

1 **SENATE FLOOR VERSION**

2 March 26, 2024

3 ENGROSSED HOUSE  
4 BILL NO. 1805

By: Hays of the House

and

Murdock of the Senate

5  
6  
7  
8 An Act relating to public retirement systems;  
9 amending 74 O.S. 2021, Sections 902, as amended by  
10 Section 2, Chapter 146, O.S.L. 2023, 915, 916.3,  
11 919.1, and 920A (74 O.S. Supp. 2023, Section 902),  
12 which relate to the Oklahoma Public Employees  
13 Retirement System definitions, benefit amount, and  
14 contributions; providing for membership by emergency  
15 medical personnel; conforming language; establishing  
16 employee and employer contributions; updating  
17 statutory language; providing for death benefits; and  
18 providing an effective date.

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

20 SECTION 1. AMENDATORY 74 O.S. 2021, Section 902, as  
21 amended by Section 2, Chapter 146, O.S.L. 2023 (74 O.S. Supp. 2023,  
22 Section 902), is amended to read as follows:

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

24 (1) "System" means the Oklahoma Public Employees Retirement  
System as established by Section 901 et seq. of this title 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.~~ Compensation shall not  
22 mean payment for overtime, payable to a member of the System for  
23 personal services performed for a participating employer ~~but shall~~  
24 ~~not include,~~ compensation or reimbursement for traveling, ~~or~~ moving

1 expenses, or any compensation in excess of the maximum compensation  
2 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~~ subject to the annual  
12          compensation limit under Section 401(a)(17) of the  
13          federal Internal 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 March 21, 2001, to make an election to  
19          use the highest salary allowed by law for the position  
20          to which the member was appointed for the purposes of  
21          making contributions and determination of retirement  
22          benefits. Such election shall be irrevocable and ~~be~~  
23          in writing. Reappointment to the same office shall  
24          not permit a new election. Members appointed to the

1 Oklahoma Tax Commission after ~~the~~ March 21, 2001,  
2 shall make such election, pursuant to this  
3 subparagraph, within ninety (90) days of taking  
4 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 Section 901 et seq. of this~~  
17 ~~title only,~~ whose employees are covered by Social Security and are  
18 not covered by or eligible for another retirement plan authorized  
19 under the laws of this state which is in operation on the initial  
20 entry date. Emergency medical service districts may join the System  
21 upon proper application to the Board. Provided, affiliation by a  
22 county hospital shall be in the form of a resolution adopted by the  
23 board of control.

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

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

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

19 (c) All employees of the George Nigh Rehabilitation  
20 Institute who elected to retain membership in the  
21 System, pursuant to Section 913.7 of this title, shall  
22 continue to be eligible employees for the purposes of  
23 Section 901 et seq. of this title. The George Nigh  
24

1 Rehabilitation Institute shall be considered a  
2 participating employer only for such employees.

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

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

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



1 participating employer of the Oklahoma Public  
2 Employees Retirement System only for such employees;

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

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

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

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

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

11 (d) Eligibility shall also not include any officer or  
12 employee of the Oklahoma Employment Security  
13 Commission, except for those officers and employees of  
14 the Commission electing to transfer to this System  
15 pursuant to the provisions of Section 910.1 of this  
16 title or any other class of officers or employees  
17 specifically exempted by the laws of this state,  
18 unless there be a consolidation as provided by Section  
19 912 of this title. Employees of the Oklahoma  
20 Employment Security Commission who are ineligible for  
21 enrollment in the Oklahoma Employment Security  
22 Commission Retirement Plan, that was in effect on  
23 January 1, 1964, shall become members of this System.  
24

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

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

1 (ii) Notwithstanding the provisions of division (i) of  
2 this subparagraph, any employee, who is eligible  
3 for membership in the System because of the  
4 provisions of this subparagraph and who was  
5 employed by the Senate or House of  
6 Representatives after January 1, 1989, may file  
7 an election, in a manner specified by the Board,  
8 to participate as a member of the System prior to  
9 September 1, 1989.

