

By: Senator(s) Harden

To: Finance

SENATE BILL NO. 2176

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, AND CERTAIN PERSONS EMPLOYED AS TEACHERS IN THE PUBLIC
6 SCHOOL SYSTEM WHO ARE ELIGIBLE TO RECEIVE A RETIREMENT ALLOWANCE
7 FROM THE PUBLIC EMPLOYEES' RETIREMENT SYSTEM, MAY RECEIVE A
8 RETIREMENT ALLOWANCE DURING THEIR EMPLOYMENT AS TEACHERS IN
9 ADDITION TO RECEIVING A TEACHER'S SALARY; TO PROVIDE THAT THOSE
10 PERSONS SHALL NOT BE CONTRIBUTING MEMBERS OF THE RETIREMENT SYSTEM
11 NOR RECEIVE ANY CREDITABLE SERVICE FOR THE PERIOD DURING WHICH
12 THEY RECEIVE A RETIREMENT ALLOWANCE DURING THEIR EMPLOYMENT AS
13 TEACHERS; TO AMEND SECTIONS 25-11-103, 25-11-105 AND 25-11-127,
14 MISSISSIPPI CODE OF 1972, IN CONFORMITY WITH THE PROVISIONS OF
15 THIS ACT; TO AMEND SECTION 37-19-7, MISSISSIPPI CODE OF 1972, TO
16 PROVIDE THAT THE TEACHERS' SALARIES OF THOSE PERSONS SHALL BE
17 EQUAL TO THE AMOUNT OF THE SALARY THAT THEY RECEIVED DURING THE
18 SCHOOL YEAR IMMEDIATELY PRECEDING THE DATE OF THEIR RETIREMENT OR
19 THE DATE THAT CURRENT TEACHERS BEGAN RECEIVING A RETIREMENT
20 ALLOWANCE; TO PROVIDE THAT THE TEACHERS' SALARIES OF THOSE PERSONS
21 SHALL NOT INCLUDE ANY INCREASE IN THE SALARIES FOR TEACHING
22 EXPERIENCE OBTAINED AFTER THE DATE OF THEIR EMPLOYMENT AS TEACHERS
23 AFTER THEIR RETIREMENT OR THE DATE THAT CURRENT TEACHERS BEGAN
24 RECEIVING A RETIREMENT ALLOWANCE; AND FOR RELATED PURPOSES.

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

26 SECTION 1. The following shall be codified as Section
27 25-11-126, Mississippi Code of 1972:

28 25-11-126. (1) (a) Any person who has completed
29 twenty-five (25) or more years of creditable service and is
30 receiving a retirement allowance under this article, who was
31 employed as a teacher in the public school system at the time of
32 his retirement and who is employed as a teacher in the public
33 school system after his retirement, may choose to continue
34 receiving the retirement allowance under this article during his
35 employment as a teacher after his retirement in addition to
36 receiving the salary authorized under Section 37-19-7(3), in the
37 manner provided in this section.



38 (b) Any person who is employed as a teacher in the
39 public school system who completes twenty-five (25) or more years
40 of creditable service during his employment as a teacher, may
41 choose to receive a retirement allowance under this article during
42 his employment as a teacher in the public school system in
43 addition to receiving the salary authorized under Section
44 37-19-7(3), in the manner provided in this section.

45 (2) Any person described in subsection (1)(a) of this
46 section shall notify the executive director of the retirement
47 system, before being employed as a teacher in the public school
48 system after his retirement, about his choice on continuing to
49 receive the retirement allowance during his employment as a
50 teacher. If the person chooses not to continue receiving the
51 retirement allowance during his employment as a teacher, the
52 retirement allowance shall cease on the day that he begins
53 employment as a teacher after his retirement. After the person
54 leaves employment as a teacher that he began after his retirement,
55 in order to begin receiving a retirement allowance under this
56 article again, the person shall make application to the executive
57 director of the retirement system, and the retirement allowance
58 shall begin on the first of the month following the date that the
59 application is received by the executive director.

60 (3) Any person described in subsection (1)(b) who chooses to
61 receive a retirement allowance during his employment as a teacher
62 in the public school system shall make application to the
63 executive director of the retirement system, and the retirement
64 allowance shall begin on the first of the month following the date
65 that the application is received by the executive director. Those
66 persons shall not be required to withdraw from service in order to
67 receive the retirement allowance.

68 (4) Any person to whom this section applies who receives or
69 continues to receive a retirement allowance under this article
70 during his employment as a teacher shall not be a contributing



71 member of the retirement system nor receive any creditable service
72 for the period during which he receives a retirement allowance
73 during his employment as a teacher. Any person to whom this
74 section applies who chooses not to receive a retirement allowance
75 during his employment as a teacher shall be a contributing member
76 of the retirement system and shall receive creditable service for
77 the period during which he is employed as a teacher without
78 receiving a retirement allowance. If the person has previously
79 received a retirement allowance under this article and he is
80 employed as a teacher for more than six (6) months without
81 receiving a retirement allowance, he shall have his allowance
82 recomputed when he retires again, which shall include the service
83 after he again became a contributing member of the retirement
84 system.

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

87 25-11-103. The following words and phrases as used in
88 Articles 1 and 3, unless a different meaning is plainly required
89 by the context, shall have the following meanings:

90 (a) "Accumulated contributions" shall mean the sum of
91 all the amounts deducted from the compensation of a member and
92 credited to his individual account in the annuity savings account,
93 together with regular interest thereon as provided in Section
94 25-11-123.

95 (b) "Actuarial cost" shall mean the amount of funds
96 presently required to provide future benefits as determined by the
97 board based on applicable tables and formulas provided by the
98 actuary.

99 (c) "Actuarial equivalent" shall mean a benefit of
100 equal value to the accumulated contributions, annuity or benefit,
101 as the case may be, when computed upon the basis of such mortality
102 tables as shall be adopted by the board of trustees, and regular
103 interest.



