

By: Representative Newman

To: Appropriations

HOUSE BILL NO. 212

1 AN ACT TO AMEND SECTION 25-11-109, MISSISSIPPI CODE OF 1972,  
 2 TO PROVIDE FOR A FIRST RESPONDERS RETIREMENT INCENTIVE UNDER WHICH  
 3 LAW ENFORCEMENT OFFICERS AND FIREFIGHTERS WHO BECAME MEMBERS OF  
 4 THE PUBLIC EMPLOYEES' RETIREMENT SYSTEM ON OR AFTER JULY 1, 2011,  
 5 AND WHO HAVE AT LEAST FOUR YEARS OF MEMBERSHIP SERVICE CREDIT  
 6 SHALL BE ENTITLED TO RECEIVE ONE YEAR OF CREDITABLE SERVICE FOR  
 7 EVERY FIVE YEARS OF SERVICE AS A FIRST RESPONDER IN THE STATE OF  
 8 MISSISSIPPI, AT NO COST TO THE MEMBER; AND FOR RELATED PURPOSES.

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

10 **SECTION 1.** Section 25-11-109, Mississippi Code of 1972, is  
 11 amended as follows:

12 25-11-109. (1) Under such rules and regulations as the  
 13 board of trustees shall adopt, each person who becomes a member of  
 14 this retirement system, as provided in Section 25-11-105, on or  
 15 before July 1, 1953, or who became a member of the system before  
 16 July 1, 2007, and contributes to the system for a minimum period  
 17 of four (4) years, or who became a member of the system on or  
 18 after July 1, 2007, and contributes to the system for a minimum  
 19 period of eight (8) years, shall receive credit for all state  
 20 service rendered before February 1, 1953. To receive that credit,  
 21 the member shall file a detailed statement of all services as an



22 employee rendered by him in the state service before February 1,  
23 1953. For any member who joined the system after July 1, 1953,  
24 and before July 1, 2007, any creditable service for which the  
25 member is not required to make contributions shall not be credited  
26 to the member until the member has contributed to the system for a  
27 minimum period of at least four (4) years. For any member who  
28 joined the system on or after July 1, 2007, any creditable service  
29 for which the member is not required to make contributions shall  
30 not be credited to the member until the member has contributed to  
31 the system for a minimum period of at least eight (8) years.

32 (2) (a) (i) In the computation of creditable service for  
33 service rendered before July 1, 2017, under the provisions of this  
34 article, the total months of accumulative service during any  
35 fiscal year shall be calculated in accordance with the schedule as  
36 follows: ten (10) or more months of creditable service during any  
37 fiscal year shall constitute a year of creditable service; seven  
38 (7) months to nine (9) months inclusive, three-quarters (3/4) of a  
39 year of creditable service; four (4) months to six (6) months  
40 inclusive, one-half (1/2) year of creditable service; one (1)  
41 month to three (3) months inclusive, one-quarter (1/4) of a year  
42 of creditable service.

43 (ii) In the computation of creditable service  
44 rendered on or after July 1, 2017, under the provisions of this  
45 article, service credit shall be awarded in monthly increments in  
46 a manner prescribed by regulations of the board.



47 (b) In no case shall credit be allowed for any period  
48 of absence without compensation except for disability while in  
49 receipt of a disability retirement allowance, nor shall less than  
50 fifteen (15) days of service in any month, or service less than  
51 the equivalent of one-half (1/2) of the normal working load for  
52 the position and less than one-half (1/2) of the normal  
53 compensation for the position in any month, constitute a month of  
54 creditable service, nor shall more than one (1) year of service be  
55 creditable for all services rendered in any one (1) fiscal year;  
56 however, for a school employee, substantial completion of the  
57 legal school term when and where the service was rendered shall  
58 constitute a year of service credit. Any state or local elected  
59 official shall be deemed a full-time employee for the purpose of  
60 creditable service. However, an appointed or elected official  
61 compensated on a per diem basis only shall not be allowed  
62 creditable service for terms of office.

