Appropriations

To: Education; By: Davis

HOUSE BILL NO. 148

AN ACT TO CREATE NEW SECTION 25-11-126, MISSISSIPPI CODE OF

1972, TO PROVIDE THAT CERTAIN PERSONS RECEIVING A RETIREMENT 2 ALLOWANCE FROM THE PUBLIC EMPLOYEES' RETIREMENT SYSTEM MAY BE 3 4 EMPLOYED AS TEACHERS IN THE PUBLIC SCHOOL SYSTEM AFTER THEIR RETIREMENT AND SHALL CONTINUE TO RECEIVE THE RETIREMENT ALLOWANCE 5 DURING THEIR EMPLOYMENT AS TEACHERS IN ADDITION TO RECEIVING THE 6 7 REGULAR COMPENSATION FOR TEACHERS; TO PROVIDE THAT THOSE PERSONS SHALL NOT BE CONTRIBUTING MEMBERS OF THE RETIREMENT SYSTEM OR RECEIVE ANY CREDITABLE SERVICE FOR THE PERIOD DURING WHICH THEY 9 RECEIVE A RETIREMENT ALLOWANCE DURING THEIR EMPLOYMENT AS 10 TEACHERS; TO AMEND SECTIONS 25-11-105 AND 25-11-127, MISSISSIPPI 11 CODE OF 1972, IN CONFORMITY WITH THE PROVISIONS OF THIS ACT; TO 12 AMEND SECTION 37-19-7, MISSISSIPPI CODE OF 1972, TO PROVIDE THAT 13 THE TEACHERS' SALARIES OF THOSE PERSONS SHALL BE EQUAL TO THE 14 AMOUNT OF THE SALARY THAT THEY RECEIVED DURING THE SCHOOL YEAR 15 IMMEDIATELY PRECEDING THE DATE OF THEIR RETIREMENT AND TO PROVIDE 16 THAT THE SALARIES OF THOSE PERSONS SHALL NOT BE INCREASED FOR 17 YEARS OF TEACHING EXPERIENCE OBTAINED BEFORE THE DATE OF THEIR 18 EMPLOYMENT AS TEACHERS AFTER THEIR RETIREMENT; AND FOR RELATED 19 2.0 PURPOSES. BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MISSISSIPPI: 21 SECTION 1. The following shall be codified as Section 22 25-11-126, Mississippi Code of 1972: 23 25-11-126. (1) Any person who is receiving a retirement 24 allowance under this article, who was employed as a teacher in a 25 public school district at the time of his retirement and who has 26 not been employed as a teacher in a public school district for at 27 least one (1) year after his retirement, may choose to continue to 28 29 receive the retirement allowance under this article during his

employment as a teacher after his retirement, in addition to

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receiving the salary authorized under Section 37-19-7(3), in the 31 manner provided in this subsection. Before being employed as a 32 teacher in the public school system after his retirement, the 33 person shall notify the executive director of the retirement 34 system about his choice on continuing to receive the retirement 35 36 allowance during his employment as a teacher. If the person 37 chooses not to continue receiving the retirement allowance during his employment as a teacher, the retirement allowance shall cease 38 on the day that he begins employment as a teacher after his 39 retirement. After the person leaves employment as a teacher which 40 he began after his retirement, in order to begin receiving a 41 retirement allowance under this article again, the person shall 42 43 make application to the executive director of the retirement 44 system, and the retirement allowance shall begin on the first of the month following the date that the application is received by 45 46 the executive director. (2) Any person employed as a teacher after his retirement 47 under the authority of this section shall not be a contributing 48

under the authority of this section shall not be a contributing member of the retirement system or receive any creditable service for the period during which he receives a retirement allowance during his employment as a teacher. Any person to whom this section applies who chooses not to receive a retirement allowance during his employment as a teacher shall be a contributing member of the retirement system and shall receive creditable service for the period during which he is employed as a teacher without receiving a retirement allowance. If the person has previously received a retirement allowance under this article and he is employed as a teacher for more than six (6) months without receiving a retirement allowance, he shall have his allowance recomputed when he retires again, which shall include the service after he again became a contributing member of the retirement

