

By: Representatives Davis, Lott

To: Education;
Appropriations

HOUSE BILL NO. 420

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 WHILE CONTINUING 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 THEIR EMPLOYMENT AS
19 TEACHERS FOLLOWING THEIR RETIREMENT; AND FOR RELATED PURPOSES.

20 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) A 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 the person's retirement and
26 who has not been employed as a teacher in a public school district
27 for at least one (1) year after retirement, may choose to continue
28 to receive the retirement allowance under this article during that
29 person's employment as a teacher after retirement, in addition to
30 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 retirement, the person
33 shall notify the executive director of the retirement system about
34 the person's choice on continuing to receive the retirement

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

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

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

64 25-11-105. **I. THOSE WHO ARE ELIGIBLE FOR MEMBERSHIP**

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

67 (a) All persons who shall become employees in the state
68 service after January 31, 1953, and whose wages are subject to
69 payroll taxes and are lawfully reported on IRS Form W-2, except
70 (i) those persons who are specifically excluded, (ii) those
71 persons to whom election is provided in Articles 1 and 3, or (iii)
72 those persons who continue to receive a retirement allowance
73 during their employment as teachers under the authority of Section
74 25-11-126, shall become members of the retirement system as a
75 condition of their employment.

76 (b) All persons who shall become employees in the state
77 service after January 31, 1953, except those specifically excluded
78 or as to whom election is provided in Articles 1 and 3, unless
79 they shall file with the board prior to the lapse of sixty (60)
80 days of employment or sixty (60) days after the effective date of
81 the cited articles, whichever is later, on a form prescribed by
82 the board, a notice of election not to be covered by the
83 membership of the retirement system and a duly executed waiver of
84 all present and prospective benefits which would otherwise inure
85 to them on account of their participation in the system, shall
86 become members of the retirement system; provided, however, that
87 no credit for prior service will be granted to members until they
88 have contributed to Article 3 of the retirement system for a
89 minimum period of at least four (4) years. Such members shall
90 receive credit for services performed prior to January 1, 1953, in
91 employment now covered by Article 3, but no credit shall be
92 granted for retroactive services between January 1, 1953, and the
93 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 of trustees. Members reentering after withdrawal from service
99 shall qualify for prior service under the provisions of Section

100 25-11-117. From and after July 1, 1998, upon eligibility as noted
101 above, the member may receive credit for such retroactive service
102 provided:

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

106 (2) The member shall pay to the retirement system
107 on the date he or she is eligible for such credit or at any time
108 thereafter prior to the date of retirement the actuarial cost for
109 each year of such creditable service. The provisions of this
110 subparagraph (2) shall be subject to the limitations of Section
111 415 of the Internal Revenue Code and regulations promulgated
112 thereunder.

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

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

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

130 (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 Mississippi, or any of its departments or agencies, shall not be
134 entitled to membership in this retirement system unless, before
135 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 member on or before February 1, 1953.

140 (f) Each political subdivision of the state and each
141 instrumentality of the state or a political subdivision, or both,
142 is hereby authorized to submit, for approval by the board of
143 trustees, a plan for extending the benefits of this article to
144 employees of any such political subdivision or instrumentality.
145 Each such plan or any amendment to the plan for extending benefits
146 thereof shall be approved by the board of trustees if it finds
147 that such plan, or such plan as amended, is in conformity with
148 such requirements as are provided in Articles 1 and 3; however,
149 upon approval of such plan or any such plan heretofore approved by
150 the board of trustees, the approved plan shall not be subject to
151 cancellation or termination by the political subdivision or
152 instrumentality, except that any community hospital serving a
153 municipality that joined the Public Employees' Retirement System
154 as of November 1, 1956, to offer social security coverage for its
155 employees and subsequently extended retirement annuity coverage to
156 its employees as of December 1, 1965, may, upon documentation of
157 extreme financial hardship, have future retirement annuity
158 coverage cancelled or terminated at the discretion of the board of
159 trustees. No such plan shall be approved unless:

160 (1) It provides that all services which constitute
161 employment as defined in Section 25-11-5 and are performed in the
162 employ of the political subdivision or instrumentality, by any
163 employees thereof, shall be covered by the plan; with the
164 exception of municipal employees who are already covered by

165 existing retirement plans; provided, however, those employees in
166 this class may elect to come under the provisions of this article;

