By: Senator(s) Jordan (24th)

To: Finance

SENATE BILL NO. 2592

AN ACT TO AMEND SECTION 25-11-127, MISSISSIPPI CODE OF 1972, TO AUTHORIZE RETIREES WHO HAD AT LEAST 30 YEARS OF CREDITABLE 2 3 SERVICE AT THE TIME OF THEIR RETIREMENT TO BE EMPLOYED IN STATE 4 SERVICE AND DRAW A RETIREMENT ALLOWANCE FOR A PERIOD OF TIME NOT TO EXCEED 185 DAYS IN ANY FISCAL YEAR; TO PROVIDE THAT ANY PERSON EMPLOYED PURSUANT TO THIS PROVISION SHALL NOT BE AN ACTIVE MEMBER 5 б OF THE RETIREMENT SYSTEM AND SHALL NOT RECEIVE ANY CREDITABLE 7 8 SERVICE FOR THE PERIOD DURING WHICH HE IS EMPLOYED PURSUANT TO 9 THIS PROVISION; TO PROVIDE THAT THE EMPLOYER OF A PERSON EMPLOYED 10 PURSUANT TO SUCH PROVISION SHALL DEDUCT EMPLOYEE CONTRIBUTIONS AND 11 MAKE EMPLOYER CONTRIBUTIONS ON BEHALF OF SUCH PERSON; TO PROVIDE THAT THE RETIREMENT ALLOWANCE OF SUCH PERSON SHALL NOT BE ENHANCED 12 13 OR DIMINISHED AS A RESULT OF SUCH EMPLOYMENT; TO PROVIDE THAT ANY PERSON EMPLOYED UNDER THE ABOVE PROVISION SHALL RECEIVE AS COMPENSATION NOT MORE THAN THE ENTRY LEVEL COMPENSATION FOR SUCH 14 15 POSITION; TO AMEND SECTION 25-11-117, MISSISSIPPI CODE OF 1972, TO 16 PROVIDE THAT A MEMBER EMPLOYED UNDER THE ABOVE PROVISION MAY NOT 17 RECEIVE A REFUND OF THE AMOUNT OF EMPLOYEE CONTRIBUTIONS, OR 18 19 INTEREST EARNED ON THOSE CONTRIBUTIONS THAT WERE MADE DURING ANY PERIOD WHEN HE WAS SO EMPLOYED; TO AMEND SECTION 37-19-7, 20 MISSISSIPPI CODE OF 1972, IN CONFORMITY THERETO; AND FOR RELATED 21 PURPOSES. BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF 22 23 MISSISSIPPI: 24

25 SECTION 1. Section 25-11-127, Mississippi Code of 1972, is 26 amended as follows:

27 25-11-127. (1) No person who is being paid a retirement allowance, or a pension after retirement under this article shall 28 29 be employed or paid for any service by the State of Mississippi, 30 except as provided in this section. This section shall not apply to any pensioner who has been elected to public office after 31 32 retirement, nor to any person employed because of special 33 knowledge or experience. This section shall not be construed to 34 mean that any person employed or elected under the above 35 exceptions shall become a member under Article 3 of the retirement 36 system, nor shall any retirant of this retirement system who is reemployed or is reelected to office, after retirement continue to 37

draw retirement benefits while so reemployed. Any person who has 38 39 been retired under the provisions of Articles 1 and 3 and who is later reemployed in service covered by this article shall cease to 40 receive benefits hereunder and shall again become a contributing 41 42 member of the retirement system; and upon again retiring, if his reemployment exceeds six (6) months, shall have his benefit 43 44 recomputed, including service after again becoming a member. Provided, further, that the total retirement allowance paid to the 45 retired member in his previous retirement shall be deducted from 46 47 his retirement reserve and taken into consideration in recalculating the retirement allowance under a new option 48 selected. Nothing contained in this section shall be construed as 49 50 prohibiting any county or city not a member of the Public Employees' Retirement System from employing persons up to the age 51 of seventy-three (73); and provided further that, through June 30, 52 53 1988, nothing contained in this section shall be construed as 54 prohibiting any governmental unit which is a member from employing 55 persons up to the age of seventy-three (73) who are not eligible for membership at the time of employment under Article 3. 56

57 The board of trustees of the retirement system shall have the 58 right to prescribe rules and regulations for the carrying out of 59 this provision.

