

Howard County Retirement Plan
Howard County Police and Fire Employees Retirement Plan
Military Service Policy

Purpose:

The purpose of this policy is to establish procedures regarding eligibility and creditable military service earned by active employees who are enrolled in the Howard County Retirement Plan or the Howard County Police and Fire Employees Retirement Plan.

Provisions for the treatment of military service for the Howard County Retirement Plan can be found in section 1.417(e) of the Howard County Code. Provisions for the treatment of military service for the Howard County Police and Fire Employees Retirement Plan can be found in sections 1.414A(b) and 1.415A of the Howard County Code. While there are some differences in the terms used in 1.417(e), 1.414a(b) and 1.415A, this policy expresses a uniform policy except where clear provisions of the Code do not permit uniformity.

I. Credit for Pre-Employment Military Service.

Participants who meet the following service requirements for the Plan in which they are enrolled may apply to have up to a maximum of four years of pre-employment active duty military service recognized for eligibility service and creditable service in the Plan.¹ Service in the Peace Corps or Volunteers in Service to America does not qualify as military service.

The service requirements are:

- Howard County Police and Fire Employees Retirement Plan:-- 20 years of eligibility service, other than their military service
- Howard County Retirement Plan: 10 years of eligibility service, other than their military service

Pre-employment military service will **not** be accepted if:

- The service has been previously recognized by the Maryland State Retirement Systems, or the participant is entitled to receive a benefit from another retirement system on account of the same military service.²

The participant must provide the Retirement Coordinator with a completed and notarized Statement of Military Service and appropriate documentation of their military service, typically Form DD-214, DA-5016, or NGB Form 23. Participants are required to disclose

¹ Participants of either plan who had pre-employment military service when Howard County withdrew the Plans from the Maryland State Retirement Systems (in 1989 for the Howard County Police and Fire Employees Retirement Plan; and in 1995 for the Howard County Retirement Plan) were eligible for up to five years of pre-employment military service.

² Disability benefits, Social Security benefits, benefits under the National Railroad Retirement Act or benefits with respect to National Guard or Military Reserve service are not considered benefits from "another retirement system."

whether this military service was recognized by the Maryland State Retirement Systems or any other retirement system.

Calculation of Military Service

If the form shows service time in years, months, and days (e.g., Form DD-214), the time will be converted into whole months of service. Thirty days of service is equal to one month. Partial months of military service and military service in excess of 48 months are disregarded.

If the form shows military service in points (e.g., Form DA-5016 and NGB Form 23), the total months of military service is equal to the total number of points divided by 28. Partial months and military service in excess of 48 months are disregarded.

II. Military Leave While Employed with Howard County

Military leave is defined as a paid or unpaid leave granted to an employee who temporarily leaves active County employment for military service or training. The Plans provide service credit for military leave to the extent required by the Uniformed Service Employment and Reemployment Rights Act (USERRA) and Title 38 of the State Personnel and Pensions Article of the Maryland Code.

Military leave under the Uniformed Services Employment and Reemployment Rights Act of 1994 (USERRA).

Under USERRA, an employer is required to grant leave to a full-time or part-time employee who is in military service for the period the employee volunteers for or is involuntarily ordered to active duty. In addition, the employee is entitled to receive benefits during military leave and must be given the right to purchase military service time.³ Active duty training, inactive duty training, initial active duty for training, or absence for an examination to determine fitness for military service in the armed forces of the United States or a state militia are all considered military leave under USERRA.

Crediting service for military leave under Maryland law (State Personnel and Pensions Article, Section 38-103.)

As required by Maryland law, Howard County will provide up to 5 years of eligibility and service credit to a member of either Plan for a period of absence from employment while on leave for military service as long as the member returns to employment within one year after discharge.⁴ Under Maryland law, the member is not required to repay missed employee pension contributions to receive service credit.

Supplemental Pay for Military Leave - If a part-time or full-time employee, except an elected official, is involuntarily ordered to active duty in the Armed Forces of the United States or the National Guard during a national emergency or under presidential authority, the County shall pay the employee the employee's base County salary, reduced by all pay the employee receives for military service except separation allowances. If the military

³ See, USERRA, section 4318 (b) (2) / 20 CFR 1002.262.

⁴ Maximum of 5 years of Military service while a participant is actively employed, may be in addition to the maximum of 4 years of pre-employment military service credited once the participants service requirements are met.

allowance is greater than the participants' base salary, the participant is placed on Military leave without pay with Howard County.

Howard County Full Pay-If the participant is part of the Maryland National Guard or the Maryland Defense Force and is called up by the Governor, the County will continue to pay the participant's full base salary while on military leave.⁵

III. Crediting Military Service while on leave from the County

Employee Contributions and Service time while on Military Leave that interrupts employment with Howard County:

If a Participant is receiving supplemental pay or full pay from the County, the County will withhold employee pension contributions.⁶ The corresponding eligibility and creditable service time will accrue for the participant through the duration of their leave. The service time credited while a participant is on leave for military service is limited to 5 years.

If a Participant is not receiving supplemental pay or full pay from the County, or if the supplemental pay is insufficient to pay employee contributions, the participant will be considered to be on an unpaid leave of absence and will be awarded creditable and eligibility service corresponding to their military leave only upon return to work with Howard County. The military service time credited to the participant is limited to 5 total years of cumulative time while on military leave that interrupts county service. The participant is not required to repay missed employee contributions to receive the service credit.

Should the participant die while in military service, they would be awarded eligibility and creditable service for the corresponding leave.

⁵ See, Maryland Code Ann. Public Safety Article, section 13-706, which applies to the organized militia. Public Safety section 13-203(b) states that the organized militia consists of the National Guard and the Maryland Defense Force.

⁶ Currently, employee contributions are the percentage of base pay that corresponds with the participants job classification listed below.

- General Employees- 3%
- Corrections and Sheriff's Deputies*- 8.5%
- Fire & Rescue Employees- 7.7%
- Police Employees- 11.6%