

WEST VIRGINIA LEGISLATURE

2026 REGULAR SESSION

Introduced

Senate Bill 978

By Senator Barrett

[Introduced February 17, 2026; referred
to the Committee on Pensions; and then to the
Committee on Finance]

1 A BILL to amend the Code of West Virginia, 1931, as amended, by adding a new a section,
 2 designated §8-22A-33b, relating to authorizing municipalities that employ police or
 3 firefighters participating in the Emergency Medical Services Retirement System to elect to
 4 become participating employers in the Municipal Police Officers and Firefighters
 5 Retirement System; providing for election by police officers and firefighters currently
 6 participating in the Emergency Medical Services Retirement System to participate in the
 7 Municipal Police Officers and Firefighters Retirement System; providing for transfer of
 8 assets pertaining to municipal police officers and firefighters currently participating in the
 9 Emergency Medical Services Retirement System; requiring certain computations to be
 10 made by the Consolidated Public Retirement Board; and terminating liability of the
 11 Emergency Medical Services Retirement System.

Be it enacted by the Legislature of West Virginia:

**ARTICLE 22A. WEST VIRGINIA MUNICIPAL POLICE OFFICERS AND
 FIREFIGHTERS RETIREMENT SYSTEM.**

**§8-22A-33b. Special authorization for municipal police or firefighters hired after July 1,
 2015 participating in the Emergency Medical Services Retirement System.**

1 (a) Notwithstanding any provision of this code to the contrary, any municipality or municipal
 2 subdivision that employs individuals as members of paid police departments or paid fire
 3 departments and whose current police officers or firefighters are participating in the Emergency
 4 Medical Services Retirement System may elect, as provided in same manner as provided in §8-
 5 22A-28, to become a participating public employer in the plan and thereby include its police
 6 officers and firefighters in the membership of the plan subject to the restrictions provided in this
 7 section.

8 (b) The municipality or municipal subdivision may elect to include only police officers or
 9 firefighters who have been hired on or after July 1, 2015, to become members of the plan. Police

10 officers or firefighters hired before July 1, 2015, will remain members of the Public Employees
11 Retirement System.

12 (c) The municipality or municipal subdivision must make its election on or prior to July 1,
13 2027.

14 (d) Once a municipality or municipal subdivision makes its election to become a
15 participating public employer pursuant to this section, all police officers or firefighters hired by the
16 municipality or municipal subdivision after the date of election shall be members of the
17 plan: *Provided*, That police officers or firefighters hired by the municipality or municipal subdivision
18 on or after July 1, 2015, who are members of the Emergency Medical Services Retirement
19 System, may choose to become a member of the plan by notifying the municipality or municipal
20 subdivision on a form provided by the Consolidated Public Retirement Board: *Provided, however*,
21 That he or she make this decision within 90 days of the municipality or municipal subdivision's
22 decision to participate in the plan. A municipality or municipal subdivision making an election to
23 become a participating public employer pursuant to this section that has hired any police officer or
24 firefighter who is a member of the Emergency Medical Services Retirement System hired on or
25 after July 1, 2015, shall notify each police officer or firefighter who is a member of the Emergency
26 Medical Services Retirement System hired on or after July 1, 2015, of its election to become a
27 participating public employer within 30 days of making the election. This notice shall include
28 instructions as to how a police officer or firefighter who is a member of the Emergency Medical
29 Services Retirement System may make notification to the municipality or municipal subdivision of
30 his or her decision to become a member in the plan. The municipality or municipal subdivision
31 shall notify the Consolidated Public Retirement Board in writing of any police officer or firefighter
32 who is a member of the Emergency Medical Services Retirement System hired after July 1, 2015,
33 who has decided to become a member of the plan and terminate his or her membership in the
34 Emergency Medical Services Retirement System within 30 days of notification by the police officer
35 or firefighter who is a member of the Emergency Medical Services Retirement System on forms

36 provided by the Consolidated Public Retirement System.