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

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

109 (f) "Average compensation" shall mean the average of
110 the four (4) highest years of earned compensation reported for an
111 employee in a fiscal or calendar year period, or combination
112 thereof which do not overlap, or the last forty-eight (48)
113 consecutive months of earned compensation reported for an
114 employee. The four (4) years need not be successive or joined
115 years of service. In no case shall the average compensation so
116 determined be in excess of One Hundred Twenty-five Thousand
117 Dollars (\$125,000.00). In computing the average compensation, any
118 amount paid in a lump sum for personal leave shall be included in
119 the calculation to the extent that such amount does not exceed an
120 amount which is equal to thirty (30) days of earned compensation
121 and to the extent that it does not cause the employees' earned
122 compensation to exceed the maximum reportable amount specified in
123 Section 25-11-103(k); provided, however, that such thirty-day
124 limitation shall not prevent the inclusion in the calculation of
125 leave earned under federal regulations prior to July 1, 1976, and
126 frozen as of that date as referred to in Section 25-3-99. Only
127 the amount of lump sum pay for personal leave due and paid upon
128 the death of a member attributable for up to one hundred fifty
129 (150) days shall be used in the deceased member's average
130 compensation calculation in determining the beneficiary's
131 benefits. In computing the average compensation, no amounts shall
132 be used which are in excess of the amount on which contributions
133 were required and paid. If any member who is or has been granted
134 any increase in annual salary or compensation of more than eight
135 percent (8%) retires within twenty-four (24) months from the date
136 that such increase becomes effective, then the board shall exclude



137 that part of the increase in salary or compensation that exceeds
138 eight percent (8%) in calculating that member's average
139 compensation for retirement purposes. The board may enforce this
140 provision by rule or regulation. However, increases in
141 compensation in excess of eight percent (8%) per year granted
142 within twenty-four (24) months of the date of retirement may be
143 included in such calculation of average compensation if
144 satisfactory proof is presented to the board showing that the
145 increase in compensation was the result of an actual change in the
146 position held or services rendered, or that such compensation
147 increase was authorized by the State Personnel Board or was
148 increased as a result of statutory enactment, and the employer
149 furnishes an affidavit stating that such increase granted within
150 the last twenty-four (24) months was not contingent on a promise
151 or agreement of the employee to retire. Nothing in Section
152 25-3-31 shall affect the calculation of the average compensation
153 of any member for the purposes of this article. The average
154 compensation of any member who retires before July 1, 1992, shall
155 not exceed the annual salary of the Governor.

156 (g) "Beneficiary" shall mean any person entitled to
157 receive a retirement allowance, an annuity or other benefit as
158 provided by Articles 1 and 3. In the event of the death prior to
159 retirement of any member whose spouse and/or children are not
160 entitled to a retirement allowance on the basis that the member
161 has less than four (4) years of service credit and/or has not been
162 married for a minimum of one (1) year or the spouse has waived his
163 or her entitlement to a retirement allowance pursuant to Section
164 25-11-114, the lawful spouse of a member at the time of the death
165 of such member shall be the beneficiary of such member unless the
166 member has designated another beneficiary subsequent to the date
167 of marriage in writing, and filed such writing in the office of
168 the executive director of the board of trustees. No designation
169 or change of beneficiary shall be made in any other manner.



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

173 (i) "Creditable service" shall mean "prior service,"
174 "retroactive service" and all lawfully credited unused leave not
175 exceeding the accrual rates and limitations provided in Section
176 25-3-91 et seq., as of the date of withdrawal from service plus
177 "membership service" for which credit is allowable as provided in
178 Section 25-11-109. Except to limit creditable service reported to
179 the system for the purpose of computing an employee's retirement
180 allowance or annuity or benefits provided in this article, nothing
181 in this paragraph shall limit or otherwise restrict the power of
182 the governing authority of a municipality or other political
183 subdivision of the state to adopt such vacation and sick leave
184 policies as it deems necessary.

185 (j) "Child" means either a natural child of the member,
186 a child that has been made a child of the member by applicable
187 court action before the death of the member, or a child under the
188 permanent care of the member at the time of the latter's death,
189 which permanent care status shall be determined by evidence
190 satisfactory to the board.

191 (k) "Earned compensation" shall mean the full amount
192 earned by an employee for a given pay period including any
193 maintenance furnished up to a maximum of One Hundred Twenty-five
194 Thousand Dollars (\$125,000.00) per year, and proportionately for
195 less than one (1) year of service. The value of such maintenance
196 when not paid in money shall be fixed by the employing state
197 agency, and, in case of doubt, by the board of trustees as defined
198 in Section 25-11-15. In any case, earned compensation shall be
199 limited to the regular periodic compensation paid, exclusive of
200 litigation fees, bond fees, and other similar extraordinary
201 nonrecurring payments. In addition, any member in a covered
202 position, as defined by Public Employees' Retirement System laws



203 and regulations, who is also employed by another covered agency or
204 political subdivision shall have the earnings of that additional
205 employment reported to the Public Employees' Retirement System
206 regardless of whether the additional employment is sufficient in
207 itself to be a covered position. In the case of fee officials,
208 the net earnings from their office after deduction of expenses
209 shall apply, except that in no case shall earned compensation be
210 less than the total direct payments made by the state or
211 governmental subdivisions to the official, and employer and
212 employee contributions shall be paid thereon. In the case of
213 members of the state Legislature, all remuneration or amounts
214 paid, except mileage allowance, shall apply. The amount by which
215 an eligible employee's salary is reduced pursuant to a salary
216 reduction agreement authorized under Section 25-17-5 shall be
217 included as earned compensation under this paragraph, provided
218 this inclusion does not conflict with federal law, including
219 federal regulations and federal administrative interpretations
220 thereunder, pertaining to the Federal Insurance Contributions Act
221 or to Internal Revenue Code Section 125 cafeteria plans.
222 Compensation in addition to an employee's base salary that is paid
223 to the employee pursuant to the vacation and sick leave policies
224 of a municipality or other political subdivision of the state that
225 employs him which exceeds the maximums authorized by Section
226 25-3-91 et seq., shall be excluded from the calculation of earned
227 compensation under this article. The maximum salary applicable
228 for retirement purposes before July 1, 1992, shall be the salary
229 of the Governor. Nothing in Section 25-3-31 shall affect the
230 determination of the earned compensation of any member for the
231 purposes of this article.

