

SENATE FLOOR VERSION

April 13, 2022

AS AMENDED

ENGROSSED HOUSE

BILL NO. 2758

By: Ford and Frix of the House

and

Weaver of the Senate

**[public retirement systems - Oklahoma Public
Employees Retirement System - membership by certain
military police officers - emergency medical
personnel - allocation of employer and employee
contributions - 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;

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

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

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

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

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

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

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

(9) "Compensation" means all salary and wages, as defined by the Board of Trustees, including amounts deferred under deferred compensation agreements entered into between a member and a participating employer, but exclusive of payment for overtime, payable to a member of the System for personal services performed for a participating employer but shall not include compensation or reimbursement for traveling, or moving expenses, or any compensation in excess of the maximum compensation level, provided:

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

1 For compensation for service on or after January 1,
2 1988, through June 30, 1994, the maximum compensation
3 level shall be Forty Thousand Dollars (\$40,000.00) per
4 annum.

5 For compensation for service on or after July 1, 1994,
6 through June 30, 1995, the maximum compensation level
7 shall be Fifty Thousand Dollars (\$50,000.00) per
8 annum; for compensation for service on or after July
9 1, 1995, through June 30, 1996, the maximum
10 compensation level shall be Sixty Thousand Dollars
11 (\$60,000.00) per annum; for compensation for service
12 on or after July 1, 1996, through June 30, 1997, the
13 maximum compensation level shall be Seventy Thousand
14 Dollars (\$70,000.00) per annum; and for compensation
15 for service on or after July 1, 1997, through June 30,
16 1998, the maximum compensation level shall be Eighty
17 Thousand Dollars (\$80,000.00) per annum. For
18 compensation for services on or after July 1, 1998,
19 there shall be no maximum compensation level for
20 retirement purposes.

21 (b) Compensation for retirement purposes shall include any
22 amount of elective salary reduction under Section 457
23 of the Internal Revenue Code of 1986 and any amount of
24

1 nonelective salary reduction under Section 414(h) of
2 the Internal Revenue Code of 1986.

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

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

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

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

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

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

19 (a) If a class or several classes of employees of any
20 above-defined employers are covered by Social Security
21 and are not covered by or eligible for and will not
22 become eligible for another retirement plan authorized
23 under the laws of this state, which is in operation on
24 the effective date, such employer shall be deemed an

1 eligible employer, but only with respect to that class
2 or those classes of employees as defined in this
3 section.

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

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

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

20 (d) All employees of CompSource Mutual Insurance Company
21 who retain membership in the Oklahoma Public Employees
22 Retirement System pursuant to Section 913.9 of this
23 title shall continue to be eligible employees for the
24 purposes of the Oklahoma Public Employees Retirement

1 System. CompSource Mutual Insurance Company shall be
2 considered a participating employer only for such
3 employees.

4 (e) All employees of a successor organization, as defined
5 by Section 5-60.12 of Title 2 of the Oklahoma
6 Statutes, who retain membership in the Oklahoma Public
7 Employees Retirement System pursuant to Section 5-
8 60.35 of Title 2 of the Oklahoma Statutes shall
9 continue to be eligible employees for the purposes of
10 the Oklahoma Public Employees Retirement System. A
11 successor organization shall be considered a
12 participating employer only for such employees.

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

20 (14) "Employee" means any officer or employee of a
21 participating employer, whose employment is not seasonal or
22 temporary and whose employment requires at least one thousand
23 (1,000) hours of work per year and whose salary or wage is equal to
24 the hourly rate of the monthly minimum wage for state employees.

1 For those eligible employers outlined in Section 910 of this title,
2 the rate shall be equal to the hourly rate of the monthly minimum
3 wage for that employer. Each employer, whose minimum wage is less
4 than the state's minimum wage, shall inform the System of the
5 minimum wage for that employer. This notification shall be by
6 resolution of the governing body.

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

10 (b) Eligibility shall not include any employee who is a
11 contributing member of the United States Civil Service
12 Retirement System.

