

By: Representative Sanford

To: Education;
Appropriations

HOUSE BILL NO. 1159

1 AN ACT TO CREATE NEW SECTION 25-11-126, MISSISSIPPI CODE OF
2 1972, TO PROVIDE THAT PERSONS RECEIVING A RETIREMENT ALLOWANCE
3 FROM THE PUBLIC EMPLOYEES' RETIREMENT SYSTEM WHO WERE EMPLOYED AS
4 PUBLIC SCHOOLTEACHERS AT THE TIME OF THEIR RETIREMENT AND WHO
5 RETIRED WITHIN THE PREVIOUS FIVE YEARS, MAY BE EMPLOYED AS
6 FULL-TIME TEACHERS IN PUBLIC SCHOOL DISTRICTS THAT ARE LOCATED IN
7 GEOGRAPHIC AREAS OF THE STATE WHERE THERE EXISTS A CRITICAL
8 SHORTAGE OF TEACHERS OR DISTRICTS THAT HAVE A CURRENT
9 ACCREDITATION RATING OF C, D OR F, AND CHOOSE TO CONTINUE
10 RECEIVING THE RETIREMENT ALLOWANCE DURING THEIR EMPLOYMENT AS
11 TEACHERS AFTER RETIREMENT IN ADDITION TO RECEIVING THE SALARY FOR
12 THE POSITION; TO PROVIDE THAT THOSE PERSONS SHALL NOT BE
13 CONTRIBUTING MEMBERS OF THE RETIREMENT SYSTEM AND SHALL NOT
14 RECEIVE ANY CREDITABLE SERVICE FOR THE PERIOD DURING WHICH THEY
15 RECEIVE A RETIREMENT ALLOWANCE DURING THEIR EMPLOYMENT AS
16 TEACHERS; TO PROVIDE THAT THOSE PERSONS SHALL NOT RECEIVE
17 AUTOMATIC CREDIT FOR YEARS OF EXPERIENCE IN DETERMINING
18 COMPENSATION AND SHALL NOT BE ENTITLED TO ANY SUPPLEMENTS, SALARY
19 INCREASES OR ANNUAL INCREMENTS, EXCEPT AS MAY BE NEGOTIATED
20 BETWEEN THE EMPLOYING SCHOOL DISTRICT AND THE PERSON; TO AMEND
21 SECTION 25-11-123, MISSISSIPPI CODE OF 1972, TO PROVIDE THAT THE
22 EMPLOYERS OF PERSONS WHO CHOOSE TO CONTINUE RECEIVING A RETIREMENT
23 ALLOWANCE DURING THEIR EMPLOYMENT AS TEACHERS AFTER RETIREMENT
24 SHALL PAY TO THE RETIREMENT SYSTEM 24-3/4% OF THE TOTAL EARNED
25 COMPENSATION OF THOSE PERSONS INSTEAD OF THE REGULAR EMPLOYER'S
26 CONTRIBUTION RATE; TO AMEND SECTION 37-19-7, MISSISSIPPI CODE OF
27 1972, TO AUTHORIZE SCHOOL DISTRICTS TO NEGOTIATE THE SALARY LEVELS
28 APPLICABLE TO PERSONS WHO CHOOSE TO CONTINUE RECEIVING A
29 RETIREMENT ALLOWANCE DURING THEIR EMPLOYMENT AS TEACHERS AFTER
30 RETIREMENT, AND TO PROVIDE THAT THE ANNUAL EXPERIENCE INCREMENT
31 PROVIDED IN THAT SECTION SHALL NOT BE APPLICABLE TO ANY SUCH
32 PERSON EXCEPT AS MAY BE NEGOTIATED BETWEEN THE SCHOOL DISTRICT AND
33 THE PERSON; TO AMEND SECTIONS 25-11-105 AND 25-11-127, MISSISSIPPI



34 CODE OF 1972, TO CONFORM TO THE PRECEDING PROVISIONS; AND FOR
35 RELATED PURPOSES.

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

37 **SECTION 1.** The following provision shall be codified as
38 Section 25-11-126, Mississippi Code of 1972:

39 25-11-126. (1) Any person receiving a retirement allowance
40 under this article who was employed as a public schoolteacher at
41 the time of his or her retirement may be employed as a full-time
42 teacher in a public school district that is located in a
43 geographic area of the state where there exists a critical
44 shortage of teachers as designated by the State Board of
45 Education, or a public school district that has a current
46 accreditation rating of C, D or F, and choose to continue
47 receiving the retirement allowance under this article during his
48 or her employment as a teacher after retirement in addition to
49 receiving the salary for the position, subject to the following
50 conditions:

51 (a) The person began receiving the retirement allowance
52 not more than five (5) years before application for employment;

53 (b) The person holds any teacher's professional license
54 or certificate as may be required in Section 37-3-2;

55 (c) The superintendent of schools of the employing
56 school district certifies in writing to the State Department of
57 Education that the retired member has the requisite experience,
58 training and expertise for the position to be filled and that no
59 other qualified persons are available to fill the position;



60 (d) The State Superintendent of Public Education
61 certifies in writing to the system that the employing school
62 district is located in a geographic area of the state where there
63 exists a critical shortage of teachers as designated by the State
64 Board of Education, or has a current accreditation rating of C, D
65 or F;

66 (e) The superintendent of schools of the employing
67 school district certifies or the principal of the school certifies
68 that there was no preexisting arrangement for the person to be
69 hired; and

70 (f) The person had a satisfactory performance review
71 for the most recent period before retirement.

72 (2) The State Superintendent of Public Education shall
73 report the persons who are employed under this section to the
74 executive director.

75 (3) A person who continues to receive a retirement allowance
76 under this article during his or her employment as a teacher under
77 the provisions of this section shall not be a contributing member
78 of the retirement system, shall not receive any creditable service
79 for the period during which he or she receives a retirement
80 allowance during his or her employment as a teacher, and shall not
81 accrue personal leave or receive medical coverage as a result of
82 that employment.

83 (4) A person who continues to receive a retirement allowance
84 under this article during his or her employment as a teacher under



85 the provisions of this section shall not receive automatic credit
86 for years of experience in determining compensation and shall not
87 be entitled to any supplements, salary increases or annual
88 increments, except as may be negotiated between the employing
89 school district and the person under Section 37-19-7(1).

90 **SECTION 2.** Section 25-11-105, Mississippi Code of 1972, is
91 amended as follows:

92 25-11-105. **I. THOSE WHO ARE ELIGIBLE FOR MEMBERSHIP**

93 The membership of this retirement system shall be composed as
94 follows:

95 (a) (i) All persons who become employees in the state
96 service after January 31, 1953, and whose wages are subject to
97 payroll taxes and are lawfully reported on IRS Form W-2, except
98 those persons who are specifically excluded, * * * those persons
99 as to whom election is provided in Articles 1 and 3, or those
100 persons who choose to continue receiving a retirement allowance
101 during their employment as teachers as authorized by Section
102 25-11-126, shall become members of the retirement system as a
103 condition of their employment.