167 (2) It specifies the source or sources from which
168 the funds necessary to make the payments required by paragraph (d)
169 of Section 25-11-123 and of paragraph (f)(5)B and C of this
170 section are expected to be derived and contains reasonable
171 assurance that such sources will be adequate for such purpose;

172 (3) It provides for such methods of administration
173 of the plan by the political subdivision or instrumentality as are
174 found by the board of trustees to be necessary for the proper and
175 efficient administration thereof;

176 (4) It provides that the political subdivision or
177 instrumentality will make such reports, in such form and
178 containing such information, as the board of trustees may from
179 time to time require;

180 (5) It authorizes the board of trustees to
181 terminate the plan in its entirety in the discretion of the board
182 if it finds that there has been a failure to comply substantially
183 with any provision contained in such plan, such termination to
184 take effect at the expiration of such notice and on such
185 conditions as may be provided by regulations of the board and as
186 may be consistent with applicable federal law.

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

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

204 C. Every political subdivision or
205 instrumentality required to make payments under paragraph (f)(5)B
206 hereof is authorized, in consideration of the employees' retention
207 in or entry upon employment after enactment of Articles 1 and 3,
208 to impose upon its employees, as to services which are covered by
209 an approved plan, a contribution with respect to wages (as defined
210 in Section 25-11-5) not exceeding the amount provided in Section
211 25-11-123(d) if such services constituted employment within the
212 meaning of Articles 1 and 3, and to deduct the amount of such
213 contribution from the wages as and when paid. Contributions so
214 collected shall be paid into the contribution fund as partial
215 discharge of the liability of such political subdivisions or
216 instrumentalities under paragraph (f)(5)B hereof. Failure to
217 deduct such contribution shall not relieve the employee or
218 employer of liability thereof.

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

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

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

243 (h) An employee whose membership in this system is
244 contingent on his own election, and who elects not to become a
245 member, may thereafter apply for and be admitted to membership;
246 but no such employee shall receive prior service credit unless he
247 becomes a member prior to July 1, 1953, except as provided in
248 paragraph (b).

249 (i) In the event any member of this system should
250 change his employment to any agency of the state having an
251 actuarially funded retirement system, the board of trustees may
252 authorize the transfer of the member's creditable service and of
253 the present value of the member's employer's accumulation account
254 and of the present value of the member's accumulated membership
255 contributions to such other system, provided the employee agrees
256 to the transfer of his accumulated membership contributions and
257 provided such other system is authorized to receive and agrees to
258 make such transfer.

259 In the event any member of any other actuarially funded
260 system maintained by an agency of the state changes his employment
261 to an agency covered by this system, the board of trustees may
262 authorize the receipt of the transfer of the member's creditable

263 service and of the present value of the member's employer's
264 accumulation account and of the present value of the member's
265 accumulated membership contributions from such other system,
266 provided the employee agrees to the transfer of his accumulated
267 membership contributions to this system and provided the other
268 system is authorized and agrees to make such transfer.

269 (j) Wherever herein state employment is referred to, it
270 shall include joint employment by state and federal agencies of
271 all kinds.

272 (k) Employees of a political subdivision or
273 instrumentality who were employed by such political subdivision or
274 instrumentality prior to an agreement between such entity and the
275 Public Employees' Retirement System to extend the benefits of this
276 article to its employees, and which agreement provides for the
277 establishment of retroactive service credit, and who have been
278 members of the retirement system and have remained contributors to
279 the retirement system for four (4) years, may receive credit for
280 such retroactive service with such political subdivision or
281 instrumentality, provided the employee and/or employer, as
282 provided under the terms of the modification of the joinder
283 agreement in allowing such coverage, pay into the retirement
284 system the employer's and employee's contributions on wages paid
285 the member during such previous employment, together with interest
286 or actuarial cost as determined by the board covering the period
287 from the date the service was rendered until the payment for the
288 credit for such service was made. Such wages shall be verified by
289 the Social Security Administration or employer payroll records.
290 Effective July 1, 1998, upon eligibility as noted above, a member
291 may receive credit for such retroactive service with such
292 political subdivision or instrumentality provided:

293 (1) The member shall furnish proof satisfactory to
294 the board of trustees of certification of such services from the
295 political subdivision or instrumentality where the services were

296 rendered or verification by the Social Security Administration;
297 and

298 (2) The member shall pay to the retirement system
299 on the date he or she is eligible for such credit or at any time
300 thereafter prior to the date of retirement the actuarial cost for
301 each year of such creditable service. The provisions of this
302 subparagraph (2) shall be subject to the limitations of Section
303 415 of the Internal Revenue Code and regulations promulgated
304 thereunder.

