

By: Representative Jennings

To: Appropriations

HOUSE BILL NO. 1141

1 AN ACT TO AMEND SECTION 25-11-123, MISSISSIPPI CODE OF 1972,
 2 TO PROVIDE THAT AFTER A MEMBER OF THE PUBLIC EMPLOYEES' RETIREMENT
 3 SYSTEM HAS THIRTY OR MORE YEARS OF CREDITABLE SERVICE IN THE
 4 SYSTEM AS A RESULT OF SERVICE AS A PUBLIC SCHOOL TEACHER, THE
 5 MEMBER SHALL NOT HAVE ANY ADDITIONAL EMPLOYEE'S CONTRIBUTIONS MADE
 6 FROM THE MEMBER'S SALARY; TO PROVIDE THAT AFTER A MEMBER HAS
 7 THIRTY-FIVE OR MORE YEARS OF CREDITABLE SERVICE IN THE SYSTEM AS A
 8 RESULT OF SERVICE AS A PUBLIC SCHOOL TEACHER, THE MEMBER SHALL NOT
 9 HAVE ANY ADDITIONAL EMPLOYER'S CONTRIBUTIONS MADE ON BEHALF OF THE
 10 MEMBER; TO AMEND SECTION 25-11-109, MISSISSIPPI CODE OF 1972, TO
 11 PROVIDE THAT THOSE MEMBERS FOR WHOM NO ADDITIONAL EMPLOYEE'S AND
 12 EMPLOYER'S CONTRIBUTIONS ARE BEING MADE SHALL CONTINUE TO EARN
 13 CREDITABLE SERVICE FOR SERVICE AS A TEACHER; TO AMEND SECTION
 14 37-19-7, MISSISSIPPI CODE OF 1972, TO PROVIDE THAT IN ADDITION TO
 15 THE REGULAR TEACHER'S SALARY, ANY TEACHER WHO HAS THIRTY-FIVE OR
 16 MORE YEARS OF CREDITABLE SERVICE IN THE RETIREMENT SYSTEM AS A
 17 RESULT OF SERVICE AS A TEACHER SHALL RECEIVE AN ADDITIONAL PAYMENT
 18 EACH MONTH FROM THE SCHOOL DISTRICT IN WHICH THE TEACHER IS
 19 EMPLOYED, EQUAL TO THAT PERCENTAGE OF THE TEACHER'S SALARY THAT
 20 OTHERWISE WOULD BE SUBJECT TO THE EMPLOYER'S CONTRIBUTION TO THE
 21 RETIREMENT SYSTEM; AND FOR RELATED PURPOSES.

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

23 **SECTION 1.** Section 25-11-123, Mississippi Code of 1972, is
 24 amended as follows:

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

30 (a) **Annuity savings account.** In the annuity savings account
 31 shall be accumulated the contributions made by members to provide
 32 for their annuities, including interest thereon which shall be
 33 posted monthly. Credits to and charges against the annuity
 34 savings account shall be made as follows:

35 (1) Beginning July 1, 1991, the employer shall cause to
 36 be deducted from the salary of each member on each and every



37 payroll of the employer for each and every payroll period seven
38 and one-fourth percent (7-1/4%) of earned compensation as defined
39 in Section 25-11-103. Future contributions shall be fixed
40 biennially by the board on the basis of the liabilities of the
41 retirement system for the various allowances and benefits as shown
42 by actuarial valuation; * * * however, * * * any member earning at
43 a rate less than Sixteen Dollars and Sixty-seven Cents (\$16.67)
44 per month, or Two Hundred Dollars (\$200.00) per year, shall
45 contribute not less than One Dollar (\$1.00) per month, or Twelve
46 Dollars (\$12.00) per year. After a member has thirty (30) or more
47 years of creditable service in the Public Employees' Retirement
48 System as a result of service as a public school teacher, the
49 employer shall not make any additional deductions from the
50 member's salary under this paragraph (1).

51 (2) The deductions provided herein shall be made
52 notwithstanding that the minimum compensation provided by law for
53 any member is reduced thereby. Every member shall be deemed to
54 consent and agree to the deductions made and provided for herein
55 and shall receipt for his full salary or compensation, and payment
56 of salary or compensation less the deduction shall be a full and
57 complete discharge and acquittance of all claims and demands
58 whatsoever for the services rendered by the person during the
59 period covered by the payment, except as to the benefits provided
60 under Articles 1 and 3. The board shall provide by rules for the
61 methods of collection of contributions from members and the
62 employer. The board shall have full authority to require the
63 production of evidence necessary to verify the correctness of
64 amounts contributed.

