

**HOUSE OF REPRESENTATIVES - FLOOR VERSION**

STATE OF OKLAHOMA

2nd Session of the 58th Legislature (2021)

COMMITTEE SUBSTITUTE  
FOR  
HOUSE BILL NO. 2758

By: Ford and **Frix**COMMITTEE SUBSTITUTE

An Act relating to public retirement systems;  
amending 74 O.S. 2021, Sections 902, 915, 916.3,  
919.1, and 920A, which relate to the Oklahoma Public  
Employees Retirement System; providing for membership  
by certain military police officers; providing for  
membership by certain emergency medical personnel;  
providing for employee contributions; providing for  
death benefits; prescribing method for allocation of  
employer and employee contributions; and providing an  
effective date.

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

SECTION 1. AMENDATORY 74 O.S. 2021, Section 902, is  
amended to read as follows:

Section 902. As used in Section 901 et seq. of this title:

(1) "System" means the Oklahoma Public Employees Retirement  
System as established by this act and as it may hereafter be  
amended;

1       (2) "Accumulated contributions" means the sum of all  
2 contributions by a member to the System which shall be credited to  
3 the member's account;

4       (3) "Act" means Sections 901 to 932, inclusive, of this title;

5       (4) "Actuarial equivalent" means a deferred income benefit of  
6 equal value to the accumulated deposits or benefits when computed  
7 upon the basis of the actuarial tables in use by the System;

8       (5) "Actuarial tables" means the actuarial tables approved and  
9 in use by the Board at any given time;

10       (6) "Actuary" means the actuary or firm of actuaries employed  
11 by the Board at any given time;

12       (7) "Beneficiary" means any person named by a member to receive  
13 any benefits as provided for by Section 901 et seq. of this title.  
14 If there is no beneficiary living at time of member employee's  
15 death, the member's estate shall be the beneficiary;

16       (8) "Board" means the Oklahoma Public Employees Retirement  
17 System Board of Trustees;

18       (9) "Compensation" means all salary and wages, as defined by  
19 the Board of Trustees, including amounts deferred under deferred  
20 compensation agreements entered into between a member and a  
21 participating employer, but exclusive of payment for overtime,  
22 payable to a member of the System for personal services performed  
23 for a participating employer but shall not include compensation or  
24

1 reimbursement for traveling, or moving expenses, or any compensation  
2 in excess of the maximum compensation level, provided:

3 (a) For compensation for service prior to January 1, 1988,  
4 the maximum compensation level shall be Twenty-five  
5 Thousand Dollars (\$25,000.00) per annum.

6 For compensation for service on or after January 1,  
7 1988, through June 30, 1994, the maximum compensation  
8 level shall be Forty Thousand Dollars (\$40,000.00) per  
9 annum.

10 For compensation for service on or after July 1, 1994,  
11 through June 30, 1995, the maximum compensation level  
12 shall be Fifty Thousand Dollars (\$50,000.00) per  
13 annum; for compensation for service on or after July  
14 1, 1995, through June 30, 1996, the maximum  
15 compensation level shall be Sixty Thousand Dollars  
16 (\$60,000.00) per annum; for compensation for service  
17 on or after July 1, 1996, through June 30, 1997, the  
18 maximum compensation level shall be Seventy Thousand  
19 Dollars (\$70,000.00) per annum; and for compensation  
20 for service on or after July 1, 1997, through June 30,  
21 1998, the maximum compensation level shall be Eighty  
22 Thousand Dollars (\$80,000.00) per annum. For  
23 compensation for services on or after July 1, 1998,  
24

1           there shall be no maximum compensation level for  
2           retirement purposes.

3           (b) Compensation for retirement purposes shall include any  
4           amount of elective salary reduction under Section 457  
5           of the Internal Revenue Code of 1986 and any amount of  
6           nonelective salary reduction under Section 414(h) of  
7           the Internal Revenue Code of 1986.

8           (c) Notwithstanding any provision to the contrary, the  
9           compensation taken into account for any employee in  
10          determining the contribution or benefit accruals for  
11          any plan year is limited to the annual compensation  
12          limit under Section 401(a)(17) of the federal Internal  
13          Revenue Code.

14          (d) Current appointed members of the Oklahoma Tax  
15          Commission whose salary is constitutionally limited  
16          and is less than the highest salary allowed by law for  
17          his or her position shall be allowed, within ninety  
18          (90) days from the effective date of this act, to make  
19          an election to use the highest salary allowed by law  
20          for the position to which the member was appointed for  
21          the purposes of making contributions and determination  
22          of retirement benefits. Such election shall be  
23          irrevocable and be in writing. Reappointment to the  
24          same office shall not permit a new election. Members

1 appointed to the Oklahoma Tax Commission after the  
2 effective date of this act shall make such election,  
3 pursuant to this subparagraph, within ninety (90) days  
4 of taking office;

5 (10) "Credited service" means the sum of participating service,  
6 prior service and elected service;

7 (11) "Dependent" means a parent, child, or spouse of a member  
8 who is dependent upon the member for at least one-half (1/2) of the  
9 member's support;

10 (12) "Effective date" means the date upon which the System  
11 becomes effective by operation of law;

12 (13) "Eligible employer" means the state and any county, county  
13 hospital, city or town, conservation districts, circuit engineering  
14 districts and any public or private trust in which a county, city or  
15 town participates and is the primary beneficiary, is to be an  
16 eligible employer for the purpose of this act only, whose employees  
17 are covered by Social Security and are not covered by or eligible  
18 for another retirement plan authorized under the laws of this state  
19 which is in operation on the initial entry date. Emergency medical  
20 service districts may join the System upon proper application to the  
21 Board. Provided affiliation by a county hospital shall be in the  
22 form of a resolution adopted by the board of control.

23 (a) If a class or several classes of employees of any  
24 above-defined employers are covered by Social Security

1 and are not covered by or eligible for and will not  
2 become eligible for another retirement plan authorized  
3 under the laws of this state, which is in operation on  
4 the effective date, such employer shall be deemed an  
5 eligible employer, but only with respect to that class  
6 or those classes of employees as defined in this  
7 section.

8 (b) A class or several classes of employees who are  
9 covered by Social Security and are not covered by or  
10 eligible for and will not become eligible for another  
11 retirement plan authorized under the laws of this  
12 state, which is in operation on the effective date,  
13 and when the qualifications for employment in such  
14 class or classes are set by state law; and when such  
15 class or classes of employees are employed by a county  
16 or municipal government pursuant to such  
17 qualifications; and when the services provided by such  
18 employees are of such nature that they qualify for  
19 matching by or contributions from state or federal  
20 funds administered by an agency of state government  
21 which qualifies as a participating employer, then the  
22 agency of state government administering the state or  
23 federal funds shall be deemed an eligible employer,  
24 but only with respect to that class or those classes

1 of employees as defined in this subsection; provided,  
2 that the required contributions to the retirement plan  
3 may be withheld from the contributions of state or  
4 federal funds administered by the state agency and  
5 transmitted to the System on the same basis as the  
6 employee and employer contributions are transmitted  
7 for the direct employees of the state agency. The  
8 retirement or eligibility for retirement under the  
9 provisions of law providing pensions for service as a  
10 volunteer firefighter shall not render any person  
11 ineligible for participation in the benefits provided  
12 for in Section 901 et seq. of this title. An employee  
13 of any public or private trust in which a county, city  
14 or town participates and is the primary beneficiary  
15 shall be deemed to be an eligible employee for the  
16 purpose of this act only.

17 (c) All employees of the George Nigh Rehabilitation  
18 Institute who elected to retain membership in the  
19 System, pursuant to Section 913.7 of this title, shall  
20 continue to be eligible employees for the purposes of  
21 this act. The George Nigh Rehabilitation Institute  
22 shall be considered a participating employer only for  
23 such employees.

