

By: Senator(s) King

To: Education; Finance

SENATE BILL NO. 2120

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 WHO ARE  
 4 EMPLOYED AS TEACHERS IN THE PUBLIC SCHOOL SYSTEM AFTER THEIR  
 5 RETIREMENT MAY RECEIVE A RETIREMENT ALLOWANCE DURING THEIR  
 6 EMPLOYMENT AS TEACHERS IN ADDITION TO RECEIVING A TEACHER'S  
 7 SALARY; TO PROVIDE CONDITIONS FOR SUCH EMPLOYMENT; TO AMEND  
 8 SECTIONS 25-11-103, 25-11-105 AND 25-11-127, MISSISSIPPI CODE OF  
 9 1972, IN CONFORMITY WITH THE PROVISIONS OF THIS ACT; TO AMEND  
 10 SECTION 37-19-7, MISSISSIPPI CODE OF 1972, TO PROVIDE CERTAIN  
 11 LIMITATIONS ON THE TEACHERS' SALARIES OF THOSE PERSONS; AND FOR  
 12 RELATED PURPOSES.

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

14 SECTION 1. The following shall be codified as Section  
 15 25-11-126, Mississippi Code of 1972:

16 25-11-126. Any person receiving a retirement allowance under  
 17 this article for at least one (1) year, who was employed as a  
 18 teacher in the public school system at the time of his retirement  
 19 and who is employed as a teacher in the public school system after  
 20 his retirement, may choose to continue receiving the retirement  
 21 allowance under this article during his employment as a teacher  
 22 after his retirement in addition to receiving the salary  
 23 authorized under Section 37-19-7(3), under the following  
 24 conditions:

25 (a) The retired member holds any teacher's professional  
 26 license or certificate as may be required in Section 37-3-2.

27 (b) The superintendent of schools of the employing  
 28 school district certifies in writing to the Executive Director of  
 29 the Public Employees Retirement System and the State  
 30 Superintendent of Education that the retired member has the  
 31 requisite experience, training and expertise for the position to



32 be filled and that no other qualified persons are available to  
33 fill the position;

34 (c) The State Superintendent of Education certifies in  
35 writing to the Public Employees' Retirement System that the  
36 employing school system serves an area that lacks qualified  
37 teachers to serve in the position to be filled;

38 (d) Such retired member shall not be eligible to accrue  
39 additional retirement benefits, accrue leave or receive medical  
40 insurance coverage as a result of such employment;

41 (e) The retired member shall not receive automatic  
42 credit for years of experience in determining compensation.  
43 Provided, however, the salary paid to such retired member for  
44 performing the teaching services shall not be less than the rate  
45 of compensation set by the school district for teachers with no  
46 experience filling similar positions, nor shall such salary exceed  
47 eighty-five percent (85%) of the rate of compensation set by the  
48 school district for teachers with comparable training and years of  
49 experience filling similar positions. Once such compensation is  
50 set, the retired member shall not be entitled to any supplements,  
51 salary increases or annual increments;

52 (f) The retired member's appointment to serve as  
53 teacher cannot exceed one (1) year. The retired member may be  
54 reappointed to additional one-year periods provided the conditions  
55 contained in this section are met for each such reappointment,  
56 including the certifications required in paragraphs (b) and (c) of  
57 this section.

58 (g) To fund the additional pension liability created by  
59 this act, the State Department of Education is directed to  
60 transfer to the Mississippi Public Employees' Retirement System  
61 the following funds: Minimum and adequate education program funds  
62 of local school districts that on or after July 1, 2001, hire  
63 retired members who retired on or after July 1, 2000, as teachers  
64 pursuant to the provisions of this act and other funds which would



65 have otherwise been payable to the agencies had the agencies not  
66 taken advantage of the provisions of this section.

67 SECTION 2. Section 25-11-103, Mississippi Code of 1972, is  
68 amended as follows:

69 25-11-103. The following words and phrases as used in  
70 Articles 1 and 3, unless a different meaning is plainly required  
71 by the context, shall have the following meanings:

72 (a) "Accumulated contributions" shall mean the sum of  
73 all the amounts deducted from the compensation of a member and  
74 credited to his individual account in the annuity savings account,  
75 together with regular interest thereon as provided in Section  
76 25-11-123.

77 (b) "Actuarial cost" shall mean the amount of funds  
78 presently required to provide future benefits as determined by the  
79 board based on applicable tables and formulas provided by the  
80 actuary.

81 (c) "Actuarial equivalent" shall mean a benefit of  
82 equal value to the accumulated contributions, annuity or benefit,  
83 as the case may be, when computed upon the basis of such mortality  
84 tables as shall be adopted by the board of trustees, and regular  
85 interest.

86 (d) "Actuarial tables" shall mean such tables of  
87 mortality and rates of interest as shall be adopted by the board  
88 in accordance with the recommendation of the actuary.

89 (e) "Agency" shall mean any governmental body employing  
90 persons in the state service.

91 (f) "Average compensation" shall mean the average of  
92 the four (4) highest years of earned compensation reported for an  
93 employee in a fiscal or calendar year period, or combination  
94 thereof which do not overlap, or the last forty-eight (48)  
95 consecutive months of earned compensation reported for an  
96 employee. The four (4) years need not be successive or joined  
97 years of service. In no case shall the average compensation so