13 (c) It shall be mandatory for an officer, appointee or
14 employee of the office of district attorney to become
15 a member of this System if he or she is not currently
16 participating in a county retirement system. Provided
17 further, that if an officer, appointee or employee of
18 the office of district attorney is currently
19 participating in such county retirement system, he or
20 she is ineligible for this System as long as he or she
21 is eligible for such county retirement system. Any
22 eligible officer, appointee or employee of the office
23 of district attorney shall be given credit for prior
24 service as defined in this section. The provisions

1 outlined in Section 917 of this title shall apply to
2 those employees who have previously withdrawn their
3 contributions.

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

17 (e) Any employee employed by the Legislative Service
18 Bureau, State Senate or House of Representatives for
19 the full duration of a regular legislative session
20 shall be eligible for membership in the System
21 regardless of classification as a temporary employee
22 and may participate in the System during the regular
23 legislative session at the option of the employee.
24 For purposes of this subparagraph, the determination

1 of whether an employee is employed for the full
2 duration of a regular legislative session shall be
3 made by the Legislative Service Bureau if such
4 employee is employed by the Legislative Service
5 Bureau, the State Senate if such employee is employed
6 by the State Senate, or by the House of
7 Representatives if such employee is employed by the
8 House of Representatives. Each regular legislative
9 session during which the legislative employee or an
10 employee of the Legislative Service Bureau
11 participates full time shall be counted as six (6)
12 months of full-time participating service.

13 (i) Except as otherwise provided by this
14 subparagraph, once a temporary session employee
15 makes a choice to participate or not, the choice
16 shall be binding for all future legislative
17 sessions during which the employee is employed.

18 (ii) Notwithstanding the provisions of division (i) of
19 this subparagraph, any employee, who is eligible
20 for membership in the System because of the
21 provisions of this subparagraph and who was
22 employed by the State Senate or House of
23 Representatives after January 1, 1989, may file
24 an election, in a manner specified by the Board,

1 to participate as a member of the System prior to
2 September 1, 1989.

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

15 (iv) A member of the System who did not initially
16 elect to participate as a member of the System
17 pursuant to this subparagraph shall be able to
18 acquire service performed as a temporary
19 legislative session employee for periods of
20 service performed prior to the date upon which
21 the person became a member of the System if:
22 a. the member files an election with the System
23 not later than December 31, 2000, to
24 purchase the prior service; and

1 b. the member makes payment to the System of
2 the actuarial cost of the service credit
3 pursuant to subsection A of Section 913.5 of
4 this title. The provisions of Section 913.5
5 of this title shall be applicable to the
6 purchase of the service credit, including
7 the provisions for determining service
8 credit in the event of incomplete payment
9 due to cessation of payments, death,
10 termination of employment or retirement, but
11 the payment may extend for a period not to
12 exceed ninety-six (96) months;

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

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

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

22 (18) "Final average compensation" means the average annual
23 compensation, including amounts deferred under deferred compensation
24 agreements entered into between a member and a participating

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

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

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

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

24

1 (22) "Member" means an eligible employee or elected official
2 who is in the System and is making the required employee or elected
3 official contributions, or any former employee or elected official
4 who shall have made the required contributions to the System and
5 shall have not received a refund or withdrawal;

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

11 (a) during the following periods, including the beginning
12 and ending dates, and only for the periods served,
13 from:

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

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

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

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

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

- 1 a. for the period from February 28, 1961, to
2 August 4, 1964, military service shall only
3 include service in the Republic of Vietnam
4 during that period, and
- 5 b. for purposes of determining eligibility for
6 education and training benefits, such period
7 shall end on December 31, 1976, or
- 8 (vi) August 1, 1990, to December 31, 1991, commonly
9 referred to as the Gulf War, the Persian Gulf
10 War, or Operation Desert Storm, but excluding any
11 person who served on active duty for training
12 only, unless discharged from such active duty for
13 a service-connected disability;
- 14 (b) during a period of war or combat military operation
15 other than a conflict, war or era listed in
16 subparagraph (a) of this paragraph, beginning on the
17 date of Congressional authorization, Congressional
18 resolution, or Executive Order of the President of the
19 United States, for the use of the Armed Forces of the
20 United States in a war or combat military operation,
21 if such war or combat military operation lasted for a
22 period of ninety (90) days or more, for a person who
23 served, and only for the period served, in the area of
24 responsibility of the war or combat military

1 operation, but excluding a person who served on active
2 duty for training only, unless discharged from such
3 active duty for a service-connected disability, and
4 provided that the burden of proof of military service
5 during this period shall be with the member, who must
6 present appropriate documentation establishing such
7 service.