305 Nothing contained in this paragraph (k) shall be construed to
306 limit the authority of the board to allow the correction of
307 reporting errors or omissions based on the payment of employee and
308 employer contributions plus applicable interest. Payment for such
309 time shall be made in increments of not less than one-quarter
310 (1/4) year of creditable service beginning with the most recent
311 service. Upon the payment of all or part of such required
312 contributions, plus interest or the actuarial cost as provided
313 above, the member shall receive credit for the period of
314 creditable service for which full payment has been made to the
315 retirement system.

316 (1) Through June 30, 1998, any state service eligible
317 for retroactive service credit, no part of which has ever been
318 reported, and requiring the payment of employee and employer
319 contributions plus interest, or, from and after July 1, 1998, any
320 state service eligible for retroactive service credit, no part of
321 which has ever been reported to the retirement system, and
322 requiring the payment of the actuarial cost for such creditable
323 service, may, at the member's option, be purchased in quarterly
324 increments as provided above at such time as its purchase is
325 otherwise allowed.

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

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

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

333 (a) Patient or inmate help in state charitable, penal
334 or correctional institutions;

335 (b) Students of any state educational institution
336 employed by any agency of the state for temporary, part-time or
337 intermittent work;

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

341 **III. TERMINATION OF MEMBERSHIP**

342 Membership in this system shall cease by a member withdrawing
343 his accumulated contributions, or by a member withdrawing from
344 active service with a retirement allowance, or by a member's
345 death.

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

348 25-11-127. No person who is being paid a retirement
349 allowance or a pension after retirement under this article shall
350 be employed or paid for any service by the State of Mississippi,
351 except as provided in this section or in Section 25-11-126. This
352 section shall not apply to any pensioner who has been elected to
353 public office after retirement, nor to any person employed because
354 of special knowledge or experience. This section shall not be
355 construed to mean that any person employed or elected under the
356 above exceptions shall become a member under Article 3 of the
357 retirement system, nor shall any retirant of this retirement
358 system who is reemployed or is reelected to office after
359 retirement continue to draw retirement benefits while so
360 reemployed or reelected except those persons who continue to
361 receive a retirement allowance during their employment as teachers

362 under the authority of Section 25-11-126. Any person who has been
363 retired under the provisions of Articles 1 and 3 and who is later
364 reemployed in service covered by this article shall cease to
365 receive benefits hereunder unless the person continues to receive
366 a retirement allowance during employment as a teacher under the
367 authority of Section 25-11-126, and the person shall again become
368 a contributing member of the retirement system; and when the
369 person again retires, if that person has been a contributing
370 member of the retirement system during reemployment and the
371 reemployment exceeds six (6) months, the person shall have his
372 benefit recomputed, including service after again becoming a
373 member. Provided, further, that the total retirement allowance
374 paid to the retired member in his previous retirement shall be
375 deducted from his retirement reserve and taken into consideration
376 in recalculating the retirement allowance under a new option
377 selected. Nothing contained in this section shall be construed as
378 prohibiting any county or city not a member of the Public
379 Employees' Retirement System from employing persons up to the age
380 of seventy-three (73); and provided further that, through June 30,
381 1988, nothing contained in this section shall be construed as
382 prohibiting any governmental unit which is a member from employing
383 persons up to the age of seventy-three (73) who are not eligible
384 for membership at the time of employment under Article 3.