232 (1) "Employee" means any person legally occupying a
233 position in the state service, and shall include the employees of
234 the retirement system created hereunder.



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

238 (n) "Executive director" shall mean the secretary to
239 the board of trustees, as provided in Section 25-11-15(9), and the
240 administrator of the Public Employees' Retirement System and all
241 systems under the management of the board of trustees. Wherever
242 the term "Executive Secretary of the Public Employees' Retirement
243 System" or "executive secretary" appears in this article or in any
244 other provision of law, it shall be construed to mean the
245 Executive Director of the Public Employees' Retirement System.

246 (o) "Fiscal year" shall mean the period beginning on
247 July 1 of any year and ending on June 30 of the next succeeding
248 year.

249 (p) "Medical board" shall mean the board of physicians
250 or any governmental or nongovernmental disability determination
251 service designated by the board of trustees that is qualified to
252 make disability determinations as provided for in Section
253 25-11-119.

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

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

258 (s) "Position" means any office or any employment in
259 the state service, or two (2) or more of them, the duties of which
260 call for services to be rendered by one (1) person, including
261 positions jointly employed by federal and state agencies
262 administering federal and state funds. The employer shall
263 determine upon initial employment and during the course of
264 employment of an employee who does not meet the criteria for
265 coverage in the Public Employees' Retirement System based on the
266 position held, whether the employee is or becomes eligible for
267 coverage in the Public Employees' Retirement System based upon any



268 other employment in a covered agency or political subdivision. If
269 or when the employee meets the eligibility criteria for coverage
270 in such other position, then the employer must withhold
271 contributions and report wages from the noncovered position in
272 accordance with the provisions for reporting of earned
273 compensation. Failure to deduct and report those contributions
274 shall not relieve the employee or employer of liability thereof.
275 The board shall adopt such rules and regulations as necessary to
276 implement and enforce this provision.

277 (t) "Prior service" shall mean service rendered before
278 February 1, 1953, for which credit is allowable under Sections
279 25-11-105 and 25-11-109, and which shall allow prior service for
280 any person who is now or becomes a member of the Public Employees'
281 Retirement System and who does contribute to the system for a
282 minimum period of four (4) years.

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

286 (v) "Retirement allowance" shall mean an annuity for
287 life as provided in this article, payable each year in twelve (12)
288 equal monthly installments beginning as of the date fixed by the
289 board. The retirement allowance shall be calculated in accordance
290 with Section 25-11-111. Provided, any spouse who received a
291 spouse retirement benefit in accordance with Section 25-11-111(d)
292 prior to March 31, 1971, and said benefits were terminated because
293 of eligibility for a social security benefit, may again receive
294 his spouse retirement benefit from and after making application
295 with the board of trustees to reinstate such spouse retirement
296 benefit.

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



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

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

305 (z) "State service" shall mean all offices and
306 positions of trust or employment in the employ of the state, or
307 any political subdivision or instrumentality thereof, which elect
308 to participate as provided by Section 25-11-105(f), including the
309 position of elected or fee officials of the counties and their
310 deputies and employees performing public services or any
311 department, independent agency, board or commission thereof, and
312 shall also include all offices and positions of trust or
313 employment in the employ of joint state and federal agencies
314 administering state and federal funds and service rendered by
315 employees of the public schools. Effective July 1, 1973, all
316 nonprofessional public school employees, such as bus drivers,
317 janitors, maids, maintenance workers and cafeteria employees,
318 shall have the option to become members in accordance with Section
319 25-11-105(b), and shall be eligible to receive credit for services
320 prior to July 1, 1973, provided the contributions and interest are
321 paid by the employee in accordance with said section; provided,
322 further, that the county or municipal separate school district may
323 pay the employer contribution and pro rata share of interest of
324 the retroactive service from available funds. From and after July
325 1, 1998, retroactive service credit shall be purchased at the
326 actuarial cost in accordance with Section 25-11-105(b).

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



333 (bb) The masculine pronoun, wherever used, shall
334 include the feminine pronoun.

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

337 25-11-105. I. **THOSE WHO ARE ELIGIBLE FOR MEMBERSHIP**

338 The membership of this retirement system shall be composed as
339 follows:

340 (a) All persons who shall become employees in the state
341 service after January 31, 1953, and whose wages are subject to
342 payroll taxes and are lawfully reported on IRS Form W-2, except
343 (i) those persons who are specifically excluded, (ii) those
344 persons as to whom election is provided in Articles 1 and 3, or
345 (iii) those persons who choose to receive or continue receiving a
346 retirement allowance during their employment as teachers as
347 authorized by Section 25-11-126, shall become members of the
348 retirement system as a condition of their employment.

