

# WEST VIRGINIA LEGISLATURE

## 2026 REGULAR SESSION

Introduced

### Senate Bill 1074

FISCAL  
NOTE

By Senator Takubo

[Introduced February 23, 2026; referred  
to the Committee on Pensions; and then to the  
Committee on Finance]

1 A BILL to amend and reenact §16-5V-2 of the Code of West Virginia, 1931, as amended, relating  
 2 to the Emergency Medical Services Retirement System Act; allowing newly hired  
 3 emergency medical vehicle operators to participate in the Emergency Medical Services  
 4 Retirement System; and defining terms.

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

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

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

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

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

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

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

66 (i) "Bona fide separation from service upon retirement" means that a retirant has  
67 completely terminated any employment relationship with any participating public employer in the  
68 system for a period of at least 60 consecutive days from the effective date of retirement and  
69 without a prearranged agreement to return to employment with a participating employer. For  
70 purposes of this definition, an employment relationship includes employment in any capacity,  
71 whether on a permanent, full-time, part-time, substitute, per diem, temporary, or leased employee

72 basis.

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

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

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

81 (m) "Covered employment" means: (1) Employment as a full-time emergency medical  
82 technician, emergency medical technician/paramedic, or emergency medical services/registered  
83 nurse, and the active performance of the duties required of emergency medical services officers;  
84 or (2) employment as a full-time employee of a county 911 public safety answering point; or (3)  
85 employment as a full-time county home confinement officer; or (4) employment as a full-time  
86 county firefighter; or (5) employment as a full-time emergency medical vehicle operator hired after  
87 July 1, 2026, or ~~(5)~~ (6) the period of time during which active duties are not performed but disability  
88 benefits are received under this article; or ~~(6)~~ (7) concurrent employment by an emergency  
89 medical services officer, 911 personnel, home confinement officer, or county firefighter in a job or  
90 jobs in addition to his or her employment as an emergency medical services officer, 911 personnel,  
91 home confinement officer, or county firefighter where the secondary employment requires the  
92 emergency medical services officer, 911 personnel, home confinement officer, or county firefighter  
93 to be a member of another retirement system which is administered by the Consolidated Public  
94 Retirement Board pursuant to this code: *Provided*, That the emergency medical services officer,  
95 911 personnel, home confinement officer, or county firefighter contributes to the fund created in  
96 this article the amount specified as the member's contribution in §16-5V-8 of this code.

97 (n) "Credited service" means the sum of a member's years of service, active military duty,

98 disability service, service transferred from the Public Employees Retirement System and accrued  
99 annual and sick leave service.

100 (o) "Dependent child" means either:

101 (1) An unmarried person under age eighteen who is:

102 (A) A natural child of the member;

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

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

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

108 (2) Any unmarried child under age 23:

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

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

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

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

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

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

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

122 (t) "Emergency medical services officer" means an individual employed by the state,  
123 county or other political subdivision as a medical professional who is qualified to respond to

124 medical emergencies, aids the sick and injured and arranges or transports to medical facilities, as  
125 defined by the West Virginia Office of Emergency Medical Services. This definition is construed to  
126 include employed ambulance providers and other services such as law enforcement, rescue, or  
127 fire department personnel who primarily perform these functions and are not provided any other  
128 credited service benefits or retirement plans. These persons may hold the rank of emergency  
129 medical technician/basic, emergency medical technician/paramedic, emergency medical  
130 services/registered nurse, or others as defined by the West Virginia Office of Emergency Medical  
131 Services and the Consolidated Public Retirement Board.

132 (u) "Emergency Medical Vehicle Operator" means an individual employed by a county or  
133 other political subdivision as an authorized driver of an ambulance or other emergency medical  
134 services vehicle to transport sick or injured persons.

135 ~~(u)~~ (v) "Employer error" means an omission, misrepresentation, or deliberate act in  
136 violation of relevant provisions of the West Virginia Code, the West Virginia Code of State Rules,  
137 or the relevant provisions of both the West Virginia Code and of the West Virginia Code of State  
138 Rules by the participating public employer that has resulted in an underpayment or overpayment  
139 of contributions required.

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

149 ~~(w)~~ (x) "Full-time employment" means permanent employment of an employee by a

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

152 ~~(x)~~ (y) "Fund" means the West Virginia Emergency Medical Services Retirement Fund  
153 created by this article.

