



REQUEST FOR COST CALCULATION TO PURCHASE SERVICE CREDIT

NONQUALIFIED GROUP II SERVICE CREDIT

GENERAL INFORMATION

Eligibility Requirements:

To purchase Nonqualified Group II Service under the New Hampshire Retirement System, you must be an active Group II member who commenced Group II (Police, Fire) service between January 1, 2002, and June 30, 2011.

Members may only purchase as many years as designated for them under RSA 100-A:5, II(d), which will reduce the minimum age or creditable service for a regular service retirement to the previous minimum age of 45 with a minimum of 20 years of creditable service, but only reduced based on the number of years purchased:

- Members with at least 8 years but less than 10 years of service as of January 1, 2012, may purchase 1 year.
- Members with at least 6 years but less than 8 years of service as of January 1, 2012, may purchase up to 2 years.
- Members with at least 4 years but less than 6 years of service as of January 1, 2012, may purchase up to 3 years.
- Members with less than 4 years of service as of January 1, 2012, may purchase up to 4 years.

Informational Section:

- Nonqualified Group II Service Credit must be purchased in 1-year increments.
- The cost to purchase Nonqualified Group II Service will be the full actuarial cost determined by the actuary based on methods and assumptions recommended by the actuary and approved by the Board of Trustees.
- No credit shall be granted until you have paid the entire cost of the nonqualified Group II service in a lump sum.
- No more than 2 requests to purchase nonqualified Group II service credit are permitted in any calendar year.

The service may be purchased with:

- A trustee-to-trustee transfer from a Section 403(b) or Section 457 plan; or
- Post-tax dollars; or
- A combination of a trustee-to-trustee transfer from a Section 403(b) or Section 457 plan and post-tax dollars.
- Note: If you are purchasing this nonqualified service credit with a trustee-to-trustee transfer from a Section 403(b) or Section 457 Governmental Deferred Compensation plan, the required NHRS forms and further instructions will be provided with the cost calculation. You need to contact your 403(b) or 457 plan custodian directly to obtain forms which they may require to disburse funds to NHRS.

SECTION I – MEMBER INFORMATION

Member Name:	Last 4 of SS#:
Address:	Phone:

SECTION II – MEMBER CERTIFICATION

I would like to purchase _____ years of Nonqualified Group II Service credit.

Signature of Member:	Date:
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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.