



General Assembly

Substitute Bill No. 1119

January Session, 2019



AN ACT CONCERNING REVISIONS TO THE TEACHERS' RETIREMENT SYSTEM.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 1. Section 10-183b of the general statutes is repealed and the
2 following is substituted in lieu thereof (*Effective July 1, 2019*):

3 As used in this chapter, unless the context otherwise requires:

4 (1) "Actuarial reserve basis" means a basis under which the
5 liabilities of the retirement system are determined under acceptable
6 actuarial methods and under which assets are accumulated under a
7 program designed to achieve a proper balance between the
8 accumulated assets and the liabilities of the system.

9 (2) "Accumulated regular contributions" means the sum of all
10 mandatory contributions credited to a member's account, plus any
11 credited interest applied to such account.

12 [(2)] (3) "Amortization of unfunded liabilities" means a systematic
13 program of annual payments determined as a level per cent of
14 expected member annual salaries in lieu of a lump sum payment.

15 [(3)] (4) "Annual salary" means the annual salary rate for service as a
16 Connecticut teacher during a school year but not including unused

17 sick leave, unused vacation, terminal pay, coaching or extra duty
18 assignments, unless compensation for coaching or extra duty
19 assignment was included in salary for which contributions were made
20 prior to July 1, 1971. In no event shall annual salary include amounts
21 determined by the board to be included for the purpose of inflating the
22 member's average annual salary. The inclusion in annual salary of
23 amounts paid to the member, in lieu of payment by the employer for
24 the cost of benefits, insurance, or individual retirement arrangements
25 which in prior years had been paid by the employer and not included
26 in the member's annual salary, shall be prima facie evidence that such
27 amounts are included for the purpose of inflating the member's
28 average annual salary. Annual salary shall not (A) include payments
29 the timing of which may be directed by the member, (B) include
30 payments to a superintendent pursuant to an individual contract
31 between such superintendent and a board of education, of amounts
32 which are not included in base salary, or (C) exceed the maximum
33 amount allowed under Section 401(a)(17) of the Internal Revenue Code
34 for the applicable limitation year, provided in no event shall the
35 limitation under Section 401(a)(17) of the Internal Revenue Code apply
36 to the annual salary of a member whose membership began prior to
37 January 1, 1996, if such limitation would reduce the amount of the
38 member's annual salary below the amount permitted for calculation of
39 the member's retirement benefit under this chapter, [167a,] without
40 regard to the limitation under Section 401(a)(17) of the Internal
41 Revenue Code. Annual salary shall include amounts paid to the
42 member during a sabbatical leave during which mandatory
43 contributions were remitted, provided such member returned to full-
44 time teaching for at least five full years following the completion of
45 such leave.

46 [(4)] (5) "Average annual salary" means the average [annual salary
47 received during the three years of highest salary] of the three highest
48 annual salaries received as an active member.

49 [(5)] (6) "Board" means the Teachers' Retirement Board.

50 [(6)] (7) "Child" means a natural child, an adopted child, or a
51 stepchild of a deceased member who has been a stepchild for at least
52 one year immediately prior to the date on which the member died. A
53 child is a "dependent child" of a deceased member if at the time of the
54 member's death (A) the member was living with the child or providing
55 or obligated to provide, by agreement or court order, a reasonable
56 portion of the support of the child, and (B) the child (i) is unmarried
57 and has not attained age eighteen, or (ii) is disabled and such disability
58 began prior to the child's attaining age eighteen.