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

22 (iv) A member of the System who did not initially  
23 elect to participate as a member of the System  
24 pursuant to this subparagraph shall be able to

1           acquire service performed as a temporary  
2           legislative session employee for periods of  
3           service performed prior to the date upon which  
4           the person became a member of the System if:

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

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

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

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

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

22 (19) "Fiscal year" means the period commencing July 1 of any  
23 year and ending June 30 of the next year. The fiscal year is the  
24 plan year for purposes of the federal Internal Revenue Code;

1 however, the calendar year is the limitation year for purposes of  
2 Section 415 of the federal Internal Revenue Code;

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

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

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

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

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

22 (i) April 6, 1917, to November 11, 1918, commonly  
23 referred to as World War I,  
24

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

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

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

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

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

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

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

23 (b) during a period of war or combat military operation  
24 other than a conflict, war or era listed in



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

17   An eligible member under this paragraph shall include only those  
18   persons who shall have served during the times or in the areas  
19   prescribed in this paragraph, and only if such person provides  
20   appropriate documentation in such time and manner as required by the  
21   System to establish such military service prescribed in this  
22   paragraph, or for service pursuant to subdivision a of division (v)  
23   of subparagraph (a) of this paragraph those persons who were awarded  
24   service medals, as authorized by the United States Department of

1 Defense as reflected in the veteran's Defense Department Form 214,  
2 related to the Vietnam Conflict for service prior to August 5, 1964;

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

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

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

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

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

1 credited service total eighty (80); such a normal  
2 retirement date will also apply to any person who  
3 became a member of the sending system as defined in  
4 Section 901 et seq. of this title, prior to July 1,  
5 1992, regardless of whether there were breaks in  
6 service after July 1, 1992,

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

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

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

23 (ii) a correctional officer, probation and parole  
24 officer or fugitive apprehension agent with the

1 Department of Corrections who is in such position  
2 on June 30, 2004, or who is hired after June 30,  
3 2004, and who receives a promotion or change in  
4 job classification after June 30, 2004, to  
5 another position in the Department of  
6 Corrections, so long as such officer or agent has  
7 at least five (5) years of service as a  
8 correctional officer, probation and parole  
9 officer or fugitive apprehension agent with the  
10 Department, has twenty (20) years of full-time-  
11 equivalent employment with the Department and was  
12 employed by the Department at the time of  
13 retirement,

14 (iii) a firefighter with the Military Department of the  
15 State of Oklahoma either employed for the first  
16 time on or after July 1, 2002, or who was  
17 employed prior to July 1, 2002, in such position  
18 and who makes the election authorized by division  
19 (2) of subparagraph b of paragraph (9) of  
20 subsection A of Section 915 of this title and at  
21 the time of retirement, the member was a  
22 firefighter with the Military Department of the  
23 State of Oklahoma, and such member has at least  
24 twenty (20) years of credited service upon which

1 the two and one-half percent (2 1/2%) multiplier  
2 will be used in calculating the retirement  
3 benefit,

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

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

11 (vi) licensed emergency medical personnel, as defined  
12 pursuant to Section 1-2503 of Title 63 of the  
13 Oklahoma Statutes, holding a license issued by  
14 the State Department of Health pursuant to  
15 Section 1-2505 of Title 63 of the Oklahoma  
16 Statutes, including emergency medical responders,  
17 emergency medical technicians, intermediate  
18 emergency medical technicians, advanced emergency  
19 medical technicians, and paramedics employed by  
20 any participating employer as a licensed  
21 emergency medical personnel for the first time on  
22 or after the effective date of this act,

23 (e) for those fugitive apprehension agents who retire on  
24 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 Provided, on or after the effective date of this act, military  
24 service credit purchased under Section 913.8 of this title shall

1 only be considered "participating service" if such service is  
2 immediately preceded by a period of employment with a participating  
3 employer and followed by a return to service as an employee with the  
4 same or another participating employer within ninety (90) days  
5 immediately following discharge from such military service;

6 (27) "Prior service" means the period of employment of a member  
7 by an eligible employer prior to the member's entry date for which  
8 credit is granted a member under Section 901 et seq. of this title.  
9 Provided, on or after the effective date of this act, "prior  
10 service" shall also include service purchased under Section 913.8 of  
11 this title which does not meet the requirements of paragraph 26 of  
12 this section;

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

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

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

1 (31) "Social Security" means the old-age survivors and  
2 disability section of the federal Social Security Act;

3 (32) "Total disability" means a physical or mental disability  
4 accepted for disability benefits by the federal Social Security  
5 System;

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

10 (34) "Elected official" means a person elected to a state  
11 office in the legislative or executive branch of state government or  
12 a person elected to a county office for a definite number of years  
13 and shall include an individual who is appointed to fill the  
14 unexpired term of an elected state official;

15 (35) "Elected service" means the period of service as an  
16 elected official;

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

20 (37) "Public safety officers of the Grand River Dam Authority"  
21 means those persons hired by the Grand River Dam Authority on or  
22 after March 21, 2001, who are certified by the Council on Law  
23 Enforcement Education and Training or an equivalent certifying  
24 entity for law enforcement personnel training and who perform law



1 enforcement functions as part of their regularly assigned duties and  
2 responsibilities on a full-time basis. With respect to any public  
3 safety officer hired by the Grand River Dam Authority on or after  
4 March 21, 2001, any earned benefits or credits toward retirement  
5 benefits from previous participation within the Oklahoma Public  
6 Employees Retirement System or the Oklahoma Law Enforcement  
7 Retirement System shall remain within that system.

