

deemed to have complied with the provisions of this rule.

Former state employees returning to service with any state department and former school personnel returning to school service with any public school district in this state will be deemed to have returned to the service of the employer.

The cost of prior service credit granted for military service shall be charged to the state if the employe returns to the service of the state, to the school districts of the state if he returns to the service of a school district, or to the political subdivision by which he is reemployed upon return from service in the armed forces.

Rule No. 6

No employe shall have more than one membership in the retirement system even though he should be simultaneously employed by two or more employers. Such an employe may not contribute on that portion of his combined salary in excess of the first \$3000.00 per fiscal year.

A member whose total salary from two or more participating employers exceeds \$3000.00 per year shall have his contributions deducted by the several participating employers from the first \$3000.00 per year of total salary. Such contributions shall be deducted in the same proportion as the various salaries paid to him and each employer's contribution shall be computed in the same proportionate manner. Adjustments necessitated by contribution errors shall be made in the same proportion as the various salaries bear to \$3000.00 per year.

Rule No. 7

Responsibility for determining that a person is enrolled full time in a state institution principally for the purpose of learning, as provided in section 8, subsection 5, shall rest upon the governing authority of the institution in which the person is enrolled.

Rule No. 8

In determining whether or not a person was or is an employe of a participating employer, the retirement board will consider the following factors:

1. Who has had the authority to select and engage the employe.
2. Who had or has the power of dismissal.
3. Who had or has the authority and responsibility for directing and supervising the employe's work and for controlling the employe's conduct at work.
4. From whom did or does the employe receive his compensation.

Rule No. 9

The six months' qualifying service required for establishing membership shall be six months' service uninterrupted by a total of more than 30 working days dur-

ing six months to the same employer, or concurrent employers, as shown by the payroll of the employer or employers concurrently employing the employe and so certified to the board.

Rule No. 10

Living quarters, board, lodging, fuel, laundry and other advantages furnished an employe shall be taken into account only as certified to by the employer and shall be valued for salary contribution purposes in the same manner and for the same amount as such advantages are valued by the State Tax Commission for income tax purposes.

In no case shall such account include items of traveling expense or other expense paid by an employe which is subject to reimbursement.

Rule No. 11

Acceptability of the annuity which an employe has already commenced to purchase, as provided by section 8, subsection 9, shall be determined by the retirement board.

Adequacy of the benefits afforded by the contract for such annuity shall be determined by the employer.

The retirement annuity provided by the federal retirement system is considered as an acceptable annuity for an employe participating in that system and desiring to be exempted from contributing to the public employes' retirement fund, provided the federal annuity is adequate in amount.

In all cases, the agreement for substitution of an annuity must be executed by the employe, his employer and the Public Employes Retirement Board.

Rule No. 12

Teachers receiving pensions from the Teachers' Retirement Fund Association (Portland) are members of that system and ineligible for membership in the Public Employes Retirement System.

Rule No. 13

In order for an employe to reduce his contribution rate to 5 per cent, which may

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