

**State of Alaska
Division of Retirement & Benefits**

**Claiming Called to Active Duty Military
Time in the PERS and TRS Defined
Contribution Plans**

Presented by the Division of Retirement & Benefits



USERRA

- The Uniformed Services Employment and Reemployment Rights Act (USERRA) gives members of the Public Employees' Retirement System (PERS) and the Teachers' Retirement System (TRS) serving in all branches of the military reemployment rights if they are called into active military service.



Qualifying Service

- The service may be voluntary or involuntary.
- Member must leave the military in good standing to qualify for reemployment.
- Member must notify employer in advance either verbally or in writing unless notice is impossible, unreasonable or precluded by military necessity.



Timing

- The member must apply for reemployment within 90 days of honorable discharge if the call to active duty service was greater than 180 days.
- If the service was for more than 30 days but less than 181 days, the member must apply for reemployment within 14 days of release from service.



Claiming

- Members will need to claim the service credit upon reemployment and pay the required contributions through payroll deductions.
- Members must submit a written request along with a copy of their discharge paperwork to the Division of Retirement and Benefits.
- Member has three times the duration of deployment not to exceed five years from the date of reemployment to pay the employee contributions.



Employer Cost

- Employer must determine what the employee would have been paid while on military service.
- Employer is responsible for employer contributions.
- The Division will notify the employer of the contributions that are due. A payment plan can be worked out at the employer's request.



Employer Rates

PERS/TRS DCR Plan - FY 2013 Contribution Rates (PERS Tier IV and TRS Tier III)			
	PERS (P)*	PERS (A)*	TRS
*P = Peace officers/firefighters *A = All others			
Employer Contribution	5.00%	5.00%	7.00%
Retiree Medical	0.48%	0.48%	0.49%
Occupational Death & Disability	0.99%	0.14%	0.00%
DCR Required Rate + HRA (= DCR Plan TOTAL contribution obligation)	6.47% + HRA**	5.62% + HRA**	7.49% + HRA**
Defined Benefit Unfunded Liability (DBUL)	***	***	***
Employer Effective Contribution Rate TOTALS	22.00		

Member Information

- Each separate military deployment is treated as a separate claim.
- The member has no obligation to repay in entirety.
- Member determines how much they want to pay.


