H. B. 2784

(BY DELEGATE(S) PETHTEL, JONES, CRAIG, CANTERBURY, KUMP, LYNCH AND STOWERS)

[BY REQUEST OF THE CONSOLIDATED PUBLIC RETIREMENT BOARD]

[Introduced March 1, 2013; referred to the Committee on Pensions and Retirement then Finance.]

A BILL to amend and reenact §7-14D-2, §7-14D-7, §7-14D-9, §7-14D-16 and §7-14D-19 of the Code of West Virginia, 1931, as amended, and to amend said code by adding thereto a new section, designated §7-14D-7a, all relating to the Deputy Sheriff Retirement System Act; modifying the definition of member in this article; adding a definition for the terms retire and retirement to this article; adding a new section to this article relating to correction of errors; clarifying that an estimation of benefits is provided prior to the submission of a retirement application from a member; and making technical corrections in sections sixteen and nineteen of this article.

Be it enacted by the Legislature of West Virginia:

That §7-14D-2, §7-14D-7, §7-14D-9, §7-14D-16 and §7-14D-19 of the Code of West Virginia, 1931, as amended, be amended and reenacted, and that said code be amended by adding thereto a new section, designated §7-14D-7a, all to read as follows:

ARTICLE 14D. DEPUTY SHERIFF RETIREMENT SYSTEM ACT.

§7-14D-2. Definitions.

- 1 As used in this article, unless a federal law or regulation or
- 2 the context clearly requires a different meaning:
- 3 (a) "Accrued benefit" means on behalf of any member two
- 4 and one-quarter percent of the member's final average salary
- 5 multiplied by the member's years of credited service. A
- 6 member's accrued benefit may not exceed the limits of Section
- 7 415 of the Internal Revenue Code and is subject to the provisions
- 8 of section nine-a of this article.
- 9 (b) "Accumulated contributions" means the sum of all
- 10 amounts deducted from the compensation of a member, or paid
- on his or her behalf pursuant to article ten-c, chapter five of this
- 12 code, either pursuant to section seven of this article or section
- 13 twenty-nine, article ten, chapter five of this code as a result of

- 14 covered employment together with regular interest on the 15 deducted amounts.
- 16 (c) "Active member" means a member who is active and 17 contributing to the plan.
- (d) "Active military duty" means full-time active duty with any branch of the armed forces of the United States, including service with the National Guard or reserve military forces when the member has been called to active full-time duty and has received no compensation during the period of that duty from any board or employer other than the armed forces.
- 24 (e) "Actuarial equivalent" means a benefit of equal value 25 computed upon the basis of the mortality table and interest rates 26 as set and adopted by the retirement board in accordance with 27 the provisions of this article: *Provided*, That when used in the 28 context of compliance with the federal maximum benefit 29 requirements of Section 415 of the Internal Revenue Code, 30 "actuarial equivalent" shall be computed using the mortality 31 tables and interest rates required to comply with those 32 requirements.
- 33 (f) "Annual compensation" means the wages paid to the 34 member during covered employment within the meaning of

Section 3401(a) of the Internal Revenue Code, but determined 35 36 without regard to any rules that limit the remuneration included 37 in wages based upon the nature or location of employment or 38 services performed during the plan year plus amounts excluded 39 under Section 414(h)(2) of the Internal Revenue Code and less 40 reimbursements or other expense allowances, cash or noncash 41 fringe benefits or both, deferred compensation and welfare 42 benefits. Annual compensation for determining benefits during 43 any determination period may not exceed the maximum compensation allowed as adjusted for cost of living in 44 45 accordance with section seven, article ten-d, chapter five of this code and Section 401(a)(17) of the Internal Revenue Code. 46

- 47 (g) "Annual leave service" means accrued annual leave.
- (h) "Annuity starting date" means the first day of the first
- 49 calendar month following receipt of the retirement application
- 50 by the board or the required beginning date, if earlier: *Provided*,
- 51 That the member has ceased covered employment and reached
- 52 early or normal retirement age.
- 53 (i) "Base salary" means a member's cash compensation
- 54 exclusive of overtime from covered employment during the last