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

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

20 (2) Effective January 1, 2004, except as otherwise provided for  
21 elected officials in Section 913.4 of this title and except for  
22 those members making contributions pursuant to paragraphs (c), (d),  
23 (e) ~~and~~, (f), (g), and (h) of subsection (1) of Section 919.1 of  
24 this title, any member who shall retire shall be entitled to receive

1 an annual retirement benefit equal to two and one-half percent (2  
2 1/2%) of the member's final average compensation as determined  
3 pursuant to paragraph (18) of Section 902 of this title, multiplied  
4 by the number of full years of participating service after January  
5 1, 2004, that have been credited to the member in accordance with  
6 the provisions of Section 913 of this title and only for those full  
7 years of participating service for which contributions have been  
8 made pursuant to paragraph (g) of subsection (1) of Section 919.1 of  
9 this title. The two and one-half percent (2 1/2%) multiplier shall  
10 not apply to purchased service, purchased or granted military  
11 service or transferred service. In order to receive the two and  
12 one-half percent (2 1/2%) multiplier in computing retirement  
13 benefits, an active member shall make an irrevocable written  
14 election to pay the contributions pursuant to paragraph (g) of  
15 subsection (1) of Section 919.1 of this title. The two and one-half  
16 percent (2 1/2%) multiplier pursuant to this paragraph shall not  
17 apply to additional years of service credit attributed to sick leave  
18 pursuant to paragraph 7 of subsection B of Section 913 of this title  
19 and fractional years pursuant to subsection C of Section 913 of this  
20 title and shall be attributable only to the participating service  
21 credited after the election of the member.

22 (3) The minimum final average compensation for any person who  
23 becomes a member of the Oklahoma Public Employees Retirement System  
24 on or after July 1, 1995, and who had:

- 1 a. ~~and who had~~ twenty (20) or more years of credited  
2 service within the System as of the member's  
3 retirement date shall be no less than Thirteen  
4 Thousand Eight Hundred Dollars (\$13,800.00) per annum,
- 5 b. ~~and who had~~ at least fifteen (15) but not more than  
6 nineteen (19) years of credited service within the  
7 System as of the member's retirement date shall be no  
8 less than Six Thousand Nine Hundred Dollars  
9 (\$6,900.00) per annum, or
- 10 c. ~~and who had~~ less than fifteen (15) years of credited  
11 service within the System as of the member's  
12 retirement date shall not be eligible for any minimum  
13 amount of final average compensation and the member's  
14 final average compensation shall be the final average  
15 compensation as defined by paragraph (18) of Section  
16 902 of this title.

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

23 (5) Any member who is a correctional officer or a probation and  
24 parole officer employed by the Department of Corrections at the time

1 of retirement and who retires on or before June 30, 2000, shall be  
2 entitled to receive an annual retirement benefit equal to two and  
3 one-half percent (2 1/2%) of the final average compensation of the  
4 member not to exceed Twenty-five Thousand Dollars (\$25,000.00) and  
5 two percent (2%) of the final average salary in excess of Twenty-  
6 five Thousand Dollars (\$25,000.00) but not exceeding the maximum  
7 compensation level as provided in paragraph (9) of Section 902 of  
8 this title, multiplied by the number of years of service as a  
9 correctional officer or a probation and parole officer; provided,  
10 any years accrued prior to July 1, 1990, as a correctional officer  
11 or a probation and parole officer by a member who is employed as a  
12 correctional officer or a probation and parole officer on July 1,  
13 1990, shall be calculated for retirement purposes at two and one-  
14 quarter percent (2 1/4%) of the final average compensation of the  
15 member not to exceed Twenty-five Thousand Dollars (\$25,000.00) and  
16 two percent (2%) of the final average salary in excess of Twenty-  
17 five Thousand Dollars (\$25,000.00) but not exceeding the maximum  
18 compensation level as provided in paragraph (9) of Section 902 of  
19 this title, multiplied by the number of years of such service and  
20 any years in excess of twenty (20) years as such an officer or years  
21 credited to the member in accordance with the provisions of Section  
22 913 of this title shall be calculated for retirement purposes at two  
23 percent (2%) of the final average compensation of the member  
24 multiplied by the number of years of such service. Any person who

