

**QUESTIONNAIRE FOR FILING PROPOSED RULES AND REGULATIONS  
WITH THE ARKANSAS LEGISLATIVE COUNCIL AND JOINT INTERIM COMMITTEE**

DEPARTMENT/AGENCY Arkansas Teacher Retirement System  
DIVISION Administration  
DIVISION DIRECTOR George Hopkins  
CONTACT PERSON Laura Gilson, General Counsel  
ADDRESS 1400 West Third Street, Little Rock, AR 72201  
PHONE NO. 501-682-1266 FAX NO. 501-682-6326 E-MAIL laurag@artrs.gov  
NAME OF PRESENTER AT COMMITTEE MEETING George Hopkins  
PRESENTER E-MAIL georgeh@artrs.gov

**INSTRUCTIONS**

- A. Please make copies of this form for future use.
- B. Please answer each question completely using layman terms. You may use additional sheets, if necessary.
- C. If you have a method of indexing your rules, please give the proposed citation after "Short Title of this Rule" below.
- D. Submit two (2) copies of this questionnaire and financial impact statement attached to the front of two (2) copies of the proposed rule and required documents. Mail or deliver to:

**Donna K. Davis  
Administrative Rules Review Section  
Arkansas Legislative Council  
Bureau of Legislative Research  
Room 315, State Capitol  
Little Rock, AR 72201**

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1. What is the short title of this rule? Reciprocity (Rule 6-2)

2. What is the subject of the proposed rule? The calculation of benefits using service in a reciprocal retirement system in combination with ATRS service.

3. Is this rule required to comply with a federal statute, rule, or regulation? Yes  No   
If yes, please provide the federal rule, regulation, and/or statute citation.

4. Was this rule filed under the emergency provisions of the Administrative Procedure Act? Yes  No   
If yes, what is the effective date of the emergency rule? \_\_\_\_\_

When does the emergency rule expire? \_\_\_\_\_

Will this emergency rule be promulgated under the permanent provisions of Yes  No

the Administrative Procedure Act?

5. Is this a new rule? Yes  No   
If yes, please provide a brief summary explaining the regulation.
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Does this repeal an existing rule? Yes  No   
If yes, a copy of the repealed rule is to be included with your completed questionnaire. If it is being replaced with a new rule, please provide a summary of the rule giving an explanation of what the rule does.

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Is this an amendment to an existing rule? Yes  No   
If yes, please attach a mark-up showing the changes in the existing rule and a summary of the substantive changes. **Note: The summary should explain what the amendment does, and the mark-up copy should be clearly labeled "mark-up."**

6. Cite the state law that grants the authority for this proposed rule?  
If codified, please give Arkansas Code citation.

§ 24-7-601(a), § 24-7-305(b)(1)

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7. What is the purpose of this proposed rule? Why is it necessary?  
To bring it into compliance as to be consistent with Acts 555 and 966 of 2013 and various minor changes for clarity.

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8. Please provide the address where this rule is publicly accessible in electronic form via the Internet as required by Arkansas Code § 25-19-108(b).

www.artrs.gov

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9. Will a public hearing be held on this proposed rule? Yes  No   
If yes, please complete the following:

Date: \_\_\_\_\_

Time: \_\_\_\_\_

Place: \_\_\_\_\_

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10. When does the public comment period expire for permanent promulgation? (Must provide a date.)

August 29, 2013

11. What is the proposed effective date of this proposed rule? (Must provide a date.)

December 1, 2013

12. Do you expect this rule to be controversial? Yes  No

If yes, please explain. \_\_\_\_\_

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13. Please give the names of persons, groups, or organizations that you expect to comment on these rules? Please provide their position (for or against) if known.

N/A

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**FINANCIAL IMPACT STATEMENT**

**PLEASE ANSWER ALL QUESTIONS COMPLETELY**

**DEPARTMENT**      Arkansas Teacher Retirement System  
**DIVISION**        Administration  
**PERSON COMPLETING THIS STATEMENT** Laura Gilson  
**TELEPHONE NO.** 501-682-1266 **FAX NO.** 501-682-6326 **EMAIL:** laurag@artrs.gov

To comply with Act 1104 of 1995, please complete the following Financial Impact Statement and file two copies with the questionnaire and proposed rules.