65 (b) **Annuity reserve.** The annuity reserve shall be the
66 account representing the actuarial value of all annuities in
67 force, and to it shall be charged all annuities and all benefits
68 in lieu of annuities, payable as provided in this article. If a
69 beneficiary retired on account of disability is restored to active



70 service with a compensation not less than his average final
71 compensation at the time of his last retirement, the remainder of
72 his contributions shall be transferred from the annuity reserve to
73 the annuity savings account and credited to his individual account
74 therein, and the balance of his annuity reserve shall be
75 transferred to the employer's accumulation account.

76 (c) **Employer's accumulation account.** The employer's
77 accumulation account shall represent the accumulation of all
78 reserves for the payment of all retirement allowances and other
79 benefits payable from contributions made by the employer, and
80 against this account shall be charged all retirement allowances
81 and other benefits on account of members. Credits to and charges
82 against the employer's accumulation account shall be made as
83 follows:

84 (1) On account of each member there shall be paid
85 monthly into the employer's accumulation account by the employers
86 for the preceding fiscal year an amount equal to a certain
87 percentage of the total earned compensation, as defined in Section
88 25-11-103, of each member. The percentage rate of those
89 contributions shall be fixed biennially by the board on the basis
90 of the liabilities of the retirement system for the various
91 allowances and benefits as shown by actuarial valuation. Beginning
92 January 1, 1990, the rate shall be fixed at nine and three-fourths
93 percent (9-3/4%). After a member has thirty-five (35) or more
94 years of creditable service in the Public Employees' Retirement
95 System as a result of service as a public school teacher, the
96 employer shall not make any additional payments into the
97 employer's accumulation account on behalf of the member under this
98 paragraph (1). Political subdivisions joining Article 3 of the
99 Public Employees' Retirement System after July 1, 1968, may adjust
100 the employer's contributions by agreement with the Board of
101 Trustees of the Public Employees' Retirement System to provide
102 service credits for any period before execution of the agreement



103 based upon an actuarial determination of employer's contribution
104 rates.

105 (2) On the basis of regular interest and of such
106 mortality and other tables as are adopted by the board of
107 trustees, the actuary engaged by the board to make each valuation
108 required by this article during the period over which the accrued
109 liability contribution is payable, immediately after making that
110 valuation, shall determine the uniform and constant percentage of
111 the earnable compensation of each member which, if contributed by
112 the employer on the basis of compensation of the member throughout
113 his entire period of membership service, would be sufficient to
114 provide for the payment of any retirement allowance payable on his
115 account for that service. The percentage rate so determined shall
116 be known as the "normal contribution rate." After the accrued
117 liability contribution has ceased to be payable, the normal
118 contribution rate shall be the percentage rate of the salary of
119 all members obtained by deducting from the total liabilities on
120 account of membership service the amount in the employer's
121 accumulation account, and dividing the remainder by one percent
122 (1%) of the present value of the prospective future salaries of
123 all members as computed on the basis of the mortality and service
124 tables adopted by the board of trustees and regular interest. The
125 normal rate of contributions shall be determined by the actuary
126 after each valuation.

127 (3) The total amount payable in each year to the
128 employer's accumulation account shall not be less than the sum of
129 the percentage rate known as the "normal contribution" rate and
130 the "accrued liability contribution" rate of the total
131 compensation earnable by all members during the preceding year,
132 provided that the payment by the employer shall be sufficient,
133 when combined with the amounts in the account, to provide the
134 allowances and other benefits chargeable to this account during
135 the year then current.



136 (4) The accrued liability contribution shall be
137 discontinued as soon as the accumulated balance in the employer's
138 accumulation account shall equal the present value, computed on
139 the basis of the normal contribution rate then in force, or the
140 prospective normal contributions to be received on account of all
141 persons who are at that time members.

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

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

149 (d) **Expense account.** The expense account shall be the
150 account to which the expenses of the administration of the system
151 shall be charged, exclusive of amounts payable as retirement
152 allowances and as other benefits provided herein. The Legislature
153 shall make annual appropriations in amounts sufficient to
154 administer the system, which shall be credited to this account.
155 There shall be transferred to the State Treasury from this
156 account, not less than once per month, an amount sufficient for
157 payment of the estimated expenses of the system for the succeeding
158 thirty (30) days. Any interest earned on the expense account
159 shall accrue to the benefit of the system. * * * However, * * *
160 notwithstanding the provisions of Sections 25-11-15(10) and
161 25-11-105(f)(5)E, all expenses of the administration of the system
162 shall be paid from the interest earnings, provided the interest
163 earnings are in excess of the actuarial interest assumption as
164 determined by the board, and provided the present cost of the
165 administrative expense fee of two percent (2%) of the
166 contributions reported by the political subdivisions and
167 instrumentalities shall be reduced to one percent (1%) from and



168 after July 1, 1983, through June 30, 1984, and shall be eliminated
169 thereafter.

170 (e) **Collection of contributions.** The employer shall cause
171 to be deducted on each and every payroll of a member for each and
172 every payroll period, beginning subsequent to January 31, 1953,
173 the contributions payable by the member as provided in Articles 1
174 and 3.