63 (c) In the computation of any retirement allowance or  
64 any annuity or benefits provided in this article, any fractional  
65 period of service of less than one (1) year shall be taken into  
66 account and a proportionate amount of such retirement allowance,  
67 annuity or benefit shall be granted for any such fractional period  
68 of service.

69 (d) (i) In the computation of unused leave for  
70 creditable service authorized in Section 25-11-103, the following  
71 shall govern for members who retire before July 1, 2017:



72 twenty-one (21) days of unused leave shall constitute one (1)  
73 month of creditable service and in no case shall credit be allowed  
74 for any period of unused leave of less than fifteen (15) days.  
75 The number of months of unused leave shall determine the number of  
76 quarters or years of creditable service in accordance with the  
77 above schedule for membership and prior service.

78 (ii) In the computation of unused leave for  
79 creditable service authorized in Section 25-11-103, the following  
80 shall govern for members who retire on or after July 1, 2017:  
81 creditable service for unused leave shall be calculated in monthly  
82 increments in which one (1) month of service credit shall be  
83 awarded for each twenty-one (21) days of unused leave, except that  
84 the first fifteen (15) to fifty-seven (57) days of leave shall  
85 constitute three (3) months of service for those who became a  
86 member of the system before July 1, 2017.

87 (iii) In order for the member to receive  
88 creditable service for the number of days of unused leave under  
89 this paragraph, the system must receive certification from the  
90 governing authority.

91 (e) For the purposes of this subsection, members of the  
92 system who retire on or after July 1, 2010, shall receive credit  
93 for one-half (1/2) day of leave for each full year of membership  
94 service accrued after June 30, 2010. The amount of leave received  
95 by a member under this paragraph shall be added to the lawfully



96 credited unused leave for which creditable service is provided  
97 under Section 25-11-103(i).

98 (f) For the purpose of this subsection, for members of  
99 the system who are elected officers and who retire on or after  
100 July 1, 1987, the following shall govern:

101 (i) For service before July 1, 1984, the members  
102 shall receive credit for leave (combined personal and major  
103 medical) for service as an elected official before that date at  
104 the rate of thirty (30) days per year.

105 (ii) For service on and after July 1, 1984, the  
106 member shall receive credit for personal and major medical leave  
107 beginning July 1, 1984, at the rates authorized in Sections  
108 25-3-93 and 25-3-95, computed as a full-time employee.

109 (iii) If a member is employed in a covered  
110 nonelected position and a covered elected position simultaneously,  
111 that member may not receive service credit for accumulated unused  
112 leave for both positions at retirement for the period during which  
113 the member was dually employed. During the period during which  
114 the member is dually employed, the member shall only receive  
115 credit for leave as provided for in this paragraph for an elected  
116 official.

117 (3) Subject to the above restrictions and to such other  
118 rules and regulations as the board may adopt, the board shall  
119 verify, as soon as practicable after the filing of such statements  
120 of service, the services therein claimed.



121           (4) Upon verification of the statement of prior service, the  
122 board shall issue a prior service certificate certifying to each  
123 member the length of prior service for which credit shall have  
124 been allowed on the basis of his statement of service. So long as  
125 membership continues, a prior service certificate shall be final  
126 and conclusive for retirement purposes as to such service,  
127 provided that any member may within five (5) years from the date  
128 of issuance or modification of such certificate request the board  
129 of trustees to modify or correct his prior service certificate.  
130 Any modification or correction authorized shall only apply  
131 prospectively.

132           When membership ceases, such prior service certificates shall  
133 become void. Should the employee again become a member, he shall  
134 enter the system as an employee not entitled to prior service  
135 credit except as provided in Sections 25-11-105(I), 25-11-113 and  
136 25-11-117.

137           (5) Creditable service at retirement, on which the  
138 retirement allowance of a member shall be based, shall consist of  
139 the membership service rendered by him since he last became a  
140 member, and also, if he has a prior service certificate that is in  
141 full force and effect, the amount of the service certified on his  
142 prior service certificate.