59 [(7)] (8) "Contributions" means amounts withheld pursuant to this
60 chapter and paid to the board by an employer from compensation
61 payable to a member. Prior to July 1, 1989, "mandatory contributions"
62 are contributions required to be withheld under this chapter and
63 consist of five per cent regular contributions and "one per cent
64 contributions". From July 1, 1989, to June 30, 1992, "mandatory
65 contributions" are contributions required to be withheld under this
66 chapter and consist of five per cent regular contributions and one per
67 cent health contributions. From July 1, 1992, to June 30, 2004,
68 "mandatory contributions" are contributions required to be withheld
69 under this chapter and consist of six per cent "regular contributions"
70 and one per cent health contributions. From July 1, 2004, to December
71 31, 2017, "mandatory contributions" are contributions required to be
72 withheld under this chapter and consist of six per cent regular
73 contributions and one and one-fourth per cent health contributions. On
74 and after January 1, 2018, "mandatory contributions" are contributions
75 required to be withheld under this chapter and consist of seven per
76 cent "regular contributions" and one and one-fourth per cent health
77 contributions. "Voluntary contributions" are contributions by a
78 member authorized to be withheld under section 10-183i, as amended
79 by this act.

80 (9) "Coparticipant" means a designated beneficiary under the
81 provisions of subsection (d) of section 10-183j, as amended by this act.

82 [(8)] (10) "Credited interest" means interest at the rate from time to

83 time fixed by the board consistent with industry standards and
84 practices. Such interest shall be applied to a member's account based
85 on the balance as of the previous June thirtieth. Credited interest shall
86 be assessed on any mandatory contributions which were due but not
87 remitted prior to the close of the school year for which salary was paid.

88 [(9)] (11) "Current service" means service rendered in the current
89 fiscal year.

90 [(10)] (12) "Dependent former spouse" means a former spouse of a
91 deceased member who (A) has in his or her care a dependent child of
92 the deceased member; and (B) was receiving, or was entitled to receive,
93 from the deceased member at the time of the death of the deceased
94 member, at least one-half of his or her support; and (C) has not
95 remarried; and (D) is the parent of the child or adopted the child while
96 married to the member and before the child attained age eighteen or,
97 while married to the member, both of them adopted the child before
98 the child attained age eighteen.

99 [(11)] (13) "Dependent parent" means a parent of a deceased
100 member who (A) has reached the age of sixty-five; and (B) has not
101 married after the death of the member; and (C) was receiving at least
102 one-half of his or her support from the member at the time of the
103 member's death and files proof of such support within two years of the
104 date of the member's death; and (D) is not receiving, or entitled to a
105 federal or state old age benefit based on the parent's own earnings,
106 equal to or greater than the amount the parent would be entitled to as
107 a dependent parent under this chapter. A "parent of a deceased
108 member" is (i) the mother or father of a deceased member; or (ii) a
109 stepparent of a deceased member by a marriage entered into before the
110 member attained age sixteen; or (iii) an adopting parent of a deceased
111 member who adopted the deceased member before the member
112 attained age sixteen.

113 [(12)] (14) "Designated beneficiary" means a person designated on a
114 form prescribed by the board by a member to receive amounts which

115 become payable under this chapter as the result of the member's death
116 whether before or after retirement. If a designated beneficiary is not
117 living at the time of the death of a member, the amounts that would
118 have been payable to the designated beneficiary shall be paid to the
119 member's estate.

120 (15) "Disability allowance" means the amount payable to a disabled
121 member pursuant to the provisions of section 10-183aa.

122 [(13)] (16) "Disabled" means the inability to perform any teaching
123 service, whether or not such service is performed full-time or part-
124 time, in a public or nonpublic school or a nonschool setting, on a
125 volunteer basis or for compensation, within or without the state of
126 Connecticut, or engage in any substantial gainful activity by reason of
127 any medically determinable physical or mental impairment [which]
128 that (A) is permanent or can be expected to last continually for not less
129 than twelve months from the onset of such impairment, or (B) can be
130 expected to result in death or to be of long-continued and indefinite
131 duration, except that during the first twenty-four months that a
132 member is receiving a disability allowance, "disabled" means the
133 inability to perform the usual duties of his occupation by reason of any
134 such impairment.

135 [(14)] (17) "Employer" means an elected school committee, a board
136 of education, the State Board of Education, the Office of Early
137 Childhood, the Board of Regents for Higher Education or any of the
138 constituent units, [the governing body of the Children's Center and its
139 successors,] the E. O. Smith School and any other activity, institution
140 or school employing members. With respect to members hired prior to
141 July 1, 2019, "employer" also means the governing body of the
142 Children's Center and its successors.

