

By: Jackson

To: Finance

## SENATE BILL NO. 3141

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.

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

7 SECTION 1. Section 25-11-109, Mississippi Code of 1972, is  
8 amended as follows:[WAN1]

9 25-11-109. (1) Under such rules and regulations as the  
10 board of trustees shall adopt, each person who becomes a member of  
11 this retirement system, as provided in Section 25-11-105, on or  
12 prior to July 1, 1953, or who becomes a member and contributes to  
13 the system for a minimum period of four (4) years, shall receive  
14 credit for all state service rendered before February 1, 1953. To  
15 receive such credit, such member shall file a detailed statement  
16 of all services as an employee rendered by him in the state  
17 service before February 1, 1953. For any member who joined the  
18 system after July 1, 1953, any creditable service for which the  
19 member is not required to make contributions shall not be credited  
20 to the member until the member has contributed to the system for a  
21 minimum period of at least four (4) years.

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

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

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

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

65 governing authority.

66 For the purpose of this subsection, for members of the system  
67 who are elected officers and who retire on or after July 1, 1987,  
68 the following shall govern:

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

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

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

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

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

97 (5) Creditable service at retirement, on which the

98 retirement allowance of a member shall be based, shall consist of  
99 the membership service rendered by him since he last became a  
100 member, and also, if he has a prior service certificate which is  
101 in full force and effect, the amount of the service certified on  
102 his prior service certificate.

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

127 (7) Any member of the Public Employees' Retirement System  
128 who has at least four (4) years of membership service credit shall  
129 be entitled to receive a maximum of five (5) years creditable  
130 service for service rendered in another state as a public employee

131 of such other state, or a political subdivision, public education  
132 system or other governmental instrumentality thereof, or service  
133 rendered as a teacher in American overseas dependent schools  
134 conducted by the Armed Forces of the United States for children of  
135 citizens of the United States residing in areas outside the  
136 continental United States, provided that:

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

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

148           (c) The member shall pay to the retirement system on  
149 the date he or she is eligible for credit for such out-of-state  
150 service or at any time thereafter prior to date of retirement the  
151 actuarial cost as determined by the actuary for each year of  
152 out-of-state creditable service. The provisions of this  
153 subsection are subject to the limitations of Section 415 of the  
154 Internal Revenue Code and regulations promulgated thereunder.

155           (8) Any member of the Public Employees' Retirement System  
156 who has at least four (4) years of membership service credit and  
157 who receives, or has received, professional leave without  
158 compensation for professional purposes directly related to the  
159 employment in state service shall receive creditable service for  
160 the period of professional leave without compensation provided:

161           (a) The professional leave is performed with a public  
162 institution or public agency of this state, or another state or  
163 federal agency;

164           (b) The employer approves the professional leave  
165 showing the reason for granting the leave and makes a  
166 determination that the professional leave will benefit the  
167 employee and employer;

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

170           (d) The employee shall serve the employer on a  
171 full-time basis for a period of time equivalent to the  
172 professional leave period granted immediately following the  
173 termination of the leave period;

174           (e) The contributing member shall pay to the retirement  
175 system the actuarial cost as determined by the actuary for each  
176 year of professional leave. The provisions of this subsection are  
177 subject to the regulations of the Internal Revenue Code  
178 limitations;

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

182           Any actively contributing member participating in the School  
183 Administrator Sabbatical Program established in Section 37-9-77  
184 shall qualify for continued participation under this subsection  
185 (8).

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

190           (a) Any service rendered as an employee of any  
191 political subdivision of this state, or any instrumentality  
192 thereof, which does not participate in the Public Employees'  
193 Retirement System; or

194           (b) Any service rendered as an employee of any  
195 political subdivision of this state, or any instrumentality  
196 thereof, which participates in the Public Employees' Retirement

197 System but did not elect retroactive coverage; or

198           (c) Any service rendered as an employee of any  
199 political subdivision of this state, or any instrumentality  
200 thereof, for which coverage of the employee's position was or is  
201 excluded; provided that the member pays into the retirement system  
202 the actuarial cost as determined by the actuary for each year, or  
203 portion thereof, of such service. Payment for such service may be  
204 made in increments of one-quarter-year of creditable service.  
205 After a member has made full payment to the retirement system for  
206 all or any part of such service, the member shall receive  
207 creditable service for the period of such service for which full  
208 payment has been made to the retirement system.

209           (10) From and after July 1, 2000, through October 1, 2000,  
210 any member of the Public Employees' Retirement System shall be  
211 entitled to receive creditable service for service rendered  
212 working prior to 1954 as a school bus driver for a high school  
213 while a student, provided that:

214           (a) The member furnished proof satisfactory to the  
215 board of trustees of such service;

216           (b) The member pays into the retirement system the  
217 actuarial cost as determined by the actuary for each year, or  
218 portion thereof, of such service; and

219           (c) The member is not receiving or will not be entitled  
220 to receive from any other retirement system or plan a retirement  
221 allowance including such service.

222           SECTION 2. This act shall take effect and be in force from  
223 and after July 1, 2000.