349 (b) All persons who shall become employees in the state
350 service after January 31, 1953, except those specifically excluded
351 or as to whom election is provided in Articles 1 and 3, unless
352 they shall file with the board prior to the lapse of sixty (60)
353 days of employment or sixty (60) days after the effective date of
354 the cited articles, whichever is later, on a form prescribed by
355 the board, a notice of election not to be covered by the
356 membership of the retirement system and a duly executed waiver of
357 all present and prospective benefits which would otherwise inure
358 to them on account of their participation in the system, shall
359 become members of the retirement system; provided, however, that
360 no credit for prior service will be granted to members until they
361 have contributed to Article 3 of the retirement system for a
362 minimum period of at least four (4) years. Such members shall
363 receive credit for services performed prior to January 1, 1953, in
364 employment now covered by Article 3, but no credit shall be
365 granted for retroactive services between January 1, 1953, and the



366 date of their entry into the retirement system unless the employee
367 pays into the retirement system both the employer's and the
368 employee's contributions on wages paid him during the period from
369 January 31, 1953, to the date of his becoming a contributing
370 member, together with interest at the rate determined by the board
371 of trustees. Members reentering after withdrawal from service
372 shall qualify for prior service under the provisions of Section
373 25-11-117. From and after July 1, 1998, upon eligibility as noted
374 above, the member may receive credit for such retroactive service
375 provided:

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

379 (2) The member shall pay to the retirement system
380 on the date he or she is eligible for such credit or at any time
381 thereafter prior to the date of retirement the actuarial cost for
382 each year of such creditable service. The provisions of this
383 subparagraph (2) shall be subject to the limitations of Section
384 415 of the Internal Revenue Code and regulations promulgated
385 thereunder.

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

390 (c) All persons who shall become employees in the state
391 service after January 31, 1953, and who are eligible for
392 membership in any other retirement system shall become members of
393 this retirement system as a condition of their employment unless
394 they elect at the time of their employment to become a member of
395 such other system.

396 (d) All persons who are employees in the state service
397 on January 31, 1953, and who are members of any nonfunded
398 retirement system operated by the State of Mississippi, or any of



399 its departments or agencies, shall become members of this system
400 with prior service credit unless, before February 1, 1953, they
401 shall file a written notice with the board of trustees that they
402 do not elect to become members.

403 (e) All persons who are employees in the state service
404 on January 31, 1953, and who under existing laws are members of
405 any fund operated for the retirement of employees by the State of
406 Mississippi, or any of its departments or agencies, shall not be
407 entitled to membership in this retirement system unless, before
408 February 1, 1953, any such person shall indicate by a notice filed
409 with the board, on a form prescribed by the board, his individual
410 election and choice to participate in this system, but no such
411 person shall receive prior service credit unless he becomes a
412 member on or before February 1, 1953.

413 (f) Each political subdivision of the state and each
414 instrumentality of the state or a political subdivision, or both,
415 is hereby authorized to submit, for approval by the board of
416 trustees, a plan for extending the benefits of this article to
417 employees of any such political subdivision or instrumentality.
418 Each such plan or any amendment to the plan for extending benefits
419 thereof shall be approved by the board of trustees if it finds
420 that such plan, or such plan as amended, is in conformity with
421 such requirements as are provided in Articles 1 and 3; however,
422 upon approval of such plan or any such plan heretofore approved by
423 the board of trustees, the approved plan shall not be subject to
424 cancellation or termination by the political subdivision or
425 instrumentality, except that any community hospital serving a
426 municipality that joined the Public Employees' Retirement System
427 as of November 1, 1956, to offer social security coverage for its
428 employees and subsequently extended retirement annuity coverage to
429 its employees as of December 1, 1965, may, upon documentation of
430 extreme financial hardship, have future retirement annuity



431 coverage cancelled or terminated at the discretion of the board of
432 trustees. No such plan shall be approved unless:

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

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

445 (3) It provides for such methods of administration
446 of the plan by the political subdivision or instrumentality as are
447 found by the board of trustees to be necessary for the proper and
448 efficient administration thereof;

449 (4) It provides that the political subdivision or
450 instrumentality will make such reports, in such form and
451 containing such information, as the board of trustees may from
452 time to time require;

453 (5) It authorizes the board of trustees to
454 terminate the plan in its entirety in the discretion of the board
455 if it finds that there has been a failure to comply substantially
456 with any provision contained in such plan, such termination to
457 take effect at the expiration of such notice and on such
458 conditions as may be provided by regulations of the board and as
459 may be consistent with applicable federal law.

460 A. The board of trustees shall not finally
461 refuse to approve a plan submitted under paragraph (f), and shall
462 not terminate an approved plan without reasonable notice and
463 opportunity for hearing to each political subdivision or



464 instrumentality affected thereby. The board's decision in any
465 such case shall be final, conclusive and binding unless an appeal
466 be taken by the political subdivision or instrumentality aggrieved
467 thereby to the Circuit Court of Hinds County, Mississippi, in
468 accordance with the provisions of law with respect to civil causes
469 by certiorari.

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

477 C. Every political subdivision or
478 instrumentality required to make payments under paragraph (f)(5)B
479 hereof is authorized, in consideration of the employees' retention
480 in or entry upon employment after enactment of Articles 1 and 3,
481 to impose upon its employees, as to services which are covered by
482 an approved plan, a contribution with respect to wages (as defined
483 in Section 25-11-5) not exceeding the amount provided in Section
484 25-11-123(d) if such services constituted employment within the
485 meaning of Articles 1 and 3, and to deduct the amount of such
486 contribution from the wages as and when paid. Contributions so
487 collected shall be paid into the contribution fund as partial
488 discharge of the liability of such political subdivisions or
489 instrumentalities under paragraph (f)(5)B hereof. Failure to
490 deduct such contribution shall not relieve the employee or
491 employer of liability thereof.

492 D. Any state agency, school, political
493 subdivision, instrumentality or any employer that is required to
494 submit contribution payments or wage reports under any section of
495 this chapter shall be assessed interest on delinquent payments or
496 wage reports as determined by the board of trustees in accordance



497 with rules and regulations adopted by the board and such assessed
498 interest may be recovered by action in a court of competent
499 jurisdiction against such reporting agency liable therefor or may,
500 upon due certification of delinquency and at the request of the
501 board of trustees, be deducted from any other monies payable to
502 such reporting agency by any department or agency of the state.