104 (ii) From and after July 1, 2002, any individual
105 who is employed by a governmental entity to perform professional
106 services shall become a member of the system if the individual is
107 paid regular periodic compensation for those services that is
108 subject to payroll taxes, is provided all other employee benefits
109 and meets the membership criteria established by the regulations



110 adopted by the board of trustees that apply to all other members
111 of the system; however, any active member employed in such a
112 position on July 1, 2002, will continue to be an active member for
113 as long as they are employed in any such position.

114 (b) All persons who become employees in the state
115 service after January 31, 1953, except those specifically excluded
116 or as to whom election is provided in Articles 1 and 3, unless
117 they file with the board before the lapse of sixty (60) days of
118 employment or sixty (60) days after the effective date of the
119 cited articles, whichever is later, on a form prescribed by the
120 board, a notice of election not to be covered by the membership of
121 the retirement system and a duly executed waiver of all present
122 and prospective benefits that would otherwise inure to them on
123 account of their participation in the system, shall become members
124 of the retirement system; however, no credit for prior service
125 will be granted to members who became members of the system before
126 July 1, 2007, until they have contributed to Article 3 of the
127 retirement system for a minimum period of at least four (4) years,
128 or to members who became members of the system on or after July 1,
129 2007, until they have contributed to Article 3 of the retirement
130 system for a minimum period of at least eight (8) years. Those
131 members shall receive credit for services performed before January
132 1, 1953, in employment now covered by Article 3, but no credit
133 shall be granted for retroactive services between January 1, 1953,
134 and the date of their entry into the retirement system, unless the



135 employee pays into the retirement system both the employer's and
136 the employee's contributions on wages paid him during the period
137 from January 31, 1953, to the date of his becoming a contributing
138 member, together with interest at the rate determined by the board
139 of trustees. Members reentering after withdrawal from service
140 shall qualify for prior service under the provisions of Section
141 25-11-117. From and after July 1, 1998, upon eligibility as noted
142 above, the member may receive credit for such retroactive service
143 provided:

144 (i) The member shall furnish proof satisfactory to
145 the board of trustees of certification of that service from the
146 covered employer where the services were performed; and

147 (ii) The member shall pay to the retirement system
148 on the date he or she is eligible for that credit or at any time
149 thereafter before the date of retirement the actuarial cost for
150 each year of that creditable service. The provisions of this
151 subparagraph (ii) shall be subject to the limitations of Section
152 415 of the Internal Revenue Code and regulations promulgated under
153 Section 415.

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

158 (c) All persons who become employees in the state
159 service after January 31, 1953, and who are eligible for



160 membership in any other retirement system shall become members of
161 this retirement system as a condition of their employment, unless
162 they elect at the time of their employment to become a member of
163 that other system.

164 (d) All persons who are employees in the state service
165 on January 31, 1953, and who are members of any nonfunded
166 retirement system operated by the State of Mississippi, or any of
167 its departments or agencies, shall become members of this system
168 with prior service credit unless, before February 1, 1953, they
169 file a written notice with the board of trustees that they do not
170 elect to become members.

171 (e) All persons who are employees in the state service
172 on January 31, 1953, and who under existing laws are members of
173 any fund operated for the retirement of employees by the State of
174 Mississippi, or any of its departments or agencies, shall not be
175 entitled to membership in this retirement system unless, before
176 February 1, 1953, any such person indicates by a notice filed with
177 the board, on a form prescribed by the board, his individual
178 election and choice to participate in this system, but no such
179 person shall receive prior service credit unless he becomes a
180 member on or before February 1, 1953.

181 (f) Each political subdivision of the state and each
182 instrumentality of the state or a political subdivision, or both,
183 is authorized to submit, for approval by the board of trustees, a
184 plan for extending the benefits of this article to employees of



185 any such political subdivision or instrumentality. Each such plan
186 or any amendment to the plan for extending benefits thereof shall
187 be approved by the board of trustees if it finds that the plan, or
188 the plan as amended, is in conformity with such requirements as
189 are provided in Articles 1 and 3; however, upon approval of the
190 plan or any such plan previously approved by the board of
191 trustees, the approved plan shall not be subject to cancellation
192 or termination by the political subdivision or instrumentality.
193 No such plan shall be approved unless:

194 (i) It provides that all services that constitute
195 employment as defined in Section 25-11-5 and are performed in the
196 employ of the political subdivision or instrumentality, by any
197 employees thereof, shall be covered by the plan, with the
198 exception of municipal employees who are already covered by
199 existing retirement plans; however, those employees in this class
200 may elect to come under the provisions of this article;

201 (ii) It specifies the source or sources from which
202 the funds necessary to make the payments required by paragraph (d)
203 of Section 25-11-123 and of paragraph (f) (v) 2 and 3 of this
204 section are expected to be derived and contains reasonable
205 assurance that those sources will be adequate for that purpose;

206 (iii) It provides for such methods of
207 administration of the plan by the political subdivision or
208 instrumentality as are found by the board of trustees to be
209 necessary for the proper and efficient administration thereof;



210 (iv) It provides that the political subdivision or
211 instrumentality will make such reports, in such form and
212 containing such information, as the board of trustees may from
213 time to time require;

214 (v) It authorizes the board of trustees to
215 terminate the plan in its entirety in the discretion of the board
216 if it finds that there has been a failure to comply substantially
217 with any provision contained in the plan, the termination to take
218 effect at the expiration of such notice and on such conditions as
219 may be provided by regulations of the board and as may be
220 consistent with applicable federal law.

221 1. The board of trustees shall not finally
222 refuse to approve a plan submitted under paragraph (f), and shall
223 not terminate an approved plan without reasonable notice and
224 opportunity for hearing to each political subdivision or
225 instrumentality affected by the board's decision. The board's
226 decision in any such case shall be final, conclusive and binding
227 unless an appeal is taken by the political subdivision or
228 instrumentality aggrieved by the decision to the Circuit Court of
229 the First Judicial District of Hinds County, Mississippi, in
230 accordance with the provisions of law with respect to civil causes
231 by certiorari.

232 2. Each political subdivision or
233 instrumentality as to which a plan has been approved under this
234 section shall pay into the contribution fund, with respect to



235 wages (as defined in Section 25-11-5), at such time or times as
236 the board of trustees may by regulation prescribe, contributions
237 in the amounts and at the rates specified in the applicable
238 agreement entered into by the board.

