To: Finance

By: Senator(s) Doty

SENATE BILL NO. 2540

AN ACT TO CREATE NEW SECTION 25-11-126, MISSISSIPPI CODE OF 1972, TO PROVIDE THAT PERSONS WHO HAVE COMPLETED 30 OR MORE YEARS OF CREDITABLE SERVICE AND ARE RECEIVING A RETIREMENT ALLOWANCE FROM THE PUBLIC EMPLOYEES' RETIREMENT SYSTEM, WHO WERE EMPLOYED AS 5 PUBLIC SCHOOLTEACHERS AT THE TIME OF THEIR RETIREMENT AND WHO RETIRED WITHIN THE PREVIOUS FIVE YEARS, MAY BE EMPLOYED AS 7 FULL-TIME TEACHERS IN PUBLIC SCHOOL DISTRICTS AND CHOOSE TO CONTINUE RECEIVING THE RETIREMENT ALLOWANCE DURING THEIR 8 9 EMPLOYMENT AS TEACHERS AFTER RETIREMENT IN ADDITION TO RECEIVING THE SALARY FOR THE POSITION; TO PROVIDE THAT THOSE PERSONS SHALL 10 NOT BE CONTRIBUTING MEMBERS OF THE RETIREMENT SYSTEM AND SHALL NOT 11 12 RECEIVE ANY CREDITABLE SERVICE FOR THE PERIOD DURING WHICH THEY RECEIVE A RETIREMENT ALLOWANCE DURING THEIR EMPLOYMENT AS TEACHERS; TO PROVIDE THAT THOSE PERSONS SHALL NOT RECEIVE 14 15 AUTOMATIC CREDIT FOR YEARS OF EXPERIENCE IN DETERMINING 16 COMPENSATION AND SHALL NOT BE ENTITLED TO ANY SUPPLEMENTS, SALARY 17 INCREASES OR ANNUAL INCREMENTS, EXCEPT AS MAY BE NEGOTIATED 18 BETWEEN THE EMPLOYING SCHOOL DISTRICT AND THE PERSON; TO AMEND SECTION 25-11-123, MISSISSIPPI CODE OF 1972, TO PROVIDE THAT THE 19 20 EMPLOYERS OF PERSONS WHO CHOOSE TO CONTINUE RECEIVING A RETIREMENT ALLOWANCE DURING THEIR EMPLOYMENT AS TEACHERS AFTER RETIREMENT 21 22 SHALL PAY TO THE RETIREMENT SYSTEM 26.4% OF THE TOTAL EARNED COMPENSATION OF THOSE PERSONS INSTEAD OF THE REGULAR EMPLOYER'S 24 CONTRIBUTION RATE; TO AMEND SECTION 37-19-7, MISSISSIPPI CODE OF 25 1972, TO AUTHORIZE SCHOOL DISTRICTS TO NEGOTIATE THE SALARY LEVELS 26 APPLICABLE TO PERSONS WHO CHOOSE TO CONTINUE RECEIVING A 27 RETIREMENT ALLOWANCE DURING THEIR EMPLOYMENT AS TEACHERS AFTER 28 RETIREMENT, AND TO PROVIDE THAT THE ANNUAL EXPERIENCE INCREMENT 29 PROVIDED IN THAT SECTION SHALL NOT BE APPLICABLE TO ANY SUCH 30 PERSON EXCEPT AS MAY BE NEGOTIATED BETWEEN THE SCHOOL DISTRICT AND THE PERSON; TO AMEND SECTIONS 25-11-105 AND 25-11-127, MISSISSIPPI 31 32 CODE OF 1972, TO CONFORM TO THE PRECEDING PROVISIONS; AND FOR 33 RELATED PURPOSES.

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- 35 **SECTION 1.** The following shall be codified as Section
- 36 25-11-126, Mississippi Code of 1972:
- 37 25-11-126. (1) Any person who has completed thirty (30) or
- 38 more years of creditable service and is receiving a retirement
- 39 allowance under this article, who was employed as a public
- 40 schoolteacher at the time of his or her retirement, may be
- 41 employed as a full-time teacher in a public school district and
- 42 choose to continue receiving the retirement allowance under this
- 43 article during his or her employment as a teacher after retirement
- 44 in addition to receiving the salary for the position, subject to
- 45 the following conditions:
- 46 (a) The person began receiving the retirement allowance
- 47 not more than five (5) years before application for employment;
- 48 (b) The person holds any teacher's professional license
- 49 or certificate as may be required in Section 37-3-2;
- 50 (c) The superintendent of schools of the employing
- 51 school district certifies in writing to the State Department of
- 52 Education that the retired member has the requisite experience,
- 53 training and expertise for the position to be filled and that no
- 54 other qualified persons are available to fill the position;
- 55 (d) The superintendent of schools of the employing
- 56 school district certifies or the principal of the school certifies
- 57 that there was no preexisting arrangement for the person to be
- 58 hired; and

- (e) The person had a satisfactory performance review
 for the most recent period before retirement.
- 61 (2) Not more than five percent (5%) of the licensed 62 employees of a school district may be teachers who are employed 63 under this section. The State Superintendent of Public Education 64 shall report the persons who are employed under this section to
- A person who continues to receive a retirement allowance 66 67 under this article during his or her employment as a teacher under the provisions of this section shall not be a contributing member 68 69 of the retirement system, shall not receive any creditable service 70 for the period during which he or she receives a retirement 71 allowance during his or her employment as a teacher, and shall not 72 accrue personal leave or receive medical coverage as a result of 73 that employment.
 - (4) A person who continues to receive a retirement allowance under this article during his or her employment as a teacher under the provisions of this section shall not receive automatic credit for years of experience in determining compensation and shall not be entitled to any supplements, salary increases or annual increments, except as may be negotiated between the employing school district and the person under Section 37-19-7(1).

This section shall stand repealed on July 1, 2025.

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

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the executive director.

| 84 | 25-11-105. | т | THOCK | MHO | ADE | FITCIBIE | EOD. | MEMBERSHIP |
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- The membership of this retirement system shall be composed as follows:
- 87 (a) (i) All persons who become employees in the state
- 88 service after January 31, 1953, and whose wages are subject to
- 89 payroll taxes and are lawfully reported on IRS Form W-2, except
- 90 those persons who are specifically excluded, * * * those persons
- 91 as to whom election is provided in Articles 1 and 3, or through
- 92 June 30, 2025, those persons who choose to continue receiving a
- 93 retirement allowance during their employment as teachers as
- 94 authorized by Section 25-11-126, shall become members of the
- 95 retirement system as a condition of their employment.
- 96 (ii) From and after July 1, 2002, any individual
- 97 who is employed by a governmental entity to perform professional
- 98 services shall become a member of the system if the individual is
- 99 paid regular periodic compensation for those services that is
- 100 subject to payroll taxes, is provided all other employee benefits
- 101 and meets the membership criteria established by the regulations
- 102 adopted by the board of trustees that apply to all other members
- 103 of the system; however, any active member employed in such a
- 104 position on July 1, 2002, will continue to be an active member for
- 105 as long as they are employed in any such position.
- 106 (b) All persons who become employees in the state
- 107 service after January 31, 1953, except those specifically excluded
- 108 or as to whom election is provided in Articles 1 and 3, unless