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

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

- 21 (a) the first day of the month coinciding with or
22 following a member's:
23
24

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

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

12 (b) for any person who initially became a member prior to
13 July 1, 1992, and who does not reach a normal
14 retirement date pursuant to division (1) of
15 subparagraph (a) of this paragraph, the first day of
16 the month coinciding with or following the date at
17 which the sum of a member's age and number of years of
18 credited service total eighty (80); such a normal
19 retirement date will also apply to any person who
20 became a member of the sending system as defined in
21 Section 901 et seq. of this title, prior to July 1,
22 1992, regardless of whether there were breaks in
23 service after July 1, 1992,

- 1 (c) for any person who became a member after June 30,
2 1992, but prior to November 1, 2011, and who does not
3 reach a normal retirement date pursuant to division
4 (1) of subparagraph (a) of this paragraph, the first
5 day of the month coinciding with or following the date
6 at which the sum of a member's age and number of years
7 of credited service total ninety (90),
- 8 (d) in addition to subparagraphs (a), (b) and (c) of this
9 paragraph, the first day of the month coinciding with
10 or following a member's completion of at least twenty
11 (20) years of full-time-equivalent employment as:
- 12 (i) a correctional or probation and parole officer
13 with the Department of Corrections and at the
14 time of retirement, the member was a correctional
15 or probation and parole officer with the
16 Department of Corrections, or
- 17 (ii) a correctional officer, probation and parole
18 officer or fugitive apprehension agent with the
19 Department of Corrections who is in such position
20 on June 30, 2004, or who is hired after June 30,
21 2004, and who receives a promotion or change in
22 job classification after June 30, 2004, to
23 another position in the Department of
24 Corrections, so long as such officer or agent has

1 at least five (5) years of service as a
2 correctional officer, probation and parole
3 officer or fugitive apprehension agent with the
4 Department, has twenty (20) years of full-time-
5 equivalent employment with the Department and was
6 employed by the Department at the time of
7 retirement, or

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

21 (iv) a public safety officer employed by the Grand
22 River Dam Authority for the first time on or
23 after July 1, 2016, or
24

(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 coinciding with or following a member's completion of at least twenty (20) years of full-time-equivalent employment as a fugitive apprehension agent with the

1 Department of Corrections and at the time of
2 retirement, the member was a fugitive apprehension
3 agent with the Department of Corrections, or

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

15 (25) "Participating employer" means an eligible employer who
16 has agreed to make contributions to the System on behalf of its
17 employees;

18 (26) "Participating service" means the period of employment
19 after the entry date for which credit is granted a member;

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

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

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

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

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

13 (32) "Total disability" means a physical or mental disability
14 accepted for disability benefits by the Federal Social Security
15 System;

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

20 (34) "Elected official" means a person elected to a state
21 office in the legislative or executive branch of state government or
22 a person elected to a county office for a definite number of years
23 and shall include an individual who is appointed to fill the
24 unexpired term of an elected state official;

1 (35) "Elected service" means the period of service as an
2 elected official;

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

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

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

21 Section 915. A. (1) Except as otherwise provided in this
22 subsection and as provided for elected officials in Section 913.4 of
23 this title, any member who shall retire on or after the member's
24 normal retirement date shall be entitled to receive an annual

1 retirement benefit equal to two percent (2%) of the member's final
2 average compensation as determined pursuant to paragraph (18) of
3 Section 902 of this title, multiplied by the number of years of
4 credited service that has been credited to the member in accordance
5 with the provisions of Section 913 of this title other than years
6 credited pursuant to paragraph (2) of this subsection.

