

1 ENGROSSED HOUSE
2 BILL NO. 2077

By: Jones, Brannon and Smithson
of the House

3 and

4 Burrage of the Senate
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8 An Act relating to state government; amending 74 O.S.
9 2001, Section 913, as last amended by Section 1,
10 Chapter 136, O.S.L. 2005 (74 O.S. Supp. 2008, Section
11 913), which relates to service credit in the Oklahoma
12 Public Employees Retirement System; providing for
13 service credit based on certain voluntary furloughs;
14 requiring voluntary work furlough program; requiring
15 submission of plan to Administrator of Office of
16 Personnel Management; prescribing procedures related
17 to furlough; restricting ability to implement
18 involuntary furlough; providing for effect of
19 voluntary furlough; authorizing promulgation of
20 administrative rules; providing for codification;
21 providing an effective date; and declaring an
22 emergency.

23 BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

24 SECTION 1. AMENDATORY 74 O.S. 2001, Section 913, as last
amended by Section 1, Chapter 136, O.S.L. 2005 (74 O.S. Supp. 2008,
Section 913), is amended to read as follows:

Section 913. A. Prior service shall be credited as follows:

1. A member shall receive full credit for employment with any
participating employer prior to the entry date of his or her

1 employer whether or not continuous and whether or not he or she was
2 employed with a participating employer on such entry date, provided
3 that any member who has retired before the passage of Section 901 et
4 seq. of this title, shall not receive retirement benefits
5 retroactively for such prior service. Provided, that at such time
6 that an employer becomes a participating employer on or after
7 January 1, 1965, and before January 1, 1975, each member and each
8 retirant, upon making proper written application therefor, shall
9 receive prior service credit for service with such employer in the
10 same manner as if such participating employer had been a
11 participating employer on the date first eligible to become a
12 participating employer; and increased benefits attributable to such
13 increased prior service credit shall commence with the next monthly
14 benefit payment due following receipt and approval of such
15 application by the Board of Trustees. No prior service shall be
16 granted, however, for periods of service in which the employee made
17 contributions which he or she subsequently withdrew, unless he or
18 she has complied with the provisions of subsection (5) of Section
19 917 of this title. The burden of proof regarding prior service
20 shall be with the member and shall be documented in such manner as
21 the Board may direct;

22 2. Any member who was employed in an institution of higher
23 learning by a State Board of Regents or who was employed by an
24 Oklahoma school district prior to July 1, 1943, may receive prior

1 service credit under this act for the period of time they were so
2 employed;

3 3. Any member who served in the Armed Forces of the United
4 States, as defined in paragraph (23) of Section 902 of this title,
5 prior to membership in the Oklahoma Public Employees Retirement
6 System shall be granted prior service credit, not to exceed five (5)
7 years, for those periods of active military service during which he
8 or she was a war veteran. For a member of the System hired on or
9 after July 1, 2003, if the military service credit authorized by
10 this paragraph is used to compute the retirement benefit of the
11 member and the member retires from the System, such military service
12 credit shall not be used to compute the retirement benefit in any
13 other retirement system created pursuant to the Oklahoma Statutes
14 and the member may receive credit for such service only in the
15 retirement system from which the member first retires;

16 4. An elective state, county, city or town official who is
17 ineligible for membership as a result of any applicable state law or
18 constitutional provision making him or her ineligible solely because
19 of his or her being such an official at the time of his or her
20 eligibility for membership at the time his or her employer becomes a
21 participating employer shall nevertheless not forfeit the prior
22 service credit to which he or she would be entitled except for such
23 ineligibility, provided that he or she either:
24

- 1 a. becomes an employee of a participating employer within
2 four (4) calendar months of the expiration of his or
3 her term of office current at the time of his or her
4 eligibility except for his or her being an elective
5 state or county official, or
6 b. within a period of four (4) years after the expiration
7 of his or her term of office current at the time of
8 his or her eligibility except for his or her being an
9 elective state or county official, is elected as a
10 state or county official and thereupon becomes a
11 member of the System, or
12 c. has completed ten (10) years of credited service as of
13 the date of his or her eligibility for membership
14 except for his or her being an elective state or
15 county official;