143 [(15)] (18) "Formal leave of absence" means any absence from active
144 service in the public schools of Connecticut formally granted by a
145 member's employer as evidenced by contemporary records of the
146 employer, provided in the case of an absence due to illness, medical or

147 other evidence of such illness may, at the discretion of the Teachers'
148 Retirement Board, be accepted in lieu of evidence of the formal
149 granting of a leave.

150 [(16)] (19) "Formal application of retirement" means (A) the
151 member's application, birth certificate or notarized statement
152 supported by other evidence satisfactory to the board, in lieu thereof,
153 (B) records of service, [when] if such records are required by the board
154 to determine a salary rate or years of creditable service, (C) a statement
155 of payment plan, [and,] (D) in the case of an application for a disability
156 benefit, a physician's or an advanced practice registered nurse's
157 statement of health, (E) in the case of a member who is married, a
158 marriage certificate, and (F) any other documentation required by the
159 board.

160 [(17)] (20) "Funding" means the accumulation of assets in advance of
161 the payment of retirement allowances in accordance with a definite
162 actuarial program.

163 [(18)] (21) "Member" means any Connecticut teacher employed for
164 an average of at least one-half of each school day, [except that no
165 teacher who under any provision of the general statutes elects not to
166 participate in the system shall be a member unless and until the
167 teacher elects to participate in the system] and who was employed on
168 and compensated for the first work day, according to such member's
169 schedule, of a school month. Members teaching in a nonpublic school
170 classified as a public school [by the board] under the provisions of this
171 section may continue as members as long as they continue as teachers
172 in such school even if the school ceases to be so classified. A former
173 teacher who has not withdrawn his or her accumulated contributions
174 shall be an "inactive member". A member who, during the period of a
175 formal leave of absence granted by his or her employer, but not
176 exceeding an aggregate of ten school months, continues to make
177 mandatory contributions to the board, retains his or her status as an
178 active member.

179 [(19)] (22) "Normal cost" means the amount of contribution which
180 the state is required to make into the retirement fund in order to meet
181 the actuarial cost of current service.

182 [(20)] (23) "Public school" means any day school conducted within
183 or without this state under the orders and superintendence of a duly
184 elected school committee, a board of education, the State Board of
185 Education, the Office of Early Childhood, the board of governors or
186 any of its constituent units, the E. O. Smith School, [the Children's
187 Center and its successors, the State Education Resource Center
188 established pursuant to section 10-4q of the 2014 supplement to the
189 general statutes, revision of 1958, revised to January 1, 2013, the State
190 Education Resource Center established pursuant to section 10-357a,]
191 joint activities of boards of education authorized by subsection (b) of
192 section 10-158a and any institution supported by the state at which
193 teachers are employed or any incorporated secondary school not under
194 the orders and superintendence of a duly elected school committee or
195 board of education but located in a town not maintaining a high school
196 and providing free tuition to pupils of the town in which it is located,
197 and which has been approved by the State Board of Education under
198 the provisions of part II of chapter 164, provided that such institution
199 or such secondary school is classified as a public school by the
200 retirement board. With respect to members hired prior to July 1, 2019,
201 "public school" also means the Children's Center and its successors, the
202 State Education Resource Center established pursuant to section 10-4q
203 of the 2014 supplement to the general statutes, revision of 1958, revised
204 to January 1, 2013, and the State Education Resource Center
205 established pursuant to section 10-357a.

206 [(21)] (24) "Retirement allowance" means payments for life derived
207 from member contributions, including credited interest, and
208 contributions from the state.

209 (25) "Retired member" means a member receiving a retirement
210 benefit as computed under section 10-183g, as amended by this act.

211 [(22)] (26) "School year" means the twelve months ending on June
212 thirtieth of each year.

213 [(23)] (27) "Surviving spouse" means a widow or widower of a
214 deceased member who (A) was living with the member at the time of
215 the member's death, or receiving, or entitled by court order or
216 agreement to receive, regular support payments from the member, and
217 (B) has not remarried.

