To: Appropriations

By: Representative Miles

## HOUSE BILL NO. 1014

AN ACT TO AMEND SECTION 25-11-127, MISSISSIPPI CODE OF 1972,

TO AUTHORIZE A RETIRED MEMBER OF THE PUBLIC EMPLOYEES' RETIREMENT SYSTEM TO BE EMPLOYED AS A TEACHER IN A PUBLIC SCHOOL DISTRICT AND DRAW THE FULL AMOUNT OF HIS OR HER RETIREMENT ALLOWANCE FOR A 5 PERIOD NOT EXCEEDING TWO YEARS, DURING WHICH TIME THE RETIREE MAY 6 WORK THE FULL NUMBER OF NORMAL WORKING DAYS FOR THE POSITION AND 7 RECEIVE THE FULL AMOUNT OF THE SALARY IN EFFECT FOR THE POSITION AT THE TIME OF EMPLOYMENT; TO AMEND SECTION 25-25-16, MISSISSIPPI 8 CODE OF 1972, TO AUTHORIZE PUBLIC SCHOOL DISTRICTS TO PAY WITH 9 10 LOCAL FUNDS, THE FULL COST OF THE HEALTH INSURANCE PREMIUMS FOR 11 ALL RETIRED MEMBERS OF THE PUBLIC EMPLOYEES' RETIREMENT SYSTEM WHO 12 ARE EMPLOYED AS TEACHERS BY THE SCHOOL DISTRICTS; AND FOR RELATED 13 PURPOSES. 14 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MISSISSIPPI: SECTION 1. Section 25-11-127, Mississippi Code of 1972, is 15 amended as follows: 16 17 25-11-127. (1) (a) No person who is being paid a retirement allowance or a pension after retirement under this 18 19 article shall be employed or paid for any service by the State of 20 Mississippi, including services as an employee, contract worker, 21 contractual employee or independent contractor, until the retired 22 person has been retired for not less than ninety (90) consecutive

days from his or her effective date of retirement. After the

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- 24 person has been retired for not less than ninety (90) consecutive
- 25 days from his or her effective date of retirement or such later
- 26 date as established by the board, he or she may be reemployed
- 27 while being paid a retirement allowance under the terms and
- 28 conditions provided in this section.
- 29 (b) No retiree of this retirement system who is
- 30 reemployed or is reelected to office after retirement shall
- 31 continue to draw retirement benefits while so reemployed, except
- 32 as provided in this section.
- 33 (c) No person employed or elected under the exceptions
- 34 provided for in this section shall become a member under Article 3
- 35 of the retirement system.
- 36 (2) Any person who has been retired under the provisions of
- 37 Article 3 and who is later reemployed in service covered by this
- 38 article shall cease to receive benefits under this article and
- 39 shall again become a contributing member of the retirement system.
- 40 When the person retires again, if the reemployment exceeds six (6)
- 41 months, the person shall have his or her benefit recomputed,
- 42 including service after again becoming a member, provided that the
- 43 total retirement allowance paid to the retired member in his or
- 44 her previous retirement shall be deducted from the member's
- 45 retirement reserve and taken into consideration in recalculating
- 46 the retirement allowance under a new option selected.
- 47 (3) The board shall have the right to prescribe rules and
- 48 regulations for carrying out the provisions of this section.

49	(4)	The	provisi	ons c	f this	sec	ction	shall	not	be	constru	ied t	C
50	prohibit	any i	retiree,	rega	rdless	of	age,	from 1	oeing	r em	nployed	and	
51	drawing a	a reti	irement	allow	ance e	ithe	er:						