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- 62 system.
- SECTION 2. Section 25-11-105, Mississippi Code of 1972, is
- 64 amended as follows:
- 25-11-105. I. THOSE WHO ARE ELIGIBLE FOR MEMBERSHIP
- 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 <u>persons</u> to whom election is provided in Articles 1 and 3, <u>(iii)</u>
- 73 those persons who continue to receive a retirement allowance
- 74 <u>during their employment as teachers under the authority of Section</u>
- 75 <u>25-11-126</u>, 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 receive credit for services performed prior to January 1, 1953, in 91 employment now covered by Article 3, but no credit shall be 92 93 granted for retroactive services between January 1, 1953, and the date of their entry into the retirement system unless the employee 94 pays into the retirement system both the employer's and the 95 employee's contributions on wages paid him during the period from 96 January 31, 1953, to the date of his becoming a contributing 97 member, together with interest at the rate determined by the board 98 99 of trustees. Members reentering after withdrawal from service 100 shall qualify for prior service under the provisions of Section 25-11-117. From and after July 1, 1998, upon eligibility as noted 101 102 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.
- Nothing contained in this paragraph (b) shall be construed to limit the authority of the board to allow the correction of reporting errors or omissions based on the payment of the employee 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.
- (d) All persons who are employees in the state service on January 31, 1953, and who are members of any nonfunded retirement system operated by the State of Mississippi, or any of its departments or agencies, shall become members of this system with prior service credit unless, before February 1, 1953, they shall file a written notice with the board of trustees that they do not elect to become members.
- (e) All persons who are employees in the state service 131 on January 31, 1953, and who under existing laws are members of 132 any fund operated for the retirement of employees by the State of 133 134 Mississippi, or any of its departments or agencies, shall not be 135 entitled to membership in this retirement system unless, before February 1, 1953, any such person shall indicate by a notice filed 136 with the board, on a form prescribed by the board, his individual 137 election and choice to participate in this system, but no such 138 person shall receive prior service credit unless he becomes a 139 140 member on or before February 1, 1953.
- (f) Each political subdivision of the state and each instrumentality of the state or a political subdivision, or both, is hereby authorized to submit, for approval by the board of trustees, a plan for extending the benefits of this article to employees of any such political subdivision or instrumentality.

Each such plan or any amendment to the plan for extending benefits 146 147 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, upon approval of such plan or any such plan heretofore approved by 150 151 the board of trustees, the approved plan shall not be subject to cancellation or termination by the political subdivision or 152 instrumentality. No such plan shall be approved unless: 153 154 It provides that all services which constitute (1) 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 exception of municipal employees who are already covered by 158 existing retirement plans; provided, however, those employees in 159 this class may elect to come under the provisions of this article; 160 It specifies the source or sources from which 161 (2) 162 the funds necessary to make the payments required by subsection (d) of Section 25-11-123 and of subsections (f)(5)b and c of this 163 section are expected to be derived and contains reasonable 164 165 assurance that such sources will be adequate for such purpose; It provides for such methods of administration 166 (3) of the plan by the political subdivision or instrumentality as are 167 168 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

instrumentality will make such reports, in such form and

containing such information, as the board of trustees may from

time to time require;

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terminate the plan in its entirety in the discretion of the board if it finds that there has been a failure to comply substantially with any provision contained in such plan, such termination to take effect at the expiration of such notice and on such conditions as may be provided by regulations of the board and as

180 may be consistent with applicable federal law.

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

instrumentality as to which a plan has been approved under this section shall pay into the contribution fund, with respect to wages (as defined in Section 25-11-5), at such time or times as the board of trustees may by regulation prescribe, contributions in the amounts and at the rates specified in the applicable 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,

to impose upon its employees, as to services which are covered by an approved plan, a contribution with respect to wages (as defined in Section 25-11-5) not exceeding the amount provided in Section 25-11-123(d) if such services constituted employment within the meaning of Articles 1 and 3, and to deduct the amount of such contribution from the wages as and when paid. Contributions so collected shall be paid into the contribution fund as partial discharge of the liability of such political subdivisions or instrumentality under subsection (f)(5)b hereof. Failure to deduct such contribution shall not relieve the employee or employer of liability thereof.

