

By: Representatives Davis, King, Warren

To: Appropriations

HOUSE BILL NO. 1105

1 AN ACT TO CREATE NEW SECTION 25-11-126, MISSISSIPPI CODE OF
2 1972, TO PROVIDE THAT CERTAIN PERSONS RECEIVING A RETIREMENT
3 ALLOWANCE FROM THE PUBLIC EMPLOYEES' RETIREMENT SYSTEM MAY BE
4 EMPLOYED AS TEACHERS IN THE PUBLIC SCHOOL SYSTEM AFTER THEIR
5 RETIREMENT AND SHALL CONTINUE TO RECEIVE THE RETIREMENT ALLOWANCE
6 DURING THEIR EMPLOYMENT AS TEACHERS IN ADDITION TO RECEIVING THE
7 REGULAR COMPENSATION FOR TEACHERS; TO PROVIDE THAT THOSE PERSONS
8 SHALL NOT BE CONTRIBUTING MEMBERS OF THE RETIREMENT SYSTEM OR
9 RECEIVE ANY CREDITABLE SERVICE FOR THE PERIOD DURING WHICH THEY
10 RECEIVE A RETIREMENT ALLOWANCE DURING THEIR EMPLOYMENT AS
11 TEACHERS; TO AMEND SECTIONS 25-11-105 AND 25-11-127, MISSISSIPPI
12 CODE OF 1972, IN CONFORMITY WITH THE PROVISIONS OF THIS ACT; TO
13 AMEND SECTION 37-19-7, MISSISSIPPI CODE OF 1972, TO PROVIDE THAT
14 THE TEACHERS' SALARIES OF THOSE PERSONS SHALL BE EQUAL TO THE
15 AMOUNT OF THE SALARY THAT THEY RECEIVED DURING THE SCHOOL YEAR
16 IMMEDIATELY PRECEDING THE DATE OF THEIR RETIREMENT AND TO PROVIDE
17 THAT THE SALARIES OF THOSE PERSONS SHALL NOT BE INCREASED FOR
18 YEARS OF TEACHING EXPERIENCE OBTAINED BEFORE THE DATE OF THEIR
19 EMPLOYMENT AS TEACHERS AFTER THEIR RETIREMENT; AND FOR RELATED
20 PURPOSES.

21 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MISSISSIPPI:

22 SECTION 1. The following shall be codified as Section
23 25-11-126, Mississippi Code of 1972:

24 25-11-126. (1) Any person who is receiving a retirement
25 allowance under this article, who was employed as a teacher in a
26 public school district at the time of his retirement and who has
27 not been employed as a teacher in a public school district for at
28 least one (1) year after his retirement, may choose to continue to
29 receive the retirement allowance under this article during his
30 employment as a teacher after his retirement, in addition to
31 receiving the salary authorized under Section 37-19-7(3), in the
32 manner provided in this subsection. Before being employed as a
33 teacher in the public school system after his retirement, the
34 person shall notify the executive director of the retirement
35 system, about his choice on continuing to receive the retirement
36 allowance during his employment as a teacher. If the person

37 chooses not to continue receiving the retirement allowance during
38 his employment as a teacher, the retirement allowance shall cease
39 on the day that he begins employment as a teacher after his
40 retirement. After the person leaves employment as a teacher that
41 he began after his retirement, in order to begin receiving a
42 retirement allowance under this article again, the person shall
43 make application to the executive director of the retirement
44 system, and the retirement allowance shall begin on the first of
45 the month following the date that the application is received by
46 the executive director.

