]

354.69 Information supplied by district.

Each school district shall furnish to the appropriate retirement fund association all information and reports deemed necessary by the appropriate board of trustees to administer the provisions of Laws 1977, Chapter 447, Article 9.

[1977 c 447 art 9 s 5]

CHAPTER 354A. TEACHERS RETIREMENT, CERTAIN CITIES

Sec. 354A.091	Teachers on extended leave. [New]	Sec. 354A.22	Qualified part time teachers; participation in fund. [New]
------------------	-----------------------------------	-----------------	--

354A.091 Teachers on extended leave.

Subdivision 1. Notwithstanding any provision of chapter 354A or the bylaws of an association relating to salary for contribution purposes or accrual of service credit to the contrary, an elementary or secondary school teacher in the public schools of a city of the first class who is granted an extended leave of absence pur-

MINNESOTA STATUTES 1977 SUPPLEMENT

TEACHERS RETIREMENT, CERTAIN CITIES 354A.091

continued during the period of part time employment pursuant to this section upon the same basis and in the same amounts as would be payable or accrued were the teacher to have been employed on a full time basis. A teacher's contributions to the fund and accrual of allowable service credit during part time employment may not be continued pursuant to this subdivision for a period longer than 10 years.

Subd. 5. A teacher who pays employee contributions and receives allowable service credit in the fund pursuant to this section may not pay employee contributions or receive allowable service credit for the same fiscal year in any other Minnesota public employee pension plan, except a volunteer firefighters' relief association governed by sections 69.771 to 69.776.

Subd. 6. A board entering into an agreement authorized by this section shall take all steps necessary to assure continuance of any insurance programs furnished or authorized a full time teacher on an identical basis and with identical sharing of costs for a part time teacher pursuant to this section.

Subd. 7. Only teachers who are in the bargaining unit as defined in section 179.63, subdivision 17, during the year preceding the period of part time employment pursuant to this section shall qualify for the continuation of contributions and accrual of service credit pursuant to subdivision 4. Notwithstanding the provisions of section 179.63, subdivision 7, clauses (e) and (f), teachers who are employed on a part time basis for purposes of this section and who would therefore be disqualified from the bargaining unit by one or both of those provisions, shall continue to be in the bargaining unit during the period of part time employment pursuant to this section for purposes of compensation, fringe benefits and the grievance procedure.

Subd. 8. No teacher shall qualify for the continuation of contributions and accrual of service credit pursuant to subdivision 4 of this section or section 354A.22, subdivision 4, in more than one district at one time.

Subd. 9. A district shall not assign a teacher to a part time teaching position qualifying for the continuation of contributions and accrual of service credit pursuant to this section without applying for and receiving the authorization of the commissioner of finance. In cooperation with the boards of trustees of the appropriate retirement fund associations and within the limits of the amount appropriated for the purpose of this section, the commissioner of finance shall approve or disapprove applications from districts for authorization to assign teachers to part time teaching positions qualifying for the continuation of contributions and accrual for service credit pursuant to this section.

Subd. 10. Nothing within the provisions of this section shall be construed to limit the authority of a school board to assign a teacher to a part time teaching position which does not qualify for the continuation of contributions and accrual of service credit pursuant to this section.

[1977 c 447 art 9 s 4]

354.69 Information supplied by district.

Each school district shall furnish to the appropriate retirement fund association all information and reports deemed necessary by the appropriate board of trustees to administer the provisions of Laws 1977, Chapter 447, Article 9.

[1977 c 447 art 9 s 5]

CHAPTER 354A. TEACHERS RETIREMENT, CERTAIN CITIES

Sec.
354A.091 Teachers on extended leave. [New]

Sec.
354A.22 Qualified part time teachers; participation in fund. [New]

354A.091 Teachers on extended leave.

Subdivision 1. Notwithstanding any provision of chapter 354A or the bylaws of an association relating to salary for contribution purposes or accrual of service credit to the contrary, an elementary or secondary school teacher in the public schools of a city of the first class who is granted an extended leave of absence pur-

354A.091 TEACHERS RETIREMENT, CERTAIN CITIES

suant to section 125.60 may receive allowable service credit toward annuities and other benefits under this chapter for each year of his leave by paying into the fund employee contributions during the period of the leave which shall not exceed five years. The employing district shall pay employer contributions into the fund for each year for which a member who is on extended leave pays employee contributions into the fund. The employee and employer contributions shall be based upon the rates of contribution prescribed by section 354A.12, for the salary received during the year immediately preceding the leave. Payments for the years for which a member is receiving service credit while on extended leave shall be made on or before June 30 of each fiscal year for which service credit is received.

Subd. 2. A member on extended leave who pays employee contributions into the fund pursuant to subdivision 1 shall retain membership in the association for as long as he continues to pay employee contributions, under the same terms and conditions as if he had continued to teach in the district.

Subd. 3. A member on extended leave of absence pursuant to section 125.60 who does not pay employee contributions into the fund in any year shall be deemed to cease to render teaching services beginning in that year for purposes of this chapter and the bylaws of the retirement association.

Subd. 4. If a member who paid employee contributions into the fund for five years while on extended leave does not resume teaching in the sixth school year after the beginning of his extended leave, he shall be deemed to cease to render teaching services beginning in that year for purposes of this chapter and the bylaws of the retirement association.

Subd. 5. The provisions of this section shall not apply to a member who is discharged pursuant to section 125.17 while he is on an extended leave of absence pursuant to section 125.60.