175 The employer shall make deductions from salaries of employees
176 as provided in Articles 1 and 3 and shall transmit monthly, or at
177 such time as the board of trustees * * * designates, the amount
178 specified to be deducted to the Executive Director of the Public
179 Employees' Retirement System. The executive director, after
180 making a record of all those receipts, shall deposit such amounts
181 as provided by law.

182 (f) Upon the basis of each actuarial valuation provided
183 herein, the board of trustees shall biennially determine the
184 normal contribution rate and the accrued liability contribution
185 rate as provided in this section. The sum of these two (2) rates
186 shall be known as the "employer's contribution rate." Beginning
187 on earned compensation effective January 1, 1990, the rate
188 computed as provided in this section shall be nine and
189 three-fourths percent (9-3/4%). The percentage rate of those
190 contributions shall be fixed biennially by the board on the basis
191 of the liabilities of the retirement system for the various
192 allowances and benefits as shown by actuarial valuation. After a
193 member has thirty-five (35) or more years of creditable service in
194 the Public Employees' Retirement System as a result of service as
195 a public school teacher, the employer shall not make any
196 additional employer's contributions on behalf of the member under
197 this subsection (f).

198 The amount payable by the employer on account of normal and
199 accrued liability contributions shall be determined by applying
200 the employer's contribution rate to the amount of compensation



201 earned by employees who are members of the system. Monthly, or at
202 such time as the board of trustees * * * designates, each
203 department or agency shall compute the amount of the employer's
204 contribution payable, with respect to the salaries of its
205 employees who are members of the system, and shall cause that
206 amount to be paid to the board of trustees from the personal
207 service allotment of the amount appropriated for the operation of
208 the department or agency, or from funds otherwise available to the
209 agency, for the payment of salaries to its employees.

210 Once each year, under procedures established by the system,
211 each employer shall submit to the Public Employees' Retirement
212 System a copy of their report to Social Security of all employees'
213 earnings.

214 The board shall provide by rules for the methods of
215 collection of contributions of employers and members. The amounts
216 determined due by an agency to the various funds as specified in
217 Articles 1 and 3 are made obligations of the agency to the board
218 and shall be paid as provided herein. Failure to deduct those
219 contributions shall not relieve the employee and employer from
220 liability thereof. Delinquent employee contributions and any
221 accrued interest shall be the obligation of the employee and
222 delinquent employer contributions and any accrued interest shall
223 be the obligation of the employer. The employer may, in its
224 discretion, elect to pay any or all of the interest on delinquent
225 employee contributions. From and after July 1, 1996, under rules
226 and regulations established by the board, all employers are
227 authorized and shall transfer all funds due to the Public
228 Employees' Retirement System electronically and shall transmit any
229 wage or other reports by computerized reporting systems.

230 **SECTION 2.** Section 25-11-109, Mississippi Code of 1972, is
231 amended as follows:

232 25-11-109. (1) Under such rules and regulations as the
233 board of trustees * * * adopts, each person who becomes a member



234 of this retirement system, as provided in Section 25-11-105, on or
235 before July 1, 1953, or who becomes a member and contributes to
236 the system for a minimum period of four (4) years, shall receive
237 credit for all state service rendered before February 1, 1953. To
238 receive that credit, the member shall file a detailed statement of
239 all services as an employee rendered by him in the state service
240 before February 1, 1953. For any member who joined the system
241 after July 1, 1953, any creditable service for which the member is
242 not required to make contributions shall not be credited to the
243 member until the member has contributed to the system for a
244 minimum period of at least four (4) years.

245 (2) In the computation of membership service or prior
246 service under the provisions of this article, the total months of
247 accumulative service during any fiscal year shall be calculated in
248 accordance with the schedule as follows: ten (10) or more months
249 of creditable service during any fiscal year shall constitute a
250 year of creditable service; seven (7) months to nine (9) months
251 inclusive, three-quarters (3/4) of a year of creditable service;
252 four (4) months to six (6) months inclusive, one-half-year of
253 creditable service; one (1) month to three (3) months inclusive,
254 one-quarter (1/4) of a year of creditable service. In no case
255 shall credit be allowed for any period of absence without
256 compensation except for disability while in receipt of a
257 disability retirement allowance, nor shall less than fifteen (15)
258 days of service in any month, or service less than the equivalent
259 of one-half (1/2) of the normal working load for the position and
260 less than one-half (1/2) of the normal compensation for the
261 position in any month, constitute a month of creditable service,
262 nor shall more than one (1) year of service be creditable for all
263 services rendered in any one (1) fiscal year; however, for a
264 school employee, substantial completion of the legal school term
265 when and where the service was rendered shall constitute a year of
266 service credit for both prior service and membership service. Any



267 state or local elected official shall be deemed a full-time
268 employee for the purpose of creditable service for prior service
269 or membership service. However, an appointed or elected official
270 compensated on a per diem basis only shall not be allowed
271 creditable service for terms of office.