(2) The provisions of this section shall not be construed to 60 prohibit any retirant regardless of age from being employed and 61 62 from drawing retirement allowance either (a) for a period of time not to exceed one hundred twenty (120) days in any fiscal year, 63 64 but less than one-half (1/2) of the normal working days for the position in any fiscal year, or (b) for a period of time in any 65 fiscal year sufficient in length to permit a retirant to earn not 66 67 in excess of twenty-five percent (25%) of retirant's average compensation or the current rate of the salary in effect for the 68 regular position filled. Notice shall be given in writing to the 69 executive <u>director</u> of the system, setting forth the facts upon 70 71 which the emergency employment is being made, and such notice 72 shall be given within five (5) days from the date of employment and also from the date of termination of said employment. 73

74 (3) The provisions of this section shall not be construed to

75 prohibit any retirant, regardless of age, who had at least thirty (30) years of creditable service at the time of his retirement 76 77 from being employed and from drawing a retirement allowance for a period of time not to exceed one hundred eighty-five (185) days in 78 79 any fiscal year. Such employment may begin at any time following 80 the date of retirement. Notice shall be given in writing to the executive director of the system, setting forth the facts upon 81 which the emergency employment is being made, and such notice 82 83 shall be given within five (5) days from the date of employment and also from the date of termination of said employment. Any 84 person employed pursuant to this subsection shall not be an active 85 86 member of the retirement system and shall not receive any 87 creditable service for the period during which he is employed. The employer shall deduct employee contributions for any person 88 employed pursuant to this subsection and shall make employer 89 90 contributions on behalf of the person in the same manner as provided in Section 25-1-123 for active members for the period 91 during which such person is employed, and the employer shall pay 92 the contributions to the retirement system. The retirement 93 94 allowance of any person employed pursuant to this subsection shall 95 not be enhanced or diminished as a result of such employment. (4) * * * Any member who has attained seventy (70) years of 96 97 age and who has forty (40) or more years of creditable service may continue in office or employment or be reemployed or elected 98 99 provided such person files annually, in writing, in the office of 100 the employer and the office of the executive director of the 101 system prior to such services, a waiver of all salary or 102 compensation and elects to receive in lieu of such salary or compensation a retirement allowance as provided in this section, 103 104 in which event no salary or compensation shall thereafter be due 105 or payable for such services and provided, further, that any such 106 officer or employee may receive in addition to such retirement 107 allowance any per diem, office expense allowance, mileage or

108 travel expense authorized by any statute of the State of 109 Mississippi.

110 (5) Any * * * member may continue in municipal or county office or employment or be reemployed or elected in a municipality 111 112 or county provided such person files annually, in writing, in the office of the employer and the office of the executive director of 113 the system prior to such services, a waiver of all salary or 114 compensation and elects to receive in lieu of such salary or 115 116 compensation a retirement allowance as provided in this section, 117 in which event no salary or compensation shall thereafter be due or payable for such services and provided, further, that any such 118 119 officer or employee may receive in addition to such retirement 120 allowance any per diem, office expense allowance, mileage or travel expense authorized by any statute of the State of 121 122 Mississippi.

123 <u>SECTION 2.</u> Persons who are employed under the provisions of 124 Section 27-11-127(3) shall receive as compensation for such 125 employment not more than the entry level compensation for an 126 employee who performs the same services for the employer.

