

By: Senator(s) Furniss

To: Finance

SENATE BILL NO. 2441

1 AN ACT TO AMEND SECTION 25-11-109, MISSISSIPPI CODE OF 1972,
2 TO AUTHORIZE MEMBERS OF THE PUBLIC EMPLOYEES' RETIREMENT SYSTEM TO
3 RECEIVE CREDIT FOR SERVICE RENDERED WORKING AS A SCHOOL BUS DRIVER
4 FOR A HIGH SCHOOL WHILE A STUDENT UNDER CERTAIN CIRCUMSTANCES; AND
5 FOR RELATED PURPOSES. BE IT ENACTED BY THE LEGISLATURE OF THE
6 STATE OF MISSISSIPPI:

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8 SECTION 1. Section 25-11-109, Mississippi Code of 1972, is
9 amended as follows:

10 25-11-109. (1) Under such rules and regulations as the
11 board of trustees shall adopt, each person who becomes a member of
12 this retirement system, as provided in Section 25-11-105, on or
13 prior to July 1, 1953, or who becomes a member and contributes to
14 the system for a minimum period of four (4) years, shall receive
15 credit for all state service rendered before February 1, 1953. To
16 receive such credit, such member shall file a detailed statement
17 of all services as an employee rendered by him in the state
18 service before February 1, 1953. For any member who joined the
19 system after July 1, 1953, any creditable service for which the
20 member is not required to make contributions shall not be credited
21 to the member until the member has contributed to the system for a
22 minimum period of at least four (4) years.

23 (2) In the computation of membership service or prior
24 service under the provisions of this article, the total months of
25 accumulative service during any fiscal year shall be calculated in
26 accordance with the schedule as follows: ten (10) or more months
27 of creditable service during any fiscal year shall constitute a
28 year of creditable service; seven (7) months to nine (9) months
29 inclusive, three-quarters ($3/4$) of a year of creditable service;

30 four (4) months to six (6) months inclusive, one-half (1/2) year
31 of creditable service; one (1) month to three (3) months
32 inclusive, one-quarter (1/4) of a year of creditable service. In
33 no case shall credit be allowed for any period of absence without
34 compensation except for disability while in receipt of a
35 disability retirement allowance, nor shall less than fifteen (15)
36 days of service in any month, or service less than the equivalent
37 of one-half (1/2) of the normal working load for the position and
38 less than one-half (1/2) of the normal compensation for the
39 position in any month, constitute a month of creditable service,
40 nor shall more than one (1) year of service be creditable for all
41 services rendered in any one (1) fiscal year; provided that for a
42 school employee, substantial completion of the legal school term
43 when and where the service was rendered shall constitute a year of
44 service credit for both prior service and membership service. Any
45 state or local elected official shall be deemed a full-time
46 employee for the purpose of creditable service for prior service
47 or membership service. However, an appointed or elected official
48 compensated on a per diem basis only shall not be allowed
49 creditable service for terms of office.

50 In the computation of any retirement allowance or any annuity
51 or benefits provided in this article, any fractional period of
52 service of less than one (1) year shall be taken into account and
53 a proportionate amount of such retirement allowance, annuity or
54 benefit shall be granted for any such fractional period of
55 service.

56 In the computation of unused leave for creditable service
57 authorized in Section 25-11-103, the following shall govern:
58 twenty-one (21) days of unused leave shall constitute one (1)
59 month of creditable service and in no case shall credit be allowed
60 for any period of unused leave of less than fifteen (15) days.
61 The number of months of unused leave shall determine the number of
62 quarters or years of creditable service in accordance with the
63 above schedule for membership and prior service. In order for the
64 member to receive creditable service for the number of days of
65 unused leave, the system must receive certification from the
66 governing authority.

67 For the purpose of this subsection, for members of the system

68 who are elected officers and who retire on or after July 1, 1987,
69 the following shall govern:

70 (a) For service prior to July 1, 1984, the members
71 shall receive credit for leave (combined personal and major
72 medical) for service as an elected official prior to that date at
73 the rate of thirty (30) days per year.

74 (b) For service on and after July 1, 1984, the member
75 shall receive credit for personal and major medical leave
76 beginning July 1, 1984, at the rates authorized in Sections
77 25-3-93 and 25-3-95, computed as a full-time employee.

78 (3) Subject to the above restrictions and to such other
79 rules and regulations as the board may adopt, the board shall
80 verify, as soon as practicable after the filing of such statements
81 of service, the services therein claimed.

82 (4) Upon verification of the statement of prior service, the
83 board shall issue a prior service certificate certifying to each
84 member the length of prior service for which credit shall have
85 been allowed on the basis of his statement of service. So long as
86 membership continues, a prior service certificate shall be final
87 and conclusive for retirement purposes as to such service,
88 provided that any member may within five (5) years from the date
89 of issuance or modification of such certificate request the board
90 of trustees to modify or correct his prior service certificate.
91 Any modification or correction authorized shall only apply
92 prospectively.

93 When membership ceases, such prior service certificates shall
94 become void. Should the employee again become a member, he shall
95 enter the system as an employee not entitled to prior service
96 credit except as provided in Sections 25-11-105(I), 25-11-113 and
97 25-11-117.

98 (5) Creditable service at retirement, on which the
99 retirement allowance of a member shall be based, shall consist of
100 the membership service rendered by him since he last became a
101 member, and also, if he has a prior service certificate which is

102 in full force and effect, the amount of the service certified on
103 his prior service certificate.