- twelve months of employment. Until a member has workedtwelve months, annualized base salary is used as base salary.
- 57 (j) "Board" means the Consolidated Public Retirement Board58 created pursuant to article ten-d, chapter five of this code.
- (k) "County commission" has the meaning ascribed to it insection one, article one, chapter seven of this code.
- 61 (1) "Covered employment" means either: (1) Employment as 62. a deputy sheriff and the active performance of the duties 63 required of a deputy sheriff; or (2) the period of time which active duties are not performed but disability benefits are 64 65 received under section fourteen or fifteen of this article; or (3) 66 concurrent employment by a deputy sheriff in a job or jobs in 67 addition to his or her employment as a deputy sheriff where the 68 secondary employment requires the deputy sheriff to be a 69 member of another retirement system which is administered by 70 the Consolidated Public Retirement Board pursuant to article 71 ten-d, chapter five of this code: Provided, That the deputy sheriff 72 contributes to the fund created in section six of this article the 73 amount specified as the deputy sheriff's contribution in section seven of this article. 74

- 75 (m) "Credited service" means the sum of a member's years
- 76 of service, active military duty, disability service and annual
- 77 leave service.
- 78 (n) "Deputy sheriff" means an individual employed as a
- 79 county law-enforcement deputy sheriff in this state and as
- 80 defined by section two, article fourteen of this chapter.
- 81 (o) "Dependent child" means either:
- 82 (1) An unmarried person under age eighteen who is:
- 83 (A) A natural child of the member;
- (B) A legally adopted child of the member;
- 85 (C) A child who at the time of the member's death was
- 86 living with the member while the member was an adopting
- 87 parent during any period of probation; or
- 88 (D) A stepchild of the member residing in the member's
- 89 household at the time of the member's death; or
- 90 (2) Any unmarried child under age twenty-three:
- 91 (A) Who is enrolled as a full-time student in an accredited
- 92 college or university;
- 93 (B) Who was claimed as a dependent by the member for
- 94 federal income tax purposes at the time of the member's death;
- 95 and

- 96 (C) Whose relationship with the member is described in 97 subparagraph (A), (B) or (C), paragraph (1) of this subdivision.
- 98 (p) "Dependent parent" means the father or mother of the 99 member who was claimed as a dependent by the member for 100 federal income tax purposes at the time of the member's death.

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- (q) "Disability service" means service credit received by a member, expressed in whole years, fractions thereof or both, equal to one half of the whole years, fractions thereof or both, during which time a member receives disability benefits under section fourteen or fifteen of this article.
- 106 (r) "Early retirement age" means age forty or over and 107 completion of twenty years of service.
- 108 (s) "Employer error" means an omission, misrepresentation, 109 or violation of relevant provisions of the West Virginia Code or 110 of the West Virginia Code of State Regulations or the relevant 111 provisions of both the West Virginia Code and of the West 112 Virginia Code of State Regulations by the participating public 113 employer that has resulted in an underpayment or overpayment 114 of contributions required. A deliberate act contrary to the 115 provisions of this section by a participating public employer does 116 not constitute employer error.

- (t) "Effective date" means July 1, 1998.
- 118 (u) "Final average salary" means the average of the highest 119 annual compensation received for covered employment by the 120 member during any five consecutive plan years within the 121 member's last ten years of service. If the member did not have 122 annual compensation for the five full plan years preceding the 123 member's attainment of normal retirement age and during that 124 period the member received disability benefits under section 125 fourteen or fifteen of this article then "final average salary" 126 means the average of the monthly salary determined paid to the member during that period as determined under section 127 128 seventeen of this article multiplied by twelve.
- 129 (v) "Fund" means the West Virginia Deputy Sheriff 130 Retirement Fund created pursuant to section six of this article.
- (w) "Hour of service" means:

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- (1) Each hour for which a member is paid or entitled to payment for covered employment during which time active duties are performed. These hours shall be credited to the member for the plan year in which the duties are performed; and
- 136 (2) Each hour for which a member is paid or entitled to 137 payment for covered employment during a plan year but where

138 no duties are performed due to vacation, holiday, illness, 139 incapacity including disability, layoff, jury duty, military duty, 140 leave of absence or any combination thereof and without regard 141 to whether the employment relationship has terminated. Hours 142 under this paragraph shall be calculated and credited pursuant to 143 West Virginia Division of Labor rules. A member will not be 144 credited with any hours of service for any period of time he or 145 she is receiving benefits under section fourteen or fifteen of this 146 article; and 147 (3) Each hour for which back pay is either awarded or agreed 148 to be paid by the employing county commission, irrespective of 149 mitigation of damages. The same hours of service shall not be 150 credited both under this paragraph and paragraph (1) or (2) of

152 the member for the plan year or years to which the award or

this subdivision. Hours under this paragraph shall be credited to

agreement pertains rather than the plan year in which the award,

agreement or payment is made.

