

1 COMMITTEE SUBSTITUTE

2 FOR

3 **H. B. 2766**

4 (By Delegates Pethtel, Canterbury, Givens,  
5 Ennis, Guthrie and D. Poling)

6 (Originating in the Committee on Finance)

7 [February 15, 2011]

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10 A BILL 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 ~~no~~ any year preceding  
25 July 1, 2011, ~~may~~ the total of the contributions provided in this  
26 section, to be paid by the county commission, may not exceed ten

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

12 (b) Any active member who has concurrent employment in an  
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  
22 code. 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 ~~no~~ any year preceding*  
25 July 1, 2011, ~~may~~ the total of the contributions provided in this  
26 section, to be paid by the concurrent employer, may not exceed ten

1 and one-half percent of the monthly salary of the employee;  
2 Provided, 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.

11 (c) If any change or employer error in the records of any  
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 in  
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.