

WEST VIRGINIA LEGISLATURE

2026 REGULAR SESSION

Committee Substitute

for

Senate Bill 676

By Senators Takubo, Clements, Jeffries, and Deeds

[Reported February 23, 2026, from the Committee on
Pensions]

1 A BILL to amend and reenact §15-2A-2 of the Code of West Virginia, 1931, as amended; and to
2 amend the code by adding a new section, designated §15-2A-24, relating to Capitol police
3 officers; allowing certain Capitol police officers to participate in the West Virginia State
4 Police Retirement System; providing definitions; providing Capitol police officers currently
5 participating in the Public Employees Retirement System to elect to begin participating in
6 the West Virginia State Police Retirement System; detailing process and timing of Capitol
7 police officer's election to participate in the West Virginia State Police Retirement System;
8 and allowing qualified years of service of certain Capitol police officers' assets to transfer to
9 the West Virginia State Police Retirement System from the Public Employees Retirement
10 System.

Be it enacted by the Legislature of West Virginia:

ARTICLE 2A. WEST VIRGINIA STATE POLICE RETIREMENT SYSTEM.

§15-2A-2. Definitions.

1 As used in this article, unless the context clearly requires a different meaning:
2 (1) "Accumulated contributions" means the sum of all amounts deducted from base salary,
3 together with four percent interest compounded annually.
4 (2) "Active military duty" means full-time active duty with the armed forces of the United
5 States, namely, the United States Air Force, Army, Coast Guard, Marines, Space Force, or Navy;
6 and service with the National Guard or reserve military forces of any of the armed forces when the
7 employee has been called to active full-time duty.
8 (3) "Actuarially equivalent" or "of equal actuarial value" means a benefit of equal value
9 computed upon the basis of the mortality table and interest rates as set and adopted by the
10 retirement board in accordance with the provisions of this article: *Provided*, That when used in the
11 context of compliance with the federal maximum benefit requirements of Section 415 of the
12 Internal Revenue Code, "actuarially equivalent" shall be computed using the mortality tables and
13 interest rates required to comply with those requirements.

14 ~~(4)~~ "Agency" means the West Virginia State Police.

15 ~~(5)~~ "Base salary" means compensation paid to an employee without regard to any overtime
16 pay.

17 ~~(6)~~ "Beneficiary" means a surviving spouse or other surviving beneficiary who is entitled to,
18 or will be entitled to, an annuity or other benefit payable by the fund.

19 ~~(7)~~ "Board" means the Consolidated Public Retirement Board created pursuant to §5-10D-
20 1 *et seq.* of this code.

21 ~~(8)~~ "Bona fide separation from service upon retirement" means that a retirant has
22 completely terminated any employment relationship with the agency for a period of at least 60
23 consecutive days from the effective date of retirement and without a prearranged agreement to
24 return to employment with the agency. For purposes of this definition, an employment relationship
25 includes employment in any capacity, whether on a permanent, full-time, part-time, substitute, per
26 diem, temporary or leased employee basis.

27 "Credited service" means the sum of a member's years of service, active military duty,
28 disability service, service transferred from the Public Employees Retirement System and accrued
29 annual and sick leave service.

30 ~~(9)~~ "Dependent child" means any unmarried child or children born to or adopted by a
31 member or retirant of the fund who:

32 (A) Is under the age of 18;

33 (B) After reaching 18 years of age, continues as a full-time student in an accredited high
34 school, college, university or business or trade school until the child or children reaches the age of
35 23 years; or

36 (C) Is financially dependent on the member or retirant by virtue of a permanent mental or
37 physical disability upon evidence satisfactory to the board.

38 ~~(10)~~ "Dependent parent" means the member's or retirant's parent or step-parent claimed
39 as a dependent by the member or retirant for federal income tax purposes at the time of the

40 member's or retirant's death.