239 3. Every political subdivision or
240 instrumentality required to make payments under paragraph (f)(v)2
241 of this section is authorized, in consideration of the employees'
242 retention in or entry upon employment after enactment of Articles
243 1 and 3, to impose upon its employees, as to services that are
244 covered by an approved plan, a contribution with respect to wages
245 (as defined in Section 25-11-5) not exceeding the amount provided
246 in Section 25-11-123(d) if those services constituted employment
247 within the meaning of Articles 1 and 3, and to deduct the amount
248 of the contribution from the wages as and when paid.
249 Contributions so collected shall be paid into the contribution
250 fund as partial discharge of the liability of the political
251 subdivisions or instrumentalities under paragraph (f)(v)2 of this
252 section. Failure to deduct the contribution shall not relieve the
253 employee or employer of liability for the contribution.

254 4. Any state agency, school, political
255 subdivision, instrumentality or any employer that is required to
256 submit contribution payments or wage reports under any section of
257 this chapter shall be assessed interest on delinquent payments or
258 wage reports as determined by the board of trustees in accordance
259 with rules and regulations adopted by the board and delinquent



260 payments, assessed interest and any other amount certified by the
261 board as owed by an employer, may be recovered by action in a
262 court of competent jurisdiction against the reporting agency
263 liable therefor or may, upon due certification of delinquency and
264 at the request of the board of trustees, be deducted from any
265 other monies payable to the reporting agency by any department or
266 agency of the state.

267 5. Each political subdivision of the state
268 and each instrumentality of the state or a political subdivision
269 or subdivisions that submit a plan for approval of the board, as
270 provided in this section, shall reimburse the board for coverage
271 into the expense account, its pro rata share of the total expense
272 of administering Articles 1 and 3 as provided by regulations of
273 the board.

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

280 (h) An employee whose membership in this system is
281 contingent on his own election, and who elects not to become a
282 member, may thereafter apply for and be admitted to membership;
283 but no such employee shall receive prior service credit unless he



284 becomes a member before July 1, 1953, except as provided in
285 paragraph (b).

286 (i) If any member of this system changes his employment
287 to any agency of the state having an actuarially funded retirement
288 system, the board of trustees may authorize the transfer of the
289 member's creditable service and of the present value of the
290 member's employer's accumulation account and of the present value
291 of the member's accumulated membership contributions to that other
292 system, provided that the employee agrees to the transfer of his
293 accumulated membership contributions and provided that the other
294 system is authorized to receive and agrees to make the transfer.

295 If any member of any other actuarially funded system
296 maintained by an agency of the state changes his employment to an
297 agency covered by this system, the board of trustees may authorize
298 the receipt of the transfer of the member's creditable service and
299 of the present value of the member's employer's accumulation
300 account and of the present value of the member's accumulated
301 membership contributions from the other system, provided that the
302 employee agrees to the transfer of his accumulated membership
303 contributions to this system and provided that the other system is
304 authorized and agrees to make the transfer.

305 (j) Wherever state employment is referred to in this
306 section, it includes joint employment by state and federal
307 agencies of all kinds.



308 (k) Employees of a political subdivision or
309 instrumentality who were employed by the political subdivision or
310 instrumentality before an agreement between the entity and the
311 Public Employees' Retirement System to extend the benefits of this
312 article to its employees, and which agreement provides for the
313 establishment of retroactive service credit, and who became
314 members of the retirement system before July 1, 2007, and have
315 remained contributors to the retirement system for four (4) years,
316 or who became members of the retirement system on or after July 1,
317 2007, and have remained contributors to the retirement system for
318 eight (8) years, may receive credit for that retroactive service
319 with the political subdivision or instrumentality, provided that
320 the employee and/or employer, as provided under the terms of the
321 modification of the joinder agreement in allowing that coverage,
322 pay into the retirement system the employer's and employee's
323 contributions on wages paid the member during the previous
324 employment, together with interest or actuarial cost as determined
325 by the board covering the period from the date the service was
326 rendered until the payment for the credit for the service was
327 made. Those wages shall be verified by the Social Security
328 Administration or employer payroll records. Effective July 1,
329 1998, upon eligibility as noted above, a member may receive credit
330 for that retroactive service with the political subdivision or
331 instrumentality provided:



332 (i) The member shall furnish proof satisfactory to
333 the board of trustees of certification of those services from the
334 political subdivision or instrumentality where the services were
335 rendered or verification by the Social Security Administration;
336 and

337 (ii) The member shall pay to the retirement system
338 on the date he or she is eligible for that credit or at any time
339 thereafter before the date of retirement the actuarial cost for
340 each year of that creditable service. The provisions of this
341 subparagraph (ii) shall be subject to the limitations of Section
342 415 of the Internal Revenue Code and regulations promulgated under
343 Section 415.

344 Nothing contained in this paragraph (k) shall be construed to
345 limit the authority of the board to allow the correction of
346 reporting errors or omissions based on the payment of employee and
347 employer contributions plus applicable interest. Payment for that
348 time shall be made beginning with the most recent service. Upon
349 the payment of all or part of the required contributions, plus
350 interest or the actuarial cost as provided above, the member shall
351 receive credit for the period of creditable service for which full
352 payment has been made to the retirement system.

353 (1) Through June 30, 1998, any state service eligible
354 for retroactive service credit, no part of which has ever been
355 reported, and requiring the payment of employee and employer
356 contributions plus interest, or, from and after July 1, 1998, any



357 state service eligible for retroactive service credit, no part of
358 which has ever been reported to the retirement system, and
359 requiring the payment of the actuarial cost for that creditable
360 service, may, at the member's option, be purchased in quarterly
361 increments as provided above at the time that its purchase is
362 otherwise allowed.

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

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

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

370 (a) Patient or inmate help in state charitable, penal
371 or correctional institutions;

372 (b) Students of any state educational institution
373 employed by any agency of the state for temporary, part-time or
374 intermittent work;

375 (c) Participants of Comprehensive Employment and
376 Training Act of 1973 (CETA) being Public Law 93-203, who enroll on
377 or after July 1, 1979;

378 (d) From and after July 1, 2002, individuals who are
379 employed by a governmental entity to perform professional service
380 on less than a full-time basis who do not meet the criteria
381 established in I(a)(ii) of this section.



382 **III. TERMINATION OF MEMBERSHIP**

383 Membership in this system shall cease by a member withdrawing
384 his accumulated contributions, or by a member withdrawing from
385 active service with a retirement allowance, or by a member's
386 death.

387 **SECTION 3.** Section 25-11-123, Mississippi Code of 1972, is
388 amended as follows:

389 25-11-123. All of the assets of the system shall be credited
390 according to the purpose for which they are held to one (1) of
391 four (4) reserves; namely, the annuity savings account, the
392 annuity reserve, the employer's accumulation account, and the
393 expense account.

