

**Title 27: Personnel**

**Part 210: PERS, Regulations for Retirement Plans Administered by the Board of Trustees**

**Chapter 05: Social Security and State Retirement Annuity Coverage during Educational or Professional Leave**

**100 Purpose**

The purpose of this regulation is to clarify the conditions under which an employee is eligible for Social Security and State Retirement Annuity coverage during educational or professional leave.

**101 Qualification of "Educational Leave" for Social Security and Retirement Annuity Coverage**

"Educational Leave" is defined as that period of time during which an employee in a covered group is absent from his job or position obtaining instruction and additional education to better qualify him to perform his duties with his agency. In order to qualify for "educational leave" such an employee must be under agreement at the time he takes "educational leave" to return to the department or agency, or to work for some other department or agency in a covered group.

Provided an employee meets the above qualifications for "educational leave", that period of time he is absent from his regular duties on "educational leave" will be added in computing covered employment under the Social Security Act from March 1, 1951 (or whatever the effective date is stipulated in the agreement between the State and the Federal Security Administrator) and also for prior coverage computed from the time he commences "educational leave" under the State Retirement System provided by Article II of SB 273 [now Article III beginning at Miss. Code Ann. §25-11-101 et seq. (1972, as amended)].

It shall also be necessary for the department, agency or other employer of the covered group to certify to the Board of Trustees, in writing under oath, that the employee, at the time he first became absent from his duties on "educational leave", was under agreement to return to regular employment with said department, agency, or employer, or was under agreement to commence employment upon his return with another employer of a covered group.

The prior employer shall pay the Federal contributions taxes both for the employer and the employee for any employee on "educational leave" on the basis of tuition, subsistence or other payments made to the employee or institution on "educational leave", commencing with said contributions of the employer and employee, payable out of money received on May 1, 1952, and the first of each month thereafter as long as the "educational leave" continues. At the end of the "educational leave" contributions shall be due and payable as in all other cases of covered employment.

If any such employee is on "educational leave" on February 1, 1953, or thereafter, and is eligible for benefits under the State Retirement System, as provided in Article II of SB 273, [now Article III beginning at Miss. Code Ann. §25-11-101 et seq. (1972, as amended)] the employees' contributions shall be withheld commencing February 1, 1953, and the employers' contributions shall be paid at the same time at the rate provided under said Article II, [now Article III beginning at Miss. Code Ann. §25-11-101 et seq. (1972, as amended)], applied to the tuition and other payments and things of value received by the employee while on "educational leave".

This regulation has been superseded effective May 14, 1984, by the provisions in the Miss. Code Ann. §25-11-109 (1972, as amended) as it applies to retirement annuity coverage during absence from employment while on professional leave.

**(History: Adopted May 30, 1952, page 14; amended June 21, 2005 to be effective August 1, 2005, reformatted August 1, 2007)**