98 determined be in excess of One Hundred Twenty-five Thousand  
99 Dollars (\$125,000.00). In computing the average compensation, any  
100 amount paid in a lump sum for personal leave shall be included in  
101 the calculation to the extent that such amount does not exceed an  
102 amount which is equal to thirty (30) days of earned compensation  
103 and to the extent that it does not cause the employees' earned  
104 compensation to exceed the maximum reportable amount specified in  
105 Section 25-11-103(k); provided, however, that such thirty-day  
106 limitation shall not prevent the inclusion in the calculation of  
107 leave earned under federal regulations prior to July 1, 1976, and  
108 frozen as of that date as referred to in Section 25-3-99. Only  
109 the amount of lump sum pay for personal leave due and paid upon  
110 the death of a member attributable for up to one hundred fifty  
111 (150) days shall be used in the deceased member's average  
112 compensation calculation in determining the beneficiary's  
113 benefits. In computing the average compensation, no amounts shall  
114 be used which are in excess of the amount on which contributions  
115 were required and paid. If any member who is or has been granted  
116 any increase in annual salary or compensation of more than eight  
117 percent (8%) retires within twenty-four (24) months from the date  
118 that such increase becomes effective, then the board shall exclude  
119 that part of the increase in salary or compensation that exceeds  
120 eight percent (8%) in calculating that member's average  
121 compensation for retirement purposes. The board may enforce this  
122 provision by rule or regulation. However, increases in  
123 compensation in excess of eight percent (8%) per year granted  
124 within twenty-four (24) months of the date of retirement may be  
125 included in such calculation of average compensation if  
126 satisfactory proof is presented to the board showing that the  
127 increase in compensation was the result of an actual change in the  
128 position held or services rendered, or that such compensation  
129 increase was authorized by the State Personnel Board or was  
130 increased as a result of statutory enactment, and the employer



131 furnishes an affidavit stating that such increase granted within  
132 the last twenty-four (24) months was not contingent on a promise  
133 or agreement of the employee to retire. Nothing in Section  
134 25-3-31 shall affect the calculation of the average compensation  
135 of any member for the purposes of this article. The average  
136 compensation of any member who retires before July 1, 1992, shall  
137 not exceed the annual salary of the Governor.

138 (g) "Beneficiary" shall mean any person entitled to  
139 receive a retirement allowance, an annuity or other benefit as  
140 provided by Articles 1 and 3. In the event of the death prior to  
141 retirement of any member whose spouse and/or children are not  
142 entitled to a retirement allowance on the basis that the member  
143 has less than four (4) years of service credit and/or has not been  
144 married for a minimum of one (1) year or the spouse has waived his  
145 or her entitlement to a retirement allowance pursuant to Section  
146 25-11-114, the lawful spouse of a member at the time of the death  
147 of such member shall be the beneficiary of such member unless the  
148 member has designated another beneficiary subsequent to the date  
149 of marriage in writing, and filed such writing in the office of  
150 the executive director of the board of trustees. No designation  
151 or change of beneficiary shall be made in any other manner.

152 (h) "Board" shall mean the board of trustees provided  
153 in Section 25-11-15 to administer the retirement system herein  
154 created.

155 (i) "Creditable service" shall mean "prior service,"  
156 "retroactive service" and all lawfully credited unused leave not  
157 exceeding the accrual rates and limitations provided in Section  
158 25-3-91 et seq., as of the date of withdrawal from service plus  
159 "membership service" for which credit is allowable as provided in  
160 Section 25-11-109. Except to limit creditable service reported to  
161 the system for the purpose of computing an employee's retirement  
162 allowance or annuity or benefits provided in this article, nothing  
163 in this paragraph shall limit or otherwise restrict the power of



164 the governing authority of a municipality or other political  
165 subdivision of the state to adopt such vacation and sick leave  
166 policies as it deems necessary.

167 (j) "Child" means either a natural child of the member,  
168 a child that has been made a child of the member by applicable  
169 court action before the death of the member, or a child under the  
170 permanent care of the member at the time of the latter's death,  
171 which permanent care status shall be determined by evidence  
172 satisfactory to the board.

173 (k) "Earned compensation" shall mean the full amount  
174 earned by an employee for a given pay period including any  
175 maintenance furnished up to a maximum of One Hundred Twenty-five  
176 Thousand Dollars (\$125,000.00) per year, and proportionately for  
177 less than one (1) year of service. The value of such maintenance  
178 when not paid in money shall be fixed by the employing state  
179 agency, and, in case of doubt, by the board of trustees as defined  
180 in Section 25-11-15. In any case, earned compensation shall be  
181 limited to the regular periodic compensation paid, exclusive of  
182 litigation fees, bond fees, and other similar extraordinary  
183 nonrecurring payments. In addition, any member in a covered  
184 position, as defined by Public Employees' Retirement System laws  
185 and regulations, who is also employed by another covered agency or  
186 political subdivision shall have the earnings of that additional  
187 employment reported to the Public Employees' Retirement System  
188 regardless of whether the additional employment is sufficient in  
189 itself to be a covered position. In the case of fee officials,  
190 the net earnings from their office after deduction of expenses  
191 shall apply, except that in no case shall earned compensation be  
192 less than the total direct payments made by the state or  
193 governmental subdivisions to the official, and employer and  
194 employee contributions shall be paid thereon. In the case of  
195 members of the state Legislature, all remuneration or amounts  
196 paid, except mileage allowance, shall apply. The amount by which



197 an eligible employee's salary is reduced pursuant to a salary  
198 reduction agreement authorized under Section 25-17-5 shall be  
199 included as earned compensation under this paragraph, provided  
200 this inclusion does not conflict with federal law, including  
201 federal regulations and federal administrative interpretations  
202 thereunder, pertaining to the Federal Insurance Contributions Act  
203 or to Internal Revenue Code Section 125 cafeteria plans.  
204 Compensation in addition to an employee's base salary that is paid  
205 to the employee pursuant to the vacation and sick leave policies  
206 of a municipality or other political subdivision of the state that  
207 employs him which exceeds the maximums authorized by Section  
208 25-3-91 et seq., shall be excluded from the calculation of earned  
209 compensation under this article. The maximum salary applicable  
210 for retirement purposes before July 1, 1992, shall be the salary  
211 of the Governor. Nothing in Section 25-3-31 shall affect the  
212 determination of the earned compensation of any member for the  
213 purposes of this article.

214 (l) "Employee" means any person legally occupying a  
215 position in the state service, and shall include the employees of  
216 the retirement system created hereunder.

217 (m) "Employer" shall mean the State of Mississippi or  
218 any of its departments, agencies or subdivisions from which any  
219 employee receives his compensation.

220 (n) "Executive director" shall mean the secretary to  
221 the board of trustees, as provided in Section 25-11-15(9), and the  
222 administrator of the Public Employees' Retirement System and all  
223 systems under the management of the board of trustees. Wherever  
224 the term "Executive Secretary of the Public Employees' Retirement  
225 System" or "executive secretary" appears in this article or in any  
226 other provision of law, it shall be construed to mean the  
227 Executive Director of the Public Employees' Retirement System.