**SHORT TITLE OF THIS RULE**      Reciprocity (Rule 6-2)

1. Does this proposed, amended, or repealed rule have a financial impact?      Yes       No
2. Does this proposed, amended, or repealed rule affect small businesses?      Yes       No   
If yes, please attach a copy of the economic impact statement required to be filed with the Arkansas Economic Development Commission under Arkansas Code § 25-15-301 et seq.

3. If you believe that the development of a financial impact statement is so speculative as to be cost prohibited, please explain.

N/A

4. If the purpose of this rule is to implement a federal rule or regulation, please give the incremental cost for implementing the rule. Please indicate if the cost provided is the cost of the program.

**Current Fiscal Year**

General Revenue \_\_\_\_\_  
Federal Funds \_\_\_\_\_  
Cash Funds \_\_\_\_\_  
Special Revenue \_\_\_\_\_  
Other (Identify) \_\_\_\_\_  
Total \_\_\_\_\_

**Next Fiscal Year**

General Revenue \_\_\_\_\_  
Federal Funds \_\_\_\_\_  
Cash Funds \_\_\_\_\_  
Special Revenue \_\_\_\_\_  
Other (Identify) \_\_\_\_\_  
Total \_\_\_\_\_

5. What is the total estimated cost by fiscal year to any party subject to the proposed, amended, or repealed rule? Identify the party subject to the proposed rule and explain how they are affected.

**Current Fiscal Year**

\$ \_\_\_\_\_

**Next Fiscal Year**

\$ \_\_\_\_\_

6. What is the total estimated cost by fiscal year to the agency to implement this rule? Is this the cost of the program or grant? Please explain.

**Current Fiscal Year**

\$ \_\_\_\_\_

**Next Fiscal Year**

\$ \_\_\_\_\_

# Summary of Proposed Rule Change

for  
Arkansas Teacher Retirement System

## Rule 6-2            Reciprocity

**This Rule change is needed to comply with Acts 555 and 966 of 2013.** Act 555 specifies that if a member has service credit in a reciprocal system that is less than the number of years of service credit required in ATRS' formula for the calculation of final average salary, then ATRS shall obtain the salary and service credit information from the reciprocal system and use the combined salary and service credit information to calculate the member's final average salary as if the salary and service credit had all been earned in ATRS. Act 555 becomes effective July 1, 2014. Act 966, for its purpose in amending this Rule, ended the minimum monthly benefit beginning July 1, 2013. There are also changes to remove language that merely restate the law, and instead directly reference the portion of Arkansas Code that authorizes reciprocal service credits. The paragraphs are renumbered to conform to a consistent numbering system utilized throughout the ATRS Rules. Specific changes as referenced by the Rule page number are listed as follows:

- 6-2-1 Non-substantive renumbering, that occurs throughout the Rule.
- 6-2-2 II. Stricken language is to avoid duplication of Arkansas Code language; direct reference to the Arkansas Code section that authorizes reciprocal service credits.
- 6-2-3 Stricken language is to avoid duplication of Arkansas Code language and obsolete language under Act 966.
- 6-2-4 Non-substantive renumbering and use of "ATRS" for consistency in the Rules.
- 6-2-5 Stricken language is obsolete language under Act 966.

## **RULE 6-2**

### **RECIPROCITY**

A.C.A. §§ 24-2-401-408 as amended by Act 1022 of 2005 and Acts 97 and 297 of 2007, and Act 555 of 2013

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#### **I. DEFINITIONS**

1. **A. Reciprocal System** means the Arkansas Teacher Retirement System in operation June 30, 1957, and continued by statutes; the Arkansas State Highway Employees' Retirement System, established by A.C.A. § 24-5-103; the Arkansas Public Employees' Retirement System established by A.C.A. § 24-4-103; the Arkansas State Police Retirement System established by A.C.A. § 24-6-203; the Arkansas Judicial Retirement System established by A.C.A. § 24-8-201; the Arkansas District Judge Retirement System established by A.C.A. §§ 24-8-801–824; the Arkansas Local Police and Fire Retirement System provided for under A.C.A. § 24-10-101; or an alternate retirement plan for a public college or university, or the Arkansas Department of Higher Education provided for under A.C.A. § 24-7-801 *et seq.*, or for a vocational-technical school or the Department of Workforce Education (formerly the Division of Vocational and Technical Education) provided for under A.C.A. § 24-7-901 *et seq.*
2. **B. State Employer** means the public employer whose employees are covered under the Arkansas Teacher Retirement System, the Arkansas State Highway Employees' Retirement System (A.C.A. § 24-5-103), the Arkansas Public Employees' Retirement System (A.C.A. § 24-4-103), the Arkansas State Police Retirement System (A.C.A. § 24-6-203), the Arkansas Judicial Retirement System (A.C.A. § 24-8-201), or the Arkansas District Judge Retirement System (A.C.A. §§ 24-8-801—824). "State employer" also includes a public employer that is a college, university, or the Arkansas Department of Higher Education (A.C.A. § 24-7-801 *et seq.*), or a vocational-technical school or the Department of Workforce Education (formerly the Division of Vocational and Technical Education (A.C.A. § 24-7-901 *et seq.*).
3. **C. Alternate Retirement Plans** refers to the retirement plan(s) of a public college or university, or the Department of Higher Education provided for under A.C.A. § 24-7-801 *et seq.*, or for a vocational-technical school or the Department of Workforce Education (formerly the Division of Vocational and Technical Education) provided for under A.C.A. § 24-7-901 *et seq.*
4. **D. Preceding System** is a previous retirement system of record as defined above.
5. **E. Succeeding System** is the current retirement system of record, following membership in a retirement system covered above.

