

# WEST VIRGINIA LEGISLATURE

## 2026 REGULAR SESSION

Introduced

### House Bill 5524

FISCAL  
NOTE

By Delegate D. Cannon

[Introduced February 13, 2026; referred to the  
Committee on Finance]

1 A BILL to amend and reenact §16-5V-2, §16-5V-5, §16-5V-6, §16-5V-8, and §16-5V-14a of the  
 2 Code of West Virginia, 1931, as amended; and to amend said code by adding two new  
 3 sections, designated §16-5V-6e and §16-5V-6g, relating to the Emergency Medical  
 4 Services Retirement System; defining terms; updating terms to comply with federal laws;  
 5 authorizing certain EMS personnel to be members of the Emergency Medical Services  
 6 Retirement System under certain circumstances; requiring costs of the vote to participate  
 7 be borne by participating employers in relative proportion to members employed; providing  
 8 for transfer of assets pertaining to EMS personnel; requiring certain computations to be  
 9 made by the Consolidated Public Retirement Board; requiring administrative costs of the  
 10 Consolidated Public Retirement Board for transfer of assets pertaining to EMS personnel  
 11 be borne by participating employers in relative proportion to members employed;  
 12 terminating liability of the Public Employees Retirement System; and providing for  
 13 purchase of service time through payment.

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

**ARTICLE 5V. EMERGENCY MEDICAL SERVICES RETIREMENT SYSTEM ACT.**

**§16-5V-2.**

**Definitions.**

1 As used in this article, unless a federal law or regulation or the context clearly requires a  
 2 different meaning:

3 (a) "Accrued benefit" means on behalf of any member two and six-tenths percent per year  
 4 of the member's final average salary for the first 20 years of credited service. Additionally, two  
 5 percent per year for 21 through 25 years and one and one-half percent per year for each year over  
 6 25 years will be credited with a maximum benefit of 67 percent. A member's accrued benefit may  
 7 not exceed the limits of Section 415 of the Internal Revenue Code and is subject to the provisions  
 8 of §16-5V-12 of this code.

9 (1) The board may, upon the recommendation of the board's actuary, increase the  
 10 employees' contribution rate to 10 and five-tenths percent should the funding of the plan not reach

11 70 percent funded by July 1, 2012. The board shall decrease the contribution rate to eight and one-  
12 half percent once the plan funding reaches the 70 percent support objective as of any later  
13 actuarial valuation date.

14 (2) Upon reaching the 75 percent actuarial funded level, as of an actuarial valuation date,  
15 the board shall increase the two and six-tenths percent to two and three-quarter percent for the  
16 first 20 years of credited service. The maximum benefit will also be increased from 67 percent to  
17 90 percent.

18 (3) For 911 personnel or home confinement officers with assets transferred pursuant to  
19 §16-5V-6d or §16-5V-6f of this code who did not elect to pay back higher past contributions with  
20 interest, "accrued benefit" means, on behalf of the member, two percent per year of the member's  
21 final average salary for all credited service that was credited as a result of transferred assets.  
22 Additionally, two and three-quarter percent for the first 20 years of new credited service earned  
23 from date of membership in this plan will be credited. Additionally, two percent per year for 21  
24 through 25 years of new credited service earned from date of membership in this plan and one and  
25 one-half percent per year for each year over 25 years earned from date of membership in this plan  
26 will be credited. A maximum benefit of 90 percent of a member's final average salary may be paid.  
27 A member's accrued benefit may not exceed the limits of Section 415 of the Internal Revenue  
28 Code and is subject to the provisions of §16-5V-12 of this code.

29 (4) For 911 personnel or home confinement officers with assets transferred pursuant to  
30 §16-5V-6d or §16-5V-6f of this code who did elect to pay back higher past contributions, with  
31 interest, for eligible 911 service credit, "accrued benefit" means on behalf of the member two  
32 percent per year of the member's final average salary for all non-911 credited service that was  
33 credited as a result of transferred assets. Additionally, two and three-quarter percent for the first 20  
34 years of 911 credited service will be credited. Additionally, two percent per year for 21 through 25  
35 years of 911 credited service and one and one-half percent per year for each year over 25 years of  
36 911 credited service will be credited. A maximum benefit of 90 percent of a member's final average

37 salary may be paid. A member's accrued benefit may not exceed the limits of Section 415 of the  
38 Internal Revenue Code and is subject to the provisions of §16-5V-12 of this code.

39 (5) For EMS personnel with assets transferred pursuant to §16-5V-6e of this code who did  
40 not elect to pay back higher past contributions with interest, "accrued benefit" means, on behalf of  
41 the member, two percent per year of the member's final average salary for all credited service that  
42 was credited as a result of transferred assets. Additionally, two and three-quarter percent for the  
43 first 20 years of new credited service earned from date of membership in this plan will be credited.  
44 Additionally, two percent per year for 21 through 25 years of new credited service earned from date  
45 of membership in this plan and one and one-half percent per year for each year over 25 years  
46 earned from date of membership in this plan will be credited. A maximum benefit of 90 percent of a  
47 member's final average salary may be paid. A member's accrued benefit may not exceed the limits  
48 of Section 415 of the Internal Revenue Code and is subject to the provisions of §16-5V-12 of this  
49 code.

50 (6) For EMS personnel with assets transferred pursuant to §16-5V-6d of this code who did  
51 elect to pay back higher past contributions, with interest, for eligible EMS service credit, "accrued  
52 benefit" means on behalf of the member two percent per year of the member's final average salary  
53 for all non-EMS credited service that was credited as a result of transferred assets. Additionally,  
54 two and three-quarter percent for the first 20 years of EMS credited service will be credited.  
55 Additionally, two percent per year for 21 through 25 years of EMS credited service and one and  
56 one-half percent per year for each year over 25 years of EMS credited service will be credited. A  
57 maximum benefit of 90 percent of a member's final average salary may be paid. A member's  
58 accrued benefit may not exceed the limits of Section 415 of the Internal Revenue Code and is  
59 subject to the provisions of §16-5V-12 of this code.

60 (b) "Accumulated contributions" means the sum of all retirement contributions deducted  
61 from the compensation of a member, or paid on his or her behalf as a result of covered  
62 employment, together with regular interest on the deducted amounts.