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

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

230 said board.

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

 contingent on his own election, and who elects not to become a

 member, may thereafter apply for and be admitted to membership;

 but no such employee shall receive prior service credit unless he

 becomes a member prior to July 1, 1953, except as provided in

 subsection (b).
- In the event any member of this system should 243 (i) change his employment to any agency of the state having an 244 actuarially funded retirement system, the board of trustees may 245 246 authorize the transfer of the member's creditable service and of 247 the present value of the member's employer's accumulation account and of the present value of the member's accumulated membership 248 contributions to such other system, provided the employee agrees 249 to the transfer of his accumulated membership contributions and 250 251 provided such other system is authorized to receive and agrees to 252 make such transfer.

In the event any member of any other actuarially funded system maintained by an agency of the state changes his employment to an agency covered by this system, the board of trustees may authorize the receipt of the transfer of the member's creditable service and of the present value of the member's employer's

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- accumulation account and of the present value of the member's
 accumulated membership contributions from such other system,
 provided the employee agrees to the transfer of his accumulated
 membership contributions to this system and provided the other
 system is authorized and agrees to make such transfer.
- (j) Wherever herein state employment is referred to, it shall include joint employment by state and federal agencies of all kinds.
- 266 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 article to its employees, and which agreement provides for the 270 establishment of retroactive service credit, and who have been 271 members of the retirement system and have remained contributors to 272 the retirement system for four (4) years, may receive credit for 273 274 such retroactive service with such political subdivision or 275 instrumentality, provided the employee and/or employer, as provided under the terms of the modification of the joinder 276 agreement in allowing such coverage, pay into the retirement 277 system the employer's and employee's contributions on wages paid 278 279 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. Effective July 1, 1998, upon eligibility as noted above, a member 284 may receive credit for such retroactive service with such 285

- 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.
- 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**
- 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 <u>unless he continues to receive a</u>
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, <u>he</u> 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); and provided further that, through June 30, 1988, nothing 374 contained in this section shall be construed as prohibiting any 375 governmental unit which is a member from employing persons up to 376 377 the age of seventy-three (73) who are not eligible for membership 378 at the time of employment under Article 3.

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

The provisions of this section shall not be construed to prohibit any retirant regardless of age from being employed and from drawing retirement allowance either (a) for a period of time not to exceed one hundred twenty (120) days in any fiscal year, 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 fiscal year sufficient in length to permit a retirant to earn not in excess of twenty-five percent (25%) of retirant's average compensation or the current rate of the salary in effect for the regular position filled. Notice shall be given in writing to the executive <u>director</u> of the system, setting forth the facts upon which the * * * employment is being made, and such notice shall be given within five (5) days from the date of employment and also from the date of termination of the employment. It is further provided that any member who has attained seventy (70) years of age and who has forty (40) or more years of creditable service may

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continue in office or employment or be reemployed or elected 398 399 provided such person files annually, in writing, in the office of 400 the employer and the office of the executive <u>director</u> of the system prior to such services, a waiver of all salary or 401 compensation and elects to receive in lieu of such salary or 402 compensation a retirement allowance as provided in this section, 403 404 in which even no salary or compensation shall thereafter be due or payable for such services and provided, further, that any such 405 officer or employee may receive in addition to such retirement 406 407 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 office or employment or be reemployed or elected in a municipality 410 or county provided such person files annually, in writing, in the 411 412 office of the employer and the office of the executive <u>director</u> of the system prior to such services, a waiver of all salary or 413 414 compensation and elects to receive in lieu of such salary or 415 compensation a retirement allowance as provided in this section, in which event no salary or compensation shall thereafter be due 416 or payable for such services and provided, further, that any such 417 officer or employee may receive in addition to such retirement 418 allowance any per diem, office expense allowance, mileage or 419 420 travel expense authorized by any statute of the State of 421 Mississippi. Section 37-19-7, Mississippi Code of 1972, is

