

By: Senator(s) Parker, Williams, Jackson, McLendon, Thomas, Jordan, Brumfield, Butler, Barnett, Sparks, Simmons (13th), Simmons (12th), Boyd, McCaughn

To: Education

COMMITTEE SUBSTITUTE
FOR
SENATE BILL NO. 2685

1 AN ACT TO CREATE NEW SECTION 25-11-126, MISSISSIPPI CODE OF
2 1972, TO PROVIDE THAT PERSONS WHO HAVE AT LEAST 30 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
6 RECEIVING A RETIREMENT ALLOWANCE, MAY BE EMPLOYED AS TEACHERS IN
7 CERTAIN PUBLIC SCHOOL DISTRICTS AFTER THEIR RETIREMENT AND RECEIVE
8 A RETIREMENT ALLOWANCE FROM THE PUBLIC EMPLOYEES' RETIREMENT
9 SYSTEM DURING THEIR EMPLOYMENT AS TEACHERS IN ADDITION TO A SET
10 SALARY; TO PROVIDE THAT SUCH RETIRED TEACHERS SHALL BE ELIGIBLE TO
11 RETURN TO TEACHING AND CONTINUE TO RECEIVE A RETIREMENT BENEFIT
12 FOR A TOTAL OF FIVE YEARS; TO STIPULATE THE AMOUNT TO BE PAID BY
13 SCHOOL DISTRICTS, WHICH AVAIL THEMSELVES OF REEMPLOYING RETIRED
14 TEACHERS TO PERS; TO PROVIDE THAT ANY TIME WORKED BY A RETIRED
15 TEACHER IN A SCHOOL DISTRICT THAT IS LESS THAN A FULL CONTRACTUAL
16 TERM OF TRADITIONAL TEACHERS SHALL CONSTITUTE ONE OF THE FIVE
17 YEARS OF POST-RETIREMENT TEACHING ELIGIBILITY AND THE SALARY
18 AUTHORIZED FOR SUCH INDIVIDUAL SHALL BE PRORATED FOR ANY TIME
19 WORKED LESS THAN A FULL ACADEMIC YEAR; TO PROVIDE THAT A RETIRED
20 TEACHER SHALL NOT BE RESTRICTED TO TEACHING IN ONE SCHOOL DISTRICT
21 FOR HIS OR HER PERIOD OF POST-RETIREMENT TEACHING ELIGIBILITY; TO
22 PROVIDE THAT SCHOOL DISTRICTS MAY EMPLOY RETIRED TEACHERS BASED ON
23 CERTAIN CRITICAL TEACHER SHORTAGE CRITERIA DEVELOPED BY THE
24 DEPARTMENT OF EDUCATION; TO AMEND SECTION 37-19-7, MISSISSIPPI
25 CODE OF 1972, TO PROVIDE THAT THE MINIMUM SALARY FOR RETIRED
26 TEACHERS RETURNING TO THE CLASSROOM; TO ALLOW RETIRED TEACHERS WHO
27 HAD RECEIVED NATIONAL BOARD CERTIFICATION PRIOR TO RETIREMENT TO
28 CONTINUE RECEIVING THE ANNUAL SUPPLEMENT FOR SUCH CERTIFICATION;
29 TO AMEND SECTIONS 25-11-123 AND 25-11-127, MISSISSIPPI CODE OF
30 1972, IN CONFORMITY THERETO; AND FOR RELATED PURPOSES.

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

32 **SECTION 1.** The following shall be codified as Section



33 25-11-126, Mississippi Code of 1972:

34 25-11-126. (1) Any person who has at least thirty (30)
35 years of creditable service, who was employed as a public school
36 teacher at the time of his or her retirement, has been retired at
37 least ninety (90) days and is receiving a retirement allowance,
38 and holds a standard teaching license in Mississippi, may be
39 employed as a teacher in a public school district after
40 retirement, and choose to continue receiving the retirement
41 allowance under this article during his or her employment as a
42 teacher after retirement in addition to receiving the salary
43 authorized under this section, along with the local contribution
44 of the school district in which the retiree is employed, at the
45 discretion of the school district. Any teacher who has retired
46 with at least twenty-five (25) years of creditable service as of
47 July 1, 2024, may also participate in this program if the teacher
48 otherwise qualifies under this act.

