

24 CAR § 10-501. Definitions.

As used in this subpart:

(1) "Armed forces reserve" means one (1) of the reserve components of the United States Armed Forces;

(2) "Domestic federal service" means service rendered as a teacher or administrator in a school or similar institution located on a military base or installation that is administered by the United States Department of Defense;

(3) "Gap year" "Gap period" means ~~a period of time~~ one-quarter (1/4) of a fiscal year:

(A) In which a member was an inactive member and either:

(i) Unemployed; or

(ii) Did not provide qualified service; and

(B) For which the Arkansas Teacher Retirement System may grant the member permissive service credit;

(4) "Out-of-state service" means service performed in a state other than Arkansas and in a position that would have been covered by the Arkansas Teacher Retirement System if the service had been actual service performed in Arkansas and covered by the Arkansas Teacher Retirement System;

(5) "Overseas service" means service in:

(A) An American-related overseas school that is sponsored and approved by either the United States Department of State or the United States Department of Defense; or

(B) The Peace Corps or AmeriCorps VISTA (Volunteers in Service to America);

(6) "Permissive service credit" means service:

(A) That is credited under the Arkansas Teacher Retirement System for the purpose of calculating a member's benefit;

(B) That has not previously been credited under the Arkansas Teacher Retirement System; and

(C) For which a member contributes or pays the amount necessary to fund the benefit attributable to the service as required by the Arkansas Teacher Retirement System;

(7) "Private school service" means service rendered in a private school or agency that would have been covered by the Arkansas Teacher Retirement System if the:

(A) Service had been rendered in a public school;

(B) Private school or agency;

(C) Has positions that would require the issuance of a teaching license in a public school based on a determination by the Arkansas Teacher Retirement System; or

(D) Is recognized as a private education-related entity by resolution adopted by the Board of Trustees of the Arkansas Teacher Retirement System;

(8) "Qualified service" means the service described in 26 U.S.C. § 415(n)(3)(C)(i) – (iv), as it existed on January 1, 2023; and

(9) "Uniformed services of the United States" means service in the:

(A) United States Armed Forces;

(B) Army National Guard;

(C) Air National Guard when engaged in active duty for:

(i) Training;

(ii) State active duty;

(iii) Inactive duty training; or

(iv) Full-time National Guard duty;

(D) United States Commissioned Corps of the Public Health Service;

and

(E) Any other category of persons designated by the President of the United States in time of war or emergency.