37-19-7. (1) The allowance in the minimum education program

for teachers' salaries in each county and separate school district

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SECTION 4.

amended as follows:

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shall be determined and paid in accordance with the scale for 426 teachers' salaries as provided in this subsection for the number 427 428 of teachers employed not in excess of the number of teacher units 429 allotted. For teachers holding the following types of licenses or the equivalent as determined by the State Board of Education, and 430 431 the following number of years of teaching experience, the scale shall be as follows: 432 433 1999-2000 School Year 434 and School Years Thereafter Less Than 25 Years of Teaching Experience 435 436 AAAA.....\$25,790.00 437 438 439 440 25 or More Years of Teaching Experience 441 AAAA.....\$26,790.00 442 443 444 A...... 24,040.00 It is the intent of the Legislature that any state funds made 445 available for salaries of licensed personnel in excess of the 446 447 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 Education. The State Board of Education shall have the authority 450 451 to adopt and amend rules and regulations as are necessary to establish, administer and maintain the system. 452 All teachers employed on a full-time basis shall be paid a 453

minimum salary in accordance with the above scale. However, no 454 school district shall receive any funds under this section for any 455 456 school year during which the local supplement paid to any 457 individual teacher shall have been reduced to a sum less than that paid to that individual teacher for performing the same duties 458 459 from local supplement during the immediately preceding school year. The amount actually spent for the purposes of group health 460 461 and/or life insurance shall be considered as a part of the aggregate amount of local supplement but shall not be considered 462 463 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 Six Hundred Sixty Dollars (\$660.00) for each year of teaching 466 experience possessed by the person holding such license until such 467 468 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 Five Hundred Ninety-five Dollars (\$595.00) for each year of 471 teaching experience possessed by the person holding such license 472 until such person shall have twenty-five (25) years of teaching 473 experience. 474 475 For teachers holding a Class AA license, the minimum base pay 476 specified in this subsection shall be increased by the sum of Five 477 Hundred Thirty Dollars (\$530.00) for each year of teaching 478 experience possessed by the person holding such license until such person shall have twenty-five (25) years of teaching experience. 479 480 For teachers holding a Class A license, the minimum base pay

specified in this subsection shall be increased by the sum of Four

Hundred Thirty-five Dollars (\$435.00) 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.

(2) (a) The following employees shall receive an annual salary supplement in the amount of Six Thousand Dollars (\$6,000.00), plus fringe benefits, in addition to any other compensation to which the employee may be entitled:

(i) Any licensed teacher who has met the requirements and acquired a Master Teacher certificate from the National Board for Professional Teaching Standards and who is employed by a local school board or the State Board of Education as a teacher and not as an administrator. In the 1999-2000 and 2000-2001 school year, such teacher shall submit documentation to the State Department of Education that the certificate was received prior to April 15 in order to be eligible for the full salary supplement in the current school year. In the 2001-2002 school year and in school years thereafter, such teacher shall submit documentation to the State Department of Education that the certificate was received prior to October 15 in order to be eligible for the full salary supplement in the current school year, or the teacher shall submit such documentation to the State Department of Education prior to February 15 in order to be eligible for a prorated salary supplement beginning with the

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510 second term of the school year.