7 (2) Effective January 1, 2004, except as otherwise provided for
8 elected officials in Section 913.4 of this title and except for
9 those members making contributions pursuant to paragraphs (c), (d),
10 (e), ~~and~~ (f), (g) and (h) of subsection (1) of Section 919.1 of this
11 title, any member who shall retire shall be entitled to receive an
12 annual retirement benefit equal to two and one-half percent (2 1/2%)
13 of the member's final average compensation as determined pursuant to
14 paragraph (18) of Section 902 of this title, multiplied by the
15 number of full years of participating service after January 1, 2004,
16 that have been credited to the member in accordance with the
17 provisions of Section 913 of this title and only for those full
18 years of participating service for which contributions have been
19 made pursuant to paragraph (g) of subsection (1) of Section 919.1 of
20 this title. The two and one-half percent (2 1/2%) multiplier shall
21 not apply to purchased service, purchased or granted military
22 service or transferred service. In order to receive the two and
23 one-half percent (2 1/2%) multiplier in computing retirement
24 benefits, an active member shall make an irrevocable written

1 election to pay the contributions pursuant to paragraph (g) of
2 subsection (1) of Section 919.1 of this title. The two and one-half
3 percent (2 1/2%) multiplier pursuant to this paragraph shall not
4 apply to additional years of service credit attributed to sick leave
5 pursuant to paragraph 7 of subsection B of Section 913 of this title
6 and fractional years pursuant to subsection C of Section 913 of this
7 title and shall be attributable only to the participating service
8 credited after the election of the member.

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

- 11 a. and who had twenty (20) or more years of credited
12 service within the System as of the member's
13 retirement date shall be no less than Thirteen
14 Thousand Eight Hundred Dollars (\$13,800.00) per annum,
- 15 b. and who had at least fifteen (15) but not more than
16 nineteen (19) years of credited service within the
17 System as of the member's retirement date shall be no
18 less than Six Thousand Nine Hundred Dollars
19 (\$6,900.00) per annum,
- 20 c. and who had less than fifteen (15) years of credited
21 service within the System as of the member's
22 retirement date shall not be eligible for any minimum
23 amount of final average compensation and the member's
24 final average compensation shall be the final average

1 compensation as defined by paragraph (18) of Section
2 902 of this title.

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

9 (5) Any member who is a correctional officer or a probation and
10 parole officer employed by the Department of Corrections at the time
11 of retirement and who retires on or before June 30, 2000, shall be
12 entitled to receive an annual retirement benefit equal to two and
13 one-half percent (2 1/2%) of the final average compensation of the
14 member not to exceed Twenty-five Thousand Dollars (\$25,000.00) and
15 two percent (2%) of the final average salary in excess of Twenty-
16 five Thousand Dollars (\$25,000.00) but not exceeding the maximum
17 compensation level as provided in paragraph (9) of Section 902 of
18 this title, multiplied by the number of years of service as a
19 correctional officer or a probation and parole officer; provided,
20 any years accrued prior to July 1, 1990, as a correctional officer
21 or a probation and parole officer by a member who is employed as a
22 correctional officer or a probation and parole officer on July 1,
23 1990, shall be calculated for retirement purposes at two and one-
24 quarter percent (2 1/4%) of the final average compensation of the

1 member not to exceed Twenty-five Thousand Dollars (\$25,000.00) and
2 two percent (2%) of the final average salary in excess of Twenty-
3 five Thousand Dollars (\$25,000.00) but not exceeding the maximum
4 compensation level as provided in paragraph (9) of Section 902 of
5 this title, multiplied by the number of years of such service and
6 any years in excess of twenty (20) years as such an officer or years
7 credited to the member in accordance with the provisions of Section
8 913 of this title shall be calculated for retirement purposes at two
9 percent (2%) of the final average compensation of the member
10 multiplied by the number of years of such service. Any person who
11 contributes to the System as a correctional officer or a probation
12 and parole officer as provided in paragraph (b) or (c) of subsection
13 (1) of Section 919.1 of this title, on or before June 30, 2000, but
14 who does not make such contributions after June 30, 2000, and who
15 does not qualify for normal retirement under subparagraph (c) 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 correctional or a probation and parole officer after July 1,
19 1990, computed on two and one-half percent (2 1/2%) of the final
20 average compensation based upon those years as a correctional
21 officer or a probation and parole officer. Provided, further, any
22 fugitive apprehension agent shall be entitled to receive benefits as
23 outlined in this act for service as a fugitive apprehension agent
24 prior to July 1, 2002, only upon payment to the System of the

1 employee contributions which would have been paid if such fugitive
2 apprehension agent had been covered by this section prior to the
3 effective date of this act, plus interest of not to exceed ten
4 percent (10%) as determined by the Board. The Department of
5 Corrections may make the employee contribution and interest payment
6 on behalf of such member.