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

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

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

522 (i) In the event any member of this system should
523 change his employment to any agency of the state having an
524 actuarially funded retirement system, the board of trustees may
525 authorize the transfer of the member's creditable service and of
526 the present value of the member's employer's accumulation account
527 and of the present value of the member's accumulated membership
528 contributions to such other system, provided the employee agrees
529 to the transfer of his accumulated membership contributions and



530 provided such other system is authorized to receive and agrees to
531 make such transfer.

532 In the event any member of any other actuarially funded
533 system maintained by an agency of the state changes his employment
534 to an agency covered by this system, the board of trustees may
535 authorize the receipt of the transfer of the member's creditable
536 service and of the present value of the member's employer's
537 accumulation account and of the present value of the member's
538 accumulated membership contributions from such other system,
539 provided the employee agrees to the transfer of his accumulated
540 membership contributions to this system and provided the other
541 system is authorized and agrees to make such transfer.

542 (j) Wherever herein state employment is referred to, it
543 shall include joint employment by state and federal agencies of
544 all kinds.

545 (k) Employees of a political subdivision or
546 instrumentality who were employed by such political subdivision or
547 instrumentality prior to an agreement between such entity and the
548 Public Employees' Retirement System to extend the benefits of this
549 article to its employees, and which agreement provides for the
550 establishment of retroactive service credit, and who have been
551 members of the retirement system and have remained contributors to
552 the retirement system for four (4) years, may receive credit for
553 such retroactive service with such political subdivision or
554 instrumentality, provided the employee and/or employer, as
555 provided under the terms of the modification of the joinder
556 agreement in allowing such coverage, pay into the retirement
557 system the employer's and employee's contributions on wages paid
558 the member during such previous employment, together with interest
559 or actuarial cost as determined by the board covering the period
560 from the date the service was rendered until the payment for the
561 credit for such service was made. Such wages shall be verified by
562 the Social Security Administration or employer payroll records.



563 Effective July 1, 1998, upon eligibility as noted above, a member
564 may receive credit for such retroactive service with such
565 political subdivision or instrumentality provided:

566 (1) The member shall furnish proof satisfactory to
567 the board of trustees of certification of such services from the
568 political subdivision or instrumentality where the services were
569 rendered or verification by the Social Security Administration;
570 and

571 (2) The member shall pay to the retirement system
572 on the date he or she is eligible for such credit or at any time
573 thereafter prior to the date of retirement the actuarial cost for
574 each year of such creditable service. The provisions of this
575 subparagraph (2) shall be subject to the limitations of Section
576 415 of the Internal Revenue Code and regulations promulgated
577 thereunder.

578 Nothing contained in this paragraph (k) shall be construed to
579 limit the authority of the board to allow the correction of
580 reporting errors or omissions based on the payment of employee and
581 employer contributions plus applicable interest. Payment for such
582 time shall be made in increments of not less than one-quarter
583 (1/4) year of creditable service beginning with the most recent
584 service. Upon the payment of all or part of such required
585 contributions, plus interest or the actuarial cost as provided
586 above, the member shall receive credit for the period of
587 creditable service for which full payment has been made to the
588 retirement system.

589 (1) Through June 30, 1998, any state service eligible
590 for retroactive service credit, no part of which has ever been
591 reported, and requiring the payment of employee and employer
592 contributions plus interest, or, from and after July 1, 1998, any
593 state service eligible for retroactive service credit, no part of
594 which has ever been reported to the retirement system, and
595 requiring the payment of the actuarial cost for such creditable



596 service, may, at the member's option, be purchased in quarterly
597 increments as provided above at such time as its purchase is
598 otherwise allowed.

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

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

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

606 (a) Patient or inmate help in state charitable, penal
607 or correctional institutions;

608 (b) Students of any state educational institution
609 employed by any agency of the state for temporary, part-time or
610 intermittent work;

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

614 **III. TERMINATION OF MEMBERSHIP**

615 Membership in this system shall cease by a member withdrawing
616 his accumulated contributions, or by a member withdrawing from
617 active service with a retirement allowance, or by a member's
618 death.

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

621 25-11-127. No person who is being paid a retirement
622 allowance, or a pension after retirement under this article, shall
623 be employed or paid for any service by the State of Mississippi,
624 except as provided in this section or in Section 25-11-126. This
625 section shall not apply to any pensioner who has been elected to
626 public office after retirement, nor to any person employed because
627 of special knowledge or experience. This section shall not be
628 construed to mean that any person employed or elected under the



629 above exceptions shall become a member under Article 3 of the
630 retirement system, nor shall any retirant of this retirement
631 system who is reemployed or is reelected to office, after
632 retirement continue to draw retirement benefits while so
633 reemployed or reelected except those persons who choose to
634 continue receiving a retirement allowance during their employment
635 as teachers as authorized by Section 25-11-126. Any person who
636 has been retired under the provisions of Articles 1 and 3 and who
637 is later reemployed in service covered by this article shall cease
638 to receive benefits hereunder unless he chooses to continue
639 receiving a retirement allowance during his employment as a
640 teacher as authorized by Section 25-11-126, and the person shall
641 again become a contributing member of the retirement system; and
642 when the person again retires, if he has been a contributing
643 member of the retirement system during his reemployment and his
644 reemployment exceeds six (6) months, he shall have his benefit
645 recomputed, including service after again becoming a member.
646 Provided further, that the total retirement allowance paid to the
647 retired member in his previous retirement shall be deducted from
648 his retirement reserve and taken into consideration in
649 recalculating the retirement allowance under a new option
650 selected. Nothing contained in this section shall be construed as
651 prohibiting any county or city not a member of the Public
652 Employees' Retirement System from employing persons up to the age
653 of seventy-three (73); and provided further, that, through June
654 30, 1988, nothing contained in this section shall be construed as
655 prohibiting any governmental unit which is a member from employing
656 persons up to the age of seventy-three (73) who are not eligible
657 for membership at the time of employment under Article 3.