49 (2) A retired teacher may only be hired to teach in a school
50 district designated by the Department of Education as having
51 critical shortages and/or critical subject-area shortages, and
52 shall hold the related standard teaching license and/or
53 endorsements to teach in the subject area. The base compensation
54 authorized for returning retired teachers under Section 37-19-7
55 shall not be graduated annually in the same manner as teachers who
56 are employed by a school district under traditional employment



57 guidelines, but shall remain static for the entirety of his or her
58 eligible teaching period as a retired teacher.

59 (3) (a) A retired teacher may be employed as a teacher,
60 continue receiving his or her retirement allowance and be a
61 contributing member of the system without accruing additional
62 retirement benefits for a total of five (5) years, which may be
63 performed consecutively or intermittently. This method is
64 designed specifically to provide funding for the system to
65 actuarially offset any pension liability created by this act.
66 Each school district hiring retired teachers under the authority
67 of this section, shall make a direct payment to PERS, which shall
68 serve as pension liability participation assessment. The pension
69 liability participation assessment and the retired teacher's
70 salary for returning to work shall be determined as follows:

71 (i) A school district shall rely on the salary
72 schedule in Section 37-19-7 in considering the salary for a
73 retired teacher; provided, however, that the school district may
74 allocate up to one hundred and twenty five percent (125%) of the
75 amount provided under the salary schedule comparable to the
76 teacher's years of service and license type as salary and
77 assessment under the program.

78 (ii) After determining the retired teacher's
79 compensation, the school district may pay no more than fifty
80 percent (50%) of the retired teacher's compensation as salary to
81 the retired teacher; and



82 (iii) The remaining fifty percent (50%) of the
83 retired teacher's compensation as salary shall be paid by the
84 school district to PERS as a pension liability participation
85 assessment.

86 (b) If a retired teacher, reemployed under the
87 authority of this section, works in a school district for any
88 portion of a scholastic year less than a full contractual term of
89 traditional teachers, the time worked by the retired teacher shall
90 constitute one (1) of the five (5) years of post retirement
91 teaching eligibility. A retired teacher, under the authority of
92 this section, shall be entitled to work in any applicable school
93 district and shall not be obligated to remain in any one (1)
94 school district for the entirety of his or her post retirement
95 teaching eligibility, but shall be cumulative in nature so as not
96 to exceed five (5) years. The salary authorized under Section
97 37-19-7 for retired teachers shall be prorated for any period
98 worked by the retired teacher that is less than one (1) full
99 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 (4) Under the authority of this section, school districts
117 may employ retired teachers based on criteria established by the
118 department of education for critical teacher shortage areas and
119 critical subject-matter areas. A school district that is not
120 within a critical teacher shortage area may employ teachers for
121 critical subject-matter areas.

122 (5) A person may be hired under this section subject to the
123 following conditions:

124 (a) The retired member holds any teacher's professional
125 license or certificate as may be required in Section 37-3-2, and
126 holds the related standard teaching license and/or endorsements to
127 teach in the applicable subject area;

128 (b) The superintendent of the employing school district
129 certifies in writing to the State Department of Education that the
130 retired member has the requisite experience, training and
131 expertise for the position to be filled;



132 (c) The superintendent of the school district certifies
133 or the principal of the school certifies that there was no
134 preexisting arrangement for the person to be hired;

135 (d) The person had a satisfactory performance review
136 for the most recent period before retirement; and

137 (e) The person is hired to teach in a critical
138 subject-matter area or in a critical teacher shortage area.

139 (6) The State Superintendent of Public Education shall
140 report the persons who are employed under this section to the
141 Executive Director of the Public Employees' Retirement System.

142 (7) The department of education shall promulgate regulations
143 that prescribe a salary schedule that reflects the provisions of
144 this act. Each school district shall create a policy, approved by
145 the local school board, related to the hiring of retired teachers
146 and including, but not limited to, the hiring of full and
147 part-time retired teacher employees under this section and Section
148 25-11-127.

149 (8) Any retired teacher who returns to work in accordance
150 with this section shall not be eligible to return to work under
151 the provisions of Section 25-11-127.

