



1977 POLICE OFFICERS' & FIREFIGHTERS' FUND REQUEST TO PURCHASE PRIOR SERVICE CREDIT IN OTHER INDIANA PUBLIC RETIREMENT FUNDS

State Form 54377 (R9 / 1-25)

**INDIANA PUBLIC RETIREMENT SYSTEM
1977 POLICE OFFICERS' & FIREFIGHTERS' PENSION & DISABILITY FUND**
One North Capitol Avenue, Suite 001
Indianapolis, IN 46204-2014
Telephone: (844) GO INPRS (Toll-free)
Fax: (866) 591-9441 (Toll-free)
E-mail: questions@inprs.in.gov
Web site: www.inprs.in.gov

* This agency is requesting disclosure of Social Security Numbers in accordance with Internal Revenue Code 3405; disclosure is mandatory, and this form cannot be processed without it.

INSTRUCTIONS

1. Remove the instruction pages included with this form prior to returning the completed form to the Indiana Public Retirement System (INPRS) at the address shown above.
2. Type or print using black ink. Complete all information and place the Member's name and Social Security number at the top of each page as requested.
3. If not already submitted to INPRS, a copy of both the member's and member's spouse's birth certificate must be included with this form. Documents showing the date of birth and parents such as a copy of a birth certificate; a registration from the public health department; or other governmental entity or a court decree obtained under [IC 34-28-1](#) and certified by the clerk of the court are acceptable.
4. Include an English translation of all foreign documents.
5. This completed, signed, and dated form may be faxed, mailed, or delivered to the lobby of INPRS at the address indicated on this form. The agency is closed on weekends and holidays, including all State-designated holidays.
6. Questions or changes? Call customer service, toll-free, at (844) GO-INPRS, Monday through Friday.

REQUIREMENTS TO PURCHASE SERVICE

[IC 36-8-8-8.5](#) permits members to purchase service credit in a public retirement fund. This service may not be used in claiming a retirement or disability benefit until payment in full has been made and you have accumulated twenty (20) years of service, not including any purchased service.

QUALIFICATIONS – In order to qualify for the purchase of this service credit, you must meet the following criteria:

1. You must be an active member of the 1977 Fund.
2. You must have at least one (1) year of creditable service in the 1977 Fund.
3. You have not attained vested status in and are not an active member in the public retirement fund from which you are purchasing service credit.

"Public retirement fund" refers to any of the following, either singly or collectively:

1. The Public Employees' Retirement Fund Hybrid ([IC 5-10.2](#), [IC 5-10.3](#), and [IC 5-10.5](#)).
2. The Indiana State Teachers' Retirement Fund Hybrid ([IC 5-10.2](#), [IC 5-10.4](#), and [IC 5-10.5](#)).
3. The State Excise Police, Gaming Agent, Gaming Control Officer, and Conservation Enforcement Officers' Retirement Fund ([IC 5-10-5.5](#)).
4. The State Police Pension Trust ([IC 10-12](#)).
5. A Sheriff's Pension Trust ([IC 36-8-10-12](#)).

A fund member must have at least twenty (20) years of service in the 1977 Fund before a fund member may receive a retirement benefit based on service credit purchased under this section.

MEMBER INFORMATION

Member name		Social Security number* <i>(last 4 digits)</i>		Pension ID (PID) number	
Date of birth <i>(mm/dd/yyyy)</i>		Date of service purchase <i>(must be the first of a future month)</i> /01/			
Address		Telephone number with area code		Other telephone number with area code	
City		State	ZIP Code	E-mail address	
Marital status <i>(check one)</i> <input type="checkbox"/> Married <input type="checkbox"/> Single		Spouse name <i>(if applicable)</i>		Spouse date of birth <i>(mm/dd/yyyy)</i>	
I authorize the release of any and all information as requested by the Fund pertaining to my request to purchase prior service credit with the Fund.					
Member signature			Date <i>(mm/dd/yyyy)</i>		

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Member name	Social Security number* (last 4 digits)	Pension ID (PID) number
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SERVICE HISTORY			
Name of Public Retirement Fund	Service Start Date (mm/dd/yyyy)	Service End Date (mm/dd/yyyy)	Total Service (years/months/days)