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

388 The provisions of this section shall not be construed to
389 prohibit any retirant regardless of age from being employed and
390 from drawing retirement allowance either (a) for a period of time
391 not to exceed one hundred twenty (120) days in any fiscal year,
392 but less than one-half (1/2) of the normal working days for the
393 position in any fiscal year, or (b) for a period of time in any
394 fiscal year sufficient in length to permit a retirant to earn not

395 in excess of twenty-five percent (25%) of retirant's average
396 compensation or the current rate of the salary in effect for the
397 regular position filled. Notice shall be given in writing to the
398 executive director of the system, setting forth the facts upon
399 which the * * * employment is being made, and such notice shall be
400 given within five (5) days from the date of employment and also
401 from the date of termination of the employment. It is further
402 provided that any member who has attained seventy (70) years of
403 age and who has forty (40) or more years of creditable service may
404 continue in office or employment or be reemployed or elected
405 provided such person files annually, in writing, in the office of
406 the employer and the office of the executive director of the
407 system prior to such services, a waiver of all salary or
408 compensation and elects to receive in lieu of such salary or
409 compensation a retirement allowance as provided in this section,
410 in which even no salary or compensation shall thereafter be due or
411 payable for such services and provided, further, that any such
412 officer or employee may receive in addition to such retirement
413 allowance any per diem, office expense allowance, mileage or
414 travel expense authorized by any statute of the State of
415 Mississippi. Any other member may continue in municipal or county
416 office or employment or be reemployed or elected in a municipality
417 or county provided such person files annually, in writing, in the
418 office of the employer and the office of the executive director of
419 the system prior to such services, a waiver of all salary or
420 compensation and elects to receive in lieu of such salary or
421 compensation a retirement allowance as provided in this section,
422 in which event no salary or compensation shall thereafter be due
423 or payable for such services and provided, further, that any such
424 officer or employee may receive in addition to such retirement
425 allowance any per diem, office expense allowance, mileage or
426 travel expense authorized by any statute of the State of
427 Mississippi.

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

430 37-19-7. * * * The allowance in the minimum education program
431 and the Mississippi Adequate Education Program for teachers'
432 salaries in each county and separate school district shall be
433 determined and paid in accordance with the scale for teachers'
434 salaries as provided in this subsection. For teachers holding the
435 following types of licenses or the equivalent as determined by the
436 State Board of Education, and the following number of years of
437 teaching experience, the scale shall be as follows:

438 **1999-2000 School Year and School Years Thereafter**

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

440	AAAA.....	\$ 25,790.00
441	AAA.....	24,940.00
442	AA.....	24,090.00
443	A.....	23,040.00

444 **25 or More Years of Teaching Experience**

445	AAAA.....	\$ 26,790.00
446	AAA.....	25,940.00
447	AA.....	25,090.00
448	A.....	24,040.00

449 * * * However, * * * in the event the Sine Die General Fund
450 Revenue Estimate Increase for fiscal year 2002 is at least five
451 percent (5%), as certified by the Legislative Budget Office to the
452 State Board of Education, the scale shall be as follows:

453 **2001-2002 School Year and School Years Thereafter**

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

455	AAAA.....	\$ 26,290.00
456	AAA.....	25,440.00
457	AA.....	24,590.00
458	A.....	23,540.00

459 **25 or More Years of Teaching Experience**

460	AAAA.....	\$ 27,790.00
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461	AAA.....	26,940.00
462	AA.....	26,090.00
463	A.....	25,040.00

464 * * * For each one percent (1%) that the Sine Die General
465 Fund Revenue Estimate Growth exceeds the five percent (5%) minimum
466 for fiscal year 2002, as certified by the Legislative Budget
467 Office to the State Board of Education and subject to specific
468 appropriation therefor by the Legislature, the State Board of
469 Education shall revise the salary scale to provide an additional
470 one percent (1%) across the board increase in the base salaries
471 for each type of license.

472 In the event the Sine Die General Fund Revenue Estimate
473 Increase for fiscal year 2003 is at least five percent (5%), as
474 certified by the Legislative Budget Office to the State Board of
475 Education, the scale shall be as follows:

476 **2002-2003 School Year and School Years Thereafter**

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

478	AAAA.....	\$ 27,850.00
479	AAA.....	27,000.00
480	AA.....	26,150.00
481	A.....	24,700.00

482 **25 or More Years of Teaching Experience**

483	AAAA.....	\$ 29,850.00
484	AAA.....	29,000.00
485	AA.....	28,150.00
486	A.....	26,700.00

487 The State Board of Education shall revise the salary scale
488 prescribed above for the 2002-2003 school year to conform to any
489 adjustments made to the salary scale in the prior fiscal year due
490 to revenue growth over and above five percent (5%). * * * For each
491 one percent (1%) that the Sine Die General Fund Revenue Estimate
492 Growth exceeds the five percent (5%) minimum for fiscal year 2003,
493 as certified by the Legislative Budget Office to the State Board

494 of Education and subject to specific appropriation therefor by the
495 Legislature, the State Board of Education shall revise the salary
496 scale to provide an additional one percent (1%) across the board
497 increase in the base salaries for each type of license.

