1	ENROLLED
2	COMMITTEE SUBSTITUTE
3	FOR
4	н. в. 2766
5 6	(By Delegates Pethtel, Canterbury, Givens, Ennis, Guthrie and D. Poling)
7	
8	[Passed March 8, 2011; in effect from passage.]
	AN ACT to amend and reenact $\$7-14D-7$ of the Code of West Virginia,
11	1931, as amended, relating to increasing the maximum
12	contribution rate to be paid by the county commission or
13	concurrent employer.
14	Be it enacted by the Legislature of West Virginia:
15	That $\$7-14D-7$ of the Code of West Virginia, 1931, as amended,
16	be amended and reenacted to read as follows:
17	ARTICLE 14D. DEPUTY SHERIFF RETIREMENT SYSTEM ACT.
18	§7-14D-7. Members' contributions; employer contributions.
19	(a) There shall be deducted from the monthly salary of each
20	member and paid into the fund an amount equal to eight and one-half
21	percent of his or her monthly salary. An additional amount shall
22	be paid to the fund by the county commission of the county in which
23	the member is employed in covered employment in an amount
24	determined by the board: Provided, That in any year preceding July
25	1, 2011, the total of the contributions provided in this section,
26	to be paid by the county commission, may not exceed ten and one-

1 half percent of the total payroll for the members in the employ of 2 the county commission; Provided, however, That on or after July 1, 3 2011, the total of the contributions provided in this section, to 4 be paid by the county commission, may not exceed thirteen percent 5 of the total payroll for the members in the employ of the county 6 commission. If the board finds that the benefits provided by this 7 article can be actually funded with a lesser contribution, then the 8 board shall reduce the required member or employer contributions or 9 both. The sums withheld each calendar month shall be paid to the 10 fund no later than fifteen days following the end of the calendar 11 month.

(b) Any active member who has concurrent employment in an 12 13 additional job or jobs and the additional employment requires the 14 deputy sheriff to be a member of another retirement system which is 15 administered by the Consolidated Public Retirement Board pursuant 16 to article ten-d, chapter five of this code shall make an 17 additional contribution to the fund of eight and one-half percent 18 of his or her monthly salary earned from any additional employment 19 which requires the deputy sheriff to be a member of another 20 retirement which is administered by the Consolidated Public 21 Retirement Board pursuant to article ten-d, chapter five of this An additional amount shall be paid to the fund by the 23 concurrent employer for which the member is employed in an amount 24 determined by the board: Provided, That in any year preceding July 25 1, 2011, the total of the contributions provided in this section, 26 to be paid by the concurrent employer, may not exceed ten and one1 half percent of the monthly salary of the employee; Provided,
2 however, That on or after July 1, 2011, the total of the
3 contributions provided in this section, to be paid by the
4 concurrent employer, may not exceed thirteen percent of the monthly
5 salary of the employee. If the board finds that the benefits
6 provided by this article can be funded with a lesser contribution,
7 then the board shall reduce the required member or employer
8 contributions or both. The sums withheld each calendar month shall
9 be paid to the fund no later than fifteen days following the end of
10 the calendar month.

(c) If any change or employer error in the records of any 11 12 participating public employer or the retirement system results in 13 any member receiving from the system more or less than he or she 14 would have been entitled to receive had the records been correct, 15 the board shall correct the error, and as far as is practicable 16 shall adjust the payment of the benefit in a manner that the 17 actuarial equivalent of the benefit to which the member was 18 correctly entitled shall be paid. Any employer error resulting in 19 an underpayment to the retirement system may be corrected by the 20 member remitting the required employee contribution and the 21 participating public employer remitting the required employer 22 contribution. Interest shall accumulate in accordance with the 23 retirement board reinstatement interest as established 24 Legislative Rule 162 CSR 7, and any accumulating interest owed on 25 the employee and employer contributions resulting from the employer 26 error shall be the responsibility of the participating public

- 1 employer. The participating public employer may remit total
- 2 payment and the employee reimburse the participating public
- 3 employer through payroll deduction over a period equivalent to the
- 4 time period during which the employer error occurred.