

By: Representative Newman

To: State Affairs;
Appropriations A

HOUSE BILL NO. 191

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

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

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

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



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

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

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



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

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

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



72 twenty-one (21) days of unused leave shall constitute one (1)
73 month of creditable service and in no case shall credit be allowed
74 for any period of unused leave of less than fifteen (15) days.

75 The number of months of unused leave shall determine the number of
76 quarters or years of creditable service in accordance with the
77 above schedule for membership and prior service.

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

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

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



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

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

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

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

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

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



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

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

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

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



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



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

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

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

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

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



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

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

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

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



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

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

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

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



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

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

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

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

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

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

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



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

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

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

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



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

SECTION 2. This act shall take effect and be in force from and after July 1, 2025.