| 109 | they file with the board before the lapse of sixty (60) days of |
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| 110 | employment or sixty (60) days after the effective date of the |
| 111 | cited articles, whichever is later, on a form prescribed by the |
| 112 | board, a notice of election not to be covered by the membership of |
| 113 | the retirement system and a duly executed waiver of all present |
| 114 | and prospective benefits that would otherwise inure to them on |
| 115 | account of their participation in the system, shall become members |
| 116 | of the retirement system; however, no credit for prior service |
| 117 | will be granted to members who became members of the system before |
| 118 | July 1, 2007, until they have contributed to Article 3 of the |
| 119 | retirement system for a minimum period of at least four (4) years, |
| 120 | or to members who became members of the system on or after July 1, |
| 121 | 2007, until they have contributed to Article 3 of the retirement |
| 122 | system for a minimum period of at least eight (8) years. Those |
| 123 | members shall receive credit for services performed before January |
| 124 | 1, 1953, in employment now covered by Article 3, but no credit |
| 125 | shall be granted for retroactive services between January 1, 1953, |
| 126 | and the date of their entry into the retirement system, unless the |
| 127 | employee pays into the retirement system both the employer's and |
| 128 | the employee's contributions on wages paid him during the period |
| 129 | from January 31, 1953, to the date of his becoming a contributing |
| 130 | member, together with interest at the rate determined by the board |
| 131 | of trustees. Members reentering after withdrawal from service |
| 132 | shall qualify for prior service under the provisions of Section |
| 133 | 25-11-117. From and after July 1, 1998, upon eligibility as noted |
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| 134 | above, | the | member | may | receive | credit | for | such | retroactive | service |
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| 135 | provide | ed: | | | | | | | | |

- (i) The member shall furnish proof satisfactory to
 the board of trustees of certification of that service from the
 covered employer where the services were performed; and
- (ii) The member shall pay to the retirement system
 on the date he or she is eligible for that credit or at any time
 thereafter before the date of retirement the actuarial cost for
 each year of that creditable service. The provisions of this
 subparagraph (ii) shall be subject to the limitations of Section
 415 of the Internal Revenue Code and regulations promulgated under
- Nothing contained in this paragraph (b) shall be construed to limit the authority of the board to allow the correction of reporting errors or omissions based on the payment of the employee and employer contributions plus applicable interest.
- (c) All persons who become employees in the state
 service after January 31, 1953, and who are eligible for
 membership in any other retirement system shall become members of
 this retirement system as a condition of their employment, unless
 they elect at the time of their employment to become a member of
 that other system.
- (d) All persons who are employees in the state service on January 31, 1953, and who are members of any nonfunded retirement system operated by the State of Mississippi, or any of

Section 415.

- its departments or agencies, shall become members of this system
 with prior service credit unless, before February 1, 1953, they
 file a written notice with the board of trustees that they do not
 elect to become members.
- 163 All persons who are employees in the state service 164 on January 31, 1953, and who under existing laws are members of any fund operated for the retirement of employees by the State of 165 166 Mississippi, or any of its departments or agencies, shall not be 167 entitled to membership in this retirement system unless, before 168 February 1, 1953, any such person indicates by a notice filed with 169 the board, on a form prescribed by the board, his individual 170 election and choice to participate in this system, but no such 171 person shall receive prior service credit unless he becomes a 172 member on or before February 1, 1953.
 - instrumentality of the state or a political subdivision, or both, is authorized to submit, for approval by the board of trustees, a plan for extending the benefits of this article to employees of any such political subdivision or instrumentality. Each such plan or any amendment to the plan for extending benefits thereof shall be approved by the board of trustees if it finds that the plan, or the plan as amended, is in conformity with such requirements as are provided in Articles 1 and 3; however, upon approval of the plan or any such plan previously approved by the board of trustees, the approved plan shall not be subject to cancellation

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| 184 | or | termination | bу | the | political | subdivision | or | instrumentalit | У. |
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- 185 No such plan shall be approved unless:
- 186 (i) It provides that all services that constitute
- 187 employment as defined in Section 25-11-5 and are performed in the
- 188 employ of the political subdivision or instrumentality, by any
- 189 employees thereof, shall be covered by the plan, with the
- 190 exception of municipal employees who are already covered by
- 191 existing retirement plans; however, those employees in this class
- 192 may elect to come under the provisions of this article;
- 193 (ii) It specifies the source or sources from which
- 194 the funds necessary to make the payments required by paragraph (d)
- of Section 25-11-123 and of paragraph (f)(v) 2 and 3 of this
- 196 section are expected to be derived and contains reasonable
- 197 assurance that those sources will be adequate for that purpose;
- 198 (iii) It provides for such methods of
- 199 administration of the plan by the political subdivision or
- 200 instrumentality as are found by the board of trustees to be
- 201 necessary for the proper and efficient administration thereof;
- 202 (iv) It provides that the political subdivision or
- 203 instrumentality will make such reports, in such form and
- 204 containing such information, as the board of trustees may from
- 205 time to time require;
- 206 (v) It authorizes the board of trustees to
- 207 terminate the plan in its entirety in the discretion of the board
- 208 if it finds that there has been a failure to comply substantially

| 209 | with | any | prov | ision | conta | inec | l in | the | plan | , th | ne t | termin | nation | to | take |
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| 210 | effec | t at | t the | expi | ration | of | such | not | ice | and | on | such | condi | tion | s as |

211 may be provided by regulations of the board and as may be

212 consistent with applicable federal law.

213 The board of trustees shall not finally

214 refuse to approve a plan submitted under paragraph (f), and shall

215 not terminate an approved plan without reasonable notice and

216 opportunity for hearing to each political subdivision or

217 instrumentality affected by the board's decision. The board's

decision in any such case shall be final, conclusive and binding 218

219 unless an appeal is taken by the political subdivision or

220 instrumentality aggrieved by the decision to the Circuit Court of

221 the First Judicial District of Hinds County, Mississippi, in

222 accordance with the provisions of law with respect to civil causes

223 by certiorari.

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224 2. Each political subdivision or

225 instrumentality as to which a plan has been approved under this

226 section shall pay into the contribution fund, with respect to

227 wages (as defined in Section 25-11-5), at such time or times as

228 the board of trustees may by regulation prescribe, contributions

229 in the amounts and at the rates specified in the applicable

230 agreement entered into by the board.

231 3. Every political subdivision or

232 instrumentality required to make payments under paragraph (f)(v)2

of this section is authorized, in consideration of the employees' 233

234 retention in or entry upon employment after enactment of Articles 235 1 and 3, to impose upon its employees, as to services that are 236 covered by an approved plan, a contribution with respect to wages 237 (as defined in Section 25-11-5) not exceeding the amount provided in Section 25-11-123(d) if those services constituted employment 238 239 within the meaning of Articles 1 and 3, and to deduct the amount 240 of the contribution from the wages as and when paid. 241 Contributions so collected shall be paid into the contribution 242 fund as partial discharge of the liability of the political 243 subdivisions or instrumentalities under paragraph (f) (v) 2 of this section. Failure to deduct the contribution shall not relieve the 244 245 employee or employer of liability for the contribution. Any state agency, school, political 246 247 subdivision, instrumentality or any employer that is required to 248 submit contribution payments or wage reports under any section of 249 this chapter shall be assessed interest on delinquent payments or 250 wage reports as determined by the board of trustees in accordance 251 with rules and regulations adopted by the board and delinquent 252 payments, assessed interest and any other amount certified by the

at the request of the board of trustees, be deducted from any other monies payable to the reporting agency by any department

other monies payable to the reporting agency by any department or

liable therefor or may, upon due certification of delinquency and

board as owed by an employer, may be recovered by action in a

court of competent jurisdiction against the reporting agency

258 agency of the state.