272 In the computation of any retirement allowance or any annuity
273 or benefits provided in this article, any fractional period of
274 service of less than one (1) year shall be taken into account and
275 a proportionate amount of the retirement allowance, annuity or
276 benefit shall be granted for any such fractional period of
277 service.

278 In the computation of unused leave for creditable service
279 authorized in Section 25-11-103, the following shall govern:
280 twenty-one (21) days of unused leave shall constitute one (1)
281 month of creditable service and in no case shall credit be allowed
282 for any period of unused leave of less than fifteen (15) days.
283 The number of months of unused leave shall determine the number of
284 quarters or years of creditable service in accordance with the
285 above schedule for membership and prior service. In order for the
286 member to receive creditable service for the number of days of
287 unused leave, the system must receive certification from the
288 governing authority.

289 For the purpose of this subsection, for members of the system
290 who are elected officers and who retire on or after July 1, 1987,
291 the following shall govern:

292 (a) For service prior to July 1, 1984, the members
293 shall receive credit for leave (combined personal and major
294 medical) for service as an elected official prior to that date at
295 the rate of thirty (30) days per year.

296 (b) For service on and after July 1, 1984, the member
297 shall receive credit for personal and major medical leave
298 beginning July 1, 1984, at the rates authorized in Sections
299 25-3-93 and 25-3-95, computed as a full-time employee.



300 (3) Subject to the above restrictions and to such other
301 rules and regulations as the board may adopt, the board shall
302 verify, as soon as practicable after the filing of those
303 statements of service, the services * * * claimed in those
304 statements.

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

316 When membership ceases, the prior service certificates shall
317 become void. If the employee again becomes a member, he shall
318 enter the system as an employee not entitled to prior service
319 credit except as provided in Sections 25-11-105(I), 25-11-113 and
320 25-11-117.

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

327 (6) Anything in this article to the contrary
328 notwithstanding, any member who served on active duty in the Armed
329 Forces of the United States, or who served in maritime service
330 during periods of hostility in World War II, shall be entitled to
331 creditable service at no cost for his service on active duty in
332 the Armed Forces or in that maritime service, provided he entered



333 state service after his discharge from the Armed Forces or entered
334 state service after he completed that maritime service. The
335 maximum period for that creditable service for all military
336 service as defined in this subsection (6) shall not exceed four
337 (4) years unless positive proof can be furnished by the person
338 that he was retained in the Armed Forces during World War II or in
339 maritime service during World War II by causes beyond his control
340 and without opportunity of discharge. The member shall furnish
341 proof satisfactory to the board of trustees of certification of
342 military service or maritime service records showing dates of
343 entrance into active duty service and the date of discharge. From
344 and after July 1, 1993, no creditable service shall be granted for
345 any military service or maritime service to a member who qualifies
346 for a retirement allowance in another public retirement system
347 administered by the Board of Trustees of the Public Employees'
348 Retirement System based in whole or in part on that military or
349 maritime service. In no case shall the member receive creditable
350 service if the member received a dishonorable discharge from the
351 Armed Forces of the United States.

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

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



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

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

374 (b) The payments required to be made in paragraph
375 (a)(i) of this subsection may be made over a period beginning with
376 the date of return to membership service and not exceeding three
377 (3) times the member's qualified military service; * * *
378 however, * * * in no event shall that period exceed fifteen (15)
379 years.

380 (c) The member shall furnish proof satisfactory to the
381 board of trustees of certification of military service showing
382 dates of entrance into qualified service and the date of discharge
383 as well as proof that the member has returned to active employment
384 within the time specified.

385 (8) Any member of the Public Employees' Retirement System
386 who has at least four (4) years of membership service credit shall
387 be entitled to receive a maximum of five (5) years creditable
388 service for service rendered in another state as a public employee
389 of such other state, or a political subdivision, public education
390 system or other governmental instrumentality thereof, or service
391 rendered as a teacher in American overseas dependent schools
392 conducted by the Armed Forces of the United States for children of
393 citizens of the United States residing in areas outside the
394 continental United States, provided that:

395 (a) The member shall furnish proof satisfactory to the
396 board of trustees of certification of such services from the
397 state, public education system, political subdivision or
398 retirement system of the state where the services were performed



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

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

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

413 (9) Any member of the Public Employees' Retirement System
414 who has at least four (4) years of membership service credit and
415 who receives, or has received, professional leave without
416 compensation for professional purposes directly related to the
417 employment in state service shall receive creditable service for
418 the period of professional leave without compensation provided:

419 (a) The professional leave is performed with a public
420 institution or public agency of this state, or another state or
421 federal agency;

422 (b) The employer approves the professional leave
423 showing the reason for granting the leave and makes a
424 determination that the professional leave will benefit the
425 employee and employer;

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

428 (d) The employee shall serve the employer on a
429 full-time basis for a period of time equivalent to the
430 professional leave period granted immediately following the
431 termination of the leave period;



432 (e) The contributing member shall pay to the retirement
433 system the actuarial cost as determined by the actuary for each
434 year of professional leave. The provisions of this subsection are
435 subject to the regulations of the Internal Revenue Code
436 limitations;

437 (f) Such other rules and regulations consistent with
438 this subsection (9) as the board may adopt and in case of
439 question, the board shall have final power to decide the
440 questions.