7 (6) Any member who is a correctional officer, a probation and
8 parole officer or a fugitive apprehension agent employed by the
9 Department of Corrections at the time of retirement and who retires
10 on or after July 1, 2002, shall be entitled to receive an annual
11 retirement benefit equal to two and one-half percent (2 1/2%) of the
12 final average compensation of the member, but not exceeding the
13 maximum compensation level as provided in paragraph (18) of Section
14 902 of this title, multiplied by the number of years of service as a
15 correctional officer, a probation and parole officer or a fugitive
16 apprehension agent, and any years in excess of twenty (20) years as
17 such an officer or agent, or years credited to the member in
18 accordance with the provisions of Section 913 of this title, shall
19 be calculated for retirement purposes at two percent (2%) of the
20 final average compensation of the member multiplied by the number of
21 years of such service. For purposes of this paragraph, "final
22 average compensation" shall be determined by computing the average
23 annual salary, in the manner prescribed by paragraph (18) of Section
24 902 of this title, for the highest three (3) years of the last ten

(10) years of participating service immediately preceding retirement or termination of employment for all years of service performed by such member, both for years of service performed as a correctional officer, probation and parole officer or fugitive apprehension agent, not in excess of twenty (20) years, and for years of service performed in excess of twenty (20) years, whether as a correctional officer, probation and parole officer, fugitive apprehension agent or other position unless the computation of benefits would result in a lower retirement benefit amount than if final average compensation were to be computed as otherwise provided by this paragraph. "Final average compensation" shall be determined by computing the average annual salary for the highest five (5) of the last ten (10) years of participating service immediately preceding retirement or termination of employment, with respect to members whose first participating service occurs on or after July 1, 2013.

(7) Any member who is a correctional officer, a probation and parole officer or a fugitive apprehension agent who has at least five (5) years of service as a correctional officer, a probation and parole officer or a fugitive apprehension agent who is in such position on June 30, 2004, or who is hired after June 30, 2004, in such position, and who receives a promotion or change in job classification after June 30, 2004, to another position in the Department of Corrections, and who is employed by the Department of Corrections at the time of retirement and who retires on or after

July 1, 2004, shall be entitled to receive an annual retirement benefit equal to two and one-half percent (2 1/2%) of the final average compensation of the member, but not exceeding the maximum compensation level as provided in paragraph (18) of Section 902 of this title, multiplied by the number of years of service with the Department of Corrections and any years in excess of twenty (20) years with the Department or years credited to the member in accordance with the provisions of Section 913 of this title, shall be calculated for retirement purposes at two percent (2%) of the final average compensation of the member multiplied by the number of years of such service. For purposes of this paragraph, "final average compensation" shall be determined by computing the average annual salary, in the manner prescribed by paragraph (18) of Section 902 of this title, for the highest three (3) years of the last ten (10) years of participating service immediately preceding retirement or termination of employment for all years of service performed by such member with the Department. "Final average compensation" shall be determined by computing the average annual salary for the highest five (5) of the last ten (10) years of participating service immediately preceding retirement or termination of employment, with respect to members whose first participating service occurs on or after July 1, 2013.

(8) Any person who contributed to the System as a correctional officer, a probation and parole officer or a fugitive apprehension