218 [(24)] (28) "Survivors" means a surviving spouse, a dependent
219 former spouse, a dependent child and a dependent parent.

220 [(25)] (29) "System" means the Connecticut teachers' retirement
221 system.

222 [(26)] (30) "Teacher" means (A) any teacher, permanent substitute
223 teacher, principal, assistant principal, supervisor, assistant
224 superintendent or superintendent employed by the public schools in a
225 professional capacity while possessing a certificate or permit issued by
226 the State Board of Education, provided on and after July 1, 1975, such
227 certificate shall be for the position in which the person is then
228 employed, except as provided for in section 10-183qq, (B) certified
229 personnel hired prior to July 1, 2019, who provide health and welfare
230 services for children in nonprofit schools, as provided in section 10-
231 217a, under an oral or written agreement, (C) any person who is
232 engaged in teaching or supervising schools for adults if the annual
233 salary paid for such service is equal to or greater than the minimum
234 salary paid for a regular, full-time teaching position in the day schools
235 in the town where such service is rendered, (D) [a member of the
236 professional staff of the State Board of Education,] an employee of the
237 Office of Early Childhood [,] or [of] the Board of Regents for Higher
238 Education or any of the constituent units, [and] (E) a [member of the]
239 staff member of the State Education Resource Center established
240 pursuant to section 10-4q of the 2014 supplement to the general
241 statutes, revision of 1958, revised to January 1, 2013, or the State
242 Education Resource Center established pursuant to section 10-357a,

243 employed in a professional capacity while possessing a certificate or
244 permit issued by the State Board of Education, provided such staff
245 member was hired prior to July 1, 2019, and (F) any person employed
246 as professional staff of the State Board of Education, provided such
247 person was a member or inactive member prior to July 1, 2019. A
248 "permanent substitute teacher" is one who serves as such for at least
249 ten months during any school year.

250 [(27)] (31) "Unfunded liability" means the actuarially determined
251 value of the liability for service before the date of the actuarial
252 valuation less the accumulated assets in the retirement fund.

253 [(28)] (32) "Internal Revenue Code" means the Internal Revenue
254 Code of 1986, or any subsequent corresponding internal revenue code
255 of the United States, as from time to time amended, and any
256 regulations promulgated under or interpretations of said code that
257 may affect this chapter.

258 [(29)] (33) "Limitation year" means the twelve-month period
259 beginning each July first and ending each June thirtieth.

260 Sec. 2. Section 10-183e of the general statutes is repealed and the
261 following is substituted in lieu thereof (*Effective July 1, 2019*):

262 (a) (1) A member shall receive a month of credited service for each
263 month of service as a teacher, [provided the Teachers' Retirement
264 Board may grant a member] subject to the payment of the mandatory
265 contribution for such month. Ten months of credited service shall be
266 equal to one year of credited service. A member may not accumulate
267 more than one year of credited service during any school year.

268 (2) The Teachers' Retirement Board may allow a member to receive
269 a month of credited service for a month during which such member
270 was employed after the first school day but not later than the fifth
271 school day of such month if [(1)] (A) such month was the member's
272 first month of service as a teacher, and [(2)] (B) such month of credited
273 service is needed by the member in order to qualify for a normal

274 retirement benefit. [Ten months of credited service shall be equal to
275 one year of credited service. A member may not accumulate more than
276 one year of credited service during any school year.]

277 (b) Any member may purchase, as provided in subsection (c) of this
278 section, additional credited service, but not to exceed an aggregate of
279 one year in the case of service described in subdivision (2) of this
280 subsection for each two years of active full-time service as a
281 Connecticut teacher; and not to exceed an aggregate of one year in the
282 case of absence described in subdivision (8) of this subsection for each
283 five years of active full-time service as a Connecticut teacher, provided
284 if any such absence exceeds thirty consecutive school months, such
285 additional credited service shall be limited to thirty school months;
286 and not to exceed an aggregate of ten years for all service described in
287 this subsection, except for service described in subdivision (2) of this
288 subsection. In no event may any service described in this subsection be
289 purchased if the member is receiving or is, or will become, entitled to
290 receive a retirement benefit based upon such service from any
291 governmental system other than the teachers' retirement system or the
292 federal Social Security System. Additional credited service includes:

293 (1) Service as a teacher in a school for military dependents
294 established by the United States Department of Defense;

295 (2) Service as a teacher in the public schools of another state of the
296 United States, its territories or possessions;

297 (3) Service in the armed forces of the United States in time of war, as
298 defined in section 27-103, or service in said armed forces during the
299 period beginning October 27, 1953, and ending January 31, 1955;

300 (4) Service rendered prior to July 1, 2019, in a permanent, full-time,
301 nonteaching position for the state;

302 (5) Service as a teacher at The University of Connecticut prior to July
303 1, 1965;

304 (6) Service as a teacher at the Wheeler School and Library, North
305 Stonington, prior to September 1, 1949;

306 (7) Service as a teacher at the Gilbert Home, Winsted, prior to
307 September 1, 1948;

308 (8) Any formal leave of absence commencing prior to July 1, 2019, as
309 provided in regulations adopted by the board, if the member
310 subsequently returns to service for at least one school year;

311 (9) Service rendered prior to July 1, 2019, as a teacher at the
312 American School [at Hartford] for the Deaf, the Connecticut Institute
313 for the Blind or the Newington Children's Hospital;

314 (10) Forty or more days of service as a substitute teacher, or the
315 equivalent service rendered at less than half-time, in a single public
316 school system within the state of Connecticut in any school year,
317 provided eighteen days of such service shall equal one month of
318 credited service under subsection (a) of this section;

319 (11) Service in the armed forces of the United States, other than
320 service described in subdivision (3) of this subsection, not to exceed
321 thirty months;

322 (12) Service as a full-time, salaried, elected official of the state or any
323 political subdivision of the state during the 1978 calendar year or
324 thereafter, if such member subsequently returns to service as a teacher
325 in a public school for at least one school year;

326 (13) Service in the public schools of Connecticut as a member of the
327 federal Teacher Corps, not to exceed two years;

328 (14) Service in the United States Peace Corps;

329 (15) Service in the United States VISTA (Volunteers in Service to
330 America) program;

331 (16) Service in the public schools of Connecticut as a social work

332 assistant, from January 1, 1969, to December 31, 1986, inclusive, if such
333 member became a certified school social worker and remained in
334 public school service as a social worker after certification; and

335 (17) Service prior to July 1, 2007, as a member of the staff of the State
336 Education Resource Center established pursuant to section 10-4q of the
337 general statutes, revision of 1958, revised to January 1, 2007, employed
338 in a professional capacity while possessing a certificate or permit
339 issued by the State Board of Education.

340 Any service described in subdivision (3), (8) or (10) of this subsection
341 shall be considered service in the public schools of Connecticut.

342 (c) Additional credited service [must] may only be purchased by a
343 member (1) prior to the [time] effective date of such member's
344 retirement, or (2) at the time a surviving spouse elects benefits under
345 the provisions of subsection (d) of section 10-183h, as amended by this
346 act. [, or (3) at the time benefits commence as provided under sections
347 10-183g and 10-183jj.] Any purchase of such service shall be
348 accomplished by the member paying to the board an amount
349 determined on the basis of actuarial factors adopted by the board that
350 reflect the present value of one-half of the full actuarial cost of the
351 benefit increase that will be derived by the purchase of such service,
352 except that in the case of purchase of service described in subdivision
353 (17) of subsection (b) of this section, or in the case of purchase of
354 service described in subdivision (2) of said subsection (b) in excess of
355 ten years, the present value of the full actuarial cost. Such factors shall
356 consider the member's age at the time of purchase, actual or projected
357 salary, and the earliest date on which the member would be eligible for
358 a normal retirement allowance. Payments for additional credited
359 service may be made in a lump sum by transfer of funds from the
360 member's accumulated one per cent contributions withheld prior to
361 July 1, 1989, with credited interest and accumulated voluntary
362 contributions with credited interest plus such other amounts as may be
363 required to complete the purchase. Any such other amount shall be
364 deposited directly into such member's regular account. No amount

365 deposited in accordance with this subsection shall be treated as a
366 voluntary contribution as described in section 10-183i, as amended by
367 this act.

