

FILED

2014 MAR -7 P 6:05

**WEST VIRGINIA LEGISLATURE**

**EIGHTY-FIRST LEGISLATURE**

OFFICE WEST VIRGINIA  
SECRETARY OF STATE

**REGULAR SESSION, 2014**



**ENROLLED**

**Senate Bill No. 452**

(BY SENATORS KIRKENDOLL, CANN, EDGELL, CARMICHAEL  
AND PLYMALE)

[PASSED FEBURARY 19, 2014; IN EFFECT NINETY DAYS FROM PASSAGE.]

SB 452

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**Senate Bill No. 452**

(BY SENATORS KIRKENDOLL, CANN, EDGELL, CARMICHAEL  
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[Passed February 19, 2014; in effect ninety days from passage.]

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**AN ACT to amend and reenact §5-13-2 and §5-13-4 of the Code of West Virginia, 1931, as amended, all relating to the Teachers Retirement System annuity calculation for reciprocal service credit; defining “teacher final average salary”; and providing procedure for annuity calculation for reciprocal service.**

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

That §5-13-2 and §5-13-4 of the Code of West Virginia, 1931, as amended, be amended and reenacted, all to read as follows:

**ARTICLE 13. PUBLIC EMPLOYEES’ AND TEACHERS’  
RECIPROCAL SERVICE CREDIT ACT.**

**§5-13-2. Definitions.**

1       The following words and phrases as used in this article,  
2       unless a different meaning is clearly indicated by the context,  
3       shall have the following meanings:

4       (a) “Accumulated contributions” means the sum of the  
5       amounts deducted from the compensation of a member and

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6 credited to his or her individual account in a state system,  
7 together with interest, if any, credited thereto.

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8 (b) "Annuity" means the annuity payable by a state  
9 system.

10 (c) "Member" means a member of either the West  
11 Virginia Public Employees Retirement System or the State  
12 Teachers Retirement System. The term "member" does not  
13 include any person who has retired under either state system.

14 (d) "Public final average salary" means a member's final  
15 average salary computed according to the law governing the  
16 public system. In computing his or her public final average  
17 salary, the compensation, if any, received by the member for  
18 services rendered in positions covered by the teacher system  
19 shall be used in the same manner as if the compensation were  
20 received for services covered by the public system.

21 (e) "Public system" means the West Virginia Public  
22 Employees Retirement System established in article ten,  
23 chapter five of this code.

24 (f) "Reciprocal service credit" for a member of the public  
25 system who subsequently becomes a member of the teacher  
26 system, or vice versa, means the sum of his or her credited  
27 service in force acquired as a member of the public system  
28 and his or her credited service in force acquired as a member  
29 of the teacher system.

30 (g) "State system" means the West Virginia Public  
31 Employees Retirement System and the State Teachers  
32 Retirement System.

33 (h) "Teacher final average salary" means a member's  
34 final average salary computed according to the law governing

35 the teacher system. In computing his or her teacher final  
36 average salary, the compensation, if any, received by the  
37 member for services rendered in positions covered by the  
38 public system shall be used in the same manner as if the  
39 compensation were received for services covered by the  
40 teacher system.

41 (i) "Teacher system" means the State Teachers  
42 Retirement System established in article seven-a, chapter  
43 eighteen of this code.

44 (j) The masculine gender includes the feminine, and  
45 words of the singular number with respect to persons include  
46 the plural number, and vice versa.

#### **§5-13-4. Reciprocal service.**

1 In the event a member leaves a position covered by the  
2 public system and within five years thereafter becomes  
3 employed in a position covered by the teacher system, or a  
4 member leaves the position covered by the teacher system  
5 and within five years thereafter becomes employed in a  
6 position covered by the public system, in either case, the  
7 following provisions shall apply.

8 (a) A member's reciprocal service credit in force shall be  
9 used to satisfy the service requirements for retirement under  
10 the state system from which he or she retires.

11 (b) If a member, who has reciprocal service credit in  
12 force, retires under the public system, he or she shall receive  
13 an annuity payable by the public system and an annuity  
14 payable by the teacher system. His or her public system  
15 annuity shall be based upon: (1) The portion of his or her  
16 reciprocal service credit acquired as a member of the public  
17 system; and (2) his or her public final average salary. The

18 member's teacher system annuity shall be based upon: (1)  
19 The portion of his or her reciprocal service credit acquired as  
20 a member of the teacher system; and (2) his or her teachers'  
21 final average salary as provided by the teachers retirement  
22 act. His or her teacher system annuity shall begin as of the  
23 date he or she retires under the public system, but in no case  
24 prior to the date the member would have been eligible to  
25 retire under the teacher system if all his or her reciprocal  
26 service credit had been acquired as a member of the teacher  
27 system.

28 (c) If a member, who has reciprocal service credit in  
29 force, retires under the teacher system, he or she shall receive  
30 an annuity payable by the teacher system and an annuity  
31 payable by the public system. The member's teacher system  
32 annuity shall be based upon: (1) The portion of his or her  
33 reciprocal service credit acquired as a member of the teacher  
34 system; and (2) his or her teachers' final average salary as  
35 provided by the teachers retirement act. His or her public  
36 system annuity shall be based upon: (1) The portion of the  
37 reciprocal service credit acquired as a member of the public  
38 system; and (2) his or her public final average salary. His or  
39 her public system annuity shall begin as of the date he or she  
40 retired under the teacher system, but in no case prior to the  
41 date he or she would have been eligible to retire under the  
42 public system if all his or her reciprocal service credit had  
43 been acquired as a member of the public system.

The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

  
.....  
Chairman Senate Committee

  
.....  
Chairman House Committee

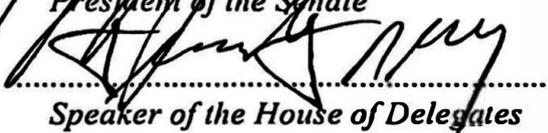
Originated in the Senate.

In effect ninety days from passage.

  
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Clerk of the Senate

  
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Clerk of the House of Delegates

  
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President of the Senate

  
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Speaker of the House of Delegates

The within is approved this the 7th  
March  
Day of ....., 2014.

  
.....  
Governor

**PRESENTED TO THE GOVERNOR**

MAR 03 2014

Time 12:01 pm