127 SECTION 3. Section 25-11-117, Mississippi Code of 1972, is 128 amended as follows:

129 25-11-117. (1) A member may be paid a refund of the amount 130 of accumulated contributions to the credit of the member in the 131 annuity savings account provided the member has withdrawn from state service and further provided the member has not returned to 132 133 state service on the date the refund of the accumulated 134 contributions would be paid. However, a member may not receive a refund of the amount of employee contributions, or interest earned 135 on those contributions, that were made during any period when he 136 was employed under the provisions of Section 25-11-127(3). 137 Such 138 refund of the contributions to the credit of the member in the 139 annuity savings account shall be paid within ninety (90) days from 140 receipt in the office of the retirement system of the properly

141 completed form requesting such payment. In the event of death 142 prior to retirement of any member whose spouse and/or children are 143 not entitled to a retirement allowance, the accumulated contributions to the credit of the deceased member in the annuity 144 145 savings account shall be paid to the designated beneficiary on file in writing in the office of executive director of the board 146 147 of trustees within ninety (90) days from receipt of a properly completed form requesting such payment. If there is no such 148 149 designated beneficiary on file for such deceased member in the 150 office of the system, upon the filing of a proper request with the board, the contributions to the credit of the deceased member in 151 152 the annuity savings account shall be refunded to the estate of the 153 deceased member. The payment of the said refund shall discharge all obligations of the retirement system to the said member on 154 155 account of any creditable service rendered by the member prior to 156 the receipt of the refund. By the acceptance of the refund, the 157 member shall waive and relinquish all accrued rights in the 158 system.

159 (2) Pursuant to the Unemployment Compensation Amendments of 160 1992 (P.L. 102-318 (UCA)), a member or eligible beneficiary 161 eligible for a refund under this section may elect on a form prescribed by the board under rules and regulations established by 162 163 the board, to have an eligible rollover distribution of 164 accumulated contributions payable under this section paid directly to an eligible retirement plan or individual retirement account. 165 166 If the member or eligible beneficiary makes such election and 167 specifies the eligible retirement plan or individual retirement 168 account to which such distribution is to be paid, the distribution 169 will be made in the form of a direct trustee-to-trustee transfer 170 to the specified eligible retirement plan. Flexible rollovers 171 under this subsection shall not be considered assignments under Section 25-11-129. 172

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(3) If any person who has received a refund reenters the

174 state service and again becomes a member of the system and remains a contributor for two (2) years, the member may repay all or part 175 176 of the amounts previously received as a refund, together with 177 regular interest covering the period from the date of refund to 178 the date of repayment; provided, however, that the amounts that 179 are repaid by the member and the creditable service related thereto shall not be used in any benefit calculation or 180 181 determination until the member has remained a contributor to the 182 system for a period of at least four (4) years subsequent to such 183 member's reentry into state service. Repayment for such time shall be made in increments of not less than one-quarter (1/4)184 185 year of creditable service beginning with the most recent service 186 for which refund has been made. Upon the repayment of all or part of such refund and interest, the member shall again receive credit 187 for the period of creditable service for which full repayment has 188 189 been made to the system.

190 SECTION 4. Section 37-19-7, Mississippi Code of 1972, is 191 amended as follows:

192 [From and after July 1, 1998, and until July 1, 1999, Section 193 37-19-7 will read as follows:]

194 37-19-7. (1) The allowance in the minimum education program for teachers' salaries in each county and separate school district 195 196 shall be determined and paid in accordance with the scale for 197 teachers' salaries as provided in this subsection for the number of teachers employed not in excess of the number of teacher units 198 199 allotted. Except as otherwise provided for in Section 2 of Senate Bill No. 2592, 1999 Regular Session, for teachers holding the 200 following types of licenses or the equivalent as determined by the 201 State Board of Education, and the following number of years of 202 teaching experience, the scale shall be as follows: 203 204 1998-1999 School Year

205 Less than 25 Years of Teaching Experience 206

AAAA.....\$23,895.00

207 208 209 A..... 21,145.00 210 25 or More Years of Teaching Experience 211 AAAA.....\$24,895.00 212 213 214 A..... 22,145.00

215 It is the intent of the Legislature that any state funds made 216 available for salaries of licensed personnel in excess of the 217 funds paid for such salaries for the 1986-1987 school year shall 218 be paid to licensed personnel pursuant to a personnel appraisal and compensation system implemented by the State Board of 219 220 Education. The State Board of Education shall have the authority 221 to adopt and amend rules and regulations as are necessary to establish, administer and maintain the system. 222