228           (o) "Fiscal year" shall mean the period beginning on  
229 July 1 of any year and ending on June 30 of the next succeeding  
230 year.

231           (p) "Medical board" shall mean the board of physicians  
232 or any governmental or nongovernmental disability determination  
233 service designated by the board of trustees that is qualified to  
234 make disability determinations as provided for in Section  
235 25-11-119.

236           (q) "Member" shall mean any person included in the  
237 membership of the system as provided in Section 25-11-105.

238           (r) "Membership service" shall mean service as an  
239 employee rendered while a member of the retirement system.

240           (s) "Position" means any office or any employment in  
241 the state service, or two (2) or more of them, the duties of which  
242 call for services to be rendered by one (1) person, including  
243 positions jointly employed by federal and state agencies  
244 administering federal and state funds. The employer shall  
245 determine upon initial employment and during the course of  
246 employment of an employee who does not meet the criteria for  
247 coverage in the Public Employees' Retirement System based on the  
248 position held, whether the employee is or becomes eligible for  
249 coverage in the Public Employees' Retirement System based upon any  
250 other employment in a covered agency or political subdivision. If  
251 or when the employee meets the eligibility criteria for coverage  
252 in such other position, then the employer must withhold  
253 contributions and report wages from the noncovered position in  
254 accordance with the provisions for reporting of earned  
255 compensation. Failure to deduct and report those contributions  
256 shall not relieve the employee or employer of liability thereof.  
257 The board shall adopt such rules and regulations as necessary to  
258 implement and enforce this provision.

259           (t) "Prior service" shall mean service rendered before  
260 February 1, 1953, for which credit is allowable under Sections



261 25-11-105 and 25-11-109, and which shall allow prior service for  
262 any person who is now or becomes a member of the Public Employees'  
263 Retirement System and who does contribute to the system for a  
264 minimum period of four (4) years.

265 (u) "Regular interest" shall mean interest compounded  
266 annually at such a rate as shall be determined by the board in  
267 accordance with Section 25-11-121.

268 (v) "Retirement allowance" shall mean an annuity for  
269 life as provided in this article, payable each year in twelve (12)  
270 equal monthly installments beginning as of the date fixed by the  
271 board. The retirement allowance shall be calculated in accordance  
272 with Section 25-11-111. Provided, any spouse who received a  
273 spouse retirement benefit in accordance with Section 25-11-111(d)  
274 prior to March 31, 1971, and said benefits were terminated because  
275 of eligibility for a social security benefit, may again receive  
276 his spouse retirement benefit from and after making application  
277 with the board of trustees to reinstate such spouse retirement  
278 benefit.

279 (w) "Retroactive service" shall mean service rendered  
280 after February 1, 1953, for which credit is allowable under  
281 Section 25-11-105(b) and Section 25-11-105(k).

282 (x) "System" shall mean the Public Employees'  
283 Retirement System of Mississippi established and described in  
284 Section 25-11-101.

285 (y) "State" shall mean the State of Mississippi or any  
286 political subdivision thereof or instrumentality thereof.

287 (z) "State service" shall mean all offices and  
288 positions of trust or employment in the employ of the state, or  
289 any political subdivision or instrumentality thereof, which elect  
290 to participate as provided by Section 25-11-105(f), including the  
291 position of elected or fee officials of the counties and their  
292 deputies and employees performing public services or any  
293 department, independent agency, board or commission thereof, and



294 shall also include all offices and positions of trust or  
295 employment in the employ of joint state and federal agencies  
296 administering state and federal funds and service rendered by  
297 employees of the public schools. Effective July 1, 1973, all  
298 nonprofessional public school employees, such as bus drivers,  
299 janitors, maids, maintenance workers and cafeteria employees,  
300 shall have the option to become members in accordance with Section  
301 25-11-105(b), and shall be eligible to receive credit for services  
302 prior to July 1, 1973, provided the contributions and interest are  
303 paid by the employee in accordance with said section; provided,  
304 further, that the county or municipal separate school district may  
305 pay the employer contribution and pro rata share of interest of  
306 the retroactive service from available funds. From and after July  
307 1, 1998, retroactive service credit shall be purchased at the  
308 actuarial cost in accordance with Section 25-11-105(b).

309 (aa) "Withdrawal from service" shall mean complete  
310 severance of employment in the state service of any member by  
311 resignation, dismissal or discharge, except in the case of persons  
312 who become eligible to receive a retirement allowance under this  
313 article and who choose to receive the retirement allowance during  
314 their employment as teachers as authorized by Section 25-11-126.

315 (bb) The masculine pronoun, wherever used, shall  
316 include the feminine pronoun.

317 SECTION 3. Section 25-11-105, Mississippi Code of 1972, is  
318 amended as follows:

319 25-11-105. I. **THOSE WHO ARE ELIGIBLE FOR MEMBERSHIP**

320 The membership of this retirement system shall be composed as  
321 follows:

322 (a) All persons who shall become employees in the state  
323 service after January 31, 1953, and whose wages are subject to  
324 payroll taxes and are lawfully reported on IRS Form W-2, except  
325 (i) those persons who are specifically excluded, (ii) those  
326 persons as to whom election is provided in Articles 1 and 3, or



327 (iii) those persons who choose to receive or continue receiving a  
328 retirement allowance during their employment as teachers as  
329 authorized by Section 25-11-126, shall become members of the  
330 retirement system as a condition of their employment.

