

By: Representatives Byrd, Reynolds

To: County Affairs

COMMITTEE SUBSTITUTE
FOR
HOUSE BILL NO. 843

1 AN ACT TO AMEND SECTION 25-15-103, MISSISSIPPI CODE OF 1972,
2 TO CLARIFY THAT ANY COUNTY OR MUNICIPAL MEDICARE-ELIGIBLE EMPLOYEE
3 IS AUTHORIZED TO BE OFFERED CERTAIN SUPPLEMENTAL COMPENSATION BY
4 THE BOARD OF SUPERVISORS OR THE MUNICIPAL GOVERNING AUTHORITY
5 WHENEVER SUCH EMPLOYEE CHOOSES TO SECURE MEDICARE COVERAGE IN LIEU
6 OF PARTICIPATING IN A COUNTY OR MUNICIPAL MEDICAL OR HEALTH
7 INSURANCE PROGRAM; TO AUTHORIZE POLITICAL SUBDIVISIONS TO OFFER
8 SUPPLEMENTAL COMPENSATION TO EMPLOYEES WHO DECLINE COVERAGE UNDER
9 THE POLITICAL SUBDIVISION'S GROUP INSURANCE; AND FOR RELATED
10 PURPOSES.

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

12 **SECTION 1.** Section 25-15-103, Mississippi Code of 1972, is
13 amended as follows:

14 25-15-103. (1) The maximum amount of group insurance or
15 other coverage used in determining employer's limitation of one
16 hundred percent (100%) of such costs shall be determined by
17 regulations promulgated by the governing board or head of any
18 political subdivision, school district, junior college district,
19 institution, department or agency named in Section 25-15-101 and
20 this section, but the life insurance for each employee shall not
21 exceed Fifty Thousand Dollars (\$50,000.00), or the amount of
22 deduction allowed by the United States Internal Revenue Service in



23 filing a federal tax return, whichever is greater. A like amount
24 may be for accidental death, accident, health and salary
25 protection insurance, providing benefits not exceeding sixty
26 percent (60%) of the employee's income, or the amount allowed by
27 the United States Internal Revenue Service in filing a federal tax
28 return, whichever is greater. Hospitalization benefits for room
29 and board may not exceed the average semiprivate cost per day; and
30 the other coverages authorized hereinabove. The limitations in
31 this subsection on the amount of group insurance and other
32 coverage which employers may obtain for their employees shall not
33 be applicable to municipalities.

34 (2) Any employee who retires due to one hundred percent
35 (100%) medical disability, or due to reaching the statutory age of
36 retirement under the provisions of the Public Employees'
37 Retirement Law of 1952, being Sections 25-11-101 through
38 25-11-139, may, if he elects, remain a member of the group plan
39 for such life insurance and other benefits as may be agreed to by
40 the governing board or institution, department, or agency head and
41 the companies writing such insurance and other coverage, by paying
42 the entire costs thereof.

43 (3) When any of the political subdivisions, school
44 districts, junior college districts, institutions, departments, or
45 agencies named in Section 25-15-101 and this section have adopted
46 the group coverage plan authorized by said sections, any of the
47 employees thereof participating in the plan who desire to secure



48 additional benefits for their dependents with the company or
49 companies providing such group coverage may do so by authorizing
50 in writing the deduction from his or her salary or wages of the
51 necessary amounts for the full payment of such additional
52 coverage, and the same may be deducted and paid for such purposes,
53 but the entire cost of such additional coverage for dependents
54 shall be paid by the employee.

55 (4) (a) A municipality may provide group life insurance
56 coverage for all or specified groups of its public employees and
57 group hospitalization benefits for such public employees and their
58 dependents, and the municipality may pay the total of the cost of
59 all benefits under this section.

60 (b) A county may provide group life insurance coverage
61 for all or specified groups of its public employees and group
62 hospitalization benefits for such public employees and their
63 dependents, and the county may pay the total of the cost of all
64 benefits under this section. A county may make such provision, as
65 specified under this paragraph, retroactively for any existing
66 group coverage plan previously adopted by the county.

67 (5) (a) The board of supervisors of any county or governing
68 authority of any municipality may offer any Medicare-eligible
69 county or municipal employee supplemental compensation if the
70 employee chooses to secure Medicare coverage in lieu of
71 participating in any county or municipal medical or health
72 insurance program, as the case may be, limited to an amount which



73 shall not exceed the county's or municipality's cost for the
74 employee to participate in such county or municipal medical or
75 health insurance program. The provisions of this subsection shall
76 not apply to coverage by Medicaid. Nothing in this subsection
77 shall be construed to require a county or municipal employee to
78 choose Medicare coverage in lieu of participating in any county or
79 municipal medical or health insurance program, and a county or
80 municipality shall not withhold participation in any county or
81 municipal medical or health insurance program by a
82 Medicare-eligible employee who is otherwise eligible for such
83 county or municipal medical or health insurance program.

84 (b) Before the supplemental compensation may be
85 provided, as specified under this subsection, the employee shall
86 provide verifiable proof that he has secured coverage under
87 Medicare. Receipt of purchase for the Medicare coverage shall be
88 provided on an annual basis to the employer.

89 (c) Notwithstanding any law to the contrary, the board
90 of supervisors of any county or governing authority of any
91 municipality is authorized to offer any Medicare-eligible county
92 or municipal employee the supplemental compensation prescribed
93 under this subsection as long as such employee is eligible for the
94 county or municipal medical or health insurance program, as the
95 case may be.

96 (6) Notwithstanding the foregoing, the governing board of
97 any political subdivision may offer supplemental compensation to



98 all or specific groups of employees or other persons otherwise
99 eligible for the political subdivision's group insurance in an
100 amount to be determined from time to time by the political
101 subdivision if such person declines coverage under the political
102 subdivision's group insurance; however, in no event shall the
103 supplemental compensation exceed the political subdivision's cost
104 for such person to participate in the group insurance. Before
105 such supplemental compensation may be provided in any year, the
106 person shall, on an annual basis, provide verifiable proof of
107 coverage under another permissible plan.

108 **SECTION 2.** This act shall take effect and be in force from
109 and after July 1, 2022.