## II. SUMMARY OF RECIPROCAL SERVICE

If a member leaves the employ of a state employer whose position is covered by any of the retirement systems listed above and enters the employ of another state employer whose position is covered by any of these retirement systems, the member shall be entitled to a deferred annuity payable from the preceding system subject to the following conditions: according to A. C. A. § 24-2-401 et seq.

### 4A. Age and Service Retirement with Reciprocal Service Credit

- ~~A. The member has credited service acquired in the employ of the preceding state employer.~~
- ~~B. The member does not withdraw his or her contributions, or if the contributions are withdrawn, the member repays the amount withdrawn, plus interest while an active member of a reciprocal system.~~
- ~~C. The member qualifies for age and service retirement in the succeeding reciprocal system through combined credited service with the preceding and succeeding reciprocal systems to meet the minimum service requirements of the succeeding system. This would also qualify the member for benefits in the preceding system.~~
- ~~D. The member's deferred annuity payable by the preceding reciprocal system shall be determined by the annuity formula in effect at the time of retirement in the preceding system.~~
- ~~Ei. If the Teacher Retirement System ATRS is the preceding system, the member's annuity begins the first day of the month following the month the application was filed or after attainment of age 60 years, whichever is later. However, should the member have combined service of at least 25 years, the age limitation shall not apply. The deferred annuity shall not begin prior to the date of leaving the employ of the last state employer unless the member reaches age 65.~~
- ~~Fij. If the Teacher Retirement System ATRS is the preceding system, the member is eligible to apply for benefits without leaving the employ of the last state employer upon reaching age 65. The member's annuity will begin the first day of the month following the month the application was filed or after attainment of age 65, whichever is later. Only service credited and salaries earned prior to the ATRS effective date of benefits will be used in the ATRS benefit calculation.~~

### 2B Disability Retirement with Reciprocal Service Credit

- ~~Aj. If the member has five (5) or more years of combined actual and reciprocal service in two (2) or more reciprocal systems, he or she A member is eligible to apply for disability benefits under A.C.A. § 24-2-405~~

from each reciprocal system in which he or she has credited service according to rules for eligibility promulgated by that system.

~~B. Eligibility for disability benefits is determined under the rules and regulations of each respective system.~~

~~C. The member shall be eligible for a refund of accumulated contributions plus interest, if any, from any reciprocal system in which he or she does not qualify for disability benefits. Such refund shall not alter eligibility for benefits from any other reciprocal system.~~

~~Dii. The member's annuity for disability retirement payable by the preceding reciprocal system shall begin the first day of the month following the month the application was filed with the preceding system, but not prior to the date of leaving the employ of the last state employer.~~

### III. RULES

4. ~~A. A member who leaves a position covered by the Teacher Retirement System, becomes employed by a reciprocal system, and files a reciprocal service agreement becomes an inactive member and may become eligible for the benefit formula in effect at the time of retirement.~~
- ~~2. The final average compensation used in computing benefits shall be that of the reciprocal system furnishing the highest final average salary at the time of retirement. To determine the final average salary, only service credit and salaries earned in a system will be used, even if the service does not total three years. Salaries earned from employers participating in the Arkansas Judicial Retirement System, the Arkansas District Judge Retirement System, and alternate retirement plans shall not be used in computing final average compensation.~~
- ~~3. The provisions of paragraph 2 above shall not be applicable to a member who elects to contribute on a maximum salary of \$7,800.00 unless he or she changes to full salary and pays the difference between 6% of \$7,800.00 and 6% of full salary retroactive to July 1, 1969. Should a member who is making contributions on the first \$7,800.00 of the total annual salary receive a refund of contributions and subsequently return to an ATRS covered employer as a noncontributory member, the member shall be considered on full salary for reporting purposes. If the member wishes to repay any refunds, he or she must pay the additional contributions due to change to full salary.~~