41 Division" means the Division of Protective Services created by §15-2D-1 et seq. of this
42 code.

43 ~~(11)~~ "Employee" means any person regularly employed in the service of the agency as a
44 law-enforcement officer after March 12, 1994, and who is eligible to participate in the fund, or any
45 person regularly employed in the service of the Division as a member of the Capitol Police and
46 who is eligible to participate in the fund.

47 ~~(12)~~ "Employer error" means an omission, misrepresentation, or deliberate act in violation
48 of relevant provisions of the West Virginia Code, the West Virginia Code of State Regulations, or
49 the relevant provisions of both the West Virginia Code and the West Virginia Code of State
50 Regulations by the participating public employer that has resulted in an underpayment or
51 overpayment of contributions required.

52 ~~(13)~~ "Final average salary" means the average of the highest annual compensation
53 received for employment with the agency, including compensation paid for overtime service,
54 received by the employee during any five calendar years within the employee's last 10 years of
55 service: *Provided*, That annual compensation for determining benefits during any determination
56 period may not exceed the maximum compensation allowed as adjusted for cost of living in
57 accordance with §5-10D-7 of this code and § 401(a)(17) of the Internal Revenue Code.

58 ~~(14)~~ "Fund", "plan", "system" or "retirement system" means the West Virginia State Police
59 Retirement Fund created and established by this article.

60 ~~(15)~~ "Internal Revenue Code" means the Internal Revenue Code of 1986, as amended.

61 ~~(16)~~ "Law-enforcement officer" means an individual employed or otherwise engaged in
62 either a public or private position which involves the rendition of services relating to enforcement of
63 federal, state or local laws for the protection of public or private safety, including, but not limited to,
64 positions as deputy sheriffs, police officers, marshals, bailiffs, court security officers or any other
65 law-enforcement position which requires certification, but excluding positions held by elected

66 sheriffs or appointed chiefs of police whose duties are purely administrative in nature.

67 ~~(17)~~ "Medical examination" means an in-person or virtual examination of a member's
68 physical or mental health, or both, by a physician or physicians selected or approved by the board;
69 or, at the discretion of the board, a medical record review of the member's physical or mental
70 health, or both, by a physician selected or approved by the board.

71 ~~(18)~~ "Member" means any person who has contributions standing to his or her credit in the
72 fund and who has not yet entered into retirement status.

73 ~~(19)~~ "Month of service" means each month for which an employee is paid or entitled to
74 payment for at least one hour of service for which contributions were remitted to the fund. These
75 months shall be credited to the member for the calendar year in which the duties are performed.

76 ~~(20)~~ "Partially disabled" means an employee's inability, on a probable permanent basis, to
77 perform the essential duties of a law-enforcement officer by reason of any medically determinable
78 physical or mental impairment which has lasted or can be expected to last for a continuous period
79 of not less than 12 months, but which impairment does not preclude the employee from engaging
80 in other types of nonlaw-enforcement employment.

81 ~~(21)~~ "Physical or mental impairment" means an impairment that results from an
82 anatomical, physiological or psychological abnormality that is demonstrated by medically
83 accepted clinical and laboratory diagnostic techniques.

84 ~~(22)~~ "Plan year" means the 12-month period commencing on July 1 of any designated
85 year and ending the following June 30.

86 ~~(23)~~ "Qualified public safety employee" means any employee of a participating state or
87 political subdivision who provides police protection, fire-fighting services or emergency medical
88 services for any area within the jurisdiction of the state or political subdivision, or such other
89 meaning given to the term by § 72(t)(10)(B) of the Internal Revenue Code or by Treasury
90 Regulation §1.401(a)-1(b)(2)(v) as they may be amended from time to time.

91 ~~(24)~~ "Required beginning date" means April 1 of the calendar year following the later of:

92 (1) The calendar year in which the member attains the applicable age as set forth in this
93 paragraph; or

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

96 The applicable age is:

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

98 (B) Seventy-three, if the individual attains age 72 after December 31, 2022, and attains age
99 73 before January 1, 2033; or

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

104 ~~(25)~~ "Retirant" or "retiree" means any member who commences an annuity payable by the
105 retirement system.