16 5. Beginning July 1, 1965, all employees of the Department of
17 Human Services shall participate in the Oklahoma Public Employees
18 Retirement System to the same extent as other employees of
19 participating employers in such System. Provided, that any employee
20 performing teaching services in the Oklahoma School for the Deaf or
21 the Oklahoma School for the Blind may elect to participate in the
22 Teachers' Retirement System of Oklahoma in lieu of the Oklahoma
23 Public Employees Retirement System; and any other employee at each
24 such institution or any other institution under the jurisdiction of

1 the Department of Human Services, participating in the Teachers'
2 Retirement System of Oklahoma, may elect to continue to participate
3 in such system in lieu of the Oklahoma Public Employees Retirement
4 System. All employees who shall have participated in the Teachers'
5 Retirement System of Oklahoma and not continuing therein shall have
6 the right to withdraw their membership from the Teachers' Retirement
7 System of Oklahoma on the same terms as other members withdrawing
8 from such System before retirement. Provided, all persons employed
9 at the Oklahoma School for the Blind and Oklahoma School for the
10 Deaf on June 30, 1965, who became subject to the Oklahoma Public
11 Employees Retirement System, on July 1, 1965, shall receive credit
12 for prior service and be eligible for participation, regardless of
13 age;

14 6. A member employed as a temporary employee by the Legislative
15 Service Bureau or its predecessors, the State Senate or the Oklahoma
16 House of Representatives for the full duration of a regular
17 legislative session prior to the member's eligibility for membership
18 in the System shall receive six (6) months of prior service credit
19 for each such full regular legislative session if the employee is
20 employed by the Legislative Service Bureau or its predecessors, the
21 State Senate or the Oklahoma House of Representatives as either a
22 full-time or temporary employee for a minimum of six (6) full
23 regular legislative sessions beginning January 1, 1983. For
24 purposes of this subsection, the determination of whether an

1 employee is employed for the full duration of a regular legislative
2 session shall be made by the Legislative Service Bureau if such
3 employee is employed by the Legislative Service Bureau, the State
4 Senate if such employee is employed by the State Senate, or by the
5 Oklahoma House of Representatives if such employee is employed by
6 the Oklahoma House of Representatives;

7 7. A member of the System shall receive prior service credit
8 for any years of service after January 1, 1975, the member had with
9 a participating employer if the member is not receiving or eligible
10 to receive such prior service credit for the same time in any other
11 state or county retirement system authorized by law. To receive the
12 service credit, the member shall pay the amount determined by the
13 Board pursuant to Section 913.5 of this title; and

14 8. Any member who is a state employee and receives temporary
15 total disability benefits during the period of absence with a
16 participating employer due to a work-related injury or illness
17 incurred while engaged in a governmental function for said
18 participating employer pursuant to the Workers' Compensation Act
19 shall receive credit for participating service during said period of
20 absence subject to the following requirements:

- 21 a. the member was employed by the participating employer
22 immediately prior to and during the period of absence,
23 b. the member must notify the System in writing not later
24 than four (4) months after the member's return to his

1 or her job duties with the participating employer, or
2 termination of employment with the participating
3 employer, or termination of the temporary total
4 disability benefits, whichever is earlier, of the
5 member's desire to receive participating service
6 credit for the period of absence,

7 c. the participating employer must certify to the System
8 in writing the dates during which temporary total
9 disability benefits payments were paid to the member,
10 and

11 d. the member and the participating employer shall each
12 pay their respective contributions required for the
13 period of absence without interest within sixty (60)
14 days of invoicing by the System, or with interest of
15 seven and one-half percent (7 1/2%) compounded
16 annually if paid after said sixty (60) days.

17 B. Participating service shall be credited as follows:

18 1. A member shall receive credit for participating service with
19 a participating employer in accordance with the rules and
20 regulations established by the Board; provided, however, that a
21 member who is not a full-time employee shall receive prorated credit
22 for actual hours worked;

23 2. Leaves of absence shall not count as a break in continuous
24 employment provided the member leaves his or her accumulated

1 contribution on deposit with the fund; however, the leaves of
2 absence shall not be credited except that involuntary furloughs
3 established by Office of Personnel Management rules shall be
4 credited, as well as involuntary furloughs of employees of a
5 district attorney conducted in substantial compliance with the rules
6 of the Office of Personnel Management as certified by the District
7 Attorneys Council;