37 (e) Notwithstanding any other provision of the code to the contrary, any police officer or
38 firefighter who is a member of the Emergency Medical Services Retirement System hired by a
39 participating public employer on or after July 1, 2015, who chooses pursuant to this section to be a
40 member of the plan, shall be a member of the plan upon acceptance by the Consolidated Public
41 Retirement Board of the notification by the municipality required by this section.

42 (1) The Consolidated Public Retirement Board shall transfer assets and service credit
43 earned on or after July 1, 2015, from the Emergency Medical Services Retirement System Trust
44 Fund into the West Virginia Municipal Police Officers and Firefighters Retirement Fund for those
45 police officers or firefighters who elect to be a member of the plan and were members in the
46 Emergency Medical Services Retirement System no later than 60 days from receipt of notification
47 by the municipality or municipal subdivision of the police officer or firefighter's election to become a
48 member. The amount of service credit recognized by the plan for the transferring employees shall
49 be the service credit transferred and recognized by the Emergency Medical Services Retirement
50 System.

51 (2) The amount of assets to be transferred for each police officer or firefighter shall be
52 computed as of the actuarial valuation date preceding the notification to the Consolidated Public
53 Retirement Board by the municipality or municipal subdivision of the police officer or firefighter's
54 election to become a member and updated with seven and one-half percent annual interest to the
55 date of the actual asset transfer. For purposes of this section, the actuarial valuation date is the
56 most recent actuarial valuation of the Public Employees Retirement System approved by the
57 Consolidated Public Retirement Board. The market value of the assets of the transferring
58 employees in the Public Employees Retirement System shall be determined as of the end of the
59 month preceding the actual transfer. To determine the computation of the asset share to be
60 transferred, the Consolidated Public Retirement Board shall:

61 (A) Compute the market value of Emergency Medical Services Retirement System assets

62 using the actuarial valuation date;

63 (B) Compute the actuarial accrued liabilities for all Emergency Medical Services
64 Retirement System retirees, beneficiaries, disabled retirees, and terminated inactive members
65 using the actuarial valuation date;

66 (C) Compute the market value of active member assets in the Emergency Medical
67 Services Retirement System as of the actuarial valuation date by reducing the assets value under
68 paragraph (A) of this subdivision by the inactive liabilities under paragraph (B) of this subdivision;

69 (D) Compute the actuarial accrued liability for all active Emergency Medical Services
70 Retirement System members using the actuarial valuation date immediately preceding the
71 computation date;

72 (E) Compute the funded percentage of the active members' actuarial accrued liabilities
73 under the Emergency Medical Services Retirement System as of the actuarial valuation date by
74 dividing the active members' market value of assets under paragraph (C) of this subdivision by the
75 active members' actuarial accrued liabilities under paragraph (D) of this subsection;

76 (F) Compute the actuarial accrued liabilities under the Emergency Medical Services
77 Retirement System as of the actuarial valuation date for active employees transferring to the plan;

78 (G) Determine the assets to be transferred from Emergency Medical Services Retirement
79 System to the plan by multiplying the active members' funded percentage determined under
80 paragraph (E) of this subdivision by the transferring active members' actuarial accrued liabilities
81 under the Emergency Medical Services Retirement System under paragraph (F) of this
82 subdivision and adjusting the asset transfer amount by interest at seven and five-tenths percent
83 for the period from the calculation date of July 1 through the first day of the month in which the
84 asset transfer is to be completed.

85 (3) Once an employee transfers from the Emergency Medical Services Retirement System
86 to the plan, the Emergency Medical Services Retirement System shall bar any further liability and
87 said transfer will constitute an agreement whereby the transferring employee forever indemnifies

88 and holds harmless the Emergency Medical Services Retirement System from providing him or
89 her any form of retirement benefit whatsoever until that employee obtains other employment which
90 would make him or her eligible to reenter the Emergency Medical Services Retirement System
91 with no credit whatsoever for the amounts transferred to the plan.

NOTE: The purpose of this bill is to allow municipalities with police officers or firefighters currently participating in the Emergency Medical Services Retirement Plan to elect to become members of the Municipal Police Officers and Firefighters 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.