498 In the event the Sine Die General Fund Revenue Estimate
499 Increase for fiscal year 2004 is at least five percent (5%), as
500 certified by the Legislative Budget Office to the State Board of
501 Education, the scale shall be as follows:

502 **2003-2004 School Year and School Years Thereafter**

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

504	AAAA.....	\$ 29,550.00
505	AAA.....	28,700.00
506	AA.....	27,850.00
507	A.....	26,000.00

508 **25 or More Years of Teaching Experience**

509	AAAA.....	\$ 31,550.00
510	AAA.....	30,700.00
511	AA.....	29,850.00
512	A.....	28,000.00

513 The State Board of Education shall revise the salary scale
514 prescribed above for the 2003-2004 school year to conform to any
515 adjustments made to the salary scale in prior fiscal years due to
516 revenue growth over and above five percent (5%). * * * For each
517 one percent (1%) that the Sine Die General Fund Revenue Estimate
518 Growth exceeds the five percent (5%) minimum for fiscal year 2004,
519 as certified by the Legislative Budget Office to the State Board
520 of Education and subject to specific appropriation therefor by the
521 Legislature, the State Board of Education shall revise the salary
522 scale to provide an additional one percent (1%) across the board
523 increase in the base salaries for each type of license.

524 In the event the Sine Die General Fund Revenue Estimate
525 Increase for fiscal year 2005 is at least five percent (5%), as

526 certified by the Legislative Budget Office to the State Board of
527 Education, the scale shall be as follows:

528 **2004-2005 School Year and School Years Thereafter**

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

530	AAAA.....	\$ 31,775.00
531	AAA.....	30,850.00
532	AA.....	29,925.00
533	A.....	28,000.00

534 **25 or More Years of Teaching Experience**

535	AAAA.....	\$ 33,775.00
536	AAA.....	32,850.00
537	AA.....	31,925.00
538	A.....	30,000.00

539 The State Board of Education shall revise the salary scale
540 prescribed above for the 2004-2005 school year to conform to any
541 adjustments made to the salary scale in prior fiscal years due to
542 revenue growth over and above five percent (5%). * * * For each
543 one percent (1%) that the Sine Die General Fund Revenue Estimate
544 Growth exceeds the five percent (5%) minimum for fiscal year 2005,
545 as certified by the Legislative Budget Office to the State Board
546 of Education and subject to specific appropriation therefor by the
547 Legislature, the State Board of Education shall revise the salary
548 scale to provide an additional one percent (1%) across the board
549 increase in the base salaries for each type of license.

550 In the event the Sine Die General Fund Revenue Estimate
551 Increase for fiscal year 2006 is at least five percent (5%), as
552 certified by the Legislative Budget Office to the State Board of
553 Education, the scale shall be as follows:

554 **2005-2006 School Year and School Years Thereafter**

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

556	AAAA.....	\$ 34,000.00
557	AAA.....	33,000.00
558	AA.....	32,000.00

559	A.....	30,000.00
560	25 or More Years of Teaching Experience	
561	AAAA.....	\$ 36,000.00
562	AAA.....	35,000.00
563	AA.....	34,000.00
564	A.....	32,000.00

565 The State Board of Education shall revise the salary scale
566 prescribed above for the 2005-2006 school year to conform to any
567 adjustments made to the salary scale in prior fiscal years due to
568 revenue growth over and above five percent (5%). * * * For each
569 one percent (1%) that the Sine Die General Fund Revenue Estimate
570 Growth exceeds the five percent (5%) minimum for fiscal year 2006,
571 as certified by the Legislative Budget Office to the State Board
572 of Education and subject to specific appropriation therefor by the
573 Legislature, the State Board of Education shall revise the salary
574 scale to provide an additional one percent (1%) across the board
575 increase in the base salaries for each type of license.

576 It is the intent of the Legislature that any state funds made
577 available for salaries of licensed personnel in excess of the
578 funds paid for such salaries for the 1986-1987 school year shall
579 be paid to licensed personnel pursuant to a personnel appraisal
580 and compensation system implemented by the State Board of
581 Education. The State Board of Education shall have the authority
582 to adopt and amend rules and regulations as are necessary to
583 establish, administer and maintain the system.