63 (c) "Active military duty" means full-time active duty with any branch of the armed forces of  
64 the United States, including service with the National Guard or reserve military forces when the  
65 member has been called to active full-time duty and has received no compensation during the  
66 period of that duty from any board or employer other than the armed forces.

67 (d) "Actuarial equivalent" means a benefit of equal value computed upon the basis of the  
68 mortality table and interest rates as set and adopted by the board in accordance with the  
69 provisions of this article.

70 (e) "Annual compensation" means the wages paid to the member during covered  
71 employment within the meaning of Section 3401(a) of the Internal Revenue Code, but determined  
72 without regard to any rules that limit the remuneration included in wages based upon the nature or  
73 location of employment or services performed during the plan year plus amounts excluded under  
74 Section 414(h)(2) of the Internal Revenue Code and less reimbursements or other expense  
75 allowances, cash or noncash fringe benefits or both, deferred compensation and welfare benefits.  
76 Annual compensation for determining benefits during any determination period may not exceed  
77 the maximum compensation allowed as adjusted for cost of living in accordance with §5-10D-7 of  
78 this code and Section 401(a)(17) of the Internal Revenue Code.

79 (f) "Annual leave service" means accrued annual leave.

80 (g) "Annuity starting date" means the first day of the month for which an annuity is payable  
81 after submission of a retirement application. For purposes of this subsection, if retirement income  
82 payments commence after the normal retirement age, "retirement" means the first day of the  
83 month following or coincident with the latter of the last day the member worked in covered  
84 employment or the member's normal retirement age and after completing proper written  
85 application for retirement on an application supplied by the board.

86 (h) "Board" means the Consolidated Public Retirement Board.

87 (i) "Bona fide separation from service upon retirement" means that a retirant has  
88 completely terminated any employment relationship with any participating public employer in the

89 system for a period of at least 60 consecutive days from the effective date of retirement and  
90 without a prearranged agreement to return to employment with a participating employer. For  
91 purposes of this definition, an employment relationship includes employment in any capacity,  
92 whether on a permanent, full-time, part-time, substitute, per diem, temporary, or leased employee  
93 basis.

94 (j) "Contributing service" or "contributory service" means service rendered by a member  
95 while employed by a participating public employer for which the member made contributions to the  
96 plan. Contributory service that was transferred in full from the Public Employees Retirement  
97 System will qualify as contributory service in this plan.

98 (k) "County commission or political subdivision" has the meaning ascribed to it in this  
99 code.

100 (l) "County firefighter" means an individual employed in full-time employment as a  
101 firefighter with a county commission.

102 (m) "Covered employment" means: (1) Employment as a full-time emergency medical  
103 technician, emergency medical technician/paramedic, or emergency medical services/registered  
104 nurse, and the active performance of the duties required of emergency medical services officers;  
105 or (2) employment as a full-time employee of a county 911 public safety answering point; or (3)  
106 employment as a full-time county home confinement officer; or (4) employment as a full-time  
107 county firefighter; or (5) the period of time during which active duties are not performed but  
108 disability benefits are received under this article; or (6) concurrent employment by an emergency  
109 medical services officer, 911 personnel, home confinement officer, or county firefighter in a job or  
110 jobs in addition to his or her employment as an emergency medical services officer, 911 personnel,  
111 home confinement officer, or county firefighter where the secondary employment requires the  
112 emergency medical services officer, 911 personnel, home confinement officer, or county firefighter  
113 to be a member of another retirement system which is administered by the Consolidated Public  
114 Retirement Board pursuant to this code: *Provided*, That the emergency medical services officer,

115 911 personnel, home confinement officer, or county firefighter contributes to the fund created in  
116 this article the amount specified as the member's contribution in §16-5V-8 of this code.

117 (n) "Credited service" means the sum of a member's years of service, active military duty,  
118 disability service, service transferred from the Public Employees Retirement System and accrued  
119 annual and sick leave service.

120 (o) "Dependent child" means either:

121 (1) An unmarried person under age 18 who is:

122 (A) A natural child of the member;

123 (B) A legally adopted child of the member;

124 (C) A child who at the time of the member's death was living with the member while the  
125 member was an adopting parent during any period of probation; or

126 (D) A stepchild of the member residing in the member's household at the time of the  
127 member's death; or

128 (2) Any unmarried child under age 23:

129 (A) Who is enrolled as a full-time student in an accredited college or university;

130 (B) Who was claimed as a dependent by the member for federal income tax purposes at  
131 the time of the member's death; and

132 (C) Whose relationship with the member is described in paragraph (A), (B), or (C),  
133 subdivision (1) of this subsection.

134 (p) "Dependent parent" means the father or mother of the member who was claimed as a  
135 dependent by the member for federal income tax purposes at the time of the member's death.

136 (q) "Disability service" means service received by a member, expressed in whole years,  
137 fractions thereof or both, equal to one half of the whole years, fractions thereof, or both, during  
138 which time a member receives disability benefits under this article.

139 (r) "Early retirement age" means age 45 or over and completion of 20 years of contributory  
140 service.

141 (s) "Effective date" means January 1, 2008.

142 (t) "Emergency medical services officer" means an individual employed by the state,  
143 county or other political subdivision as a medical professional who is qualified to respond to  
144 medical emergencies, aids the sick and injured and arranges or transports to medical facilities, as  
145 defined by the West Virginia Office of Emergency Medical Services. This definition is construed to  
146 include employed ambulance providers and other services such as law enforcement, rescue, or  
147 fire department personnel who primarily perform these functions and are not provided any other  
148 credited service benefits or retirement plans. These persons may hold the rank of emergency  
149 medical technician/basic, emergency medical technician/paramedic, emergency medical  
150 services/registered nurse, or others as defined by the West Virginia Office of Emergency Medical  
151 Services and the Consolidated Public Retirement Board.

152 (u) "Employer error" means an omission, misrepresentation, or deliberate act in violation  
153 of relevant provisions of the West Virginia Code, the West Virginia Code of State Rules, or the  
154 relevant provisions of both the West Virginia Code and of the West Virginia Code of State Rules by  
155 the participating public employer that has resulted in an underpayment or overpayment of  
156 contributions required.