368 [(d) For the purpose of determining eligibility for benefits under
369 section 10-183f, credited service purchased under subsection (b) of this
370 section shall not be used except that (1) service in a school for military
371 dependents described in subdivision (1) of subsection (b) of this
372 section and out-of-state public school service described in subdivision
373 (2) of said subsection (b) shall be used to determine eligibility for a
374 normal retirement benefit based upon thirty-five years of credited
375 service and for an early retirement benefit; and (2) military service
376 described in subdivision (3) of said subsection (b), any leave of absence
377 described in subdivision (8) of said subsection (b) and substitute
378 service described in subdivision (10) of said subsection (b) shall be
379 used as if they were service in the public schools of Connecticut.

380 (e) For purposes of computing benefit amounts under section 10-
381 183g, other than proratable benefits and deferred vested retirement
382 benefits, credited service purchased under subsection (b) of this section
383 shall be used in the same manner as credited service described in
384 subsection (a) of this section. In computing proratable benefits,
385 purchased service credits shall be used as set forth in subsection (b) of
386 section 10-183g. In computing deferred vested retirement benefits,
387 purchased service credits shall be used as set forth in subsection (d) of
388 section 10-183g. In computing the lump sum death benefit under
389 section 10-183h, military service described in subdivision (3) of
390 subsection (b) of this section and leaves of absence described in
391 subdivision (8) of said subsection (b) shall be used as if they were
392 service in the public schools of Connecticut.]

393 [(f)] (d) For purposes of computing benefit amounts under [section
394 10-183g] this chapter, whole months of credited service, including
395 additional credited service, in excess of whole years shall be used in
396 determining aggregate accumulations of credited service.

397 [(g)] (e) Any member who has been elected to a full-time or part-
398 time position in an organization which has been duly designated as the
399 teachers' representative or who has been elected to a full-time or part-
400 time position in a state-wide, national or international bargaining
401 organization may, during the time such member so serves, continue
402 membership and may make, or have made for such member,
403 payments of contributions for such time, provided the organization
404 which such member represents shall pay the full actuarial cost that
405 would otherwise be incurred by the state for the time such member
406 serves in excess of one year. If payment is made during such periods or
407 at any time before retirement, such member shall receive credit for
408 such service and shall be considered as serving as a public school
409 teacher in the state for the purpose of computing length of service, and
410 for the purpose of computing average annual salary, and shall be
411 considered by the retirement board as though such member were
412 remaining in such member's latest teaching position.

413 Sec. 3. Section 10-183f of the general statutes is repealed and the
414 following is substituted in lieu thereof (*Effective July 1, 2019*):

415 (a) A member is eligible to receive a normal retirement benefit
416 [who] if such member (1) has attained age sixty and has accumulated
417 twenty years of credited service in the public schools of Connecticut,
418 or (2) has attained any age and has accumulated thirty-five years of
419 credited service, at least twenty-five years of which are service in the
420 public schools of Connecticut.

421 (b) A member is eligible to receive a proratable retirement benefit
422 [who] if such member has attained age sixty prior to termination of
423 service and has accumulated at least ten years of credited service in the
424 public schools of Connecticut.

425 (c) A member is eligible to receive an early retirement benefit [who]
426 if such member has accumulated twenty-five years of credited service,
427 at least twenty years of which are service in the public schools of
428 Connecticut, or [who] if such member has attained the age of fifty-five

429 and has accumulated at least twenty years of credited service, at least
430 fifteen of which are service in the public schools of Connecticut.

431 (d) A member is eligible to receive a deferred vested retirement
432 benefit beginning at age sixty [who] if such member: (1) Has
433 accumulated ten years of credited service in the public schools of
434 Connecticut; and (2) terminates service before becoming eligible for
435 any other retirement benefit; and (3) leaves his or her accumulated
436 contributions with the system.

