

**BOARD OF PENSIONS
ADMINISTRATIVE RULES**

Section:	9 (Pension Credits)	Subject:	RETROACTIVE ADJUSTMENTS TO EFFECTIVE SALARY
Rule Number:	902		
Reference:		Resource:	Pension Benefits
<i>Article V, Section 5.1 (b)</i>		Original Date:	7/91
		Revised Effective:	6/95, 4/97, 3/98, 08/03, 1/07

TIME LIMIT ON RETROACTIVE ADJUSTMENTS FOR PENSION CREDITS

The Board will adjust a Member's pension credits for retroactive adjustments to salary (increases and decreases), employment classification (Ordained, Exempt Lay, Non-Exempt Lay), employment hours and participation level provided that the effective date of the change is not before January 1 of the preceding calendar year. **For example**, changes in salary, employment classification or employment hours reported in 2006 will only be retroactive to January 1, 2005.

Effective Date of Change for Pension Credits

The effective date of the change for pension credits will be the date requested on the Salary Service Change Form (*ENR-100*) provided that the date is not prior to January 1 of the calendar year proceeding the year in which the Board of Pensions receives the Service Salary Change Form.

TIME LIMIT ON RETROACTIVE CHANGES FOR DEATH AND DISABILITY BENEFITS

The Board will not adjust death benefits and disability benefits for any adjustments to salary (increases and decreases), employment classification (Ordained, Exempt Lay, and Non-Exempt Lay), employment hours and participation level reported after the date of death or the onset of disability.