331 (b) All persons who shall become employees in the state  
332 service after January 31, 1953, except those specifically excluded  
333 or as to whom election is provided in Articles 1 and 3, unless  
334 they shall file with the board prior to the lapse of sixty (60)  
335 days of employment or sixty (60) days after the effective date of  
336 the cited articles, whichever is later, on a form prescribed by  
337 the board, a notice of election not to be covered by the  
338 membership of the retirement system and a duly executed waiver of  
339 all present and prospective benefits which would otherwise inure  
340 to them on account of their participation in the system, shall  
341 become members of the retirement system; provided, however, that  
342 no credit for prior service will be granted to members until they  
343 have contributed to Article 3 of the retirement system for a  
344 minimum period of at least four (4) years. Such members shall  
345 receive credit for services performed prior to January 1, 1953, in  
346 employment now covered by Article 3, but no credit shall be  
347 granted for retroactive services between January 1, 1953, and the  
348 date of their entry into the retirement system unless the employee  
349 pays into the retirement system both the employer's and the  
350 employee's contributions on wages paid him during the period from  
351 January 31, 1953, to the date of his becoming a contributing  
352 member, together with interest at the rate determined by the board  
353 of trustees. Members reentering after withdrawal from service  
354 shall qualify for prior service under the provisions of Section  
355 25-11-117. From and after July 1, 1998, upon eligibility as noted  
356 above, the member may receive credit for such retroactive service  
357 provided:



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

361                   (2) The member shall pay to the retirement system  
362 on the date he or she is eligible for such credit or at any time  
363 thereafter prior to the date of retirement the actuarial cost for  
364 each year of such creditable service. The provisions of this  
365 subparagraph (2) shall be subject to the limitations of Section  
366 415 of the Internal Revenue Code and regulations promulgated  
367 thereunder.

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

372                   (c) All persons who shall become employees in the state  
373 service after January 31, 1953, and who are eligible for  
374 membership in any other retirement system shall become members of  
375 this retirement system as a condition of their employment unless  
376 they elect at the time of their employment to become a member of  
377 such other system.

378                   (d) All persons who are employees in the state service  
379 on January 31, 1953, and who are members of any nonfunded  
380 retirement system operated by the State of Mississippi, or any of  
381 its departments or agencies, shall become members of this system  
382 with prior service credit unless, before February 1, 1953, they  
383 shall file a written notice with the board of trustees that they  
384 do not elect to become members.

385                   (e) All persons who are employees in the state service  
386 on January 31, 1953, and who under existing laws are members of  
387 any fund operated for the retirement of employees by the State of  
388 Mississippi, or any of its departments or agencies, shall not be  
389 entitled to membership in this retirement system unless, before  
390 February 1, 1953, any such person shall indicate by a notice filed



391 with the board, on a form prescribed by the board, his individual  
392 election and choice to participate in this system, but no such  
393 person shall receive prior service credit unless he becomes a  
394 member on or before February 1, 1953.

395 (f) Each political subdivision of the state and each  
396 instrumentality of the state or a political subdivision, or both,  
397 is hereby authorized to submit, for approval by the board of  
398 trustees, a plan for extending the benefits of this article to  
399 employees of any such political subdivision or instrumentality.  
400 Each such plan or any amendment to the plan for extending benefits  
401 thereof shall be approved by the board of trustees if it finds  
402 that such plan, or such plan as amended, is in conformity with  
403 such requirements as are provided in Articles 1 and 3; however,  
404 upon approval of such plan or any such plan heretofore approved by  
405 the board of trustees, the approved plan shall not be subject to  
406 cancellation or termination by the political subdivision or  
407 instrumentality, except that any community hospital serving a  
408 municipality that joined the Public Employees' Retirement System  
409 as of November 1, 1956, to offer social security coverage for its  
410 employees and subsequently extended retirement annuity coverage to  
411 its employees as of December 1, 1965, may, upon documentation of  
412 extreme financial hardship, have future retirement annuity  
413 coverage cancelled or terminated at the discretion of the board of  
414 trustees. No such plan shall be approved unless:

415 (1) It provides that all services which constitute  
416 employment as defined in Section 25-11-5 and are performed in the  
417 employ of the political subdivision or instrumentality, by any  
418 employees thereof, shall be covered by the plan; with the  
419 exception of municipal employees who are already covered by  
420 existing retirement plans; provided, however, those employees in  
421 this class may elect to come under the provisions of this article;

422 (2) It specifies the source or sources from which  
423 the funds necessary to make the payments required by paragraph (d)



424 of Section 25-11-123 and of paragraph (f) (5)B and C of this  
425 section are expected to be derived and contains reasonable  
426 assurance that such sources will be adequate for such purpose;

427 (3) It provides for such methods of administration  
428 of the plan by the political subdivision or instrumentality as are  
429 found by the board of trustees to be necessary for the proper and  
430 efficient administration thereof;

431 (4) It provides that the political subdivision or  
432 instrumentality will make such reports, in such form and  
433 containing such information, as the board of trustees may from  
434 time to time require;

435 (5) It authorizes the board of trustees to  
436 terminate the plan in its entirety in the discretion of the board  
437 if it finds that there has been a failure to comply substantially  
438 with any provision contained in such plan, such termination to  
439 take effect at the expiration of such notice and on such  
440 conditions as may be provided by regulations of the board and as  
441 may be consistent with applicable federal law.

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

452 B. Each political subdivision or  
453 instrumentality as to which a plan has been approved under this  
454 section shall pay into the contribution fund, with respect to  
455 wages (as defined in Section 25-11-5), at such time or times as  
456 the board of trustees may by regulation prescribe, contributions



457 in the amounts and at the rates specified in the applicable  
458 agreement entered into by the board.

459 C. Every political subdivision or  
460 instrumentality required to make payments under paragraph (f) (5)B  
461 hereof is authorized, in consideration of the employees' retention  
462 in or entry upon employment after enactment of Articles 1 and 3,  
463 to impose upon its employees, as to services which are covered by  
464 an approved plan, a contribution with respect to wages (as defined  
465 in Section 25-11-5) not exceeding the amount provided in Section  
466 25-11-123(d) if such services constituted employment within the  
467 meaning of Articles 1 and 3, and to deduct the amount of such  
468 contribution from the wages as and when paid. Contributions so  
469 collected shall be paid into the contribution fund as partial  
470 discharge of the liability of such political subdivisions or  
471 instrumentalities under paragraph (f) (5)B hereof. Failure to  
472 deduct such contribution shall not relieve the employee or  
473 employer of liability thereof.