157 (v) "Final average salary" means the average of the highest annual compensation  
158 received for covered employment by the member during any five consecutive plan years within the  
159 member's last 10 years of service while employed, prior to any disability payment. If the member  
160 did not have annual compensation for the five full plan years preceding the member's attainment of  
161 normal retirement age and during that period the member received disability benefits under this  
162 article, then "final average salary" means the average of the monthly salary determined paid to the  
163 member during that period as determined under §16-5V-19 of this code multiplied by 12. Final  
164 average salary does not include any lump sum payment for unused, accrued leave of any kind or  
165 character.

166 (w) "Full-time employment" means permanent employment of an employee by a

167 participating public employer in a position which normally requires 12 months per year service and  
168 requires at least 1,040 hours per year service in that position.

169 (x) "Fund" means the West Virginia Emergency Medical Services Retirement Fund  
170 created by this article.

171 (y) "Home confinement officer" means an individual employed in full-time employment as a  
172 home confinement officer or home incarceration supervisor with a county sheriff's office or by a  
173 county commission and who is certified pursuant to the provisions of §30-29-1 *et seq.* of this code.

174 (z) "Hour of service" means:

175 (1) Each hour for which a member is paid or entitled to payment for covered employment  
176 during which time active duties are performed. These hours shall be credited to the member for the  
177 plan year in which the duties are performed; and

178 (2) Each hour for which a member is paid or entitled to payment for covered employment  
179 during a plan year, but where no duties are performed due to vacation, holiday, illness, incapacity  
180 including disability, layoff, jury duty, military duty, leave of absence, or any combination thereof and  
181 without regard to whether the employment relationship has terminated. Hours under this  
182 subdivision shall be calculated and credited pursuant to West Virginia Division of Labor rules. A  
183 member will not be credited with any hours of service for any period of time he or she is receiving  
184 benefits under §16-5V-19 or §16-5V-20 of this code; and

185 (3) Each hour for which back pay is either awarded or agreed to be paid by the employing  
186 county commission or political subdivision, irrespective of mitigation of damages. The same hours  
187 of service shall not be credited both under subdivision (1) or subdivision (2) of this subsection and  
188 under this subdivision. Hours under this paragraph shall be credited to the member for the plan  
189 year or years to which the award or agreement pertains, rather than the plan year in which the  
190 award, agreement, or payment is made.

191 (aa) "Medical examination" means an in-person or virtual examination of a member's  
192 physical or mental health, or both, by a physician or physicians selected or approved by the board;

193 or, at the discretion of the board, a medical record review of the member's physical or mental  
194 health, or both, by a physician selected or approved by the board.

195 (bb) "Member" means either: (1) A person first hired as an emergency medical services  
196 officer by an employer which is a participating public employer of the Emergency Medical Services  
197 Retirement System after the effective date of this article, as defined in subsection (s) of this  
198 section; or (2) an emergency medical services officer of an employer which is a participating public  
199 employer of the Public Employees Retirement System first hired prior to the effective date and who  
200 elects to become a member pursuant to this article; or (3) a person first hired by a county 911  
201 public safety answering center after the participating public employer elects to participate in the  
202 Emergency Medical Services Retirement System; or (4) a home confinement officer hired on or  
203 after July 1, 2025, employed by a participating public employer and who is not participating in the  
204 Deputy Sheriffs Retirement System; or (5) a home confinement officer who elects to participate  
205 pursuant to §16-5V-6f of this code and who is employed by a participating public employer; or (6) a  
206 county firefighter hired on or after June 10, 2022; or (7) a county firefighter of an employer which is  
207 a participating public employer of the Public Employees Retirement System first hired prior to June  
208 10, 2022, and who elects to become a member pursuant to §16-5V-6a of this code; or (8) a person  
209 first hired by a county 911 public safety answering center prior to July 1, 2022, and who elects to  
210 become a member pursuant to §16-5V-6c of this code. A member shall remain a member until the  
211 benefits to which he or she is entitled under this article are paid or forfeited.

212 (cc) "Monthly salary" means the W-2 reportable compensation received by a member  
213 during the month.

214 (dd) "Normal form" means a monthly annuity which is one twelfth of the amount of the  
215 member's accrued benefit which is payable for the member's life. If the member dies before the  
216 sum of the payments he or she receives equals his or her accumulated contributions on the  
217 annuity starting date, the named beneficiary shall receive in one lump sum the difference between  
218 the accumulated contributions at the annuity starting date and the total of the retirement income

219 payments made to the member.

220 (ee) "Normal retirement age" means the first to occur of the following:

221 (1) Attainment of age 50 years and the completion of 20 or more years of regular  
222 contributory service, excluding active military duty, disability service, and accrued annual and sick  
223 leave service;

224 (2) While still in covered employment, attainment of at least age 50 years and when the  
225 sum of current age plus regular contributory years of service equals or exceeds 70 years;

226 (3) While still in covered employment, attainment of at least age 60 years and completion  
227 of 10 years of regular contributory service; or

228 (4) Attainment of age 62 years and completion of five or more years of regular contributory  
229 service.

230 (ff) "Participating public employer" means: (1) Any county commission, political  
231 subdivision, or county 911 public safety answering point in the state which has elected to cover its  
232 emergency medical services officers or 911 personnel, as defined in this article, under the West  
233 Virginia Emergency Medical Services Retirement System; or (2) any county sheriff's office or  
234 county commission who employs full-time home confinement officers; or (3) any county  
235 commission who employs county firefighters or full-time home confinement officers.

236 (gg) "Plan" means the West Virginia Emergency Medical Services Retirement System  
237 established by this article.

238 (hh) "Plan year" means the 12-month period commencing on January 1 of any designated  
239 year and ending the following December 31.

240 (ii) "Political subdivision" means a county, city, or town in the state; any separate  
241 corporation or instrumentality established by one or more counties, cities, or towns, as permitted  
242 by law; any corporation or instrumentality supported in most part by counties, cities, or towns; and  
243 any public corporation charged by law with the performance of a governmental function and whose  
244 jurisdiction is coextensive with one or more counties, cities, or towns: *Provided*, That any public

245 corporation established under §7-15-4 of this code is considered a political subdivision solely for  
246 the purposes of this article.

247 (jj) "Public Employees Retirement System" means the West Virginia Public Employees  
248 Retirement System created by West Virginia Code.