1 (d) All employees of CompSource Mutual Insurance Company  
2 who retain membership in the Oklahoma Public Employees  
3 Retirement System pursuant to Section 913.9 of this  
4 title shall continue to be eligible employees for the  
5 purposes of the Oklahoma Public Employees Retirement  
6 System. CompSource Mutual Insurance Company shall be  
7 considered a participating employer only for such  
8 employees.

9 (e) All employees of a successor organization, as defined  
10 by Section 5-60.12 of Title 2 of the Oklahoma  
11 Statutes, who retain membership in the Oklahoma Public  
12 Employees Retirement System pursuant to Section 5-  
13 60.35 of Title 2 of the Oklahoma Statutes shall  
14 continue to be eligible employees for the purposes of  
15 the Oklahoma Public Employees Retirement System. A  
16 successor organization shall be considered a  
17 participating employer only for such employees.

18 (f) A participating employer of the Teachers' Retirement  
19 System of Oklahoma, who has one or more employees who  
20 have made an election pursuant to enabling legislation  
21 to retain membership in the System as a result of  
22 change in administration, shall be considered a  
23 participating employer of the Oklahoma Public  
24 Employees Retirement System only for such employees;



1       (14) "Employee" means any officer or employee of a  
2 participating employer, whose employment is not seasonal or  
3 temporary and whose employment requires at least one thousand  
4 (1,000) hours of work per year and whose salary or wage is equal to  
5 the hourly rate of the monthly minimum wage for state employees.  
6 For those eligible employers outlined in Section 910 of this title,  
7 the rate shall be equal to the hourly rate of the monthly minimum  
8 wage for that employer. Each employer, whose minimum wage is less  
9 than the state's minimum wage, shall inform the System of the  
10 minimum wage for that employer. This notification shall be by  
11 resolution of the governing body.

12           (a) Any employee of the county extension agents who is not  
13 currently participating in the Teachers' Retirement  
14 System of Oklahoma shall be a member of this System.

15           (b) Eligibility shall not include any employee who is a  
16 contributing member of the United States Civil Service  
17 Retirement System.

18           (c) It shall be mandatory for an officer, appointee or  
19 employee of the office of district attorney to become  
20 a member of this System if he or she is not currently  
21 participating in a county retirement system. Provided  
22 further, that if an officer, appointee or employee of  
23 the office of district attorney is currently  
24 participating in such county retirement system, he or

1 she is ineligible for this System as long as he or she  
2 is eligible for such county retirement system. Any  
3 eligible officer, appointee or employee of the office  
4 of district attorney shall be given credit for prior  
5 service as defined in this section. The provisions  
6 outlined in Section 917 of this title shall apply to  
7 those employees who have previously withdrawn their  
8 contributions.

9 (d) Eligibility shall also not include any officer or  
10 employee of the Oklahoma Employment Security  
11 Commission, except for those officers and employees of  
12 the Commission electing to transfer to this System  
13 pursuant to the provisions of Section 910.1 of this  
14 title or any other class of officers or employees  
15 specifically exempted by the laws of this state,  
16 unless there be a consolidation as provided by Section  
17 912 of this title. Employees of the Oklahoma  
18 Employment Security Commission who are ineligible for  
19 enrollment in the Employment Security Commission  
20 Retirement Plan, that was in effect on January 1,  
21 1964, shall become members of this System.

22 (e) Any employee employed by the Legislative Service  
23 Bureau, State Senate or House of Representatives for  
24 the full duration of a regular legislative session

1 shall be eligible for membership in the System  
2 regardless of classification as a temporary employee  
3 and may participate in the System during the regular  
4 legislative session at the option of the employee.  
5 For purposes of this subparagraph, the determination  
6 of whether an employee is employed for the full  
7 duration of a regular legislative session shall be  
8 made by the Legislative Service Bureau if such  
9 employee is employed by the Legislative Service  
10 Bureau, the State Senate if such employee is employed  
11 by the State Senate, or by the House of  
12 Representatives if such employee is employed by the  
13 House of Representatives. Each regular legislative  
14 session during which the legislative employee or an  
15 employee of the Legislative Service Bureau  
16 participates full time shall be counted as six (6)  
17 months of full-time participating service.

18 (i) Except as otherwise provided by this  
19 subparagraph, once a temporary session employee  
20 makes a choice to participate or not, the choice  
21 shall be binding for all future legislative  
22 sessions during which the employee is employed.

23 (ii) Notwithstanding the provisions of division (i) of  
24 this subparagraph, any employee, who is eligible

1 for membership in the System because of the  
2 provisions of this subparagraph and who was  
3 employed by the State Senate or House of  
4 Representatives after January 1, 1989, may file  
5 an election, in a manner specified by the Board,  
6 to participate as a member of the System prior to  
7 September 1, 1989.

8 (iii) Notwithstanding the provisions of division (i) of  
9 this subparagraph, a temporary legislative  
10 session employee who elected to become a member  
11 of the System may withdraw from the System  
12 effective the day said employee elected to  
13 participate in the System upon written request to  
14 the Board. Any such request must be received by  
15 the Board prior to October 1, 1990. All employee  
16 contributions made by the temporary legislative  
17 session employee shall be returned to the  
18 employee without interest within four (4) months  
19 of receipt of the written request.

20 (iv) A member of the System who did not initially  
21 elect to participate as a member of the System  
22 pursuant to this subparagraph shall be able to  
23 acquire service performed as a temporary  
24 legislative session employee for periods of

1 service performed prior to the date upon which  
2 the person became a member of the System if:

- 3 a. the member files an election with the System  
4 not later than December 31, 2000, to  
5 purchase the prior service; and  
6 b. the member makes payment to the System of  
7 the actuarial cost of the service credit  
8 pursuant to subsection A of Section 913.5 of  
9 this title. The provisions of Section 913.5  
10 of this title shall be applicable to the  
11 purchase of the service credit, including  
12 the provisions for determining service  
13 credit in the event of incomplete payment  
14 due to cessation of payments, death,  
15 termination of employment or retirement, but  
16 the payment may extend for a period not to  
17 exceed ninety-six (96) months;

18 (15) "Entry date" means the date on which an eligible employer  
19 joins the System. The first entry date pursuant to Section 901 et  
20 seq. of this title shall be January 1, 1964;

21 (16) "Executive Director" means the managing officer of the  
22 System employed by the Board under Section 901 et seq. of this  
23 title;

1 (17) "Federal Internal Revenue Code" means the federal Internal  
2 Revenue Code of 1954 or 1986, as amended and as applicable to a  
3 governmental plan as in effect on July 1, 1999;

4 (18) "Final average compensation" means the average annual  
5 compensation, including amounts deferred under deferred compensation  
6 agreements entered into between a member and a participating  
7 employer, up to, but not exceeding the maximum compensation levels  
8 as provided in paragraph (9) of this section received during the  
9 highest three (3) of the last ten (10) years of participating  
10 service immediately preceding retirement or termination of  
11 employment and with respect to members whose first participating  
12 service occurs on or after July 1, 2013, the compensation received  
13 during the highest five (5) of the last ten (10) years of  
14 participating service immediately preceding retirement or  
15 termination of employment. Provided, no member shall retire with a  
16 final average compensation unless the member has made the required  
17 contributions on such compensation, as defined by the Board of  
18 Trustees;

19 (19) "Fiscal year" means the period commencing July 1 of any  
20 year and ending June 30 of the next year. The fiscal year is the  
21 plan year for purposes of the federal Internal Revenue Code;  
22 however, the calendar year is the limitation year for purposes of  
23 Section 415 of the federal Internal Revenue Code;

1 (20) "Fund" means the Oklahoma Public Employees Retirement Fund  
2 as created by Section 901 et seq. of this title;

