

By: Senator(s) McLendon

To: Education; Finance

SENATE BILL NO. 2238

1 AN ACT TO CREATE NEW SECTION 25-11-126, MISSISSIPPI CODE OF  
2 1972, TO PROVIDE THAT PERSONS WHO HAVE AT LEAST 25 YEARS OF  
3 CREDITABLE SERVICE IN THE PUBLIC EMPLOYEES' RETIREMENT SYSTEM, WHO  
4 WERE EMPLOYED AS PUBLIC SCHOOL TEACHERS AT THE TIME OF THEIR  
5 RETIREMENT AND WHO HAVE BEEN RETIRED AT LEAST 90 DAYS AND ARE  
6 RECEIVING A RETIREMENT ALLOWANCE, MAY BE EMPLOYED AS TEACHERS BY A  
7 PUBLIC SCHOOL DISTRICT AFTER THEIR RETIREMENT AND RECEIVE A  
8 RETIREMENT ALLOWANCE FROM THE PUBLIC EMPLOYEES' RETIREMENT SYSTEM  
9 DURING THEIR EMPLOYMENT AS TEACHERS IN ADDITION TO RECEIVING A  
10 BEGINNING TEACHER'S SALARY; TO PROVIDE THAT SUCH RETIRED TEACHERS  
11 SHALL BE ELIGIBLE TO RETURN TO TEACHING AND CONTINUE TO RECEIVE A  
12 RETIREMENT BENEFIT FOR A TOTAL OF FIVE YEARS; TO PROVIDE THE  
13 AMOUNT TO BE PAID BY SCHOOL DISTRICTS TO PERS FOR EACH TEACHER  
14 REEMPLOYED UNDER THE AUTHORITY OF THIS ACT; TO PROVIDE THAT ANY  
15 TIME WORKED BY A RETIRED TEACHER IN A SCHOOL DISTRICT THAT IS LESS  
16 THAN A FULL CONTRACTUAL TERM OF TRADITIONAL TEACHERS SHALL  
17 CONSTITUTE ONE OF THE FIVE YEARS OF POST-RETIREMENT TEACHING  
18 ELIGIBILITY, AND THE SALARY AUTHORIZED FOR SUCH INDIVIDUAL SHALL  
19 BE PRORATED FOR ANY TIME WORKED LESS THAN A FULL ACADEMIC YEAR; TO  
20 PROVIDE THAT A RETIRED TEACHER SHALL NOT BE RESTRICTED TO TEACHING  
21 IN ONE SCHOOL DISTRICT FOR HIS OR HER PERIOD OF POST-RETIREMENT  
22 TEACHING ELIGIBILITY; TO PROVIDE THAT SCHOOL DISTRICTS ARE ALLOWED  
23 TO EMPLOY RETIRED TEACHERS BASED ON THE VACANT TEACHER UNITS  
24 ALLOCATED TO THE DISTRICT AS DETERMINED BY THE TOTAL STUDENT  
25 ENROLLMENT OF THE SCHOOL DISTRICT; TO AMEND SECTION 37-19-7,  
26 MISSISSIPPI CODE OF 1972, TO PROVIDE FOR THE MINIMUM SALARY FOR  
27 RETIRED TEACHERS RETURNING TO THE CLASSROOM BASED ON HIS OR HER  
28 CERTIFICATION LEVEL; TO BRING FORWARD SECTION 25-11-105,  
29 MISSISSIPPI CODE OF 1972, FOR THE PURPOSE OF POSSIBLE AMENDMENT;  
30 TO AMEND SECTIONS 25-11-123 AND 25-11-127, MISSISSIPPI CODE OF  
31 1972, TO CONFORM WITH THE PURPOSES OF THIS ACT; AND FOR RELATED  
32 PURPOSES.

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



34           **SECTION 1.** The following shall be codified as Section  
35 25-11-126, Mississippi Code of 1972:

36           25-11-126. (1) Any person who has at least twenty-five (25)  
37 years of creditable service, who was employed as a public school  
38 teacher at the time of his or her retirement and who has been  
39 retired at least ninety (90) days and receiving a retirement  
40 allowance, may be employed as a teacher in a public school  
41 district after retirement, and choose to continue receiving the  
42 retirement allowance under this article during his or her  
43 employment as a teacher after retirement in addition to receiving  
44 the starting salary authorized under Section 37-19-7 for a  
45 first-year teacher with equivalent educational credentials and  
46 certification. The base compensation authorized for returning  
47 retired teachers under Section 37-19-7 shall not be graduated  
48 annually in the same manner as teachers who are employed by a  
49 school district under traditional employment guidelines, but shall  
50 remain static for the entirety of his or her eligible teaching  
51 period as a retired teacher.

52           (2) (a) The retired teacher may be employed as a teacher,  
53 continue receiving his or her retirement allowance and be a  
54 contributing member of the system without accruing additional  
55 retirement benefits for a total of five (5) years, which may be  
56 performed consecutively or intermittently. This method is  
57 designed specifically to provide funding for the system to  
58 actuarially offset any pension liability by providing the employer



59 contribution plus three percent (3%) of earned compensation as the  
60 employee contribution of employees hired under the authority of  
61 this section. Additionally, each school district hiring retired  
62 teachers under the authority of this section, shall make a direct  
63 payment to PERS, which shall serve as pension liability  
64 participation assessment to offset the loss of revenue that a  
65 nonretired teacher would provide to PERS along with the amount  
66 that the district would pay if a nonretired teacher had been  
67 employed for the teaching position. The amount of the pension  
68 liability participation assessment shall be determined by the  
69 number of retired teacher units allocated for employment by a  
70 school district in any year, as prescribed in subsection (3) of  
71 this section, as follows:

72 (i) For each allocated retired teacher employed by  
73 a school district for any portion of the school year, Twelve  
74 Thousand Dollars (\$12,000.00);

75 (ii) For each retired teacher employed by a school  
76 district in excess of the limit allocated for the district for any  
77 portion of the school year, Sixteen Thousand Dollars (\$16,000.00);  
78 and

79 (iii) For each retired teacher the school district  
80 chooses to retain beyond the five (5) years authorized under this  
81 section for the teacher to teach and continue to draw retirement  
82 benefits, Twenty Thousand Dollars (\$20,000.00). The assessment  
83 required under this subparagraph (iii) is applicable to any school



84 district without regard to the number of retired teacher units  
85 allocated to that district or if the limit on allocated retired  
86 teacher units has not yet been satisfied.

87 (b) If a retired teacher, reemployed under the  
88 authority of this section, works in a school district for any  
89 portion of a scholastic year less than a full contractual term of  
90 traditional teachers, the time worked by the retired teacher shall  
91 constitute one (1) of the five (5) years of postretirement  
92 teaching eligibility. A retired teacher, under the authority of  
93 this section, shall be entitled to work in any school district and  
94 shall not be obligated to remain in any one (1) school district  
95 for the entirety of his or her postretirement teaching  
96 eligibility, but shall be cumulative in nature so as not to exceed  
97 five (5) years. The salary authorized under Section 37-19-7 for  
98 retired teachers shall be prorated for any period worked by the  
99 retired teacher that is less than one (1) full academic year.