143           (6) Any member who served on active duty in the Armed Forces  
144 of the United States, who served in the Commissioned Corps of the  
145 United States Public Health Service before 1972 or who served in



146 maritime service during periods of hostility in World War II,  
147 shall be entitled to creditable service at no cost for his service  
148 on active duty in the Armed Forces, in the Commissioned Corps of  
149 the United States Public Health Service before 1972 or in such  
150 maritime service, provided he entered state service after his  
151 discharge from the Armed Forces or entered state service after he  
152 completed such maritime service. The maximum period for such  
153 creditable service for all military service as defined in this  
154 subsection (6) shall not exceed four (4) years unless positive  
155 proof can be furnished by such person that he was retained in the  
156 Armed Forces during World War II or in maritime service during  
157 World War II by causes beyond his control and without opportunity  
158 of discharge. The member shall furnish proof satisfactory to the  
159 board of trustees of certification of military service or maritime  
160 service records showing dates of entrance into active duty service  
161 and the date of discharge. From and after July 1, 1993, no  
162 creditable service shall be granted for any military service or  
163 maritime service to a member who qualifies for a retirement  
164 allowance in another public retirement system administered by the  
165 Board of Trustees of the Public Employees' Retirement System  
166 based, in whole or in part, on such military or maritime service.  
167 In no case shall the member receive creditable service if the  
168 member received a dishonorable discharge from the Armed Forces of  
169 the United States.



170           (7) (a) Any member of the Public Employees' Retirement  
171 System whose membership service is interrupted as a result of  
172 qualified military service within the meaning of Section 414(u) (5)  
173 of the Internal Revenue Code, and who has received the maximum  
174 service credit available under subsection (6) of this section,  
175 shall receive creditable service for the period of qualified  
176 military service that does not qualify as creditable service under  
177 subsection (6) of this section upon reentering membership service  
178 in an amount not to exceed five (5) years if:

179                       (i) The member pays the contributions he would  
180 have made to the retirement system if he had remained in  
181 membership service for the period of qualified military service  
182 based upon his salary at the time his membership service was  
183 interrupted;

184                       (ii) The member returns to membership service  
185 within ninety (90) days of the end of his qualified military  
186 service; and

187                       (iii) The employer at the time the member's  
188 service was interrupted and to which employment the member returns  
189 pays the contributions it would have made into the retirement  
190 system for such period based on the member's salary at the time  
191 the service was interrupted.

192           (b) The payments required to be made in paragraph  
193 (a) (i) of this subsection may be made over a period beginning with  
194 the date of return to membership service and not exceeding three





195 (3) times the member's qualified military service; however, in no  
196 event shall such period exceed five (5) years.

197 (c) The member shall furnish proof satisfactory to the  
198 board of trustees of certification of military service showing  
199 dates of entrance into qualified service and the date of discharge  
200 as well as proof that the member has returned to active employment  
201 within the time specified.

202 (8) Any member of the Public Employees' Retirement System  
203 who became a member of the system before July 1, 2007, and who has  
204 at least four (4) years of membership service credit, or who  
205 became a member of the system on or after July 1, 2007, and who  
206 has at least eight (8) years of membership service credit, shall  
207 be entitled to receive a maximum of five (5) years' creditable  
208 service for service rendered in another state as a public employee  
209 of such other state, or a political subdivision, public education  
210 system or other governmental instrumentality thereof, or service  
211 rendered as a teacher in American overseas dependent schools  
212 conducted by the Armed Forces of the United States for children of  
213 citizens of the United States residing in areas outside the  
214 continental United States, provided that:

215 (a) The member shall furnish proof satisfactory to the  
216 board of trustees of certification of such services from the  
217 state, public education system, political subdivision or  
218 retirement system of the state where the services were performed



219 or the governing entity of the American overseas dependent school  
220 where the services were performed; and

221 (b) The member is not receiving or will not be entitled  
222 to receive from the public retirement system of the other state or  
223 from any other retirement plan, including optional retirement  
224 plans, sponsored by the employer, a retirement allowance including  
225 such services; and

226 (c) The member shall pay to the retirement system on  
227 the date he or she is eligible for credit for such out-of-state  
228 service or at any time thereafter before the date of retirement  
229 the actuarial cost as determined by the actuary for each year of  
230 out-of-state creditable service. The provisions of this  
231 subsection are subject to the limitations of Section 415 of the  
232 Internal Revenue Code and regulations promulgated under that  
233 section.