3 (21) "Leave of absence" means a period of absence from  
4 employment without pay, authorized and approved by the employer and  
5 acknowledged to the Board, and which after the effective date does  
6 not exceed two (2) years;

7 (22) "Member" means an eligible employee or elected official  
8 who is in the System and is making the required employee or elected  
9 official contributions, or any former employee or elected official  
10 who shall have made the required contributions to the System and  
11 shall have not received a refund or withdrawal;

12 (23) "Military service" means service in the Armed Forces of  
13 the United States by an honorably discharged person during the  
14 following time periods, as reflected on such person's Defense  
15 Department Form 214, not to exceed five (5) years for combined  
16 participating and/or prior service, as follows:

17 (a) during the following periods, including the beginning  
18 and ending dates, and only for the periods served,  
19 from:

20 (i) April 6, 1917, to November 11, 1918, commonly  
21 referred to as World War I,

22 (ii) September 16, 1940, to December 7, 1941, as a  
23 member of the 45th Division,  
24

(iii) December 7, 1941, to December 31, 1946, commonly referred to as World War II,

(iv) June 27, 1950, to January 31, 1955, commonly referred to as the Korean Conflict or the Korean War,

(v) February 28, 1961, to May 7, 1975, commonly referred to as the Vietnam era, except that:

a. for the period from February 28, 1961, to August 4, 1964, military service shall only include service in the Republic of Vietnam during that period, and

b. for purposes of determining eligibility for education and training benefits, such period shall end on December 31, 1976, or

(vi) August 1, 1990, to December 31, 1991, commonly referred to as the Gulf War, the Persian Gulf War, or Operation Desert Storm, but excluding any person who served on active duty for training only, unless discharged from such active duty for a service-connected disability;

(b) during a period of war or combat military operation other than a conflict, war or era listed in subparagraph (a) of this paragraph, beginning on the date of Congressional authorization, Congressional



1 resolution, or Executive Order of the President of the  
2 United States, for the use of the Armed Forces of the  
3 United States in a war or combat military operation,  
4 if such war or combat military operation lasted for a  
5 period of ninety (90) days or more, for a person who  
6 served, and only for the period served, in the area of  
7 responsibility of the war or combat military  
8 operation, but excluding a person who served on active  
9 duty for training only, unless discharged from such  
10 active duty for a service-connected disability, and  
11 provided that the burden of proof of military service  
12 during this period shall be with the member, who must  
13 present appropriate documentation establishing such  
14 service.

15 An eligible member under this paragraph shall include only those  
16 persons who shall have served during the times or in the areas  
17 prescribed in this paragraph, and only if such person provides  
18 appropriate documentation in such time and manner as required by the  
19 System to establish such military service prescribed in this  
20 paragraph, or for service pursuant to subdivision a of division (v)  
21 of subparagraph (a) of this paragraph those persons who were awarded  
22 service medals, as authorized by the United States Department of  
23 Defense as reflected in the veteran's Defense Department Form 214,  
24 related to the Vietnam Conflict for service prior to August 5, 1964;

1       (24) "Normal retirement date" means the date on which a member  
2 may retire with full retirement benefits as provided in Section 901  
3 et seq. of this title, such date being whichever occurs first:

4           (a) the first day of the month coinciding with or  
5               following a member's:

6               (1) sixty-second birthday with respect to members  
7                       whose first participating service occurs prior to  
8                       November 1, 2011, or

9               (2) sixty-fifth birthday with respect to members  
10                      whose first participating service occurs on or  
11                      after November 1, 2011, or with respect to  
12                      members whose first participating service occurs  
13                      on or after November 1, 2011, reaches a minimum  
14                      age of sixty (60) years and who also reaches a  
15                      normal retirement date pursuant to subparagraph c  
16                      of this paragraph,

17           (b) for any person who initially became a member prior to  
18               July 1, 1992, and who does not reach a normal  
19               retirement date pursuant to division (1) of  
20               subparagraph (a) of this paragraph, the first day of  
21               the month coinciding with or following the date at  
22               which the sum of a member's age and number of years of  
23               credited service total eighty (80); such a normal  
24               retirement date will also apply to any person who

1 became a member of the sending system as defined in  
2 Section 901 et seq. of this title, prior to July 1,  
3 1992, regardless of whether there were breaks in  
4 service after July 1, 1992,

5 (c) for any person who became a member after June 30,  
6 1992, but prior to November 1, 2011, and who does not  
7 reach a normal retirement date pursuant to division  
8 (1) of subparagraph (a) of this paragraph, the first  
9 day of the month coinciding with or following the date  
10 at which the sum of a member's age and number of years  
11 of credited service total ninety (90),

12 (d) in addition to subparagraphs (a), (b) and (c) of this  
13 paragraph, the first day of the month coinciding with  
14 or following a member's completion of at least twenty  
15 (20) years of full-time-equivalent employment as:

16 (i) a correctional or probation and parole officer  
17 with the Department of Corrections and at the  
18 time of retirement, the member was a correctional  
19 or probation and parole officer with the  
20 Department of Corrections, or

21 (ii) a correctional officer, probation and parole  
22 officer or fugitive apprehension agent with the  
23 Department of Corrections who is in such position  
24 on June 30, 2004, or who is hired after June 30,

2004, and who receives a promotion or change in job classification after June 30, 2004, to another position in the Department of Corrections, so long as such officer or agent has at least five (5) years of service as a correctional officer, probation and parole officer or fugitive apprehension agent with the Department, has twenty (20) years of full-time-equivalent employment with the Department and was employed by the Department at the time of retirement, or

(iii) a firefighter with the Oklahoma Military Department either employed for the first time on or after July 1, 2002, or who was employed prior to July 1, 2002, in such position and who makes the election authorized by division (2) of subparagraph b of paragraph (9) of subsection A of Section 915 of this title and at the time of retirement, the member was a firefighter with the Oklahoma Military Department, and such member has at least twenty (20) years of credited service upon which the two and one-half percent (2 1/2%) multiplier will be used in calculating the retirement benefit, or

(iv) a public safety officer employed by the Grand River Dam Authority for the first time on or after July 1, 2016, or

(v) a deputy sheriff or jailer employed by any county that is a participating employer in the System for the first time as a deputy sheriff or jailer on or after November 1, 2020, or

(vi) a military police officer employed by any participating employer for the first time as a military police officer on or after November 1, 2022, or

(vii) licensed emergency medical personnel as defined by Section 1-2503 of Title 63 of the Oklahoma Statutes holding a license issued by the State Department of Health pursuant to Section 1-2505 of Title 63 of the Oklahoma Statutes, including emergency medical technicians, intermediate emergency medical technicians, advanced emergency medical technicians and paramedics employed by any participating employer as a licensed emergency medical personnel for the first time on or after November 1, 2022,

(e) for those fugitive apprehension agents who retire on or after July 1, 2002, the first day of the month

1 coinciding with or following a member's completion of  
2 at least twenty (20) years of full-time-equivalent  
3 employment as a fugitive apprehension agent with the  
4 Department of Corrections and at the time of  
5 retirement, the member was a fugitive apprehension  
6 agent with the Department of Corrections, or

7 (f) for any member who was continuously employed by an  
8 entity or institution within The Oklahoma State System  
9 of Higher Education and whose initial employment with  
10 such entity or institution was prior to July 1, 1992,  
11 and who without a break in service of more than thirty  
12 (30) days became employed by an employer participating  
13 in the Oklahoma Public Employees Retirement System,  
14 the first day of the month coinciding with or  
15 following the date at which the sum of the member's  
16 age and number of years of credited service total  
17 eighty (80);

18 (25) "Participating employer" means an eligible employer who  
19 has agreed to make contributions to the System on behalf of its  
20 employees;

21 (26) "Participating service" means the period of employment  
22 after the entry date for which credit is granted a member;  
23  
24