1 contributes to the System as a correctional officer or a probation  
2 and parole officer as provided in paragraph (b) or (c) of subsection  
3 (1) of Section 919.1 of this title, on or before June 30, 2000, but  
4 who does not make such contributions after June 30, 2000, and who  
5 does not qualify for normal retirement under subparagraph (c) of  
6 paragraph (24) of Section 902 of this title shall have retirement  
7 benefits for each year of full-time-equivalent participating service  
8 as a correctional or a probation and parole officer after July 1,  
9 1990, computed on two and one-half percent (2 1/2%) of the final  
10 average compensation based upon those years as a correctional  
11 officer or a probation and parole officer. Provided, further, any  
12 fugitive apprehension agent shall be entitled to receive benefits as  
13 outlined in ~~this act~~ Section 901 et seq. of this title for service  
14 as a fugitive apprehension agent prior to July 1, 2002, only upon  
15 payment to the System of the employee contributions which would have  
16 been paid if such fugitive apprehension agent had been covered by  
17 this section prior to ~~the effective date of this act~~ July 1, 2002,  
18 plus interest of not to exceed ten percent (10%) as determined by  
19 the Oklahoma Public Employees Retirement Board of Trustees. The  
20 Department of Corrections may make the employee contribution and  
21 interest payment on behalf of such member.

22 (6) Any member who is a correctional officer, a probation and  
23 parole officer or a fugitive apprehension agent employed by the  
24 Department of Corrections at the time of retirement and who retires

1 on or after July 1, 2002, shall be entitled to receive an annual  
2 retirement benefit equal to two and one-half percent (2 1/2%) of the  
3 final average compensation of the member, but not exceeding the  
4 maximum compensation level as provided in paragraph (18) of Section  
5 902 of this title, multiplied by the number of years of service as a  
6 correctional officer, a probation and parole officer or a fugitive  
7 apprehension agent, and any years in excess of twenty (20) years as  
8 such an officer or agent, or years credited to the member in  
9 accordance with the provisions of Section 913 of this title, shall  
10 be calculated for retirement purposes at two percent (2%) of the  
11 final average compensation of the member multiplied by the number of  
12 years of such service. For purposes of this paragraph, "final  
13 average compensation" shall be determined by computing the average  
14 annual salary, in the manner prescribed by paragraph (18) of Section  
15 902 of this title, for the highest three (3) years of the last ten  
16 (10) years of participating service immediately preceding retirement  
17 or termination of employment for all years of service performed by  
18 such member, both for years of service performed as a correctional  
19 officer, probation and parole officer or fugitive apprehension  
20 agent, not in excess of twenty (20) years, and for years of service  
21 performed in excess of twenty (20) years, whether as a correctional  
22 officer, probation and parole officer, fugitive apprehension agent  
23 or other position unless the computation of benefits would result in  
24 a lower retirement benefit amount than if final average compensation

1 were to be computed as otherwise provided by this paragraph. ~~"Final~~  
2 ~~average compensation"~~ Final average compensation shall be determined  
3 by computing the average annual salary for the highest five (5) of  
4 the last ten (10) years of participating service immediately  
5 preceding retirement or termination of employment, with respect to  
6 members whose first participating service occurs on or after July 1,  
7 2013.

8 (7) Any member who is a correctional officer, a probation and  
9 parole officer or a fugitive apprehension agent who has at least  
10 five (5) years of service as a correctional officer, a probation and  
11 parole officer or a fugitive apprehension agent who is in such  
12 position on June 30, 2004, or who is hired after June 30, 2004, in  
13 such position, and who receives a promotion or change in job  
14 classification after June 30, 2004, to another position in the  
15 Department of Corrections, and who is employed by the Department of  
16 Corrections at the time of retirement and who retires on or after  
17 July 1, 2004, shall be entitled to receive an annual retirement  
18 benefit equal to two and one-half percent (2 1/2%) of the final  
19 average compensation of the member, but not exceeding the maximum  
20 compensation level as provided in paragraph (18) of Section 902 of  
21 this title, multiplied by the number of years of service with the  
22 Department of Corrections and any years in excess of twenty (20)  
23 years with the Department or years credited to the member in  
24 accordance with the provisions of Section 913 of this title, shall

1 be calculated for retirement purposes at two percent (2%) of the  
2 final average compensation of the member multiplied by the number of  
3 years of such service. For purposes of this paragraph, "final  
4 average compensation" shall be determined by computing the average  
5 annual salary, in the manner prescribed by paragraph (18) of Section  
6 902 of this title, for the highest three (3) years of the last ten  
7 (10) years of participating service immediately preceding retirement  
8 or termination of employment for all years of service performed by  
9 such member with the Department. ~~"Final average compensation"~~ Final  
10 average compensation shall be determined by computing the average  
11 annual salary for the highest five (5) of the last ten (10) years of  
12 participating service immediately preceding retirement or  
13 termination of employment, with respect to members whose first  
14 participating service occurs on or after July 1, 2013.

