

COMMITTEE SUBSTITUTE

FOR

## **H. B. 2766**

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(BY DELEGATES PETHTEL, CANTERBURY, GIVENS,  
ENNIS, GUTHRIE AND D. POLING)

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(Originating in the Committee on Finance)  
[February 15, 2011]

A BILL to amend and reenact §7-14D-7 of the Code of West Virginia, 1931, as amended, relating to increasing the maximum contribution rate to be paid by the county commission or concurrent employer.

*Be it enacted by the Legislature of West Virginia:*

That §7-14D-7 of the Code of West Virginia, 1931, as amended, be amended and reenacted to read as follows:

**ARTICLE 14D. DEPUTY SHERIFF RETIREMENT SYSTEM  
ACT.**

**§7-14D-7. Members' contributions; employer contributions.**

1 (a) There shall be deducted from the monthly salary of  
2 each member and paid into the fund an amount equal to eight  
3 and one-half percent of his or her monthly salary. An  
4 additional amount shall be paid to the fund by the county  
5 commission of the county in which the member is employed  
6 in covered employment in an amount determined by the  
7 board: *Provided*, That in ~~no~~ any year preceding July 1, 2011,  
8 ~~may~~ the total of the contributions provided in this section, to  
9 be paid by the county commission, may not exceed ten and  
10 one-half percent of the total payroll for the members in the  
11 employ of the county commission; *Provided, however, That*  
12 on or after July 1, 2011, the total of the contributions  
13 provided in this section, to be paid by the county  
14 commission, may not exceed thirteen percent of the total  
15 payroll for the members in the employ of the county  
16 commission. If the board finds that the benefits provided by  
17 this article can be actually funded with a lesser contribution,  
18 then the board shall reduce the required member or employer

19 contributions or both. The sums withheld each calendar  
20 month shall be paid to the fund no later than fifteen days  
21 following the end of the calendar month.

22 (b) Any active member who has concurrent employment  
23 in an additional job or jobs and the additional employment  
24 requires the deputy sheriff to be a member of another  
25 retirement system which is administered by the Consolidated  
26 Public Retirement Board pursuant to article ten-d, chapter  
27 five of this code shall make an additional contribution to the  
28 fund of eight and one-half percent of his or her monthly  
29 salary earned from any additional employment which  
30 requires the deputy sheriff to be a member of another  
31 retirement which is administered by the Consolidated Public  
32 Retirement Board pursuant to article ten-d, chapter five of  
33 this code. An additional amount shall be paid to the fund by  
34 the concurrent employer for which the member is employed  
35 in an amount determined by the board: *Provided*, That in ~~no~~  
36 any year preceding July 1, 2011, ~~may~~ the total of the  
37 contributions provided in this section, to be paid by the

38 concurrent employer, may not exceed ten and one-half  
39 percent of the monthly salary of the employee; Provided,  
40 however, That on or after July 1, 2011, the total of the  
41 contributions provided in this section, to be paid by the  
42 concurrent employer, may not exceed thirteen percent of the  
43 monthly salary of the employee. If the board finds that the  
44 benefits provided by this article can be funded with a lesser  
45 contribution, then the board shall reduce the required  
46 member or employer contributions or both. The sums  
47 withheld each calendar month shall be paid to the fund no  
48 later than fifteen days following the end of the calendar  
49 month.

50 (c) If any change or employer error in the records of any  
51 participating public employer or the retirement system results  
52 in any member receiving from the system more or less than  
53 he or she would have been entitled to receive had the records  
54 been correct, the board shall correct the error, and as far as is  
55 practicable shall adjust the payment of the benefit in a  
56 manner that the actuarial equivalent of the benefit to which

57 the member was correctly entitled shall be paid. Any  
58 employer error resulting in an underpayment to the  
59 retirement system may be corrected by the member remitting  
60 the required employee contribution and the participating  
61 public employer remitting the required employer  
62 contribution. Interest shall accumulate in accordance with  
63 the retirement board reinstatement interest as established in  
64 Legislative Rule 162 CSR 7, and any accumulating interest  
65 owed on the employee and employer contributions resulting  
66 from the employer error shall be the responsibility of the  
67 participating public employer. The participating public  
68 employer may remit total payment and the employee  
69 reimburse the participating public employer through payroll  
70 deduction over a period equivalent to the time period during  
71 which the employer error occurred.