249 (kk) "Regular interest" means the rate or rates of interest per annum, compounded  
250 annually, as the board adopts in accordance with the provisions of this article.

251 (ll) "Required beginning date" means April 1 of the calendar year following the later of: (1)  
252 The calendar year in which the member attains the applicable age as set forth in this paragraph; or

253 (2) The calendar year in which he or she retires or otherwise separates from covered  
254 employment.

255 The applicable age is:

256 (A) Seventy-two, if the individual attains age 72 prior to January 1, 2023;

257 (B) Seventy-three, if the individual attains age 72 after December 31, 2022, and attains age  
258 73 before January 1, 2033; or

259 (C) Seventy-five, if the individual attains age 74 after December 31, 2032; provided that the  
260 applicable age shall be determined in accordance with the provisions of §401(a)(9) of the Internal  
261 Revenue Code and the Treasury Regulations thereunder, as the same may be amended from time  
262 to time.

263 (mm) "Retirant" means any member who commences an annuity payable by the plan.

264 (nn) "Retire" or "retirement" means a member's withdrawal from the employ of a  
265 participating public employer and the commencement of an annuity by the plan.

266 (oo) "Retirement income payments" means the monthly retirement income payments  
267 payable under the plan.

268 (pp) "Spouse" means the person to whom the member is legally married on the annuity  
269 starting date.

270 (qq) "Surviving spouse" means the person to whom the member was legally married at the

271 time of the member's death and who survived the member.

272 (rr) "Totally disabled" means a member's inability to engage in substantial gainful activity  
 273 by reason of any medically determined physical or mental impairment that can be expected to  
 274 result in death or that has lasted or can be expected to last for a continuous period of not less than  
 275 12 months.

276 For purposes of this subsection:

277 (1) A member is totally disabled only if his or her physical or mental impairment or  
 278 impairments is so severe that he or she is not only unable to perform his or her previous work as an  
 279 emergency medical services officer, 911 personnel, home confinement officer, or county firefighter  
 280 but also cannot, considering his or her age, education, and work experience, engage in any other  
 281 kind of substantial gainful employment which exists in the state regardless of whether: (A) The  
 282 work exists in the immediate area in which the member lives; (B) a specific job vacancy exists; or  
 283 (C) the member would be hired if he or she applied for work. For purposes of this article,  
 284 substantial gainful employment is the same definition as used by the United States Social Security  
 285 Administration.

286 (2) "Physical or mental impairment" is an impairment that results from an anatomical,  
 287 physiological, or psychological abnormality that is demonstrated by medically accepted clinical  
 288 and laboratory diagnostic techniques. The board may require submission of a member's annual  
 289 tax return for purposes of monitoring the earnings limitation.

290 (ss) "Year of service" means a member shall, except in his or her first and last years of  
 291 covered employment, be credited with years of service credit based upon the hours of service  
 292 performed as covered employment and credited to the member during the plan year based upon  
 293 the following schedule:

| Hours of Service | Years of Service Credited |
|------------------|---------------------------|
| Less than 500    | 0                         |

|              |     |
|--------------|-----|
| 500 to 999   | 1/3 |
| 1000 to 1499 | 2/3 |
| 1500 or more | 1   |

294

295           During a member’s first and last years of covered employment, the member shall be  
 296 credited with one twelfth of a year of service for each month during the plan year in which the  
 297 member is credited with an hour of service for which contributions were received by the fund. A  
 298 member is not entitled to credit for years of service for any time period during which he or she  
 299 received disability payments under §16-5V-19 or §16-5V-20 of this code. Except as specifically  
 300 excluded, years of service include covered employment prior to the effective date.

301           Years of service which are credited to a member prior to his or her receipt of accumulated  
 302 contributions upon termination of employment pursuant to §16-5V-18 of this code or §5-10-30 of  
 303 this code shall be disregarded for all purposes under this plan unless the member repays the  
 304 accumulated contributions with interest pursuant to section §16-5V-18 of this code or has, prior to  
 305 the effective date, made the repayment pursuant to §5-10-18 of this code.

306           (tt) "911 personnel" means an individual employed in full-time employment with a county  
 307 911 public safety answering point.

**§16-5V-5. Article to be liberally construed; supplements federal Social Security; federal qualification requirements.**

1           (a) The provisions of this article shall be liberally construed so as to provide a general  
 2 retirement system for emergency medical services officers, county firefighters, ~~or~~ 911 personnel,  
 3 or EMS personnel eligible to retire under the provisions of this plan. Nothing in this article may be  
 4 construed to permit a county to substitute this plan for federal Social Security now in force in West  
 5 Virginia.

6           (b) The board shall administer the plan in accordance with its terms and may construe the

7 terms and determine all questions arising in connection with the administration, interpretation and  
8 application of the plan. The board may sue and be sued, contract and be contracted with and  
9 conduct all the business of the system in the name of the plan. The board may employ those  
10 persons it considers necessary or desirable to administer the plan. The board shall administer the  
11 plan for the exclusive benefit of the members and their beneficiaries subject to the specific  
12 provisions of the plan.

13 (c) The plan is intended to meet the federal qualification requirements of Section 401(a)  
14 and related sections of the Internal Revenue Code as applicable to governmental plans.  
15 Notwithstanding any other provision of state law, the board shall administer the plan to fulfill this  
16 intent for the exclusive benefit of the members and their beneficiaries. Any provision of this article  
17 referencing or relating to these federal qualification requirements is effective as of the date  
18 required by federal law. The board may propose rules for promulgation and amend or repeal  
19 conflicting rules in accordance with the authority granted to the board pursuant to §5-10D-1 of this  
20 code to assure compliance with the requirements of this section.

21 (d) The board shall determine any costs incurred by the board attributable to the voluntary  
22 transfer of members of the Public Employees Retirement System to the plan pursuant to the  
23 provisions of §16-5V-6c and §16-5V-6d of this code. These costs include the cost to make  
24 necessary modifications to the existing line of business computer system, and any personnel  
25 costs, including employee benefits. The board shall determine the pro rata share of each  
26 participating public 911 employer liable for these costs pursuant to this article. Each participating  
27 911 employer shall pay the board its pro rata share. The board is authorized to receive funds from  
28 the participating public 911 employers as required by this section for purposes of paying costs as  
29 set forth in this article.