~~A member whose salary for reporting purposes is \$7,800.00 and who has not received a refund may elect to change effective July 1, 1986, to the noncontributory plan and from that date be considered on full salary for reporting purposes. Additional employer contributions for that period shall not be due from the member. However, if a member elects to make this change, he or she must pay the additional employee and employer~~

contributions plus interest due on any service reported between July 1, 1969, and June 30, 1986. (Interest will be calculated to July 1, 1986.)

4. AB. i. Benefits will not be paid under reciprocity from the ~~Teacher Retirement System~~ ATRS as the preceding system until the member has ceased to be in the employ of a state employer unless the member reaches age 65.
  - ii. If the ~~Teacher Retirement System~~ ATRS is the preceding system, the member is eligible to apply for benefits without leaving the employ of the last state employer upon reaching age 65. The member's annuity will begin the first day of the month following the month the application was filed or after attainment of age 65, whichever is later. Only service credited and salaries earned prior to the ATRS effective date of benefits will be used in the ATRS benefit calculation.
5. C. Benefits will not be paid under reciprocity from the ~~Teacher Retirement System~~ ATRS as the preceding system earlier than age 60 unless the member has 25 or more years of combined service.
6. D. No minimum benefits apply under Act 488 of 1965 [A.C.A. § 24-2-402(5)(E)], as amended, for reciprocal service unless the member has five (5) or more years of credited service in the ~~Teacher Retirement System~~ ATRS.
7. E. If the survivor benefits are payable by more than one reciprocal system to eligible survivors of a deceased member, the survivors shall not receive more, as a percentage of the deceased member's final pay or as a minimum dollar amount than the largest amount payable by a single reciprocal system. ~~The Teacher Retirement System~~ ATRS will prorate minimum benefits payable with other reciprocal systems that have a minimum benefit provision in their plans. Each reciprocal system shall pay a proportionate share of the minimum amount based on the ratio of service in that system to the total service in all reciprocal systems. If the reciprocal system is an alternate retirement plan, survivor benefits shall be contingent upon provisions of that benefit having been provided by the alternate retirement plan and having been selected by the member as a benefit. [A.C.A § 24-2-402 (5)]
8. F. If an employee of the Department of Human Services who becomes a member of the Public Employees Retirement System under the provisions of Act 793 of 1977, as amended, leaves employment with the Department of Human Services and becomes employed in another position covered by the ~~Teacher Retirement System~~ ATRS, the benefits for service, both before and after any service under Act 793, shall be subject to the benefit provisions of the Teacher Retirement law. Such member shall be eligible to establish reciprocity under the provisions of Act 488 of 1965 as amended.



9. G. If an ATRS member has service credited during the same fiscal year with another reciprocal system and the combined service is greater than one year of service credit, ATRS will credit service as follows:

Ai. If credit by the reciprocal system is less than three (3) months, ATRS will credit service for one (1.00) year.

Bii. If credit by the reciprocal system is three (3) or more months but less than six (6) months, ATRS will credit service for three-fourths (3/4) year.

Giij. If credit by the reciprocal system is six (6) or more months but less than nine (9) months, ATRS will credit service for one-half (1/2) year.

Div. If credit by the reciprocal system is for nine (9) months but less twelve (12) months, ATRS will credit service for one-fourth (1/4) year.

