To: County Affairs

By: Representatives Byrd, Reynolds

## HOUSE BILL NO. 843 (As Sent to Governor)

1 AN ACT TO AMEND SECTION 25-15-103, MISSISSIPPI CODE OF 1972, 2 TO AUTHORIZE COUNTIES AND MUNICIPALITIES TO OFFER SUPPLEMENTAL 3 COMPENSATION TO EMPLOYEES WHO DECLINE COVERAGE UNDER THEIR GROUP INSURANCE; AND FOR RELATED PURPOSES. BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MISSISSIPPI: 5 SECTION 1. Section 25-15-103, Mississippi Code of 1972, is 6 7 amended as follows: 8 25-15-103. (1) The maximum amount of group insurance or 9 other coverage used in determining employer's limitation of one 10 hundred percent (100%) of such costs shall be determined by regulations promulgated by the governing board or head of any 11 12 political subdivision, school district, junior college district, 13 institution, department or agency named in Section 25-15-101 and 14 this section, but the life insurance for each employee shall not exceed Fifty Thousand Dollars (\$50,000.00), or the amount of 15 deduction allowed by the United States Internal Revenue Service in 16 17 filing a federal tax return, whichever is greater. A like amount may be for accidental death, accident, health and salary 18 protection insurance, providing benefits not exceeding sixty

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- 20 percent (60%) of the employee's income, or the amount allowed by
- 21 the United States Internal Revenue Service in filing a federal tax
- 22 return, whichever is greater. Hospitalization benefits for room
- 23 and board may not exceed the average semiprivate cost per day; and
- 24 the other coverages authorized hereinabove. The limitations in
- 25 this subsection on the amount of group insurance and other
- 26 coverage which employers may obtain for their employees shall not
- 27 be applicable to municipalities.
- 28 (2) Any employee who retires due to one hundred percent
- 29 (100%) medical disability, or due to reaching the statutory age of
- 30 retirement under the provisions of the Public Employees'
- 31 Retirement Law of 1952, being Sections 25-11-101 through
- 32 25-11-139, may, if he elects, remain a member of the group plan
- 33 for such life insurance and other benefits as may be agreed to by
- 34 the governing board or institution, department, or agency head and
- 35 the companies writing such insurance and other coverage, by paying
- 36 the entire costs thereof.
- 37 (3) When any of the political subdivisions, school
- 38 districts, junior college districts, institutions, departments, or
- 39 agencies named in Section 25-15-101 and this section have adopted
- 40 the group coverage plan authorized by said sections, any of the
- 41 employees thereof participating in the plan who desire to secure
- 42 additional benefits for their dependents with the company or
- 43 companies providing such group coverage may do so by authorizing
- 44 in writing the deduction from his or her salary or wages of the

- 45 necessary amounts for the full payment of such additional
- 46 coverage, and the same may be deducted and paid for such purposes,
- 47 but the entire cost of such additional coverage for dependents
- 48 shall be paid by the employee.
- 49 (4) (a) A municipality may provide group life insurance
- 50 coverage for all or specified groups of its public employees and
- 51 group hospitalization benefits for such public employees and their
- 52 dependents, and the municipality may pay the total of the cost of
- 53 all benefits under this section.
- 54 (b) A county may provide group life insurance coverage
- 55 for all or specified groups of its public employees and group
- 56 hospitalization benefits for such public employees and their
- 57 dependents, and the county may pay the total of the cost of all
- 58 benefits under this section. A county may make such provision, as
- 59 specified under this paragraph, retroactively for any existing
- 60 group coverage plan previously adopted by the county.
- 61 (5) \* \* \* The board of supervisors of any county or the
- 62 governing authorities of any municipality may offer supplemental
- 63 compensation to its employees, or other persons otherwise eligible
- 64 for the county's or municipality's group insurance, in an amount
- 65 to be determined from time to time by the county or municipality
- 66 if such person declines coverage under the group insurance;
- 67 however, in no event shall the supplemental compensation exceed
- 68 the county's or municipality's cost for such person to participate
- 69 in the group insurance. Before such supplemental compensation may

- 70 be provided in any year, the person shall, on an annual basis,
- 71 provide verifiable proof of coverage under another permissible
- 72 plan.
- 73 **SECTION 2.** This act shall take effect and be in force from
- 74 and after July 1, 2022.