104 (6) Anything in this article to the contrary
105 notwithstanding, any member who served on active duty in the Armed
106 Forces of the United States, or who served in maritime service
107 during periods of hostility in World War II, shall be entitled to
108 creditable service for his service on active duty in the armed
109 forces or in such maritime service, provided he entered state
110 service after his discharge from the armed forces or entered state
111 service after he completed such maritime service. The maximum
112 period for such creditable service for all military service shall
113 not exceed four (4) years unless positive proof can be furnished
114 by such person that he was retained in the armed forces during
115 World War II or in maritime service during World War II by causes
116 beyond his control and without opportunity of discharge. The
117 member shall furnish proof satisfactory to the board of trustees
118 of certification of military service or maritime service records
119 showing dates of entrance into active duty service and the date of
120 discharge. From and after July 1, 1993, no creditable service
121 shall be granted for any military service or maritime service to a
122 member who qualifies for a retirement allowance in another public
123 retirement system administered by the Board of Trustees of the
124 Public Employees' Retirement System based in whole or in part on
125 such military or maritime service. In no case shall the member
126 receive creditable service if the member received a dishonorable
127 discharge from the Armed Forces of the United States.

128 (7) Any actively contributing member of the Public
129 Employees' Retirement System who has at least four (4) years of
130 membership service credit shall be entitled to receive a maximum
131 of five (5) years creditable service for service rendered in
132 another state as a public employee of such other state, or a
133 political subdivision, public education system or other
134 governmental instrumentality thereof, or service rendered as a
135 teacher in American overseas dependent schools conducted by the

136 Armed Forces of the United States for children of citizens of the
137 United States residing in areas outside the continental United
138 States, provided that:

139 (a) The member shall furnish proof satisfactory to the
140 board of trustees of certification of such services from the
141 state, public education system, political subdivision or
142 retirement system of the state where the services were performed
143 or the governing entity of the American overseas dependent school
144 where the services were performed; and

145 (b) The member is not receiving or will not be entitled
146 to receive from the public retirement system of the other state or
147 from any other retirement plan, including optional retirement
148 plans, sponsored by the employer, a retirement allowance including
149 such services; and

150 (c) The member shall pay to the retirement system on
151 the date he or she is eligible for credit for such out-of-state
152 service or at any time thereafter prior to date of retirement the
153 actuarial cost as determined by the actuary for each year of
154 out-of-state creditable service. The member may begin to purchase
155 such service credit at such time as the total eligible additional
156 credit, when added to the member's creditable service, will
157 entitle the member to receive a retirement allowance within five
158 (5) years. The provisions of this subsection are subject to the
159 limitations of Section 415 of the Internal Revenue Code and
160 regulations promulgated thereunder.

161 (8) Any actively contributing member of the Public
162 Employees' Retirement System who has at least four (4) years of
163 membership service credit and who receives, or has received,
164 professional leave without compensation for professional purposes
165 directly related to the employment in state service shall receive
166 creditable service for the period of professional leave without
167 compensation provided:

168 (a) The professional leave is performed with a public
169 institution or public agency of this state, or another state or

170 federal agency;

171 (b) The employer approves the professional leave
172 showing the reason for granting the leave and makes a
173 determination that the professional leave will benefit the
174 employee and employer;

175 (c) Such professional leave shall not exceed two (2)
176 years during any ten-year period of state service;

177 (d) The employee shall serve the employer on a
178 full-time basis for a period of time equivalent to the
179 professional leave period granted immediately following the
180 termination of said leave period;

181 (e) The actively contributing member shall pay to the
182 retirement system the actuarial cost as determined by the actuary
183 for each year of professional leave. The member may begin to
184 purchase such service credit at such time as the total eligible
185 additional credit, when added to the member's creditable service,
186 will entitle the member to receive a retirement allowance within
187 five (5) years. The provisions of this subsection are subject to
188 the regulations of the Internal Revenue Code limitations;

189 (f) Such other rules and regulations consistent
190 herewith as the board may adopt and in case of question, the board
191 shall have final power to decide the questions.

192 Any actively contributing member participating in the School
193 Administrator Sabbatical Program established in Section 37-9-77
194 shall qualify for continued participation under this subsection
195 (8).

196 (9) Any member of the Public Employees' Retirement System
197 who has at least four (4) years of credited membership service
198 shall be entitled to receive a maximum of ten (10) years
199 creditable service for:

200 (a) Any service rendered as an employee of any
201 political subdivision of this state, or any instrumentality
202 thereof, which does not participate in the Public Employees'
203 Retirement System; or

204 (b) Any service rendered as an employee of any
205 political subdivision of this state, or any instrumentality
206 thereof, which participates in the Public Employees' Retirement
207 System but did not elect retroactive coverage; or

208 (c) Any service rendered as an employee of any
209 political subdivision of this state, or any instrumentality
210 thereof, for which coverage of the employee's position was or is
211 excluded; provided that the member pays into the retirement system
212 the actuarial cost as determined by the actuary for each year, or
213 portion thereof, of such service. Payment for such service may be
214 made in increments of one-quarter (1/4) year of creditable
215 service. After a member has made full payment to the retirement
216 system for all or any part of such service, the member shall
217 receive creditable service for the period of such service for
218 which full payment has been made to the retirement system.

219 (10) From and after July 1, 1999, through October 1, 1999,
220 any member of the Public Employees' Retirement System shall be
221 entitled to receive creditable service for service rendered
222 working prior to 1970 as a school bus driver for a high school
223 while a student, provided that:

224 (a) The member furnishes proof satisfactory to the
225 board of trustees of certification of such service from the high
226 school; and

227 (b) The member is not receiving or will not be entitled
228 to receive from any other retirement system or plan a retirement
229 allowance including such service.

230 SECTION 2. This act shall take effect and be in force from
231 and after July 1, 1999.