441 Any actively contributing member participating in the School
442 Administrator Sabbatical Program established in Section 37-9-77
443 shall qualify for continued participation under this subsection
444 (9).

445 (10) Any member of the Public Employees' Retirement System
446 who has at least four (4) years of credited membership service
447 shall be entitled to receive a maximum of ten (10) years
448 creditable service for:

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

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

457 (c) Any service rendered as an employee of any
458 political subdivision of this state, or any instrumentality
459 thereof, for which coverage of the employee's position was or is
460 excluded; provided that the member pays into the retirement system
461 the actuarial cost as determined by the actuary for each year, or
462 portion thereof, of that service. Payment for that service may be
463 made in increments of one-quarter-year of creditable service.

464 After a member has made full payment to the retirement system for



465 all or any part of that service, the member shall receive
466 creditable service for the period of that service for which full
467 payment has been made to the retirement system.

468 (11) Any member who has thirty (30) or more years of
469 creditable service in the Public Employees' Retirement System as a
470 result of service as a public school teacher shall continue to
471 earn creditable service for service as a teacher in excess of
472 thirty (30) years, even though employee's contributions are no
473 longer being made to the retirement system by the member. In
474 addition, any member who has thirty-five (35) or more years of
475 creditable service in the Public Employees' Retirement System as a
476 result of service as a public school teacher shall continue to
477 earn creditable service for service as a teacher in excess of
478 thirty-five (35) years, even though employer's contributions are
479 no longer being made to the retirement system by the employer on
480 behalf of the member.

481 **SECTION 3.** Section 37-19-7, Mississippi Code of 1972, is
482 amended as follows:

483 37-19-7. (1) This section shall be known and may be cited
484 as the Mississippi "Teacher Opportunity Program (TOP)." The
485 allowance in the minimum education program and the Mississippi
486 Adequate Education Program for teachers' salaries in each county
487 and separate school district shall be determined and paid in
488 accordance with the scale for teachers' salaries as provided in
489 this subsection. For teachers holding the following types of
490 licenses or the equivalent as determined by the State Board of
491 Education, and the following number of years of teaching
492 experience, the scale shall be as follows:

493 **2001-2002 School Year**

494 **Less Than 25 Years of Teaching Experience**

495	AAAA.....	\$ 26,290.00
496	AAA.....	25,440.00
497	AA.....	24,590.00



498 A..... 23,540.00

499 **25 or More Years of Teaching Experience**

500 AAAA..... \$ 27,790.00

501 AAA..... 26,940.00

502 AA..... 26,090.00

503 A..... 25,040.00

504 **2002-2003 School Year**

505 **Less Than 25 Years of Teaching Experience**

506 AAAA..... \$ 27,850.00

507 AAA..... 27,000.00

508 AA..... 26,150.00

509 A..... 24,700.00

510 **25 or More Years of Teaching Experience**

511 AAAA..... \$ 29,850.00

512 AAA..... 29,000.00

513 AA..... 28,150.00

514 A..... 26,700.00

515 For each one percent (1%) that the Sine Die General Fund
516 Revenue Estimate Growth exceeds five percent (5%) for fiscal year
517 2003, as certified by the Legislative Budget Office to the State
518 Board of Education and subject to specific appropriation therefor
519 by the Legislature, the State Board of Education shall revise the
520 salary scale to provide an additional one percent (1%) across the
521 board increase in the base salaries for each type of license.

522 **2003-2004 School Year**

523 **Less Than 25 Years of Teaching Experience**

524 AAAA..... \$ 29,550.00

525 AAA..... 28,700.00

526 AA..... 27,850.00

527 A..... 26,000.00

528 **25 or More Years of Teaching Experience**

529 AAAA..... \$ 31,550.00

530 AAA..... 30,700.00



531 AA..... 29,850.00

532 A..... 28,000.00

533 The State Board of Education shall revise the salary scale
534 prescribed above for the 2003-2004 school year to conform to any
535 adjustments made to the salary scale in the prior fiscal year due
536 to revenue growth over and above five percent (5%). For each one
537 percent (1%) that the Sine Die General Fund Revenue Estimate
538 Growth exceeds five percent (5%) for fiscal year 2004, as
539 certified by the Legislative Budget Office to the State Board of
540 Education and subject to specific appropriation therefor by the
541 Legislature, the State Board of Education shall revise the salary
542 scale to provide an additional one percent (1%) across the board
543 increase in the base salaries for each type of license.