47 (2) Any person employed as a teacher after his retirement
48 under the authority of this section shall not be a contributing
49 member of the retirement system or receive any creditable service
50 for the period during which he receives a retirement allowance
51 during his employment as a teacher. Any person to whom this
52 section applies who chooses not to receive a retirement allowance
53 during his employment as a teacher shall be a contributing member
54 of the retirement system and shall receive creditable service for
55 the period during which he is employed as a teacher without
56 receiving a retirement allowance. If the person has previously
57 received a retirement allowance under this article and he is
58 employed as a teacher for more than six (6) months without
59 receiving a retirement allowance, he shall have his allowance
60 recomputed when he retires again, which shall include the service
61 after he again became a contributing member of the retirement
62 system.

63 SECTION 2. Section 25-11-105, Mississippi Code of 1972, is
64 amended as follows:

65 25-11-105. **I. THOSE WHO ARE ELIGIBLE FOR MEMBERSHIP**

66 The membership of this retirement system shall be composed as
67 follows:

68 (a) All persons who shall become employees in the state
69 service after January 31, 1953, and whose wages are subject to
70 payroll taxes and are lawfully reported on IRS Form W-2, except
71 (i) those persons who are specifically excluded, (ii) those
72 persons to whom election is provided in Articles 1 and 3, (iii)
73 those persons who continue to receive a retirement allowance
74 during their employment as teachers under the authority of Section

75 25-11-126, shall become members of the retirement system as a
76 condition of their employment.

77 (b) All persons who shall become employees in the state
78 service after January 31, 1953, except those specifically excluded
79 or as to whom election is provided in Articles 1 and 3, unless
80 they shall file with the board prior to the lapse of sixty (60)
81 days of employment or sixty (60) days after the effective date of
82 the cited articles, whichever is later, on a form prescribed by
83 the board, a notice of election not to be covered by the
84 membership of the retirement system and a duly executed waiver of
85 all present and prospective benefits which would otherwise inure
86 to them on account of their participation in the system, shall
87 become members of the retirement system; provided, however, that
88 no credit for prior service will be granted to members until they
89 have contributed to Article 3 of the retirement system for a
90 minimum period of at least four (4) years. Such members shall
91 receive credit for services performed prior to January 1, 1953, in
92 employment now covered by Article 3, but no credit shall be
93 granted for retroactive services between January 1, 1953, and the
94 date of their entry into the retirement system unless the employee
95 pays into the retirement system both the employer's and the
96 employee's contributions on wages paid him during the period from
97 January 31, 1953, to the date of his becoming a contributing
98 member, together with interest at the rate determined by the board
99 of trustees. Members reentering after withdrawal from service
100 shall qualify for prior service under the provisions of Section
101 25-11-117. From and after July 1, 1998, upon eligibility as noted
102 above, the member may receive credit for such retroactive service
103 provided:

104 (1) The member shall furnish proof satisfactory to
105 the board of trustees of certification of such service from the
106 covered employer where the services were performed; and

107 (2) The member shall pay to the retirement system
108 on the date he or she is eligible for such credit or at any time

109 thereafter prior to the date of retirement the actuarial cost for
110 each year of such creditable service. The provisions of this
111 subparagraph (2) shall be subject to the limitations of Section
112 415 of the Internal Revenue Code and regulations promulgated
113 thereunder.

114 Nothing contained in this paragraph (b) shall be construed to
115 limit the authority of the board to allow the correction of
116 reporting errors or omissions based on the payment of the employee
117 and employer contributions plus applicable interest.

118 (c) All persons who shall become employees in the state
119 service after January 31, 1953, and who are eligible for
120 membership in any other retirement system shall become members of
121 this retirement system as a condition of their employment unless
122 they elect at the time of their employment to become a member of
123 such other system.

124 (d) All persons who are employees in the state service
125 on January 31, 1953, and who are members of any nonfunded
126 retirement system operated by the State of Mississippi, or any of
127 its departments or agencies, shall become members of this system
128 with prior service credit unless, before February 1, 1953, they
129 shall file a written notice with the board of trustees that they
130 do not elect to become members.