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(x) "Member" means a person first hired as a deputy sheriff after the effective date of this article, as defined in subsection (r)(t) of this section, or a deputy sheriff first hired prior to the

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- effective date and who elects to become a member pursuant to section five or seventeen of this article. A member shall remain a member until the benefits to which he or she is entitled under this article are paid or forfeited or until cessation of membership pursuant to section five of this article.
 - (y) "Monthly salary" means the portion of a member's annual compensation which is paid to him or her per month.
- 165 (z) "Normal form" means a monthly annuity which is one 166 twelfth of the amount of the member's accrued benefit which is 167 payable for the member's life. If the member dies before the sum 168 of the payments he or she receives equals his or her accumulated 169 contributions on the annuity starting date, the named beneficiary 170 shall receive in one lump sum the difference between the 171 accumulated contributions at the annuity starting date and the 172 total of the retirement income payments made to the member.
 - (aa) "Normal retirement age" means the first to occur of the following: (1) Attainment of age fifty years and the completion of twenty or more years of service; (2) while still in covered employment, attainment of at least age fifty years and when the sum of current age plus years of service equals or exceeds

seventy years; (3) while still in covered employment, attainment of at least age sixty years and completion of five years of service; or (4) attainment of age sixty-two years and completion of five or more years of service.

(bb) "Partially disabled" means a member's inability to engage in the duties of deputy sheriff by reason of any medically determinable physical or mental impairment that can be expected to result in death or that has lasted or can be expected to last for a continuous period of not less than twelve months. A member may be determined partially disabled for the purposes of this article and maintain the ability to engage in other gainful employment which exists within the state but which ability would not enable him or her to earn an amount at least equal to two thirds of the average annual compensation earned by all active members of this plan during the plan year ending as of the most recent June 30, as of which plan data has been assembled and used for the actuarial valuation of the plan.

(cc) "Public Employees Retirement System" means the West Virginia Public Employees Retirement System created by article ten, chapter five of this code.

- (dd) "Plan" means the West Virginia Deputy Sheriff Death,
- 199 Disability and Retirement Plan established by this article.
- 200 (ee) "Plan year" means the twelve-month period
- 201 commencing on July 1 of any designated year and ending the
- 202 following June 30.
- 203 (ff) "Qualified public safety employee" means any employee
- 204 of a participating state or political subdivision who provides
- 205 police protection, fire-fighting services or emergency medical
- 206 services for any area within the jurisdiction of the state or
- 207 political subdivision, or such other meaning given to the term by
- 208 Section 72(t)(10)(B) of the Internal Revenue Code or by
- 209 Treasury Regulation $\S1.401(a)-1(b)(2)(v)$ as they may be
- amended from time to time.
- 211 (gg) "Regular interest" means the rate or rates of interest per
- annum, compounded annually, as the board adopts in accordance
- 213 with the provisions of this article.
- 214 (hh) "Required beginning date" means April 1 of the
- 215 calendar year following the later of: (i) The calendar year in
- 216 which the member attains age seventy and one-half; or (ii) the
- 217 calendar year in which he or she retires or otherwise separates
- 218 from covered employment.

(ii) "Retire" or "retirement" means a member's withdrawal 219 from the employ of a participating public employer and the 220 221 commencement of an annuity by the plan. 222 (ii) "Retirement income payments" means the annual 223 retirement income payments payable under the plan. 224 (ii) (kk) "Spouse" means the person to whom the member is 225 legally married on the annuity starting date. 226 (kk) (II) "Surviving spouse" means the person to whom the 227 member was legally married at the time of the member's death 228 and who survived the member. 229 (III) (mm) "Totally disabled" means a member's inability to 230 engage in substantial gainful activity by reason of any medically 231 determined physical or mental impairment that can be expected 232 to result in death or that has lasted or can be expected to last for 233 a continuous period of not less than twelve months. For purposes 234 of this subdivision: 235 (1) A member is totally disabled only if his or her physical 236 or mental impairment or impairments are so severe that he or she 237 is not only unable to perform his or her previous work as a 238 deputy sheriff but also cannot, considering his or her age,