1       (27) "Prior service" means the period of employment of a member  
2 by an eligible employer prior to the member's entry date for which  
3 credit is granted a member under Section 901 et seq. of this title;

4       (28) "Retirant" or "retiree" means a member who has retired  
5 under the System;

6       (29) "Retirement benefit" means a monthly income with benefits  
7 accruing from the first day of the month coinciding with or  
8 following retirement and ending on the last day of the month in  
9 which death occurs or the actuarial equivalent thereof paid in such  
10 manner as specified by the member pursuant to Section 901 et seq. of  
11 this title or as otherwise allowed to be paid at the discretion of  
12 the Board;

13       (30) "Retirement coordinator" means the individual designated  
14 by each participating employer through whom System transactions and  
15 communication shall be directed;

16       (31) "Social Security" means the old-age survivors and  
17 disability section of the Federal Social Security Act;

18       (32) "Total disability" means a physical or mental disability  
19 accepted for disability benefits by the Federal Social Security  
20 System;

21       (33) "Service-connected disability benefits" means military  
22 service benefits which are for a service-connected disability rated  
23 at twenty percent (20%) or more by the Veterans Administration or  
24 the Armed Forces of the United States;

1       (34) "Elected official" means a person elected to a state  
2 office in the legislative or executive branch of state government or  
3 a person elected to a county office for a definite number of years  
4 and shall include an individual who is appointed to fill the  
5 unexpired term of an elected state official;

6       (35) "Elected service" means the period of service as an  
7 elected official;

8       (36) "Limitation year" means the year used in applying the  
9 limitations of Section 415 of the Internal Revenue Code of 1986,  
10 which year shall be the calendar year; and

11       (37) "Public safety officers of the Grand River Dam Authority"  
12 means those persons hired by the Grand River Dam Authority on or  
13 after the effective date of this act who are certified by the  
14 Council on Law Enforcement Education and Training or an equivalent  
15 certifying entity for law enforcement personnel training and who  
16 perform law enforcement functions as part of their regularly  
17 assigned duties and responsibilities on a full-time basis. With  
18 respect to any public safety officer hired by the Grand River Dam  
19 Authority on or after the effective date of this act, any earned  
20 benefits or credits toward retirement benefits from previous  
21 participation within the Oklahoma Public Employees Retirement System  
22 or the Oklahoma Law Enforcement Retirement System shall remain  
23 within that system.



1       SECTION 2.       AMENDATORY       74 O.S. 2021, Section 915, is  
2 amended to read as follows:

3       Section 915. A. (1) Except as otherwise provided in this  
4 subsection and as provided for elected officials in Section 913.4 of  
5 this title, any member who shall retire on or after the member's  
6 normal retirement date shall be entitled to receive an annual  
7 retirement benefit equal to two percent (2%) of the member's final  
8 average compensation as determined pursuant to paragraph (18) of  
9 Section 902 of this title, multiplied by the number of years of  
10 credited service that has been credited to the member in accordance  
11 with the provisions of Section 913 of this title other than years  
12 credited pursuant to paragraph (2) of this subsection.

13       (2) Effective January 1, 2004, except as otherwise provided for  
14 elected officials in Section 913.4 of this title and except for  
15 those members making contributions pursuant to paragraphs (c), (d),  
16 (e), ~~and~~ (f), (g) and (h) of subsection (1) of Section 919.1 of this  
17 title, any member who shall retire shall be entitled to receive an  
18 annual retirement benefit equal to two and one-half percent (2 1/2%)  
19 of the member's final average compensation as determined pursuant to  
20 paragraph (18) of Section 902 of this title, multiplied by the  
21 number of full years of participating service after January 1, 2004,  
22 that have been credited to the member in accordance with the  
23 provisions of Section 913 of this title and only for those full  
24 years of participating service for which contributions have been

1 made pursuant to paragraph (g) of subsection (1) of Section 919.1 of  
2 this title. The two and one-half percent (2 1/2%) multiplier shall  
3 not apply to purchased service, purchased or granted military  
4 service or transferred service. In order to receive the two and  
5 one-half percent (2 1/2%) multiplier in computing retirement  
6 benefits, an active member shall make an irrevocable written  
7 election to pay the contributions pursuant to paragraph (g) of  
8 subsection (1) of Section 919.1 of this title. The two and one-half  
9 percent (2 1/2%) multiplier pursuant to this paragraph shall not  
10 apply to additional years of service credit attributed to sick leave  
11 pursuant to paragraph 7 of subsection B of Section 913 of this title  
12 and fractional years pursuant to subsection C of Section 913 of this  
13 title and shall be attributable only to the participating service  
14 credited after the election of the member.

15 (3) The minimum final average compensation for any person who  
16 becomes a member of the System on or after July 1, 1995:

- 17 a. and who had twenty (20) or more years of credited  
18 service within the System as of the member's  
19 retirement date shall be no less than Thirteen  
20 Thousand Eight Hundred Dollars (\$13,800.00) per annum,
- 21 b. and who had at least fifteen (15) but not more than  
22 nineteen (19) years of credited service within the  
23 System as of the member's retirement date shall be no  
24

1 less than Six Thousand Nine Hundred Dollars

2 (\$6,900.00) per annum,

3 c. and who had less than fifteen (15) years of credited  
4 service within the System as of the member's  
5 retirement date shall not be eligible for any minimum  
6 amount of final average compensation and the member's  
7 final average compensation shall be the final average  
8 compensation as defined by paragraph (18) of Section  
9 902 of this title.

10 (4) Provided, further, any member who has elected a vested  
11 benefit pursuant to Section 917 of this title shall be entitled to  
12 receive benefits as outlined in this section except the percent  
13 factor and the member's maximum compensation level in effect the  
14 date the member's employment was terminated with a participating  
15 employer shall be applicable.

16 (5) Any member who is a correctional officer or a probation and  
17 parole officer employed by the Department of Corrections at the time  
18 of retirement and who retires on or before June 30, 2000, shall be  
19 entitled to receive an annual retirement benefit equal to two and  
20 one-half percent (2 1/2%) of the final average compensation of the  
21 member not to exceed Twenty-five Thousand Dollars (\$25,000.00) and  
22 two percent (2%) of the final average salary in excess of Twenty-  
23 five Thousand Dollars (\$25,000.00) but not exceeding the maximum  
24 compensation level as provided in paragraph (9) of Section 902 of

1 this title, multiplied by the number of years of service as a  
2 correctional officer or a probation and parole officer; provided,  
3 any years accrued prior to July 1, 1990, as a correctional officer  
4 or a probation and parole officer by a member who is employed as a  
5 correctional officer or a probation and parole officer on July 1,  
6 1990, shall be calculated for retirement purposes at two and one-  
7 quarter percent (2 1/4%) of the final average compensation of the  
8 member not to exceed Twenty-five Thousand Dollars (\$25,000.00) and  
9 two percent (2%) of the final average salary in excess of Twenty-  
10 five Thousand Dollars (\$25,000.00) but not exceeding the maximum  
11 compensation level as provided in paragraph (9) of Section 902 of  
12 this title, multiplied by the number of years of such service and  
13 any years in excess of twenty (20) years as such an officer or years  
14 credited to the member in accordance with the provisions of Section  
15 913 of this title shall be calculated for retirement purposes at two  
16 percent (2%) of the final average compensation of the member  
17 multiplied by the number of years of such service. Any person who  
18 contributes to the System as a correctional officer or a probation  
19 and parole officer as provided in paragraph (b) or (c) of subsection  
20 (1) of Section 919.1 of this title, on or before June 30, 2000, but  
21 who does not make such contributions after June 30, 2000, and who  
22 does not qualify for normal retirement under subparagraph (c) of  
23 paragraph (24) of Section 902 of this title shall have retirement  
24 benefits for each year of full-time-equivalent participating service

1 as a correctional or a probation and parole officer after July 1,  
2 1990, computed on two and one-half percent (2 1/2%) of the final  
3 average compensation based upon those years as a correctional  
4 officer or a probation and parole officer. Provided, further, any  
5 fugitive apprehension agent shall be entitled to receive benefits as  
6 outlined in this act for service as a fugitive apprehension agent  
7 prior to July 1, 2002, only upon payment to the System of the  
8 employee contributions which would have been paid if such fugitive  
9 apprehension agent had been covered by this section prior to the  
10 effective date of this act, plus interest of not to exceed ten  
11 percent (10%) as determined by the Board. The Department of  
12 Corrections may make the employee contribution and interest payment  
13 on behalf of such member.