131 (e) All persons who are employees in the state service
132 on January 31, 1953, and who under existing laws are members of
133 any fund operated for the retirement of employees by the State of
134 Mississippi, or any of its departments or agencies, shall not be
135 entitled to membership in this retirement system unless, before
136 February 1, 1953, any such person shall indicate by a notice filed
137 with the board, on a form prescribed by the board, his individual
138 election and choice to participate in this system, but no such
139 person shall receive prior service credit unless he becomes a
140 member on or before February 1, 1953.

141 (f) Each political subdivision of the state and each
142 instrumentality of the state or a political subdivision, or both,

143 is hereby authorized to submit, for approval by the board of
144 trustees, a plan for extending the benefits of this article to
145 employees of any such political subdivision or instrumentality.
146 Each such plan or any amendment to the plan for extending benefits
147 thereof shall be approved by the board of trustees if it finds
148 that such plan, or such plan as amended, is in conformity with
149 such requirements as are provided in Articles 1 and 3; however,
150 upon approval of such plan or any such plan heretofore approved by
151 the board of trustees, the approved plan shall not be subject to
152 cancellation or termination by the political subdivision or
153 instrumentality. No such plan shall be approved unless:

154 (1) It provides that all services which constitute
155 employment as defined in Section 25-11-5 and are performed in the
156 employ of the political subdivision or instrumentality, by any
157 employees thereof, shall be covered by the plan; with the
158 exception of municipal employees who are already covered by
159 existing retirement plans; provided, however, those employees in
160 this class may elect to come under the provisions of this article;

161 (2) It specifies the source or sources from which
162 the funds necessary to make the payments required by subsection
163 (d) of Section 25-11-123 and of subsections (f)(5)b and c of this
164 section are expected to be derived and contains reasonable
165 assurance that such sources will be adequate for such purpose;

166 (3) It provides for such methods of administration
167 of the plan by the political subdivision or instrumentality as are
168 found by the board of trustees to be necessary for the proper and
169 efficient administration thereof;

170 (4) It provides that the political subdivision or
171 instrumentality will make such reports, in such form and
172 containing such information, as the board of trustees may from
173 time to time require;

174 (5) It authorizes the board of trustees to
175 terminate the plan in its entirety in the discretion of the board
176 if it finds that there has been a failure to comply substantially

177 with any provision contained in such plan, such termination to
178 take effect at the expiration of such notice and on such
179 conditions as may be provided by regulations of the board and as
180 may be consistent with applicable federal law.

181 A. The board of trustees shall not finally
182 refuse to approve a plan submitted under subsection (f), and shall
183 not terminate an approved plan without reasonable notice and
184 opportunity for hearing to each political subdivision or
185 instrumentality affected thereby. The board's decision in any
186 such case shall be final, conclusive and binding unless an appeal
187 be taken by the political subdivision or instrumentality aggrieved
188 thereby to the Circuit Court of Hinds County, Mississippi, in
189 accordance with the provisions of law with respect to civil causes
190 by certiorari.

191 B. Each political subdivision or
192 instrumentality as to which a plan has been approved under this
193 section shall pay into the contribution fund, with respect to
194 wages (as defined in Section 25-11-5), at such time or times as
195 the board of trustees may by regulation prescribe, contributions
196 in the amounts and at the rates specified in the applicable
197 agreement entered into by the board.

198 C. Every political subdivision or
199 instrumentality required to make payments under subsection (f)(5)b
200 hereof is authorized, in consideration of the employees' retention
201 in or entry upon employment after enactment of Articles 1 and 3,
202 to impose upon its employees, as to services which are covered by
203 an approved plan, a contribution with respect to wages (as defined
204 in Section 25-11-5) not exceeding the amount provided in Section
205 25-11-123(d) if such services constituted employment within the
206 meaning of Articles 1 and 3, and to deduct the amount of such
207 contribution from the wages as and when paid. Contributions so
208 collected shall be paid into the contribution fund as partial
209 discharge of the liability of such political subdivisions or
210 instrumentality under subsection (f)(5)b hereof. Failure to

211 deduct such contribution shall not relieve the employee or
212 employer of liability thereof.

