



## REQUEST FOR COST CALCULATION TO PURCHASE SERVICE CREDIT EMPLOYER ENROLLMENT OVERSIGHT

<b>GENERAL INFORMATION</b>	
<p>To purchase service credit for employer enrollment oversight, a member of the New Hampshire Retirement System (NHRS) must file a petition within three years after the end of the oversight period. (NHRS will contact the employer regarding a waiver of this three year requirement, should the petition be filed beyond three years). The employer must agree that the service credit period requested is due to employer enrollment oversight for the member to be eligible to purchase the service credit. The service purchase for enrollment oversight may be purchased in installment payments, of up to six years, with interest, or by a lump sum payment. The service may be purchased with:</p> <ul style="list-style-type: none"> <li>• a trustee-to-trustee transfer from a Section 403(b) or 457 plan; or</li> <li>• post-tax dollars; or</li> <li>• a combination of both</li> </ul>	

<b>SECTION I - TO BE COMPLETED BY MEMBER</b>	
Member Name:	Last 4 of SS#:
Address:	Phone:
Period of enrollment oversight: From <u>    </u> / <u>    </u> / <u>    </u> To <u>    </u> / <u>    </u> / <u>    </u> <small style="margin-left: 100px;">month day year</small>	
Employer during period requested:	
I understand that if I elect a trustee-to-trustee transfer to purchase this service credit, I will be responsible for any tax liability when the transferred funds are distributed from NHRS, and that service credit will be granted only when payment in full has been made.	
Signature: _____ Date: _____	

<b>SECTION II - TO BE COMPLETED AND CERTIFIED BY THE EMPLOYER IDENTIFIED IN SECTION I</b>	
<b>By law, enrollment oversight which occurred after June 30, 1989, is presumed to be the fault of the employer.</b>	
The employer identified in Section I <input type="checkbox"/> agrees <input type="checkbox"/> disagrees with the member's petition for employer enrollment oversight for the period identified in Section I. If employer disagrees, state reason: _____	
The employer agrees that, for the period of <u>    </u> / <u>    </u> / <u>    </u> to <u>    </u> / <u>    </u> / <u>    </u> , the member identified in Section I was eligible for enrollment in NHRS. <small style="margin-left: 100px;">month day year</small>	
If this petition was filed after the deadline set forth in RSA 100-A:3, VI(e), the employer waives the three-year statute of limitations defense.	
Name/Title of Certifying Officer:	Phone:
Signature of Certifying Officer:	Date:

<b>SECTION III - TO BE COMPLETED AND CERTIFIED BY MEMBER'S MOST RECENT PARTICIPATING NHRS EMPLOYER</b>	
Most Recent Participating Employer:	
Current annual (base) rate of compensation at the time of purchase for member identified in Section I (Fiscal year July 1- June 30) \$ _____	
Name/Title of Certifying Officer:	Phone:
Signature of Certifying Officer:	Date:

The New Hampshire Retirement System (NHRS) is governed by New Hampshire RSA 100-A, rules, regulations, and Federal laws including the Internal Revenue Code. NHRS also implements policies adopted by the Board of Trustees. These laws, rules, regulations, and policies are subject to change. Even though the goal of NHRS is to provide information that is current, correct, and complete, NHRS does not make any representation or warranty as to the current applicability, accuracy, or completeness of any information provided. The information herein is intended to provide general information only, and should not be construed as a legal opinion or as legal advice. Members are encouraged to address specific questions regarding NHRS with an NHRS representative. In the event of any conflict between the information herein and the laws, rules, and regulations which govern NHRS, the laws, rules, and regulations shall prevail.