8 3. Any member who has served in the Armed Forces of the United
9 States, as defined in paragraph (23) of Section 902 of this title,
10 shall be granted participating service for those periods of active
11 military service during which he or she was a war veteran provided
12 this service is immediately preceded by a period of employment with
13 a participating employer and is followed by return to employment as
14 an employee with the same or another participating employer within
15 ninety (90) days immediately following discharge from such military
16 service provided the member leaves his or her accumulated
17 contributions on deposit with the fund;

18 4. A period of total disability under the System immediately
19 followed by employment with a participating employer, shall not
20 count as a break in continuous employment; provided, that such
21 periods while not employed shall not be credited except that
22 involuntary furloughs established by Office of Personnel Management
23 Rule 6.13, and voluntary furloughs pursuant to Section 2 of this
24 act, shall be credited;

1 5. Termination of employment with a participating employer
2 followed by employment with the same or another participating
3 employer within four (4) calendar months shall not constitute a
4 break in continuous employment; provided, that such period while not
5 employed shall not be credited as participating service;

6 6. Provided, however, that all employee contributions required
7 by this act made by employees prior to June 30, 1977, will entitle
8 the employee to additional years of participating service in
9 accordance with the following schedule.

10 Employee accumulated contributions:

- 11 More than \$1.00 up to \$500 = 1 year participating service
- 12 More than \$500 up to \$1,000 = 2 years participating service
- 13 More than \$1,000 up to \$1,500 = 3 years participating service
- 14 More than \$1,500 up to \$2,000 = 4 years participating service
- 15 More than \$2,000 = 5 years participating service

16 In no event shall the employee be entitled to more than five (5)
17 additional years of participating service as provided hereunder.

18 Provided further, that upon termination of employment prior to
19 retirement, the accumulated contributions will be credited as above
20 indicated to establish a vested benefit if so elected by any such
21 employee; and

22 7. The total participating service credit of a member who
23 retires or terminates employment and elects a vested benefit shall
24 include not to exceed one hundred thirty (130) days of unused sick

1 leave accumulated subsequent to August 1, 1959, during the member's
2 employment with any participating employer. Such credit shall be
3 added in terms of whole months. Twenty (20) days of unused sick
4 leave shall equal one (1) month for purposes of participating
5 service credit. If unused sick leave entitles a member to an
6 additional year of service credit, the member's employer shall
7 reimburse the System for the cost of funding the additional reserve.
8 Each participating employer shall provide the System with adequate
9 and timely information necessary to determine additional benefits
10 and its cost under this paragraph. This paragraph shall apply to
11 members retiring or vesting on or after July 1, 1984.

12 C. In determining the number of years of credited service, a
13 fractional year of six (6) months or more shall be considered as one
14 (1) year, and less than six (6) months shall be disregarded.

15 D. A member may receive credit for those years of credited
16 service accumulated by the member while a member of the Oklahoma
17 Firefighters Pension and Retirement System, the Oklahoma Police
18 Pension and Retirement System, the Uniform Retirement System for
19 Justices and Judges, the Oklahoma Law Enforcement Retirement System,
20 or the Teachers' Retirement System of Oklahoma, if the member is not
21 receiving or eligible to receive retirement credit or benefits from
22 said service in any other public retirement system. To receive the
23 service credit, the member shall pay the amount determined by the
24 Board pursuant to Section 913.5 of this title.

1 E. A member may receive credit for those years of service
2 accumulated by the member as an elected official if the member is
3 not receiving or eligible to receive retirement credit or benefits
4 from said service in any public retirement system. Prior to January
5 1, 1991, to receive the service credit, the member shall pay to the
6 Board for each year of service purchased pursuant to this subsection
7 a sum equal to the employee and employer contribution rate that
8 would have been applicable to the member as determined by the Board
9 and interest of not to exceed five percent (5%), and effective
10 January 1, 1991, to receive the service credit, the member shall pay
11 the amount determined by the Board pursuant to Section 913.5 of this
12 title.

13 F. Effective December 12, 1994, and thereafter, a leave of
14 absence on account of a period of qualified military service in the
15 uniformed services of the United States within the meaning of
16 Section 414(u)(5) of the federal Internal Revenue Code, followed by
17 a return to employment with the participating employer within ninety
18 (90) days after completion of the period of service may be eligible
19 for credited service under this System. Notwithstanding any
20 provision of this plan to the contrary, contributions, benefits and
21 service credit with respect to qualified military service will be
22 allowed in accordance with Section 414(u) of the federal Internal
23 Revenue Code.