394 (a) **Annuity savings account.** In the annuity savings account
395 shall be accumulated the contributions made by members to provide
396 for their annuities, including interest thereon which shall be
397 posted monthly. Credits to and charges against the annuity
398 savings account shall be made as follows:

399 (1) Beginning July 1, 2010, except as otherwise
400 provided in Section 25-11-126, the employer shall cause to be
401 deducted from the salary of each member on each and every payroll
402 of the employer for each and every payroll period nine percent
403 (9%) of earned compensation as defined in Section 25-11-103.
404 Future contributions shall be fixed biennially by the board on the
405 basis of the liabilities of the retirement system for the various
406 allowances and benefits as shown by actuarial valuation; however,



407 any member earning at a rate less than Sixteen Dollars and
408 Sixty-seven Cents (\$16.67) per month, or Two Hundred Dollars
409 (\$200.00) per year, shall contribute not less than One Dollar
410 (\$1.00) per month, or Twelve Dollars (\$12.00) per year.

411 (2) The deductions provided in paragraph (1) of this
412 subsection shall be made notwithstanding that the minimum
413 compensation provided by law for any member is reduced by the
414 deduction. Every member shall be deemed to consent and agree to
415 the deductions made and provided for in paragraph (1) of this
416 subsection and shall receipt for his full salary or compensation,
417 and payment of salary or compensation less the deduction shall be
418 a full and complete discharge and acquittance of all claims and
419 demands whatsoever for the services rendered by the person during
420 the period covered by the payment, except as to the benefits
421 provided under Articles 1 and 3. The board shall provide by rules
422 for the methods of collection of contributions from members and
423 the employer. The board shall have full authority to require the
424 production of evidence necessary to verify the correctness of
425 amounts contributed.

426 (b) **Annuity reserve.** The annuity reserve shall be the
427 account representing the actuarial value of all annuities in
428 force, and to it shall be charged all annuities and all benefits
429 in lieu of annuities, payable as provided in this article. If a
430 beneficiary retired on account of disability is restored to active
431 service with a compensation not less than his average final



432 compensation at the time of his last retirement, the remainder of
433 his contributions shall be transferred from the annuity reserve to
434 the annuity savings account and credited to his individual account
435 therein, and the balance of his annuity reserve shall be
436 transferred to the employer's accumulation account.

437 (c) **Employer's accumulation account.** The employer's
438 accumulation account shall represent the accumulation of all
439 reserves for the payment of all retirement allowances and other
440 benefits payable from contributions made by the employer, and
441 against this account shall be charged all retirement allowances
442 and other benefits on account of members. Credits to and charges
443 against the employer's accumulation account shall be made as
444 follows:

445 (1) On account of each member there shall be paid
446 monthly into the employer's accumulation account by the employers
447 for the preceding fiscal year an amount equal to a certain
448 percentage of the total earned compensation, as defined in Section
449 25-11-103, of each member. The percentage rate of those
450 contributions shall be fixed biennially by the board on the basis
451 of the liabilities of the retirement system for the various
452 allowances and benefits as shown by actuarial valuation.
453 Beginning January 1, 1990, the rate shall be fixed at nine and
454 three-fourths percent (9-3/4%). The board shall reduce the
455 employer's contribution rate by one percent (1%) from and after
456 July 1 of the year following the year in which the board



457 determines and the board's actuary certifies that the employer's
458 contribution rate can be reduced by that amount without causing
459 the unfunded accrued actuarial liability amortization period for
460 the retirement system to exceed twenty (20) years. Political
461 subdivisions joining Article 3 of the Public Employees' Retirement
462 System after July 1, 1968, may adjust the employer's contributions
463 by agreement with the Board of Trustees of the Public Employees'
464 Retirement System to provide service credits for any period before
465 execution of the agreement based upon an actuarial determination
466 of employer's contribution rates. For persons who choose to
467 continue receiving a retirement allowance during their employment
468 as teachers as authorized by Section 25-11-126, the percentage
469 rate of the contributions to be paid into the employer's
470 accumulation account by the employers of those persons shall be
471 twenty-four and three-fourths percent (24-3/4%) of the total
472 earned compensation of those persons instead of the rate fixed by
473 the board under this paragraph (1).

474 (2) On the basis of regular interest and of such
475 mortality and other tables as are adopted by the board of
476 trustees, the actuary engaged by the board to make each valuation
477 required by this article during the period over which the accrued
478 liability contribution is payable, immediately after making that
479 valuation, shall determine the uniform and constant percentage of
480 the earnable compensation of each member which, if contributed by
481 the employer on the basis of compensation of the member throughout



482 his entire period of membership service, would be sufficient to
483 provide for the payment of any retirement allowance payable on his
484 account for that service. The percentage rate so determined shall
485 be known as the "normal contribution rate." After the accrued
486 liability contribution has ceased to be payable, the normal
487 contribution rate shall be the percentage rate of the salary of
488 all members obtained by deducting from the total liabilities on
489 account of membership service the amount in the employer's
490 accumulation account, and dividing the remainder by one percent
491 (1%) of the present value of the prospective future salaries of
492 all members as computed on the basis of the mortality and service
493 tables adopted by the board of trustees and regular interest. The
494 normal rate of contributions shall be determined by the actuary
495 after each valuation.

496 (3) The total amount payable in each year to the
497 employer's accumulation account shall not be less than the sum of
498 the percentage rate known as the "normal contribution rate" and
499 the "accrued liability contribution rate" of the total
500 compensation earnable by all members during the preceding year,
501 provided that the payment by the employer shall be sufficient,
502 when combined with the amounts in the account, to provide the
503 allowances and other benefits chargeable to this account during
504 the year then current.

505 (4) The accrued liability contribution shall be
506 discontinued as soon as the accumulated balance in the employer's



507 accumulation account shall equal the present value, computed on
508 the basis of the normal contribution rate then in force, or the
509 prospective normal contributions to be received on account of all
510 persons who are at that time members.

511 (5) All allowances and benefits in lieu thereof, with
512 the exception of those payable on account of members who receive
513 no prior service credit, payable from contributions of the
514 employer, shall be paid from the employer's accumulation account.

515 (6) Upon the retirement of a member, an amount equal to
516 his retirement allowance shall be transferred from the employer's
517 accumulation account to the annuity reserve.

518 (7) The employer's accumulation account shall be
519 credited with any assets authorized by law to be credited to the
520 account.

521 (d) **Expense account.** The expense account shall be the
522 account to which the expenses of the administration of the system
523 shall be charged, exclusive of amounts payable as retirement
524 allowances and as other benefits provided herein. The Legislature
525 shall make annual appropriations in amounts sufficient to
526 administer the system, which shall be credited to this account.
527 There shall be transferred to the State Treasury from this
528 account, not less than once per month, an amount sufficient for
529 payment of the estimated expenses of the system for the succeeding
530 thirty (30) days. Any interest earned on the expense account
531 shall accrue to the benefit of the system. However,



532 notwithstanding the provisions of Sections 25-11-15(10) and
533 25-11-105(f) (v)5, all expenses of the administration of the system
534 shall be paid from the interest earnings, provided the interest
535 earnings are in excess of the actuarial interest assumption as
536 determined by the board, and provided the present cost of the
537 administrative expense fee of two percent (2%) of the
538 contributions reported by the political subdivisions and
539 instrumentalities shall be reduced to one percent (1%) from and
540 after July 1, 1983, through June 30, 1984, and shall be eliminated
541 thereafter.