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

485 E. Each political subdivision of the state  
486 and each instrumentality of the state or a political subdivision  
487 or subdivisions which submits a plan for approval of the board, as  
488 provided in this section, shall reimburse the board for coverage  
489 into the expense account, its pro rata share of the total expense



490 of administering Articles 1 and 3 as provided by regulations of  
491 said board.

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

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

504 (i) In the event any member of this system should  
505 change his employment to any agency of the state having an  
506 actuarially funded retirement system, the board of trustees may  
507 authorize the transfer of the member's creditable service and of  
508 the present value of the member's employer's accumulation account  
509 and of the present value of the member's accumulated membership  
510 contributions to such other system, provided the employee agrees  
511 to the transfer of his accumulated membership contributions and  
512 provided such other system is authorized to receive and agrees to  
513 make such transfer.

514 In the event any member of any other actuarially funded  
515 system maintained by an agency of the state changes his employment  
516 to an agency covered by this system, the board of trustees may  
517 authorize the receipt of the transfer of the member's creditable  
518 service and of the present value of the member's employer's  
519 accumulation account and of the present value of the member's  
520 accumulated membership contributions from such other system,  
521 provided the employee agrees to the transfer of his accumulated



522 membership contributions to this system and provided the other  
523 system is authorized and agrees to make such transfer.

524 (j) Wherever herein state employment is referred to, it  
525 shall include joint employment by state and federal agencies of  
526 all kinds.

527 (k) Employees of a political subdivision or  
528 instrumentality who were employed by such political subdivision or  
529 instrumentality prior to an agreement between such entity and the  
530 Public Employees' Retirement System to extend the benefits of this  
531 article to its employees, and which agreement provides for the  
532 establishment of retroactive service credit, and who have been  
533 members of the retirement system and have remained contributors to  
534 the retirement system for four (4) years, may receive credit for  
535 such retroactive service with such political subdivision or  
536 instrumentality, provided the employee and/or employer, as  
537 provided under the terms of the modification of the joinder  
538 agreement in allowing such coverage, pay into the retirement  
539 system the employer's and employee's contributions on wages paid  
540 the member during such previous employment, together with interest  
541 or actuarial cost as determined by the board covering the period  
542 from the date the service was rendered until the payment for the  
543 credit for such service was made. Such wages shall be verified by  
544 the Social Security Administration or employer payroll records.  
545 Effective July 1, 1998, upon eligibility as noted above, a member  
546 may receive credit for such retroactive service with such  
547 political subdivision or instrumentality provided:

548 (1) The member shall furnish proof satisfactory to  
549 the board of trustees of certification of such services from the  
550 political subdivision or instrumentality where the services were  
551 rendered or verification by the Social Security Administration;  
552 and

553 (2) The member shall pay to the retirement system  
554 on the date he or she is eligible for such credit or at any time



555 thereafter prior to the date of retirement the actuarial cost for  
556 each year of such creditable service. The provisions of this  
557 subparagraph (2) shall be subject to the limitations of Section  
558 415 of the Internal Revenue Code and regulations promulgated  
559 thereunder.

560 Nothing contained in this paragraph (k) shall be construed to  
561 limit the authority of the board to allow the correction of  
562 reporting errors or omissions based on the payment of employee and  
563 employer contributions plus applicable interest. Payment for such  
564 time shall be made in increments of not less than one-quarter  
565 (1/4) year of creditable service beginning with the most recent  
566 service. Upon the payment of all or part of such required  
567 contributions, plus interest or the actuarial cost as provided  
568 above, the member shall receive credit for the period of  
569 creditable service for which full payment has been made to the  
570 retirement system.

571 (l) Through June 30, 1998, any state service eligible  
572 for retroactive service credit, no part of which has ever been  
573 reported, and requiring the payment of employee and employer  
574 contributions plus interest, or, from and after July 1, 1998, any  
575 state service eligible for retroactive service credit, no part of  
576 which has ever been reported to the retirement system, and  
577 requiring the payment of the actuarial cost for such creditable  
578 service, may, at the member's option, be purchased in quarterly  
579 increments as provided above at such time as its purchase is  
580 otherwise allowed.

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

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

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



588 (a) Patient or inmate help in state charitable, penal  
589 or correctional institutions;

590 (b) Students of any state educational institution  
591 employed by any agency of the state for temporary, part-time or  
592 intermittent work;

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

596 **III. TERMINATION OF MEMBERSHIP**

597 Membership in this system shall cease by a member withdrawing  
598 his accumulated contributions, or by a member withdrawing from  
599 active service with a retirement allowance, or by a member's  
600 death.

601 SECTION 4. Section 25-11-127, Mississippi Code of 1972, is  
602 amended as follows:

603 25-11-127. No person who is being paid a retirement  
604 allowance, or a pension after retirement under this article, shall  
605 be employed or paid for any service by the State of Mississippi,  
606 except as provided in this section or in Section 25-11-126. This  
607 section shall not apply to any pensioner who has been elected to  
608 public office after retirement, nor to any person employed because  
609 of special knowledge or experience. This section shall not be  
610 construed to mean that any person employed or elected under the  
611 above exceptions shall become a member under Article 3 of the  
612 retirement system, nor shall any retirant of this retirement  
613 system who is reemployed or is reelected to office, after  
614 retirement continue to draw retirement benefits while so  
615 reemployed or reelected except those persons who choose to  
616 continue receiving a retirement allowance during their employment  
617 as teachers as authorized by Section 25-11-126. Any person who  
618 has been retired under the provisions of Articles 1 and 3 and who  
619 is later reemployed in service covered by this article shall cease  
620 to receive benefits hereunder unless he chooses to continue



621 receiving a retirement allowance during his employment as a  
622 teacher as authorized by Section 25-11-126, and the person shall  
623 again become a contributing member of the retirement system; and  
624 when the person again retires, if he has been a contributing  
625 member of the retirement system during his reemployment and his  
626 reemployment exceeds six (6) months, he shall have his benefit  
627 recomputed, including service after again becoming a member.  
628 Provided further, that the total retirement allowance paid to the  
629 retired member in his previous retirement shall be deducted from  
630 his retirement reserve and taken into consideration in  
631 recalculating the retirement allowance under a new option  
632 selected. Nothing contained in this section shall be construed as  
633 prohibiting any county or city not a member of the Public  
634 Employees' Retirement System from employing persons up to the age  
635 of seventy-three (73); and provided further, that, through June  
636 30, 1988, nothing contained in this section shall be construed as  
637 prohibiting any governmental unit which is a member from employing  
638 persons up to the age of seventy-three (73) who are not eligible  
639 for membership at the time of employment under Article 3.