584 All teachers employed on a full-time basis shall be paid a
585 minimum salary in accordance with the above scale. However, no
586 school district shall receive any funds under this section for any
587 school year during which the local supplement paid to any
588 individual teacher shall have been reduced to a sum less than that
589 paid to that individual teacher for performing the same duties
590 from local supplement during the immediately preceding school
591 year. The amount actually spent for the purposes of group health

592 and/or life insurance shall be considered as a part of the
593 aggregate amount of local supplement but shall not be considered
594 a part of the amount of individual local supplement.

595 For teachers holding a Class AAAA license, the minimum base
596 pay specified in this subsection shall be increased by the sum of
597 Six Hundred Sixty Dollars (\$660.00) for each year of teaching
598 experience possessed by the person holding such license until such
599 person shall have twenty-five (25) years of teaching experience.

600 For teachers holding a Class AAA license, the minimum base
601 pay specified in this subsection shall be increased by the sum of
602 Five Hundred Ninety-five Dollars (\$595.00) for each year of
603 teaching experience possessed by the person holding such license
604 until such person shall have twenty-five (25) years of teaching
605 experience.

606 For teachers holding a Class AA license, the minimum base pay
607 specified in this subsection shall be increased by the sum of Five
608 Hundred Thirty Dollars (\$530.00) for each year of teaching
609 experience possessed by the person holding such license until such
610 person shall have twenty-five (25) years of teaching experience.

611 For teachers holding a Class A license, the minimum base pay
612 specified in this subsection shall be increased by the sum of Four
613 Hundred Thirty-five Dollars (\$435.00) for each year of teaching
614 experience possessed by the person holding such license until such
615 person shall have twenty-one (21) years of teaching experience.

616 * * * However, * * * in the event the Sine Die General Fund
617 Revenue Estimate Increase for fiscal year 2003 is at least five
618 percent (5%), as certified by the Legislative Budget Office to the
619 State Board of Education, the annual increments shall be as
620 follows:

621 For teachers holding a Class AAAA license, the minimum base
622 pay specified in this subsection shall be increased by the sum of
623 Six Hundred Eighty-five Dollars (\$685.00) for each year of
624 teaching experience possessed by the person holding such license

625 until such person shall have twenty-five (25) years of teaching
626 experience.

627 For teachers holding a Class AAA license, the minimum base
628 pay specified in this subsection shall be increased by the sum of
629 Six Hundred Twenty Dollars (\$620.00) for each year of teaching
630 experience possessed by the person holding such license until such
631 person shall have twenty-five (25) years of teaching experience.

632 For teachers holding a Class AA license, the minimum base pay
633 specified in this subsection shall be increased by the sum of Five
634 Hundred Fifty-five Dollars (\$555.00) for each year of teaching
635 experience possessed by the person holding such license until such
636 person shall have twenty-five (25) years of teaching experience.

637 For teachers holding a Class A license, the minimum base pay
638 specified in this subsection shall be increased by the sum of Four
639 Hundred Forty-five Dollars (\$445.00) for each year of teaching
640 experience possessed by the person holding such license until such
641 person shall have twenty-two (22) years of teaching experience.

642 In the event the Sine Die General Fund Revenue Estimate
643 Increase for fiscal year 2004 is at least five percent (5%), as
644 certified by the Legislative Budget Office to the State Board of
645 Education, the annual increments shall be as follows:

646 For teachers holding a Class AAAA license, the minimum base
647 pay specified in this subsection shall be increased by the sum of
648 Seven Hundred Ten Dollars (\$710.00) for each year of teaching
649 experience possessed by the person holding such license until such
650 person shall have twenty-five (25) years of teaching experience.

651 For teachers holding a Class AAA license, the minimum base
652 pay specified in this subsection shall be increased by the sum of
653 Six Hundred Forty-five Dollars (\$645.00) for each year of teaching
654 experience possessed by the person holding such license until such
655 person shall have twenty-five (25) years of teaching experience.

656 For teachers holding a Class AA license, the minimum base pay
657 specified in this subsection shall be increased by the sum of Five

658 Hundred Eighty Dollars (\$580.00) for each year of teaching
659 experience possessed by the person holding such license until such
660 person shall have twenty-five (25) years of teaching experience.