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| 259 | 5. Each political subdivision of the state |
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| 260 | and each instrumentality of the state or a political subdivision |
| 261 | or subdivisions that submit a plan for approval of the board, as |
| 262 | provided in this section, shall reimburse the board for coverage |
| 263 | into the expense account, its pro rata share of the total expense |
| 264 | of administering Articles 1 and 3 as provided by regulations of |
| 265 | the board. |

- 266 (g) The board may, in its discretion, deny the right of
 267 membership in this system to any class of employees whose
 268 compensation is only partly paid by the state or who are occupying
 269 positions on a part-time or intermittent basis. The board may, in
 270 its discretion, make optional with employees in any such classes
 271 their individual entrance into this system.
 - (h) An employee whose membership in this system is contingent on his own election, and who elects not to become a member, may thereafter apply for and be admitted to membership; but no such employee shall receive prior service credit unless he becomes a member before July 1, 1953, except as provided in paragraph (b).
- 278 (i) If any member of this system changes his employment
 279 to any agency of the state having an actuarially funded retirement
 280 system, the board of trustees may authorize the transfer of the
 281 member's creditable service and of the present value of the
 282 member's employer's accumulation account and of the present value
 283 of the member's accumulated membership contributions to that other

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284 system, provided that the employee agrees to the transfer of his 285 accumulated membership contributions and provided that the other 286 system is authorized to receive and agrees to make the transfer.

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

- 297 Wherever state employment is referred to in this 298 section, it includes joint employment by state and federal 299 agencies of all kinds.
- 300 Employees of a political subdivision or (k) instrumentality who were employed by the political subdivision or 301 302 instrumentality before an agreement between the entity and the 303 Public Employees' Retirement System to extend the benefits of this 304 article to its employees, and which agreement provides for the 305 establishment of retroactive service credit, and who became 306 members of the retirement system before July 1, 2007, and have 307 remained contributors to the retirement system for four (4) years, 308 or who became members of the retirement system on or after July 1,

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| 309 | 2007, and have remained contributors to the retirement system for |
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| 310 | eight (8) years, may receive credit for that retroactive service |
| 311 | with the political subdivision or instrumentality, provided that |
| 312 | the employee and/or employer, as provided under the terms of the |
| 313 | modification of the joinder agreement in allowing that coverage, |
| 314 | pay into the retirement system the employer's and employee's |
| 315 | contributions on wages paid the member during the previous |
| 316 | employment, together with interest or actuarial cost as determined |
| 317 | by the board covering the period from the date the service was |
| 318 | rendered until the payment for the credit for the service was |
| 319 | made. Those wages shall be verified by the Social Security |
| 320 | Administration or employer payroll records. Effective July 1, |
| 321 | 1998, upon eligibility as noted above, a member may receive credit |
| 322 | for that retroactive service with the political subdivision or |
| 323 | <pre>instrumentality provided:</pre> |

- (i) The member shall furnish proof satisfactory to the board of trustees of certification of those services from the political subdivision or instrumentality where the services were rendered or verification by the Social Security Administration; and
- (ii) The member shall pay to the retirement system
 on the date he or she is eligible for that credit or at any time
 thereafter before the date of retirement the actuarial cost for
 each year of that creditable service. The provisions of this
 subparagraph (ii) shall be subject to the limitations of Section

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| 334 | 415 | of | the | Internal | Revenue | Code | and | regulations | promulgated | under |
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| 335 | Sect | ior | n 415 | | | | | | | |

336 Nothing contained in this paragraph (k) shall be construed to 337 limit the authority of the board to allow the correction of 338 reporting errors or omissions based on the payment of employee and 339 employer contributions plus applicable interest. Payment for that 340 time shall be made beginning with the most recent service. Upon 341 the payment of all or part of the required contributions, plus 342 interest or the actuarial cost as provided above, the member shall receive credit for the period of creditable service for which full 343 344 payment has been made to the retirement system.

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

355 All rights to purchase retroactive service credit 356 or repay a refund as provided in Section 25-11-101 et seq. shall 357 terminate upon retirement.

THOSE WHO ARE NOT ELIGIBLE FOR MEMBERSHIP II.

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19/SS26/R1172 PAGE 14 (tb\rc)

| 359 | The following classes of employees and officers shall not |
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| 360 | become members of this retirement system, any other provisions of |
| 361 | Articles 1 and 3 to the contrary notwithstanding: |
| 362 | (a) Patient or inmate help in state charitable, penal |
| 363 | or correctional institutions; |
| 364 | (b) Students of any state educational institution |
| 365 | employed by any agency of the state for temporary, part-time or |
| 366 | intermittent work; |
| 367 | (c) Participants of Comprehensive Employment and |
| 368 | Training Act of 1973 (CETA) being Public Law 93-203, who enroll on |
| 369 | or after July 1, 1979; |
| 370 | (d) From and after July 1, 2002, individuals who are |
| 371 | employed by a governmental entity to perform professional service |
| 372 | on less than a full-time basis who do not meet the criteria |
| 373 | established in I(a)(ii) of this section. |
| 374 | III. TERMINATION OF MEMBERSHIP |
| 375 | Membership in this system shall cease by a member withdrawing |
| 376 | his accumulated contributions, or by a member withdrawing from |
| 377 | active service with a retirement allowance, or by a member's |
| 378 | death. |
| 379 | SECTION 3. Section 25-11-123, Mississippi Code of 1972, is |
| 380 | amended as follows: |
| 381 | 25-11-123. All of the assets of the system shall be credited |
| 382 | according to the purpose for which they are held to one (1) of |

four (4) reserves; namely, the annuity savings account, the

- annuity reserve, the employer's accumulation account, and the expense account.
- 386 (a) Annuity savings account. In the annuity savings account
 387 shall be accumulated the contributions made by members to provide
 388 for their annuities, including interest thereon which shall be
 389 posted monthly. Credits to and charges against the annuity
 390 savings account shall be made as follows:
- 391 Beginning July 1, 2010, except as otherwise (1)392 provided in Section 25-11-126, the employer shall cause to be 393 deducted from the salary of each member on each and every payroll 394 of the employer for each and every payroll period nine percent 395 (9%) of earned compensation as defined in Section 25-11-103. 396 Future contributions shall be fixed biennially by the board on the 397 basis of the liabilities of the retirement system for the various 398 allowances and benefits as shown by actuarial valuation; however, 399 any member earning at a rate less than Sixteen Dollars and 400 Sixty-seven Cents (\$16.67) per month, or Two Hundred Dollars 401 (\$200.00) per year, shall contribute not less than One Dollar 402 (\$1.00) per month, or Twelve Dollars (\$12.00) per year.
 - (2) The deductions provided in paragraph (1) of this subsection shall be made notwithstanding that the minimum compensation provided by law for any member is reduced by the deduction. Every member shall be deemed to consent and agree to the deductions made and provided for in paragraph (1) of this subsection and shall receipt for his full salary or compensation,

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409 and payment of salary or compensation less the deduction shall be 410 a full and complete discharge and acquittance of all claims and 411 demands whatsoever for the services rendered by the person during 412 the period covered by the payment, except as to the benefits provided under Articles 1 and 3. The board shall provide by rules 413 414 for the methods of collection of contributions from members and 415 the employer. The board shall have full authority to require the 416 production of evidence necessary to verify the correctness of 417 amounts contributed.