30 (e) The board shall determine any costs incurred by the board attributable to the voluntary  
31 transfer of members of the Public Employees Retirement System to the plan pursuant to the  
32 provisions of §16-5V-6e and §16-5V-6g of this code. These costs include the cost to make

33 necessary modifications to the existing line of business computer system, and any personnel  
34 costs, including employee benefits. The board shall determine the pro rata share of each  
35 participating public EMS employer liable for these costs pursuant to this article. Each participating  
36 EMS employer shall pay the board its pro rata share. The board is authorized to receive funds from  
37 the participating public EMS employers as required by this section for purposes of paying costs as  
38 set forth in this article.

**§16-5V-6.****Members.**

1 (a) Any emergency medical services officer, county firefighter, or 911 personnel hired on or  
2 after the effective date the participating public employer elected to become a participating public  
3 employer shall be a member of this retirement plan as a condition of employment and upon  
4 membership does not qualify for membership in any other retirement system administered by the  
5 board, so long as he or she remains employed in covered employment: *Provided*, That any  
6 emergency medical services officer, county firefighter, or 911 personnel who has concurrent  
7 employment in an additional job or jobs which would require the emergency medical services  
8 officer, county firefighter, or 911 personnel, or EMS personnel to be a member of the West Virginia  
9 Deputy Sheriffs Retirement System, the West Virginia Municipal Police Officers and Firefighters  
10 Retirement System, or the West Virginia Natural Resources Police Officer Retirement System  
11 shall participate in only one retirement system administered by the board, and the retirement  
12 system applicable to the concurrent employment for which the employee has the earliest date of  
13 hire shall prevail.

14 (b) Any emergency medical services officer employed in covered employment by an  
15 employer which is currently a participating public employer of the Public Employees Retirement  
16 System shall notify in writing both the county commission in the county or officials in the political  
17 subdivision in which he or she is employed and the board of his or her desire to become a member  
18 of the plan by December 31, 2007. Any emergency medical services officer who elects to become  
19 a member of the plan ceases to be a member, or have any credit for covered employment in any

20 other retirement system administered by the board, and shall continue to be ineligible for  
21 membership in any other retirement system administered by the board so long as the emergency  
22 medical services officer remains employed in covered employment by an employer which is  
23 currently a participating public employer of this plan: *Provided*, That any emergency medical  
24 services officer who does not affirmatively elect to become a member of the plan continues to be  
25 eligible for any other retirement system as is, from time to time, offered to other county employees  
26 but is ineligible for this plan regardless of any subsequent termination of employment and rehire.

27 (c) Any emergency medical services officer who was employed as an emergency medical  
28 services officer prior to the effective date, but was not employed on the effective date of this article,  
29 shall become a member upon rehire as an emergency medical services officer. For purposes of  
30 this section, the member's years of service and credited service prior to the effective date shall not  
31 be counted for any purposes under this plan unless the emergency medical services officer has  
32 not received the return of his or her accumulated contributions in the Public Employees Retirement  
33 System pursuant to §5-10-30 of this code. The member may request in writing to have his or her  
34 accumulated contributions and employer contributions from covered employment in the Public  
35 Employees Retirement System transferred to the plan. If the conditions of this subsection are met,  
36 all years of the emergency medical services officer's covered employment shall be counted as  
37 years of service for the purposes of this article.

38 (d) Any emergency medical services officer employed in covered employment on the  
39 effective date of this article who has timely elected to transfer into this plan as provided in  
40 subsection (b) of this section shall be given credited service at the time of transfer for all credited  
41 service then standing to the emergency medical services officer's service credit in the Public  
42 Employees Retirement System regardless of whether the credited service (as that term is defined  
43 in §5-10-2 of this code) was earned as an emergency medical services officer. All credited service  
44 standing to the transferring emergency medical services officer's credit in the Public Employees  
45 Retirement System at the time of transfer into this plan shall be transferred into the plan created by

46 this article and the transferring emergency medical services officer shall be given the same credit  
47 for the purposes of this article for all service transferred from the Public Employees Retirement  
48 System as that transferring emergency medical services officer would have received from the  
49 Public Employees Retirement System as if the transfer had not occurred. In connection with each  
50 transferring emergency medical services officer receiving credit for prior employment as provided  
51 in this subsection, a transfer from the Public Employees Retirement System to this plan shall be  
52 made pursuant to the procedures described in this article: *Provided*, That any member of this plan  
53 who has elected to transfer from the Public Employees Retirement System into this plan pursuant  
54 to subsection (b) of this section may not, after having transferred into and becoming an active  
55 member of this plan, reinstate to his or her credit in this plan any service credit relating to periods in  
56 which the member was not in covered employment as an emergency medical services officer and  
57 which service was withdrawn from the Public Employees Retirement System prior to his or her  
58 elective transfer into this plan.

59 (e) Once made, the election made under this section is irrevocable. All emergency medical  
60 services officers employed by an employer which is a participating public employer of the Public  
61 Employees Retirement System after the effective date and emergency medical services officers  
62 electing to become members as described in this section shall be members as a condition of  
63 employment and shall make the contributions required by this article.

64 (f) Notwithstanding any other provisions of this article, any individual who is a leased  
65 employee is not eligible to participate in the plan. For purposes of this plan, a "leased employee"  
66 means any individual who performs services as an independent contractor or pursuant to an  
67 agreement with an employee leasing organization or similar organization. If a question arises  
68 regarding the status of an individual as a leased employee, the board has final power to decide the  
69 question.

**§16-5V-6e.**

**EMS**

**personnel.**

1           (a) In accordance with the provisions of this article, the board shall effect the voluntary  
2 transfer of EMS personnel who are members of the Public Employees Retirement System to the  
3 Emergency Medical Services Retirement System.

