

1 a teacher for which he or she claims credit. The retirement board
2 shall determine what part of a year is ~~the~~ equivalent ~~of~~ to a year
3 of service. In computing the service, however, it shall credit no
4 period of more than a month's duration during which a member was
5 absent without pay, nor ~~shall it~~ credit for more than one year of
6 service performed in any calendar year.

7 (b) For the purpose of this article, the retirement board
8 shall grant prior service credit to new entrants and other members
9 of the retirement system for service in any of the Armed Forces of
10 the United States in any period of national emergency ~~within which~~
11 a federal Selective Service Act was in effect. For purposes of
12 this section, "Armed Forces" includes Women's Army Corps, women's
13 appointed volunteers for emergency service, Army Nurse Corps,
14 SPARS, Women's Reserve and other similar units officially parts of
15 the military service of the United States. The military service is
16 considered equivalent to public school teaching, and the salary
17 equivalent for each year of that service is the actual salary of
18 the member as a teacher for his or her first year of teaching after
19 discharge from military service. Prior service credit for military
20 service shall not exceed ten years for any one member, nor shall it
21 exceed twenty-five percent of total service at the time of
22 retirement. Notwithstanding the preceding provisions of this
23 subsection, contributions, benefits and service credit ~~with respect~~
24 to qualified military service shall be provided in accordance with

1 Section 414(u) of the Internal Revenue Code. For purposes of this
2 section, "qualified military service" has the same meaning as ~~in~~
3 Section 414(u) of the Internal Revenue Code. The retirement board
4 ~~is authorized to determine all questions and~~ may make all decisions
5 relating to this section and, pursuant to the authority granted to
6 the retirement board in section one, article ten-d, chapter five
7 of this code, may promulgate rules relating to contributions,
8 benefits and service credit to comply with Section 414(u) of the
9 Internal Revenue Code. ~~No military~~ Military service credit may not
10 be used in more than one retirement system administered by the
11 Consolidated Public Retirement Board.

12 (c) For service as a teacher in the employment of the federal
13 government, or a state or territory of the United States, or a
14 governmental subdivision of that state or territory, the retirement
15 board shall grant credit to the member, ~~Provided, That~~ if the
16 member shall pay to the system double the amount he or she
17 contributed during the first full year of current employment, times
18 the number of years for which credit is granted, plus interest ~~at~~
19 ~~a rate to be~~ determined by the retirement board. The interest
20 shall be deposited in the reserve fund and service credit granted
21 at the time of retirement ~~shall~~ may not exceed the lesser of ten
22 years or fifty percent of the member's total service as a teacher
23 in West Virginia. Any transfer of out-of-state service, as
24 provided in this article, ~~shall~~ may not be used to establish

1 eligibility for a retirement allowance and the retirement board
2 shall grant credit for the transferred service as additional
3 service only. ~~Provided, however, That~~ However, a transfer of out-
4 of-state service is prohibited if the service is used to obtain a
5 retirement benefit from another retirement system. ~~Provided~~
6 ~~further, That~~ In addition, salaries paid to members for service
7 prior to entrance into the retirement system ~~shall~~ may not be used
8 to compute the average final salary of the member under the
9 retirement system.

10 (d) Service credit for members or retired members ~~shall~~ may
11 not be denied on the basis of minimum income rules promulgated by
12 the Teachers' Retirement Board, ~~Provided, That~~ if the member or
13 retired member ~~shall pay~~ pays to the system the amount he or she
14 would have contributed during the year or years of public school
15 service for which credit was denied as a result of the minimum
16 income rules of the Teachers Retirement Board.

17 (e) ~~No members shall~~ Members may not be considered absent from
18 service while serving as a member or employee of the Legislature of
19 the State of West Virginia during any duly constituted session of
20 that body or while serving as an elected member of a county
21 commission during any duly constituted session of that body.

22 (f) ~~No member shall~~ Members may not be considered absent from
23 service as a teacher while serving as an officer with a statewide
24 professional teaching association, or who has served in that

1 capacity, and ~~no~~ any retired teacher, who served in that capacity
2 while a member, ~~shall~~ may not be considered to have been absent
3 from service as a teacher by reason of that service. ~~Provided,~~
4 ~~That~~ However, the period of service credit granted for that service
5 ~~shall~~ may not exceed ten years, ~~Provided, however,~~ if that a member
6 or retired teacher who is serving or has served as an officer of a
7 statewide professional teaching association ~~shall make~~ makes
8 deposits to the Teachers Retirement Board, for the time of any
9 absence, in an amount double the amount which he or she would have
10 contributed in his or her regular assignment for a like period of
11 time.

12 (g) The Teachers Retirement Board shall grant service credit
13 to any former or present member of the West Virginia Public
14 Employees Retirement System who has been a contributing member for
15 more than three years, for service previously credited by the
16 Public Employees Retirement System and: (1) Shall require the
17 transfer of the member's contributions to the Teachers Retirement
18 System; or (2) shall require a repayment of the amount withdrawn
19 any time prior to the member's retirement. ~~Provided, That~~ There
20 shall be added by the member to the amounts transferred or repaid
21 under this subsection an amount which shall be sufficient to equal
22 the contributions he or she would have made had the member been
23 under the Teachers Retirement System during the period of his or
24 her membership in the Public Employees Retirement System plus

1 interest at a rate to be determined by the board compounded
2 annually from the date of withdrawal to the date of payment. The
3 interest paid shall be deposited in the reserve fund.