1 G. 1. An active member of the Oklahoma Public Employees
2 Retirement System may receive credit for those years of service
3 accumulated by the member while a member of the Teachers' Retirement
4 System of Oklahoma if:

- 5 a. the member is an active member of the Oklahoma Public
6 Employees Retirement System, and
- 7 b. the member provides notice to the Teachers' Retirement
8 System of Oklahoma and the Oklahoma Public Employees
9 Retirement System of the member's election to transfer
10 said retirement credit. The notice shall include a
11 list of the years to be transferred, and
- 12 c. the member is not receiving or eligible to receive
13 retirement credit or benefits from said service in any
14 other public retirement system, notwithstanding the
15 years of service sought to be transferred under this
16 subsection.

17 Members electing to take advantage of the transfer authorized by
18 this subsection who are receiving or eligible to receive retirement
19 credit or benefits from said service in any other public retirement
20 system shall have all service credit with the Teachers' Retirement
21 System of Oklahoma canceled which is not transferred to the Oklahoma
22 Public Employees Retirement System or used as a cash offset in such
23 a transfer pursuant to subparagraph d of paragraph 2 of this
24 subsection. Service credit transferred to the Teachers' Retirement

1 System of Oklahoma under this subsection shall also be canceled with
2 the Oklahoma Public Employees Retirement System.

3 2. For purposes of this subsection, the "sending system" shall
4 mean the Teachers' Retirement System of Oklahoma. The "receiving
5 system" shall mean the Oklahoma Public Employees Retirement System.

6 a. Within thirty (30) days notification of an intent to
7 transfer is received by the sending system, the
8 sending system shall, according to its own rules and
9 regulations:

10 (1) for members who have vested with the sending
11 system, determine the present value of the
12 member's earned benefits attributable to the
13 years of service sought to be transferred,
14 discounted according to the member's age at the
15 time of transfer and computed as of the earliest
16 age at which the member would be able to retire.
17 Said computation shall assume an unreduced
18 benefit and be computed using interest and
19 mortality assumptions consistent with the
20 actuarial assumptions adopted by the Board of
21 Trustees for purposes of preparing the annual
22 actuarial evaluation but shall not make any
23 projections regarding future salary. For vested
24 employees the sending system shall use the

1 product of this calculation for purposes of
2 determining the transfer fee to be paid by the
3 employee under subparagraph c of this paragraph
4 so long as it is greater than the product of the
5 calculation in this division, and

6 (2) determine the sum of the employee and employer
7 contributions applicable to the years of service
8 sought to be transferred plus interest consistent
9 with the actuarial assumptions adopted by the
10 Board of Trustees for purposes of preparing the
11 annual actuarial evaluation. For all nonvested
12 members, and for vested members if the product of
13 this calculation is greater than the product of
14 the calculation in division (1) of this
15 subparagraph, the sending system shall use the
16 product of this calculation for purposes of
17 determining the amount to be transferred by the
18 sending system under subparagraph c of this
19 paragraph and any transfer fee to be paid by the
20 members under subparagraph d of this paragraph.

21 b. Within thirty (30) days after notification of an
22 intent to transfer is received by the receiving
23 system, the receiving system shall determine,
24 according to the system's own rules and regulations,

1 the present value of the member's incremental
2 projected benefits discounted according to the
3 member's age at the time of the transfer. Incremental
4 projected benefits shall be the difference between the
5 projected benefit said member would receive without
6 transferring the service credit and the projected
7 benefit after transfer of service credit computed as
8 of the earliest age at which the member would be able
9 to retire. Said computation shall assume an unreduced
10 benefit and be computed using interest, salary
11 projections and mortality assumptions consistent with
12 the actuarial assumptions adopted by the Board of
13 Trustees for purposes of preparing the annual
14 actuarial evaluation.

- 15 c. The sending system shall, within sixty (60) days from
16 the date notification of an intent to transfer is
17 received by the sending system, transfer to the
18 receiving system the amount determined in subparagraph
19 a of this paragraph. Except, if the cost under
20 subparagraph a of this paragraph for the same years of
21 service to the sending system is greater than the
22 actuarial value of the incremental benefit in the
23 receiving system, as established in subparagraph b of
24 this paragraph, the sending system shall send the

1 receiving system an amount equal to the actuarial
2 value of the incremental projected benefit in the
3 receiving system.