- (b) Annuity reserve. The annuity reserve shall be the account representing the actuarial value of all annuities in force, and to it shall be charged all annuities and all benefits in lieu of annuities, payable as provided in this article. If a beneficiary retired on account of disability is restored to active service with a compensation not less than his average final compensation at the time of his last retirement, the remainder of his contributions shall be transferred from the annuity reserve to the annuity savings account and credited to his individual account therein, and the balance of his annuity reserve shall be transferred to the employer's accumulation account.
- 429 (c) Employer's accumulation account. The employer's
 430 accumulation account shall represent the accumulation of all
 431 reserves for the payment of all retirement allowances and other
 432 benefits payable from contributions made by the employer, and
 433 against this account shall be charged all retirement allowances

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| 434 | and other benefits on account of members. Credits to and charge | ∋s |
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| 435 | against the employer's accumulation account shall be made as | |
| 436 | follows: | |

437 (1)(i) On account of each member there shall be paid 438 monthly into the employer's accumulation account by the employers 439 for the preceding fiscal year an amount equal to a certain 440 percentage of the total earned compensation, as defined in Section 441 25-11-103, of each member. The percentage rate of those 442 contributions shall be fixed biennially by the board on the basis 443 of the liabilities of the retirement system for the various 444 allowances and benefits as shown by actuarial valuation. 445 Beginning January 1, 1990, the rate shall be fixed at nine and 446 three-fourths percent (9-3/4%). The board shall reduce the 447 employer's contribution rate by one percent (1%) from and after July 1 of the year following the year in which the board 448 449 determines and the board's actuary certifies that the employer's 450 contribution rate can be reduced by that amount without causing 451 the unfunded accrued actuarial liability amortization period for 452 the retirement system to exceed twenty (20) years. Political 453 subdivisions joining Article 3 of the Public Employees' Retirement 454 System after July 1, 1968, may adjust the employer's contributions by agreement with the Board of Trustees of the Public Employees' 455 456 Retirement System to provide service credits for any period before 457 execution of the agreement based upon an actuarial determination 458 of employer's contribution rates.

| 459 | (ii) Through June 30, 2025, for persons who choose |
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| 460 | to continue receiving a retirement allowance during their |
| 461 | employment as teachers as authorized by Section 25-11-126, the |
| 462 | percentage rate of the contributions to be paid into the |
| 463 | employer's accumulation account by the employers of those persons |
| 464 | shall be twenty-six and four tenths percent (26.4%) of the total |
| 465 | earned compensation of those persons instead of the rate fixed by |
| 466 | the board under subparagraph (i) of this paragraph (1). However, |
| 467 | if after January 1, 2020, the board or the Legislature increases |
| 468 | the percentage rate of the employer's contribution required under |
| 469 | the provisions of subparagraph (i) of this paragraph (1), or the |
| 470 | board or the Legislature increases the percentage rate of the |
| 471 | contribution required under subsection (a)(1) of this section, or |
| 472 | the board or the Legislature increases both of those percentage |
| 473 | rates, then the percentage rate of the contributions to be paid |
| 474 | into the employer's accumulation account by the employers of those |
| 475 | persons under this subparagraph (ii) shall be increased by the |
| 476 | total amount of the increase or increases in the percentage rate |
| 477 | or rates made by the board or the Legislature. This subparagraph |
| 478 | (ii) shall stand repealed on July 1, 2025. |
| 479 | (2) On the basis of regular interest and of such |
| 480 | mortality and other tables as are adopted by the board of |
| 481 | trustees, the actuary engaged by the board to make each valuation |
| 482 | required by this article during the period over which the accrued |
| 483 | liability contribution is payable, immediately after making that |

S. B. No. 2540

484 valuation, shall determine the uniform and constant percentage of 485 the earnable compensation of each member which, if contributed by 486 the employer on the basis of compensation of the member throughout 487 his entire period of membership service, would be sufficient to 488 provide for the payment of any retirement allowance payable on his 489 account for that service. The percentage rate so determined shall 490 be known as the "normal contribution rate." After the accrued 491 liability contribution has ceased to be payable, the normal 492 contribution rate shall be the percentage rate of the salary of all members obtained by deducting from the total liabilities on 493 494 account of membership service the amount in the employer's 495 accumulation account, and dividing the remainder by one percent 496 (1%) of the present value of the prospective future salaries of 497 all members as computed on the basis of the mortality and service 498 tables adopted by the board of trustees and regular interest. 499 normal rate of contributions shall be determined by the actuary 500 after each valuation.

employer's accumulation account shall not be less than the sum of the percentage rate known as the "normal contribution rate" and the "accrued liability contribution rate" of the total compensation earnable by all members during the preceding year, provided that the payment by the employer shall be sufficient, when combined with the amounts in the account, to provide the

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| 508 | allowances | and | other | benefits | chargeable | to | this | account | during |
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| 509 | the year th | nen (| current | t. | | | | | |

- (4) The accrued liability contribution shall be
 discontinued as soon as the accumulated balance in the employer's
 accumulation account shall equal the present value, computed on
 the basis of the normal contribution rate then in force, or the
 prospective normal contributions to be received on account of all
 persons who are at that time members.
- 516 (5) All allowances and benefits in lieu thereof, with 517 the exception of those payable on account of members who receive 518 no prior service credit, payable from contributions of the 519 employer, shall be paid from the employer's accumulation account.
- 520 (6) Upon the retirement of a member, an amount equal to 521 his retirement allowance shall be transferred from the employer's 522 accumulation account to the annuity reserve.
- 523 (7) The employer's accumulation account shall be
 524 credited with any assets authorized by law to be credited to the
 525 account.
- (d) Expense account. The expense account shall be the account to which the expenses of the administration of the system shall be charged, exclusive of amounts payable as retirement allowances and as other benefits provided herein. The Legislature shall make annual appropriations in amounts sufficient to administer the system, which shall be credited to this account.
- 532 There shall be transferred to the State Treasury from this

S. B. No. 2540

| 533 | account, not less than once per month, an amount sufficient for |
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| 534 | payment of the estimated expenses of the system for the succeeding |
| 535 | thirty (30) days. Any interest earned on the expense account |
| 536 | shall accrue to the benefit of the system. However, |
| 537 | notwithstanding the provisions of Sections 25-11-15(10) and |
| 538 | 25-11-105(f)(v)5, all expenses of the administration of the system |
| 539 | shall be paid from the interest earnings, provided the interest |
| 540 | earnings are in excess of the actuarial interest assumption as |
| 541 | determined by the board, and provided the present cost of the |
| 542 | administrative expense fee of two percent (2%) of the |
| 543 | contributions reported by the political subdivisions and |
| 544 | instrumentalities shall be reduced to one percent (1%) from and |
| 545 | after July 1, 1983, through June 30, 1984, and shall be eliminated |
| 546 | thereafter. |

- (e) Collection of contributions. The employer shall cause to be deducted on each and every payroll of a member for each and every payroll period, beginning subsequent to January 31, 1953, the contributions payable by the member as provided in Articles 1 and 3.
- The employer shall make deductions from salaries of employees as provided in Articles 1 and 3 and shall transmit monthly, or at such time as the board of trustees designates, the amount specified to be deducted to the Executive Director of the Public Employees' Retirement System. The executive director, after

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557 making a record of all those receipts, shall deposit such amounts 558 as provided by law.