223 Except as otherwise provided for in Section 2 of Senate Bill 224 No. 2592, 1999 Regular Session, all teachers employed on a 225 full-time basis shall be paid a minimum salary in accordance with the above scale. However, no school district shall receive any 226 227 funds under this section for any school year during which the 228 local supplement paid to any individual teacher shall have been 229 reduced to a sum less than that paid to that individual teacher 230 for performing the same duties from local supplement during the immediately preceding school year. The amount actually spent for 231 232 the purposes of group health and/or life insurance shall be 233 considered as a part of the aggregate amount of local supplement but shall not be considered a part of the amount of individual 234 235 local supplement.

Except as otherwise provided for in Section 2 of Senate Bill No. 2592, 1999 Regular Session, for teachers holding a Class AAAA license, the minimum base pay specified in this subsection shall be increased by the sum of Six Hundred Thirty Dollars (\$630.00)

for each year of teaching experience possessed by the person holding such license until such person shall have twenty-four (24) years of teaching experience.

Except as otherwise provided for in Section 2 of Senate Bill No. 2592, 1999 Regular Session, for teachers holding a Class AAA license, the minimum base pay specified in this subsection shall be increased by the sum of Five Hundred Seventy Dollars (\$570.00) for each year of teaching experience possessed by the person holding such license until such person shall have twenty-four (24) years of teaching experience.

Except as otherwise provided for in Section 2 of Senate Bill No. 2592, 1999 Regular Session, for teachers holding a Class AA license, the minimum base pay specified in this subsection shall be increased by the sum of Five Hundred Five Dollars (\$505.00) for each year of teaching experience possessed by the person holding such license until such person shall have twenty-four (24) years of teaching experience.

Except as otherwise provided for in Section 2 of Senate Bill No. 2592, 1999 Regular Session, for teachers holding a Class A license, the minimum base pay specified in this subsection shall be increased by the sum of Four Hundred Fifteen Dollars (\$415.00) for each year of teaching experience possessed by the person holding such license until such person shall have twenty (20) years of teaching experience.

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

(2) Except as otherwise provided for in Section 2 of Senate
 Bill No. 2592, 1999 Regular Session, prior to April 15 of any
 school year in which a teacher meets the standard requirements,
 any licensed teacher who shall have met the requirements and

273 acquired a Master Teacher certificate from the National Board for 274 Professional Teaching Standards and who is employed by a local 275 school board or the State Board of Education as a teacher and not 276 as an administrator shall receive a salary supplement in the 277 amount of Six Thousand Dollars (\$6,000.00) in addition to any 278 other compensation to which the teacher may be entitled. The 279 teacher shall be reimbursed one (1) time for the actual cost of 280 completing the process of acquiring the Master Teacher 281 certificate, regardless of whether or not the process resulted in 282 the award of the Master Teacher certificate. All such salary supplements and process reimbursement shall be paid directly by 283 284 the State Department of Education to the local school district and 285 shall be in addition to its minimum education program allotments and not a part thereof in accordance with regulations promulgated 286 287 by the State Board of Education, and subject to appropriation by 288 the Legislature. Local school districts shall not reduce the 289 local supplement paid to any teacher receiving such salary 290 supplement, and the teacher shall receive any local supplement to 291 which teachers with similar training and experience are otherwise 292 entitled.

293 [From and after July 1, 1999, Section 37-19-7 will read as 294 follows:]

295 37-19-7. (1) The allowance in the minimum education program 296 for teachers' salaries in each county and separate school district shall be determined and paid in accordance with the scale for 297 298 teachers' salaries as provided in this subsection for the number of teachers employed not in excess of the number of teacher units 299 allotted. Except as otherwise provided for in Section 2 of Senate 300 Bill No. 2592, 1999 Regular Session, for teachers holding the 301 302 following types of licenses or the equivalent as determined by the 303 State Board of Education, and the following number of years of 304 teaching experience, the scale shall be as follows:

305

1999-2000 School Year and School Years Thereafter

306	Less Than 25 Years of Teaching Experience
307	AAAA\$24,445.00
308	AAA 23,595.00
309	AA 22,745.00
310	A 21,695.00
311	25 or More Years of Teaching Experience
312	AAAA\$25,445.00
313	AAA
314	AA 23,745.00
315	A 22,695.00
316	It is the intent of the Legislature that any state funds made
317	available for salaries of licensed personnel in excess of the
318	funds paid for such salaries for the 1986-1987 school year shall
319	be paid to licensed personnel pursuant to a personnel appraisal
320	and compensation system implemented by the State Board of
321	Education. The State Board of Education shall have the authority
322	to adopt and amend rules and regulations as are necessary to
323	establish, administer and maintain the system.
324	Except as otherwise provided for in Section 2 of Senate Bill
325	No. 2592, 1999 Regular Session, all teachers employed on a
326	full-time basis shall be paid a minimum salary in accordance with
327	the above scale. However, no school district shall receive any
328	funds under this section for any school year during which the
329	local supplement paid to any individual teacher shall have been
330	reduced to a sum less than that paid to that individual teacher
331	for performing the same duties from local supplement during the
332	immediately preceding school year. The amount actually spent for
333	the purposes of group health and/or life insurance shall be
334	considered as a part of the aggregate amount of local supplement
335	but shall not be considered a part of the amount of individual
336	local supplement.
337	Except as otherwise provided for in Section 2 of Senate Bill

338 No. 2592, 1999 Regular Session, for teachers holding a Class AAAA

339 license, the minimum base pay specified in this subsection shall 340 be increased by the sum of Six Hundred Fifty-five Dollars 341 (\$655.00) for each year of teaching experience possessed by the 342 person holding such license until such person shall have 343 twenty-five (25) years of teaching experience.

Except as otherwise provided for in Section 2 of Senate Bill No. 2592, 1999 Regular Session, for teachers holding a Class AAA license, the minimum base pay specified in this subsection shall be increased by the sum of Five Hundred Ninety Dollars (\$590.00) for each year of teaching experience possessed by the person holding such license until such person shall have twenty-five (25) years of teaching experience.

Except as otherwise provided for in Section 2 of Senate Bill No. 2592, 1999 Regular Session, for teachers holding a Class AA license, the minimum base pay specified in this subsection shall be increased by the sum of Five Hundred Twenty Dollars (\$520.00) for each year of teaching experience possessed by the person holding such license until such person shall have twenty-five (25) years of teaching experience.

Except as otherwise provided for in Section 2 of Senate Bill No. 2592, 1999 Regular Session, for teachers holding a Class A license, the minimum base pay specified in this subsection shall be increased by the sum of Four Hundred Twenty-five Dollars (\$425.00) for each year of teaching experience possessed by the person holding such license until such person shall have twenty-one (21) years of teaching experience.

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

370 (2) Except as otherwise provided for in Section 2 of Senate
371 Bill No. 2592, 1999 Regular Session, prior to April 15 of any

372 school year in which a teacher meets the standard requirements, 373 any licensed teacher who shall have met the requirements and 374 acquired a Master Teacher certificate from the National Board for Professional Teaching Standards and who is employed by a local 375 376 school board or the State Board of Education as a teacher and not 377 as an administrator shall receive a salary supplement in the amount of Six Thousand Dollars (\$6,000.00) in addition to any 378 other compensation to which the teacher may be entitled. 379 The 380 teacher shall be reimbursed one (1) time for the actual cost of 381 completing the process of acquiring the Master Teacher certificate, regardless of whether or not the process resulted in 382 383 the award of the Master Teacher certificate. All such salary supplements and process reimbursement shall be paid directly by 384 the State Department of Education to the local school district and 385 386 shall be in addition to its minimum education program allotments 387 and not a part thereof in accordance with regulations promulgated 388 by the State Board of Education, and subject to appropriation by the Legislature. Local school districts shall not reduce the 389 390 local supplement paid to any teacher receiving such salary supplement, and the teacher shall receive any local supplement to 391 392 which teachers with similar training and experience are otherwise 393 entitled.

394 SECTION 5. This act shall take effect and be in force from 395 and after July 1, 1999.