(ii) From and after July 1, 1999, any licensed 511 512 school counselor who has met the requirements and acquired a 513 National Certified School Counselor (NCSC) endorsement from the National Board of Certified Counselors and who is employed by a 514 local school board or the State Board of Education as a counselor 515 and not as an administrator. Such licensed school counselor 516 shall submit documentation to the State Department of Education 517 that the endorsement was received prior to October 15 in order to 518 519 be eligible for the full salary supplement in the current school 520 year, or the licensed school counselor shall submit such 521 documentation to the State Department of Education prior to February 15 in order to be eligible for a prorated salary 522 supplement beginning with the second term of the school year. 523 However, the salary supplement authorized under this item shall be 524 discontinued two (2) years after the date on which the National 525 526 Board for Professional Teaching Standards offers a certification 527 process for a Master Teacher certificate for school counselors, and any school counselor receiving the salary supplement will be 528 required to complete the Master Teacher certificate process under 529 530 item (i) of this paragraph in order to continue receiving such salary supplement. 531 From and after July 1, 1999, any licensed 532 (iii) 533 speech-language pathologist and audiologist who has met the 534 requirements and acquired a Certificate of Clinical Competence 535 from the American Speech-Language-Hearing Association and who is

employed by a local school board. Such licensed speech-language

pathologist and audiologist shall submit documentation to the

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State Department of Education that the certificate or endorsement 538 539 was received prior to October 15 in order to be eligible for the 540 full salary supplement in the current school year, or the licensed 541 speech-language pathologist and audiologist shall submit such documentation to the State Department of Education prior to 542 February 15 in order to be eligible for a prorated salary 543 supplement beginning with the second term of the school year. 544 However, the salary supplement authorized under this item shall be 545 discontinued two (2) years after the date on which the National 546 547 Board for Professional Teaching Standards offers a certification 548 process for a Master Teacher certificate for school speech 549 pathologists and audiologists, and any school speech pathologist and audiologist receiving the salary supplement will be required 550 to complete the Master Teacher certificate process under item (i) 551 of this paragraph in order to continue receiving such salary 552 supplement. 553

554 An employee shall be reimbursed one (1) time for 555 the actual cost of completing the process of acquiring the certificate or endorsement, excluding any costs incurred for 556 postgraduate courses, not to exceed Five Hundred Dollars (\$500.00) 557 558 for a school counselor or speech-language pathologist and audiologist, regardless of whether or not the process resulted in 559 560 the award of the certificate or endorsement. A local school 561 district or any private individual or entity may pay the cost of 562 completing the process of acquiring the certificate or endorsement for any employee of the school district described under paragraph 563 (a), and the State Department of Education shall reimburse the 564 565 school district for such cost, regardless of whether or not the

process resulted in the award of the certificate or endorsement.

If a private individual or entity has paid the cost of completing

the process of acquiring the certificate or endorsement for an

employee, the local school district may agree to directly

reimburse the individual or entity for such cost on behalf of the

- (c) All salary supplements, fringe benefits and process reimbursement authorized under this subsection shall be paid directly by the State Department of Education to the local school district and shall be in addition to its minimum education program allotments and not a part thereof in accordance with regulations promulgated by the State Board of Education, and subject to appropriation by the Legislature. Local school districts shall not reduce the local supplement paid to any employee receiving such salary supplement, and the employee shall receive any local supplement to which employees with similar training and experience otherwise are entitled.
- 583 (d) The State Department of Education may not pay any process reimbursement to a school district for an employee who 584 585 does not complete the certification or endorsement process required to be eligible for the certificate or endorsement. If an 586 587 employee for whom such cost has been paid in full or in part by a 588 local school district or private individual or entity fails to 589 complete the certification or endorsement process, the employee 590 shall be liable to the school district or individual or entity for all amounts paid by the school district or individual or entity on 591 592 behalf of that employee toward his or her certificate or 593 endorsement.

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employee.

594	(3) Any person who is receiving a retirement allowance from
595	the Public Employees' Retirement System who is employed as a
596	teacher after his retirement under the authority of Section
597	25-11-126 shall be paid a salary, on an hourly basis, equal to the
598	amount of the salary that the person received during the school
599	year immediately preceding his retirement. For such persons, no
600	increase in the salary shall be allowed for any teaching
601	experience obtained by the person before the date of his
602	employment as a teacher after his retirement, but the salary shall
603	be increased for each year of teaching experience obtained by the
604	person after the date of his employment as a teacher after his
605	retirement.
606	SECTION 5. This act shall take effect and be in force from
607	and after July 1, 2000.