~~40 A member who has established reciprocity with ATRS and has at least five (5) years of actual service will be eligible for the greatest minimum retirement benefit as provided by A.C.A. § 24-7-705(b)(2). See Rule No. 9-1 [Age and Service (Voluntary) Retirement] for minimum benefit guidelines.~~

~~— In addition to the minimum benefit amount, a member who meets eligibility requirements shall receive benefits applicable under A.C.A. § 24-7-713.~~

44 H. While participating in a reciprocal system, back contributions, additional contributions, and repayment of refund payments made to ATRS shall be made according to rules pertaining to the minimum payments and payment methods contained in Rule No. 8-5 (Purchase Payment Rules), except employer pick-up is prohibited while working for a noncovered ATRS employer.<sup>1</sup>

**Amended:** July 18, 2005

April 26, 2007

**Approved by Board:** July 26, 2013

**Amended:**

**Effective:**

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<sup>1</sup> From July 1, 1991, until December 31, 1991, an active member of the Public Employees Retirement System who was an active member of the Teacher Retirement System prior to January 1, 1978, and who became a member of the Public Employees Retirement System within thirty (30) days of departure from the Teacher Retirement System may establish reciprocity between the two systems and purchase out-of-state service rendered prior to January 1, 1978, in accordance with the provisions and conditions contained in A.C.A § 24-7-601 and § 24-7-603. Effective July 1, 1993, for a ninety (90) day period, employees of the Arkansas Rehabilitation Services may transfer from the Public Employees Retirement System to the Teacher Retirement System under Act 574 of 1993. Any employee making the change will establish reciprocity between the two systems, and Act 793 of 1977 shall no longer apply.

## RULE 6-2 RECIPROCITY

A.C.A. §§ 24-2-401-408 as amended by Act 1022 of 2005 and,  
Acts 97 and 297 of 2007, and Act 555 of 2013

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### I. DEFINITIONS

**A. Reciprocal System** means the Arkansas Teacher Retirement System in operation June 30, 1957, and continued by statutes; the Arkansas State Highway Employees' Retirement System, established by A.C.A. § 24-5-103; the Arkansas Public Employees' Retirement System established by A.C.A. § 24-4-103; the Arkansas State Police Retirement System established by A.C.A. § 24-6-203; the Arkansas Judicial Retirement System established by A.C.A. § 24-8-201; the Arkansas District Judge Retirement System established by A.C.A. §§ 24-8-801--824; the Arkansas Local Police and Fire Retirement System provided for under A.C.A. § 24-10-101; or an alternate retirement plan for a public college or university, or the Arkansas Department of Higher Education provided for under A.C.A. § 24-7-801 *et seq.*, or for a vocational-technical school or the Department of Workforce Education (formerly the Division of Vocational and Technical Education) provided for under A.C.A. § 24-7-901 *et seq.*

**B. State Employer** means the public employer whose employees are covered under the Arkansas Teacher Retirement System, the Arkansas State Highway Employees' Retirement System (A.C.A. § 24-5-103), the Arkansas Public Employees' Retirement System (A.C.A. § 24-4-103), the Arkansas State Police Retirement System (A.C.A. § 24-6-203), the Arkansas Judicial Retirement System (A.C.A. § 24-8-201), or the Arkansas District Judge Retirement System (A.C.A. §§ 24-8-801—824). "State employer" also includes a public employer that is a college, university, or the Arkansas Department of Higher Education (A.C.A. § 24-7-801 *et seq.*), or a vocational-technical school or the Department of Workforce Education (formerly the Division of Vocational and Technical Education (A.C.A. § 24-7-901 *et seq.*).

**C. Alternate Retirement Plans** refers to the retirement plan(s) of a public college or university, or the Department of Higher Education provided for under A.C.A. § 24-7-801 *et seq.*, or for a vocational-technical school or the Department of Workforce Education (formerly the Division of Vocational and Technical Education) provided for under A.C.A. § 24-7-901 *et seq.*

**D. Preceding System** is a previous retirement system of record as defined above.

**E. Succeeding System** is the current retirement system of record, following membership in a retirement system covered above.

## **II. SUMMARY OF RECIPROCAL SERVICE**

If a member leaves the employ of a state employer whose position is covered by any of the retirement systems listed above and enters the employ of another state employer whose position is covered by any of these retirement systems, the member shall be entitled to a deferred annuity according to A. C. A. § 24-2-401 et seq.

### **A. Age and Service Retirement with Reciprocal Service Credit**

i. If ATRS is the preceding system, the member's annuity begins the first day of the month following the month the application was filed or after attainment of age 60 years, whichever is later. However, should the member have combined service of at least 25 years, the age limitation shall not apply. The deferred annuity shall not begin prior to the date of leaving the employ of the last state employer unless the member reaches age 65.

ii. ATRS is the preceding system, the member is eligible to apply for benefits without leaving the employ of the last state employer upon reaching age 65. The member's annuity will begin the first day of the month following the month the application was filed or after attainment of age 65, whichever is later. Only service credited and salaries earned prior to the ATRS effective date of benefits will be used in the ATRS benefit calculation.