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

643 The provisions of this section shall not be construed to  
644 prohibit any retirant regardless of age from being employed and  
645 from drawing retirement allowance either (a) for a period of time  
646 not to exceed one hundred twenty (120) days in any fiscal year,  
647 but less than one-half (1/2) of the normal working days for the  
648 position in any fiscal year, or (b) for a period of time in any  
649 fiscal year sufficient in length to permit a retirant to earn not  
650 in excess of twenty-five percent (25%) of retirant's average  
651 compensation or the current rate of the salary in effect for the  
652 regular position filled. Notice shall be given in writing to the  
653 executive director of the system, setting forth the facts upon



654 which the \* \* \* employment is being made, and such notice shall be  
655 given within five (5) days from the date of employment and also  
656 from the date of termination of said employment. It is further  
657 provided that any member who has attained seventy (70) years of  
658 age and who has forty (40) or more years of creditable service may  
659 continue in office or employment or be reemployed or elected  
660 provided such person files annually, in writing, in the office of  
661 the employer and the office of the executive director of the  
662 system prior to such services, a waiver of all salary or  
663 compensation and elects to receive in lieu of such salary or  
664 compensation a retirement allowance as provided in this section,  
665 in which event no salary or compensation shall thereafter be due  
666 or payable for such services and provided, further, that any such  
667 officer or employee may receive in addition to such retirement  
668 allowance any per diem, office expense allowance, mileage or  
669 travel expense authorized by any statute of the State of  
670 Mississippi. Any other member may continue in municipal or county  
671 office or employment or be reemployed or elected in a municipality  
672 or county provided such person files annually, in writing, in the  
673 office of the employer and the office of the executive director of  
674 the system prior to such services, a waiver of all salary or  
675 compensation and elects to receive in lieu of such salary or  
676 compensation a retirement allowance as provided in this section,  
677 in which event no salary or compensation shall thereafter be due  
678 or payable for such services and provided, further, that any such  
679 officer or employee may receive in addition to such retirement  
680 allowance any per diem, office expense allowance, mileage or  
681 travel expense authorized by any statute of the State of  
682 Mississippi.

683 SECTION 5. Section 37-19-7, Mississippi Code of 1972, is  
684 amended as follows:

685 37-19-7. (1) This section shall be known and may be cited  
686 as the Mississippi "Teacher Opportunity Program (TOP)." The



687 allowance in the minimum education program and the Mississippi  
 688 Adequate Education Program for teachers' salaries in each county  
 689 and separate school district shall be determined and paid in  
 690 accordance with the scale for teachers' salaries as provided in  
 691 this subsection. For teachers holding the following types of  
 692 licenses or the equivalent as determined by the State Board of  
 693 Education, and the following number of years of teaching  
 694 experience, the scale shall be as follows:

695 **1999-2000 School Year**

696 **and School Years Thereafter**

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

698	AAAA.....	\$ 25,790.00
699	AAA.....	24,940.00
700	AA.....	24,090.00
701	A.....	23,040.00

702 **25 or More Years of Teaching Experience**

703	AAAA.....	\$ 26,790.00
704	AAA.....	25,940.00
705	AA.....	25,090.00
706	A.....	24,040.00

707 Provided, however, that in the event the Sine Die General  
 708 Fund Revenue Estimate Increase for fiscal year 2002 is at least  
 709 five percent (5%), as certified by the Legislative Budget Office  
 710 to the State Board of Education, the scale shall be as follows:

711 **2001-2002 School Year and School Years Thereafter**

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

713	AAAA.....	\$ 26,290.00
714	AAA.....	25,440.00
715	AA.....	24,590.00
716	A.....	23,540.00

717 **25 or More Years of Teaching Experience**

718	AAAA.....	\$ 27,790.00
719	AAA.....	26,940.00



720 AA..... 26,090.00  
 721 A..... 25,040.00

722 Provided further, that for each one percent (1%) that the  
 723 Sine Die General Fund Revenue Estimate Growth exceeds the five  
 724 percent (5%) minimum for fiscal year 2002, as certified by the  
 725 Legislative Budget Office to the State Board of Education and  
 726 subject to specific appropriation therefor by the Legislature, the  
 727 State Board of Education shall revise the salary scale to provide  
 728 an additional one percent (1%) across the board increase in the  
 729 base salaries for each type of certificate.

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

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

**Less Than 25 Years of Teaching Experience**

736 AAAA..... \$ 27,850.00  
 737 AAA..... 27,000.00  
 738 AA..... 26,150.00  
 739 A..... 24,700.00

**25 or More Years of Teaching Experience**

741 AAAA..... \$ 29,850.00  
 742 AAA..... 29,000.00  
 743 AA..... 28,150.00  
 744 A..... 26,700.00

745 The State Board of Education shall revise the salary scale  
 746 prescribed above for the 2002-2003 school year to conform to any  
 747 adjustments made to the salary scale in the prior fiscal year due  
 748 to revenue growth over and above five percent (5%). Provided  
 749 further, that for each one percent (1%) that the Sine Die General  
 750 Fund Revenue Estimate Growth exceeds the five percent (5%) minimum  
 751 for fiscal year 2003, as certified by the Legislative Budget  
 752 Office to the State Board of Education and subject to specific



753 appropriation therefor by the Legislature, the State Board of  
754 Education shall revise the salary scale to provide an additional  
755 one percent (1%) across the board increase in the base salaries  
756 for each type of certificate.