100 (c) The State Department of Education shall transfer to  
101 the system the Mississippi Adequate Education Program funds of  
102 local school districts that on or after July 1, 2024, hire retired  
103 members as teachers under this section and other funds that  
104 otherwise would have been payable to the districts if the  
105 districts had not taken advantage of this section. The crediting  
106 of assets and financing shall follow the provisions of Section  
107 25-11-123.



108           (d) Local educational agencies shall transfer to the  
109 system Mississippi Adequate Education Program funds of local  
110 school districts that on or after July 1, 2024, hire retired  
111 members as teachers under this section and other funds that  
112 otherwise would have been payable to the districts if the  
113 districts had not taken advantage of this section. The crediting  
114 of assets and financing must follow the provisions of Section  
115 25-11-123.

116           (3) Under the authority of this section, school districts  
117 are allowed to employ retired teachers based on the vacant teacher  
118 units allocated to the district as determined by the total student  
119 enrollment of the school district as follows:

120           (a) Districts with less than one thousand (1,000)  
121 students enrolled shall be entitled to employ one (1) retired  
122 teacher;

123           (b) Districts with one thousand (1,000) to three  
124 thousand (3,000) students, shall be entitled to employ two (2)  
125 retired teachers;

126           (c) Districts with three thousand one (3,001) to six  
127 thousand (6,000) students, shall be entitled to employ three (3)  
128 retired teachers;

129           (d) Districts with six thousand one (6,001) to nine  
130 thousand (9,000) students, shall be entitled to employ four (4)  
131 retired teachers;



132 (e) Districts with nine thousand one (9,001) to twelve  
133 thousand (12,000) students, shall be entitled to employ five (5)  
134 retired teachers;

135 (f) Districts with twelve thousand one (12,001) to  
136 fifteen thousand (15,000) students, shall be entitled to employ  
137 six (6) retired teachers;

138 (g) Districts with fifteen thousand one (15,001) to  
139 eighteen thousand (18,000) students, shall be entitled to employ  
140 seven (7) retired teachers;

141 (h) Districts with eighteen thousand one (18,001) to  
142 twenty-one thousand (21,000) students, shall be entitled to employ  
143 eight (8) retired teachers; and

144 (i) Districts with more than twenty-one thousand  
145 (21,000) students, shall be entitled to employ nine (9) retired  
146 teachers.

147 (4) A person may be hired under this section subject to the  
148 following conditions:

149 (a) The retired member holds any teacher's professional  
150 license or certificate as may be required in Section 37-3-2;

151 (b) The superintendent of schools of the employing  
152 school district certifies in writing to the State Department of  
153 Education that the retired member has the requisite experience,  
154 training and expertise for the position to be filled;



155 (c) The superintendent of schools of the district  
156 certifies or the principal of the school certifies that there was  
157 no preexisting arrangement for the person to be hired; and

158 (d) The person had a satisfactory performance review  
159 for the most recent period before retirement.

160 (5) The State Superintendent of Public Education shall  
161 report the persons who are employed under this section to the  
162 Executive Director of the Public Employees' Retirement System.

163 **SECTION 2.** Section 37-19-7, Mississippi Code of 1972, is  
164 amended as follows:

165 37-19-7. (1) The allowance in the Mississippi Adequate  
166 Education Program for teachers' salaries in each public school  
167 district shall be determined and paid in accordance with the scale  
168 for teachers' salaries as provided in this subsection. For  
169 teachers holding the following types of licenses or the equivalent  
170 as determined by the State Board of Education, and the following  
171 number of years of teaching experience, the scale shall be as  
172 follows:

173 **2022-2023 AND SUBSEQUENT SCHOOL YEARS MINIMUM SALARY SCHEDULE**

174	Exp.	AAAA	AAA	AA	A
175	0	45,500.00	44,000.00	43,000.00	41,500.00
176	1	46,100.00	44,550.00	43,525.00	41,900.00
177	2	46,700.00	45,100.00	44,050.00	42,300.00
178	3	47,300.00	45,650.00	44,575.00	42,700.00
179	4	47,900.00	46,200.00	45,100.00	43,100.00



180	5	49,250.00	47,500.00	46,350.00	44,300.00
181	6	49,850.00	48,050.00	46,875.00	44,700.00
182	7	50,450.00	48,600.00	47,400.00	45,100.00
183	8	51,050.00	49,150.00	47,925.00	45,500.00
184	9	51,650.00	49,700.00	48,450.00	45,900.00
185	10	53,000.00	51,000.00	49,700.00	47,100.00
186	11	53,600.00	51,550.00	50,225.00	47,500.00
187	12	54,200.00	52,100.00	50,750.00	47,900.00
188	13	54,800.00	52,650.00	51,275.00	48,300.00
189	14	55,400.00	53,200.00	51,800.00	48,700.00
190	15	56,750.00	54,500.00	53,050.00	49,900.00
191	16	57,350.00	55,050.00	53,575.00	50,300.00
192	17	57,950.00	55,600.00	54,100.00	50,700.00
193	18	58,550.00	56,150.00	54,625.00	51,100.00
194	19	59,150.00	56,700.00	55,150.00	51,500.00
195	20	60,500.00	58,000.00	56,400.00	52,700.00
196	21	61,100.00	58,550.00	56,925.00	53,100.00
197	22	61,700.00	59,100.00	57,450.00	53,500.00
198	23	62,300.00	59,650.00	57,975.00	53,900.00
199	24	62,900.00	60,200.00	58,500.00	54,300.00
200	25	65,400.00	62,700.00	61,000.00	56,800.00
201	26	66,000.00	63,250.00	61,525.00	57,200.00
202	27	66,600.00	63,800.00	62,050.00	57,600.00
203	28	67,200.00	64,350.00	62,575.00	58,000.00
204	29	67,800.00	64,900.00	63,100.00	58,400.00





205	30	68,400.00	65,450.00	63,625.00	58,800.00
206	31	69,000.00	66,000.00	64,150.00	59,200.00
207	32	69,600.00	66,550.00	64,675.00	59,600.00
208	33	70,200.00	67,100.00	65,200.00	60,000.00
209	34	70,800.00	67,650.00	65,725.00	60,400.00
210	35				
211	& above	71,400.00	68,200.00	66,250.00	60,800.00

**2023-2024 AND SUBSEQUENT SCHOOL YEARS MINIMUM SALARY SCHEDULE FOR**

**RETIRED TEACHERS**

214	<u>Exp.</u>	<u>AAAA</u>	<u>AAA</u>	<u>AA</u>	<u>A</u>
215	<u>Retired</u>				
216	<u>Teacher</u>	<u>45,500.00</u>	<u>44,000.00</u>	<u>43,000.00</u>	<u>41,500.00</u>

217 It is the intent of the Legislature that any state funds made  
218 available for salaries of licensed personnel in excess of the  
219 funds paid for such salaries for the 1986-1987 school year shall  
220 be paid to licensed personnel pursuant to a personnel appraisal  
221 and compensation system implemented by the State Board of  
222 Education. The State Board of Education shall have the authority  
223 to adopt and amend rules and regulations as are necessary to  
224 establish, administer and maintain the system.