### **B. Disability Retirement with Reciprocal Service Credit**

i. A member is eligible to apply for disability benefits under A.C.A. § 24-2-405 from each reciprocal system in which he or she has credited service according to rules for eligibility promulgated by that system.

ii. The member's annuity for disability retirement payable by the preceding reciprocal system shall begin the first day of the month following the month the application was filed with the preceding system, but not prior to the date of leaving the employ of the last state employer.

## **III. RULES**

A. A member who leaves a position covered by the Teacher Retirement System, becomes employed by a reciprocal system, and files a reciprocal service agreement becomes an inactive member and may become eligible for the benefit formula in effect at the time of retirement.

B.

i. Benefits will not be paid under reciprocity from ATRS as the preceding system until the member has ceased to be in the employ of a state employer unless the member reaches age 65.

ii. If ATRS is the preceding system, the member is eligible to apply for benefits without leaving the employ of the last state employer upon reaching age 65. The member's annuity will begin the first day of the month following the month the application was filed or after attainment of age 65, whichever is later. Only service credited and salaries earned prior to the ATRS effective date of benefits will be used in the ATRS benefit calculation.

C. Benefits will not be paid under reciprocity from ATRS as the preceding system earlier than age 60 unless the member has 25 or more years of combined service.

D. No minimum benefits apply under Act 488 of 1965 [A.C.A. § 24-2-402(5)(E)], as amended, for reciprocal service unless the member has five (5) or more years of credited service in ATRS.

E. If the survivor benefits are payable by more than one reciprocal system to eligible survivors of a deceased member, the survivors shall not receive more, as a percentage of the deceased member's final pay or as a minimum dollar amount than the largest amount payable by a single reciprocal system. ATRS will prorate minimum benefits payable with other reciprocal systems that have a minimum benefit provision in their plans. Each reciprocal system shall pay a proportionate share of the minimum amount based on the ratio of service in that system to the total service in all reciprocal systems. If the reciprocal system is an alternate retirement plan, survivor benefits shall be contingent upon provisions of that benefit having been provided by the alternate retirement plan and having been selected by the member as a benefit. [A.C.A § 24-2-402 (5)]

F. If an employee of the Department of Human Services who becomes a member of the Public Employees Retirement System under the provisions of Act 793 of 1977, as amended, leaves employment with the Department of Human Services and becomes employed in another position covered by ATRS, the benefits for service, both before and after any service under Act 793, shall be subject to the benefit provisions of the Teacher Retirement law. Such member shall be eligible to establish reciprocity under the provisions of Act 488 of 1965 as amended.

G. If an ATRS member has service credited during the same fiscal year with another reciprocal system and the combined service is greater than one year of service credit, ATRS will credit service as follows:

i. If credit by the reciprocal system is less than three (3) months, ATRS will credit service for one (1.00) year.

ii. If credit by the reciprocal system is three (3) or more months but less than six (6) months, ATRS will credit service for three-fourths (3/4) year.

iii. If credit by the reciprocal system is six (6) or more months but less than nine (9) months, ATRS will credit service for one-half (1/2) year.

iv. If credit by the reciprocal system is for nine (9) months but less than twelve (12) months, ATRS will credit service for one-fourth (1/4) year.

H. While participating in a reciprocal system, back contributions, additional contributions, and repayment of refund payments made to ATRS shall be made according to payment methods contained in Rule No. 8-5 (Purchase Payment Rules), except employer pick-up is prohibited while working for a noncovered ATRS employer.<sup>1</sup>

**Amended:** July 18, 2005

April 26, 2007

**Approved by Board:** July 26, 2013

**Amended:**

**Effective:**

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<sup>1</sup> From July 1, 1991, until December 31, 1991, an active member of the Public Employees Retirement System who was an active member of the Teacher Retirement System prior to January 1, 1978, and who became a member of the Public Employees Retirement System within thirty (30) days of departure from the Teacher Retirement System may establish reciprocity between the two systems and purchase out-of-state service rendered prior to January 1, 1978, in accordance with the provisions and conditions contained in A.C.A § 24-7-601 and § 24-7-603. Effective July 1, 1993, for a ninety (90) day period, employees of the Arkansas Rehabilitation Services may transfer from the Public Employees Retirement System to the Teacher Retirement System under Act 574 of 1993. Any employee making the change will establish reciprocity between the two systems, and Act 793 of 1977 shall no longer apply.