213 D. Any state agency, school, political
214 subdivision, instrumentality or any employer that is required to
215 submit contribution payments or wage reports under any section of
216 this chapter shall be assessed interest on delinquent payments or
217 wage reports as determined by the board of trustees in accordance
218 with rules and regulations adopted by the board and such assessed
219 interest may be recovered by action in a court of competent
220 jurisdiction against such reporting agency liable therefor or may,
221 upon due certification of delinquency and at the request of the
222 board of trustees, be deducted from any other monies payable to
223 such reporting agency by any department or agency of the state.

224 E. Each political subdivision of the state
225 and each instrumentality of the state or a political subdivision
226 or subdivisions which submits a plan for approval of the board, as
227 provided in this section, shall reimburse the board for coverage
228 into the expense account, its pro rate share of the total expense
229 of administering Articles 1 and 3 as provided by regulations of
230 said board.

231 (g) The board may, in its discretion, deny the right of
232 membership in this system to any class of employees whose
233 compensation is only partly paid by the state or who are occupying
234 positions on a part-time or intermittent basis. The board may, in
235 its discretion, make optional with employees in any such classes
236 their individual entrance into this system.

237 (h) An employee whose membership in this system is
238 contingent on his own election, and who elects not to become a
239 member, may thereafter apply for and be admitted to membership;
240 but no such employee shall receive prior service credit unless he
241 becomes a member prior to July 1, 1953, except as provided in
242 subsection (b).

243 (i) In the event any member of this system should
244 change his employment to any agency of the state having an

245 actuarially funded retirement system, the board of trustees may
246 authorize the transfer of the member's creditable service and of
247 the present value of the member's employer's accumulation account
248 and of the present value of the member's accumulated membership
249 contributions to such other system, provided the employee agrees
250 to the transfer of his accumulated membership contributions and
251 provided such other system is authorized to receive and agrees to
252 make such transfer.

253 In the event any member of any other actuarially funded
254 system maintained by an agency of the state changes his employment
255 to an agency covered by this system, the board of trustees may
256 authorize the receipt of the transfer of the member's creditable
257 service and of the present value of the member's employer's
258 accumulation account and of the present value of the member's
259 accumulated membership contributions from such other system,
260 provided the employee agrees to the transfer of his accumulated
261 membership contributions to this system and provided the other
262 system is authorized and agrees to make such transfer.

263 (j) Wherever herein state employment is referred to, it
264 shall include joint employment by state and federal agencies of
265 all kinds.

266 (k) Employees of a political subdivision or
267 instrumentality who were employed by such political subdivision or
268 instrumentality prior to an agreement between such entity and the
269 Public Employees' Retirement System to extend the benefits of this
270 article to its employees, and which agreement provides for the
271 establishment of retroactive service credit, and who have been
272 members of the retirement system and have remained contributors to
273 the retirement system for four (4) years, may receive credit for
274 such retroactive service with such political subdivision or
275 instrumentality, provided the employee and/or employer, as
276 provided under the terms of the modification of the joinder
277 agreement in allowing such coverage, pay into the retirement
278 system the employer's and employee's contributions on wages paid

279 the member during such previous employment, together with interest
280 or actuarial cost as determined by the board covering the period
281 from the date the service was rendered until the payment for the
282 credit for such service was made. Such wages shall be verified by
283 the Social Security Administration or employer payroll records.
284 Effective July 1, 1998, upon eligibility as noted above, a member
285 may receive credit for such retroactive service with such
286 political subdivision or instrumentality provided;

287 (1) The member shall furnish proof satisfactory to
288 the board of trustees of certification of such services from the
289 political subdivision or instrumentality where the services were
290 rendered or verification by the Social Security Administration;
291 and

292 (2) The member shall pay to the retirement system
293 on the date he or she is eligible for such credit or at any time
294 thereafter prior to the date of retirement the actuarial cost for
295 each year of such creditable service. The provisions of this
296 subparagraph (2) shall be subject to the limitations of Section
297 415 of the Internal Revenue Code and regulations promulgated
298 thereunder.