14 (6) Any member who is a correctional officer, a probation and  
15 parole officer or a fugitive apprehension agent employed by the  
16 Department of Corrections at the time of retirement and who retires  
17 on or after July 1, 2002, shall be entitled to receive an annual  
18 retirement benefit equal to two and one-half percent (2 1/2%) of the  
19 final average compensation of the member, but not exceeding the  
20 maximum compensation level as provided in paragraph (18) of Section  
21 902 of this title, multiplied by the number of years of service as a  
22 correctional officer, a probation and parole officer or a fugitive  
23 apprehension agent, and any years in excess of twenty (20) years as  
24 such an officer or agent, or years credited to the member in

1 accordance with the provisions of Section 913 of this title, shall  
2 be calculated for retirement purposes at two percent (2%) of the  
3 final average compensation of the member multiplied by the number of  
4 years of such service. For purposes of this paragraph, "final  
5 average compensation" shall be determined by computing the average  
6 annual salary, in the manner prescribed by paragraph (18) of Section  
7 902 of this title, for the highest three (3) years of the last ten  
8 (10) years of participating service immediately preceding retirement  
9 or termination of employment for all years of service performed by  
10 such member, both for years of service performed as a correctional  
11 officer, probation and parole officer or fugitive apprehension  
12 agent, not in excess of twenty (20) years, and for years of service  
13 performed in excess of twenty (20) years, whether as a correctional  
14 officer, probation and parole officer, fugitive apprehension agent  
15 or other position unless the computation of benefits would result in  
16 a lower retirement benefit amount than if final average compensation  
17 were to be computed as otherwise provided by this paragraph. "Final  
18 average compensation" shall be determined by computing the average  
19 annual salary for the highest five (5) of the last ten (10) years of  
20 participating service immediately preceding retirement or  
21 termination of employment, with respect to members whose first  
22 participating service occurs on or after July 1, 2013.

23 (7) Any member who is a correctional officer, a probation and  
24 parole officer or a fugitive apprehension agent who has at least

1 five (5) years of service as a correctional officer, a probation and  
2 parole officer or a fugitive apprehension agent who is in such  
3 position on June 30, 2004, or who is hired after June 30, 2004, in  
4 such position, and who receives a promotion or change in job  
5 classification after June 30, 2004, to another position in the  
6 Department of Corrections, and who is employed by the Department of  
7 Corrections at the time of retirement and who retires on or after  
8 July 1, 2004, shall be entitled to receive an annual retirement  
9 benefit equal to two and one-half percent (2 1/2%) of the final  
10 average compensation of the member, but not exceeding the maximum  
11 compensation level as provided in paragraph (18) of Section 902 of  
12 this title, multiplied by the number of years of service with the  
13 Department of Corrections and any years in excess of twenty (20)  
14 years with the Department or years credited to the member in  
15 accordance with the provisions of Section 913 of this title, shall  
16 be calculated for retirement purposes at two percent (2%) of the  
17 final average compensation of the member multiplied by the number of  
18 years of such service. For purposes of this paragraph, "final  
19 average compensation" shall be determined by computing the average  
20 annual salary, in the manner prescribed by paragraph (18) of Section  
21 902 of this title, for the highest three (3) years of the last ten  
22 (10) years of participating service immediately preceding retirement  
23 or termination of employment for all years of service performed by  
24 such member with the Department. "Final average compensation" shall

1 be determined by computing the average annual salary for the highest  
2 five (5) of the last ten (10) years of participating service  
3 immediately preceding retirement or termination of employment, with  
4 respect to members whose first participating service occurs on or  
5 after July 1, 2013.

6 (8) Any person who contributed to the System as a correctional  
7 officer, a probation and parole officer or a fugitive apprehension  
8 agent as provided in ~~paragraph~~ paragraphs (b) or (c) of subsection  
9 (1) of Section 919.1 of this title, and who retires under normal  
10 retirement or early retirement on or after January 1, 2004, under  
11 paragraph (24) of Section 902 of this title, and any public safety  
12 officer described by paragraph (37) of Section 902 of this title  
13 hired on or after the effective date of this act by the Grand River  
14 Dam Authority and who retires on or after the effective date of this  
15 act, shall have retirement benefits for each year of full-time-  
16 equivalent participating service as a correctional officer, a  
17 probation and parole officer or a fugitive apprehension agent, or  
18 Grand River Dam public safety officer computed on two and one-half  
19 percent (2 1/2%) of the final average compensation based upon those  
20 years as a correctional officer, a probation and parole officer, a  
21 fugitive apprehension agent or a Grand River Dam public safety  
22 officer. For purposes of this paragraph, "final average  
23 compensation" shall be determined by computing the average annual  
24 salary, in the manner prescribed by paragraph (18) of Section 902 of



1 this title, for the highest three (3) years of the last ten (10)  
2 years of participating service immediately preceding retirement or  
3 termination of employment for all years of service performed by such  
4 member, both for years of service performed as a correctional  
5 officer, probation and parole officer or fugitive apprehension  
6 agent, or years of service performed as a Grand River Dam public  
7 safety officer, not in excess of twenty (20) years, and for years of  
8 service performed in excess of twenty (20) years, whether as a  
9 correctional officer, probation and parole officer, fugitive  
10 apprehension agent, Grand River Dam public safety officer, or other  
11 position unless the computation of benefits would result in a lower  
12 retirement benefit amount than if final average compensation were to  
13 be computed as otherwise provided by this paragraph. "Final average  
14 compensation" shall be determined by computing the average annual  
15 salary for the highest five (5) of the last ten (10) years of  
16 participating service immediately preceding retirement or  
17 termination of employment, with respect to members whose first  
18 participating service occurs on or after July 1, 2013, or with  
19 respect to Grand River Dam public safety officers whose first  
20 participating service occurs on or after the effective date of this  
21 act.

22 (9) Any member who is:

- 23 a. initially on or after July 1, 2002, employed as a  
24 firefighter for the Oklahoma Military Department and

1 who retires on or after the member's normal retirement  
2 date shall be entitled to receive an annual retirement  
3 benefit equal to two and one-half percent (2 1/2%) of  
4 the final average compensation of the member  
5 multiplied by the number of years of service in such  
6 service,

7 b. (1) a firefighter who performs firefighting services  
8 for the Oklahoma Military Department prior to  
9 July 1, 2002, and who makes an election in  
10 writing on a form prescribed for this purpose by  
11 the System not later than December 31, 2002,  
12 shall be entitled to receive a retirement benefit  
13 based upon two and one-half percent (2 1/2%) of  
14 the final average compensation of the member  
15 multiplied by the number of years of service as a  
16 firefighter with the Oklahoma Military Department  
17 on or after July 1, 2002. The election  
18 authorized by this subdivision shall be  
19 irrevocable once the election is filed with the  
20 System,

21 (2) a firefighter who performs firefighting services  
22 for the Oklahoma Military Department prior to  
23 July 1, 2002, and who makes the election in  
24 division (1) of this subparagraph may also make

1 an election in writing on a form prescribed for  
2 this purpose by the System not later than  
3 December 31, 2002, to receive a retirement  
4 benefit based upon two and one-half percent (2  
5 1/2%) of the final average compensation of the  
6 member multiplied by the number of years of  
7 service as a firefighter with the Oklahoma  
8 Military Department prior to July 1, 2002. The  
9 election authorized by this subdivision shall be  
10 irrevocable once the election is filed with the  
11 System. Retirement benefits shall be calculated  
12 based upon the two and one-half percent (2 1/2%)  
13 multiplier upon payment being made pursuant to  
14 Section 913.5 of this title.