661 For teachers holding a Class A license, the minimum base pay
662 specified in this subsection shall be increased by the sum of Four
663 Hundred Fifty-five Dollars (\$455.00) for each year of teaching
664 experience possessed by the person holding such license until such
665 person shall have twenty-three (23) years of teaching experience.

666 In the event the Sine Die General Fund Revenue Estimate
667 Increase for fiscal year 2005 is at least five percent (5%), as
668 certified by the Legislative Budget Office to the State Board of
669 Education, the annual increments shall be as follows:

670 For teachers holding a Class AAAA license, the minimum base
671 pay specified in this subsection shall be increased by the sum of
672 Seven Hundred Forty Dollars (\$740.00) for each year of teaching
673 experience possessed by the person holding such license until such
674 person shall have twenty-five (25) years of teaching experience.

675 For teachers holding a Class AAA license, the minimum base
676 pay specified in this subsection shall be increased by the sum of
677 Six Hundred Seventy-five Dollars (\$675.00) for each year of
678 teaching experience possessed by the person holding such license
679 until such person shall have twenty-five (25) years of teaching
680 experience.

681 For teachers holding a Class AA license, the minimum base pay
682 specified in this subsection shall be increased by the sum of Six
683 Hundred Ten Dollars (\$610.00) for each year of teaching experience
684 possessed by the person holding such license until such person
685 shall have twenty-five (25) years of teaching experience.

686 For teachers holding a Class A license, the minimum base pay
687 specified in this subsection shall be increased by the sum of Four
688 Hundred Sixty-five Dollars (\$465.00) for each year of teaching
689 experience possessed by the person holding such license until such
690 person shall have twenty-four (24) years of teaching experience.

691 In the event the Sine Die General Fund Revenue Estimate
692 Increase for fiscal year 2006 is at least five percent (5%), as
693 certified by the Legislative Budget Office to the State Board of
694 Education, the annual increments shall be as follows:

695 For teachers holding a Class AAAA license, the minimum base
696 pay specified in this subsection shall be increased by the sum of
697 Seven Hundred Seventy Dollars (\$770.00) for each year of teaching
698 experience possessed by the person holding such license until such
699 person shall have twenty-five (25) years of teaching experience.

700 For teachers holding a Class AAA license, the minimum base
701 pay specified in this subsection shall be increased by the sum of
702 Seven Hundred Five Dollars (\$705.00) for each year of teaching
703 experience possessed by the person holding such license until such
704 person shall have twenty-five (25) years of teaching experience.

705 For teachers holding a Class AA license, the minimum base pay
706 specified in this subsection shall be increased by the sum of Six
707 Hundred Forty Dollars (\$640.00) for each year of teaching
708 experience possessed by the person holding such license until such
709 person shall have twenty-five (25) years of teaching experience.

710 For teachers holding a Class A license, the minimum base pay
711 specified in this subsection shall be increased by the sum of Four
712 Hundred Eighty Dollars (\$480.00) for each year of teaching
713 experience possessed by the person holding such license until such
714 person shall have twenty-four (24) years of teaching experience.

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

720 (2) (a) The following employees shall receive an annual
721 salary supplement in the amount of Six Thousand Dollars
722 (\$6,000.00), plus fringe benefits, in addition to any other
723 compensation to which the employee may be entitled:

724 (i) Any licensed teacher who has met the
725 requirements and acquired a Master Teacher certificate from the
726 National Board for Professional Teaching Standards and who is
727 employed by a local school board or the State Board of Education
728 as a teacher and not as an administrator. * * * In the 2001-2002
729 school year and in school years thereafter, such teacher shall
730 submit documentation to the State Department of Education that the
731 certificate was received prior to October 15 in order to be
732 eligible for the full salary supplement in the current school
733 year, or the teacher shall submit such documentation to the State
734 Department of Education prior to February 15 in order to be
735 eligible for a prorated salary supplement beginning with the
736 second term of the school year.

