§ 509. Statements of teachers' service; determination of service creditable; service certificates. 1. Under such rules and regulations as the retirement board shall adopt, each present teacher shall file a detailed statement of all service as a teacher and service in a similar capacity in other states rendered by him prior to the first day of August, nineteen hundred twenty-one, for which he claims credit, and of such other facts as the retirement board may require for the proper operation of the retirement system.

2. a. Each new entrant shall file a detailed statement of (1) service as a teacher; (2) service in other states, territories, possessions and commonwealths of the United States, which would constitute service as a teacher within the meaning of subdivision four of section five hundred one of this article had it been performed within New York state rendered by him prior to so becoming a member; (3) governmental service in the state of New York where he was a member of the New York state and local employees' retirement system, and where such service was credited to him in the said New York state and local employees' retirement system; (4) service with the New York city corrections department prior to nineteen hundred fifty-six which would constitute service as a teacher within the meaning of subdivision four of section five hundred one of this article had it been performed in the employ of a public school in New York state; (5) such service that would have been creditable in one of the public retirement systems of the state, as defined in subdivision twenty-three of section five hundred one of the retirement and social security law, at the time the service was rendered, had the individual been a member of such retirement system; (6) a statement as to the number of years on account of which he desires to contribute; and (7) such other facts as the retirement board may require for the proper operation of the system.

b. No credit shall be allowed for service which has been credited in any retirement system if the member on or after the effective date of this paragraph withdraws his contributions to such retirement system and terminates his membership therein during the period in which his membership in such other system would have been valid and because of such withdrawal or termination transfer of such credit from such other

retirement system cannot be made to the New York state teachers retirement system pursuant to section five hundred twenty-two of this article.

c. No prior service claim will be allowed for any service for which the person is receiving a benefit or will be entitled to receive a benefit at any future time from some other public retirement system, in this state, in any other state or from the federal government.

3. The retirement board shall fix and determine by appropriate rules and regulations how much service in any year is the equivalent of a year of service, but in computing such service or in computing average compensation, it shall credit no period of more than a month's duration, during which a member was absent without pay, nor shall more than one year of service be credited for all service in any calendar year.

4. Subject to the above restrictions and to such other rules and regulations as the retirement board shall adopt, said board shall verify as soon as practicable the statement of service submitted.

5. After the member has rendered at least two full years of service since he last became a member, upon verification of the statement of service submitted and receipt of any contribution required to be paid by the member pursuant to paragraph a of subdivision eight of this section, the retirement board shall credit the member with the length of such prior service as set forth in (1), (3), (4) and (5) of paragraph a of subdivision two of this section and the aggregate length of such prior service not to exceed ten years as set forth in (2) of paragraph a of subdivision two of this section provided that in no case shall the number of years of credited service outside the state of New York be more than the number of years of credited service within the state of New York.

6. So long as membership continues, a prior service certificate shall be final and conclusive for retirement purposes as to such service unless thereafter modified by the retirement board upon application made by the member within one year after the date of issuance or modification

of a prior service certificate or upon the discovery by the retirement board of an error or fraud. When membership ceases, such certificate shall be void. Should membership be resumed by the teacher, such teacher shall enter the system as a new entrant, except as provided by subdivisions five and six of section five hundred eleven of this article.

7. The total state service credited a member shall consist of the service as a teacher rendered by him since he last became a member, and any prior service as set forth in (1), (3), (4) and (5) of paragraph a of subdivision two of this section. The total service credited a member shall consist of the service rendered by him as a teacher since he last became a member and all credited prior service.

8. a. Any member of the retirement system who is credited with at least two full years of teaching service rendered in the state since he last became a member may claim such uncredited prior service as set forth in (2), (3), (4) and (5) of paragraph a of subdivision two of this section, pursuant to subdivision five of this section by paying to the retirement board four per centum of the salaries earned for the years claimed and such uncredited prior service as set forth in (1) of paragraph a of subdivision two of this section by paying to the retirement board the amount he would have been required to contribute at the time such service was rendered, not to exceed four per centum of the salaries earned for the years claimed. The amount due, if any, for such service shall be deposited with the retirement board prior to retirement in accordance with the requirements of this article and the regulations of the retirement board. The retirement board, upon verification of the claim and payment made, shall credit such member with such service.