- 559 Upon the basis of each actuarial valuation provided 560 herein, the board of trustees shall biennially determine the normal contribution rate and the accrued liability contribution 561 562 rate as provided in this section. The sum of these two (2) rates 563 shall be known as the "employer's contribution rate." Beginning 564 on earned compensation effective January 1, 1990, the rate 565 computed as provided in this section shall be nine and three-fourths percent (9-3/4%). The board shall reduce the 566 567 employer's contribution rate by one percent (1%) from and after 568 July 1 of the year following the year in which the board determines and the board's actuary certifies that the employer's 569 570 contribution rate can be reduced by that amount without causing 571 the unfunded accrued actuarial liability amortization period for 572 the retirement system to exceed twenty (20) years. The percentage 573 rate of those contributions shall be fixed biennially by the board 574 on the basis of the liabilities of the retirement system for the 575 various allowances and benefits as shown by actuarial valuation.
 - (2) The amount payable by the employer on account of normal and accrued liability contributions shall be determined by applying the employer's contribution rate to the amount of compensation earned by employees who are members of the system.

 Monthly, or at such time as the board of trustees designates, each department or agency shall compute the amount of the employer's

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| 582 | contribution payable, with respect to the salaries of its |
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| 583 | employees who are members of the system, and shall cause that |
| 584 | amount to be paid to the board of trustees from the personal |
| 585 | service allotment of the amount appropriated for the operation of |
| 586 | the department or agency, or from funds otherwise available to the |
| 587 | agency, for the payment of salaries to its employees. |

- (3) Except as otherwise provided in Section 25-11-106:
- (i) Constables shall pay employer and employee contributions on their net fee income as well as the employee contributions on all direct treasury or county payroll income.
- (ii) The county shall be responsible for the employer contribution on all direct treasury or county payroll income of constables.
- 595 Except as otherwise provided in Section 596 25-11-106.1, chancery and circuit clerks shall be responsible for 597 both the employer and employee share of contributions on the 598 proportionate share of net income attributable to fees, as well as 599 the employee share of net income attributable to direct treasury 600 or county payroll income, and the employing county shall be 601 responsible for the employer contributions on the net income 602 attributable to direct treasury or county payroll income.
- (5) Once each year, under procedures established by the system, each employer shall submit to the Public Employees'

 Retirement System a copy of their report to Social Security of all employees' earnings.

| 607 | (6) The board shall provide by rules for the methods of |
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| 608 | collection of contributions of employers and members. The amounts |
| 609 | determined due by an agency to the various funds as specified in |
| 610 | Articles 1 and 3 are made obligations of the agency to the board |
| 611 | and shall be paid as provided herein. Failure to deduct those |
| 612 | contributions shall not relieve the employee and employer from |
| 613 | liability thereof. Delinquent employee contributions and any |
| 614 | accrued interest shall be the obligation of the employee and |
| 615 | delinquent employer contributions and any accrued interest shall |
| 616 | be the obligation of the employer. The employer may, in its |
| 617 | discretion, elect to pay any or all of the interest on delinquent |
| 618 | employee contributions. From and after July 1, 1996, under rules |
| 619 | and regulations established by the board, all employers are |
| 620 | authorized and shall transfer all funds due to the Public |
| 621 | Employees' Retirement System electronically and shall transmit any |
| 622 | wage or other reports by computerized reporting systems. |

25-11-127. (1) (a) No person who is being paid a retirement allowance or a pension after retirement under this article shall be employed or paid for any service by the State of Mississippi, including services as an employee, contract worker, contractual employee or independent contractor, until the retired person has been retired for not less than ninety (90) consecutive days from his or her effective date of retirement. After the

Section 25-11-127, Mississippi Code of 1972, is

SECTION 4.

amended as follows:

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| 632 | person has been retired for not less than ninety (90) consecutive |
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| 633 | days from his or her effective date of retirement or such later |
| 634 | date as established by the board, he or she may be reemployed |
| 635 | while being paid a retirement allowance under the terms and |
| 636 | conditions provided in this section or Section 25-11-126. |

- (b) No retiree of this retirement system who is reemployed or is reelected to office after retirement shall continue to draw retirement benefits while so reemployed, except as provided in this section or Section 25-11-126.
- (c) No person employed or elected under the exceptions provided for in this section shall become a member under Article 3 of the retirement system.
 - person who has been retired under the provisions of Article 3 and who is later reemployed in service covered by this article shall cease to receive benefits under this article and shall again become a contributing member of the retirement system. When the person retires again, if the person has been a contributing member of the retirement system during his reemployment and the reemployment exceeds six (6) months, the person shall have his or her benefit recomputed, including service after again becoming a member, provided that the total retirement allowance paid to the retired member in his or her previous retirement shall be deducted from the member's retirement reserve and taken into consideration

| 656 | in | recalculating | the | retirement | allowance | under | а | new | option |
|-----|-----|---------------|-----|------------|-----------|-------|---|-----|--------|
| 657 | se. | lected. | | | | | | | |

- 658 (3) The board shall have the right to prescribe rules and 659 regulations for carrying out the provisions of this section.
- 660 (4) The provisions of this section shall not be construed to 661 prohibit any retiree, regardless of age, from being employed and 662 drawing a retirement allowance either:
- 663 (a) For a period of time not to exceed one-half (1/2)
 664 of the normal working days for the position in any fiscal year
 665 during which the retiree will receive no more than one-half (1/2)
 666 of the salary in effect for the position at the time of
 667 employment, or
- (b) For a period of time in any fiscal year sufficient in length to permit a retiree to earn not in excess of twenty-five percent (25%) of retiree's average compensation.
- 671 To determine the normal working days for a position under 672 paragraph (a) of this subsection, the employer shall determine the 673 required number of working days for the position on a full-time 674 basis and the equivalent number of hours representing the 675 full-time position. The retiree then may work up to one-half (1/2) of the required number of working days or up to one-half 676 677 (1/2) of the equivalent number of hours and receive up to one-half 678 (1/2) of the salary for the position. In the case of employment 679 with multiple employers, the limitation shall equal one-half (1/2)680 of the number of days or hours for a single full-time position.

| 681 | Notice shall be given in writing to the executive director, |
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| 682 | setting forth the facts upon which the employment is being made, |
| 683 | and the notice shall be given within five (5) days from the date |
| 684 | of employment and also from the date of termination of the |
| 685 | employment. |

| (5) Except as otherwise provided in subsection (6) of this | |
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| section, the employer of any person who is receiving a retirement | |
| allowance and who is employed in service covered by subsection (4 |) |
| of this section as an employee or a contractual employee shall pa | У |
| to the board the full amount of the employer's contribution on th | .e |
| amount of compensation received by the retiree for his or her | |
| employment in accordance with regulations prescribed by the board | . • |
| However, through June 30, 2025, for persons who choose to continu | <u>.е</u> |
| receiving a retirement allowance during their employment as | |
| teachers as authorized by Section 25-11-126, the employer shall | |
| pay to the board the full amount of the contribution rate | |
| <pre>prescribed in Section 25-11-123(c)(1)(ii) on the amount of</pre> | |
| compensation received by the retiree for his or her employment. | |
| The retiree shall not receive any additional creditable service i | n |
| the retirement system as a result of the payment of the employer' | S |
| contribution. This subsection does not apply to persons who are | |
| receiving a retirement allowance and who contract with an employe | r |
| to provide services as a true independent contractor, as defined | |
| by the board through regulation. | |

| 705 | (6) (a) A member may retire and continue in municipal or |
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| 706 | county elective office provided that the member has reached the |
| 707 | age and/or service requirement that will not result in a |
| 708 | prohibited in-service distribution as defined by the Internal |
| 709 | Revenue Service, or a retiree may be elected to a municipal or |
| 710 | county office, provided that the person: |