106 ~~(26)~~ "Salary" means the compensation of an employee, excluding any overtime
107 payments.

108 ~~(27)~~ "Surviving spouse" means the person to whom the member or retirant was legally
109 married at the time of the member's or retirant's death and who survived the member or retirant.

110 ~~(28)~~ "Totally disabled" means an employee's probable permanent inability to engage in
111 substantial gainful activity by reason of any medically determined physical or mental impairment
112 that can be expected to result in death or that has lasted or can be expected to last for a
113 continuous period of not less than 12 months. For purposes of this subdivision, an employee is
114 totally disabled only if his or her physical or mental impairments are so severe that he or she is not
115 only unable to perform his or her previous work as an employee of the agency, but also cannot,
116 considering his or her age, education and work experience, engage in any other kind of substantial
117 gainful employment which exists in the state regardless of whether: (A) The work exists in the

118 immediate area in which the employee lives; (B) a specific job vacancy exists; or (C) the employee
119 would be hired if he or she applied for work.

120 (29) "Years of service" means the months of service acquired by a member while in active
121 employment with the agency divided by 12. Years of service shall be calculated in years and
122 fraction of a year from the date of active employment of the member with the agency through the
123 date of termination of employment or retirement from the agency. If a member returns to active
124 employment with the agency following a previous termination of employment with the agency and
125 the member has not received a refund of contributions plus interest for the previous employment
126 under §15-2A-8 of this code, service shall be calculated separately for each period of continuous
127 employment and years of service shall be the total service for all periods of employment. Years of
128 service shall exclude any periods of employment with the agency for which a refund of
129 contributions plus interest has been paid to the member unless the employee repays the previous
130 withdrawal, as provided in §15-2A-8 of this code, to reinstate the years of service.

§15-2A-3. Continuation and administration of West Virginia State Police Retirement System; leased employees; federal qualification requirements.

1 (a) The West Virginia State Police Retirement System is continued. It is contemplated that
2 substantially all of the members of the retirement system shall be qualified public safety
3 employees as defined in ~~section two of this article~~ §15-2A-2. Any West Virginia state trooper or
4 Capitol Police officer employed by the agency on or after the effective date of this article shall be a
5 member of this retirement system and may not qualify for membership in any other retirement
6 system administered by the board so long as he or she remains employed by the State Police or
7 Capitol Police: *Provided*, That any state trooper or Capitol Police officer who has concurrent
8 employment in an additional job or jobs which would require the state trooper to be a member of
9 the West Virginia Deputy Sheriff Retirement System, the West Virginia Municipal Police Officers
10 and Firefighters Retirement System or the West Virginia Emergency Medical Services Retirement
11 System shall abide by the statutory provisions of said retirement system related to concurrent

12 employment and participate in only one retirement system administered by the board.

13 (b) Any individual who is a leased employee shall not be eligible to participate in the
14 system. For purposes of this system, a "leased employee" means any individual who performs
15 services as an independent contractor or pursuant to an agreement with an employee leasing
16 organization or other similar organization. If a question arises regarding the status of an individual
17 as a leased employee, the board has final power to decide the question.

18 (c) The board created pursuant to ~~article ten-d, chapter five~~ §5-10d-1 et seq. of this code
19 shall administer the retirement system. The board may sue and be sued, contract and be
20 contracted with and conduct all the business of the system in the name of the West Virginia State
21 Police Retirement System.

22 (d) This fund is intended to meet the federal qualification requirements of Section 401(a)
23 and related sections of the Internal Revenue Code as applicable to governmental plans.
24 Notwithstanding any other provision of state law, the board shall administer the retirement system
25 to fulfill this intent for the exclusive benefit of the employees, members, retirants and their
26 beneficiaries. Any provision of this article referencing or relating to these federal qualification
27 requirements shall be effective as of the date required by federal law. The board may promulgate
28 rules and amend or repeal conflicting rules in accordance with the authority granted to the board
29 pursuant to section one, article ten-d, chapter five of this code to assure compliance with this
30 section.