542 (e) **Collection of contributions.** The employer shall cause
543 to be deducted on each and every payroll of a member for each and
544 every payroll period, beginning subsequent to January 31, 1953,
545 the contributions payable by the member as provided in Articles 1
546 and 3.

547 The employer shall make deductions from salaries of employees
548 as provided in Articles 1 and 3 and shall transmit monthly, or at
549 such time as the board of trustees designates, the amount
550 specified to be deducted to the Executive Director of the Public
551 Employees' Retirement System. The executive director, after
552 making a record of all those receipts, shall deposit such amounts
553 as provided by law.

554 (f) (1) Upon the basis of each actuarial valuation provided
555 herein, the board of trustees shall biennially determine the
556 normal contribution rate and the accrued liability contribution



557 rate as provided in this section. The sum of these two (2) rates
558 shall be known as the "employer's contribution rate." Beginning
559 on earned compensation effective January 1, 1990, the rate
560 computed as provided in this section shall be nine and
561 three-fourths percent (9-3/4%). The board shall reduce the
562 employer's contribution rate by one percent (1%) from and after
563 July 1 of the year following the year in which the board
564 determines and the board's actuary certifies that the employer's
565 contribution rate can be reduced by that amount without causing
566 the unfunded accrued actuarial liability amortization period for
567 the retirement system to exceed twenty (20) years. The percentage
568 rate of those contributions shall be fixed biennially by the board
569 on the basis of the liabilities of the retirement system for the
570 various allowances and benefits as shown by actuarial valuation.

571 (2) The amount payable by the employer on account of
572 normal and accrued liability contributions shall be determined by
573 applying the employer's contribution rate to the amount of
574 compensation earned by employees who are members of the system.
575 Monthly, or at such time as the board of trustees designates, each
576 department or agency shall compute the amount of the employer's
577 contribution payable, with respect to the salaries of its
578 employees who are members of the system, and shall cause that
579 amount to be paid to the board of trustees from the personal
580 service allotment of the amount appropriated for the operation of



581 the department or agency, or from funds otherwise available to the
582 agency, for the payment of salaries to its employees.

583 (3) Except as otherwise provided in Section 25-11-106:

584 (i) Constables shall pay employer and employee
585 contributions on their net fee income as well as the employee
586 contributions on all direct treasury or county payroll income.

587 (ii) The county shall be responsible for the
588 employer contribution on all direct treasury or county payroll
589 income of constables.

590 (4) Except as otherwise provided in Section
591 25-11-106.1, chancery and circuit clerks shall be responsible for
592 both the employer and employee share of contributions on the
593 proportionate share of net income attributable to fees, as well as
594 the employee share of net income attributable to direct treasury
595 or county payroll income, and the employing county shall be
596 responsible for the employer contributions on the net income
597 attributable to direct treasury or county payroll income.

598 (5) Once each year, under procedures established by the
599 system, each employer shall submit to the Public Employees'
600 Retirement System a copy of their report to Social Security of all
601 employees' earnings.

602 (6) The board shall provide by rules for the methods of
603 collection of contributions of employers and members. The amounts
604 determined due by an agency to the various funds as specified in
605 Articles 1 and 3 are made obligations of the agency to the board



606 and shall be paid as provided herein. Failure to deduct those
607 contributions shall not relieve the employee and employer from
608 liability thereof. Delinquent employee contributions and any
609 accrued interest shall be the obligation of the employee and
610 delinquent employer contributions and any accrued interest shall
611 be the obligation of the employer. The employer may, in its
612 discretion, elect to pay any or all of the interest on delinquent
613 employee contributions. From and after July 1, 1996, under rules
614 and regulations established by the board, all employers are
615 authorized and shall transfer all funds due to the Public
616 Employees' Retirement System electronically and shall transmit any
617 wage or other reports by computerized reporting systems.

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

620 25-11-127. (1) (a) No person who is being paid a
621 retirement allowance or a pension after retirement under this
622 article shall be employed or paid for any service by the State of
623 Mississippi, including services as an employee, contract worker,
624 contractual employee or independent contractor, until the retired
625 person has been retired for not less than ninety (90) consecutive
626 days from his or her effective date of retirement. After the
627 person has been retired for not less than ninety (90) consecutive
628 days from his or her effective date of retirement or such later
629 date as established by the board, he or she may be reemployed



630 while being paid a retirement allowance under the terms and
631 conditions provided in this section or Section 25-11-126.

632 (b) No retiree of this retirement system who is
633 reemployed or is reelected to office after retirement shall
634 continue to draw retirement benefits while so reemployed, except
635 as provided in this section or Section 25-11-126.

636 (c) No person employed or elected under the exceptions
637 provided for in this section shall become a member under Article 3
638 of the retirement system.

639 (2) Except as otherwise provided in Section 25-11-126, any
640 person who has been retired under the provisions of Article 3 and
641 who is later reemployed in service covered by this article shall
642 cease to receive benefits under this article and shall again
643 become a contributing member of the retirement system. When the
644 person retires again, if the person has been a contributing member
645 of the retirement system during his reemployment and the
646 reemployment exceeds six (6) months, the person shall have his or
647 her benefit recomputed, including service after again becoming a
648 member, provided that the total retirement allowance paid to the
649 retired member in his or her previous retirement shall be deducted
650 from the member's retirement reserve and taken into consideration
651 in recalculating the retirement allowance under a new option
652 selected.

653 (3) The board shall have the right to prescribe rules and
654 regulations for carrying out the provisions of this section.



655 (4) The provisions of this section shall not be construed to
656 prohibit any retiree, regardless of age, from being employed and
657 drawing a retirement allowance either:

658 (a) For a period of time not to exceed one-half (1/2)
659 of the normal working days for the position in any fiscal year
660 during which the retiree will receive no more than one-half (1/2)
661 of the salary in effect for the position at the time of
662 employment, or

663 (b) For a period of time in any fiscal year sufficient
664 in length to permit a retiree to earn not in excess of twenty-five
665 percent (25%) of retiree's average compensation.

666 To determine the normal working days for a position under
667 paragraph (a) of this subsection, the employer shall determine the
668 required number of working days for the position on a full-time
669 basis and the equivalent number of hours representing the
670 full-time position. The retiree then may work up to one-half
671 (1/2) of the required number of working days or up to one-half
672 (1/2) of the equivalent number of hours and receive up to one-half
673 (1/2) of the salary for the position. In the case of employment
674 with multiple employers, the limitation shall equal one-half (1/2)
675 of the number of days or hours for a single full-time position.