225 All teachers employed on a full-time basis shall be paid a  
226 minimum salary in accordance with the above scale. However, no  
227 school district shall receive any funds under this section for any  
228 school year during which the local supplement paid to any  
229 individual teacher shall have been reduced to a sum less than that



230 paid to that individual teacher for performing the same duties  
231 from local supplement during the immediately preceding school  
232 year. The amount actually spent for the purposes of group health  
233 and/or life insurance shall be considered as a part of the  
234 aggregate amount of local supplement but shall not be considered a  
235 part of the amount of individual local supplement.

236 The level of professional training of each teacher to be used  
237 in establishing the salary allotment for the teachers for each  
238 year shall be determined by the type of valid teacher's license  
239 issued to those teachers on or before October 1 of the current  
240 school year. However, school districts are authorized, in their  
241 discretion, to negotiate the salary levels applicable to licensed  
242 employees who are receiving retirement benefits from the  
243 retirement system of another state, and the annual experience  
244 increment provided above in Section 37-19-7 shall not be  
245 applicable to any such retired certificated employee.

246 (2) (a) The following employees shall receive an annual  
247 salary supplement in the amount of Six Thousand Dollars  
248 (\$6,000.00), plus fringe benefits, in addition to any other  
249 compensation to which the employee may be entitled:

250 (i) Any licensed teacher who has met the  
251 requirements and acquired a Master Teacher certificate from the  
252 National Board for Professional Teaching Standards and who is  
253 employed by a local school board or the State Board of Education  
254 as a teacher and not as an administrator. Such teacher shall



255 submit documentation to the State Department of Education that the  
256 certificate was received prior to October 15 in order to be  
257 eligible for the full salary supplement in the current school  
258 year, or the teacher shall submit such documentation to the State  
259 Department of Education prior to February 15 in order to be  
260 eligible for a prorated salary supplement beginning with the  
261 second term of the school year.

262 (ii) A licensed nurse who has met the requirements  
263 and acquired a certificate from the National Board for  
264 Certification of School Nurses, Inc., and who is employed by a  
265 local school board or the State Board of Education as a school  
266 nurse and not as an administrator. The licensed school nurse  
267 shall submit documentation to the State Department of Education  
268 that the certificate was received before October 15 in order to be  
269 eligible for the full salary supplement in the current school  
270 year, or the licensed school nurse shall submit the documentation  
271 to the State Department of Education before February 15 in order  
272 to be eligible for a prorated salary supplement beginning with the  
273 second term of the school year.

274 (iii) Any licensed school counselor who has met  
275 the requirements and acquired a National Certified School  
276 Counselor (NCSC) endorsement from the National Board of Certified  
277 Counselors and who is employed by a local school board or the  
278 State Board of Education as a counselor and not as an  
279 administrator. Such licensed school counselor shall submit



280 documentation to the State Department of Education that the  
281 endorsement was received prior to October 15 in order to be  
282 eligible for the full salary supplement in the current school  
283 year, or the licensed school counselor shall submit such  
284 documentation to the State Department of Education prior to  
285 February 15 in order to be eligible for a prorated salary  
286 supplement beginning with the second term of the school year.  
287 However, any school counselor who started the National Board for  
288 Professional Teaching Standards process for school counselors  
289 between June 1, 2003, and June 30, 2004, and completes the  
290 requirements and acquires the Master Teacher certificate shall be  
291 entitled to the master teacher supplement, and those counselors  
292 who complete the process shall be entitled to a one-time  
293 reimbursement for the actual cost of the process as outlined in  
294 paragraph (b) of this subsection.

295                   (iv) Any licensed speech-language pathologist and  
296 audiologist who has met the requirements and acquired a  
297 Certificate of Clinical Competence from the American  
298 Speech-Language-Hearing Association and any certified academic  
299 language therapist (CALT) who has met the certification  
300 requirements of the Academic Language Therapy Association and who  
301 is employed by a local school board. The licensed speech-language  
302 pathologist and audiologist and certified academic language  
303 therapist shall submit documentation to the State Department of  
304 Education that the certificate or endorsement was received before



305 October 15 in order to be eligible for the full salary supplement  
306 in the current school year, or the licensed speech-language  
307 pathologist and audiologist and certified academic language  
308 therapist shall submit the documentation to the State Department  
309 of Education before February 15 in order to be eligible for a  
310 prorated salary supplement beginning with the second term of the  
311 school year.

312 (v) Any licensed athletic trainer who has met the  
313 requirements and acquired Board Certification for the Athletic  
314 Trainer from the Board of Certification, Inc., and who is employed  
315 by a local school board or the State Board of Education as an  
316 athletic trainer and not as an administrator. The licensed  
317 athletic trainer shall submit documentation to the State  
318 Department of Education that the certificate was received before  
319 October 15 in order to be eligible for the full salary supplement  
320 in the current school year, or the licensed athletic trainer shall  
321 submit the documentation to the State Department of Education  
322 before February 15 in order to be eligible for a prorated salary  
323 supplement beginning with the second term of the school year.

324 (b) An employee shall be reimbursed for the actual cost  
325 of completing each component of acquiring the certificate or  
326 endorsement, excluding any costs incurred for postgraduate  
327 courses, not to exceed Five Hundred Dollars (\$500.00) for each  
328 component, not to exceed four (4) components, for a teacher,  
329 school counselor or speech-language pathologist and audiologist,



330 regardless of whether or not the process resulted in the award of  
331 the certificate or endorsement. A local school district or any  
332 private individual or entity may pay the cost of completing the  
333 process of acquiring the certificate or endorsement for any  
334 employee of the school district described under paragraph (a), and  
335 the State Department of Education shall reimburse the school  
336 district for such cost, regardless of whether or not the process  
337 resulted in the award of the certificate or endorsement. If a  
338 private individual or entity has paid the cost of completing the  
339 process of acquiring the certificate or endorsement for an  
340 employee, the local school district may agree to directly  
341 reimburse the individual or entity for such cost on behalf of the  
342 employee.

343 (c) All salary supplements, fringe benefits and process  
344 reimbursement authorized under this subsection shall be paid  
345 directly by the State Department of Education to the local school  
346 district and shall be in addition to its adequate education  
347 program allotments and not a part thereof in accordance with  
348 regulations promulgated by the State Board of Education. Local  
349 school districts shall not reduce the local supplement paid to any  
350 employee receiving such salary supplement, and the employee shall  
351 receive any local supplement to which employees with similar  
352 training and experience otherwise are entitled. However, an  
353 educational employee shall receive the salary supplement in the  
354 amount of Six Thousand Dollars (\$6,000.00) for only one (1) of the



355 qualifying certifications authorized under paragraph (a) of this  
356 subsection. No school district shall provide more than one (1)  
357 annual salary supplement under the provisions of this subsection  
358 to any one (1) individual employee holding multiple qualifying  
359 national certifications.

360 (d) If an employee for whom such cost has been paid, in  
361 full or in part, by a local school district or private individual  
362 or entity fails to complete the certification or endorsement  
363 process, the employee shall be liable to the school district or  
364 individual or entity for all amounts paid by the school district  
365 or individual or entity on behalf of that employee toward his or  
366 her certificate or endorsement.

