

**661—402.301 (97A) Determination of eligible service.**

**402.301(1) *Eligible qualified service.*** “Eligible qualified service” means service as a member of a city fire retirement system or police retirement system operating under Iowa Code chapter 411 prior to January 1, 1992, for which service has not previously been credited. Eligible qualified service does not include service if the receipt of credit for such service would result in the member’s receiving a retirement benefit under more than one retirement plan for the same period of service.

**402.301(2) *Permissive service credit.***

*a.* Permissive service credit is credit that will be recognized by the system for purposes of calculating a member’s benefit, for which the member did not previously receive service credit in the system, and for which the member voluntarily contributes to the system the amount required by the system, not in excess of the amount necessary to fund the benefit attributable to such service.

*b.* Permissive service credit shall be calculated in years at the rate of one year of service for six months or more of a year actually worked with no more than one year of service to be credited for all service in one calendar year.

*c.* An active member may make contributions to the system to purchase up to the maximum amount of permissive service credit for eligible qualified service as determined by the system, pursuant to Internal Revenue Code Section 415(n).

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