676 Notice shall be given in writing to the executive director,
677 setting forth the facts upon which the employment is being made,
678 and the notice shall be given within five (5) days from the date



679 of employment and also from the date of termination of the
680 employment.

681 (5) Except as otherwise provided in subsection (6) of this
682 section, the employer of any person who is receiving a retirement
683 allowance and who is employed in service covered by subsection (4)
684 of this section as an employee or a contractual employee shall pay
685 to the board the full amount of the employer's contribution on the
686 amount of compensation received by the retiree for his or her
687 employment in accordance with regulations prescribed by the board.
688 However, for persons who choose to continue receiving a retirement
689 allowance during their employment as teachers as authorized by
690 Section 25-11-126, the employer shall pay to the board the full
691 amount of the contribution rate prescribed in Section
692 25-11-123(c) (1) on the amount of compensation received by the
693 retiree for his or her employment. The retiree shall not receive
694 any additional creditable service in the retirement system as a
695 result of the payment of the employer's contribution. This
696 subsection does not apply to persons who are receiving a
697 retirement allowance and who contract with an employer to provide
698 services as a true independent contractor, as defined by the board
699 through regulation.

700 (6) (a) A member may retire and continue in municipal or
701 county elective office provided that the member has reached the
702 age and/or service requirement that will not result in a
703 prohibited in-service distribution as defined by the Internal



704 Revenue Service, or a retiree may be elected to a municipal or
705 county office, provided that the person:

706 (i) Files annually, in writing, in the office of
707 the employer and the office of the executive director of the
708 system before the person takes office or as soon as possible after
709 retirement, a waiver of all salary or compensation and elects to
710 receive in lieu of that salary or compensation a retirement
711 allowance as provided in this section, in which event no salary or
712 compensation shall thereafter be due or payable for those
713 services; however, any such officer or employee may receive, in
714 addition to the retirement allowance, office expense allowance,
715 mileage or travel expense authorized by any statute of the State
716 of Mississippi; or

717 (ii) Elects to receive compensation for that
718 elective office in an amount not to exceed twenty-five percent
719 (25%) of the retiree's average compensation. In order to receive
720 compensation as allowed in this subparagraph, the retiree shall
721 file annually, in writing, in the office of the employer and the
722 office of the executive director of the system, an election to
723 receive, in addition to a retirement allowance, compensation as
724 allowed in this subparagraph.

725 (b) The municipality or county in which the retired
726 person holds elective office shall pay to the board the amount of
727 the employer's contributions on the full amount of the regular



728 compensation for the elective office that the retired person
729 holds.

730 (c) As used in this subsection, the term "compensation"
731 does not include office expense allowance, mileage or travel
732 expense authorized by a statute of the State of Mississippi.

733 **SECTION 5.** Section 37-19-7, Mississippi Code of 1972, is
734 amended as follows:

735 37-19-7. (1) The allowance in the Mississippi Adequate
736 Education Program for teachers' salaries in each county and
737 separate school district shall be determined and paid in
738 accordance with the scale for teachers' salaries as provided in
739 this subsection. For teachers holding the following types of
740 licenses or the equivalent as determined by the State Board of
741 Education, and the following number of years of teaching
742 experience, the scale shall be as follows:

743 **2014-2015 MINIMUM SALARY SCHEDULE**

744	Years				
745	Exp.	AAAA	AAA	AA	A
746	0	38,108.00	36,944.00	35,780.00	33,390.00
747	1	38,108.00	36,944.00	35,780.00	33,390.00
748	2	38,108.00	36,944.00	35,780.00	33,390.00
749	3	38,902.00	37,671.00	36,440.00	33,885.00
750	4	39,696.00	38,398.00	37,100.00	34,380.00
751	5	40,490.00	39,125.00	37,760.00	34,875.00
752	6	41,284.00	39,852.00	38,420.00	35,370.00



753	7	42,078.00	40,579.00	39,080.00	35,865.00
754	8	42,872.00	41,306.00	39,740.00	36,360.00
755	9	43,666.00	42,033.00	40,400.00	36,855.00
756	10	44,460.00	42,760.00	41,060.00	37,350.00
757	11	45,254.00	43,487.00	41,720.00	37,845.00
758	12	46,048.00	44,214.00	42,380.00	38,340.00
759	13	46,842.00	44,941.00	43,040.00	38,835.00
760	14	47,636.00	45,668.00	43,700.00	39,330.00
761	15	48,430.00	46,395.00	44,360.00	39,825.00
762	16	49,224.00	47,122.00	45,020.00	40,320.00
763	17	50,018.00	47,849.00	45,680.00	40,815.00
764	18	50,812.00	48,576.00	46,340.00	41,310.00
765	19	51,606.00	49,303.00	47,000.00	41,805.00
766	20	52,400.00	50,030.00	47,660.00	42,300.00
767	21	53,194.00	50,757.00	48,320.00	42,795.00
768	22	53,988.00	51,484.00	48,980.00	43,290.00
769	23	54,782.00	52,211.00	49,640.00	43,785.00
770	24	55,576.00	52,938.00	50,300.00	44,280.00
771	25	58,430.00	55,725.00	53,020.00	46,835.00
772	26	59,224.00	56,452.00	53,680.00	47,330.00
773	27	60,018.00	57,179.00	54,340.00	47,825.00
774	28	60,812.00	57,906.00	55,000.00	48,320.00
775	29	61,606.00	58,633.00	55,660.00	48,815.00
776	30	62,400.00	59,360.00	56,320.00	49,310.00
777	31	63,194.00	60,087.00	56,980.00	49,805.00



778	32	63,988.00	60,814.00	57,640.00	50,300.00
779	33	64,782.00	61,541.00	58,300.00	50,795.00
780	34	65,576.00	62,268.00	58,960.00	51,290.00
781	35				
782	& above	66,370.00	62,995.00	59,620.00	51,785.00

2015-2016 MINIMUM SALARY SCHEDULE

784	Years				
785	Exp.	AAAA	AAA	AA	A
786	0	39,108.00	37,944.00	36,780.00	34,390.00
787	1	39,108.00	37,944.00	36,780.00	34,390.00
788	2	39,108.00	37,944.00	36,780.00	34,390.00
789	3	39,902.00	38,671.00	37,440.00	34,885.00
790	4	40,696.00	39,398.00	38,100.00	35,380.00
791	5	41,490.00	40,125.00	38,760.00	35,875.00
792	6	42,284.00	40,852.00	39,420.00	36,370.00
793	7	43,078.00	41,579.00	40,080.00	36,865.00
794	8	43,872.00	42,306.00	40,740.00	37,360.00
795	9	44,666.00	43,033.00	41,400.00	37,855.00
796	10	45,460.00	43,760.00	42,060.00	38,350.00
797	11	46,254.00	44,487.00	42,720.00	38,845.00
798	12	47,048.00	45,214.00	43,380.00	39,340.00
799	13	47,842.00	45,941.00	44,040.00	39,835.00
800	14	48,636.00	46,668.00	44,700.00	40,330.00
801	15	49,430.00	47,395.00	45,360.00	40,825.00
802	16	50,224.00	48,122.00	46,020.00	41,320.00