299 Nothing contained in this paragraph (k) shall be construed to
300 limit the authority of the board to allow the correction of
301 reporting errors or omissions based on the payment of employee and
302 employer contributions plus applicable interest. Payment for such
303 time shall be made in increments of not less than one-quarter
304 (1/4) year of creditable service beginning with the most recent
305 service. Upon the payment of all or part of such required
306 contributions, plus interest or the actuarial cost as provided
307 above, the member shall receive credit for the period of
308 creditable service for which full payment has been made to the
309 retirement system.

310 (1) Through June 30, 1998, any state service eligible
311 for retroactive service credit, no part of which has ever been
312 reported, and requiring the payment of employee and employer

313 contributions plus interest, or, from and after July 1, 1998, any
314 state service eligible for retroactive service credit, no part of
315 which has ever been reported to the retirement system, and
316 requiring the payment of the actuarial cost for such creditable
317 service, may, at the member's option, be purchased in quarterly
318 increments as provided above at such time as its purchase is
319 otherwise allowed.

320 (m) All rights to purchase retroactive service credit
321 or repay a refund as provided in Section 25-11-101 et seq. shall
322 terminate upon retirement.

323 **II. THOSE WHO ARE NOT ELIGIBLE FOR MEMBERSHIP**

324 The following classes of employees and officers shall not
325 become members of this retirement system, any other provisions of
326 Articles 1 and 3 to the contrary notwithstanding:

327 (a) Patient or inmate help in state charitable, penal
328 or correctional institutions;

329 (b) Students of any state educational institution
330 employed by any agency of the state for temporary, part-time or
331 intermittent work;

332 (c) Participants of Comprehensive Employment and
333 Training Act of 1973 (CETA) being Public Law 93-203, who enroll on
334 or after July 1, 1979.

335 **III. TERMINATION OF MEMBERSHIP**

336 Membership in this system shall cease by a member withdrawing
337 his accumulated contributions, or by a member withdrawing from
338 active service with a retirement allowance, or by a member's
339 death.

340 SECTION 3. Section 25-11-127, Mississippi Code of 1972, is
341 amended as follows:

342 25-11-127. No person who is being paid a retirement
343 allowance or a pension after retirement under this article shall
344 be employed or paid for any service by the State of Mississippi,
345 except as provided in this section or in Section 25-11-126. This
346 section shall not apply to any pensioner who has been elected to

347 public office after retirement, nor to any person employed because
348 of special knowledge or experience. This section shall not be
349 construed to mean that any person employed or elected under the
350 above exceptions shall become a member under Article 3 of the
351 retirement system, nor shall any retirant of this retirement
352 system who is reemployed or is reelected to office after
353 retirement continue to draw retirement benefits while so
354 reemployed or reelected except those persons who continue to
355 receive a retirement allowance during their employment as teachers
356 under the authority of Section 25-11-126. Any person who has been
357 retired under the provisions of Articles 1 and 3 and who is later
358 reemployed in service covered by this article shall cease to
359 receive benefits hereunder unless he continues to receive a
360 retirement allowance during his employment as a teacher under the
361 authority of Section 25-11-126, and the person shall again become
362 a contributing member of the retirement system; and when the
363 person again retires, if he has been a contributing member of the
364 retirement system during his reemployment and his reemployment
365 exceeds six (6) months, he shall have his benefit recomputed,
366 including service after again becoming a member. Provided,
367 further, that the total retirement allowance paid to the retired
368 member in his previous retirement shall be deducted from his
369 retirement reserve and taken into consideration in recalculating
370 the retirement allowance under a new option selected. Nothing
371 contained in this section shall be construed as prohibiting any
372 county or city not a member of the Public Employees' Retirement
373 System from employing persons up to the age of seventy-three (73);
374 and provided further that, through June 30, 1988, nothing
375 contained in this section shall be construed as prohibiting any
376 governmental unit which is a member from employing persons up to
377 the age of seventy-three (73) who are not eligible for membership
378 at the time of employment under Article 3.

