

# **WEST VIRGINIA LEGISLATURE**

**2026 REGULAR SESSION**

**Committee Substitute**

**for**

**Senate Bill 1074**

BY SENATORS TAKUBO AND OLIVERIO

[Reported March 2, 2026, from 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; removing requirement that home confinement officers be certified  
5 pursuant to code; 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  
6 over 25 years will be credited with a maximum benefit of 67 percent. A member's accrued benefit  
7 may not exceed the limits of Section 415 of the Internal Revenue Code and is subject to the  
8 provisions 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  
12 one-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, or emergency medical services  
19 officers with assets transferred pursuant to §16-5V-6d, ~~or~~ §16-5V-6f, or §16-5V-6g of this code  
20 who did not elect to pay back higher past contributions with interest, "accrued benefit" means, on  
21 behalf of the member, two percent per year of the member's final average salary for all credited  
22 service that was credited as a result of transferred assets. Additionally, two and three-quarter  
23 percent for the first 20 years of new credited service earned from date of membership in this plan  
24 will be credited. Additionally, two percent per year for 21 through 25 years of new credited service  
25 earned from date of membership in this plan and one and one-half percent per year for each year  
26 over 25 years earned from date of membership in this plan will be credited. A maximum benefit  
27 of 90 percent of a member's final average salary may be paid. A member's accrued benefit may  
28 not exceed the limits of Section 415 of the Internal Revenue Code and is subject to the provisions  
29 of §16-5V-12 of this code.

30           (4) For 911 personnel, ~~or~~ home confinement officers, or emergency medical services  
31 officers with assets transferred pursuant to §16-5V-6d, ~~or~~ §16-5V-6f, or §16-5V-6g of this code  
32 who did elect to pay back higher past contributions, with interest, for eligible 911 service credit,  
33 "accrued benefit" means on behalf of the member two percent per year of the member's final  
34 average salary for all non-911 credited service that was credited as a result of transferred assets.  
35 Additionally, two and three-quarter percent for the first 20 years of 911 credited service will be  
36 credited. Additionally, two percent per year for 21 through 25 years of 911 credited service and  
37 one and one-half percent per year for each year over 25 years of 911 credited service will be  
38 credited. A maximum benefit of 90 percent of a member's final average salary may be paid. A  
39 member's accrued benefit may not exceed the limits of Section 415 of the Internal Revenue Code  
40 and is subject to the provisions of §16-5V-12 of this code.

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

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

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

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

60           ~~(f)~~ "Annual leave service" means accrued annual leave.

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

67           ~~(h)~~ "Board" means the Consolidated Public Retirement Board.

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

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

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

79 ~~(k)~~ "County commission or political subdivision" has the meaning ascribed to it in this  
80 code.

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

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

96 Consolidated Public Retirement Board pursuant to this code: *Provided*, That the emergency  
97 medical services officer, 911 personnel, home confinement officer, or county firefighter  
98 contributes to the fund created in this article the amount specified as the member's contribution  
99 in §16-5V-8 of this code.

100 ~~(h)~~ "Credited service" means the sum of a member's years of service, active military duty,  
101 disability service, service transferred from the Public Employees Retirement System and accrued  
102 annual and sick leave service.

103 ~~(e)~~ "Dependent child" means either:

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

105 (A) A natural child of the member;

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

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

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

111 (2) Any unmarried child under age 23:

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

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

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

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

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

122           (~~f~~) "Early retirement age" means age 45 or over and completion of 20 years of contributory  
123 service.

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

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

135           "Emergency medical vehicle operator" means an individual employed by a county or other  
136 political subdivision as an authorized driver of an ambulance or other emergency medical services  
137 vehicle to transport sick or injured persons.

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

143           (~~v~~) "Final average salary" means the average of the highest annual compensation  
144 received for covered employment by the member during any five consecutive plan years within  
145 the member's last 10 years of service while employed, prior to any disability payment. If the  
146 member did not have annual compensation for the five full plan years preceding the member's  
147 attainment of normal retirement age and during that period the member received disability benefits

148 under this article, then "final average salary" means the average of the monthly salary determined  
149 paid to the member during that period as determined under §16-5V-19 of this code multiplied by  
150 12. Final average salary does not include any lump sum payment for unused, accrued leave of  
151 any kind or character.