EMPLOYER CERTIFICATION			
NOTE: Base annual salary should be given exclusive of overtime, lump-sum bonuses, and travel allowances.			
Employer name		Employer account number	
Address	Telephone number with area code		Other telephone number with area code
City	State	ZIP Code	E-mail address
Employee name	Hire date (mm/dd/yyyy)		Current first-class salary
I certify that the applicant is employed with us in a 1977 Fund covered position.			
Authorized agent signature			Date (mm/dd/yyyy)
Printed name of authorized agent			Title

RETIREMENT SYSTEM CERTIFICATION			
Amount of creditable service with your fund <i>If this person has taken a distribution, indicate the service balance prior to the distribution or withdrawal.</i>		Years	Months
Was any of this service purchased / transferred / carried over from another system? <input type="checkbox"/> Yes <input type="checkbox"/> No		If yes, provide the amount of service purchased, transferred, or carried over from another retirement system.	
System	Years	Months	
Is this person entitled to a retirement benefit from your fund based on the total years of creditable service? <input type="checkbox"/> Yes <input type="checkbox"/> No			
Name of retirement fund or plan			
Address	Telephone number with area code		Other telephone number with area code
City	State	ZIP Code	E-mail address
Authorized agent signature			Date (mm/dd/yyyy)
Printed name of authorized agent			Title

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PURCHASE OF SERVICE INFORMATION

An INPRS member may make payment for the cost of the service purchase in a lump sum or installment payments over a period not to exceed five (5) years. Any such purchase may be made via a direct cash payment, a direct rollover as allowed by statute, or a combination of both. Any direct rollover may not exceed the actual cost of such service as established by INPRS. Installment payments are made under the terms of the finance agreement. Service may be purchased in one (1) month increments. The minimum service purchase is one (1) year for a member who elects to purchase service through a finance agreement. Any installment payment shall bear interest at the actuarial rate effective on the date of the first installment.

The member's employer may pay all or a part of the member's contributions required for the purchase of service credit under this section. In that event, the actuary shall determine the amortization, and subsections (g), (h)(1), (h)(3), and (i) do not apply.

At the request of the member purchasing service credit, the amount a member is required to contribute may be reduced by a trustee-to-trustee transfer from the public retirement fund in which the member has an account that contains amounts attributable to member contributions (plus any credited earnings) to INPRS. The member may direct the transfer of an amount only to the extent necessary to fund the service purchase. The member shall complete any forms required by the public retirement fund from which the member is requesting a transfer to INPRS before the transfer is made.

Any payments are subject to applicable Internal Revenue Code limits, and INPRS may limit any payments in a manner necessary to comply with these limits. INPRS may deny an application for the purchase of service credit if the purchase would exceed the limitations under Section 415 of the Internal Revenue Code. The member may not claim the service credit for purposes of computing benefits unless the member has made all payments required for the purchase of the service credit.

The current 2025 IRC section 415(c)(1)(A) after tax contribution limit is \$70,000.00. You must determine if this cost is in your allowed limit of post-tax contributions to a 401(a). Refer to the [What are the annual compensation limits for all INPRS funds per IRC 401\(a\)\(17\)?](#) FAQ on the INPRS website.

This means that you may not submit a check, or other after-tax money, to INPRS in an amount more than the IRC 415(c)(1)(A) limit in one year. The limit is adjusted annually.

To the extent permitted by the Internal Revenue Code and applicable regulations, INPRS may accept, on behalf of a member who is purchasing service credit, a rollover of a distribution from any of the following:

1. A qualified plan described, in Section 401(a) or 403(a) of the Internal Revenue Code.
2. An annuity contract or account described in Section 403(b) of the Internal Revenue Code.
3. An eligible plan that is maintained by a state, a political subdivision of a state, or an agency or instrumentality of a state or a political subdivision of a state under Section 457(b) of the Internal Revenue Code.
4. An individual retirement account or annuity described in Section 408(a) or 408(b) of the Internal Revenue Code.