367 (3) The following employees shall receive an annual salary  
368 supplement in the amount of Four Thousand Dollars (\$4,000.00),  
369 plus fringe benefits, in addition to any other compensation to  
370 which the employee may be entitled:

371 Effective July 1, 2016, if funds are available for that  
372 purpose, any licensed teacher who has met the requirements and  
373 acquired a Master Teacher Certificate from the National Board for  
374 Professional Teaching Standards and who is employed in a public  
375 school district located in one (1) of the following counties:  
376 Claiborne, Adams, Jefferson, Wilkinson, Amite, Bolivar, Coahoma,  
377 Leflore, Quitman, Sharkey, Issaquena, Sunflower, Washington,  
378 Holmes, Yazoo and Tallahatchie. The salary supplement awarded  
379 under the provisions of this subsection (3) shall be in addition



380 to the salary supplement awarded under the provisions of  
381 subsection (2) of this section.

382 Teachers who meet the qualifications for a salary supplement  
383 under this subsection (3) who are assigned for less than one (1)  
384 full year or less than full time for the school year shall receive  
385 the salary supplement in a prorated manner, with the portion of  
386 the teacher's assignment to the critical geographic area to be  
387 determined as of June 15th of the school year.

388 (4) (a) This section shall be known and may be cited as the  
389 "Mississippi Performance-Based Pay (MPBP)" plan. In addition to  
390 the minimum base pay described in this section, only after full  
391 funding of MAEP and if funds are available for that purpose, the  
392 State of Mississippi may provide monies from state funds to school  
393 districts for the purposes of rewarding licensed teachers,  
394 administrators and nonlicensed personnel at individual schools  
395 showing improvement in student test scores. The MPBP plan shall  
396 be developed by the State Department of Education based on the  
397 following criteria:

398 (i) It is the express intent of this legislation  
399 that the MPBP plan shall utilize only existing standards of  
400 accreditation and assessment as established by the State Board of  
401 Education.

402 (ii) To ensure that all of Mississippi's teachers,  
403 administrators and nonlicensed personnel at all schools have equal  
404 access to the monies set aside in this section, the MPBP program





405 shall be designed to calculate each school's performance as  
406 determined by the school's increase in scores from the prior  
407 school year. The MPBP program shall be based on a standardized  
408 scores rating where all levels of schools can be judged in a  
409 statistically fair and reasonable way upon implementation. At the  
410 end of each year, after all student achievement scores have been  
411 standardized, the State Department of Education shall implement  
412 the MPBP plan.

413 (iii) To ensure all teachers cooperate in the  
414 spirit of teamwork, individual schools shall submit a plan to the  
415 local school district to be approved before the beginning of each  
416 school year beginning July 1, 2008. The plan shall include, but  
417 not be limited to, how all teachers, regardless of subject area,  
418 and administrators will be responsible for improving student  
419 achievement for their individual school.

420 (b) The State Board of Education shall develop the  
421 processes and procedures for designating schools eligible to  
422 participate in the MPBP. State assessment results, growth in  
423 student achievement at individual schools and other measures  
424 deemed appropriate in designating successful student achievement  
425 shall be used in establishing MPBP criteria.

426 (5) (a) If funds are available for that purpose, each  
427 school in Mississippi shall have mentor teachers, as defined by  
428 Sections 37-9-201 through 37-9-213, who shall receive additional  
429 base compensation provided for by the State Legislature in the



430 amount of One Thousand Dollars (\$1,000.00) per each beginning  
431 teacher that is being mentored. The additional state compensation  
432 shall be limited to those mentor teachers that provide mentoring  
433 services to beginning teachers. For the purposes of such funding,  
434 a beginning teacher shall be defined as any teacher in any school  
435 in Mississippi that has less than one (1) year of classroom  
436 experience teaching in a public school. For the purposes of such  
437 funding, no full-time academic teacher shall mentor more than two  
438 (2) beginning teachers.

439 (b) To be eligible for this state funding, the  
440 individual school must have a classroom management program  
441 approved by the local school board.

442 (6) Effective with the 2014-2015 school year, the school  
443 districts participating in the Pilot Performance-Based  
444 Compensation System pursuant to Section 37-19-9 may award  
445 additional teacher and administrator pay based thereon.

446 **SECTION 3.** Section 25-11-105, Mississippi Code of 1972, is  
447 brought forward as follows:

448 25-11-105. **I. THOSE WHO ARE ELIGIBLE FOR MEMBERSHIP**

449 The membership of this retirement system shall be composed as  
450 follows:

451 (a) (i) All persons who become employees in the state  
452 service after January 31, 1953, and whose wages are subject to  
453 payroll taxes and are lawfully reported on IRS Form W-2, except  
454 those specifically excluded, or as to whom election is provided in



455 Articles 1 and 3, shall become members of the retirement system as  
456 a condition of their employment.

457 (ii) From and after July 1, 2002, any individual  
458 who is employed by a governmental entity to perform professional  
459 services shall become a member of the system if the individual is  
460 paid regular periodic compensation for those services that is  
461 subject to payroll taxes, is provided all other employee benefits  
462 and meets the membership criteria established by the regulations  
463 adopted by the board of trustees that apply to all other members  
464 of the system; however, any active member employed in such a  
465 position on July 1, 2002, will continue to be an active member for  
466 as long as they are employed in any such position.

467 (b) All persons who become employees in the state  
468 service after January 31, 1953, except those specifically excluded  
469 or as to whom election is provided in Articles 1 and 3, unless  
470 they file with the board before the lapse of sixty (60) days of  
471 employment or sixty (60) days after the effective date of the  
472 cited articles, whichever is later, on a form prescribed by the  
473 board, a notice of election not to be covered by the membership of  
474 the retirement system and a duly executed waiver of all present  
475 and prospective benefits that would otherwise inure to them on  
476 account of their participation in the system, shall become members  
477 of the retirement system; however, no credit for prior service  
478 will be granted to members who became members of the system before  
479 July 1, 2007, until they have contributed to Article 3 of the



480 retirement system for a minimum period of at least four (4) years,  
481 or to members who became members of the system on or after July 1,  
482 2007, until they have contributed to Article 3 of the retirement  
483 system for a minimum period of at least eight (8) years. Those  
484 members shall receive credit for services performed before January  
485 1, 1953, in employment now covered by Article 3, but no credit  
486 shall be granted for retroactive services between January 1, 1953,  
487 and the date of their entry into the retirement system, unless the  
488 employee pays into the retirement system both the employer's and  
489 the employee's contributions on wages paid him during the period  
490 from January 31, 1953, to the date of his becoming a contributing  
491 member, together with interest at the rate determined by the board  
492 of trustees. Members reentering after withdrawal from service  
493 shall qualify for prior service under the provisions of Section  
494 25-11-117. From and after July 1, 1998, upon eligibility as noted  
495 above, the member may receive credit for such retroactive service  
496 provided:

497 (i) The member shall furnish proof satisfactory to  
498 the board of trustees of certification of that service from the  
499 covered employer where the services were performed; and

500 (ii) The member shall pay to the retirement system  
501 on the date he or she is eligible for that credit or at any time  
502 thereafter before the date of retirement the actuarial cost for  
503 each year of that creditable service. The provisions of this  
504 subparagraph (ii) shall be subject to the limitations of Section



505 415 of the Internal Revenue Code and regulations promulgated under  
506 Section 415.

507       Nothing contained in this paragraph (b) shall be construed to  
508 limit the authority of the board to allow the correction of  
509 reporting errors or omissions based on the payment of the employee  
510 and employer contributions plus applicable interest.

