

By: Senator(s) Jackson

To: Finance

SENATE BILL NO. 2487

1 AN ACT TO AMEND SECTION 25-11-109, MISSISSIPPI CODE OF 1972,
2 TO AUTHORIZE MEMBERS OF THE PUBLIC EMPLOYEES' RETIREMENT SYSTEM TO
3 RECEIVE CREDIT FOR SERVICE RENDERED WORKING AS A SCHOOL BUS DRIVER
4 FOR A HIGH SCHOOL WHILE A STUDENT UNDER CERTAIN CIRCUMSTANCES; AND
5 FOR RELATED PURPOSES.

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

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

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

22 (2) In the computation of membership service or prior
23 service under the provisions of this article, the total months of
24 accumulative service during any fiscal year shall be calculated in
25 accordance with the schedule as follows: ten (10) or more months
26 of creditable service during any fiscal year shall constitute a
27 year of creditable service; seven (7) months to nine (9) months
28 inclusive, three-quarters (3/4) of a year of creditable service;

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

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

55 In the computation of unused leave for creditable service
56 authorized in Section 25-11-103, the following shall govern:
57 twenty-one (21) days of unused leave shall constitute one (1)
58 month of creditable service and in no case shall credit be allowed
59 for any period of unused leave of less than fifteen (15) days.
60 The number of months of unused leave shall determine the number of
61 quarters or years of creditable service in accordance with the

62 above schedule for membership and prior service. In order for the
63 member to receive creditable service for the number of days of
64 unused leave, the system must receive certification from the
65 governing authority.

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

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

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

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

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

92 When membership ceases, such prior service certificates shall
93 become void. Should the employee again become a member, he shall
94 enter the system as an employee not entitled to prior service

95 credit except as provided in Sections 25-11-105(I), 25-11-113 and
96 25-11-117.

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

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

127 (7) Any member of the Public Employees' Retirement System
128 who has at least four (4) years of membership service credit shall
129 be entitled to receive a maximum of five (5) years creditable
130 service for service rendered in another state as a public employee
131 of such other state, or a political subdivision, public education
132 system or other governmental instrumentality thereof, or service
133 rendered as a teacher in American overseas dependent schools
134 conducted by the Armed Forces of the United States for children of
135 citizens of the United States residing in areas outside the
136 continental United States, provided that:

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

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

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

155 (8) Any member of the Public Employees' Retirement System
156 who has at least four (4) years of membership service credit and
157 who receives, or has received, professional leave without
158 compensation for professional purposes directly related to the

159 employment in state service shall receive creditable service for
160 the period of professional leave without compensation provided:

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

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

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

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

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

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

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

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

190 (a) Any service rendered as an employee of any
191 political subdivision of this state, or any instrumentality

192 thereof, which does not participate in the Public Employees'
193 Retirement System; or

194 (b) Any service rendered as an employee of any
195 political subdivision of this state, or any instrumentality
196 thereof, which participates in the Public Employees' Retirement
197 System but did not elect retroactive coverage; or

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

209 (10) From and after July 1, 2001, through October 1, 2001,
210 any member of the Public Employees' Retirement System shall be
211 entitled to receive creditable service for service rendered
212 working prior to 1954 as a school bus driver for a high school
213 while a student, provided that:

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

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

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

222 SECTION 2. This act shall take effect and be in force from
223 and after July 1, 2001.