4 (h) For service as a teacher in an elementary or secondary
5 parochial school, located within this state and fully accredited by
6 the West Virginia Department of Education, the retirement board
7 shall grant credit to the member, ~~Provided, That~~ if the member
8 ~~shall pay~~ pays to the system double the amount contributed during
9 the first full year of current employment, times the number of
10 years for which credit is granted, plus interest at a rate to be
11 determined by the retirement board. The interest shall be
12 deposited in the reserve fund and service granted at the time of
13 retirement ~~shall~~ may not exceed the lesser of ten years or fifty
14 percent of the member's total service as a teacher in the West
15 Virginia public school system. Any transfer of parochial school
16 service, as provided in this section, may not be used to establish
17 eligibility for a retirement allowance and the board shall grant
18 credit for the transfer as additional service only. ~~Provided,~~
19 ~~however, That~~ However, a transfer of parochial school service is
20 prohibited if the service is used to obtain a retirement benefit
21 from another retirement system.

22 (i) ~~Active members who previously worked~~ For previous
23 temporary employment in CETA (Comprehensive Employment and Training
24 Act) ~~may receive~~ the retirement board shall grant service credit

1 for time served in that capacity. ~~Provided, That~~ In order to
2 receive service credit under ~~the provisions of~~ this subsection the
3 following conditions must be met: (1) ~~The member must have moved~~
4 ~~from temporary employment with the participating employer to~~
5 ~~permanent full-time employment with the participating employer~~
6 ~~within one hundred twenty days following the termination of the~~
7 ~~member's CETA employment;~~ (2) The board must receive evidence that
8 establishes to a reasonable degree of certainty as determined by
9 the board that the ~~member~~ former temporary employee previously
10 worked in CETA; and ~~(3)~~ (2) the ~~member~~ former temporary employee
11 shall pay to the board an amount equal to what the employer and
12 employee contribution would have been had the former temporary
13 employee been a member during the time period of his or her
14 temporary employment in CETA plus interest at the amount set by the
15 board for the amount of service credit sought pursuant to this
16 subsection. ~~Provided, however, That~~ However, the maximum service
17 credit that may be obtained under the provisions of this subsection
18 is two years. ~~Provided further, That~~ a member must apply and pay
19 for the service credit allowed under this subsection and provide
20 all necessary documentation by the thirty-first day of March, two
21 thousand three: ~~And provided further, That~~ In addition, the board
22 shall exercise due diligence to notify affected employees and
23 previous temporary employees in CETA of ~~the provisions of~~ this
24 subsection.

1 (j) If a member is not eligible for prior service credit or
2 pension ~~as provided in~~ under this article, then his or her prior
3 service shall not be considered a part of his or her total service.

4 (k) A member who withdrew from membership may regain his or
5 her former membership rights as specified in section thirteen of
6 this article only in case he or she has served two years since his
7 or her last withdrawal.

8 (l) Subject to ~~the provisions of~~ subsections (a) through (l),
9 inclusive, of this section, the board shall verify as soon as
10 practicable the statements of service submitted. The retirement
11 board shall issue prior service certificates to all persons
12 eligible for the certificates under ~~the provisions of~~ this article.
13 The certificates shall state the length of the prior service
14 credit, but in no case shall the prior service credit exceed forty
15 years.

16 (m) Notwithstanding any contrary provision of this article, ~~to~~
17 ~~the contrary~~ when a member is or has been elected to serve as a
18 member of the Legislature, and the proper discharge of his or her
19 duties of public office require that member to be absent from his
20 or her teaching or administrative duties, the time served in
21 discharge of his or her duties of the legislative office are
22 credited as time served for purposes of computing service credit.
23 ~~Provided, That~~ The board may not require any additional
24 contributions from that member in order for the board to credit him

1 or her with the contributing service credit earned while
2 discharging official legislative duties. ~~Provided, however, That~~
3 However, nothing in this section may be construed to relieve the
4 employer from making the employer contribution at the member's
5 regular salary rate or rate of pay from that employer on the
6 contributing service credit earned while the member is discharging
7 his or her official legislative duties. These employer payments
8 shall commence ~~as of~~ June 1, 2000. ~~Provided further, That Also,~~
9 any member to which ~~the provisions of this subsection apply~~ applies
10 may elect to pay to the board an amount equal to what his or her
11 contribution would have been for those periods of time he or she
12 was serving in the Legislature. The periods of time upon which the
13 member paid his or her contribution shall then be included for
14 purposes of determining his or her final average salary as well as
15 for determining years of service. ~~And provided further, That In~~
16 addition, a member ~~using~~ utilizing ~~the provisions of this~~
17 subsection is not required to pay interest on any contributions he
18 or she may decide to make.

19 (n) The Teachers Retirement Board shall grant service credit
20 to any former member of the State Police Death, Disability and
21 Retirement System who has been a contributing member for more than
22 three years, for service previously credited by the State Police
23 Death, Disability and Retirement System; and: (1) Shall require
24 the transfer of the member's contributions to the Teachers

1 Retirement System; or (2) shall require a repayment of the amount
2 withdrawn any time prior to the member's retirement. ~~Provided,~~
3 ~~That~~ In addition, the member shall add to the amounts transferred
4 or repaid under this paragraph an amount which is sufficient to
5 equal the contributions he or she would have made had the member
6 been under the Teachers Retirement System during the period of his
7 or her membership in the State Police Death, Disability and
8 Retirement System plus interest at a rate to be determined by the
9 board compounded annually from the date of withdrawal to the date
10 of payment. The interest paid shall be deposited in the reserve
11 fund.

NOTE: The purpose of this bill is to allow the purchase of service credit in the state Teachers' Retirement System for temporary employment under the Comprehensive Employment and Training Act (CETA) and to specify the cost of the service credit purchased.

Strike-throughs indicate language that would be stricken from the present law, and underscoring indicates new language that would be added.