**§15-2A-24. Capitol Police officers as members of the system. Transfer of Capital Police
officers' assets from Public Employees Retirement System.**

1 (a) Notwithstanding any other provision of this article to the contrary, any Capital Police
2 officer participating in the Public Employees Retirement System who shall elect in writing on a
3 form provided by the board whether or not to transfer into this plan on or before August 31, 2026.
4 Any Capitol Police officer who has elected to transfer into this plan shall be given credited service
5 at the time of transfer for all credited service then standing to the officer's service credit in the

6 Public Employees Retirement System regardless of whether the credited service, as defined in
7 §15-2A-2 of this code, was earned as a Capitol Police officer. All credited service standing to the
8 transferring officer's credit in the Public Employees Retirement System at the time of transfer into
9 this plan shall be transferred into the plan created by this article, and the transferring officer shall
10 be given the same credit for the purposes of this article for all service transferred from the Public
11 Employees Retirement System as that transferring officer would have received from the Public
12 Employees Retirement System as if the transfer had not occurred but with accrued benefit
13 multipliers subject to the provisions of §15-2A-6a of this code. In connection with each transferring
14 officer receiving credit for prior employment as provided in this subsection, a transfer from the
15 Public Employees Retirement System to this plan shall be made pursuant to the procedures
16 described in this article: *Provided*, That any member of this plan who has elected to transfer from
17 the Public Employees Retirement System into this plan pursuant to this section may not, after
18 having transferred into and becoming an active member of this plan, reinstate to his or her credit in
19 this plan any service credit relating to periods in which the member was not in covered
20 employment as a Capitol Police officer and which service was withdrawn from the Public
21 Employees Retirement System prior to his or her elective transfer into this plan.

22 (b) Any Capitol Police officer who elects to become a member of the plan does not qualify
23 for active membership in any other retirement system administered by the board, so long as he or
24 she remains employed in covered employment: *Provided*, That any officer who has concurrent
25 employment in an additional job or jobs which would require the officer to be an active member of
26 the West Virginia Deputy Sheriffs Retirement System, the West Virginia Municipal Police Officers
27 and Firefighters Retirement System, or the West Virginia Natural Resources Police Officer
28 Retirement System shall actively participate in only one retirement system administered by the
29 board, and the retirement system applicable to the concurrent employment for which the employee
30 has the earliest date of hire shall prevail. officer shall continue to receive his or her accrued benefit
31 of other retirement systems administered by the board, except in the case of Public Employees

32 Retirement System, when credit and assets are transferred to the West Virginia State Police
33 Retirement System.

34 (c) Any Capitol Police officer who was employed prior to July 1, 2026, but was not
35 employed on July 1, 2026, shall become a member upon rehire as a Capitol Police officer. For
36 purposes of this section, the member's years of service and credited service prior to July 1, 2026,
37 may be counted so long as the officer has not received the return of his or her accumulated
38 contributions in the Public Employees Retirement System pursuant to §5-10-30 of this code. The
39 member may request in writing to have his or her accumulated contributions and employer
40 contributions from covered employment in the Public Employees Retirement System transferred
41 to the plan and will receive two percent of the member's final average salary for each year
42 transferred. If the conditions of this subsection are met, all years of the officer's covered
43 employment shall be counted as years of service for the purposes of this article.

44 (d) Once made, the election made under this section is irrevocable. All officers electing to
45 become members as described in this section, shall be members as a condition of employment
46 and shall make the contributions required by this article.

47 (e) The Consolidated Public Retirement Board shall transfer assets of Capitol Police
48 officers who wish to participate in the West Virginia State Police Retirement System from the
49 Public Employees Retirement System Trust Fund into the West Virginia State Police Trust Fund
50 no later than March 31, 2027.