15 (10) Any person who contributes to the System as a deputy  
16 sheriff or county jailer as provided in paragraph (f) of subsection  
17 (1) of Section 919.1 of this title, and who retires under normal  
18 retirement or early retirement under division (v) of subparagraph  
19 (d) of paragraph (24) of Section 902 of this title, shall have  
20 retirement benefits for each year of full-time-equivalent  
21 participating service as a deputy sheriff or county jailer computed  
22 on two and one-half percent (2 1/2%) of the final average  
23 compensation based upon those years as a deputy sheriff or county  
24 jailer, and any years in excess of twenty (20) years as a deputy

1 sheriff or county jailer, or years credited to the member in  
2 accordance with the provisions of Section 913 of this title, shall  
3 be calculated for retirement purposes at two percent (2%) of the  
4 final average compensation of the member multiplied by the number of  
5 years of such service. For purposes of this paragraph, "final  
6 average compensation" shall be determined by computing the average  
7 annual salary, in the manner prescribed by paragraph (18) of Section  
8 902 of this title, both for years of service performed as a deputy  
9 sheriff or county jailer not in excess of twenty (20) years, and for  
10 years of service performed in excess of twenty (20) years, whether  
11 as a deputy sheriff or county jailer.

12 (11) Any person who contributes to the System as a military  
13 police officer as provided in paragraph (g) of subsection (1) of  
14 Section 919.1 of this title, and who retires under normal retirement  
15 or early retirement under division (vi) of subparagraph (d) of  
16 paragraph (24) of Section 902 of this title, shall have retirement  
17 benefits for each year of full-time-equivalent participating service  
18 as a military police officer computed on two and one-half percent (2  
19 1/2%) of the final average compensation based upon those years as a  
20 military police officer, and any years in excess of twenty (20)  
21 years as a military police officer, or years credited to the member  
22 in accordance with the provisions of Section 913 of this title,  
23 shall be calculated for retirement purposes at two percent (2%) of  
24 the final average compensation of the member multiplied by the

1 number of years of such service. For purposes of this paragraph,  
2 "final average compensation" shall be determined by computing the  
3 average annual salary, in the manner prescribed by paragraph (18) of  
4 Section 902 of this title, both for years of service performed as a  
5 military police officer not in excess of twenty (20) years, and for  
6 years of service performed in excess of twenty (20) years, as a  
7 military police officer.

8 (12) Any person who contributes to the System as an emergency  
9 medical service personnel as provided in paragraph (h) of subsection  
10 (1) of Section 919.1 of this title, and who retires under normal  
11 retirement or early retirement under division (vii) of subparagraph  
12 (d) of paragraph (24) of Section 902 of this title, shall have  
13 retirement benefits for each year of full-time-equivalent  
14 participating service as an emergency medical service personnel  
15 computed on two and one-half percent (2 1/2%) of the final average  
16 compensation based upon those years as an emergency medical service  
17 personnel, and any years in excess of twenty (20) years as an  
18 emergency medical service personnel, or years credited to the member  
19 in accordance with the provisions of Section 913 of this title,  
20 shall be calculated for retirement purposes at two percent (2%) of  
21 the final average compensation of the member multiplied by the  
22 number of years of such service. For purposes of this paragraph,  
23 "final average compensation" shall be determined by computing the  
24 average annual salary, in the manner prescribed by paragraph (18) of

1 Section 902 of this title, both for years of service performed as an  
2 emergency medical service personnel not in excess of twenty (20)  
3 years, and for years of service performed in excess of twenty (20)  
4 years, as an emergency medical service personnel.

5 (13) Upon death of a retiree, there shall be paid to his or her  
6 beneficiary an amount equal to the excess, if any, of his or her  
7 accumulated contributions over the sum of all retirement benefit  
8 payments made.

9 ~~(12)~~ (14) Such annual retirement benefits shall be paid in  
10 equal monthly installments, except that the Board may provide for  
11 the payment of retirement benefits which total less than Two Hundred  
12 Forty Dollars (\$240.00) a year on other than a monthly basis.

13 ~~(13)~~ (15) Pursuant to the rules established by the Board, a  
14 retiree receiving monthly benefits from the System may authorize  
15 warrant deductions for any products currently offered to active  
16 state employees through the Employees Benefits Council, provided  
17 that product is offered to state retirees as a group and has a  
18 minimum participation of five hundred state retirees. The System  
19 has no responsibility for the marketing, enrolling or administration  
20 of such products, but shall retain a processing fee of two percent  
21 (2%) of the gross deductions for the products. Retirement benefit  
22 deductions shall be made for membership dues for any statewide  
23 association for which payroll deductions are authorized pursuant to  
24 subsection B of Section 34.70 of Title 62 of the Oklahoma Statutes

1 for retired members of any state-supported retirement system, upon  
2 proper authorization given by the member to the board from which the  
3 member or beneficiary is currently receiving retirement benefits.

4 B. A member shall be considered disabled if such member  
5 qualifies for the payment of Social Security disability benefits, or  
6 the payment of benefits pursuant to the Railroad Retirement Act of  
7 1974, Section 231 et seq. of Title 45 of the United States Code, and  
8 shall be eligible for benefits hereunder upon proof of such  
9 disability, provided such member is an active regularly scheduled  
10 employee with a participating employer at the time of injury or  
11 inception of illness or disease resulting in subsequent  
12 certification of eligibility for Social Security disability benefits  
13 by reason of such injury, illness or disease, providing such  
14 disability is certified by the Social Security Administration within  
15 one (1) year after the last date physically on the job and after  
16 completion of at least eight (8) years of participating service or  
17 combined prior and participating service or resulting in subsequent  
18 certification of eligibility of disability by the Railroad  
19 Retirement Board providing such certification is made by the  
20 Railroad Retirement Board within one (1) year after the last date  
21 physically on the job and after completion of at least eight (8)  
22 years of participating service or combined prior and participating  
23 service. The member shall submit to the Retirement System the  
24 Social Security Award Notice or the Railroad Retirement Award Notice

1 certifying the date of entitlement for disability benefits, as  
2 issued by the Social Security Administration, Department of Health  
3 and Human Services or the Railroad Retirement Board. Disability  
4 benefits shall become effective on the date of entitlement as  
5 established by the Social Security Administration or the Railroad  
6 Retirement Board, but not before the first day of the month  
7 following removal from the payroll, whichever is later, and final  
8 approval by the Retirement System. Benefits shall be based upon  
9 length of service and compensation as of the date of disability,  
10 without actuarial reduction because of commencement prior to the  
11 normal retirement date. The only optional form of benefit payment  
12 available for disability benefits is Option A as provided for in  
13 Section 918 of this title. Option A must be elected in accordance  
14 with the provisions of Section 918 of this title. Benefit payments  
15 shall cease upon the member's recovery from disability prior to the  
16 normal retirement date. Future benefits, if any, shall be paid  
17 based upon length of service and compensation as of the date of  
18 disability. In the event that disability ceases and the member  
19 returns to employment within the System credited service to the date  
20 of disability shall be restored, and future benefits shall be  
21 determined accordingly.