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

154 37-19-7. (1) The allowance in the Mississippi Adequate
155 Education Program for teachers' salaries in each public school
156 district shall be determined and paid in accordance with the scale



157 for teachers' salaries as provided in this subsection. For
 158 teachers holding the following types of licenses or the equivalent
 159 as determined by the State Board of Education, and the following
 160 number of years of teaching experience, the scale shall be as
 161 follows:

162 **2022-2023 AND SUBSEQUENT SCHOOL YEARS MINIMUM SALARY SCHEDULE**

163	Exp.	AAAA	AAA	AA	A
164	0	45,500.00	44,000.00	43,000.00	41,500.00
165	1	46,100.00	44,550.00	43,525.00	41,900.00
166	2	46,700.00	45,100.00	44,050.00	42,300.00
167	3	47,300.00	45,650.00	44,575.00	42,700.00
168	4	47,900.00	46,200.00	45,100.00	43,100.00
169	5	49,250.00	47,500.00	46,350.00	44,300.00
170	6	49,850.00	48,050.00	46,875.00	44,700.00
171	7	50,450.00	48,600.00	47,400.00	45,100.00
172	8	51,050.00	49,150.00	47,925.00	45,500.00
173	9	51,650.00	49,700.00	48,450.00	45,900.00
174	10	53,000.00	51,000.00	49,700.00	47,100.00
175	11	53,600.00	51,550.00	50,225.00	47,500.00
176	12	54,200.00	52,100.00	50,750.00	47,900.00
177	13	54,800.00	52,650.00	51,275.00	48,300.00
178	14	55,400.00	53,200.00	51,800.00	48,700.00
179	15	56,750.00	54,500.00	53,050.00	49,900.00
180	16	57,350.00	55,050.00	53,575.00	50,300.00
181	17	57,950.00	55,600.00	54,100.00	50,700.00



182	18	58,550.00	56,150.00	54,625.00	51,100.00
183	19	59,150.00	56,700.00	55,150.00	51,500.00
184	20	60,500.00	58,000.00	56,400.00	52,700.00
185	21	61,100.00	58,550.00	56,925.00	53,100.00
186	22	61,700.00	59,100.00	57,450.00	53,500.00
187	23	62,300.00	59,650.00	57,975.00	53,900.00
188	24	62,900.00	60,200.00	58,500.00	54,300.00
189	25	65,400.00	62,700.00	61,000.00	56,800.00
190	26	66,000.00	63,250.00	61,525.00	57,200.00
191	27	66,600.00	63,800.00	62,050.00	57,600.00
192	28	67,200.00	64,350.00	62,575.00	58,000.00
193	29	67,800.00	64,900.00	63,100.00	58,400.00
194	30	68,400.00	65,450.00	63,625.00	58,800.00
195	31	69,000.00	66,000.00	64,150.00	59,200.00
196	32	69,600.00	66,550.00	64,675.00	59,600.00
197	33	70,200.00	67,100.00	65,200.00	60,000.00
198	34	70,800.00	67,650.00	65,725.00	60,400.00
199	35				
200	& above	71,400.00	68,200.00	66,250.00	60,800.00

2024-2025 AND SUBSEQUENT SCHOOL YEARS MINIMUM SALARY SCHEDULE

The school district, with assistance from the Department of Education, shall consider the teacher's years of service and license type and determine the corresponding salary for the retired teacher. After determining the retired teacher's corresponding salary, the school district may allocate up to one



207 hundred and twenty-five percent (125%) of the amount provided
208 under the salary schedule for such teacher, as applicable, as
209 salary and assessment under the program.

210 After determining the retired teacher's salary, the school
211 district may pay no more than fifty percent (50%) of the retired
212 teacher's compensation as salary to the retired teacher. The
213 remaining fifty percent (50%) of the retired teacher's
214 compensation as salary shall be paid by the school district to
215 PERS as a pension liability participation assessment.

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

224 All teachers employed on a full-time basis shall be paid a
225 minimum salary in accordance with the above scale. However, no
226 school district shall receive any funds under this section for any
227 school year during which the local supplement paid to any
228 individual teacher shall have been reduced to a sum less than that
229 paid to that individual teacher for performing the same duties
230 from local supplement during the immediately preceding school
231 year. The amount actually spent for the purposes of group health



232 and/or life insurance shall be considered as a part of the
233 aggregate amount of local supplement but shall not be considered a
234 part of the amount of individual local supplement.