51 (f) The amount of assets to be transferred for each transferring Capitol Police officer shall
52 be computed using the July 1, 2026, actuarial valuation of the Public Employees Retirement
53 System, and updated with 7.25 percent annual interest to the date of the actual asset transfer. The
54 market value of the assets of the transferring officer in the Public Employees Retirement System
55 shall be determined as of the end of the month preceding the actual transfer. To determine the
56 computation of the asset share to be transferred, the board shall:

57 (1) Compute the market value of the Public Employees Retirement System assets as of

58 July 1, 2026, actuarial valuation date under the actuarial valuation approved by the board;

59 (2) Compute the actuarial accrued liabilities for all Public Employees Retirement System
60 retirees, beneficiaries, disabled retirees, and terminated inactive members as of July 1, 2026,
61 actuarial valuation date;

62 (3) Compute the market value of active member assets in the Public Employees
63 Retirement System as of July 1, 2026, by reducing the assets value under subdivision (1) of this
64 subsection by the inactive liabilities under subdivision (2) of this subsection;

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

67 (5) Compute the funded percentage of the active members' actuarial accrued liabilities
68 under the Public Employees Retirement System as of July 1, 2026, by dividing the active
69 members' market value of assets under subdivision (3) of this subsection by the active members'
70 actuarial accrued liabilities under subdivision (4) of this subsection;

71 (6) Compute the actuarial accrued liabilities under the Public Employees Retirement
72 System as of July 1, 2026, for active Capitol Police officers transferring to the West Virginia State
73 Police Retirement System;

74 (7) Determine the assets to be transferred from the Public Employees Retirement System
75 to the West Virginia State Police Retirement System by multiplying the active members' funded
76 percentage determined under subdivision (5) of this subsection by the transferring active
77 members' actuarial accrued liabilities under the Public Employees Retirement System under
78 subdivision (6) of this subsection and adjusting the asset transfer amount by interest at 7.25
79 percent for the period from the calculation date of July 1, 2026, through the first day of the month in
80 which the asset transfer is to be completed.

81 (g) Once a Capitol Police officer has elected to transfer from the Public Employees
82 Retirement System, transfer of that amount as calculated in accordance with the provisions of
83 subsection (g) of this section by the Public Employees Retirement System shall operate as a

84 complete bar to any further liability to the Public Employees Retirement System and constitutes an
85 agreement whereby the transferring officer forever indemnifies and holds harmless the Public
86 Employees Retirement System from providing him or her any form of retirement benefit
87 whatsoever until that officer obtains other employment which would make him or her eligible to
88 reenter the Public Employees Retirement System with no credit whatsoever for the amounts
89 transferred to the West Virginia State Police Retirement System.

90 (h) A Capitol Police officer who timely elected to transfer into this plan may request in
91 writing that the Consolidated Public Retirement Board compute a quote of the amount owed for the
92 member's transferred officer to be eligible for the three percent multiplier. The quote shall be
93 provided to the member within 60 days of the board's receipt of the written request and the
94 employer's verification of the officer. Other Public Employees Retirement System employment is
95 eligible for transfer, but only at the 2 percent multiplier. To determine the computation of the quote
96 provided, the board shall:

97 (1) Compute the contributions made by each Capitol Police officer for eligible years under
98 Public Employees Retirement System.

99 (2) Compute the contributions that would have been required under West Virginia State
100 Police Retirement System for eligible years.

101 (3) Compute the difference with interest at 7.25 percent that each Capitol Police officer
102 would have been required to pay had he or she originally participated in West Virginia State Police
103 Retirement System for eligible years.

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

106 (i) Commencement of retirement for transferring Capitol Police officers may occur on or
107 after April 1, 2027.

NOTE: The purpose of this bill is to include members of the Division of Protection Services

(Capitol Police) under the state police B 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.