511       (c) All persons who become employees in the state  
512 service after January 31, 1953, and who are eligible for  
513 membership in any other retirement system shall become members of  
514 this retirement system as a condition of their employment, unless  
515 they elect at the time of their employment to become a member of  
516 that other system.

517       (d) All persons who are employees in the state service  
518 on January 31, 1953, and who are members of any nonfunded  
519 retirement system operated by the State of Mississippi, or any of  
520 its departments or agencies, shall become members of this system  
521 with prior service credit unless, before February 1, 1953, they  
522 file a written notice with the board of trustees that they do not  
523 elect to become members.

524       (e) All persons who are employees in the state service  
525 on January 31, 1953, and who under existing laws are members of  
526 any fund operated for the retirement of employees by the State of  
527 Mississippi, or any of its departments or agencies, shall not be  
528 entitled to membership in this retirement system unless, before  
529 February 1, 1953, any such person indicates by a notice filed with



530 the board, on a form prescribed by the board, his individual  
531 election and choice to participate in this system, but no such  
532 person shall receive prior service credit unless he becomes a  
533 member on or before February 1, 1953.

534 (f) Each political subdivision of the state and each  
535 instrumentality of the state or a political subdivision, or both,  
536 is authorized to submit, for approval by the board of trustees, a  
537 plan for extending the benefits of this article to employees of  
538 any such political subdivision or instrumentality. Each such plan  
539 or any amendment to the plan for extending benefits thereof shall  
540 be approved by the board of trustees if it finds that the plan, or  
541 the plan as amended, is in conformity with such requirements as  
542 are provided in Articles 1 and 3; however, upon approval of the  
543 plan or any such plan previously approved by the board of  
544 trustees, the approved plan shall not be subject to cancellation  
545 or termination by the political subdivision or instrumentality.  
546 No such plan shall be approved unless:

547 (i) It provides that all services that constitute  
548 employment as defined in Section 25-11-5 and are performed in the  
549 employ of the political subdivision or instrumentality, by any  
550 employees thereof, shall be covered by the plan, with the  
551 exception of municipal employees who are already covered by  
552 existing retirement plans; however, those employees in this class  
553 may elect to come under the provisions of this article;



554 (ii) It specifies the source or sources from which  
555 the funds necessary to make the payments required by paragraph (d)  
556 of Section 25-11-123 and of paragraph (f)(v)2 and 3 of this  
557 section are expected to be derived and contains reasonable  
558 assurance that those sources will be adequate for that purpose;

559 (iii) It provides for such methods of  
560 administration of the plan by the political subdivision or  
561 instrumentality as are found by the board of trustees to be  
562 necessary for the proper and efficient administration thereof;

563 (iv) It provides that the political subdivision or  
564 instrumentality will make such reports, in such form and  
565 containing such information, as the board of trustees may from  
566 time to time require;

567 (v) It authorizes the board of trustees to  
568 terminate the plan in its entirety in the discretion of the board  
569 if it finds that there has been a failure to comply substantially  
570 with any provision contained in the plan, the termination to take  
571 effect at the expiration of such notice and on such conditions as  
572 may be provided by regulations of the board and as may be  
573 consistent with applicable federal law.

574 1. The board of trustees shall not finally  
575 refuse to approve a plan submitted under paragraph (f), and shall  
576 not terminate an approved plan without reasonable notice and  
577 opportunity for hearing to each political subdivision or  
578 instrumentality affected by the board's decision. The board's



579 decision in any such case shall be final, conclusive and binding  
580 unless an appeal is taken by the political subdivision or  
581 instrumentality aggrieved by the decision to the Circuit Court of  
582 the First Judicial District of Hinds County, Mississippi, in  
583 accordance with the provisions of law with respect to civil causes  
584 by certiorari.

585                   2. Each political subdivision or  
586 instrumentality as to which a plan has been approved under this  
587 section shall pay into the contribution fund, with respect to  
588 wages (as defined in Section 25-11-5), at such time or times as  
589 the board of trustees may by regulation prescribe, contributions  
590 in the amounts and at the rates specified in the applicable  
591 agreement entered into by the board.

592                   3. Every political subdivision or  
593 instrumentality required to make payments under paragraph (f) (v) 2  
594 of this section is authorized, in consideration of the employees'  
595 retention in or entry upon employment after enactment of Articles  
596 1 and 3, to impose upon its employees, as to services that are  
597 covered by an approved plan, a contribution with respect to wages  
598 (as defined in Section 25-11-5) not exceeding the amount provided  
599 in Section 25-11-123(d) if those services constituted employment  
600 within the meaning of Articles 1 and 3, and to deduct the amount  
601 of the contribution from the wages as and when paid.  
602 Contributions so collected shall be paid into the contribution  
603 fund as partial discharge of the liability of the political





604 subdivisions or instrumentalities under paragraph (f)(v)2 of this  
605 section. Failure to deduct the contribution shall not relieve the  
606 employee or employer of liability for the contribution.

607                   4. Any state agency, school, political  
608 subdivision, instrumentality or any employer that is required to  
609 submit contribution payments or wage reports under any section of  
610 this chapter shall be assessed interest on delinquent payments or  
611 wage reports as determined by the board of trustees in accordance  
612 with rules and regulations adopted by the board and delinquent  
613 payments, assessed interest and any other amount certified by the  
614 board as owed by an employer, may be recovered by action in a  
615 court of competent jurisdiction against the reporting agency  
616 liable therefor or may, upon due certification of delinquency and  
617 at the request of the board of trustees, be deducted from any  
618 other monies payable to the reporting agency by any department or  
619 agency of the state.

620                   5. Each political subdivision of the state  
621 and each instrumentality of the state or a political subdivision  
622 or subdivisions that submit a plan for approval of the board, as  
623 provided in this section, shall reimburse the board for coverage  
624 into the expense account, its pro rata share of the total expense  
625 of administering Articles 1 and 3 as provided by regulations of  
626 the board.

627                   (g) The board may, in its discretion, deny the right of  
628 membership in this system to any class of employees whose



629 compensation is only partly paid by the state or who are occupying  
630 positions on a part-time or intermittent basis. The board may, in  
631 its discretion, make optional with employees in any such classes  
632 their individual entrance into this system.

633 (h) An employee whose membership in this system is  
634 contingent on his own election, and who elects not to become a  
635 member, may thereafter apply for and be admitted to membership;  
636 but no such employee shall receive prior service credit unless he  
637 becomes a member before July 1, 1953, except as provided in  
638 paragraph (b).

639 (i) If any member of this system changes his employment  
640 to any agency of the state having an actuarially funded retirement  
641 system, the board of trustees may authorize the transfer of the  
642 member's creditable service and of the present value of the  
643 member's employer's accumulation account and of the present value  
644 of the member's accumulated membership contributions to that other  
645 system, provided that the employee agrees to the transfer of his  
646 accumulated membership contributions and provided that the other  
647 system is authorized to receive and agrees to make the transfer.

648 If any member of any other actuarially funded system  
649 maintained by an agency of the state changes his employment to an  
650 agency covered by this system, the board of trustees may authorize  
651 the receipt of the transfer of the member's creditable service and  
652 of the present value of the member's employer's accumulation  
653 account and of the present value of the member's accumulated



654 membership contributions from the other system, provided that the  
655 employee agrees to the transfer of his accumulated membership  
656 contributions to this system and provided that the other system is  
657 authorized and agrees to make the transfer.