4 d. In order to receive the credit provided for in
5 paragraph 1 of this subsection, if the cost of the
6 actuarial value of the incremental benefit to the
7 receiving system is greater than the cost as
8 calculated under subparagraph a of this paragraph for
9 the same years of service to the sending system as
10 established in subparagraphs a and b of this
11 paragraph, the employee shall elect to:

- 12 (1) pay any difference to receive full credit for the
13 years sought to be transferred, or
14 (2) receive prorated service credit for only the
15 amount received from the Teachers' Retirement
16 System of Oklahoma pursuant to this subsection.

17 Such an election shall be made in writing, filed with
18 the System prior to receiving the credit provided for
19 in paragraph 1 of this subsection, and shall be
20 irrevocable.

21 3. Within sixty (60) days of successfully completing all of the
22 requirements for transfer under this subsection, the sending system
23 shall pay the receiving system any amount due under this subsection.
24 Within sixty (60) days of successfully completing all of the

1 requirements for transfer under this subsection, the member shall
2 pay the receiving system any amount due under this subsection. In
3 the event that the member is unable to pay the transfer fee provided
4 for in this subsection by the due date, the Board of Trustees of the
5 receiving system shall permit the member to amortize the transfer
6 fee over a period not to exceed sixty (60) months. Said payments
7 shall be made by payroll deductions unless the Board of Trustees
8 permits an alternate payment source. The amortization shall include
9 interest in an amount not to exceed the actuarially assumed interest
10 rate adopted by the Board of Trustees for investment earnings each
11 year. Any member who ceases to make payment, terminates, retires or
12 dies before completing the payments provided for in this section
13 shall receive prorated service credit for only those payments made,
14 unless the unpaid balance is paid by said member, his or her estate
15 or successor in interest within six (6) months after said member's
16 death, termination of employment or retirement, provided no
17 retirement benefits shall be payable until the unpaid balance is
18 paid, unless said member or beneficiary affirmatively waives the
19 additional six-month period in which to pay the unpaid balance.

20 4. Years of service transferred pursuant to this subsection
21 shall be used both in determining the member's retirement benefit
22 and in determining the years of service for retirement and/or
23 vesting purposes. Years of service rendered as a member of the
24 Teachers' Retirement System of Oklahoma prior to July 1, 1992, if

1 any, shall be deemed to be years of service rendered as a member of
2 the Oklahoma Public Employees Retirement System prior to July 1,
3 1992, and shall qualify such person as a member of the Oklahoma
4 Public Employees Retirement System before July 1, 1992.

5 5. Notwithstanding the requirements of Section 17-104 of Title
6 70 of the Oklahoma Statutes, members electing to take advantage of
7 the transfer authorized by this subsection who have withdrawn their
8 contributions from the sending system shall remit to the sending
9 system the amount of the accumulated contributions the member has
10 withdrawn plus simple interest of ten percent (10%) per annum prior
11 to making said election or the election shall be deemed invalid and
12 the transfer shall be canceled. If such an election is deemed
13 invalid and the transfer is canceled, the accumulated contribution
14 remitted to the sending system by the member who originally withdrew
15 their contributions shall be returned to the member. The member's
16 rights and obligations regarding any service credit reestablished in
17 the sending system due to a failure to satisfy the requirements of
18 this subsection shall be determined by the sending system in
19 accordance with Section 17-101 et seq. of Title 70 of the Oklahoma
20 Statutes.

21 6. If any member fails for any reason to satisfy the
22 requirements of this subsection, the election to transfer retirement
23 credit shall be void and of no effect, and any retirement credited
24 as a result of this transfer shall be canceled. If such retirement

1 credit is canceled, the years of canceled retirement credit which
2 were unsuccessfully transferred to the receiving system from the
3 sending system shall be reestablished in the sending system. The
4 member's rights and obligations regarding any retirement credit
5 reestablished in the sending system due to a failure to satisfy the
6 requirements of this subsection shall be determined by the sending
7 system in accordance with Section 17-101 et seq. of Title 70 of the
8 Oklahoma Statutes.

9 7. The Board of Trustees shall promulgate such rules as are
10 necessary to implement the provisions of this subsection.

