

102 KAR 1:110. Leave of absence.

RELATES TO: KRS 161.545

STATUTORY AUTHORITY: KRS 161.310

CERTIFICATION STATEMENT:

NECESSITY, FUNCTION, AND CONFORMITY: KRS 161.545 provides that members of the Teachers' Retirement System may make contributions and receive service credit while on a leave of absence as set out in administrative regulations of the board of trustees. This administrative regulation provides procedures for receiving those contributions and granting of service credit for members on leave of absence.

Section 1. Members may make contributions while on leave of absence granted by the governing board of a school district or institution in accordance with the provisions of the statutes at the time the leave is granted. Payment of contributions shall be made by the end of the fiscal year next succeeding the year in which the leave was effective. A member shall not make payment on leave of absence for more than three (3) years in any ten (10) year period beginning with the first year of the leave. The administrative head of the district or institution granting the leave shall certify the granting or extension of leave to the Teachers' Retirement System. Leave for a period longer than one (1) year shall not be recognized, except the leaves may be extended annually for a total not to exceed three (3) years.

Section 2. Contributions for a period of leave shall be based on the annual salary for the last year of active service at the contribution rate in effect for the period of leave. Interest at the rate of eight (8) percent per annum shall be added for contributions paid after the end of the school year for which the leave was granted.

Section 3. A leave of absence shall not be recognized by the Teachers' Retirement System as a basis for making contributions to the system unless the member was employed in a covered position as defined in KRS 161.220(21), by the employer granting the leave and received compensation for at least one-half (1/2) a regular school year during the year the leave was granted or during the next preceding school year.

(102 KAR 001:110. TRS-6(6); 1 Ky.R. 461; eff. 3-12-1975; 2 Ky.R. 303; eff. 3-10-1976; 3 Ky.R. 378; eff. 12-1-76; 6 Ky.R. 683; eff. 8-6-1980; 9 Ky.R. 242; eff. 9-8-1982; 29 Ky.R. 2938; 30 Ky.R. 274; eff. 8-13-2003; Crt eff. 7-3-2019; Crt eff. 12-17-2025.)