658 (j) Wherever state employment is referred to in this  
659 section, it includes joint employment by state and federal  
660 agencies of all kinds.

661 (k) Employees of a political subdivision or  
662 instrumentality who were employed by the political subdivision or  
663 instrumentality before an agreement between the entity and the  
664 Public Employees' Retirement System to extend the benefits of this  
665 article to its employees, and which agreement provides for the  
666 establishment of retroactive service credit, and who became  
667 members of the retirement system before July 1, 2007, and have  
668 remained contributors to the retirement system for four (4) years,  
669 or who became members of the retirement system on or after July 1,  
670 2007, and have remained contributors to the retirement system for  
671 eight (8) years, may receive credit for that retroactive service  
672 with the political subdivision or instrumentality, provided that  
673 the employee and/or employer, as provided under the terms of the  
674 modification of the joinder agreement in allowing that coverage,  
675 pay into the retirement system the employer's and employee's  
676 contributions on wages paid the member during the previous  
677 employment, together with interest or actuarial cost as determined  
678 by the board covering the period from the date the service was



679 rendered until the payment for the credit for the service was  
680 made. Those wages shall be verified by the Social Security  
681 Administration or employer payroll records. Effective July 1,  
682 1998, upon eligibility as noted above, a member may receive credit  
683 for that retroactive service with the political subdivision or  
684 instrumentality provided:

685 (i) The member shall furnish proof satisfactory to  
686 the board of trustees of certification of those services from the  
687 political subdivision or instrumentality where the services were  
688 rendered or verification by the Social Security Administration;  
689 and

690 (ii) The member shall pay to the retirement system  
691 on the date he or she is eligible for that credit or at any time  
692 thereafter before the date of retirement the actuarial cost for  
693 each year of that creditable service. The provisions of this  
694 subparagraph (ii) shall be subject to the limitations of Section  
695 415 of the Internal Revenue Code and regulations promulgated under  
696 Section 415.

697 Nothing contained in this paragraph (k) shall be construed to  
698 limit the authority of the board to allow the correction of  
699 reporting errors or omissions based on the payment of employee and  
700 employer contributions plus applicable interest. Payment for that  
701 time shall be made beginning with the most recent service. Upon  
702 the payment of all or part of the required contributions, plus  
703 interest or the actuarial cost as provided above, the member shall



704 receive credit for the period of creditable service for which full  
705 payment has been made to the retirement system.

706 (l) Through June 30, 1998, any state service eligible  
707 for retroactive service credit, no part of which has ever been  
708 reported, and requiring the payment of employee and employer  
709 contributions plus interest, or, from and after July 1, 1998, any  
710 state service eligible for retroactive service credit, no part of  
711 which has ever been reported to the retirement system, and  
712 requiring the payment of the actuarial cost for that creditable  
713 service, may, at the member's option, be purchased in quarterly  
714 increments as provided above at the time that its purchase is  
715 otherwise allowed.

716 (m) All rights to purchase retroactive service credit  
717 or repay a refund as provided in Section 25-11-101 et seq. shall  
718 terminate upon retirement.

719 **II. THOSE WHO ARE NOT ELIGIBLE FOR MEMBERSHIP**

720 The following classes of employees and officers shall not  
721 become members of this retirement system, any other provisions of  
722 Articles 1 and 3 to the contrary notwithstanding:

723 (a) Patient or inmate help in state charitable, penal  
724 or correctional institutions;

725 (b) Students of any state educational institution  
726 employed by any agency of the state for temporary, part-time or  
727 intermittent work;



728 (c) Participants of Comprehensive Employment and  
729 Training Act of 1973 (CETA) being Public Law 93-203, who enroll on  
730 or after July 1, 1979;

731 (d) From and after July 1, 2002, individuals who are  
732 employed by a governmental entity to perform professional service  
733 on less than a full-time basis who do not meet the criteria  
734 established in I(a)(ii) of this section.

735 **III. TERMINATION OF MEMBERSHIP**

736 Membership in this system shall cease by a member withdrawing  
737 his accumulated contributions, or by a member withdrawing from  
738 active service with a retirement allowance, or by a member's  
739 death.

740 **SECTION 4.** Section 25-11-123, Mississippi Code of 1972, is  
741 amended as follows:

742 25-11-123. All of the assets of the system shall be credited  
743 according to the purpose for which they are held to one (1) of  
744 four (4) reserves; namely, the annuity savings account, the  
745 annuity reserve, the employer's accumulation account, and the  
746 expense account.

747 (a) **Annuity savings account.** In the annuity savings account  
748 shall be accumulated the contributions made by members to provide  
749 for their annuities, including interest thereon which shall be  
750 posted monthly. Credits to and charges against the annuity  
751 savings account shall be made as follows:



752           (1) Beginning July 1, 2010, except as otherwise  
753 provided in Section 25-11-126, the employer shall cause to be  
754 deducted from the salary of each member on each and every payroll  
755 of the employer for each and every payroll period nine percent  
756 (9%) of earned compensation as defined in Section 25-11-103.  
757 Future contributions shall be fixed biennially by the board on the  
758 basis of the liabilities of the retirement system for the various  
759 allowances and benefits as shown by actuarial valuation; however,  
760 any member earning at a rate less than Sixteen Dollars and  
761 Sixty-seven Cents (\$16.67) per month, or Two Hundred Dollars  
762 (\$200.00) per year, shall contribute not less than One Dollar  
763 (\$1.00) per month, or Twelve Dollars (\$12.00) per year.

764           (2) The deductions provided in paragraph (1) of this  
765 subsection shall be made notwithstanding that the minimum  
766 compensation provided by law for any member is reduced by the  
767 deduction. Every member shall be deemed to consent and agree to  
768 the deductions made and provided for in paragraph (1) of this  
769 subsection and shall receipt for his full salary or compensation,  
770 and payment of salary or compensation less the deduction shall be  
771 a full and complete discharge and acquittance of all claims and  
772 demands whatsoever for the services rendered by the person during  
773 the period covered by the payment, except as to the benefits  
774 provided under Articles 1 and 3. The board shall provide by rules  
775 for the methods of collection of contributions from members and  
776 the employer. The board shall have full authority to require the



777 production of evidence necessary to verify the correctness of  
778 amounts contributed.

779         (b) **Annuity reserve.** The annuity reserve shall be the  
780 account representing the actuarial value of all annuities in  
781 force, and to it shall be charged all annuities and all benefits  
782 in lieu of annuities, payable as provided in this article. If a  
783 beneficiary retired on account of disability is restored to active  
784 service with a compensation not less than his average final  
785 compensation at the time of his last retirement, the remainder of  
786 his contributions shall be transferred from the annuity reserve to  
787 the annuity savings account and credited to his individual account  
788 therein, and the balance of his annuity reserve shall be  
789 transferred to the employer's accumulation account.