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

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

249 (i) Any licensed teacher or retired teacher
250 employed by a school district under the authority of Section
251 25-11-126 who has met the requirements and acquired a Master
252 Teacher certificate from the National Board for Professional
253 Teaching Standards and who is employed by a local school board or
254 the State Board of Education as a teacher and not as an
255 administrator. Such teacher shall submit documentation to the
256 State Department of Education that the certificate was received



257 prior to October 15 in order to be eligible for the full salary
258 supplement in the current school year, or the teacher shall submit
259 such documentation to the State Department of Education prior to
260 February 15 in order to be eligible for a prorated salary
261 supplement beginning with the 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 or retired teacher employed by a
373 local school district under the authority of Section 25-11-126 who
374 has met the requirements and acquired a Master Teacher Certificate
375 from the National Board for Professional Teaching Standards and
376 who is employed in a public school district located in one (1) of
377 the following counties: Claiborne, Adams, Jefferson, Wilkinson,
378 Amite, Bolivar, Coahoma, Leflore, Quitman, Sharkey, Issaquena,
379 Sunflower, Washington, Holmes, Yazoo and Tallahatchie. The salary
380 supplement awarded under the provisions of this subsection (3)



381 shall be in addition to the salary supplement awarded under the
382 provisions of subsection (2) of this section.

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

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

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

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



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

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

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

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



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

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

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

447 **SECTION 3.** Section 25-11-123, Mississippi Code of 1972, is
448 amended as follows:

449 25-11-123. All of the assets of the system shall be credited
450 according to the purpose for which they are held to one (1) of
451 four (4) reserves; namely, the annuity savings account, the
452 annuity reserve, the employer's accumulation account, and the
453 expense account.

454 (a) **Annuity savings account.** In the annuity savings
455 account shall be accumulated the contributions made by members to



456 provide for their annuities, including interest thereon which
457 shall be posted monthly. Credits to and charges against the
458 annuity savings account shall be made as follows:

459 (1) Beginning July 1, 2010, except as otherwise
460 provided in Section 25-11-126, the employer shall cause to be
461 deducted from the salary of each member on each and every payroll
462 of the employer for each and every payroll period nine percent
463 (9%) of earned compensation as defined in Section 25-11-103.
464 Future contributions shall be fixed biennially by the board on the
465 basis of the liabilities of the retirement system for the various
466 allowances and benefits as shown by actuarial valuation; however,
467 any member earning at a rate less than Sixteen Dollars and
468 Sixty-seven Cents (\$16.67) per month, or Two Hundred Dollars
469 (\$200.00) per year, shall contribute not less than One Dollar
470 (\$1.00) per month, or Twelve Dollars (\$12.00) per year.

471 (2) The deductions provided in paragraph (1) of
472 this subsection shall be made notwithstanding that the minimum
473 compensation provided by law for any member is reduced by the
474 deduction. Every member shall be deemed to consent and agree to
475 the deductions made and provided for in paragraph (1) of this
476 subsection and shall receipt for his full salary or compensation,
477 and payment of salary or compensation less the deduction shall be
478 a full and complete discharge and acquittance of all claims and
479 demands whatsoever for the services rendered by the person during
480 the period covered by the payment, except as to the benefits



481 provided under Articles 1 and 3. The board shall provide by rules
482 for the methods of collection of contributions from members and
483 the employer. The board shall have full authority to require the
484 production of evidence necessary to verify the correctness of
485 amounts contributed.

486 (b) **Annuity reserve.** The annuity reserve shall be the
487 account representing the actuarial value of all annuities in
488 force, and to it shall be charged all annuities and all benefits
489 in lieu of annuities, payable as provided in this article. If a
490 beneficiary retired on account of disability is restored to active
491 service with a compensation not less than his average final
492 compensation at the time of his last retirement, the remainder of
493 his contributions shall be transferred from the annuity reserve to
494 the annuity savings account and credited to his individual account
495 therein, and the balance of his annuity reserve shall be
496 transferred to the employer's accumulation account.