4           (b) EMS personnel, employed by a participating public employer, who are actively  
5 contributing members of the Public Employees Retirement System shall be eligible to participate  
6 in a vote directly to the board pursuant to subsection (c) of this section: *Provided*, That the EMS  
7 personnel are employed with a participating public employer in the month prior to the election and  
8 for the duration of the election and that their participating public employer does not choose to opt-  
9 out of this option to transfer existing employees. The board will notify all participating public  
10 employers with EMS personnel of their option to opt-out of transferring existing employees prior to  
11 the election. Participating public employers with EMS personnel have until June 28, 2026, to opt  
12 out. Participating public employers with EMS personnel who opt out and Public Employees  
13 Retirement System employers who are not participating public employers in this plan in the month  
14 prior to the election will be barred from future options to transfer existing EMS personnel into this  
15 plan for a period of no less than three years from the election and must pay any future transfer  
16 costs to the board. In addition, for any future transfers, the board will calculate the initial pro rata  
17 share of costs that would have been assessed at the initial transfer and those costs must be paid  
18 to the plan.

19           (c) The election period for the vote shall conclude on August 30, 2026. All election forms  
20 received by the board on or before August 30, 2026, shall be counted, and any members eligible to  
21 vote who do not submit an election form to the board prior to or on August 30, 2026, shall be  
22 counted as not electing to transfer to the plan. If at least 75 percent of members eligible to vote  
23 pursuant to subsection (b) of this section affirmatively elect to transfer to the plan within the period  
24 provided in subsection (g) of this section, then the board shall notify the employers of all members  
25 who affirmatively elected to do so during that period, and contributions to plan shall begin during  
26 October 2026 for those electing to transfer. If more than 25 percent of those members eligible to

27 vote pursuant to subsection (b) of this section do not affirmatively elect to transfer to the plan within  
28 that period, the Public Employees Retirement System continues as the retirement system for all  
29 EMS members eligible to vote. The vote pursuant to this subsection shall be directly to the board  
30 and the results shall be unknown to all employers until the time period for voting ends: *Provided,*  
31 That any employee eligible to vote pursuant to subsection (b) of this section shall have access  
32 through his or her employer to educational materials regarding the vote provided by the board. All  
33 members who complete an election form and all participating public employers with EMS  
34 personnel eligible to vote shall be notified in writing by the board by September 30, 2026, of the  
35 results of the election.

36 (d) Any costs incurred by the board attributable to this section shall be borne by all EMS  
37 personnel employers of persons eligible to transfer in proportion to the number of persons  
38 employed by that employer who are eligible to transfer. The board shall determine its costs  
39 incurred attributable to this election to transfer and shall determine the pro rata share of these  
40 costs to be borne by the EMS personnel participating employers.

41 (e) Notwithstanding any other provision of this article to the contrary, a person employed as  
42 EMS personnel may be a member of this retirement plan subject to the provisions of this section.  
43 Full-time employment as EMS personnel satisfies the definition of "covered employment" as  
44 defined in this article.

45 (f) Any EMS personnel who elects to become a member of the plan does not qualify for  
46 active membership in any other retirement system administered by the board, so long as he or she  
47 remains employed in covered employment: *Provided,* That any EMS personnel who has  
48 concurrent employment in an additional job or jobs which would require the EMS personnel to be  
49 an active member of the West Virginia Deputy Sheriffs Retirement System, the West Virginia  
50 Municipal Police Officers and Firefighters Retirement System, or the West Virginia Natural  
51 Resources Police Officer Retirement System shall actively participate in only one retirement  
52 system administered by the board, and the retirement system applicable to the concurrent

53 employment for which the employee has the earliest date of hire shall prevail. Any EMS personnel  
54 shall continue to receive his or her accrued benefit of other retirement systems administered by  
55 the board, except in the case of Public Employees Retirement System, when credit and assets are  
56 transferred to the Emergency Services Retirement System.

57 (g) Any EMS personnel who was employed as EMS personnel prior to July 1, 2026, but  
58 was not employed on July 1, 2026, shall become a member upon rehire as EMS personnel. For  
59 purposes of this section, the member's years of service and credited service prior to July 1, 2026,  
60 shall not be counted for any purposes under this plan unless the EMS personnel has not received  
61 the return of his or her accumulated contributions in the Public Employees Retirement System  
62 pursuant to §5-10-30 of this code. The member may request in writing to have his or her  
63 accumulated contributions and employer contributions from covered employment in the Public  
64 Employees Retirement System transferred to the plan and will receive two percent of the  
65 member's final average salary for each year transferred. If the conditions of this subsection are  
66 met, all years of the EMS personnel's covered employment shall be counted as years of service  
67 for the purposes of this article.

68 (h) Any EMS personnel employed in covered employment on July 1, 2026, who has timely  
69 elected to transfer into this plan as provided in subsection (e) of this section shall be given credited  
70 service at the time of transfer for all credited service then standing to the EMS personnel's service  
71 credit in the Public Employees Retirement System regardless of whether the credited service, as  
72 defined in §5-10-2 of this code, was earned as a EMS personnel. All credited service standing to  
73 the transferring EMS personnel's credit in the Public Employees Retirement System at the time of  
74 transfer into this plan shall be transferred into the plan created by this article, and the transferring  
75 EMS personnel shall be given the same credit for the purposes of this article for all service  
76 transferred from the Public Employees Retirement System as that transferring EMS personnel  
77 would have received from the Public Employees Retirement System as if the transfer had not  
78 occurred but with accrued benefit multipliers subject to the provisions of §16-5V-12 of this code. In

79 connection with each transferring EMS personnel receiving credit for prior employment as  
80 provided in this subsection, a transfer from the Public Employees Retirement System to this plan  
81 shall be made pursuant to the procedures described in this article: *Provided*, That any member of  
82 this plan who has elected to transfer from the Public Employees Retirement System into this plan  
83 pursuant to subsection (e) of this section may not, after having transferred into and becoming an  
84 active member of this plan, reinstate to his or her credit in this plan any service credit relating to  
85 periods in which the member was not in covered employment as a EMS personnel and which  
86 service was withdrawn from the Public Employees Retirement System prior to his or her elective  
87 transfer into this plan.

88 (i) Once made, the election made under this section is irrevocable. All EMS personnel  
89 electing to become members as described in this section, shall be members as a condition of  
90 employment and shall make the contributions required by this article.