239 education and work experience, engage in any other kind of substantial gainful employment which exists in the state 240 241 regardless of whether: (A) The work exists in the immediate area 242 in which the member lives; (B) a specific job vacancy exists; or 243 (C) the member would be hired if he or she applied for work. 244 (2) "Physical or mental impairment" is an impairment that 245 results from an anatomical, physiological or psychological 246 abnormality that is demonstrated by medically accepted clinical 247 and laboratory diagnostic techniques. A member's receipt of Social Security disability benefits creates a rebuttable 248 249 presumption that the member is totally disabled for purposes of 250 this plan. Substantial gainful employment rebuts the presumption 251 of total disability. (mm) (nn) "Year of service". — A member shall, except in 252 253 his or her first and last years of covered employment, be credited 254 with year of service credit based upon the hours of service

performed as covered employment and credited to the member

during the plan year based upon the following schedule:

- Hours of Service Years of Service Credited
 Less than 500 0
- 259 500 to 999 1/3

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260 1,000 to 1,499	2/3
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261 1,500 or more 1

During a member's first and last years of covered 262 263 employment, the member shall be credited with one twelfth of 264 a year of service for each month during the plan year in which the member is credited with an hour of service. A member is not 265 266 entitled to credit for years of service for any time period during 267 which he or she received disability payments under section 268 fourteen or fifteen of this article. Except as specifically excluded, years of service include covered employment prior to 269 270 the effective date. Years of service which are credited to a 271 member prior to his or her receipt of accumulated contributions 272 upon termination of employment pursuant to section thirteen of 273 this article or section thirty, article ten, chapter five of this code, 274 shall be disregarded for all purposes under this plan unless the 275 member repays the accumulated contributions with interest 276 pursuant to section thirteen of this article or had prior to the 277 effective date made the repayment pursuant to section eighteen, article ten, chapter five of this code. 278

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

1 (a) There shall be deducted from the monthly salary of each 2 member and paid into the fund an amount equal to eight and 3 one-half percent of his or her monthly salary. An additional 4 amount shall be paid to the fund by the county commission of 5 the county in which the member is employed in covered employment in an amount determined by the board: *Provided*, That in any year preceding July 1, 2011, the total of the 7 8 contributions provided in this section, to be paid by the county 9 commission, may not exceed ten and one- half percent of the 10 total payroll for the members in the employ of the county 11 commission; *Provided, however*, That on or after July 1, 2011, 12 the total of the contributions provided in this section, to be paid 13 by the county commission, may not exceed thirteen percent of 14 the total payroll for the members in the employ of the county 15 commission. If the board finds that the benefits provided by this 16 article can be actually funded with a lesser contribution, then the 17 board shall reduce the required member or employer 18 contributions or both. The sums withheld each calendar month 19 shall be paid to the fund no later than fifteen days following the 20 end of the calendar month.

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(b) Any active member who has concurrent employment in an additional job or jobs and the additional employment requires the deputy sheriff to be a member of another retirement system which is administered by the Consolidated Public Retirement Board pursuant to article ten-d, chapter five of this code shall make an additional contribution to the fund of eight and one-half percent of his or her monthly salary earned from any additional employment which requires the deputy sheriff to be a member of another retirement which is administered by the Consolidated Public Retirement Board pursuant to article ten-d, chapter five of this code. An additional amount shall be paid to the fund by the concurrent employer for which the member is employed in an amount determined by the board: *Provided*, That in any year preceding July 1, 2011, the total of the contributions provided in this section, to be paid by the concurrent employer, may not exceed ten and one- half percent of the monthly salary of the employee: Provided, however, That on or after July 1, 2011, the total of the contributions provided in this section, to be paid by the concurrent employer, may not exceed thirteen percent of the monthly salary of the employee. If the board finds that the

