**Section 1650.460 Calculation of Average Salary**

a) The member's annual salary rate shall be used by the System when calculating average salary. If a member has a full year of service credit and the annual salary includes leave of absence earnings and substitute earnings or part-time noncontractual earnings, the annual salary rate for average salary purposes will never be less than the salary rate the leave of absence earnings is based upon. If a member receives less than one year of service credit in any school year, salary shall consist of creditable earnings.

b) The highest four consecutive school years of service within the last ten years of creditable service shall be deemed the four highest consecutive credit years posted to the member's account. Provided, however, if a member is credited with less than one school year, the System shall use partial consecutive years to establish four consecutive years of salary.

c) For average salary calculation purposes, a school year is the period July 1 to the following June 30.

d) When a member's employer consolidates or annexes with another employer, the consolidation or annexation shall not constitute a change of employer and the average salary shall be computed as though all salary were earned under the same employer.

e) Where there are creditable earnings for less than a full year of service credit, and those earnings are used in the calculation of the average salary, the annual salary rate for those earning is considered in the calculation of any member and employer contributions under Sections 16-133.2, 16-133.3, 16-133.4 and 16-133.5 of the Act.

(Source: Amended at 21 Ill. Reg. 2422, effective January 31, 1997)