379 The board of trustees of the retirement system shall have the
380 right to prescribe rules and regulations for the carrying out of

381 this provision.

382 The provisions of this section shall not be construed to
383 prohibit any retirant regardless of age from being employed and
384 from drawing retirement allowance either (a) for a period of time
385 not to exceed one hundred twenty (120) days in any fiscal year,
386 but less than one-half (1/2) of the normal working days for the
387 position in any fiscal year, or (b) for a period of time in any
388 fiscal year sufficient in length to permit a retirant to earn not
389 in excess of twenty-five percent (25%) of retirant's average
390 compensation or the current rate of the salary in effect for the
391 regular position filled. Notice shall be given in writing to the
392 executive director of the system, setting forth the facts upon
393 which the * * * employment is being made, and such notice shall be
394 given within five (5) days from the date of employment and also
395 from the date of termination of the employment. It is further
396 provided that any member who has attained seventy (70) years of
397 age and who has forty (40) or more years of creditable service may
398 continue in office or employment or be reemployed or elected
399 provided such person files annually, in writing, in the office of
400 the employer and the office of the executive director of the
401 system prior to such services, a waiver of all salary or
402 compensation and elects to receive in lieu of such salary or
403 compensation a retirement allowance as provided in this section,
404 in which even no salary or compensation shall thereafter be due or
405 payable for such services and provided, further, that any such
406 officer or employee may receive in addition to such retirement
407 allowance any per diem, office expense allowance, mileage or
408 travel expense authorized by any statute of the State of
409 Mississippi. Any other member may continue in municipal or county
410 office or employment or be reemployed or elected in a municipality
411 or county provided such person files annually, in writing, in the
412 office of the employer and the office of the executive director of
413 the system prior to such services, a waiver of all salary or
414 compensation and elects to receive in lieu of such salary or

415 compensation a retirement allowance as provided in this section,
416 in which event no salary or compensation shall thereafter be due
417 or payable for such services and provided, further, that any such
418 officer or employee may receive in addition to such retirement
419 allowance any per diem, office expense allowance, mileage or
420 travel expense authorized by any statute of the State of
421 Mississippi.

422 SECTION 4. Section 37-19-7, Mississippi Code of 1972, is
423 amended as follows:

424 37-19-7. (1) The allowance in the minimum education program
425 for teachers' salaries in each county and separate school district
426 shall be determined and paid in accordance with the scale for
427 teachers' salaries as provided in this subsection for the number
428 of teachers employed not in excess of the number of teacher units
429 allotted. For teachers holding the following types of licenses or
430 the equivalent as determined by the State Board of Education, and
431 the following number of years of teaching experience, the scale
432 shall be as follows:

433 **1999-2000 School Year**

434 **and School Years Thereafter**

435 **Less Than 25 Years of Teaching Experience**

436	AAAA.....	\$24,445.00
437	AAA.....	23,595.00
438	AA.....	22,745.00
439	A.....	21,695.00

440 **25 or More Years of Teaching Experience**

441	AAAA.....	\$25,445.00
442	AAA.....	24,595.00
443	AA.....	23,745.00
444	A.....	22,695.00

445 It is the intent of the Legislature that any state funds made
446 available for salaries of licensed personnel in excess of the
447 funds paid for such salaries for the 1986-1987 school year shall
448 be paid to licensed personnel pursuant to a personnel appraisal

449 and compensation system implemented by the State Board of
450 Education. The State Board of Education shall have the authority
451 to adopt and amend rules and regulations as are necessary to
452 establish, administer and maintain the system.