**§16-5V-6g. Transfer of EMS personnel assets from Public Employees Retirement System.**

1 (a) If at least 75 percent of those actively contributing members of the Public Employees  
2 Retirement System currently employed as EMS personnel eligible to vote affirmatively elect to  
3 transfer to the Emergency Medical Services Retirement System within the period provided in §16-  
4 5V-6c of this code, then the board shall transfer to the Emergency Medical Services Retirement  
5 System all members who affirmatively elected to do so during that period. If more than 25 percent  
6 of actively contributing members of the Public Employees Retirement System currently employed  
7 as EMS personnel eligible to vote do not affirmatively elect to transfer to the Emergency Medical  
8 Services Retirement System within that period, the Public Employees Retirement System  
9 continues as the retirement system for all EMS members eligible to vote. Any costs incurred by the  
10 board attributable to this section shall be borne by all employers of persons transferring. The board  
11 shall determine its costs incurred attributable to this transfer and shall determine the pro rata share  
12 of these costs to be borne by the participating public EMS personnel employers.

13 (b) The Consolidated Public Retirement Board shall transfer assets from the Public

14 Employees Retirement System Trust Fund into the West Virginia Emergency Medical Services  
15 Trust Fund no later than December 31, 2026.

16 (c) The amount of assets to be transferred for each transferring EMS personnel shall be  
17 computed using the July 1, 2025, actuarial valuation of the Public Employees Retirement System,  
18 and updated with 7.25 percent annual interest to the date of the actual asset transfer. The market  
19 value of the assets of the transferring EMS personnel in the Public Employees Retirement System  
20 shall be determined as of the end of the month preceding the actual transfer. To determine the  
21 computation of the asset share to be transferred the board shall:

22 (1) Compute the market value of the Public Employees Retirement System assets as of  
23 July 1, 2025, actuarial valuation date under the actuarial valuation approved by the board;

24 (2) Compute the actuarial accrued liabilities for all Public Employees Retirement System  
25 retirees, beneficiaries, disabled retirees, and terminated inactive members as of July 1, 2025,  
26 actuarial valuation date;

27 (3) Compute the market value of active member assets in the Public Employees  
28 Retirement System as of July 1, 2025, by reducing the assets value under subdivision (1) of this  
29 subsection by the inactive liabilities under subdivision (2) of this subsection;

30 (4) Compute the actuarial accrued liability for all active Public Employees Retirement  
31 System members as of July 1, 2025, actuarial valuation date approved by the board;

32 (5) Compute the funded percentage of the active members' actuarial accrued liabilities  
33 under the Public Employees Retirement System as of July 1, 2025, by dividing the active  
34 members' market value of assets under subdivision (3) of this subsection by the active members'  
35 actuarial accrued liabilities under subdivision (4) of this subsection;

36 (6) Compute the actuarial accrued liabilities under the Public Employees Retirement  
37 System as of July 1, 2025, for active EMS personnel transferring to the Emergency Medical  
38 Services Retirement System;

39 (7) Determine the assets to be transferred from the Public Employees Retirement System

40 to the Emergency Medical Services Retirement System by multiplying the active members' funded  
41 percentage determined under subdivision (5) of this subsection by the transferring active  
42 members' actuarial accrued liabilities under the Public Employees Retirement System under  
43 subdivision (6) of this subsection and adjusting the asset transfer amount by interest at 7.25  
44 percent for the period from the calculation date of July 1, 2025, through the first day of the month in  
45 which the asset transfer is to be completed.

46 (d) Once a EMS personnel has elected to transfer from the Public Employees Retirement  
47 System, transfer of that amount as calculated in accordance with the provisions of subsection (d)  
48 of this section by the Public Employees Retirement System shall operate as a complete bar to any  
49 further liability to the Public Employees Retirement System and constitutes an agreement  
50 whereby the transferring EMS personnel forever indemnifies and holds harmless the Public  
51 Employees Retirement System from providing him or her any form of retirement benefit  
52 whatsoever until that emergency medical services officer obtains other employment which would  
53 make him or her eligible to reenter the Public Employees Retirement System with no credit  
54 whatsoever for the amounts transferred to the Emergency Medical Services Retirement System.

55 (e) EMS personnel who timely elected to transfer into this plan may request in writing that  
56 the Consolidated Public Retirement Board compute a quote of the amount owed for the member's  
57 transferred EMS service to be eligible for the 2.75 percent multiplier. The quote shall be provided  
58 to the member within 60 days of the board's receipt of the written request and the employer's  
59 verification of EMS service. Other Public Employees Retirement System employment is eligible for  
60 transfer, but only at the 2 percent multiplier. To determine the computation of the quote provided,  
61 the board shall:

62 (1) Compute the contributions made by each EMS personnel for eligible EMS years under  
63 Public Employees Retirement System.

64 (2) Compute the contributions that would have been required under Emergency Medical  
65 Services Retirement System for eligible EMS years.

66 (3) Compute the difference with interest at 7.25 percent that each EMS personnel would  
 67 have been required to pay had he or she originally participated in Emergency Medical Services  
 68 Retirement System for eligible EMS years.

69 (4) Full reinstatement amount must be repaid no later than December 31, 2030, or prior to  
 70 the member's effective retirement date, whichever occurs first.

71 (f) Commencement of retirement for transferring EMS personnel may occur on or after  
 72 January 1, 2025.

73 (g) Any administrative costs to the board associated with this transfer shall be borne by the  
 74 participating public EMS personnel employers of the transferring members, in relative proportion  
 75 to the number of members employed.

**§16-5V-8. Members' contributions; employer contributions.**

1 (a) There shall be deducted from the monthly salary of each member and paid into the fund  
 2 an amount equal to eight and one-half percent of his or her monthly salary. An additional amount  
 3 shall be paid to the fund by the county commission or political subdivision in which the member is  
 4 employed in covered employment in an amount determined by the board: *Provided*, That in no  
 5 year may the total of the employer contributions provided in this section, to be paid by the county  
 6 commission or political subdivision, exceed 10 and one-half percent of the total payroll for the  
 7 members in the employ of the county commission or political subdivision.