803	17	51,018.00	48,849.00	46,680.00	41,815.00
804	18	51,812.00	49,576.00	47,340.00	42,310.00
805	19	52,606.00	50,303.00	48,000.00	42,805.00
806	20	53,400.00	51,030.00	48,660.00	43,300.00
807	21	54,194.00	51,757.00	49,320.00	43,795.00
808	22	54,988.00	52,484.00	49,980.00	44,290.00
809	23	55,782.00	53,211.00	50,640.00	44,785.00
810	24	56,576.00	53,938.00	51,300.00	45,280.00
811	25	59,430.00	56,725.00	54,020.00	47,835.00
812	26	60,224.00	57,452.00	54,680.00	48,330.00
813	27	61,018.00	58,179.00	55,340.00	48,825.00
814	28	61,812.00	58,906.00	56,000.00	49,320.00
815	29	62,606.00	59,633.00	56,660.00	49,815.00
816	30	63,400.00	60,360.00	57,320.00	50,310.00
817	31	64,194.00	61,087.00	57,980.00	50,805.00
818	32	64,988.00	61,814.00	58,640.00	51,300.00
819	33	65,782.00	62,541.00	59,300.00	51,795.00
820	34	66,576.00	63,268.00	59,960.00	52,290.00
821	35				
822	& above	67,370.00	63,995.00	60,620.00	52,785.00

823 It is the intent of the Legislature that any state funds made
824 available for salaries of licensed personnel in excess of the
825 funds paid for such salaries for the 1986-1987 school year shall
826 be paid to licensed personnel pursuant to a personnel appraisal
827 and compensation system implemented by the State Board of



828 Education. The State Board of Education shall have the authority
829 to adopt and amend rules and regulations as are necessary to
830 establish, administer and maintain the system.

831 All teachers employed on a full-time basis shall be paid a
832 minimum salary in accordance with the above scale. However, no
833 school district shall receive any funds under this section for any
834 school year during which the local supplement paid to any
835 individual teacher shall have been reduced to a sum less than that
836 paid to that individual teacher for performing the same duties
837 from local supplement during the immediately preceding school
838 year. The amount actually spent for the purposes of group health
839 and/or life insurance shall be considered as a part of the
840 aggregate amount of local supplement but shall not be considered a
841 part of the amount of individual local supplement.

842 The level of professional training of each teacher to be used
843 in establishing the salary allotment for the teachers for each
844 year shall be determined by the type of valid teacher's license
845 issued to those teachers on or before October 1 of the current
846 school year. * * * However, * * * school districts are
847 authorized, in their discretion, to negotiate the salary levels
848 applicable to certificated employees who are receiving retirement
849 benefits from the retirement system of another state, and the
850 annual experience increment provided above in this section * * *
851 shall not be applicable to any such retired certificated employee.
852 In addition, school districts are authorized, in their discretion,



853 to negotiate the salary levels applicable to persons who choose to
854 continue receiving a retirement allowance during their employment
855 as teachers as authorized by Section 25-11-126, and the annual
856 experience increment provided above in this section shall not be
857 applicable to any such person except as may be negotiated between
858 the school district and the person.

859 (2) (a) The following employees shall receive an annual
860 salary supplement in the amount of Six Thousand Dollars
861 (\$6,000.00), plus fringe benefits, in addition to any other
862 compensation to which the employee may be entitled:

863 (i) Any licensed teacher who has met the
864 requirements and acquired a Master Teacher certificate from the
865 National Board for Professional Teaching Standards and who is
866 employed by a local school board or the State Board of Education
867 as a teacher and not as an administrator. Such teacher shall
868 submit documentation to the State Department of Education that the
869 certificate was received prior to October 15 in order to be
870 eligible for the full salary supplement in the current school
871 year, or the teacher shall submit such documentation to the State
872 Department of Education prior to February 15 in order to be
873 eligible for a prorated salary supplement beginning with the
874 second term of the school year.

875 (ii) A licensed nurse who has met the requirements
876 and acquired a certificate from the National Board for
877 Certification of School Nurses, Inc., and who is employed by a



878 local school board or the State Board of Education as a school
879 nurse and not as an administrator. The licensed school nurse
880 shall submit documentation to the State Department of Education
881 that the certificate was received before October 15 in order to be
882 eligible for the full salary supplement in the current school
883 year, or the licensed school nurse shall submit the documentation
884 to the State Department of Education before February 15 in order
885 to be eligible for a prorated salary supplement beginning with the
886 second term of the school year. Provided, however, that the total
887 number of licensed school nurses eligible for a salary supplement
888 under this subparagraph (ii) shall not exceed thirty-five (35).

889 (iii) Any licensed school counselor who has met
890 the requirements and acquired a National Certified School
891 Counselor (NCSC) endorsement from the National Board of Certified
892 Counselors and who is employed by a local school board or the
893 State Board of Education as a counselor and not as an
894 administrator. Such licensed school counselor shall submit
895 documentation to the State Department of Education that the
896 endorsement was received prior to October 15 in order to be
897 eligible for the full salary supplement in the current school
898 year, or the licensed school counselor shall submit such
899 documentation to the State Department of Education prior to
900 February 15 in order to be eligible for a prorated salary
901 supplement beginning with the second term of the school year.
902 However, any school counselor who started the National Board for



903 Professional Teaching Standards process for school counselors
904 between June 1, 2003, and June 30, 2004, and completes the
905 requirements and acquires the Master Teacher certificate shall be
906 entitled to the master teacher supplement, and those counselors
907 who complete the process shall be entitled to a one-time
908 reimbursement for the actual cost of the process as outlined in
909 paragraph (b) of this subsection.

910 (iv) Any licensed speech-language pathologist and
911 audiologist who has met the requirements and acquired a
912 Certificate of Clinical Competence from the American
913 Speech-Language-Hearing Association and any certified academic
914 language therapist (CALT) who has met the certification
915 requirements of the Academic Language Therapy Association and who
916 is employed by a local school board or is employed by a state
917 agency under the State Personnel Board. The licensed
918 speech-language pathologist and audiologist and certified academic
919 language therapist shall submit documentation to the State
920 Department of Education that the certificate or endorsement was
921 received before October 15 in order to be eligible for the full
922 salary supplement in the current school year, or the licensed
923 speech-language pathologist and audiologist and certified academic
924 language therapist shall submit the documentation to the State
925 Department of Education before February 15 in order to be eligible
926 for a prorated salary supplement beginning with the second term of
927 the school year. However, the total number of certified academic



928 language therapists eligible for a salary supplement under this
929 paragraph (iv) shall not exceed twenty (20).