- (i) Files annually, in writing, in the office of the employer and the office of the executive director of the system before the person takes office or as soon as possible after retirement, a waiver of all salary or compensation and elects to receive in lieu of that salary or compensation a retirement allowance as provided in this section, in which event no salary or compensation shall thereafter be due or payable for those services; however, any such officer or employee may receive, in addition to the retirement allowance, office expense allowance, mileage or travel expense authorized by any statute of the State of Mississippi; or
- 722 (ii) Elects to receive compensation for that 723 elective office in an amount not to exceed twenty-five percent 724 (25%) of the retiree's average compensation. In order to receive compensation as allowed in this subparagraph, the retiree shall 725 726 file annually, in writing, in the office of the employer and the 727 office of the executive director of the system, an election to 728 receive, in addition to a retirement allowance, compensation as allowed in this subparagraph. 729

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- 730 (b) The municipality or county in which the retired
 731 person holds elective office shall pay to the board the amount of
 732 the employer's contributions on the full amount of the regular
 733 compensation for the elective office that the retired person
 734 holds.
- 735 (c) As used in this subsection, the term "compensation"
 736 does not include office expense allowance, mileage or travel
 737 expense authorized by a statute of the State of Mississippi.
- 738 **SECTION 5.** Section 37-19-7, Mississippi Code of 1972, is 739 amended as follows:
- 740 37-19-7. (1) The allowance in the Mississippi Adequate 741 Education Program for teachers' salaries in each county and 742 separate school district shall be determined and paid in 743 accordance with the scale for teachers' salaries as provided in 744 this subsection. For teachers holding the following types of 745 licenses or the equivalent as determined by the State Board of 746 Education, and the following number of years of teaching 747 experience, the scale shall be as follows:

2014-2015 MINIMUM SALARY SCHEDULE

| 749 | Years | | | | |
|-----|-------|-----------|-----------|-----------|-----------|
| 750 | Exp. | AAAA | AAA | AA | А |
| 751 | 0 | 38,108.00 | 36,944.00 | 35,780.00 | 33,390.00 |
| 752 | 1 | 38,108.00 | 36,944.00 | 35,780.00 | 33,390.00 |
| 753 | 2 | 38,108.00 | 36,944.00 | 35,780.00 | 33,390.00 |
| 754 | 3 | 38,902.00 | 37,671.00 | 36,440.00 | 33,885.00 |

S. B. No. 2540 19/SS26/R1172 PAGE 30 (tb\rc)

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| 755 | 4 | 39,696.00 | 38,398.00 | 37,100.00 | 34,380.00 |
|-----|----|-----------|-----------|-----------|-----------|
| 756 | 5 | 40,490.00 | 39,125.00 | 37,760.00 | 34,875.00 |
| 757 | 6 | 41,284.00 | 39,852.00 | 38,420.00 | 35,370.00 |
| 758 | 7 | 42,078.00 | 40,579.00 | 39,080.00 | 35,865.00 |
| 759 | 8 | 42,872.00 | 41,306.00 | 39,740.00 | 36,360.00 |
| 760 | 9 | 43,666.00 | 42,033.00 | 40,400.00 | 36,855.00 |
| 761 | 10 | 44,460.00 | 42,760.00 | 41,060.00 | 37,350.00 |
| 762 | 11 | 45,254.00 | 43,487.00 | 41,720.00 | 37,845.00 |
| 763 | 12 | 46,048.00 | 44,214.00 | 42,380.00 | 38,340.00 |
| 764 | 13 | 46,842.00 | 44,941.00 | 43,040.00 | 38,835.00 |
| 765 | 14 | 47,636.00 | 45,668.00 | 43,700.00 | 39,330.00 |
| 766 | 15 | 48,430.00 | 46,395.00 | 44,360.00 | 39,825.00 |
| 767 | 16 | 49,224.00 | 47,122.00 | 45,020.00 | 40,320.00 |
| 768 | 17 | 50,018.00 | 47,849.00 | 45,680.00 | 40,815.00 |
| 769 | 18 | 50,812.00 | 48,576.00 | 46,340.00 | 41,310.00 |
| 770 | 19 | 51,606.00 | 49,303.00 | 47,000.00 | 41,805.00 |
| 771 | 20 | 52,400.00 | 50,030.00 | 47,660.00 | 42,300.00 |
| 772 | 21 | 53,194.00 | 50,757.00 | 48,320.00 | 42,795.00 |
| 773 | 22 | 53,988.00 | 51,484.00 | 48,980.00 | 43,290.00 |
| 774 | 23 | 54,782.00 | 52,211.00 | 49,640.00 | 43,785.00 |
| 775 | 24 | 55,576.00 | 52,938.00 | 50,300.00 | 44,280.00 |
| 776 | 25 | 58,430.00 | 55,725.00 | 53,020.00 | 46,835.00 |
| 777 | 26 | 59,224.00 | 56,452.00 | 53,680.00 | 47,330.00 |
| 778 | 27 | 60,018.00 | 57,179.00 | 54,340.00 | 47,825.00 |
| 779 | 28 | 60,812.00 | 57,906.00 | 55,000.00 | 48,320.00 |

S. B. No. 2540 19/SS26/R1172 PAGE 31 (tb\rc) ~ OFFICIAL ~

| 780 | 29 | 61,606.00 | 58,633.00 | 55,660.00 | 48,815.00 |
|-----|---------|-----------|-------------------|--------------|-----------|
| 781 | 30 | 62,400.00 | 59,360.00 | 56,320.00 | 49,310.00 |
| 782 | 31 | 63,194.00 | 60,087.00 | 56,980.00 | 49,805.00 |
| 783 | 32 | 63,988.00 | 60,814.00 | 57,640.00 | 50,300.00 |
| 784 | 33 | 64,782.00 | 61,541.00 | 58,300.00 | 50,795.00 |
| 785 | 34 | 65,576.00 | 62,268.00 | 58,960.00 | 51,290.00 |
| 786 | 35 | | | | |
| 787 | & above | 66,370.00 | 62,995.00 | 59,620.00 | 51,785.00 |
| 788 | | 2015- | -2016 MINIMUM SAL | ARY SCHEDULE | |
| 789 | Years | | | | |
| 790 | Exp. | AAAA | AAA | AA | A |
| 791 | 0 | 39,108.00 | 37,944.00 | 36,780.00 | 34,390.00 |
| 792 | 1 | 39,108.00 | 37,944.00 | 36,780.00 | 34,390.00 |
| 793 | 2 | 39,108.00 | 37,944.00 | 36,780.00 | 34,390.00 |
| 794 | 3 | 39,902.00 | 38,671.00 | 37,440.00 | 34,885.00 |
| 795 | 4 | 40,696.00 | 39,398.00 | 38,100.00 | 35,380.00 |
| 796 | 5 | 41,490.00 | 40,125.00 | 38,760.00 | 35,875.00 |
| 797 | 6 | 42,284.00 | 40,852.00 | 39,420.00 | 36,370.00 |
| 798 | 7 | 43,078.00 | 41,579.00 | 40,080.00 | 36,865.00 |
| 799 | 8 | 43,872.00 | 42,306.00 | 40,740.00 | 37,360.00 |
| 800 | 9 | 44,666.00 | 43,033.00 | 41,400.00 | 37,855.00 |
| 801 | 10 | 45,460.00 | 43,760.00 | 42,060.00 | 38,350.00 |
| 802 | 11 | 46,254.00 | 44,487.00 | 42,720.00 | 38,845.00 |
| 803 | 12 | 47,048.00 | 45,214.00 | 43,380.00 | 39,340.00 |
| 804 | 13 | 47,842.00 | 45,941.00 | 44,040.00 | 39,835.00 |
| | | | | | |