453 All teachers employed on a full-time basis shall be paid a
454 minimum salary in accordance with the above scale. However, no
455 school district shall receive any funds under this section for any
456 school year during which the local supplement paid to any
457 individual teacher shall have been reduced to a sum less than that
458 paid to that individual teacher for performing the same duties
459 from local supplement during the immediately preceding school
460 year. The amount actually spent for the purposes of group health
461 and/or life insurance shall be considered as a part of the
462 aggregate amount of local supplement but shall not be considered
463 a part of the amount of individual local supplement.

464 For teachers holding a Class AAAA license, the minimum base
465 pay specified in this subsection shall be increased by the sum of
466 Six Hundred Fifty-five Dollars (\$655.00) for each year of teaching
467 experience possessed by the person holding such license until such
468 person shall have twenty-five (25) years of teaching experience.

469 For teachers holding a Class AAA license, the minimum base
470 pay specified in this subsection shall be increased by the sum of
471 Five Hundred Ninety Dollars (\$590.00) for each year of teaching
472 experience possessed by the person holding such license until such
473 person shall have twenty-five (25) years of teaching experience.

474 For teachers holding a Class AA license, the minimum base pay
475 specified in this subsection shall be increased by the sum of Five
476 Hundred Twenty Dollars (\$520.00) for each year of teaching
477 experience possessed by the person holding such license until such
478 person shall have twenty-five (25) years of teaching experience.

479 For teachers holding a Class A license, the minimum base pay
480 specified in this subsection shall be increased by the sum of Four
481 Hundred Twenty-five Dollars (\$425.00) for each year of teaching
482 experience possessed by the person holding such license until such

483 person shall have twenty-one (21) years of teaching experience.

484 The level of professional training of each teacher to be used
485 in establishing the salary allotment for the teachers for each
486 year shall be determined by the type of valid teacher's license
487 issued to those teachers on or before October 1 of the current
488 school year.

489 (2) Prior to April 15 of any school year in which a teacher
490 meets the standard requirements, any licensed teacher who shall
491 have met the requirements and acquired a Master Teacher
492 certificate from the National Board for Professional Teaching
493 Standards and who is employed by a local school board or the State
494 Board of Education as a teacher and not as an administrator shall
495 receive a salary supplement in the amount of Six Thousand Dollars
496 (\$6,000.00) in addition to any other compensation to which the
497 teacher may be entitled. The teacher shall be reimbursed one (1)
498 time for the actual cost of completing the process of acquiring
499 the Master Teacher certificate, regardless of whether or not the
500 process resulted in the award of the Master Teacher certificate.
501 All such salary supplements and process reimbursement shall be
502 paid directly by the State Department of Education to the local
503 school district and shall be in addition to its minimum education
504 program allotments and not a part thereof in accordance with
505 regulations promulgated by the State Board of Education, and
506 subject to appropriation by the Legislature. Local school
507 districts shall not reduce the local supplement paid to any
508 teacher receiving such salary supplement, and the teacher shall
509 receive any local supplement to which teachers with similar
510 training and experience are otherwise entitled.

511 (3) Any person who is receiving a retirement allowance from
512 the Public Employees' Retirement System who is employed as a
513 teacher after his retirement under the authority of Section
514 25-11-126 shall be paid a salary, on an hourly basis, equal to the
515 amount of the salary that the person received during the school
516 year immediately preceding his retirement. For such persons, no

517 increase in the salary shall be allowed for any teaching
518 experience obtained by the person before the date of his
519 employment as a teacher after his retirement, but the salary shall
520 be increased for each year of teaching experience obtained by the
521 person after the date of his employment as a teacher after his
522 retirement.

523 SECTION 5. This act shall take effect and be in force from
524 and after July 1, 1999.