497 (c) **Employer's accumulation account.** The employer's
498 accumulation account shall represent the accumulation of all
499 reserves for the payment of all retirement allowances and other
500 benefits payable from contributions made by the employer, and
501 against this account shall be charged all retirement allowances
502 and other benefits on account of members. Credits to and charges
503 against the employer's accumulation account shall be made as
504 follows:



505 (1) On account of each member there shall be paid
506 monthly into the employer's accumulation account by the employers
507 for the preceding fiscal year an amount equal to a certain
508 percentage of the total earned compensation, as defined in Section
509 25-11-103, of each member. The percentage rate of those
510 contributions shall be fixed biennially by the board on the basis
511 of the liabilities of the retirement system for the various
512 allowances and benefits as shown by actuarial valuation.
513 Beginning January 1, 1990, the rate shall be fixed at nine and
514 three-fourths percent (9-3/4%). The board shall reduce the
515 employer's contribution rate by one percent (1%) from and after
516 July 1 of the year following the year in which the board
517 determines and the board's actuary certifies that the employer's
518 contribution rate can be reduced by that amount without causing
519 the unfunded accrued actuarial liability amortization period for
520 the retirement system to exceed twenty (20) years. Political
521 subdivisions joining Article 3 of the Public Employees' Retirement
522 System after July 1, 1968, may adjust the employer's contributions
523 by agreement with the Board of Trustees of the Public Employees'
524 Retirement System to provide service credits for any period before
525 execution of the agreement based upon an actuarial determination
526 of employer's contribution rates.

527 (2) On the basis of regular interest and of such
528 mortality and other tables as are adopted by the board of
529 trustees, the actuary engaged by the board to make each valuation



530 required by this article during the period over which the accrued
531 liability contribution is payable, immediately after making that
532 valuation, shall determine the uniform and constant percentage of
533 the earnable compensation of each member which, if contributed by
534 the employer on the basis of compensation of the member throughout
535 his entire period of membership service, would be sufficient to
536 provide for the payment of any retirement allowance payable on his
537 account for that service. The percentage rate so determined shall
538 be known as the "normal contribution rate." After the accrued
539 liability contribution has ceased to be payable, the normal
540 contribution rate shall be the percentage rate of the salary of
541 all members obtained by deducting from the total liabilities on
542 account of membership service the amount in the employer's
543 accumulation account, and dividing the remainder by one percent
544 (1%) of the present value of the prospective future salaries of
545 all members as computed on the basis of the mortality and service
546 tables adopted by the board of trustees and regular interest. The
547 normal rate of contributions shall be determined by the actuary
548 after each valuation.

549 (3) The total amount payable in each year to the
550 employer's accumulation account shall not be less than the sum of
551 the percentage rate known as the "normal contribution rate" and
552 the "accrued liability contribution rate" of the total
553 compensation earnable by all members during the preceding year,
554 provided that the payment by the employer shall be sufficient,



555 when combined with the amounts in the account, to provide the
556 allowances and other benefits chargeable to this account during
557 the year then current.

558 (4) The accrued liability contribution shall be
559 discontinued as soon as the accumulated balance in the employer's
560 accumulation account shall equal the present value, computed on
561 the basis of the normal contribution rate then in force, or the
562 prospective normal contributions to be received on account of all
563 persons who are at that time members.

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

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

571 (7) The employer's accumulation account shall be
572 credited with any assets authorized by law to be credited to the
573 account.

574 (d) **Expense account.** The expense account shall be the
575 account to which the expenses of the administration of the system
576 shall be charged, exclusive of amounts payable as retirement
577 allowances and as other benefits provided herein. The Legislature
578 shall make annual appropriations in amounts sufficient to
579 administer the system, which shall be credited to this account.



580 There shall be transferred to the State Treasury from this
581 account, not less than once per month, an amount sufficient for
582 payment of the estimated expenses of the system for the succeeding
583 thirty (30) days. Any interest earned on the expense account
584 shall accrue to the benefit of the system. However,
585 notwithstanding the provisions of Sections 25-11-15(10) and
586 25-11-105(f) (v) 5, all expenses of the administration of the system
587 shall be paid from the interest earnings, provided the interest
588 earnings are in excess of the actuarial interest assumption as
589 determined by the board, and provided the present cost of the
590 administrative expense fee of two percent (2%) of the
591 contributions reported by the political subdivisions and
592 instrumentalities shall be reduced to one percent (1%) from and
593 after July 1, 1983, through June 30, 1984, and shall be eliminated
594 thereafter.