S. B. No. 2540 19/SS26/R1172 PAGE 32 (tb\rc) ~ OFFICIAL ~

| 805 | 14 | 48,636.00 | 46,668.00 | 44,700.00 | 40,330.00 |
|-----|---------|-----------|-----------|-----------|-----------|
| 806 | 15 | 49,430.00 | 47,395.00 | 45,360.00 | 40,825.00 |
| 807 | 16 | 50,224.00 | 48,122.00 | 46,020.00 | 41,320.00 |
| 808 | 17 | 51,018.00 | 48,849.00 | 46,680.00 | 41,815.00 |
| 809 | 18 | 51,812.00 | 49,576.00 | 47,340.00 | 42,310.00 |
| 810 | 19 | 52,606.00 | 50,303.00 | 48,000.00 | 42,805.00 |
| 811 | 20 | 53,400.00 | 51,030.00 | 48,660.00 | 43,300.00 |
| 812 | 21 | 54,194.00 | 51,757.00 | 49,320.00 | 43,795.00 |
| 813 | 22 | 54,988.00 | 52,484.00 | 49,980.00 | 44,290.00 |
| 814 | 23 | 55,782.00 | 53,211.00 | 50,640.00 | 44,785.00 |
| 815 | 24 | 56,576.00 | 53,938.00 | 51,300.00 | 45,280.00 |
| 816 | 25 | 59,430.00 | 56,725.00 | 54,020.00 | 47,835.00 |
| 817 | 26 | 60,224.00 | 57,452.00 | 54,680.00 | 48,330.00 |
| 818 | 27 | 61,018.00 | 58,179.00 | 55,340.00 | 48,825.00 |
| 819 | 28 | 61,812.00 | 58,906.00 | 56,000.00 | 49,320.00 |
| 820 | 29 | 62,606.00 | 59,633.00 | 56,660.00 | 49,815.00 |
| 821 | 30 | 63,400.00 | 60,360.00 | 57,320.00 | 50,310.00 |
| 822 | 31 | 64,194.00 | 61,087.00 | 57,980.00 | 50,805.00 |
| 823 | 32 | 64,988.00 | 61,814.00 | 58,640.00 | 51,300.00 |
| 824 | 33 | 65,782.00 | 62,541.00 | 59,300.00 | 51,795.00 |
| 825 | 34 | 66,576.00 | 63,268.00 | 59,960.00 | 52,290.00 |
| 826 | 35 | | | | |
| 827 | & above | 67,370.00 | 63,995.00 | 60,620.00 | 52,785.00 |

It is the intent of the Legislature that any state funds made 828 available for salaries of licensed personnel in excess of the 829

S. B. No. 2540 19/SS26/R1172 PAGE 33 (tb\rc)

| 830 | funds paid for such salaries for the 1986-1987 school year shall |
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| 831 | be paid to licensed personnel pursuant to a personnel appraisal |
| 832 | and compensation system implemented by the State Board of |
| 833 | Education. The State Board of Education shall have the authority |
| 834 | to adopt and amend rules and regulations as are necessary to |
| 835 | establish, administer and maintain the system. |
| 836 | All teachers employed on a full-time basis shall be paid a |
| 837 | minimum salary in accordance with the above scale. However, no |
| 838 | school district shall receive any funds under this section for any |
| 839 | school year during which the local supplement paid to any |
| 840 | individual teacher shall have been reduced to a sum less than that |
| 841 | paid to that individual teacher for performing the same duties |
| 842 | from local supplement during the immediately preceding school |
| 843 | year. The amount actually spent for the purposes of group health |
| 844 | and/or life insurance shall be considered as a part of the |
| 845 | aggregate amount of local supplement but shall not be considered a |
| 846 | part of the amount of individual local supplement. |
| 847 | The level of professional training of each teacher to be used |
| 848 | in establishing the salary allotment for the teachers for each |
| 849 | year shall be determined by the type of valid teacher's license |
| 850 | issued to those teachers on or before October 1 of the current |
| 851 | school year. * * * However, * * * school districts are |
| 852 | authorized, in their discretion, to negotiate the salary levels |
| 853 | applicable to certificated employees who are receiving retirement |

benefits from the retirement system of another state, and the

| 855 | annual experience increment provided above in this section * * * |
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| 856 | shall not be applicable to any such retired certificated employee |
| 857 | In addition, through June 30, 2025, school districts are |
| 858 | authorized, in their discretion, to negotiate the salary levels |
| 859 | applicable to persons who choose to continue receiving a |
| 860 | retirement allowance during their employment as teachers as |
| 861 | authorized by Section 25-11-126, and the annual experience |
| 862 | increment provided above in this section shall not be applicable |
| 863 | to any such person except as may be negotiated between the school |
| 864 | district and the person. |
| 865 | (2) (a) The following employees shall receive an annual |

- (2) (a) The following employees shall receive an annual salary supplement in the amount of Six Thousand Dollars (\$6,000.00), plus fringe benefits, in addition to any other compensation to which the employee may be entitled:
- (i) Any licensed teacher who has met the requirements and acquired a Master Teacher certificate from the National Board for Professional Teaching Standards and who is employed by a local school board or the State Board of Education as a teacher and not as an administrator. Such teacher shall submit documentation to the State Department of Education that the certificate was received prior to October 15 in order to be eligible for the full salary supplement in the current school year, or the teacher shall submit such documentation to the State Department of Education prior to February 15 in order to be

| 879 | eligibl | e for | a | proi | rated | salary | supplement | beginning | with | the |
|-----|---------|-------|----|------|-------|----------|------------|-----------|------|-----|
| 880 | second | term | of | the | schoo | ol year. | | | | |