737 (ii) * * * Any licensed school counselor who has
738 met the requirements and acquired a National Certified School
739 Counselor (NCSC) endorsement from the National Board of Certified
740 Counselors and who is employed by a local school board or the
741 State Board of Education as a counselor and not as an
742 administrator. Such licensed school counselor shall submit
743 documentation to the State Department of Education that the
744 endorsement was received prior to October 15 in order to be
745 eligible for the full salary supplement in the current school
746 year, or the licensed school counselor shall submit such
747 documentation to the State Department of Education prior to
748 February 15 in order to be eligible for a prorated salary
749 supplement beginning with the second term of the school year.
750 However, the salary supplement authorized under this item shall be
751 discontinued two (2) years after the date on which the National
752 Board for Professional Teaching Standards offers a certification
753 process for a Master Teacher certificate for school counselors,
754 and any school counselor receiving the salary supplement will be
755 required to complete the Master Teacher certificate process under

756 item (i) of this paragraph in order to continue receiving such
757 salary supplement.

758 (iii) * * * Any licensed speech-language
759 pathologist and audiologist who has met the requirements and
760 acquired a Certificate of Clinical Competence from the American
761 Speech-Language-Hearing Association and who is employed by a local
762 school board. Such licensed speech-language pathologist and
763 audiologist shall submit documentation to the State Department of
764 Education that the certificate or endorsement was received prior
765 to October 15 in order to be eligible for the full salary
766 supplement in the current school year, or the licensed
767 speech-language pathologist and audiologist shall submit such
768 documentation to the State Department of Education prior to
769 February 15 in order to be eligible for a prorated salary
770 supplement beginning with the second term of the school year.
771 However, the salary supplement authorized under this item shall be
772 discontinued two (2) years after the date on which the National
773 Board for Professional Teaching Standards offers a certification
774 process for a Master Teacher certificate for school
775 speech-language pathologists and audiologists, and any school
776 speech-language pathologist and audiologist receiving the salary
777 supplement will be required to complete the Master Teacher
778 certificate process under item (i) of this paragraph in order to
779 continue receiving such salary supplement.

780 (b) An employee shall be reimbursed one (1) time for
781 the actual cost of completing the process of acquiring the
782 certificate or endorsement, excluding any costs incurred for
783 postgraduate courses, not to exceed Five Hundred Dollars (\$500.00)
784 for a school counselor or speech-language pathologist and
785 audiologist, regardless of whether or not the process resulted in
786 the award of the certificate or endorsement. A local school
787 district or any private individual or entity may pay the cost of
788 completing the process of acquiring the certificate or endorsement

789 for any employee of the school district described under paragraph
790 (a), and the State Department of Education shall reimburse the
791 school district for such cost, regardless of whether or not the
792 process resulted in the award of the certificate or endorsement.
793 If a private individual or entity has paid the cost of completing
794 the process of acquiring the certificate or endorsement for an
795 employee, the local school district may agree to directly
796 reimburse the individual or entity for such cost on behalf of the
797 employee.

798 (c) All salary supplements, fringe benefits and process
799 reimbursement authorized under this subsection shall be paid
800 directly by the State Department of Education to the local school
801 district and shall be in addition to its minimum education program
802 allotments and not a part thereof in accordance with regulations
803 promulgated by the State Board of Education, and subject to
804 appropriation by the Legislature. Local school districts shall
805 not reduce the local supplement paid to any employee receiving
806 such salary supplement, and the employee shall receive any local
807 supplement to which employees with similar training and experience
808 otherwise are entitled.

809 (d) The State Department of Education may not pay any
810 process reimbursement to a school district for an employee who
811 does not complete the certification or endorsement process
812 required to be eligible for the certificate or endorsement. If an
813 employee for whom such cost has been paid in full or in part by a
814 local school district or private individual or entity fails to
815 complete the certification or endorsement process, the employee
816 shall be liable to the school district or individual or entity for
817 all amounts paid by the school district or individual or entity on
818 behalf of that employee toward his or her certificate or
819 endorsement.

820 (3) Any person who is receiving a retirement allowance from
821 the Public Employees' Retirement System who is employed as a

822 teacher after the person's retirement under the authority of
823 Section 25-11-126 shall be paid a salary, on an hourly basis,
824 equal to the amount of the salary that the person received during
825 the school year immediately preceding retirement. For such
826 persons, an increase in the salary may not be provided for
827 teaching experience that was obtained by the person before the
828 date of the employment as a teacher following retirement, but the
829 salary shall be increased for each year of teaching experience
830 that is obtained by the person after the date of employment as a
831 teacher following the person's retirement.

832 SECTION 5. This act shall take effect and be in force from
833 and after July 1, 2001.