790         (c) **Employer's accumulation account.** The employer's  
791 accumulation account shall represent the accumulation of all  
792 reserves for the payment of all retirement allowances and other  
793 benefits payable from contributions made by the employer, and  
794 against this account shall be charged all retirement allowances  
795 and other benefits on account of members. Credits to and charges  
796 against the employer's accumulation account shall be made as  
797 follows:

798                 (1) On account of each member there shall be paid  
799 monthly into the employer's accumulation account by the employers  
800 for the preceding fiscal year an amount equal to a certain  
801 percentage of the total earned compensation, as defined in Section





802 25-11-103, of each member. The percentage rate of those  
803 contributions shall be fixed biennially by the board on the basis  
804 of the liabilities of the retirement system for the various  
805 allowances and benefits as shown by actuarial valuation.  
806 Beginning January 1, 1990, the rate shall be fixed at nine and  
807 three-fourths percent (9-3/4%). The board shall reduce the  
808 employer's contribution rate by one percent (1%) from and after  
809 July 1 of the year following the year in which the board  
810 determines and the board's actuary certifies that the employer's  
811 contribution rate can be reduced by that amount without causing  
812 the unfunded accrued actuarial liability amortization period for  
813 the retirement system to exceed twenty (20) years. Political  
814 subdivisions joining Article 3 of the Public Employees' Retirement  
815 System after July 1, 1968, may adjust the employer's contributions  
816 by agreement with the Board of Trustees of the Public Employees'  
817 Retirement System to provide service credits for any period before  
818 execution of the agreement based upon an actuarial determination  
819 of employer's contribution rates.

820 (2) On the basis of regular interest and of such  
821 mortality and other tables as are adopted by the board of  
822 trustees, the actuary engaged by the board to make each valuation  
823 required by this article during the period over which the accrued  
824 liability contribution is payable, immediately after making that  
825 valuation, shall determine the uniform and constant percentage of  
826 the earnable compensation of each member which, if contributed by



827 the employer on the basis of compensation of the member throughout  
828 his entire period of membership service, would be sufficient to  
829 provide for the payment of any retirement allowance payable on his  
830 account for that service. The percentage rate so determined shall  
831 be known as the "normal contribution rate." After the accrued  
832 liability contribution has ceased to be payable, the normal  
833 contribution rate shall be the percentage rate of the salary of  
834 all members obtained by deducting from the total liabilities on  
835 account of membership service the amount in the employer's  
836 accumulation account, and dividing the remainder by one percent  
837 (1%) of the present value of the prospective future salaries of  
838 all members as computed on the basis of the mortality and service  
839 tables adopted by the board of trustees and regular interest. The  
840 normal rate of contributions shall be determined by the actuary  
841 after each valuation.

842 (3) The total amount payable in each year to the  
843 employer's accumulation account shall not be less than the sum of  
844 the percentage rate known as the "normal contribution rate" and  
845 the "accrued liability contribution rate" of the total  
846 compensation earnable by all members during the preceding year,  
847 provided that the payment by the employer shall be sufficient,  
848 when combined with the amounts in the account, to provide the  
849 allowances and other benefits chargeable to this account during  
850 the year then current.



851           (4) The accrued liability contribution shall be  
852 discontinued as soon as the accumulated balance in the employer's  
853 accumulation account shall equal the present value, computed on  
854 the basis of the normal contribution rate then in force, or the  
855 prospective normal contributions to be received on account of all  
856 persons who are at that time members.

857           (5) All allowances and benefits in lieu thereof, with  
858 the exception of those payable on account of members who receive  
859 no prior service credit, payable from contributions of the  
860 employer, shall be paid from the employer's accumulation account.

861           (6) Upon the retirement of a member, an amount equal to  
862 his retirement allowance shall be transferred from the employer's  
863 accumulation account to the annuity reserve.

864           (7) The employer's accumulation account shall be  
865 credited with any assets authorized by law to be credited to the  
866 account.

867           (d) **Expense account.** The expense account shall be the  
868 account to which the expenses of the administration of the system  
869 shall be charged, exclusive of amounts payable as retirement  
870 allowances and as other benefits provided herein. The Legislature  
871 shall make annual appropriations in amounts sufficient to  
872 administer the system, which shall be credited to this account.  
873 There shall be transferred to the State Treasury from this  
874 account, not less than once per month, an amount sufficient for  
875 payment of the estimated expenses of the system for the succeeding



876 thirty (30) days. Any interest earned on the expense account  
877 shall accrue to the benefit of the system. However,  
878 notwithstanding the provisions of Sections 25-11-15(10) and  
879 25-11-105(f) (v)5, all expenses of the administration of the system  
880 shall be paid from the interest earnings, provided the interest  
881 earnings are in excess of the actuarial interest assumption as  
882 determined by the board, and provided the present cost of the  
883 administrative expense fee of two percent (2%) of the  
884 contributions reported by the political subdivisions and  
885 instrumentalities shall be reduced to one percent (1%) from and  
886 after July 1, 1983, through June 30, 1984, and shall be eliminated  
887 thereafter.

888 (e) **Collection of contributions.** The employer shall cause  
889 to be deducted on each and every payroll of a member for each and  
890 every payroll period, beginning subsequent to January 31, 1953,  
891 the contributions payable by the member as provided in Articles 1  
892 and 3.

893 The employer shall make deductions from salaries of employees  
894 as provided in Articles 1 and 3 and shall transmit monthly, or at  
895 such time as the board of trustees designates, the amount  
896 specified to be deducted to the Executive Director of the Public  
897 Employees' Retirement System. The executive director, after  
898 making a record of all those receipts, shall deposit such amounts  
899 as provided by law.



900 (f) (1) Upon the basis of each actuarial valuation provided  
901 herein, the board of trustees shall biennially determine the  
902 normal contribution rate and the accrued liability contribution  
903 rate as provided in this section. The sum of these two (2) rates  
904 shall be known as the "employer's contribution rate." Beginning  
905 on earned compensation effective January 1, 1990, the rate  
906 computed as provided in this section shall be nine and  
907 three-fourths percent (9-3/4%). The board shall reduce the  
908 employer's contribution rate by one percent (1%) from and after  
909 July 1 of the year following the year in which the board  
910 determines and the board's actuary certifies that the employer's  
911 contribution rate can be reduced by that amount without causing  
912 the unfunded accrued actuarial liability amortization period for  
913 the retirement system to exceed twenty (20) years. The percentage  
914 rate of those contributions shall be fixed biennially by the board  
915 on the basis of the liabilities of the retirement system for the  
916 various allowances and benefits as shown by actuarial valuation.

917 (2) The amount payable by the employer on account of  
918 normal and accrued liability contributions shall be determined by  
919 applying the employer's contribution rate to the amount of  
920 compensation earned by employees who are members of the system.  
921 Monthly, or at such time as the board of trustees designates, each  
922 department or agency shall compute the amount of the employer's  
923 contribution payable, with respect to the salaries of its  
924 employees who are members of the system, and shall cause that



925 amount to be paid to the board of trustees from the personal  
926 service allotment of the amount appropriated for the operation of  
927 the department or agency, or from funds otherwise available to the  
928 agency, for the payment of salaries to its employees.

929 (3) Except as otherwise provided in Section 25-11-106:

930 (i) Constables shall pay employer and employee  
931 contributions on their net fee income as well as the employee  
932 contributions on all direct treasury or county payroll income.