Subd. 6. A member who pays employee contributions and receives allowable service credit in the fund pursuant to this section may not pay employee contributions or receive allowable service credit for the same fiscal year in any other Minnesota public employee pension plan, except a volunteer firefighters' relief association governed by sections 69.771 to 69.776.

[1977 c 447 art 9 s 6]

354A.22 Qualified part time teachers; participation in fund.

Subdivision 1. As used in this section, the term "teachers" shall have the meaning given it in section 125.03, subdivision 1, but shall not include superintendents, principals, assistant principals or other supervisory employees as defined in section 179.63, subdivision 9.

Subd. 2. A teacher in the public schools of a city of the first class who has 20 years or more of allowable service may, by agreement with the board of the employing district, be assigned to teaching service within the district in a part time teaching position.

Subd. 3. For purposes of this section, a part time teaching position shall mean a teaching position within the district in which the teacher is employed for at least 50 full days or a fractional equivalent thereof as prescribed in the appropriate bylaws of the retirement associations covered by chapter 354A, and for which the teacher is compensated at a rate not exceeding 60 percent of the compensation established by the board for a full time teacher of identical education and experience within the district.

Subd. 4. Notwithstanding any provision of this chapter or the bylaws of an association relating to salary for contribution purposes or accrual of service credit to the contrary, employee and employer contributions to the fund, including the state's obligation pursuant to section 354A.12, and accrual of allowable service credit toward retirement pursuant to this chapter shall be continued during the period of part time employment pursuant to this section upon the same basis and in the same amounts as would be payable or accrued were the teacher to have been employed on a full time basis. A teacher's contributions to the fund and accrual of allowable service credit during part time employment may not be continued pursuant to this subdivision for a period longer than 10 years.

MINNESOTA STATUTES 1977 SUPPLEMENT

SOCIAL SECURITY COVERAGE 355.201

Subd. 5. A teacher who pays employee contributions and receives allowable service credit in the fund pursuant to this section may not pay employee contributions or receive allowable service credit for the same fiscal year in any other Minnesota public employee pension plan, except a volunteer firefighters' relief association governed by sections 69.771 to 69.776.

Subd. 6. A board entering into an agreement authorized by this section shall take all steps necessary to assure continuance of any insurance programs furnished or authorized a full time teacher on an identical basis and with identical sharing of costs for a part time teacher pursuant to this section.

Subd. 7. Only teachers who are in the bargaining unit as defined in section 179.63, subdivision 17, during the year preceding the period of part time employment pursuant to this section shall qualify for the continuation of contributions and accrual of service credit pursuant to subdivision 4. Notwithstanding the provisions of section 179.63, subdivision 7, clauses (e) and (f), teachers who are employed on a part time basis for purposes of this section and who would therefore be disqualified from the bargaining unit by one or both of those provisions, shall continue to be in the bargaining unit during the period of part time employment pursuant to this section for purposes of compensation, fringe benefits and the grievance procedure.

Subd. 8. No teacher shall qualify for the continuation of contributions and accrual of service credit pursuant to subdivision 4 of this section or section 354.66, subdivision 4, in more than one district at one time.

Subd. 9. A district shall not assign a teacher to a part time teaching position qualifying for the continuation of contributions and accrual of service credit pursuant to this section without applying for and receiving the authorization of the commissioner of finance. In cooperation with the boards of trustees of the appropriate retirement fund associations and within the limits of the amount appropriated for the purpose of this section, the commissioner of finance shall approve or disapprove applications from districts for authorization to assign teachers to part time teaching positions qualifying for the continuation of contributions and accrual of service credit pursuant to this section.

Subd. 10. Nothing within the provisions of this section shall be construed to limit the authority of a school board to assign a teacher to a part time teaching position which does not qualify for the continuation of contributions and accrual of service credit pursuant to this section.

[1977 c 447 art 9 s 7]

CHAPTER 355. SOCIAL SECURITY COVERAGE

Sec.		Sec.	
355.201	Definitions. [New]	355.304	Notice of referendum. [New]
355.202	Referendum. [New]	355.305	Division of the Minneapolis municipal employees retirement fund. [New]
355.203	Notice of referendum. [New]	355.306	Transfer of members. [New]
355.204	Division of the St. Paul teachers retirement fund association. [New]	355.307	Certification by governor. [New]
355.205	Transfer of members. [New]	355.308	Agreements with federal agency. [New]
355.206	Certification by governor. [New]	355.309	Contributions. [New]
355.207	Agreements with federal agency. [New]	355.31	Repealed.
355.208	Employer contributions. [New]	355.32	Repealed.
355.209	Employee contributions; deduction from wages. [New]	355.33	Repealed.
355.281	Referendum.	355.34	Repealed.
355.286	Agreements with federal agency.	355.35	Repealed.
355.30	Delinquent payments.	355.36	Repealed.
355.302	Definitions. [New]	355.37	Repealed.
355.303	Referendum. [New]	355.38	Repealed.
		355.39	Repealed.

355.201 Definitions.

Subdivision 1. For the purposes of sections 355.201 to 355.209, the terms defined in this section shall have the meaning ascribed to them.

Subd. 2. "Enabling act" means sections 355.01 to 355.07.

Subd. 3. The terms "social security act", "state agency", "employment", "wages", "contribution fund", "Federal Insurance Contributions Act", and "political subdivision" mean as defined in the enabling act.