234 (9) Any member of the Public Employees' Retirement System  
235 who became a member of the system before July 1, 2007, and has at  
236 least four (4) years of membership service credit, or who became a  
237 member of the system on or after July 1, 2007, and has at least  
238 eight (8) years of membership service credit, and who receives, or  
239 has received, professional leave without compensation for  
240 professional purposes directly related to the employment in state  
241 service shall receive creditable service for the period of  
242 professional leave without compensation provided:



243 (a) The professional leave is performed with a public  
244 institution or public agency of this state, or another state or  
245 federal agency;

246 (b) The employer approves the professional leave  
247 showing the reason for granting the leave and makes a  
248 determination that the professional leave will benefit the  
249 employee and employer;

250 (c) Such professional leave shall not exceed two (2)  
251 years during any ten-year period of state service;

252 (d) The employee shall serve the employer on a  
253 full-time basis for a period of time equivalent to the  
254 professional leave period granted immediately following the  
255 termination of the leave period;

256 (e) The contributing member shall pay to the retirement  
257 system the actuarial cost as determined by the actuary for each  
258 year of professional leave. The provisions of this subsection are  
259 subject to the regulations of the Internal Revenue Code  
260 limitations;

261 (f) Such other rules and regulations consistent  
262 herewith as the board may adopt and in case of question, the board  
263 shall have final power to decide the questions.

264 Any actively contributing member participating in the School  
265 Administrator Sabbatical Program established in Section 37-9-77  
266 shall qualify for continued participation under this subsection  
267 (9).



268 (10) Any member of the Public Employees' Retirement System  
269 who became a member of the system before July 1, 2007, and has at  
270 least four (4) years of credited membership service, or who became  
271 a member of the system on or after July 1, 2007, and has at least  
272 eight (8) years of credited membership service, shall be entitled  
273 to receive a maximum of ten (10) years creditable service for:

274 (a) Any service rendered as an employee of any  
275 political subdivision of this state, or any instrumentality  
276 thereof, that does not participate in the Public Employees'  
277 Retirement System; or

278 (b) Any service rendered as an employee of any  
279 political subdivision of this state, or any instrumentality  
280 thereof, that participates in the Public Employees' Retirement  
281 System but did not elect retroactive coverage; or

282 (c) Any service rendered as an employee of any  
283 political subdivision of this state, or any instrumentality  
284 thereof, for which coverage of the employee's position was or is  
285 excluded; provided that the member pays into the retirement system  
286 the actuarial cost as determined by the actuary for each year, or  
287 portion thereof, of such service. After a member has made full  
288 payment to the retirement system for all or any part of such  
289 service, the member shall receive creditable service for the  
290 period of such service for which full payment has been made to the  
291 retirement system.



292       (11) This subsection shall be known as the First Responders  
293 Retirement Incentive. Any member who is a first responder as  
294 defined in Section 25-15-403, who became a member of the system on  
295 or after July 1, 2011, and who has at least four (4) years of  
296 membership service credit shall be entitled to receive one (1)  
297 year of creditable service for every five (5) years of service as  
298 a first responder in the State of Mississippi, at no cost to the  
299 member. However, in order for a member to use any of the  
300 creditable service provided under this subsection in order to have  
301 the minimum number of years of creditable service for retirement,  
302 the member must be in good standing and not have any felony  
303 convictions at the time of retirement.

304       **SECTION 2.** This act shall take effect and be in force from  
305 and after July 1, 2023.

