

49-11-401 Transfer of service credit -- Eligibility for service credit -- Computation of service credit -- Retirement from most recent system.

- (1)
 - (a) The office shall make the transfer of service credit, together with related member and participating employer contributions, from one system to another upon terms and conditions established by the board.
 - (b) The terms and conditions may not result in a loss of accrued benefits.
- (2) Transfer of employment from a position covered by one system to a position covered by another system does not cause the employee to lose active member status.
- (3) In the accrual of service credit, the following provisions apply:
 - (a) A person employed and compensated by a participating employer who meets the eligibility requirements for membership in a system or the Utah Governors' and Legislators' Retirement Plan shall receive service credit for the term of the employment provided that all required contributions are paid to the office.
 - (b) An allowance or other benefit may not accrue under this title which is based upon the same period of employment as has been the basis for any retirement benefits under some other public retirement system.
 - (c) The board shall fix the minimum time per day, per month, and per year upon the basis of which one year of service and proportionate parts of a year shall be credited toward qualification for retirement. Service may be computed on a fiscal or calendar year basis and portions of years served shall be accumulated and counted as service. In any event, all of the service rendered in any one fiscal or calendar year may not count for more than one year.
 - (d) Service credit shall be accrued on a fiscal or calendar year basis as determined by the participating employer.
 - (e) A member may not accrue more than one year of service credit per fiscal or calendar year as determined by the office.
 - (f) Fractions of years of service credit shall be accumulated and counted in proportion to the work performed.
- (4) The office may estimate the amount of service credit, compensation, or age of any member, participant, or alternate payee, if information is not contained in the records.
- (5) A member shall retire from the system which most recently covered the member.
- (6)
 - (a) Under no circumstances may service credit earned by a member under Chapter 22, New Public Employees' Tier II Contributory Retirement Act, or Chapter 23, New Public Safety and Firefighter Tier II Contributory Retirement Act, be transferable to any other system or plan under this title.
 - (b) Under no circumstances may service credit earned by a member under one of the following systems be transferable to the system created under Chapter 22, New Public Employees' Tier II Contributory Retirement Act, or under Chapter 23, New Public Safety and Firefighter Tier II Contributory Retirement Act:
 - (i) Chapter 12, Public Employees' Contributory Retirement Act;
 - (ii) Chapter 13, Public Employees' Noncontributory Retirement Act;
 - (iii) Chapter 14, Public Safety Contributory Retirement Act;
 - (iv) Chapter 15, Public Safety Noncontributory Retirement Act;
 - (v) Chapter 16, Firefighters' Retirement Act; or
 - (vi) Chapter 19, Utah Governors' and Legislators' Retirement Act.

Amended by Chapter 266, 2010 General Session