Notwithstanding any other provision of this paragraph, any member who last joined the retirement system prior to July twenty-seventh, nineteen hundred seventy-six and who did not receive credit with the retirement system prior to July first, nineteen hundred eighty-eight for prior service, may obtain credit for prior service pursuant to the provisions of this section or pursuant to the provisions of subdivision b of section four hundred forty-six of the retirement and social security

law, whichever is applicable, without making the payments required by this paragraph.

b. Any member who applies for superannuation retirement and who on joining the system claimed and paid for all his uncredited service, shall be reclassified as a "present teacher" and shall be credited with all state teaching service rendered before the first day of August, nineteen hundred twenty-one, provided he was a teacher on or before the first day of August, nineteen hundred twenty-one, and provided that he is credited with at least fifteen years of teaching service rendered in the state and has not ceased teaching for a period in excess of five years in any period of ten consecutive years since the first day of August, nineteen hundred twenty-one, and provided that his membership has been continuous since first joining the system and that he would have been entitled to the status of "present teacher" and to the credit for service rendered prior to the first day of August, nineteen hundred twenty-one, had he applied for membership and claimed such credit at the time he was given the privilege so to do. Any such member who claimed and paid for service rendered prior to the first day of August, nineteen hundred twenty-one, shall, upon being reclassified as a "present teacher", have the amount so paid applied on the payment for uncredited service rendered on and after the first day of August, nineteen hundred twenty-one, and the balance if any, shall be refunded to the member.

c. After the member retires, the next ensuing contribution of the employers, collected in the manner provided in subdivision two of section five hundred twenty-one, shall be increased by the lump sum actuarial cost to the employers attributable to such prior service credit as is granted to members who retire under the provisions of this subdivision, computed on the basis of the mortality tables and interest rate applicable to members at the time of retirement. The proper funds shall be credited with the amount of such contributions, and such amount of pension shall be charged to the amount so collected.

9. No final determination made by the system with respect to benefits provided by the system, or matters related thereto, shall be subject to review in any court of the state of New York, except as provided in

article seventy-eight of the civil practice law and rules.

10. Notwithstanding any other provision of law to the contrary, any law insofar as and to the extent it shall establish or affect a benefit provided by the system shall be deemed to have been in full force and effect on the earlier of the effective date provided for in such law or the thirtieth day of June of the calendar year of enactment by the legislature, unless such law expressly provides that it shall not be subject to this subdivision.

11. Notwithstanding any other provision of law to the contrary, a member of the retirement system subject to this article or article fourteen or fifteen of the retirement and social security law who, subsequent to such member's date of membership in the retirement system, rendered service which was credited in another public retirement system of the state but thereafter failed to make timely transfer of such membership to the retirement system prior to the time the membership in such other public retirement system ceased by reason of: a. insufficient service; b. withdrawal of accumulated contributions; or c. withdrawal of membership, may obtain credit for such service on the same basis and in the same manner as if such service had been rendered prior to such member's date of membership in the retirement system.

* 12. Notwithstanding any other provision of law, any member eligible to purchase credit for previous service with a public employer pursuant to this section or to purchase credit for military service pursuant to article twenty of the retirement and social security law, may elect to purchase any or all of such service by executing a periodic payroll deduction agreement where and to the extent such elections are permitted by the retirement system by rule or regulation. Such agreement shall set forth the amount of previous service or military service being purchased, the estimated total cost of such service credit, and the number of payroll periods in which such periodic payments shall be made. Such agreement shall be irrevocable, shall not be subject to amendment or modification in any manner, and shall expire only upon completion of payroll deductions required therein. Notwithstanding the foregoing, any member who has entered into such a payroll deduction agreement and who terminates employment prior to the completion of the payments required

therein shall be credited with any service as to which such member shall have paid the contributions required under the terms of the agreement.

* NB Takes effect upon notice of ruling by Internal Revenue Service -- expires per ch. 627/2007 §22