437 (e) Repealed by P.A. 79-541, S. 5, 6.

438 (f) The survivors of a member who dies (1) while in service in the
439 public schools of Connecticut, (2) within two months after withdrawal
440 from such service and prior to the effective date of such member's
441 retirement or (3) while receiving a disability benefit under section 10-
442 183aa, shall receive survivors' benefits. [except that, if a member who
443 has elected a coparticipant option, under section 10-183j, dies after
444 such option becomes effective, such coparticipant option shall be given
445 effect and no survivors' benefits shall be payable.] Before any
446 survivors' benefits are paid, the board shall receive such applications
447 and other documents and information as it deems necessary.

448 (g) Notwithstanding any provision of this chapter, pursuant to
449 Section 401(a)(9) of the Internal Revenue Code, a member shall begin
450 receiving benefits under this chapter no later than April first of the
451 calendar year following the calendar year in which [(1)] the member
452 attains age seventy and one-half [or (2)] or if the member retires after
453 age seventy and one-half, the calendar year in which such member
454 retires.

455 Sec. 4. Section 10-183g of the general statutes is repealed and the
456 following is substituted in lieu thereof (*Effective July 1, 2019*):

457 (a) The normal retirement benefit shall be two per cent times the
458 number of years of full-time credited service and a proportional
459 fraction of two per cent times the number of years of credited service at

460 less than full-time multiplied by average annual salary. In no event,
 461 however, shall such benefit exceed seventy-five per cent of such salary
 462 or be less than three thousand six hundred dollars.

463 (b) The proratable retirement benefit shall be computed as follows:
 464 Average annual salary multiplied by (1) number of years of credited
 465 service [, excluding all additional credited service, except service
 466 described in subdivisions (3), (8) and (10) of subsection (b) of section
 467 10-183e,] in the public schools of Connecticut multiplied by the
 468 applicable percentage based on age and service as determined from the
 469 table below, and (2) number of years of all additional credited service
 470 not used in subdivision (1) of this subsection multiplied by one per
 471 cent.

T1 TABLE

T2 AGE OF RETIREMENT

T3	T4	T5	T6	T7	T8	T9	T10	T11	T12	T13	T14	T15	T16
	Years Of Connecticut Service	60	61	62	63	64	65	66	67	68	69	70	
T6	10	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	
T7	11	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.1	
T8	12	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.2	
T9	13	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	
T10	14	1.4	1.4	1.4	1.4	1.4	1.4	1.4	1.4	1.4	1.4	1.4	
T11	15	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	
T12	16	1.6	1.6	1.6	1.6	1.6	1.6	1.6	1.6	1.6	1.6	1.6	
T13	17	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7	
T14	18	1.8	1.8	1.8	1.8	1.8	1.8	1.8	1.8	1.8	1.8	1.8	
T15	19	1.9	1.9	1.9	1.9	1.9	1.9	1.9	1.9	1.9	1.9	1.9	
T16	20	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	

472 (c) The early retirement benefit shall be computed in the same
 473 manner as the normal retirement benefit, then actuarially reduced, on
 474 the basis of early retirement tables adopted from time to time by the

475 board, for each month early retirement precedes the minimum age at
476 which the member could have retired with a normal retirement benefit
477 pursuant to section 10-183f, as amended by this act. [Such minimum
478 age shall be such member's actual age at retirement plus the lesser of
479 (1) the difference between such age and age sixty, or (2) the difference
480 between thirty-five years and the sum of such member's years of
481 Connecticut public school service plus all purchased leaves of absence,
482 military and out-of-state public school service.] On and after July 1,
483 1999, any revisions to the early retirement tables shall be submitted to
484 the Office of Policy and Management and the joint standing committee
485 of the General Assembly having cognizance of matters relating to
486 appropriations and the budgets of state agencies within one month of
487 their adoption by the board. Any such revisions shall be accompanied
488 by an actuarial certification of the costs associated with such revisions.