22 C. A member who incurred a disability pursuant to subsection B  
23 of this section on or after July 1, 1999, and who has retired from  
24 the System with an early retirement benefit pending certification



1 from the Social Security Administration or the Railroad Retirement  
2 Board shall receive a retirement benefit not less than the  
3 disability retirement benefit provided by subsection B of this  
4 section once the System receives a Social Security Award Notice or a  
5 Railroad Retirement Award Notice pursuant to subsection B of this  
6 section and a completed Application for Disability Benefits. In  
7 addition, such member shall receive the difference, if any, between  
8 the early retirement benefit and the disability benefit from the  
9 date the Social Security Administration or the Railroad Retirement  
10 Board establishes disability entitlement.

11 D. Any actively participating member of the System on or after  
12 July 1, 1998, except for those employees provided in subparagraph  
13 (e) of paragraph (14) of Section 902 of this title, whose employment  
14 is less than full-time, shall have his or her final average  
15 compensation calculated on an annualized basis using his or her  
16 hourly wage subject to the maximum compensation limits; provided,  
17 however, any such member whose first participating service occurred  
18 before July 1, 2013, and who has at least three (3) years of full-  
19 time employment during the last ten (10) years immediately preceding  
20 termination or retirement shall not be eligible for the  
21 annualization provisions contained herein; and provided further, any  
22 such member whose first participating service occurred on or after  
23 July 1, 2013, and who has at least five (5) years of full-time  
24 employment during the last ten (10) years immediately preceding

1 termination or retirement shall not be eligible for the  
2 annualization provisions contained herein. The Board of Trustees  
3 shall promulgate such administrative rules as are necessary to  
4 implement the provisions of this subsection.

5 SECTION 3. AMENDATORY 74 O.S. 2011, Section 916.3, is  
6 amended to read as follows:

7 Section 916.3 A. 1. Notwithstanding the provisions of  
8 Sections 901 through 932 of this title, a monthly pension, as  
9 provided in subsection B of this section, shall be paid on behalf of  
10 any member who is a correctional officer or probation and parole  
11 officer of the Department of Corrections and who is killed or  
12 mortally wounded on or after January 1, 2000, during the performance  
13 of the member's duties for the Department or any employee of the  
14 Department of Corrections who is killed or mortally wounded after  
15 June 30, 2004, during the performance of the member's duties for the  
16 Department.

17 2. The monthly pension described in this section shall be paid  
18 on behalf of any member first hired by any county that is a  
19 participating employer in the System as a deputy sheriff or jailer  
20 on or after November 1, 2020, and who is killed or mortally wounded  
21 during the performance of the member's duties as a deputy sheriff or  
22 jailer.

23 3. The monthly pension described in this section shall be paid  
24 on behalf of a military police officer hired by any participating

1 employer for the first time as a military police officer on or after  
2 November 1, 2022, and who is killed or mortally wounded during the  
3 performance of the member's duties as a military police officer.

4 4. The monthly pension described in this section shall be paid  
5 on behalf of a licensed emergency medical personnel hired by any  
6 participating employer for the first time as a licensed emergency  
7 medical personnel on or after November 1, 2022, and who is killed or  
8 mortally wounded during the performance of the member's duties as an  
9 emergency medical service personnel.

10 B. The monthly benefit shall be equal to:

11 1. Two and one-half percent (2 1/2%);

12 2. Multiplied by twenty (20) years of service, regardless of  
13 the actual number of years of credited service performed by the  
14 member prior to death, if the member had performed less than twenty  
15 (20) years of credited service, or the actual number of years of  
16 credited service of the member if greater than twenty (20) years;

17 3. Multiplied by the member's final average compensation; and

18 4. Divided by 12.

19 C. The pension provided for in subsection A of this section  
20 shall be paid:

21 1. Except as provided in subsection D of this section, to the  
22 surviving spouse for life; or

23 2. If there is no surviving spouse or upon the death of the  
24 surviving spouse:

- 1           a.    to the surviving child or children of said member or  
2                legal guardian of such child or children for such time  
3                as such child or children are under the age of  
4                eighteen (18) years, or
- 5           b.    to the surviving child or children between the age of  
6                eighteen (18) and twenty-two (22) years if the child  
7                is enrolled full time in and is regularly attending a  
8                public or private school or any institution of higher  
9                education.

10       D.   No surviving spouse shall receive benefits from this  
11   section, Section 49-113 of Title 11 of the Oklahoma Statutes,  
12   Section 50-117 of Title 11 of the Oklahoma Statutes, or Section 2-  
13   306 of Title 47 of the Oklahoma Statutes as the surviving spouse of  
14   more than one member of the Oklahoma Firefighters Pension and  
15   Retirement System, the Oklahoma Police Pension and Retirement  
16   System, the Oklahoma Law Enforcement Retirement System, or the  
17   Oklahoma Public Employees Retirement System. The surviving spouse  
18   of more than one member shall elect which member's benefits he or  
19   she will receive.

20       E.   In addition to the pension above provided for, if said  
21   member leaves one or more children under the age of eighteen (18)  
22   years or under the age of twenty-two (22) years if the child is  
23   enrolled full-time in and is regularly attending a public or private  
24   school or any institution of higher education, Four Hundred Dollars

1 (\$400.00) a month shall be paid to the surviving spouse or to the  
2 person having the care and custody of such children if there is no  
3 surviving spouse or if the surviving spouse dies and until each  
4 child reaches the age of eighteen (18) years or reaches the age of  
5 twenty-two (22) years if the child is enrolled full-time in and is  
6 regularly attending a public or private school or any institution of  
7 higher education.

8 F. The pension benefit provided in this section shall be made  
9 prospectively only from the effective date of this act. The  
10 benefits shall be payable beginning the later of the first day of  
11 the month following the date that such employee was killed or dies  
12 from a mortal wound, as provided in this section, or the effective  
13 date of this act.

14 G. The Board of the Oklahoma Public Employees Retirement System  
15 shall promulgate such rules as are necessary to implement the  
16 provisions of this section.

17 SECTION 4. AMENDATORY 74 O.S. 2021, Section 919.1, is  
18 amended to read as follows:

19 Section 919.1 (1) Employee contributions to the System shall  
20 be:

- 21 (a) for employees except as otherwise provided in  
22 paragraphs (b), (c), (d), (e), (f) ~~and~~, (g), (h) and  
23 (i) of this subsection: beginning July 1, 2006, and  
24

1           thereafter, three and one-half percent (3.5%) of  
2           allowable annual compensation;

3           (b) for correctional officers and probation and parole  
4           officers employed by the Department of Corrections:  
5           beginning July 1, 1998, and thereafter, and for  
6           correctional officers or probation and parole officers  
7           who are in such position on June 30, 2004, or who are  
8           hired after June 30, 2004, and who receive a promotion  
9           or change in job classification after June 30, 2004,  
10          to another position in the Department of Corrections,  
11          so long as such officers have at least five (5) years  
12          of service as a correctional officer or probation and  
13          parole officer, eight percent (8%) of allowable  
14          compensation as provided in paragraph (9) of Section  
15          902 of this title;

16          (c) for fugitive apprehension agents who are employed with  
17          the Department of Corrections on or after July 1,  
18          2002, and for fugitive apprehension agents who are in  
19          such position on June 30, 2004, or who are hired after  
20          June 30, 2004, and who receive a promotion or change  
21          in job classification after June 30, 2004, to another  
22          position in the Department of Corrections, so long as  
23          such agents have at least five (5) years of service as  
24          a fugitive apprehension agent, eight percent (8%) of

allowable compensation as provided in paragraph (9) of  
Section 902 of this title;