933 (ii) The county shall be responsible for the  
934 employer contribution on all direct treasury or county payroll  
935 income of constables.

936 (4) Except as otherwise provided in Section  
937 25-11-106.1, chancery and circuit clerks shall be responsible for  
938 both the employer and employee share of contributions on the  
939 proportionate share of net income attributable to fees, as well as  
940 the employee share of net income attributable to direct treasury  
941 or county payroll income, and the employing county shall be  
942 responsible for the employer contributions on the net income  
943 attributable to direct treasury or county payroll income.

944 (5) Once each year, under procedures established by the  
945 system, each employer shall submit to the Public Employees'  
946 Retirement System a copy of their report to Social Security of all  
947 employees' earnings.

948 (6) The board shall provide by rules for the methods of  
949 collection of contributions of employers and members. The amounts



950 determined due by an agency to the various funds as specified in  
951 Articles 1 and 3 are made obligations of the agency to the board  
952 and shall be paid as provided herein. Failure to deduct those  
953 contributions shall not relieve the employee and employer from  
954 liability thereof. Delinquent employee contributions and any  
955 accrued interest shall be the obligation of the employee and  
956 delinquent employer contributions and any accrued interest shall  
957 be the obligation of the employer. The employer may, in its  
958 discretion, elect to pay any or all of the interest on delinquent  
959 employee contributions. From and after July 1, 1996, under rules  
960 and regulations established by the board, all employers are  
961 authorized and shall transfer all funds due to the Public  
962 Employees' Retirement System electronically and shall transmit any  
963 wage or other reports by computerized reporting systems.

964       **SECTION 5.** Section 25-11-127, Mississippi Code of 1972, is  
965 amended as follows:

966       25-11-127. (1) (a) No person who is being paid a  
967 retirement allowance or a pension after retirement under this  
968 article shall be employed or paid for any service by the State of  
969 Mississippi, including services as an employee, contract worker,  
970 contractual employee or independent contractor, until the retired  
971 person has been retired for not less than ninety (90) consecutive  
972 days from his or her effective date of retirement. After the  
973 person has been retired for not less than ninety (90) consecutive  
974 days from his or her effective date of retirement or such later



975 date as established by the board, he or she may be reemployed  
976 while being paid a retirement allowance under the terms and  
977 conditions provided in this section or in Section 25-11-126.

978 (b) No retiree of this retirement system who is  
979 reemployed or is reelected to office after retirement shall  
980 continue to draw retirement benefits while so reemployed, except  
981 as provided in this section or in Section 25-11-126.

982 (c) No person employed or elected under the exceptions  
983 provided for in this section shall become a member under Article 3  
984 of the retirement system.

985 (2) Except as otherwise provided in Section 25-11-126, any  
986 person who has been retired under the provisions of Article 3 and  
987 who is later reemployed in service covered by this article shall  
988 cease to receive benefits under this article and shall again  
989 become a contributing member of the retirement system. When the  
990 person retires again, if the person has been a contributing member  
991 of the retirement system during the reemployment and the  
992 reemployment exceeds six (6) months, the person shall have his or  
993 her benefit recomputed, including service after again becoming a  
994 member, provided that the total retirement allowance paid to the  
995 retired member in his or her previous retirement shall be deducted  
996 from the member's retirement reserve and taken into consideration  
997 in recalculating the retirement allowance under a new option  
998 selected.





999           (3) The board shall have the right to prescribe rules and  
1000 regulations for carrying out the provisions of this section.

1001           (4) The provisions of this section shall not be construed to  
1002 prohibit any retiree, regardless of age, from being employed and  
1003 drawing a retirement allowance either:

1004                 (a) For a period of time not to exceed one-half (1/2)  
1005 of the normal working days for the position in any fiscal year  
1006 during which the retiree will receive no more than one-half (1/2)  
1007 of the salary in effect for the position at the time of  
1008 employment, or

1009                 (b) For a period of time in any fiscal year sufficient  
1010 in length to permit a retiree to earn not in excess of twenty-five  
1011 percent (25%) of retiree's average compensation.

1012           To determine the normal working days for a position under  
1013 paragraph (a) of this subsection, the employer shall determine the  
1014 required number of working days for the position on a full-time  
1015 basis and the equivalent number of hours representing the  
1016 full-time position. The retiree then may work up to one-half  
1017 (1/2) of the required number of working days or up to one-half  
1018 (1/2) of the equivalent number of hours and receive up to one-half  
1019 (1/2) of the salary for the position. In the case of employment  
1020 with multiple employers, the limitation shall equal one-half (1/2)  
1021 of the number of days or hours for a single full-time position.

1022           Notice shall be given in writing to the executive director,  
1023 setting forth the facts upon which the employment is being made,



1024 and the notice shall be given within five (5) days from the date  
1025 of employment and also from the date of termination of the  
1026 employment.

1027 (5) Except as otherwise provided in subsection (6) of this  
1028 section, the employer of any person who is receiving a retirement  
1029 allowance and who is employed in service covered by subsection (4)  
1030 of this section as an employee or a contractual employee shall pay  
1031 to the board the full amount of the employer's contribution on the  
1032 amount of compensation received by the retiree for his or her  
1033 employment in accordance with regulations prescribed by the board.  
1034 The retiree shall not receive any additional creditable service in  
1035 the retirement system as a result of the payment of the employer's  
1036 contribution. This subsection does not apply to persons who are  
1037 receiving a retirement allowance and who contract with an employer  
1038 to provide services as a true independent contractor, as defined  
1039 by the board through regulation.

1040 (6) (a) A member may retire and continue in municipal or  
1041 county elective office provided that the member has reached the  
1042 age and/or service requirement that will not result in a  
1043 prohibited in-service distribution as defined by the Internal  
1044 Revenue Service, or a retiree may be elected to a municipal or  
1045 county office, provided that the person:

1046 (i) Files annually, in writing, in the office of  
1047 the employer and the office of the executive director of the  
1048 system before the person takes office or as soon as possible after



1049 retirement, a waiver of all salary or compensation and elects to  
1050 receive in lieu of that salary or compensation a retirement  
1051 allowance as provided in this section, in which event no salary or  
1052 compensation shall thereafter be due or payable for those  
1053 services; however, any such officer or employee may receive, in  
1054 addition to the retirement allowance, office expense allowance,  
1055 mileage or travel expense authorized by any statute of the State  
1056 of Mississippi; or

1057                   (ii) Elects to receive compensation for that  
1058 elective office in an amount not to exceed twenty-five percent  
1059 (25%) of the retiree's average compensation. In order to receive  
1060 compensation as allowed in this subparagraph, the retiree shall  
1061 file annually, in writing, in the office of the employer and the  
1062 office of the executive director of the system, an election to  
1063 receive, in addition to a retirement allowance, compensation as  
1064 allowed in this subparagraph.

1065                   (b) The municipality or county in which the retired  
1066 person holds elective office shall pay to the board the amount of  
1067 the employer's contributions on the full amount of the regular  
1068 compensation for the elective office that the retired person  
1069 holds.

1070                   (c) As used in this subsection, the term "compensation"  
1071 does not include office expense allowance, mileage or travel  
1072 expense authorized by a statute of the State of Mississippi.



1073           **SECTION 6.** This act shall take effect and be in force from  
1074 and after July 1, 2024.