15 (8) Any person who contributed to the System as a correctional  
16 officer, a probation and parole officer or a fugitive apprehension  
17 agent as provided in paragraph (b) or (c) of subsection (1) of  
18 Section 919.1 of this title, and who retires under normal retirement  
19 or early retirement on or after January 1, 2004, under paragraph  
20 (24) of Section 902 of this title, and any public safety officer  
21 described by paragraph (37) of Section 902 of this title hired on or  
22 after ~~the effective date of this act~~ July 1, 2016, by the Grand  
23 River Dam Authority and who retires on or after ~~the effective date~~  
24 ~~of this act~~ July 1, 2016, shall have retirement benefits for each



1 year of full-time-equivalent participating service as a correctional  
2 officer, a probation and parole officer or a fugitive apprehension  
3 agent, or Grand River Dam public safety officer computed on two and  
4 one-half percent (2 1/2%) of the final average compensation based  
5 upon those years as a correctional officer, a probation and parole  
6 officer, a fugitive apprehension agent or a Grand River Dam public  
7 safety officer. For purposes of this paragraph, "final average  
8 compensation" shall be determined by computing the average annual  
9 salary, in the manner prescribed by paragraph (18) of Section 902 of  
10 this title, for the highest three (3) years of the last ten (10)  
11 years of participating service immediately preceding retirement or  
12 termination of employment for all years of service performed by such  
13 member, both for years of service performed as a correctional  
14 officer, probation and parole officer or fugitive apprehension  
15 agent, or years of service performed as a Grand River Dam public  
16 safety officer, not in excess of twenty (20) years, and for years of  
17 service performed in excess of twenty (20) years, whether as a  
18 correctional officer, probation and parole officer, fugitive  
19 apprehension agent, Grand River Dam public safety officer, or other  
20 position unless the computation of benefits would result in a lower  
21 retirement benefit amount than if final average compensation were to  
22 be computed as otherwise provided by this paragraph. ~~"Final average~~  
23 ~~compensation"~~ Final average compensation shall be determined by  
24 computing the average annual salary for the highest five (5) of the

1 last ten (10) years of participating service immediately preceding  
2 retirement or termination of employment, with respect to members  
3 whose first participating service occurs on or after July 1, 2013,  
4 or with respect to Grand River Dam public safety officers whose  
5 first participating service occurs on or after ~~the effective date of~~  
6 ~~this act~~ July 1, 2016.

7 (9) Any member who is:

- 8 a. initially on or after July 1, 2002, employed as a  
9 firefighter for the ~~Oklahoma~~ Military Department of  
10 the State of Oklahoma and who retires on or after the  
11 member's normal retirement date shall be entitled to  
12 receive an annual retirement benefit equal to two and  
13 one-half percent (2 1/2%) of the final average  
14 compensation of the member multiplied by the number of  
15 years of service in such service,
- 16 b. (1) a firefighter who performs firefighting services  
17 for the ~~Oklahoma~~ Military Department of the State  
18 of Oklahoma prior to July 1, 2002, and who makes  
19 an election in writing on a form prescribed for  
20 this purpose by the System not later than  
21 December 31, 2002, shall be entitled to receive a  
22 retirement benefit based upon two and one-half  
23 percent (2 1/2%) of the final average  
24 compensation of the member multiplied by the

1 number of years of service as a firefighter with  
2 the ~~Oklahoma~~ Military Department of the State of  
3 Oklahoma on or after July 1, 2002. The election  
4 authorized by this subdivision shall be  
5 irrevocable once the election is filed with the  
6 System,

- 7 (2) a firefighter who performs firefighting services  
8 for the ~~Oklahoma~~ Military Department of the State  
9 of Oklahoma prior to July 1, 2002, and who makes  
10 the election in division (1) of this subparagraph  
11 may also make an election in writing on a form  
12 prescribed for this purpose by the System not  
13 later than December 31, 2002, to receive a  
14 retirement benefit based upon two and one-half  
15 percent (2 1/2%) of the final average  
16 compensation of the member multiplied by the  
17 number of years of service as a firefighter with  
18 the ~~Oklahoma~~ Military Department of the State of  
19 Oklahoma prior to July 1, 2002. The election  
20 authorized by this subdivision shall be  
21 irrevocable once the election is filed with the  
22 System. Retirement benefits shall be calculated  
23 based upon the two and one-half percent (2 1/2%)  
24

1 multiplier upon payment being made pursuant to  
2 Section 913.5 of this title.