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



661 The provisions of this section shall not be construed to
662 prohibit any retirant regardless of age from being employed and
663 from drawing retirement allowance either (a) for a period of time
664 not to exceed one hundred twenty (120) days in any fiscal year,
665 but less than one-half (1/2) of the normal working days for the
666 position in any fiscal year, or (b) for a period of time in any
667 fiscal year sufficient in length to permit a retirant to earn not
668 in excess of twenty-five percent (25%) of retirant's average
669 compensation or the current rate of the salary in effect for the
670 regular position filled. Notice shall be given in writing to the
671 executive director of the system, setting forth the facts upon
672 which the * * * employment is being made, and such notice shall be
673 given within five (5) days from the date of employment and also
674 from the date of termination of said employment. It is further
675 provided that any member who has attained seventy (70) years of
676 age and who has forty (40) or more years of creditable service may
677 continue in office or employment or be reemployed or elected
678 provided such person files annually, in writing, in the office of
679 the employer and the office of the executive director of the
680 system prior to such services, a waiver of all salary or
681 compensation and elects to receive in lieu of such salary or
682 compensation a retirement allowance as provided in this section,
683 in which event no salary or compensation shall thereafter be due
684 or payable for such services and provided, further, that any such
685 officer or employee may receive in addition to such retirement
686 allowance any per diem, office expense allowance, mileage or
687 travel expense authorized by any statute of the State of
688 Mississippi. Any other member may continue in municipal or county
689 office or employment or be reemployed or elected in a municipality
690 or county provided such person files annually, in writing, in the
691 office of the employer and the office of the executive director of
692 the system prior to such services, a waiver of all salary or
693 compensation and elects to receive in lieu of such salary or



694 compensation a retirement allowance as provided in this section,
 695 in which event no salary or compensation shall thereafter be due
 696 or payable for such services and provided, further, that any such
 697 officer or employee may receive in addition to such retirement
 698 allowance any per diem, office expense allowance, mileage or
 699 travel expense authorized by any statute of the State of
 700 Mississippi.

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

703 37-19-7. (1) This section shall be known and may be cited
 704 as the Mississippi "Teacher Opportunity Program (TOP)." The
 705 allowance in the minimum education program and the Mississippi
 706 Adequate Education Program for teachers' salaries in each county
 707 and separate school district shall be determined and paid in
 708 accordance with the scale for teachers' salaries as provided in
 709 this subsection. For teachers holding the following types of
 710 licenses or the equivalent as determined by the State Board of
 711 Education, and the following number of years of teaching
 712 experience, the scale shall be as follows:

713 **1999-2000 School Year**

714 **and School Years Thereafter**

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

716	AAAA.....	\$ 25,790.00
717	AAA.....	24,940.00
718	AA.....	24,090.00
719	A.....	23,040.00

720 **25 or More Years of Teaching Experience**

721	AAAA.....	\$ 26,790.00
722	AAA.....	25,940.00
723	AA.....	25,090.00
724	A.....	24,040.00

725 Provided, however, that in the event the Sine Die General
 726 Fund Revenue Estimate Increase for fiscal year 2002 is at least



727 five percent (5%), as certified by the Legislative Budget Office
728 to the State Board of Education, the scale shall be as follows:

729 **2001-2002 School Year and School Years Thereafter**

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

731	AAAA.....	\$ 26,290.00
732	AAA.....	25,440.00
733	AA.....	24,590.00
734	A.....	23,540.00

735 **25 or More Years of Teaching Experience**

736	AAAA.....	\$ 27,790.00
737	AAA.....	26,940.00
738	AA.....	26,090.00
739	A.....	25,040.00

740 Provided further, that for each one percent (1%) that the
741 Sine Die General Fund Revenue Estimate Growth exceeds the five
742 percent (5%) minimum for fiscal year 2002, as certified by the
743 Legislative Budget Office to the State Board of Education and
744 subject to specific appropriation therefor by the Legislature, the
745 State Board of Education shall revise the salary scale to provide
746 an additional one percent (1%) across the board increase in the
747 base salaries for each type of certificate.

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

752 **2002-2003 School Year and School Years Thereafter**

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

754	AAAA.....	\$ 27,850.00
755	AAA.....	27,000.00
756	AA.....	26,150.00
757	A.....	24,700.00

758 **25 or More Years of Teaching Experience**

759	AAAA.....	\$ 29,850.00
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760	AAA.....	29,000.00
761	AA.....	28,150.00
762	A.....	26,700.00

763 The State Board of Education shall revise the salary scale
764 prescribed above for the 2002-2003 school year to conform to any
765 adjustments made to the salary scale in the prior fiscal year due
766 to revenue growth over and above five percent (5%). Provided
767 further, that for each one percent (1%) that the Sine Die General
768 Fund Revenue Estimate Growth exceeds the five percent (5%) minimum
769 for fiscal year 2003, as certified by the Legislative Budget
770 Office to the State Board of Education and subject to specific
771 appropriation therefor by the Legislature, the State Board of
772 Education shall revise the salary scale to provide an additional
773 one percent (1%) across the board increase in the base salaries
774 for each type of certificate.

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

779 **2003-2004 School Year and School Years Thereafter**

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

781	AAAA.....	\$ 29,550.00
782	AAA.....	28,700.00
783	AA.....	27,850.00
784	A.....	26,000.00

785 **25 or More Years of Teaching Experience**

786	AAAA.....	\$ 31,550.00
787	AAA.....	30,700.00
788	AA.....	29,850.00
789	A.....	28,000.00

790 The State Board of Education shall revise the salary scale
791 prescribed above for the 2003-2004 school year to conform to any
792 adjustments made to the salary scale in prior fiscal years due to



793 revenue growth over and above five percent (5%). Provided
 794 further, that for each one percent (1%) that the Sine Die General
 795 Fund Revenue Estimate Growth exceeds the five percent (5%) minimum
 796 for fiscal year 2004, as certified by the Legislative Budget
 797 Office to the State Board of Education and subject to specific
 798 appropriation therefor by the Legislature, the State Board of
 799 Education shall revise the salary scale to provide an additional
 800 one percent (1%) across the board increase in the base salaries
 801 for each type of certificate.