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

761 **2003-2004 School Year and School Years Thereafter**

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

763	AAAA.....	\$ 29,550.00
764	AAA.....	28,700.00
765	AA.....	27,850.00
766	A.....	26,000.00

767 **25 or More Years of Teaching Experience**

768	AAAA.....	\$ 31,550.00
769	AAA.....	30,700.00
770	AA.....	29,850.00
771	A.....	28,000.00

772 The State Board of Education shall revise the salary scale  
773 prescribed above for the 2003-2004 school year to conform to any  
774 adjustments made to the salary scale in prior fiscal years due to  
775 revenue growth over and above five percent (5%). Provided  
776 further, that for each one percent (1%) that the Sine Die General  
777 Fund Revenue Estimate Growth exceeds the five percent (5%) minimum  
778 for fiscal year 2004, as certified by the Legislative Budget  
779 Office to the State Board of Education and subject to specific  
780 appropriation therefor by the Legislature, the State Board of  
781 Education shall revise the salary scale to provide an additional  
782 one percent (1%) across the board increase in the base salaries  
783 for each type of certificate.

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



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

788 **2004-2005 School Year and School Years Thereafter**

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

790	AAAA.....	\$ 31,775.00
791	AAA.....	30,850.00
792	AA.....	29,925.00
793	A.....	28,000.00

794 **25 or More Years of Teaching Experience**

795	AAAA.....	\$ 33,775.00
796	AAA.....	32,850.00
797	AA.....	31,925.00
798	A.....	30,000.00

799 The State Board of Education shall revise the salary scale  
800 prescribed above for the 2004-2005 school year to conform to any  
801 adjustments made to the salary scale in prior fiscal years due to  
802 revenue growth over and above five percent (5%). Provided  
803 further, that for each one percent (1%) that the Sine Die General  
804 Fund Revenue Estimate Growth exceeds the five percent (5%) minimum  
805 for fiscal year 2005, as certified by the Legislative Budget  
806 Office to the State Board of Education and subject to specific  
807 appropriation therefor by the Legislature, the State Board of  
808 Education shall revise the salary scale to provide an additional  
809 one percent (1%) across the board increase in the base salaries  
810 for each type of certificate.

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

815 **2005-2006 School Year and School Years Thereafter**

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

817	AAAA.....	\$ 34,000.00
818	AAA.....	33,000.00



819	AA.....	32,000.00
820	A.....	30,000.00
821	<b>25 or More Years of Teaching Experience</b>	
822	AAAA.....	\$ 36,000.00
823	AAA.....	35,000.00
824	AA.....	34,000.00
825	A.....	32,000.00

826 The State Board of Education shall revise the salary scale  
827 prescribed above for the 2005-2006 school year to conform to any  
828 adjustments made to the salary scale in prior fiscal years due to  
829 revenue growth over and above five percent (5%). Provided  
830 further, that for each one percent (1%) that the Sine Die General  
831 Fund Revenue Estimate Growth exceeds the five percent (5%) minimum  
832 for fiscal year 2006, as certified by the Legislative Budget  
833 Office to the State Board of Education and subject to specific  
834 appropriation therefor by the Legislature, the State Board of  
835 Education shall revise the salary scale to provide an additional  
836 one percent (1%) across the board increase in the base salaries  
837 for each type of certificate.

838 It is the intent of the Legislature that any state funds made  
839 available for salaries of licensed personnel in excess of the  
840 funds paid for such salaries for the 1986-1987 school year shall  
841 be paid to licensed personnel pursuant to a personnel appraisal  
842 and compensation system implemented by the State Board of  
843 Education. The State Board of Education shall have the authority  
844 to adopt and amend rules and regulations as are necessary to  
845 establish, administer and maintain the system.

846 All teachers employed on a full-time basis shall be paid a  
847 minimum salary in accordance with the above scale. However, no  
848 school district shall receive any funds under this section for any  
849 school year during which the local supplement paid to any  
850 individual teacher shall have been reduced to a sum less than that  
851 paid to that individual teacher for performing the same duties

852 from local supplement during the immediately preceding school  
853 year. The amount actually spent for the purposes of group health  
854 and/or life insurance shall be considered as a part of the  
855 aggregate amount of local supplement but shall not be considered a  
856 part of the amount of individual local supplement.

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

862 For teachers holding a Class AAA license, the minimum base  
863 pay specified in this subsection shall be increased by the sum of  
864 Five Hundred Ninety-five Dollars (\$595.00) for each year of  
865 teaching experience possessed by the person holding such license  
866 until such person shall have twenty-five (25) years of teaching  
867 experience.

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

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

878 Provided, however, that in the event the Sine Die General  
879 Fund Revenue Estimate Increase for fiscal year 2003 is at least  
880 five percent (5%), as certified by the Legislative Budget Office  
881 to the State Board of Education, the annual increments shall be as  
882 follows:

883 For teachers holding a Class AAAA license, the minimum base  
884 pay specified in this subsection shall be increased by the sum of



885 Six Hundred Eighty-five Dollars (\$685.00) for each year of  
886 teaching experience possessed by the person holding such license  
887 until such person shall have twenty-five (25) years of teaching  
888 experience.

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

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

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

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

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

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



918 For teachers holding a Class AA license, the minimum base pay  
919 specified in this subsection shall be increased by the sum of Five  
920 Hundred Eighty Dollars (\$580.00) for each year of teaching  
921 experience possessed by the person holding such license until such  
922 person shall have twenty-five (25) years of teaching experience.

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

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

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

937 For teachers holding a Class AAA license, the minimum base  
938 pay specified in this subsection shall be increased by the sum of  
939 Six Hundred Seventy-five Dollars (\$675.00) for each year of  
940 teaching experience possessed by the person holding such license  
941 until such person shall have twenty-five (25) years of teaching  
942 experience.