3 (10) Any person who contributes to the System as a deputy  
4 sheriff or county jailer as provided in paragraph (f) of subsection  
5 (1) of Section 919.1 of this title, and who retires under normal  
6 retirement or early retirement under division (v) 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 a deputy sheriff or county jailer computed  
10 on two and one-half percent (2 1/2%) of the final average  
11 compensation based upon those years as a deputy sheriff or county  
12 jailer, and any years in excess of twenty (20) years as a deputy  
13 sheriff or county jailer, or years credited to the member in  
14 accordance with the provisions of Section 913 of this title, shall  
15 be calculated for retirement purposes at two percent (2%) of the  
16 final average compensation of the member multiplied by the number of  
17 years of such service. For purposes of this paragraph, "final  
18 average compensation" shall be determined by computing the average  
19 annual salary, in the manner prescribed by paragraph (18) of Section  
20 902 of this title, both for years of service performed as a deputy  
21 sheriff or county jailer not in excess of twenty (20) years, and for  
22 years of service performed in excess of twenty (20) years, whether  
23 as a deputy sheriff or county jailer.

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

23           (12) Upon death of a retiree, there shall be paid to his or her  
24 beneficiary an amount equal to the excess, if any, of his or her

1 accumulated contributions over the sum of all retirement benefit  
2 payments made.

3 ~~(12)~~ (13) Such annual retirement benefits shall be paid in  
4 equal monthly installments, except that the Board may provide for  
5 the payment of retirement benefits which total less than Two Hundred  
6 Forty Dollars (\$240.00) a year on other than a monthly basis.

7 ~~(13)~~ (14) Pursuant to the rules established by the Board, a  
8 retiree receiving monthly benefits from the System may authorize  
9 warrant deductions for any products currently offered to active  
10 state employees through the ~~Employees Benefits Council~~ Oklahoma  
11 Employees Insurance and Benefits Board, provided that product is  
12 offered to state retirees as a group and has a minimum participation  
13 of five hundred state retirees. The System has no responsibility  
14 for the marketing, enrolling or administration of such products, but  
15 shall retain a processing fee of two percent (2%) of the gross  
16 deductions for the products. Retirement benefit deductions shall be  
17 made for membership dues for any statewide association for which  
18 payroll deductions are authorized pursuant to subsection B of  
19 Section 34.70 of Title 62 of the Oklahoma Statutes for retired  
20 members of any state-supported retirement system, upon proper  
21 authorization given by the member to the board from which the member  
22 or beneficiary is currently receiving retirement benefits.

23 B. A member shall be considered disabled if such member  
24 qualifies for the payment of Social Security disability benefits, or

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

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

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



1 section and a completed ~~Application for Disability Benefits~~  
2 application for disability benefits. In addition, such member shall  
3 receive the difference, if any, between the early retirement benefit  
4 and the disability benefit from the date the Social Security  
5 Administration or the Railroad Retirement Board establishes  
6 disability entitlement.

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

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

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

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

19 3. The monthly pension described in this section shall be paid  
20 on behalf of a licensed emergency medical personnel hired by any  
21 participating employer for the first time as a licensed emergency  
22 medical personnel on or after the effective date of this act, and  
23 who is killed or mortally wounded during the performance of the  
24 member's duties as an emergency medical personnel.

1 B. The monthly benefit shall be equal to:

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

3 2. Multiplied by twenty (20) years of service, regardless of  
4 the actual number of years of credited service performed by the  
5 member prior to death, if the member had performed less than twenty  
6 (20) years of credited service, or the actual number of years of  
7 credited service of the member if greater than twenty (20) years;

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

9 4. Divided by 12.

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

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

14 2. If there is no surviving spouse or upon the death of the  
15 surviving spouse:

16 a. to the surviving child or children of said member or  
17 legal guardian of such child or children for such time  
18 as such child or children are under the age of  
19 eighteen (18) years, or

20 b. to the surviving child or children between the age of  
21 eighteen (18) and twenty-two (22) years if the child  
22 is enrolled full time in and is regularly attending a  
23 public or private school or any institution of higher  
24 education.

1 D. No surviving spouse shall receive benefits from this  
2 section, Section 49-113 of Title 11 of the Oklahoma Statutes,  
3 Section 50-117 of Title 11 of the Oklahoma Statutes, or Section 2-  
4 306 of Title 47 of the Oklahoma Statutes as the surviving spouse of  
5 more than one member of the Oklahoma Firefighters Pension and  
6 Retirement System, the Oklahoma Police Pension and Retirement  
7 System, the Oklahoma Law Enforcement Retirement System, or the  
8 Oklahoma Public Employees Retirement System. The surviving spouse  
9 of more than one member shall elect which member's benefits he or  
10 she will receive.