1 agent as provided in paragraph (b) or (c) of subsection (1) of
2 Section 919.1 of this title, and who retires under normal retirement
3 or early retirement on or after January 1, 2004, under paragraph
4 (24) of Section 902 of this title, and any public safety officer
5 described by paragraph (37) of Section 902 of this title hired on or
6 after the effective date of this act by the Grand River Dam
7 Authority and who retires on or after the effective date of this
8 act, shall have retirement benefits for each year of full-time-
9 equivalent participating service as a correctional officer, a
10 probation and parole officer or a fugitive apprehension agent, or
11 Grand River Dam public safety officer computed on two and one-half
12 percent (2 1/2%) of the final average compensation based upon those
13 years as a correctional officer, a probation and parole officer, a
14 fugitive apprehension agent or a Grand River Dam public safety
15 officer. For purposes of this paragraph, "final average
16 compensation" shall be determined by computing the average annual
17 salary, in the manner prescribed by paragraph (18) of Section 902 of
18 this title, for the highest three (3) years of the last ten (10)
19 years of participating service immediately preceding retirement or
20 termination of employment for all years of service performed by such
21 member, both for years of service performed as a correctional
22 officer, probation and parole officer or fugitive apprehension
23 agent, or years of service performed as a Grand River Dam public
24 safety officer, not in excess of twenty (20) years, and for years of

1 service performed in excess of twenty (20) years, whether as a
2 correctional officer, probation and parole officer, fugitive
3 apprehension agent, Grand River Dam public safety officer, or other
4 position unless the computation of benefits would result in a lower
5 retirement benefit amount than if final average compensation were to
6 be computed as otherwise provided by this paragraph. "Final average
7 compensation" shall be determined by computing the average annual
8 salary for the highest five (5) of the last ten (10) years of
9 participating service immediately preceding retirement or
10 termination of employment, with respect to members whose first
11 participating service occurs on or after July 1, 2013, or with
12 respect to Grand River Dam public safety officers whose first
13 participating service occurs on or after the effective date of this
14 act.

15 (9) Any member who is:

- 16 a. initially on or after July 1, 2002, employed as a
17 firefighter for the Oklahoma Military Department and
18 who retires on or after the member's normal retirement
19 date shall be entitled to receive an annual retirement
20 benefit equal to two and one-half percent (2 1/2%) of
21 the final average compensation of the member
22 multiplied by the number of years of service in such
23 service,
24

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

15 (2) a firefighter who performs firefighting services
16 for the Oklahoma Military Department prior to
17 July 1, 2002, and who makes the election in
18 division (1) of this subparagraph may also make
19 an election in writing on a form prescribed for
20 this purpose by the System not later than
21 December 31, 2002, to receive a retirement
22 benefit based upon two and one-half percent (2
23 1/2%) of the final average compensation of the
24 member multiplied by the number of years of

1 service as a firefighter with the Oklahoma
2 Military Department prior to July 1, 2002. The
3 election authorized by this subdivision shall be
4 irrevocable once the election is filed with the
5 System. Retirement benefits shall be calculated
6 based upon the two and one-half percent (2 1/2%)
7 multiplier upon payment being made pursuant to
8 Section 913.5 of this title.

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

1 annual salary, in the manner prescribed by paragraph (18) of Section
2 902 of this title, both for years of service performed as a deputy
3 sheriff or county jailer not in excess of twenty (20) years, and for
4 years of service performed in excess of twenty (20) years, whether
5 as a deputy sheriff or county jailer.

6 (11) Any person who contributes to the System as a military
7 police officer as provided in paragraph (g) of subsection (1) of
8 Section 919.1 of this title, and who retires under normal retirement
9 or early retirement under division (vi) of subparagraph (d) of
10 paragraph (24) of Section 902 of this title, shall have retirement
11 benefits for each year of full-time-equivalent participating service
12 as a military police officer computed on two and one-half percent (2
13 1/2%) of the final average compensation based upon those years as a
14 military police officer, and any years in excess of twenty (20)
15 years as a military police officer, or years credited to the member
16 in accordance with the provisions of Section 913 of this title,
17 shall be calculated for retirement purposes at two percent (2%) of
18 the final average compensation of the member multiplied by the
19 number of years of such service. For purposes of this paragraph,
20 "final average compensation" shall be determined by computing the
21 average annual salary, in the manner prescribed by paragraph (18) of
22 Section 902 of this title, both for years of service performed as a
23 military police officer not in excess of twenty (20) years, and for
24

1 years of service performed in excess of twenty (20) years, as a
2 military police officer.