595 (e) **Collection of contributions.** The employer shall
596 cause to be deducted on each and every payroll of a member for
597 each and every payroll period, beginning subsequent to January 31,
598 1953, the contributions payable by the member as provided in
599 Articles 1 and 3.

600 The employer shall make deductions from salaries of employees
601 as provided in Articles 1 and 3 and shall transmit monthly, or at
602 such time as the board of trustees designates, the amount
603 specified to be deducted to the Executive Director of the Public
604 Employees' Retirement System. The executive director, after



605 making a record of all those receipts, shall deposit such amounts
606 as provided by law.

607 (f) (1) Upon the basis of each actuarial valuation
608 provided herein, the board of trustees shall biennially determine
609 the normal contribution rate and the accrued liability
610 contribution rate as provided in this section. The sum of these
611 two (2) rates shall be known as the "employer's contribution
612 rate." Beginning on earned compensation effective January 1,
613 1990, the rate computed as provided in this section shall be nine
614 and three-fourths percent (9-3/4%). The board shall reduce the
615 employer's contribution rate by one percent (1%) from and after
616 July 1 of the year following the year in which the board
617 determines and the board's actuary certifies that the employer's
618 contribution rate can be reduced by that amount without causing
619 the unfunded accrued actuarial liability amortization period for
620 the retirement system to exceed twenty (20) years. The percentage
621 rate of those contributions shall be fixed biennially by the board
622 on the basis of the liabilities of the retirement system for the
623 various allowances and benefits as shown by actuarial valuation.

624 (2) The amount payable by the employer on account
625 of normal and accrued liability contributions shall be determined
626 by applying the employer's contribution rate to the amount of
627 compensation earned by employees who are members of the system.
628 Monthly, or at such time as the board of trustees designates, each
629 department or agency shall compute the amount of the employer's



630 contribution payable, with respect to the salaries of its
631 employees who are members of the system, and shall cause that
632 amount to be paid to the board of trustees from the personal
633 service allotment of the amount appropriated for the operation of
634 the department or agency, or from funds otherwise available to the
635 agency, for the payment of salaries to its employees.

636 (3) Except as otherwise provided in Section
637 25-11-106:

638 (i) Constables shall pay employer and
639 employee contributions on their net fee income as well as the
640 employee contributions on all direct treasury or county payroll
641 income.

642 (ii) The county shall be responsible for the
643 employer contribution on all direct treasury or county payroll
644 income of constables.

645 (4) Except as otherwise provided in Section
646 25-11-106.1, chancery and circuit clerks shall be responsible for
647 both the employer and employee share of contributions on the
648 proportionate share of net income attributable to fees, as well as
649 the employee share of net income attributable to direct treasury
650 or county payroll income, and the employing county shall be
651 responsible for the employer contributions on the net income
652 attributable to direct treasury or county payroll income.

653 (5) Once each year, under procedures established
654 by the system, each employer shall submit to the Public Employees'



655 Retirement System a copy of their report to Social Security of all
656 employees' earnings.

657 (6) The board shall provide by rules for the
658 methods of collection of contributions of employers and members.
659 The amounts determined due by an agency to the various funds as
660 specified in Articles 1 and 3 are made obligations of the agency
661 to the board and shall be paid as provided herein. Failure to
662 deduct those contributions shall not relieve the employee and
663 employer from liability thereof. Delinquent employee
664 contributions and any accrued interest shall be the obligation of
665 the employee and delinquent employer contributions and any accrued
666 interest shall be the obligation of the employer. The employer
667 may, in its discretion, elect to pay any or all of the interest on
668 delinquent employee contributions. From and after July 1, 1996,
669 under rules and regulations established by the board, all
670 employers are authorized and shall transfer all funds due to the
671 Public Employees' Retirement System electronically and shall
672 transmit any wage or other reports by computerized reporting
673 systems.