8 (b) Any active member who has concurrent employment in an additional job or jobs and the  
 9 additional employment requires the member to be a member of another retirement system which  
 10 is administered by the Consolidated Public Retirement Board pursuant to §5-10D-1 *et seq.* of this  
 11 code shall contribute to the fund the sum of eight and one-half percent of his or her monthly salary  
 12 earned as an emergency medical services officer, county firefighter, ~~or~~ 911 personnel, or EMS  
 13 personnel as well as the sum of eight and one-half percent of his or her monthly salary earned from  
 14 any additional employment which additional employment requires the emergency medical  
 15 services officer, county firefighter, ~~or~~ 911 personnel, or EMS personnel to be a member of another

16 retirement system which is administered by the Consolidated Public Retirement Board pursuant to  
17 §5-10D-1 *et seq.* of this code. An additional percent of the monthly salary of each member shall be  
18 paid to the fund by the concurrent employer by which the member is employed in an amount  
19 determined by the board: *Provided*, That in no year may the total of the employer contributions  
20 provided in this section, to be paid by the concurrent employer, exceed 10 and one-half percent of  
21 the payroll for the concurrent member employees.

22 (c) All required deposits shall be remitted to the board no later than 15 days following the  
23 end of the calendar month for which the deposits are required. If the board upon the  
24 recommendation of the board actuary finds that the benefits provided by this article can be  
25 actuarially funded with a lesser contribution, then the board shall reduce the required member and  
26 employer contributions proportionally. Any county commission or political subdivision which fails to  
27 make any payment due the Emergency Medical Services Retirement Fund by the fifteenth day  
28 following the end of each calendar month in which contributions are due may be required to pay  
29 the actuarial rate of interest lost on the total amount owed for each day the payment is delinquent.  
30 Accrual of the loss of earnings owed by the delinquent county commission or political subdivision  
31 commences after the fifteenth day following the end of the calendar month in which contributions  
32 are due and continues until receipt of the delinquent amount. Interest compounds daily and the  
33 minimum surcharge is \$50.

**§16-5V-14a. Rollovers and transfers to purchase service credit or repay withdrawn contributions.**

1 (a) Notwithstanding any provision of this article to the contrary that would otherwise  
2 prohibit or limit rollovers and plan transfers to this system, the plan shall accept the following  
3 rollovers and plan transfers on behalf of a member solely for the purpose of purchasing permissive  
4 service credit, in whole or in part, as otherwise provided in this article or for the repayment of  
5 withdrawn or refunded contributions, in whole and in part, with respect to a previous forfeiture of  
6 service credit as otherwise provided in this article or for the purpose of paying higher contributions

7 with interest for credit towards eligible 911 service or EMS service upon initial transfer into this  
8 plan: (A) One or more rollovers within the meaning of Section 408(d)(3) of the Internal Revenue  
9 Code from an individual retirement account described in Section 408(a) of the Internal Revenue  
10 Code or from an individual retirement annuity described in Section 408(b) of the Internal Revenue  
11 Code; (B) one or more rollovers described in Section 402(c) of the Internal Revenue Code from a  
12 retirement plan that is qualified under Section 401(a) of the Internal Revenue Code or from a plan  
13 described in Section 403(b) of the Internal Revenue Code; (C) one or more rollovers described in  
14 Section 457(e)(16) of the Internal Revenue Code from a governmental plan described in Section  
15 457 of the Internal Revenue Code; or (D) direct trustee-to-trustee transfers or rollovers from a plan  
16 that is qualified under Section 401(a) of the Internal Revenue Code, from a plan described in  
17 Section 403(b) of the Internal Revenue Code or from a governmental plan described in Section  
18 457 of the Internal Revenue Code: *Provided*, That any rollovers or transfers pursuant to this  
19 section shall be accepted by the system only if made in cash or other asset permitted by the board  
20 and only in accordance with such policies, practices and procedures established by the board from  
21 time to time. For purposes of this article, the following definitions and limitations apply:

22 (1) "Permissive service credit" means service credit which is permitted to be purchased  
23 under the terms of the retirement system by voluntary contributions in an amount which does not  
24 exceed the amount necessary to fund the benefit attributable to the period of service for which the  
25 service credit is being purchased, all as defined in Section 415(n)(3)(A) of the Internal Revenue  
26 Code: *Provided*, That no more than five years of "nonqualified service credit", as defined in  
27 Section 415(n)(3)(C) of the Internal Revenue Code, may be included in the permissive service  
28 credit allowed to be purchased (other than by means of a rollover or plan transfer), and no  
29 nonqualified service credit may be included in any such purchase (other than by means of a  
30 rollover or plan transfer) before the member has at least five years of participation in the retirement  
31 system.

32 (2) "Repayment of withdrawn or refunded contributions" means the payment into the

33 retirement system of the funds required pursuant to this article for the reinstatement of service  
34 credit previously forfeited on account of any refund or withdrawal of contributions permitted in this  
35 article, as set forth in Section 415(k)(3) of the Internal Revenue Code.

36 (3) Any contribution (other than by means of a rollover or plan transfer) to purchase  
37 permissive service credit under any provision of this article must satisfy the special limitation rules  
38 described in Section 415(n) of the Internal Revenue Code, and shall be automatically reduced,  
39 limited, or required to be paid over multiple years if necessary to ensure such compliance. To the  
40 extent any such purchased permissive service credit is qualified military service within the  
41 meaning of Section 414(u) of the Internal Revenue Code, the limitations of Section 415 of the  
42 Internal Revenue Code shall be applied to such purchase as described in Section 414(u)(1)(B) of  
43 the Internal Revenue Code.

44 (4) For purposes of Section 415(b) of the Internal Revenue Code, the annual benefit  
45 attributable to any rollover contribution accepted pursuant to this section shall be determined in  
46 accordance with Treasury Regulation §1.415(b)-1(b)(2)(v), and the excess, if any, of the annuity  
47 payments attributable to any rollover contribution provided under the retirement system over the  
48 annual benefit so determined shall be taken into account when applying the accrued benefit  
49 limitations of Section 415(b) of the Internal Revenue Code and section twelve of this article.

50 (b) Nothing in this section may be construed as permitting rollovers or transfers into this  
51 system or any other system administered by the retirement board other than as specified in this  
52 section, and no rollover or transfer shall be accepted into the system in an amount greater than the  
53 amount required for the purchase of permissive service credit or repayment of withdrawn or  
54 refunded contributions.

55 (c) Nothing in this section shall be construed as permitting the purchase of service credit or  
56 repayment of withdrawn or refunded contributions except as otherwise permitted in this article.

NOTE: The purpose of this bill is to authorize certain EMS personnel to be members of the

Emergency Medical Services Retirement System under certain circumstances.

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