3 (12) Any person who contributes to the System as an emergency
4 medical service personnel as provided in paragraph (h) of subsection
5 (1) of Section 919.1 of this title, and who retires under normal
6 retirement or early retirement under division (vii) of subparagraph
7 (d) of paragraph (24) of Section 902 of this title, shall have
8 retirement benefits for each year of full-time-equivalent
9 participating service as an emergency medical service personnel
10 computed on two and one-half percent (2 1/2%) of the final average
11 compensation based upon those years as an emergency medical service
12 personnel, and any years in excess of twenty (20) years as an
13 emergency medical service personnel, or years credited to the member
14 in accordance with the provisions of Section 913 of this title,
15 shall be calculated for retirement purposes at two percent (2%) of
16 the final average compensation of the member multiplied by the
17 number of years of such service. For purposes of this paragraph,
18 "final average compensation" shall be determined by computing the
19 average annual salary, in the manner prescribed by paragraph (18) of
20 Section 902 of this title, both for years of service performed as an
21 emergency medical service personnel not in excess of twenty (20)
22 years, and for years of service performed in excess of twenty (20)
23 years, as an emergency medical service personnel.

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

5 ~~(12)~~ (14) Such annual retirement benefits shall be paid in
6 equal monthly installments, except that the Board may provide for
7 the payment of retirement benefits which total less than Two Hundred
8 Forty Dollars (\$240.00) a year on other than a monthly basis.

9 ~~(13)~~ (15) Pursuant to the rules established by the Board, a
10 retiree receiving monthly benefits from the System may authorize
11 warrant deductions for any products currently offered to active
12 state employees through the Employees Benefits Council, provided
13 that product is offered to state retirees as a group and has a
14 minimum participation of five hundred state retirees. The System
15 has no responsibility for the marketing, enrolling or administration
16 of such products, but shall retain a processing fee of two percent
17 (2%) of the gross deductions for the products. Retirement benefit
18 deductions shall be made for membership dues for any statewide
19 association for which payroll deductions are authorized pursuant to
20 subsection B of Section 34.70 of Title 62 of the Oklahoma Statutes
21 for retired members of any state-supported retirement system, upon
22 proper authorization given by the member to the board from which the
23 member or beneficiary is currently receiving retirement benefits.

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

benefits shall become effective on the date of entitlement as established by the Social Security Administration or the Railroad Retirement Board, but not before the first day of the month following removal from the payroll, whichever is later, and final approval by the Retirement System. Benefits shall be based upon length of service and compensation as of the date of disability, without actuarial reduction because of commencement prior to the normal retirement date. The only optional form of benefit payment available for disability benefits is Option A as provided for in Section 918 of this title. Option A must be elected in accordance with the provisions of Section 918 of this title. Benefit payments shall cease upon the member's recovery from disability prior to the normal retirement date. Future benefits, if any, shall be paid based upon length of service and compensation as of the date of disability. In the event that disability ceases and the member returns to employment within the System credited service to the date of disability shall be restored, and future benefits shall be determined accordingly.

C. A member who incurred a disability pursuant to subsection B of this section on or after July 1, 1999, and who has retired from the System with an early retirement benefit pending certification from the Social Security Administration or the Railroad Retirement Board shall receive a retirement benefit not less than the disability retirement benefit provided by subsection B of this

1 section once the System receives a Social Security Award Notice or a
2 Railroad Retirement Award Notice pursuant to subsection B of this
3 section and a completed Application for Disability Benefits. In
4 addition, such member shall receive the difference, if any, between
5 the early retirement benefit and the disability benefit from the
6 date the Social Security Administration or the Railroad Retirement
7 Board establishes disability entitlement.

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

1 shall promulgate such administrative rules as are necessary to
2 implement the provisions of this subsection.

3 SECTION 3. AMENDATORY 74 O.S. 2021, Section 916.3, is
4 amended to read as follows:

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

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

21 3. The monthly pension described in this section shall be paid
22 on behalf of a military police officer hired by any participating
23 employer for the first time as a military police officer on or after
24

1 November 1, 2022, and who is killed or mortally wounded during the
2 performance of the member's duties as a military police officer.

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

9 B. The monthly benefit shall be equal to:

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

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

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

17 4. Divided by 12.

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

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

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

- 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 COMMITTEE REPORT BY: COMMITTEE ON APPROPRIATIONS
23 April 13, 2022 - DO PASS AS AMENDED
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