544 **2004-2005 School Year**

545 **Less Than 25 Years of Teaching Experience**

546 AAAA..... \$ 31,775.00

547 AAA..... 30,850.00

548 AA..... 29,925.00

549 A..... 28,000.00

550 **25 or More Years of Teaching Experience**

551 AAAA..... \$ 33,775.00

552 AAA..... 32,850.00

553 AA..... 31,925.00

554 A..... 30,000.00

555 The State Board of Education shall revise the salary scale
556 prescribed above for the 2004-2005 school year to conform to any
557 adjustments made to the salary scale in prior fiscal years due to
558 revenue growth over and above five percent (5%). For each one
559 percent (1%) that the Sine Die General Fund Revenue Estimate
560 Growth exceeds five percent (5%) for fiscal year 2005, as
561 certified by the Legislative Budget Office to the State Board of
562 Education and subject to specific appropriation therefor by the
563 Legislature, the State Board of Education shall revise the salary



564 scale to provide an additional one percent (1%) across the board
565 increase in the base salaries for each type of license.

566 **2005-2006 School Year and School Years Thereafter**

567 **Less Than 25 Years of Teaching Experience**

568	AAAA.....	\$ 34,000.00
569	AAA.....	33,000.00
570	AA.....	32,000.00
571	A.....	30,000.00

572 **25 or More Years of Teaching Experience**

573	AAAA.....	\$ 36,000.00
574	AAA.....	35,000.00
575	AA.....	34,000.00
576	A.....	32,000.00

577 The State Board of Education shall revise the salary scale
578 prescribed above for the 2005-2006 school year to conform to any
579 adjustments made to the salary scale in prior fiscal years due to
580 revenue growth over and above five percent (5%). For each one
581 percent (1%) that the Sine Die General Fund Revenue Estimate
582 Growth exceeds five percent (5%) for fiscal year 2006, as
583 certified by the Legislative Budget Office to the State Board of
584 Education and subject to specific appropriation therefor by the
585 Legislature, the State Board of Education shall revise the salary
586 scale to provide an additional one percent (1%) across the board
587 increase in the base salaries for each type of license.

588 It is the intent of the Legislature that any state funds made
589 available for salaries of licensed personnel in excess of the
590 funds paid for those salaries for the 1986-1987 school year shall
591 be paid to licensed personnel under a personnel appraisal and
592 compensation system implemented by the State Board of Education.
593 The State Board of Education shall have the authority to adopt and
594 amend rules and regulations as are necessary to establish,
595 administer and maintain the system.



596 All teachers employed on a full-time basis shall be paid a
597 minimum salary in accordance with the above scale. However, no
598 school district shall receive any funds under this section for any
599 school year during which the local supplement paid to any
600 individual teacher shall have been reduced to a sum less than that
601 paid to that individual teacher for performing the same duties
602 from local supplement during the immediately preceding school
603 year. The amount actually spent for the purposes of group health
604 and/or life insurance shall be considered as a part of the
605 aggregate amount of local supplement but shall not be considered a
606 part of the amount of individual local supplement.

607 **2001-2002 School Year Annual Increment**

608 For teachers holding a Class AAAA license, the minimum base
609 pay specified in this subsection shall be increased by the sum of
610 Six Hundred Sixty Dollars (\$660.00) for each year of teaching
611 experience possessed by the person holding that license until the
612 person has twenty-five (25) years of teaching experience.

613 For teachers holding a Class AAA license, the minimum base
614 pay specified in this subsection shall be increased by the sum of
615 Five Hundred Ninety-five Dollars (\$595.00) for each year of
616 teaching experience possessed by the person holding that license
617 until the person has twenty-five (25) years of teaching
618 experience.

619 For teachers holding a Class AA license, the minimum base pay
620 specified in this subsection shall be increased by the sum of Five
621 Hundred Thirty Dollars (\$530.00) for each year of teaching
622 experience possessed by the person holding that license until the
623 person has twenty-five (25) years of teaching experience.

624 For teachers holding a Class A license, the minimum base pay
625 specified in this subsection shall be increased by the sum of Four
626 Hundred Thirty-five Dollars (\$435.00) for each year of teaching
627 experience possessed by the person holding that license until the
628 person has twenty-one (21) years of teaching experience.



629
630
631
632
633
634
635
636
637
638
639
640
641
642
643
644
645
646
647
648
649
650
651
652
653
654
655
656
657
658
659
660
661

2002-2003 School Year Annual Increment

For teachers holding a Class AAAA license, the minimum base pay specified in this subsection shall be increased by the sum of Six Hundred Eighty-five Dollars (\$685.00) for each year of teaching experience possessed by the person holding that license until the person has twenty-five (25) years of teaching experience.