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

948 For teachers holding a Class A license, the minimum base pay  
949 specified in this subsection shall be increased by the sum of Four  
950 Hundred Sixty-five Dollars (\$465.00) for each year of teaching



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

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

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

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

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

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

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

982 (2) (a) The following employees shall receive an annual  
983 salary supplement in the amount of Six Thousand Dollars



984 (\$6,000.00), plus fringe benefits, in addition to any other  
985 compensation to which the employee may be entitled:

986 (i) Any licensed teacher who has met the  
987 requirements and acquired a Master Teacher certificate from the  
988 National Board for Professional Teaching Standards and who is  
989 employed by a local school board or the State Board of Education  
990 as a teacher and not as an administrator. In the 1999-2000 and  
991 2000-2001 school year, such teacher shall submit documentation to  
992 the State Department of Education that the certificate was  
993 received prior to April 15 in order to be eligible for the full  
994 salary supplement in the current school year. In the 2001-2002  
995 school year and in school years thereafter, such teacher shall  
996 submit documentation to the State Department of Education that the  
997 certificate was received prior to October 15 in order to be  
998 eligible for the full salary supplement in the current school  
999 year, or the teacher shall submit such documentation to the State  
1000 Department of Education prior to February 15 in order to be  
1001 eligible for a prorated salary supplement beginning with the  
1002 second term of the school year.

1003 (ii) From and after July 1, 1999, any licensed  
1004 school counselor who has met the requirements and acquired a  
1005 National Certified School Counselor (NCSC) endorsement from the  
1006 National Board of Certified Counselors and who is employed by a  
1007 local school board or the State Board of Education as a counselor  
1008 and not as an administrator. Such licensed school counselor shall  
1009 submit documentation to the State Department of Education that the  
1010 endorsement was received prior to October 15 in order to be  
1011 eligible for the full salary supplement in the current school  
1012 year, or the licensed school counselor shall submit such  
1013 documentation to the State Department of Education prior to  
1014 February 15 in order to be eligible for a prorated salary  
1015 supplement beginning with the second term of the school year.  
1016 However, the salary supplement authorized under this item shall be



1017 discontinued two (2) years after the date on which the National  
1018 Board for Professional Teaching Standards offers a certification  
1019 process for a Master Teacher certificate for school counselors,  
1020 and any school counselor receiving the salary supplement will be  
1021 required to complete the Master Teacher certificate process under  
1022 item (i) of this paragraph in order to continue receiving such  
1023 salary supplement.

1024 (iii) From and after July 1, 1999, any licensed  
1025 speech-language pathologist and audiologist who has met the  
1026 requirements and acquired a Certificate of Clinical Competence  
1027 from the American Speech-Language-Hearing Association and who is  
1028 employed by a local school board. Such licensed speech-language  
1029 pathologist and audiologist shall submit documentation to the  
1030 State Department of Education that the certificate or endorsement  
1031 was received prior to October 15 in order to be eligible for the  
1032 full salary supplement in the current school year, or the licensed  
1033 speech-language pathologist and audiologist shall submit such  
1034 documentation to the State Department of Education prior to  
1035 February 15 in order to be eligible for a prorated salary  
1036 supplement beginning with the second term of the school year.  
1037 However, the salary supplement authorized under this item shall be  
1038 discontinued two (2) years after the date on which the National  
1039 Board for Professional Teaching Standards offers a certification  
1040 process for a Master Teacher certificate for school speech  
1041 pathologists and audiologists, and any school speech pathologist  
1042 and audiologist receiving the salary supplement will be required  
1043 to complete the Master Teacher certificate process under item (i)  
1044 of this paragraph in order to continue receiving such salary  
1045 supplement.

1046 (b) An employee shall be reimbursed one (1) time for  
1047 the actual cost of completing the process of acquiring the  
1048 certificate or endorsement, excluding any costs incurred for  
1049 postgraduate courses, not to exceed Five Hundred Dollars (\$500.00)



1050 for a school counselor or speech-language pathologist and  
1051 audiologist, regardless of whether or not the process resulted in  
1052 the award of the certificate or endorsement. A local school  
1053 district or any private individual or entity may pay the cost of  
1054 completing the process of acquiring the certificate or endorsement  
1055 for any employee of the school district described under paragraph  
1056 (a), and the State Department of Education shall reimburse the  
1057 school district for such cost, regardless of whether or not the  
1058 process resulted in the award of the certificate or endorsement.  
1059 If a private individual or entity has paid the cost of completing  
1060 the process of acquiring the certificate or endorsement for an  
1061 employee, the local school district may agree to directly  
1062 reimburse the individual or entity for such cost on behalf of the  
1063 employee.

1064 (c) All salary supplements, fringe benefits and process  
1065 reimbursement authorized under this subsection shall be paid  
1066 directly by the State Department of Education to the local school  
1067 district and shall be in addition to its minimum education program  
1068 allotments and not a part thereof in accordance with regulations  
1069 promulgated by the State Board of Education, and subject to  
1070 appropriation by the Legislature. Local school districts shall  
1071 not reduce the local supplement paid to any employee receiving  
1072 such salary supplement, and the employee shall receive any local  
1073 supplement to which employees with similar training and experience  
1074 otherwise are entitled.

1075 (d) The State Department of Education may not pay any  
1076 process reimbursement to a school district for an employee who  
1077 does not complete the certification or endorsement process  
1078 required to be eligible for the certificate or endorsement. If an  
1079 employee for whom such cost has been paid in full or in part by a  
1080 local school district or private individual or entity fails to  
1081 complete the certification or endorsement process, the employee  
1082 shall be liable to the school district or individual or entity for



1083 all amounts paid by the school district or individual or entity on  
1084 behalf of that employee toward his or her certificate or  
1085 endorsement.

1086 (3) Notwithstanding any provision in this section to the  
1087 contrary, any person who is receiving a retirement allowance from  
1088 the Public Employees' Retirement System who is employed as a  
1089 teacher after his retirement, and chooses to continue receiving  
1090 the retirement allowance during his employment as a teacher after  
1091 his retirement, as authorized by Section 25-11-126, shall be paid  
1092 a salary not less than the amount of the salary for teachers with  
1093 no experience filling similar positions, nor shall such salary  
1094 exceed eighty-five percent (85%) of the rate of compensation set  
1095 by the school district for teachers with comparable training and  
1096 years of experience filling similar positions. Once such  
1097 compensation is set, the retired member shall not be entitled to  
1098 any supplements, annual increments or other increases.

1099 SECTION 6. This act shall take effect and be in force from  
1100 and after July 1, 2001.