11 E. In addition to the pension above provided for, if said  
12 member leaves one or more children under the age of eighteen (18)  
13 years or under the age of twenty-two (22) years if the child is  
14 enrolled full-time in and is regularly attending a public or private  
15 school or any institution of higher education, Four Hundred Dollars  
16 (\$400.00) a month shall be paid to the surviving spouse or to the  
17 person having the care and custody of such children if there is no  
18 surviving spouse or if the surviving spouse dies and until each  
19 child reaches the age of eighteen (18) years or reaches the age of  
20 twenty-two (22) years if the child is enrolled full-time in and is  
21 regularly attending a public or private school or any institution of  
22 higher education.

23 F. The pension benefit provided in this section shall be made  
24 prospectively only from ~~the effective date of this act~~ July 1, 2000.

1 The benefits shall be payable beginning the later of the first day  
2 of the month following the date that such employee was killed or  
3 dies from a mortal wound, as provided in this section, or ~~the~~  
4 ~~effective date of this act~~ July 1, 2000.

5 G. The Board of Trustees of the Oklahoma Public Employees  
6 Retirement System shall promulgate such rules as are necessary to  
7 implement the provisions of this section.

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

10 Section 919.1 (1) Employee contributions to the Oklahoma  
11 Public Employees Retirement System shall be:

12 (a) for employees except as otherwise provided in  
13 paragraphs (b), (c), (d), (e), (f) ~~and~~, (g), and (h)  
14 of this subsection: beginning July 1, 2006, and  
15 thereafter, three and one-half percent (3.5%) of  
16 allowable annual compensation~~†~~,

17 (b) for correctional officers and probation and parole  
18 officers employed by the Department of Corrections:  
19 beginning July 1, 1998, and thereafter, and for  
20 correctional officers or probation and parole officers  
21 who are in such position on June 30, 2004, or who are  
22 hired after June 30, 2004, and who receive a promotion  
23 or change in job classification after June 30, 2004,  
24 to another position in the Department of Corrections,

1 so long as such officers have at least five (5) years  
2 of service as a correctional officer or probation and  
3 parole officer, eight percent (8%) of allowable  
4 compensation as provided in paragraph (9) of Section  
5 902 of this title~~†~~†

6 (c) for fugitive apprehension agents who are employed with  
7 the Department of Corrections on or after July 1,  
8 2002, and for fugitive apprehension agents who are in  
9 such position on June 30, 2004, or who are hired after  
10 June 30, 2004, and who receive a promotion or change  
11 in job classification after June 30, 2004, to another  
12 position in the Department of Corrections, so long as  
13 such agents have at least five (5) years of service as  
14 a fugitive apprehension agent, eight percent (8%) of  
15 allowable compensation as provided in paragraph (9) of  
16 Section 902 of this title~~†~~†

17 (d) for firefighters of the ~~Oklahoma~~ Military Department  
18 of the State of Oklahoma first employed beginning July  
19 1, 2002, and thereafter, and such firefighters who  
20 performed service prior to July 1, 2002, for the  
21 ~~Oklahoma~~ Military Department of the State of Oklahoma  
22 and who make the election authorized by division (1)  
23 of subparagraph b of paragraph (9) of subsection A of  
24 Section 915 of this title who perform service on or

1 after July 1, 2002, in such capacity, eight percent  
2 (8%) of allowable compensation as provided in  
3 ~~subsection~~ paragraph (9) of Section 902 of this  
4 title~~;~~,

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

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

16 (g) for licensed emergency medical personnel employed by  
17 any participating employer as a licensed emergency  
18 medical personnel for the first time on or after the  
19 effective date of this act, eight percent (8%) of  
20 allowable compensation as provided in paragraph (9) of  
21 Section 902 of this title, and

22 (h) for all employees except those who make contributions  
23 pursuant to paragraphs (b), (c), (d), (e) ~~and,~~ (f),  
24 and (g) of this subsection who make an irrevocable

1 written election pursuant to paragraph (2) of  
2 subsection A of Section 915 of this title: six and  
3 forty-one one-hundredths percent (6.41%) of allowable  
4 annual compensation.

