

By: Representative Miles

To: Education;  
Appropriations

HOUSE BILL NO. 473

1 AN ACT TO AMEND SECTION 25-11-127, MISSISSIPPI CODE OF 1972,  
 2 TO AUTHORIZE A RETIRED MEMBER OF THE PUBLIC EMPLOYEES' RETIREMENT  
 3 SYSTEM TO BE EMPLOYED AS A TEACHER IN A PUBLIC SCHOOL DISTRICT AND  
 4 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  
 8 AT THE TIME OF EMPLOYMENT; TO AMEND SECTION 25-15-16, MISSISSIPPI  
 9 CODE OF 1972, TO AUTHORIZE PUBLIC SCHOOL DISTRICTS TO PAY WITH  
 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:

15 **SECTION 1.** Section 25-11-127, Mississippi Code of 1972, is  
 16 amended as follows:

17 25-11-127. (1) (a) No person who is being paid a  
 18 retirement allowance or a pension after retirement under this  
 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  
 23 days from his or her effective date of retirement. After the



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 provisions of this section shall not be construed to  
50 prohibit any retiree, regardless of age, from being employed and  
51 drawing a retirement allowance either:

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  
63 basis and the equivalent number of hours representing the  
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  
66 (1/2) of the equivalent number of hours and receive up to one-half  
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.

70 Notice shall be given in writing to the executive director,  
71 setting forth the facts upon which the employment is being made,  
72 and the notice shall be given within five (5) days from the date



73 of employment and also from the date of termination of the  
74 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  
87 ( \* \* \*7) of this section, the employer of any person who is  
88 receiving a retirement allowance and who is employed in service  
89 covered by subsection (4) or (5) of this section as an employee or  
90 a contractual employee shall pay to the board the full amount of  
91 the employer's contribution on the amount of compensation received  
92 by 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.

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

106 (i) Files annually, in writing, in the office of  
107 the employer and the office of the executive director of the  
108 system before the person takes office or as soon as possible after  
109 retirement, a waiver of all salary or compensation and elects to  
110 receive in lieu of that salary or compensation a retirement  
111 allowance as provided in this section, in which event no salary or  
112 compensation shall thereafter be due or payable for those  
113 services; however, any such officer or employee may receive, in  
114 addition to the retirement allowance, office expense allowance,  
115 mileage or travel expense authorized by any statute of the State  
116 of Mississippi; or

117 (ii) Elects to receive compensation for that  
118 elective office in an amount not to exceed twenty-five percent  
119 (25%) of the retiree's average compensation. In order to receive  
120 compensation as allowed in this subparagraph, the retiree shall  
121 file annually, in writing, in the office of the employer and the  
122 office of the executive director of the system, an election to



123 receive, in addition to a retirement allowance, compensation as  
124 allowed in this subparagraph.

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.

130 (c) As used in this subsection, the term "compensation"  
131 does not include office expense allowance, mileage or travel  
132 expense authorized by a statute of the State of Mississippi.

133 **SECTION 2.** Section 25-15-16, Mississippi Code of 1972, is  
134 amended as follows:

135 25-15-16. The public school districts of the state, in their  
136 discretion, may pay with local funds one hundred percent (100%) of  
137 the cost of the health insurance premiums of the State and School  
138 Employees Health Insurance Plan for all retired members of the  
139 Public Employees' Retirement System who are employed as teachers  
140 or as school bus drivers by the school districts. No state funds  
141 shall be used for payment of the health insurance premiums under  
142 the authority of this section. If a school district chooses to  
143 pay the health insurance premiums for teachers or school bus  
144 drivers under the authority of this section, the district shall be  
145 authorized to pay any amount that is one hundred percent (100%) or  
146 less of the cost of the health insurance premiums for the teachers  
147 or school bus drivers.



148           **SECTION 3.** This act shall take effect and be in force from  
149 and after July 1, 2023.