- benefits provided by this article can be funded with a lesser contribution, then the board shall reduce the required member or employer contributions or both. The sums withheld each calendar month shall be paid to the fund no later than fifteen days following the end of the calendar month.
- 46 (c) If any change or employer error in the records of any participating public employer or the retirement system results in 47 any member receiving from the system more or less than he or 48 49 she would have been entitled to receive had the records been 50 correct, the board shall correct the error, and as far as is 51 practicable shall adjust the payment of the benefit in a manner 52 that the actuarial equivalent of the benefit to which the member 53 was correctly entitled shall be paid. Any employer error resulting 54 in an underpayment to the retirement system may be corrected 55 by the member remitting the required employee contribution and 56 the participating public employer remitting the required employer contribution. Interest shall accumulate in accordance 57 58 with the retirement board reinstatement interest as established in 59 Legislative Rule 162 CSR 7 and any accumulating interest owed on the employee and employer contributions resulting from the 60

employer error shall be the responsibility of the participating 61 public employer. The participating public employer may remit 62 total payment and the employee reimburse the participating 63 public employer through payroll deduction over a period 64 equivalent to the time period during which the employer error 65 66 occurred.

§7-14D-7a. Correction of errors; underpayments; overpayments.

- 1 (a) General rule: If any change or employer error in the 2 records of any participating public employer or the plan results 3 in any member, retirant or beneficiary receiving from the plan 4 more or less than he or she would have been entitled to receive 5 had the records been correct, the board shall correct the error. If 6 correction of the error occurs after the effective retirement date 7 of a retirant, and as far as is practicable, the board shall adjust 8 the payment of the benefit in a manner that the actuarial 9 equivalent of the benefit to which the retirant was correctly 10 entitled shall be paid. 11 (b) Underpayments: Any error resulting in an underpayment 12
- to the retirement system of required contributions may be corrected by the member or retirant remitting the required 13

14 employee contribution and the participating public employer remitting the required employer contribution. Interest shall 15 16 accumulate in accordance with the Legislative Rule 162 CSR 7 17 concerning retirement board refund, reinstatement, retroactive 18 service, loan and employer error interest factors and any 19 accumulating interest owed on the employee and employer 20 contributions resulting from an employer error shall be the 21 responsibility of the participating public employer. The 22 participating public employer may remit total payment and the 23 employee reimburse the participating public employer through 24 payroll deduction over a period equivalent to the time period 25 during which the employer error occurred. If the correction of an 26 error involving an underpayment of required contributions to the 27 retirement system will result in increased payments to a retirant, 28 including increases to payments already made, any adjustments shall be made only after the board receives full payment of all 29 30 required employee and employer contributions, including 31 interest. 32 (c) Overpayments: (1) When mistaken or excess employer contributions, including any overpayments, have been made to 33

the retirement system by a participating public employer, due to 34 35 error or other reason, the board shall credit the participating public employer with an amount equal to the erroneous 36 contributions, to be offset against the participating public 37 38 employer's future liability for employer contributions to the 39 system. Earnings or interest shall not be credited to the 40 employer. (2) When mistaken or excess employee contributions, 41 42 including any overpayments, have been made to the retirement 43 system, due to error or other reason, the board shall have sole 44 authority for determining the means of return, offset or credit to 45 or for the benefit of the employee of the amounts, and may use any means authorized or permitted under the provisions of 46 47 Section 401(a), et seq. of the Internal Revenue Code and 48 guidance issued thereunder applicable to governmental plans. 49 Alternatively, in its full and complete discretion, the board may 50 require the participating public employer to pay the employee 51 the amounts as wages, with the board crediting the participating 52 public employer with a corresponding amount to offset against its future contributions to the plan: *Provided*, That the wages 53

- 54 paid to the employee shall not be considered compensation for
- 55 any purposes under this article. Earnings or interest shall not be
- 56 returned, offset, or credited under any of the means utilized by
- 57 the board for returning mistaken or excess employee
- 58 contributions, including any overpayments, to an employee.

§7-14D-9. Retirement; commencement of benefits.

1 A member may retire and commence to receive retirement 2 income payments on the first day of the calendar month 3 following the board's receipt of the member's voluntary written 4 application for retirement or the required beginning date, if 5 earlier. Before receiving retirement income payments, the 6 member shall have ceased covered employment and reached early or normal retirement age. The retirement income payments 7 8 shall be in an amount as provided under section eleven of this 9 article: *Provided*. That retirement income payments under this 10 plan shall be subject to the provisions of this article. Upon 11 receipt of the application a request for estimation of benefits, the 12 board shall promptly provide the member with an explanation of 13 his or her optional forms of retirement benefits and upon the

estimated gross monthly annuity. Upon receipt of properly

- 15 executed <u>retirement application</u> forms from the member, the
- 16 board shall process the member's request and commence
- 17 payments as soon as administratively feasible.