For teachers holding a Class AAA license, the minimum base pay specified in this subsection shall be increased by the sum of Six Hundred Twenty Dollars (\$620.00) for each year of teaching experience possessed by the person holding that license until that person has twenty-five (25) years of teaching experience.

For teachers holding a Class AA license, the minimum base pay specified in this subsection shall be increased by the sum of Five Hundred Fifty-five Dollars (\$555.00) for each year of teaching experience possessed by the person holding that license until the person has twenty-five (25) years of teaching experience.

For teachers holding a Class A license, the minimum base pay specified in this subsection shall be increased by the sum of Four Hundred Forty-five Dollars (\$445.00) for each year of teaching experience possessed by the person holding that license until the person has twenty-two (22) years of teaching experience.

2003-2004 School Year Annual Increment

For teachers holding a Class AAAA license, the minimum base pay specified in this subsection shall be increased by the sum of Seven Hundred Ten Dollars (\$710.00) for each year of teaching experience possessed by the person holding that license until the person has twenty-five (25) years of teaching experience.

For teachers holding a Class AAA license, the minimum base pay specified in this subsection shall be increased by the sum of Six Hundred Forty-five Dollars (\$645.00) for each year of teaching experience possessed by the person holding that license until the person has twenty-five (25) years of teaching experience.

662 For teachers holding a Class AA license, the minimum base pay
663 specified in this subsection shall be increased by the sum of Five
664 Hundred Eighty Dollars (\$580.00) for each year of teaching
665 experience possessed by the person holding that license until the
666 person has twenty-five (25) years of teaching experience.

667 For teachers holding a Class A license, the minimum base pay
668 specified in this subsection shall be increased by the sum of Four
669 Hundred Fifty-five Dollars (\$455.00) for each year of teaching
670 experience possessed by the person holding that license until the
671 person has twenty-three (23) years of teaching experience.

672 **2004-2005 School Year Annual Increment**

673 For teachers holding a Class AAAA license, the minimum base
674 pay specified in this subsection shall be increased by the sum of
675 Seven Hundred Forty Dollars (\$740.00) for each year of teaching
676 experience possessed by the person holding that license until the
677 person has twenty-five (25) years of teaching experience.

678 For teachers holding a Class AAA license, the minimum base
679 pay specified in this subsection shall be increased by the sum of
680 Six Hundred Seventy-five Dollars (\$675.00) for each year of
681 teaching experience possessed by the person holding that license
682 until the person has twenty-five (25) years of teaching
683 experience.

684 For teachers holding a Class AA license, the minimum base pay
685 specified in this subsection shall be increased by the sum of Six
686 Hundred Ten Dollars (\$610.00) for each year of teaching experience
687 possessed by the person holding that license until the person has
688 twenty-five (25) years of teaching experience.

689 For teachers holding a Class A license, the minimum base pay
690 specified in this subsection shall be increased by the sum of Four
691 Hundred Sixty-five Dollars (\$465.00) for each year of teaching
692 experience possessed by the person holding that license until the
693 person has twenty-four (24) years of teaching experience.

694 **2005-2006 School Year**



695 **and School Years Thereafter Annual Increments**

696 For teachers holding a Class AAAA license, the minimum base
697 pay specified in this subsection shall be increased by the sum of
698 Seven Hundred Seventy Dollars (\$770.00) for each year of teaching
699 experience possessed by the person holding that license until the
700 person has twenty-five (25) years of teaching experience.

701 For teachers holding a Class AAA license, the minimum base
702 pay specified in this subsection shall be increased by the sum of
703 Seven Hundred Five Dollars (\$705.00) for each year of teaching
704 experience possessed by the person holding that license until the
705 person has twenty-five (25) years of teaching experience.

706 For teachers holding a Class AA license, the minimum base pay
707 specified in this subsection shall be increased by the sum of Six
708 Hundred Forty Dollars (\$640.00) for each year of teaching
709 experience possessed by the person holding that license until the
710 person has twenty-five (25) years of teaching experience.

711 For teachers holding a Class A license, the minimum base pay
712 specified in this subsection shall be increased by the sum of Four
713 Hundred Eighty Dollars (\$480.00) for each year of teaching
714 experience possessed by the person holding that license until the
715 person has twenty-four (24) years of teaching experience.

716 The level of professional training of each teacher to be used
717 in establishing the salary allotment for the teachers for each
718 year shall be determined by the type of valid teacher's license
719 issued to those teachers on or before October 1 of the current
720 school year.

721 (2) (a) The following employees shall receive an annual
722 salary supplement in the amount of Six Thousand Dollars
723 (\$6,000.00), plus fringe benefits, in addition to any other
724 compensation to which the employee may be entitled:

725 (i) Any licensed teacher who has met the
726 requirements and acquired a Master Teacher certificate from the
727 National Board for Professional Teaching Standards and who is



728 employed by a local school board or the State Board of Education
729 as a teacher and not as an administrator. The teacher shall
730 submit documentation to the State Department of Education that the
731 certificate was received before October 15 in order to be eligible
732 for the full salary supplement in the current school year, or the
733 teacher shall submit that documentation to the State Department of
734 Education before February 15 in order to be eligible for a
735 prorated salary supplement beginning with the second term of the
736 school year.