To the extent permitted by the Internal Revenue Code and applicable regulations, INPRS may accept, on behalf of a member who is purchasing service credit, a trustee-to-trustee transfer from any of the following:

1. An annuity contract or account described in Section 403(b) of the Internal Revenue Code.
2. An eligible deferred compensation plan under Section 457(b) of the Internal Revenue Code.

Distributions

A member who terminates service before satisfying the eligibility requirements necessary to receive a retirement benefit payment from INPRS; or receives a retirement benefit for the same service from another retirement system, other than under the federal Social Security Act; may withdraw the contributions made for the purchase plus accumulated interest after submitting a properly completed application to INPRS.

**INSTRUCTIONS FOR
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IMPORTANT

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2. Type or print using black ink. Complete all information and place the Member's name and Social Security number at the top of each page as requested.
3. If not already submitted to INPRS, a copy of both the member's and member's spouse's birth certificate must be included with this form. Documents showing the date of birth and parents such as a copy of a birth certificate; a registration from the public health department; or other governmental entity or a court decree obtained under [IC 34-28-1](#) and certified by the clerk of the court are acceptable.
4. Include an English translation of all foreign documents.
5. This completed, signed, and dated form may be faxed, mailed, or delivered to the lobby of INPRS at the address indicated on the form. The agency is closed on weekends and holidays, including all State-designated holidays.
6. Questions or changes? Call customer service, toll-free, at (844) GO-INPRS, Monday through Friday.

Entry field	Field description
MEMBER INFORMATION	
Member name	Enter the complete name of the member.
Social Security number*	Enter the last 4 digits of the member's Social Security number.*
Pension ID (PID) number	Enter the member's Pension ID (PID) number.
Date of birth	Enter the member's date of birth, format = mm/dd/yyyy
Date of service purchase	Enter the month and year that the service is to be purchased. Must be a future date.
Address, City, State, ZIP Code	Enter the member's mailing address.
Telephone number/Other telephone number	Enter telephone numbers including area codes for the member.
E-mail address	Enter the member's e-mail address, if applicable.
Marital status	Check one of the options
Spouse name	Enter the spouse's name, if applicable
Spouse date of birth	Enter the spouse's date of birth, if applicable. Format = mm/dd/yyyy
Member signature	This form must be signed and dated by the member prior to submission to INPRS. Format = mm/dd/yyyy.
Date	This form must be signed and dated by the member prior to submission to INPRS. Format = mm/dd/yyyy.
SERVICE HISTORY	
Name of public retirement fund	Enter the name of each fund the member participates.
Service start date	Enter the start date for each fund.
Service end date	Enter the end date, if applicable, for each fund.
Total Service	Enter the member's total service time for each fund; format = years/months/days.
EMPLOYER CERTIFICATION	
This section must be completed, signed, and dated by your employer.	
NOTE: Base annual salary should be given exclusive of overtime, lump-sum bonuses, and travel allowances.	
RETIREMENT SYSTEM CERTIFICATION	
This section must be completed by the public retirement system, signed and dated by the authorized agent for the retirement system.	
PURCHASE OF SERVICE INFORMATION	
Read this section before completing and submitting this form.	
The current 2025 IRC section 415(c)(1)(A) after tax contribution limit is \$70,000.00. You must determine if this cost is in your allowed limit of post-tax contributions to a 401(a). Refer to the What are the annual compensation limits for all INPRS funds per IRC 401(a)(17)? FAQ on the INPRS website.	

HELPFUL INFORMATION			
	INPRS/1977 FUND	INTERNAL REVENUE SERVICE	INDIANA DEPARTMENT OF REVENUE
Telephone numbers	(844) GO-INPRS Toll-free	(800) 829-1040 Toll-free	(317) 233-2240 Indianapolis local
	(866) 591-9441 Fax Toll-free	(800) 829-4477 TeleTax	(317) 232-8729 Tax questions
		(800) 829-4059 TDD (hearing impaired) Toll-free	(317) 232-4952 TDD (hearing impaired)
			(317) 233-2329 Fax
Web site	www.inprs.in.gov	www.irs.gov	www.in.gov/dor