

WEST VIRGINIA LEGISLATURE

2026 REGULAR SESSION

Introduced

Senate Bill 676

**FISCAL
NOTE**

By Senators Takubo, Clements, and Jeffries

[Introduced January 30, 2026; referred

to the Committee on Pensions; and then to the

Committee on Finance]

1 A BILL to amend and reenact §15-2A-2 of the Code of West Virginia, 1931, as amended, relating
2 to placing members of the Division of Protection Services under the state police B
3 retirement 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 retireant 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 (9) "Dependent child" means any unmarried child or children born to or adopted by a
28 member or retireant of the fund who:

29 (A) Is under the age of 18;

30 (B) After reaching 18 years of age, continues as a full-time student in an accredited high
31 school, college, university or business or trade school until the child or children reaches the age of
32 23 years; or

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

35 (10) "Dependent parent" means the member's or retireant's parent or step-parent claimed
36 as a dependent by the member or retireant for federal income tax purposes at the time of the
37 member's or retireant's death.

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

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

44 (12) "Employer error" means an omission, misrepresentation, or deliberate act in violation
45 of relevant provisions of the West Virginia Code, the West Virginia Code of State Regulations, or
46 the relevant provisions of both the West Virginia Code and the West Virginia Code of State

47 Regulations by the participating public employer that has resulted in an underpayment or
48 overpayment of contributions required.

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

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

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

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

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

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

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

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

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

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

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

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

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

93 The applicable age is:

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

95 (B) Seventy-three, if the individual attains age 72 after December 31, 2022, and attains age
96 73 before January 1, 2033; or

97 (C) Seventy-five, if the individual attains age 74 after December 31, 2032; provided that the
98 applicable age shall be determined in accordance with the provisions of §401(a)(9) of the Internal

99 Revenue Code and the Treasury Regulations thereunder, as the same may be amended from time
100 to time.

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

103 (26) "Salary" means the compensation of an employee, excluding any overtime
104 payments.

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

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

117 (29) "Years of service" means the months of service acquired by a member while in active
118 employment with the agency divided by 12. Years of service shall be calculated in years and
119 fraction of a year from the date of active employment of the member with the agency through the
120 date of termination of employment or retirement from the agency. If a member returns to active
121 employment with the agency following a previous termination of employment with the agency and
122 the member has not received a refund of contributions plus interest for the previous employment
123 under §15-2A-8 of this code, service shall be calculated separately for each period of continuous
124 employment and years of service shall be the total service for all periods of employment. Years of

125 service shall exclude any periods of employment with the agency for which a refund of
126 contributions plus interest has been paid to the member unless the employee repays the previous
127 withdrawal, as provided in §15-2A-8 of this code, to reinstate the years of service.

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.