152 ~~(w)~~ "Full-time employment" means permanent employment of an employee by a  
153 participating public employer in a position which normally requires 12 months per year service  
154 and requires at least 1,040 hours per year service in that position.

155 ~~(x)~~ "Fund" means the West Virginia Emergency Medical Services Retirement Fund  
156 created by this article.

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

161 ~~(z)~~ "Hour of service" means:

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

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

172 (3) Each hour for which back pay is either awarded or agreed to be paid by the employing  
173 county commission or political subdivision, irrespective of mitigation of damages. The same hours

174 of service shall not be credited both under subdivision (1) or subdivision (2) of this subsection and  
175 under this subdivision. Hours under this paragraph shall be credited to the member for the plan  
176 year or years to which the award or agreement pertains, rather than the plan year in which the  
177 award, agreement, or payment is made.

178 ~~(aa)~~ "Medical examination" means an in-person or virtual examination of a member's  
179 physical or mental health, or both, by a physician or physicians selected or approved by the board;  
180 or, at the discretion of the board, a medical record review of the member's physical or mental  
181 health, or both, by a physician selected or approved by the board.

182 ~~(bb)~~ "Member" means either: (1) A person first hired as an emergency medical services  
183 officer by an employer which is a participating public employer of the Emergency Medical Services  
184 Retirement System after the effective date of this article, as defined in subsection (s) of this  
185 section; or (2) an emergency medical services officer of an employer which is a participating public  
186 employer of the Public Employees Retirement System first hired prior to the effective date and  
187 who elects to become a member pursuant to this article; or (3) a person first hired by a county  
188 911 public safety answering center after the participating public employer elects to participate in  
189 the Emergency Medical Services Retirement System; or (4) a home confinement officer hired on  
190 or after July 1, 2025, employed by a participating public employer and who is not participating in  
191 the Deputy Sheriffs Retirement System; or (5) a home confinement officer who elects to  
192 participate pursuant to §16-5V-6f of this code and who is employed by a participating public  
193 employer; or (6) a county firefighter hired on or after June 10, 2022; or (7) a county firefighter of  
194 an employer which is a participating public employer of the Public Employees Retirement System  
195 first hired prior to June 10, 2022, and who elects to become a member pursuant to §16-5V-6a of  
196 this code; or (8) a person first hired by a county 911 public safety answering center prior to July  
197 1, 2022, and who elects to become a member pursuant to §16-5V-6c of this code. A member  
198 shall remain a member until the benefits to which he or she is entitled under this article are paid  
199 or forfeited.

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

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

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

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

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

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

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

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

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

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

228           ~~(ii)~~ "Political subdivision" means a county, city, or town in the state; any separate  
229 corporation or instrumentality established by one or more counties, cities, or towns, as permitted  
230 by law; any corporation or instrumentality supported in most part by counties, cities, or towns; and  
231 any public corporation charged by law with the performance of a governmental function and  
232 whose jurisdiction is coextensive with one or more counties, cities, or towns: *Provided*, That any  
233 public corporation established under §7-15-4 of this code is considered a political subdivision  
234 solely for the purposes of this article.

235           ~~(jj)~~ "Public Employees Retirement System" means the West Virginia Public Employees  
236 Retirement System created by West Virginia Code.

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

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

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

244           The applicable age is:

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

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

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

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

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

255 ~~(oo)~~ "Retirement income payments" means the monthly retirement income payments  
256 payable under the plan.

257 ~~(pp)~~ "Spouse" means the person to whom the member is legally married on the annuity  
258 starting date.

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

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

265 For purposes of this subsection:

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

275 (2) "Physical or mental impairment" is an impairment that results from an anatomical,  
276 physiological, or psychological abnormality that is demonstrated by medically accepted clinical

277 and laboratory diagnostic techniques. The board may require submission of a member's annual  
 278 tax return for purposes of monitoring the earnings limitation.

279 ~~(ss)~~ "Year of service" means a member shall, except in his or her first and last years of  
 280 covered employment, be credited with years of service credit based upon the hours of service  
 281 performed as covered employment and credited to the member during the plan year based upon  
 282 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

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

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

294 ~~(tt)~~ "911 personnel" means an individual employed in full-time employment with a county  
 295 911 public safety answering point.