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§7-14D-16. Awards and benefits for disability — Physical examinations; termination of disability.

(a) The board may require any member who has applied for

2 or is receiving disability benefits under this article to submit to 3 a physical examination, mental examination or both, by a 4 physician or physicians selected or approved by the board and 5 may cause all costs incident to the examination and approved by the board to be paid from the fund. The costs may include 6 7 hospital, laboratory, X ray, medical and physicians' fees. A 8 report of the findings of any physician shall be submitted in 9 writing to the board for its consideration. If, from the report, 10 independent information, or from the report and any hearing on 11 the report, the board is of the opinion and finds that: (1) The 12 member has become reemployed as a law-enforcement officer; 13 (2) two physicians who have examined the member have found

that considering the opportunities for law enforcement in West

Virginia, the member could be so employed as a deputy sheriff;

16 or (3) other facts exist to demonstrate that the member is no 17 longer totally disabled or partially disabled as the case may be, 18 then the disability benefits shall cease. If the member was totally disabled and is found to have recovered, the board shall 19 20 determine whether the member continues to be partially 21 disabled. If the board finds that the member is no longer totally 22 disabled but is partially disabled, then the member shall continue 23 to receive partial disability benefits in accordance with this 24 article. Benefits shall cease once the member has been found to 25 be no longer either totally or partially disabled: *Provided*, That 26 the board shall require recertification for each partial or total 27 disability at regular intervals as specified by the guidelines 28 adopted by the Public Employees Deputy Sheriff Retirement 29 System. 30 (b) If a retirant refuses to submit to a medical examination

30 (b) If a retirant refuses to submit to a medical examination
31 or submit a statement by his or her physician certifying
32 continued disability in any period, his or her disability annuity
33 may be discontinued by the board until the retirant complies. If
34 the refusal continues for one year, all the retirants rights in and
35 to the annuity may be revoked by the board.

§7-14D-19. Awards and benefits to surviving spouse — When member dies from nonservice-connected causes.

1 (a) In any case where a member who has been a member for 2 at least ten years, while in covered employment after the 3 effective date of this article, has died or dies from any cause 4 other than those specified in section eighteen of this article and 5 not due to vicious habits, intemperance or willful misconduct on 6 his or her part, the fund shall pay annually in equal monthly 7 installments to the surviving spouse during his or her lifetime, a 8 sum equal to the greater of: (i) One half of the annual 9 compensation received in the preceding twelve-month employment period by the deceased member; or (ii) if the 10 11 member dies after his or her early or normal retirement age, the 12 monthly amount which the spouse would have received had the 13 member retired the day before his or her death, elected a one 14 hundred percent joint and survivor annuity with the spouse as the 15 joint annuitant, and then died. Where the member is receiving 16 disability benefits under section fourteen fifteen of this article at 17 the time of his or her death, the most recent monthly 18 compensation determined under section seventeen of this article

- 19 shall be substituted for the annual compensation in (i) of this
- 20 section.
- 21 (b) Benefits for a surviving spouse received under this
- 22 section, section twenty and section twenty-one of this article are
- 23 in lieu of receipt of any other benefits under this article for the
- 24 spouse or any other person or under the provisions of any other
- 25 state retirement system based upon the member's covered
- 26 employment.

NOTE: The purpose of this bill is to modify the meaning of the term "member", to add a definition for the terms "retire" and "retirement", to delete provisions relating to correction of errors, to clarify that an estimation of benefits is provided prior to the submission of a retirement application from a member, and to add a new section relating to correction of errors, and to make technical corrections.

This bill was recommended for introduction and passage during the 2013 Regular Session of the Legislature by the Consolidated Public Retirement Board.

§7-14D-7a is new; therefore, it has been completely underscored.

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

The Committee on Finance moves to amend the title of the bill as follows:

H. B. 2784 - "A BILL to amend and reenact §7-14D-2, §7-14D-7, §7-14D-9, §7-14D-16 and §7-14D-19 of the Code of West Virginia, 1931, as amended, and to amend said code by adding thereto a new section, designated §7-14D-7a, all relating to the Deputy Sheriff Retirement System Act; defining member, retire and retirement; providing for the correction of errors; providing that an estimation of benefits is provided prior to the submission of a retirement application from a member; and providing for recertification of disability."