802 In the event the Sine Die General Fund Revenue Estimate
 803 Increase for fiscal year 2005 is at least five percent (5%), as
 804 certified by the Legislative Budget Office to the State Board of
 805 Education, the scale shall be as follows:

806 **2004-2005 School Year and School Years Thereafter**

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

808	AAAA.....	\$ 31,775.00
809	AAA.....	30,850.00
810	AA.....	29,925.00
811	A.....	28,000.00

812 **25 or More Years of Teaching Experience**

813	AAAA.....	\$ 33,775.00
814	AAA.....	32,850.00
815	AA.....	31,925.00
816	A.....	30,000.00

817 The State Board of Education shall revise the salary scale
 818 prescribed above for the 2004-2005 school year to conform to any
 819 adjustments made to the salary scale in prior fiscal years due to
 820 revenue growth over and above five percent (5%). Provided
 821 further, that for each one percent (1%) that the Sine Die General
 822 Fund Revenue Estimate Growth exceeds the five percent (5%) minimum
 823 for fiscal year 2005, as certified by the Legislative Budget
 824 Office to the State Board of Education and subject to specific
 825 appropriation therefor by the Legislature, the State Board of



826 Education shall revise the salary scale to provide an additional
827 one percent (1%) across the board increase in the base salaries
828 for each type of certificate.

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

833 **2005-2006 School Year and School Years Thereafter**

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

835	AAAA.....	\$ 34,000.00
836	AAA.....	33,000.00
837	AA.....	32,000.00
838	A.....	30,000.00

839 **25 or More Years of Teaching Experience**

840	AAAA.....	\$ 36,000.00
841	AAA.....	35,000.00
842	AA.....	34,000.00
843	A.....	32,000.00

844 The State Board of Education shall revise the salary scale
845 prescribed above for the 2005-2006 school year to conform to any
846 adjustments made to the salary scale in prior fiscal years due to
847 revenue growth over and above five percent (5%). Provided
848 further, that for each one percent (1%) that the Sine Die General
849 Fund Revenue Estimate Growth exceeds the five percent (5%) minimum
850 for fiscal year 2006, as certified by the Legislative Budget
851 Office to the State Board of Education and subject to specific
852 appropriation therefor by the Legislature, the State Board of
853 Education shall revise the salary scale to provide an additional
854 one percent (1%) across the board increase in the base salaries
855 for each type of certificate.

856 It is the intent of the Legislature that any state funds made
857 available for salaries of licensed personnel in excess of the
858 funds paid for such salaries for the 1986-1987 school year shall



859 be paid to licensed personnel pursuant to a personnel appraisal
860 and compensation system implemented by the State Board of
861 Education. The State Board of Education shall have the authority
862 to adopt and amend rules and regulations as are necessary to
863 establish, administer and maintain the system.

864 All teachers employed on a full-time basis shall be paid a
865 minimum salary in accordance with the above scale. However, no
866 school district shall receive any funds under this section for any
867 school year during which the local supplement paid to any
868 individual teacher shall have been reduced to a sum less than that
869 paid to that individual teacher for performing the same duties
870 from local supplement during the immediately preceding school
871 year. The amount actually spent for the purposes of group health
872 and/or life insurance shall be considered as a part of the
873 aggregate amount of local supplement but shall not be considered a
874 part of the amount of individual local supplement.

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

880 For teachers holding a Class AAA license, the minimum base
881 pay specified in this subsection shall be increased by the sum of
882 Five Hundred Ninety-five Dollars (\$595.00) for each year of
883 teaching experience possessed by the person holding such license
884 until such person shall have twenty-five (25) years of teaching
885 experience.

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



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

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

901 For teachers holding a Class AAAA license, the minimum base
902 pay specified in this subsection shall be increased by the sum of
903 Six Hundred Eighty-five Dollars (\$685.00) for each year of
904 teaching experience possessed by the person holding such license
905 until such person shall have twenty-five (25) years of teaching
906 experience.

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

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

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

922 In the event the Sine Die General Fund Revenue Estimate
923 Increase for fiscal year 2004 is at least five percent (5%), as



924 certified by the Legislative Budget Office to the State Board of
925 Education, the annual increments shall be as follows:

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

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

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

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

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

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

955 For teachers holding a Class AAA license, the minimum base
956 pay specified in this subsection shall be increased by the sum of



957 Six Hundred Seventy-five Dollars (\$675.00) for each year of
958 teaching experience possessed by the person holding such license
959 until such person shall have twenty-five (25) years of teaching
960 experience.

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

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

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

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

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

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



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

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

1000 (2) (a) The following employees shall receive an annual
1001 salary supplement in the amount of Six Thousand Dollars
1002 (\$6,000.00), plus fringe benefits, in addition to any other
1003 compensation to which the employee may be entitled:

1004 (i) Any licensed teacher who has met the
1005 requirements and acquired a Master Teacher certificate from the
1006 National Board for Professional Teaching Standards and who is
1007 employed by a local school board or the State Board of Education
1008 as a teacher and not as an administrator. In the 1999-2000 and
1009 2000-2001 school year, such teacher shall submit documentation to
1010 the State Department of Education that the certificate was
1011 received prior to April 15 in order to be eligible for the full
1012 salary supplement in the current school year. In the 2001-2002
1013 school year and in school years thereafter, such teacher shall
1014 submit documentation to the State Department of Education that the
1015 certificate was received prior to October 15 in order to be
1016 eligible for the full salary supplement in the current school
1017 year, or the teacher shall submit such documentation to the State
1018 Department of Education prior to February 15 in order to be
1019 eligible for a prorated salary supplement beginning with the
1020 second term of the school year.