674 **SECTION 4.** Section 25-11-127, Mississippi Code of 1972, is
675 amended as follows:

676 25-11-127. (1) (a) No person who is being paid a
677 retirement allowance or a pension after retirement under this
678 article shall be employed or paid for any service by the State of
679 Mississippi, including services as an employee, contract worker,



680 contractual employee or independent contractor, until the retired
681 person has been retired for not less than ninety (90) consecutive
682 days from his or her effective date of retirement. After the
683 person has been retired for not less than ninety (90) consecutive
684 days from his or her effective date of retirement or such later
685 date as established by the board, he or she may be reemployed
686 while being paid a retirement allowance under the terms and
687 conditions provided in this section or in Section 25-11-126.

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

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

695 (2) Except as otherwise provided in Section 25-11-126, any
696 person who has been retired under the provisions of Article 3 and
697 who is later reemployed in service covered by this article shall
698 cease to receive benefits under this article and shall again
699 become a contributing member of the retirement system. When the
700 person retires again, if the reemployment exceeds six (6) months,
701 the person shall have his or her benefit recomputed, including
702 service after again becoming a member, provided that the total
703 retirement allowance paid to the retired member in his or her
704 previous retirement shall be deducted from the member's retirement



705 reserve and taken into consideration in recalculating the
706 retirement allowance under a new option selected.

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

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

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

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

720 To determine the normal working days for a position under
721 paragraph (a) of this subsection, the employer shall determine the
722 required number of working days for the position on a full-time
723 basis and the equivalent number of hours representing the
724 full-time position. The retiree then may work up to one-half
725 (1/2) of the required number of working days or up to one-half
726 (1/2) of the equivalent number of hours and receive up to one-half
727 (1/2) of the salary for the position. In the case of employment
728 with multiple employers, the limitation shall equal one-half (1/2)
729 of the number of days or hours for a single full-time position.



730 Notice shall be given in writing to the executive director,
731 setting forth the facts upon which the employment is being made,
732 and the notice shall be given within five (5) days from the date
733 of employment and also from the date of termination of the
734 employment.

735 (5) Except as otherwise provided in subsection (6) of this
736 section, the employer of any person who is receiving a retirement
737 allowance and who is employed in service covered by subsection (4)
738 of this section as an employee or a contractual employee shall pay
739 to the board the full amount of the employer's contribution on the
740 amount of compensation received by the retiree for his or her
741 employment in accordance with regulations prescribed by the board.
742 The retiree shall not receive any additional creditable service in
743 the retirement system as a result of the payment of the employer's
744 contribution. This subsection does not apply to persons who are
745 receiving a retirement allowance and who contract with an employer
746 to provide services as a true independent contractor, as defined
747 by the board through regulation.

748 (6) (a) A member may retire and continue in municipal or
749 county elective office provided that the member has reached the
750 age and/or service requirement that will not result in a
751 prohibited in-service distribution as defined by the Internal
752 Revenue Service, or a retiree may be elected to a municipal or
753 county office, provided that the person:



754 (i) Files annually, in writing, in the office of
755 the employer and the office of the executive director of the
756 system before the person takes office or as soon as possible after
757 retirement, a waiver of all salary or compensation and elects to
758 receive in lieu of that salary or compensation a retirement
759 allowance as provided in this section, in which event no salary or
760 compensation shall thereafter be due or payable for those
761 services; however, any such officer or employee may receive, in
762 addition to the retirement allowance, office expense allowance,
763 mileage or travel expense authorized by any statute of the State
764 of Mississippi; or

765 (ii) Elects to receive compensation for that
766 elective office in an amount not to exceed twenty-five percent
767 (25%) of the retiree's average compensation. In order to receive
768 compensation as allowed in this subparagraph, the retiree shall
769 file annually, in writing, in the office of the employer and the
770 office of the executive director of the system, an election to
771 receive, in addition to a retirement allowance, compensation as
772 allowed in this subparagraph.

773 (b) The municipality or county in which the retired
774 person holds elective office shall pay to the board the amount of
775 the employer's contributions on the full amount of the regular
776 compensation for the elective office that the retired person
777 holds.



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

781 (7) Any retired teacher who returns to work in accordance
782 with this section shall not be eligible to return to work under
783 the provisions of Section 25-11-126.

784 **SECTION 5.** This act shall take effect and be in force from
785 and after July 1, 2024, and shall stand repealed on June 30, 2024.