930 (b) An employee shall be reimbursed for the actual cost
931 of completing each component of acquiring the certificate or
932 endorsement, excluding any costs incurred for postgraduate
933 courses, not to exceed Five Hundred Dollars (\$500.00) for each
934 component, not to exceed four (4) components, for a teacher,
935 school counselor or speech-language pathologist and audiologist,
936 regardless of whether or not the process resulted in the award of
937 the certificate or endorsement. A local school district or any
938 private individual or entity may pay the cost of completing the
939 process of acquiring the certificate or endorsement for any
940 employee of the school district described under paragraph (a), and
941 the State Department of Education shall reimburse the school
942 district for such cost, regardless of whether or not the process
943 resulted in the award of the certificate or endorsement. If a
944 private individual or entity has paid the cost of completing the
945 process of acquiring the certificate or endorsement for an
946 employee, the local school district may agree to directly
947 reimburse the individual or entity for such cost on behalf of the
948 employee.

949 (c) All salary supplements, fringe benefits and process
950 reimbursement authorized under this subsection shall be paid
951 directly by the State Department of Education to the local school
952 district and shall be in addition to its minimum education program



953 allotments and not a part thereof in accordance with regulations
954 promulgated by the State Board of Education. Local school
955 districts shall not reduce the local supplement paid to any
956 employee receiving such salary supplement, and the employee shall
957 receive any local supplement to which employees with similar
958 training and experience otherwise are entitled. However, an
959 educational employee shall receive the salary supplement in the
960 amount of Six Thousand Dollars (\$6,000.00) for only one (1) of the
961 qualifying certifications authorized under paragraph (a) of this
962 subsection. No school district shall provide more than one (1)
963 annual salary supplement under the provisions of this subsection
964 to any one individual employee holding multiple qualifying
965 national certifications.

966 (d) If an employee for whom such cost has been paid, in
967 full or in part, by a local school district or private individual
968 or entity fails to complete the certification or endorsement
969 process, the employee shall be liable to the school district or
970 individual or entity for all amounts paid by the school district
971 or individual or entity on behalf of that employee toward his or
972 her certificate or endorsement.

973 (3) The following employees shall receive an annual salary
974 supplement in the amount of Four Thousand Dollars (\$4,000.00),
975 plus fringe benefits, in addition to any other compensation to
976 which the employee may be entitled:



977 Effective July 1, 2016, if funds are available for that
978 purpose, any licensed teacher who has met the requirements and
979 acquired a Master Teacher Certificate from the National Board for
980 Professional Teaching Standards and who is employed in a public
981 school district located in one (1) of the following counties:
982 Claiborne, Adams, Jefferson, Wilkinson, Amite, Bolivar, Coahoma,
983 Leflore, Quitman, Sharkey, Issaquena, Sunflower and Washington.
984 The salary supplement awarded under the provisions of this
985 subsection (3) shall be in addition to the salary supplement
986 awarded under the provisions of subsection (2) of this section.

987 Teachers who meet the qualifications for a salary supplement
988 under this subsection (3) who are assigned for less than one (1)
989 full year or less than full time for the school year shall receive
990 the salary supplement in a prorated manner, with the portion of
991 the teacher's assignment to the critical geographic area to be
992 determined as of June 15th of the school year.

993 (4) (a) This section shall be known and may be cited as the
994 "Mississippi Performance-Based Pay (MPBP)" plan. In addition to
995 the minimum base pay described in this section, only after full
996 funding of MAEP and if funds are available for that purpose, the
997 State of Mississippi may provide monies from state funds to school
998 districts for the purposes of rewarding certified teachers,
999 administrators and nonlicensed personnel at individual schools
1000 showing improvement in student test scores. The MPBP plan shall



1001 be developed by the State Department of Education based on the
1002 following criteria:

1003 (i) It is the express intent of this legislation
1004 that the MPBP plan shall utilize only existing standards of
1005 accreditation and assessment as established by the State Board of
1006 Education.

1007 (ii) To ensure that all of Mississippi's teachers,
1008 administrators and nonlicensed personnel at all schools have equal
1009 access to the monies set aside in this section, the MPBP program
1010 shall be designed to calculate each school's performance as
1011 determined by the school's increase in scores from the prior
1012 school year. The MPBP program shall be based on a standardized
1013 scores rating where all levels of schools can be judged in a
1014 statistically fair and reasonable way upon implementation. At the
1015 end of each year, after all student achievement scores have been
1016 standardized, the State Department of Education shall implement
1017 the MPBP plan.

1018 (iii) To ensure all teachers cooperate in the
1019 spirit of teamwork, individual schools shall submit a plan to the
1020 local school district to be approved before the beginning of each
1021 school year beginning July 1, 2008. The plan shall include, but
1022 not be limited to, how all teachers, regardless of subject area,
1023 and administrators will be responsible for improving student
1024 achievement for their individual school.



1025 (b) The State Board of Education shall develop the
1026 processes and procedures for designating schools eligible to
1027 participate in the MPBP. State assessment results, growth in
1028 student achievement at individual schools and other measures
1029 deemed appropriate in designating successful student achievement
1030 shall be used in establishing MPBP criteria. The State Board of
1031 Education shall develop the MPBP policies and procedures and
1032 report to the Legislature and Governor by December 1, 2006.

1033 (5) (a) Beginning in the 2008-2009 school year, if funds
1034 are available for that purpose, each school in Mississippi shall
1035 have mentor teachers, as defined by Sections 37-9-201 through
1036 37-9-213, who shall receive additional base compensation provided
1037 for by the State Legislature in the amount of One Thousand Dollars
1038 (\$1,000.00) per each beginning teacher that is being mentored.
1039 The additional state compensation shall be limited to those mentor
1040 teachers that provide mentoring services to beginning teachers.
1041 For the purposes of such funding, a beginning teacher shall be
1042 defined as any teacher in any school in Mississippi that has less
1043 than one (1) year of classroom experience teaching in a public
1044 school. For the purposes of such funding, no full-time academic
1045 teacher shall mentor more than two (2) beginning teachers.

1046 (b) To be eligible for this state funding, the
1047 individual school must have a classroom management program
1048 approved by the local school board.



1049 (6) Effective with the 2014-2015 school year, the school
1050 districts participating in the Pilot Performance-Based
1051 Compensation System pursuant to Section 37-19-9 may award
1052 additional teacher and administrator pay based thereon.

1053 **SECTION 6.** This act shall take effect and be in force from
1054 and after July 1, 2018.