1021 (ii) From and after July 1, 1999, any licensed
1022 school counselor who has met the requirements and acquired a



1023 National Certified School Counselor (NCSC) endorsement from the
1024 National Board of Certified Counselors and who is employed by a
1025 local school board or the State Board of Education as a counselor
1026 and not as an administrator. Such licensed school counselor shall
1027 submit documentation to the State Department of Education that the
1028 endorsement was received prior to October 15 in order to be
1029 eligible for the full salary supplement in the current school
1030 year, or the licensed school counselor shall submit such
1031 documentation to the State Department of Education prior to
1032 February 15 in order to be eligible for a prorated salary
1033 supplement beginning with the second term of the school year.
1034 However, the salary supplement authorized under this item shall be
1035 discontinued two (2) years after the date on which the National
1036 Board for Professional Teaching Standards offers a certification
1037 process for a Master Teacher certificate for school counselors,
1038 and any school counselor receiving the salary supplement will be
1039 required to complete the Master Teacher certificate process under
1040 item (i) of this paragraph in order to continue receiving such
1041 salary supplement.

1042 (iii) From and after July 1, 1999, any licensed
1043 speech-language pathologist and audiologist who has met the
1044 requirements and acquired a Certificate of Clinical Competence
1045 from the American Speech-Language-Hearing Association and who is
1046 employed by a local school board. Such licensed speech-language
1047 pathologist and audiologist shall submit documentation to the
1048 State Department of Education that the certificate or endorsement
1049 was received prior to October 15 in order to be eligible for the
1050 full salary supplement in the current school year, or the licensed
1051 speech-language pathologist and audiologist shall submit such
1052 documentation to the State Department of Education prior to
1053 February 15 in order to be eligible for a prorated salary
1054 supplement beginning with the second term of the school year.
1055 However, the salary supplement authorized under this item shall be



1056 discontinued two (2) years after the date on which the National
1057 Board for Professional Teaching Standards offers a certification
1058 process for a Master Teacher certificate for school speech
1059 pathologists and audiologists, and any school speech pathologist
1060 and audiologist receiving the salary supplement will be required
1061 to complete the Master Teacher certificate process under item (i)
1062 of this paragraph in order to continue receiving such salary
1063 supplement.

1064 (b) An employee shall be reimbursed one (1) time for
1065 the actual cost of completing the process of acquiring the
1066 certificate or endorsement, excluding any costs incurred for
1067 postgraduate courses, not to exceed Five Hundred Dollars (\$500.00)
1068 for a school counselor or speech-language pathologist and
1069 audiologist, regardless of whether or not the process resulted in
1070 the award of the certificate or endorsement. A local school
1071 district or any private individual or entity may pay the cost of
1072 completing the process of acquiring the certificate or endorsement
1073 for any employee of the school district described under paragraph
1074 (a), and the State Department of Education shall reimburse the
1075 school district for such cost, regardless of whether or not the
1076 process resulted in the award of the certificate or endorsement.
1077 If a private individual or entity has paid the cost of completing
1078 the process of acquiring the certificate or endorsement for an
1079 employee, the local school district may agree to directly
1080 reimburse the individual or entity for such cost on behalf of the
1081 employee.

1082 (c) All salary supplements, fringe benefits and process
1083 reimbursement authorized under this subsection shall be paid
1084 directly by the State Department of Education to the local school
1085 district and shall be in addition to its minimum education program
1086 allotments and not a part thereof in accordance with regulations
1087 promulgated by the State Board of Education, and subject to
1088 appropriation by the Legislature. Local school districts shall



1089 not reduce the local supplement paid to any employee receiving
1090 such salary supplement, and the employee shall receive any local
1091 supplement to which employees with similar training and experience
1092 otherwise are entitled.

1093 (d) The State Department of Education may not pay any
1094 process reimbursement to a school district for an employee who
1095 does not complete the certification or endorsement process
1096 required to be eligible for the certificate or endorsement. If an
1097 employee for whom such cost has been paid in full or in part by a
1098 local school district or private individual or entity fails to
1099 complete the certification or endorsement process, the employee
1100 shall be liable to the school district or individual or entity for
1101 all amounts paid by the school district or individual or entity on
1102 behalf of that employee toward his or her certificate or
1103 endorsement.

1104 (3) (a) Notwithstanding any provision in this section to
1105 the contrary, any person who is receiving a retirement allowance
1106 from the Public Employees' Retirement System who is employed as a
1107 teacher after his retirement, and chooses to continue receiving
1108 the retirement allowance during his employment as a teacher after
1109 his retirement, as authorized by subsection (1) (a) of Section
1110 25-11-126, shall be paid a salary equal to the amount of the
1111 salary that the person received during the school year immediately
1112 preceding his retirement. No increase in the salary of any such
1113 person shall be allowed for any teaching experience obtained after
1114 the date of his employment as a teacher after his retirement.

1115 (b) Notwithstanding any provision in this section to
1116 the contrary, any person who is employed as a teacher and becomes
1117 eligible to receive a retirement allowance from the Public
1118 Employees' Retirement System during his employment as a teacher
1119 who chooses to receive the retirement allowance during his
1120 employment as a teacher, as authorized by subsection (1) (b) of
1121 Section 25-11-126, shall be paid a salary equal to the amount of



1122 the salary that the person received during the school year
1123 immediately preceding the date that the person began receiving the
1124 retirement allowance. No increase in the salary of any such
1125 person shall be allowed for any teaching experience obtained after
1126 the date that he began receiving the retirement allowance.

1127 SECTION 6. This act shall take effect and be in force from
1128 and after July 1, 2001.