(d) for firefighters of the Oklahoma Military Department  
first employed beginning July 1, 2002, and thereafter,  
and such firefighters who performed service prior to  
July 1, 2002, for the Oklahoma Military Department and  
who make the election authorized by division (1) of  
subparagraph b of paragraph (9) of subsection A of  
Section 915 of this title who perform service on or  
after July 1, 2002, in such capacity, eight percent  
(8%) of allowable compensation as provided in  
~~subsection~~ paragraph (9) of Section 902 of this title;

(e) for all public safety officers of the Grand River Dam  
Authority as defined by paragraph (37) of Section 902  
of this title, eight percent (8%) of allowable  
compensation as provided in paragraph (9) of Section  
902 of this title;

(f) for deputy sheriffs and county jailers employed by any  
county that is a participating employer in the System  
for the first time as a deputy sheriff or jailer on or  
after November 1, 2020, eight percent (8%) of  
allowable compensation as provided in paragraph (9) of  
Section 902 of this title; ~~and~~

(g) for military police officers employed by any participating employer for the first time as a military police officer on or after November 1, 2022, eight percent (8%) of allowable compensation as provided in paragraph (9) of Section 902 of this title;

(h) for licensed emergency medical personnel employed by any participating employer as a licensed emergency medical personnel for the first time on or after November 1, 2022, eight percent (8%) of allowable compensation as provided in paragraph (9) of Section 902 of this title; and

(i) for all employees except those who make contributions pursuant to paragraphs (b), (c), (d), (e) ~~and~~ (f), (g) and (h) of this subsection who make an irrevocable written election pursuant to paragraph (2) of subsection A of Section 915 of this title: six and forty-one one-hundredths percent (6.41%) of allowable annual compensation.

The contributions required by paragraphs (b), (c), (e), ~~and~~ (f), (g) and (h) of this subsection shall be made by a member for not more than twenty (20) years and thereafter shall be as provided in paragraph (a) of this subsection.



1       (2) Contributions shall be deducted by each state agency by the  
2 participating employer for such benefits as the Board is authorized  
3 to administer as provided for by law. Employee and employer  
4 contributions shall be remitted monthly, or as the Board may  
5 otherwise provide, to the Executive Director for deposit in the  
6 Oklahoma Public Employees Retirement Fund.

7       (3) Each participating employer shall pick up under the  
8 provisions of Section 414(h)(2) of the Internal Revenue Code of 1986  
9 and pay the contribution which the member is required by law to make  
10 to the System for all compensation earned after December 31, 1988.  
11 Although the contributions so picked up are designated as member  
12 contributions, such contributions shall be treated as contributions  
13 being paid by the participating employer in lieu of contributions by  
14 the member in determining tax treatment under the Internal Revenue  
15 Code of 1986 and such picked up contributions shall not be  
16 includable in the gross income of the member until such amounts are  
17 distributed or made available to the member or the beneficiary of  
18 the member. The member, by the terms of this System, shall not have  
19 any option to choose to receive the contributions so picked up  
20 directly and the picked up contributions must be paid by the  
21 participating employer to the System.

22       Member contributions which are picked up shall be treated in the  
23 same manner and to the same extent as member contributions made  
24 prior to the date on which member contributions were picked up by

1 the participating employer. Member contributions so picked up shall  
2 be included in gross salary for purposes of determining benefits and  
3 contributions under the System.

4 The participating employer shall pay the member contributions  
5 from the same source of funds used in paying salary to the member,  
6 by effecting an equal cash reduction in gross salary of the member.

7 (4) By September 1, 1989, the System shall refund the  
8 accumulated employee contributions of any member who elects to  
9 retain the member's membership in the Teachers' Retirement System of  
10 Oklahoma, in accordance with Section 17-104 of Title 70 of the  
11 Oklahoma Statutes, to such member. Upon the refund of the  
12 accumulated employee contributions referred to in this subsection,  
13 all benefits and rights accrued to such member are terminated.

14 SECTION 5. AMENDATORY 74 O.S. 2021, Section 920A, is  
15 amended to read as follows:

16 Section 920A. A. Any county, county hospital, city or town,  
17 conservation district, circuit engineering district or any public or  
18 private trust in which a county, city or town participates and is  
19 the primary beneficiary, which is a participating employer and any  
20 eligible employee shall contribute to the System. The total  
21 employer and employee contributions shall be based on the allowable  
22 annual compensation as defined in paragraph (9) of Section 902 of  
23 this title. Except as provided for in this section, the employer  
24

shall not pay for the employee any of the employee contribution to the System.

B. For the fiscal year ending June 30, 2005, the total employer and employee contributions shall equal thirteen and one-half percent (13 1/2%) of the allowable monthly compensation of each member; provided, however, each participating employer listed in this section may set the amount of the employer and employee contribution to equal thirteen and one-half percent (13 1/2%) of the allowable monthly compensation of each member for compensation as provided in paragraph (9) of Section 902 of this title; provided, the employer contribution shall not exceed ten percent (10%) and the employee contribution shall not exceed eight and one-half percent (8 1/2%).

C. The total employer and employee contributions for fiscal years following the fiscal year ending June 30, 2005, shall be as follows:

July 1, 2005 - June 30, 2006	15%
July 1, 2006 - June 30, 2007	16%
July 1, 2007 - June 30, 2008	17%
July 1, 2008 - June 30, 2009	18%
July 1, 2009 - June 30, 2010	19%
July 1, 2010 - June 30, 2011 and each fiscal year thereafter	20%

Such employee and employer contributions shall be based upon the allowable monthly compensation of each member for compensation as

provided in paragraph (9) of Section 902 of this title. The maximum employer contribution of ten percent (10%) in subsection B of this section shall increase by one and one-half percent (1.5%) beginning in the fiscal year ending June 30, 2006, and one percent (1%) for each fiscal year thereafter until it reaches sixteen and one-half percent (16.5%). For such years, the employee contribution shall not exceed eight and one-half percent (8 1/2%). Notwithstanding any other provisions of this section to the contrary, for those members described in division (v), (vi) or (vii) of subparagraph (d) of paragraph (24) of Section 902 of this title, the ~~county~~ participating employer shall contribute sixteen and one-half percent (16 1/2%) and the employee shall contribute eight percent (8%) for a total of twenty-four and one-half percent (24 1/2%).

D. For members who make the election pursuant to paragraph (2) of subsection A of Section 915 of this title, the employee contribution shall increase by two and ninety-one one-hundredths percent (2.91%). Such employee contribution increase shall be paid by the employee.

E. Each participating employer pursuant to the provisions of this section may pick up under the provisions of Section 414(h) (2) of the Internal Revenue Code of 1986 and pay the contribution which the member is required by law to make to the System for all compensation earned after December 31, 1989. Although the contributions so picked up are designated as member contributions,

1 such contributions shall be treated as contributions being paid by  
2 the participating employer in lieu of contributions by the member in  
3 determining tax treatment under the Internal Revenue Code of 1986  
4 and such picked up contributions shall not be includable in the  
5 gross income of the member until such amounts are distributed or  
6 made available to the member or the beneficiary of the member. The  
7 member, by the terms of this System, shall not have any option to  
8 choose to receive the contributions so picked up directly and the  
9 picked up contributions must be paid by the participating employer  
10 to the System.

11 F. Member contributions which are picked up shall be treated in  
12 the same manner and to the same extent as member contributions made  
13 prior to the date on which member contributions were picked up by  
14 the participating employer. Member contributions so picked up shall  
15 be included in gross salary for purposes of determining benefits and  
16 contributions under the System.

17 G. The participating employer shall pay the member  
18 contributions from the same source of funds used in paying salary to  
19 the member, by effecting an equal cash reduction in gross salary of  
20 the member.

21 SECTION 6. This act shall become effective November 1, 2022.  
22

23 COMMITTEE REPORT BY: COMMITTEE ON BANKING, FINANCIAL SERVICES AND  
24 PENSIONS, dated 02/28/2022 - DO PASS, As Amended and Coauthored.