881 A licensed nurse who has met the requirements 882 and acquired a certificate from the National Board for 883 Certification of School Nurses, Inc., and who is employed by a 884 local school board or the State Board of Education as a school 885 nurse and not as an administrator. The licensed school nurse 886 shall submit documentation to the State Department of Education 887 that the certificate was received before October 15 in order to be eligible for the full salary supplement in the current school 888 889 year, or the licensed school nurse shall submit the documentation 890 to the State Department of Education before February 15 in order 891 to be eligible for a prorated salary supplement beginning with the 892 second term of the school year. Provided, however, that the total 893 number of licensed school nurses eligible for a salary supplement 894 under this subparagraph (ii) shall not exceed thirty-five (35). 895 Any licensed school counselor who has met (iii) 896 the requirements and acquired a National Certified School 897 Counselor (NCSC) endorsement from the National Board of Certified 898 Counselors and who is employed by a local school board or the 899 State Board of Education as a counselor and not as an 900 administrator. Such licensed school counselor shall submit 901 documentation to the State Department of Education that the 902 endorsement was received prior to October 15 in order to be

eligible for the full salary supplement in the current school

| 904 | year, or the licensed school counselor shall submit such |
|-----|--|
| 905 | documentation to the State Department of Education prior to |
| 906 | February 15 in order to be eligible for a prorated salary |
| 907 | supplement beginning with the second term of the school year. |
| 908 | However, any school counselor who started the National Board for |
| 909 | Professional Teaching Standards process for school counselors |
| 910 | between June 1, 2003, and June 30, 2004, and completes the |
| 911 | requirements and acquires the Master Teacher certificate shall be |
| 912 | entitled to the master teacher supplement, and those counselors |
| 913 | who complete the process shall be entitled to a one-time |
| 914 | reimbursement for the actual cost of the process as outlined in |
| 915 | paragraph (b) of this subsection. |
| 916 | (iv) Any licensed speech-language pathologist and |
| 917 | audiologist who has met the requirements and acquired a |
| 918 | Certificate of Clinical Competence from the American |
| 919 | Speech-Language-Hearing Association and any certified academic |
| 920 | language therapist (CALT) who has met the certification |
| 921 | requirements of the Academic Language Therapy Association and who |
| 922 | is employed by a local school board or is employed by a state |
| 923 | agency under the State Personnel Board. The licensed |
| 924 | speech-language pathologist and audiologist and certified academic |
| 925 | language therapist shall submit documentation to the State |
| 926 | Department of Education that the certificate or endorsement was |
| 927 | received before October 15 in order to be eligible for the full |
| 928 | salary supplement in the current school year, or the licensed |

speech-language pathologist and audiologist and certified academic language therapist shall submit the documentation to the State Department of Education before February 15 in order to be eligible for a prorated salary supplement beginning with the second term of the school year. However, the total number of certified academic language therapists eligible for a salary supplement under this paragraph (iv) shall not exceed twenty (20).

An employee shall be reimbursed for the actual cost (b) of completing each component of acquiring the certificate or endorsement, excluding any costs incurred for postgraduate courses, not to exceed Five Hundred Dollars (\$500.00) for each component, not to exceed four (4) components, for a teacher, school counselor or speech-language pathologist and audiologist, regardless of whether or not the process resulted in the award of the certificate or endorsement. A local school district or any private individual or entity may pay the cost of completing the process of acquiring the certificate or endorsement for any employee of the school district described under paragraph (a), and the State Department of Education shall reimburse the school district for such cost, regardless of whether or not the process resulted in the award of the certificate or endorsement. private individual or entity has paid the cost of completing the process of acquiring the certificate or endorsement for an employee, the local school district may agree to directly

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953 reimburse the individual or entity for such cost on behalf of the 954 employee.

- 955 All salary supplements, fringe benefits and process 956 reimbursement authorized under this subsection shall be paid 957 directly by the State Department of Education to the local school 958 district and shall be in addition to its minimum education program 959 allotments and not a part thereof in accordance with regulations 960 promulgated by the State Board of Education. Local school 961 districts shall not reduce the local supplement paid to any 962 employee receiving such salary supplement, and the employee shall 963 receive any local supplement to which employees with similar 964 training and experience otherwise are entitled. However, an 965 educational employee shall receive the salary supplement in the 966 amount of Six Thousand Dollars (\$6,000.00) for only one (1) of the 967 qualifying certifications authorized under paragraph (a) of this 968 subsection. No school district shall provide more than one (1) 969 annual salary supplement under the provisions of this subsection 970 to any one individual employee holding multiple qualifying 971 national certifications.
- 972 (d) If an employee for whom such cost has been paid, in 973 full or in part, by a local school district or private individual 974 or entity fails to complete the certification or endorsement 975 process, the employee shall be liable to the school district or 976 individual or entity for all amounts paid by the school district

- 977 or individual or entity on behalf of that employee toward his or 978 her certificate or endorsement.
- 979 (3) The following employees shall receive an annual salary 980 supplement in the amount of Four Thousand Dollars (\$4,000.00), 981 plus fringe benefits, in addition to any other compensation to

which the employee may be entitled:

- Effective July 1, 2016, if funds are available for that purpose, any licensed teacher who has met the requirements and acquired a Master Teacher Certificate from the National Board for Professional Teaching Standards and who is employed in a public school district located in one (1) of the following counties: Claiborne, Adams, Jefferson, Wilkinson, Amite, Bolivar, Coahoma, Leflore, Quitman, Sharkey, Issaquena, Sunflower and Washington. The salary supplement awarded under the provisions of this subsection (3) shall be in addition to the salary supplement awarded under the provisions of this section.
- Teachers who meet the qualifications for a salary supplement under this subsection (3) who are assigned for less than one (1) full year or less than full time for the school year shall receive the salary supplement in a prorated manner, with the portion of the teacher's assignment to the critical geographic area to be determined as of June 15th of the school year.
- 999 (4) (a) This section shall be known and may be cited as the 1000 "Mississippi Performance-Based Pay (MPBP)" plan. In addition to 1001 the minimum base pay described in this section, only after full

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funding of MAEP and if funds are available for that purpose, the

State of Mississippi may provide monies from state funds to school

districts for the purposes of rewarding certified teachers,

administrators and nonlicensed personnel at individual schools

showing improvement in student test scores. The MPBP plan shall

be developed by the State Department of Education based on the

following criteria:

1009 (i) It is the express intent of this legislation
1010 that the MPBP plan shall utilize only existing standards of
1011 accreditation and assessment as established by the State Board of
1012 Education.

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

1024 (iii) To ensure all teachers cooperate in the
1025 spirit of teamwork, individual schools shall submit a plan to the
1026 local school district to be approved before the beginning of each

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school year beginning July 1, 2008. The plan shall include, but not be limited to, how all teachers, regardless of subject area, and administrators will be responsible for improving student achievement for their individual school.

- (b) The State Board of Education shall develop the processes and procedures for designating schools eligible to participate in the MPBP. State assessment results, growth in student achievement at individual schools and other measures deemed appropriate in designating successful student achievement shall be used in establishing MPBP criteria. The State Board of Education shall develop the MPBP policies and procedures and report to the Legislature and Governor by December 1, 2006.
- 1039 (5) Beginning in the 2008-2009 school year, if funds (a) are available for that purpose, each school in Mississippi shall 1040 have mentor teachers, as defined by Sections 37-9-201 through 1041 1042 37-9-213, who shall receive additional base compensation provided 1043 for by the State Legislature in the amount of One Thousand Dollars (\$1,000.00) per each beginning teacher that is being mentored. 1044 The additional state compensation shall be limited to those mentor 1045 1046 teachers that provide mentoring services to beginning teachers. 1047 For the purposes of such funding, a beginning teacher shall be 1048 defined as any teacher in any school in Mississippi that has less 1049 than one (1) year of classroom experience teaching in a public 1050 For the purposes of such funding, no full-time academic teacher shall mentor more than two (2) beginning teachers. 1051

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| 1052 | (b) To be eligible for this state funding, the |
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| 1053 | individual school must have a classroom management program |
| 1054 | approved by the local school board. |
| 1055 | (6) Effective with the 2014-2015 school year, the school |
| 1056 | districts participating in the Pilot Performance-Based |
| 1057 | Compensation System pursuant to Section 37-19-9 may award |
| 1058 | additional teacher and administrator pay based thereon. |
| 1059 | SECTION 6. This act shall take effect and be in force from |
| 1060 | and after January 1, 2020. |