- 52 (a) For a period of time not to exceed one-half (1/2)
  53 of the normal working days for the position in any fiscal year
  54 during which the retiree will receive no more than one-half (1/2)
  55 of the salary in effect for the position at the time of
  56 employment, or
- 57 (b) For a period of time in any fiscal year sufficient 58 in length to permit a retiree to earn not in excess of twenty-five 59 percent (25%) of retiree's average compensation.
- 60 To determine the normal working days for a position under 61 paragraph (a) of this subsection, the employer shall determine the 62 required number of working days for the position on a full-time basis and the equivalent number of hours representing the 63 64 full-time position. The retiree then may work up to one-half 65 (1/2) of the required number of working days or up to one-half (1/2) of the equivalent number of hours and receive up to one-half 66 67 (1/2) of the salary for the position. In the case of employment 68 with multiple employers, the limitation shall equal one-half (1/2)69 of the number of days or hours for a single full-time position.
- Notice shall be given in writing to the executive director, setting forth the facts upon which the employment is being made, and the notice shall be given within five (5) days from the date

- of employment and also from the date of termination of the employment.
- 75 (5) The provisions of this section shall not be construed to
- 76 prohibit any retiree, regardless of age, from being employed as a
- 77 teacher in a public school district and drawing the full amount of
- 78 the retiree's retirement allowance for a period not exceeding two
- 79 (2) years, during which time the retiree may work the full number
- 80 of normal working days for the position and receive the full
- 81 amount of the salary in effect for the position at the time of
- 82 employment. After the expiration of the two-year period, the
- 83 retiree may continue to be employed as a teacher in a public
- 84 school district under the provisions of subsection (4) of this
- 85 section.
- 86 (6) Except as otherwise provided in subsection ( \* \* \*7) of
- 87 this section, the employer of any person who is receiving a
- 88 retirement allowance and who is employed in service covered by
- 89 subsection (4) or (5) of this section as an employee or a
- 90 contractual employee shall pay to the board the full amount of the
- 91 employer's contribution on the amount of compensation received by
- 92 the retiree for his or her employment in accordance with
- 93 regulations prescribed by the board. The retiree shall not
- 94 receive any additional creditable service in the retirement system
- 95 as a result of the payment of the employer's contribution. This
- 96 subsection does not apply to persons who are receiving a
- 97 retirement allowance and who contract with an employer to provide

98 services as a true independent contractor, as defined by the board 99 through regulation.

( \* \* \*7) (a) A member may retire and continue in municipal
or county elective office provided that the member has reached the
age and/or service requirement that will not result in a
prohibited in-service distribution as defined by the Internal
Revenue Service, or a retiree may be elected to a municipal or
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

(ii) Elects to receive compensation for that

elective office in an amount not to exceed twenty-five percent

(25%) of the retiree's average compensation. In order to receive

compensation as allowed in this subparagraph, the retiree shall

file annually, in writing, in the office of the employer and the

office of the executive director of the system, an election to

123	receive,	in	addition	to	a	retirement	allowance,	compensation	as
124	allowed :	in t	this subpa	arac	gra	aph.			

- 125 (b) The municipality or county in which the retired
  126 person holds elective office shall pay to the board the amount of
  127 the employer's contributions on the full amount of the regular
  128 compensation for the elective office that the retired person
  129 holds.
- (c) As used in this subsection, the term "compensation"

  does not include office expense allowance, mileage or travel

  expense authorized by a statute of the State of Mississippi.
- **SECTION 2.** Section 25-15-16, Mississippi Code of 1972, is 134 amended as follows:
  - 25-15-16. The public school districts of the state, in their discretion, may pay with local funds one hundred percent (100%) of the cost of the health insurance premiums of the State and School Employees Health Insurance Plan for all retired members of the Public Employees' Retirement System who are employed as <a href="teachers or as school">teachers</a> or as school bus drivers by the school districts. No state funds shall be used for payment of the health insurance premiums under the authority of this section. If a school district chooses to pay the health insurance premiums for <a href="teachers or school">teachers or school</a> bus drivers under the authority of this section, the district shall be authorized to pay any amount that is one hundred percent (100%) or less of the cost of the health insurance premiums for the <a href="teachers">teachers</a> or school bus drivers.

148 **SECTION 3.** This act shall take effect and be in force from 149 and after July 1, 2022.