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

158 ~~(z)~~ (aa) "Hour of service" means:

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

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

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

175 ~~(aa)~~ (bb) "Medical examination" means an in-person or virtual examination of a member's

176 physical or mental health, or both, by a physician or physicians selected or approved by the board;  
177 or, at the discretion of the board, a medical record review of the member's physical or mental  
178 health, or both, by a physician selected or approved by the board.

179 ~~(bb)~~ (cc) "Member" means either: (1) A person first hired as an emergency medical  
180 services officer by an employer which is a participating public employer of the Emergency Medical  
181 Services Retirement System after the effective date of this article, as defined in subsection (s) of  
182 this section; or (2) an emergency medical services officer of an employer which is a participating  
183 public employer of the Public Employees Retirement System first hired prior to the effective date  
184 and who elects to become a member pursuant to this article; or (3) a person first hired by a county  
185 911 public safety answering center after the participating public employer elects to participate in  
186 the Emergency Medical Services Retirement System; or (4) a home confinement officer hired on  
187 or after July 1, 2025, employed by a participating public employer and who is not participating in  
188 the Deputy Sheriffs Retirement System; or (5) a home confinement officer who elects to participate  
189 pursuant to §16-5V-6f of this code and who is employed by a participating public employer; or (6) a  
190 county firefighter hired on or after June 10, 2022; or (7) a county firefighter of an employer which is  
191 a participating public employer of the Public Employees Retirement System first hired prior to June  
192 10, 2022, and who elects to become a member pursuant to §16-5V-6a of this code; or (8) a person  
193 first hired by a county 911 public safety answering center prior to July 1, 2022, and who elects to  
194 become a member pursuant to §16-5V-6c of this code. A member shall remain a member until the  
195 benefits to which he or she is entitled under this article are paid or forfeited.

196 ~~(cc)~~ (dd) "Monthly salary" means the W-2 reportable compensation received by a member  
197 during the month.

198 ~~(dd)~~ (ee) "Normal form" means a monthly annuity which is one twelfth of the amount of the  
199 member's accrued benefit which is payable for the member's life. If the member dies before the  
200 sum of the payments he or she receives equals his or her accumulated contributions on the  
201 annuity starting date, the named beneficiary shall receive in one lump sum the difference between

202 the accumulated contributions at the annuity starting date and the total of the retirement income  
203 payments made to the member.

204 ~~(ee)~~ (ff) "Normal retirement age" means the first to occur of the following:

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

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

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

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

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

220 ~~(gg)~~ (hh) "Plan" means the West Virginia Emergency Medical Services Retirement  
221 System established by this article.

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

224 ~~(ii)~~ (jj) "Political subdivision" means a county, city, or town in the state; any separate  
225 corporation or instrumentality established by one or more counties, cities, or towns, as permitted  
226 by law; any corporation or instrumentality supported in most part by counties, cities, or towns; and  
227 any public corporation charged by law with the performance of a governmental function and whose

228 jurisdiction is coextensive with one or more counties, cities, or towns: *Provided*, That any public  
 229 corporation established under §7-15-4 of this code is considered a political subdivision solely for  
 230 the purposes of this article.

231 ~~(jj)~~ (kk) "Public Employees Retirement System" means the West Virginia Public  
 232 Employees Retirement System created by West Virginia Code.

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

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

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

240 The applicable age is:

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

242 (B) Seventy-three, if the individual attains age 72 after December 31, 2022, and attains age  
 243 73 before January 1, 2033; or

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

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

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

251 ~~(oo)~~ (pp) "Retirement income payments" means the monthly retirement income payments  
 252 payable under the plan.

253 ~~(pp)~~ (qq) "Spouse" means the person to whom the member is legally married on the

254 annuity starting date.

255 ~~(qq)~~ (rr) "Surviving spouse" means the person to whom the member was legally married at  
256 the time of the member's death and who survived the member.

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

261 For purposes of this subsection:

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

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

275 ~~(ss)~~ (tt) "Year of service" means a member shall, except in his or her first and last years of  
276 covered employment, be credited with years of service credit based upon the hours of service  
277 performed as covered employment and credited to the member during the plan year based upon  
278 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

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

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

290           ~~(tt)~~ (uu) "911 personnel" means an individual employed in full-time employment with a  
 291 county 911 public safety answering point.

NOTE: The purpose of this bill is to permit newly hired emergency vehicle operators to participate in the Emergency Medical Services Officer Retirement System.

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