

eligibility service. If a teacher terminates his employment and is reemployed after incurring a break in service, his service before the break in service may not be included in his eligibility service, except as provided in this section.

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(2) In the case of a part-time teacher, creditable service with respect to any [calendar] FISCAL year of eligibility service shall be determined under rules established by the board of trustees, that apply to all teachers similarly situated, but creditable service recognized for that year may not be less than the fraction of a year, the numerator of which is the number of hours of service as a teacher that he has completed during that year and the denominator of which is the normal number of hours of service completed in a year by a full-time teacher.

(9) In the year of his retirement, a member may receive credit of up to 10 years [towards eligibility] for benefits provided under § 145 of this subtitle; if the member files claim for it with the board of trustees and pays into this pension system an amount equal to the reserves required to fund the additional allowance, which may be paid on an installment basis by contributing not less than 2 percent of compensation per year, or by transferring, upon written request to the board of trustees, any prior contributions to a voluntary retirement benefit, less any costs of administering that benefit. Contributions qualifying under § 403(b) of the Internal Revenue Code as amended from time to time may not be transferred. Any member electing to contribute toward this service who retires before completing the payments required to purchase this service shall receive pro rata credit for service purchased prior to the date of retirement, but the member may elect at the time of retirement to make an additional lump-sum payment for the amount necessary to receive full credit. In the event a member dies in active service while paying for credit, and if the credit qualifies for benefits under this subtitle, the surviving spouse may pay for the appropriate final adjustment. Otherwise, the appropriate final adjustment shall be made in the year in which a member retires, and shall be for previous service time:

- (a) With an out-of-state public school;
- (b) With the federal government;
- (c) With a nonpublic school;
- (d) With any municipal corporation;
- (e) As a postsecondary teacher.