11 H. 1. A member of the Teachers' Retirement System of Oklahoma
12 whose last service with the Teachers' Retirement System of Oklahoma
13 was with an entity or institution within The Oklahoma State System
14 of Higher Education, State Board of Education, State Board of Career
15 and Technology Education, Oklahoma Department of Career and
16 Technology Education, Oklahoma School of Science and Mathematics,
17 Oklahoma Center for the Advancement of Science and Technology, State
18 Department of Rehabilitation Services, Oklahoma State Regents for
19 Higher Education, Department of Corrections, State Department of
20 Education, Oklahoma Board of Private Vocational Schools, Board of
21 Regents of Oklahoma Colleges, Oklahoma Student Loan Authority, or
22 the Teachers' Retirement System of Oklahoma, may elect to receive
23 credit for those years of service accumulated by the member in the
24 Teachers' Retirement System of Oklahoma, pursuant to this

1 subsection. A member shall be eligible to elect to transfer credit
2 for such years of service from the Teachers' Retirement System of
3 Oklahoma to the Oklahoma Public Employees Retirement System if:

- 4 a. the member is an active member of the Oklahoma Public
5 Employees Retirement System,
- 6 b. the member provides notice to the Teachers' Retirement
7 System of Oklahoma and the Oklahoma Public Employees
8 Retirement System of the member's election to transfer
9 such retirement credit. The notice shall include a
10 list of the years to be transferred, and
- 11 c. the member is not receiving or eligible to receive
12 retirement credit or benefits from such service in any
13 other public retirement system, notwithstanding the
14 years of service sought to be transferred under this
15 subsection.

16 Members electing to take advantage of the transfer authorized by
17 this subsection shall have all service credit with the Teachers'
18 Retirement System of Oklahoma canceled which is transferred to the
19 Oklahoma Public Employees Retirement System.

20 2. For purposes of this subsection, the "sending system" shall
21 mean the Teachers' Retirement System of Oklahoma. The "receiving
22 system" shall mean the Oklahoma Public Employees Retirement System.
23 Within thirty (30) days after notification of an intent to transfer
24 is received by the sending system, the sending system shall,

1 according to its own rules, send to the receiving system all
2 employer and employee contributions made on behalf of the member
3 which were made to the sending system plus an additional amount of
4 earnings based on the actuarial assumed rate of the sending system.
5 Upon receipt of these contributions by the receiving system, the
6 receiving system shall give credit to the transferring member in an
7 amount equal to the years of service accrued in the sending system.

8 3. If the transferring member's normal retirement date
9 calculation is based upon the sum of the member's age and number of
10 years of credited service totaling eighty (80) in the sending
11 system, then the member shall retain such calculation in the
12 receiving system.

13 4. The Board of Trustees shall promulgate such rules as are
14 necessary to implement the provisions of this subsection.

15 I. A member of the System in the employment of the Governor,
16 the State Senate or the Oklahoma House of Representatives, on or
17 after July 1, 1999, may make an election prior to December 31, 2000,
18 which shall be irrevocable and on a form prescribed for such purpose
19 by the System, to continue participation in the System upon becoming
20 employed by a participating employer of the Teachers' Retirement
21 System of Oklahoma. The Board shall promulgate all rules necessary
22 to implement the provisions of this subsection.

1 SECTION 2. NEW LAW A new section of law to be codified
2 in the Oklahoma Statutes as Section 840-2.21a of Title 74, unless
3 there is created a duplication in numbering, reads as follows:

4 A. When an appointing authority is considering implementing an
5 involuntary leave without pay (furlough) in order to reduce
6 expenditures or when it is required because of a temporary decline
7 or cessation of work activities, it shall first implement a
8 voluntary furlough program pursuant to this act. The appointing
9 authority shall submit its plan to the Administrator of the Office
10 of Personnel Management for review and approval. Voluntary
11 furloughs may be approved for up to sixty (60) days in a twelve-
12 month period. Such voluntary furlough may be made through shortened
13 workweeks or workdays as designated by the appointing authority.
14 The appointing authority shall post its plan throughout the agency
15 for thirty (30) days seeking volunteers to enter into the voluntary
16 furlough program. The appointing authority shall evaluate the
17 targeted savings attributed to those volunteers entering the program
18 and may only implement an involuntary furlough if its targeted
19 savings have not been met. Those volunteers shall be allowed to
20 participate in the voluntary furlough program, pursuant to this act,
21 even if an involuntary furlough is required of other employees of
22 the appointing authority.

23 B. Annual and sick leave accrual, health benefits, retirement
24 service credit and service for purposes of longevity for employees