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

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

15 (3) Each participating employer shall pick up under the  
16 provisions of Section 414(h)(2) of the Internal Revenue Code of 1986  
17 and pay the contribution which the member is required by law to make  
18 to the System for all compensation earned after December 31, 1988.  
19 Although the contributions so picked up are designated as member  
20 contributions, such contributions shall be treated as contributions  
21 being paid by the participating employer in lieu of contributions by  
22 the member in determining tax treatment under the Internal Revenue  
23 Code of 1986 and such picked up contributions shall not be  
24 includable in the gross income of the member until such amounts are



1 distributed or made available to the member or the beneficiary of  
2 the member. The member, by the terms of this System, shall not have  
3 any option to choose to receive the contributions so picked up  
4 directly and the picked up contributions must be paid by the  
5 participating employer to the System.

6 Member contributions which are picked up shall be treated in the  
7 same manner and to the same extent as member contributions made  
8 prior to the date on which member contributions were picked up by  
9 the participating employer. Member contributions so picked up shall  
10 be included in gross salary for purposes of determining benefits and  
11 contributions under the System.

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

15 (4) By September 1, 1989, the System shall refund the  
16 accumulated employee contributions of any member who elects to  
17 retain the member's membership in the Teachers' Retirement System of  
18 Oklahoma, in accordance with Section 17-104 of Title 70 of the  
19 Oklahoma Statutes, to such member. Upon the refund of the  
20 accumulated employee contributions referred to in this subsection,  
21 all benefits and rights accrued to such member are terminated.

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

24

1 Section 920A. A. Any county, county hospital, city or town,  
2 conservation district, circuit engineering district or any public or  
3 private trust in which a county, city or town participates and is  
4 the primary beneficiary, which is a participating employer and any  
5 eligible employee shall contribute to the Oklahoma Public Employees  
6 Retirement System. The total employer and employee contributions  
7 shall be based on the allowable annual compensation as defined in  
8 paragraph (9) of Section 902 of this title. Except as provided for  
9 in this section, the employer shall not pay for the employee any of  
10 the employee contribution to the System.

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

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

24 July 1, 2005 - June 30, 2006 15%

1	July 1, 2006 - June 30, 2007	16%
2	July 1, 2007 - June 30, 2008	17%
3	July 1, 2008 - June 30, 2009	18%
4	July 1, 2009 - June 30, 2010	19%
5	July 1, 2010 - June 30, 2011 and	
6	each fiscal year thereafter	20%

7 Such employee and employer contributions shall be based upon the  
8 allowable monthly compensation of each member for compensation as  
9 provided in paragraph (9) of Section 902 of this title. The maximum  
10 employer contribution of ten percent (10%) in subsection B of this  
11 section shall increase by one and one-half percent (1.5%) beginning  
12 in the fiscal year ending June 30, 2006, and one percent (1%) for  
13 each fiscal year thereafter until it reaches sixteen and one-half  
14 percent (16.5%). For such years, the employee contribution shall  
15 not exceed eight and one-half percent (8 1/2%). Notwithstanding any  
16 other provisions of this section to the contrary, for those members  
17 described in division (v), or (vi) of subparagraph (d) of paragraph  
18 (24) of Section 902 of this title, the ~~county~~ participating employer  
19 shall contribute sixteen and one-half percent (16 1/2%) and the  
20 employee shall contribute eight percent (8%) for a total of twenty-  
21 four and one-half percent (24 1/2%).

22 D. For members who make the election pursuant to paragraph (2)  
23 of subsection A of Section 915 of this title, the employee  
24 contribution shall increase by two and ninety-one one-hundredths

1 percent (2.91%). Such employee contribution increase shall be paid  
2 by the employee.

3 E. Each participating employer pursuant to the provisions of  
4 this section may pick up under the provisions of Section 414(h) (2)  
5 of the Internal Revenue Code of 1986 and pay the contribution which  
6 the member is required by law to make to the System for all  
7 compensation earned after December 31, 1989. Although the  
8 contributions so picked up are designated as member contributions,  
9 such contributions shall be treated as contributions being paid by  
10 the participating employer in lieu of contributions by the member in  
11 determining tax treatment under the Internal Revenue Code of 1986  
12 and such picked up contributions shall not be includable in the  
13 gross income of the member until such amounts are distributed or  
14 made available to the member or the beneficiary of the member. The  
15 member, by the terms of this System, shall not have any option to  
16 choose to receive the contributions so picked up directly and the  
17 picked up contributions must be paid by the participating employer  
18 to the System.

19 F. Member contributions which are picked up shall be treated in  
20 the same manner and to the same extent as member contributions made  
21 prior to the date on which member contributions were picked up by  
22 the participating employer. Member contributions so picked up shall  
23 be included in gross salary for purposes of determining benefits and  
24 contributions under the System.

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

5 SECTION 6. This act shall become effective November 1, 2024.

6 COMMITTEE REPORT BY: COMMITTEE ON RETIREMENT AND INSURANCE  
7 March 26, 2024 - DO PASS  
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