737 (ii) Any licensed school counselor who has met the
738 requirements and acquired a National Certified School Counselor
739 (NCSC) endorsement from the National Board of Certified Counselors
740 and who is employed by a local school board or the State Board of
741 Education as a counselor and not as an administrator. The
742 licensed school counselor shall submit documentation to the State
743 Department of Education that the endorsement was received before
744 October 15 in order to be eligible for the full salary supplement
745 in the current school year, or the licensed school counselor shall
746 submit that documentation to the State Department of Education
747 before February 15 in order to be eligible for a prorated salary
748 supplement beginning with the second term of the school year.

749 However, the salary supplement authorized under this item shall be
750 discontinued two (2) years after the date on which the National
751 Board for Professional Teaching Standards offers a certification
752 process for a Master Teacher certificate for school counselors,
753 and any school counselor receiving the salary supplement will be
754 required to complete the Master Teacher certificate process under
755 item (i) of this paragraph in order to continue receiving the
756 salary supplement.

757 (iii) Any licensed speech-language pathologist and
758 audiologist who has met the requirements and acquired a
759 Certificate of Clinical Competence from the American
760 Speech-Language-Hearing Association and who is employed by a local



761 school board. The licensed speech-language pathologist and
762 audiologist shall submit documentation to the State Department of
763 Education that the certificate or endorsement was received before
764 October 15 in order to be eligible for the full salary supplement
765 in the current school year, or the licensed speech-language
766 pathologist and audiologist shall submit that documentation to the
767 State Department of Education before February 15 in order to be
768 eligible for a prorated salary supplement beginning with the
769 second term of the school year. However, the salary supplement
770 authorized under this item shall be discontinued two (2) years
771 after the date on which the National Board for Professional
772 Teaching Standards offers a certification process for a Master
773 Teacher certificate for school speech-language pathologists and
774 audiologists, and any school speech-language pathologist and
775 audiologist receiving the salary supplement will be required to
776 complete the Master Teacher certificate process under item (i) of
777 this paragraph in order to continue receiving the salary
778 supplement.

779 (b) An employee shall be reimbursed one (1) time for
780 the actual cost of completing the process of acquiring the
781 certificate or endorsement, excluding any costs incurred for
782 postgraduate courses, not to exceed Five Hundred Dollars (\$500.00)
783 for a school counselor or speech-language pathologist and
784 audiologist, regardless of whether or not the process resulted in
785 the award of the certificate or endorsement. A local school
786 district or any private individual or entity may pay the cost of
787 completing the process of acquiring the certificate or endorsement
788 for any employee of the school district described under paragraph
789 (a), and the State Department of Education shall reimburse the
790 school district for that cost, regardless of whether or not the
791 process resulted in the award of the certificate or endorsement.
792 If a private individual or entity has paid the cost of completing
793 the process of acquiring the certificate or endorsement for an



794 employee, the local school district may agree to directly
795 reimburse the individual or entity for that cost on behalf of the
796 employee.

797 (c) All salary supplements, fringe benefits and process
798 reimbursement authorized under this subsection shall be paid
799 directly by the State Department of Education to the local school
800 district and shall be in addition to its minimum education program
801 allotments and not a part thereof in accordance with regulations
802 promulgated by the State Board of Education, and subject to
803 appropriation by the Legislature. Local school districts shall
804 not reduce the local supplement paid to any employee receiving
805 the salary supplement, and the employee shall receive any local
806 supplement to which employees with similar training and experience
807 otherwise are entitled.

808 (d) The State Department of Education may not pay any
809 process reimbursement to a school district for an employee who
810 does not complete the certification or endorsement process
811 required to be eligible for the certificate or endorsement. If an
812 employee for whom that cost has been paid in full or in part by a
813 local school district or private individual or entity fails to
814 complete the certification or endorsement process, the employee
815 shall be liable to the school district or individual or entity for
816 all amounts paid by the school district or individual or entity on
817 behalf of that employee toward his or her certificate or
818 endorsement.

819 (3) In addition to the salary that a teacher receives under
820 subsections (1) and (2) of this section, any teacher who has
821 thirty-five (35) or more years of creditable service in the Public
822 Employees' Retirement System as a result of service as a teacher
823 shall receive an additional payment each month from the school
824 district in which the teacher is employed. The additional payment
825 shall be a sum equal to that percentage of the teacher's salary



826 that otherwise would be subject to the employer's contribution to
827 the retirement system under Section 25-11-123.

828 **SECTION 4.** This act shall take effect and be in force from
829 and after July 1, 2002.