489 (d) The deferred vested retirement benefit shall be computed as
490 follows: Average annual salary multiplied by (1) number of years of
491 credited service [, excluding all additional credited service, except
492 service described in subdivisions (3), (8) and (10) of subsection (b) of
493 section 10-183e,] in the public schools of Connecticut multiplied by two
494 per cent, then actuarially reduced in the same manner as the early
495 retirement benefit if the years of service which could have been
496 rendered were less than twenty years by age sixty or by the
497 subsequent date of retirement, and (2) number of years of all
498 additional credited service not used in subdivision (1) of this
499 subsection multiplied by one per cent.

500 (e) Repealed by P.A. 79-541, S. 5, 6.

501 (f) (1) In addition to a retirement benefit computed under
502 subsections (a) to (d), inclusive, of this section and a disability
503 allowance under subsections (a) to (g), inclusive, of section 10-183aa,
504 and except as provided in subdivision (2) of this subsection, a member
505 shall receive a lump sum payment equal to the member's accumulated
506 one per cent contributions withheld prior to July 1, 1989, and any
507 voluntary contributions with credited interest. Such lump sum shall be

508 paid not later than three months after (A) the effective date of
509 retirement, or (B) the date the first payment of a disability allowance
510 under section 10-183aa is made, except the board may delay payment
511 of such lump sum in the case of extenuating circumstances. If such
512 delay occurs, the board shall submit a written notice to the member
513 explaining the nature of the extenuating circumstances and an estimate
514 as to when such lump sum shall be paid.

515 (2) In lieu of such lump sum, the member may elect to receive an
516 actuarially equivalent annuity for life. [Such lump sum or annuity shall
517 be paid, or commenced to be paid,] Payment of such annuity, if
518 elected, shall commence when the first payment of the [other]
519 retirement benefit computed under subsections (a) to (d), inclusive, of
520 this section or a disability allowance under section 10-183aa is made.

521 (g) A member's complete formal application for retirement, if sent
522 by mail, shall be deemed to have been filed with the board on the date
523 such application is postmarked. No benefit computed under
524 subsections (a) to (d), inclusive, of this section and under subsections
525 (a) to (g), inclusive, of section 10-183aa shall become effective until [the
526 end of the calendar month of the filing by the] a member eligible for
527 retirement under section 10-183f, as amended by this act, files with the
528 board [of] a complete formal application for retirement and terminates
529 service with such member's employer. Such benefit shall accrue from
530 the first day of the month following [such] the calendar month such
531 application is filed and payment of such benefit in equal monthly
532 installments shall commence on the last day of the month in which
533 such benefit begins to accrue. The initial payment of such benefit may
534 be made not later than three months following the effective date of
535 retirement, provided such payment shall be retroactive to such
536 effective date. Upon a finding that extenuating circumstances relating
537 to the health of a member caused a delay in the filing of the member's
538 complete formal application, and such application is filed on or after
539 July 1, 1986, the board may deem such application to have been filed
540 up to three months earlier than the actual date of the filing. Upon a

541 finding that extenuating circumstances related to the health of a
542 member caused a delay in the filing of an election pursuant to
543 subsection (g) of section 10-183aa, and such election is filed on or after
544 July 1, 1986, the board may deem such election to have been filed as of
545 the date such member's benefits would otherwise have been converted
546 to a normal retirement [allowance, provided such member's disability
547 allowance became effective on or before November 1, 1976, and such
548 member attained the age of sixty on or after August 1, 1984] benefit
549 under this section.

550 (h) A benefit computed under subsections (a) to (d), inclusive, of
551 this section and under subsections (a) to (g), inclusive, of section 10-
552 183aa shall continue until the death of the member. [If twenty-five per
553 cent of the aggregate benefits paid to a member prior to death are less
554 than such member's accumulated regular contributions, including any
555 one per cent contributions withheld prior to July 1, 1989, and any
556 voluntary contributions plus credited interest, the member's
557 designated beneficiary shall be paid on the death of the member a
558 lump sum amount equal to the difference between such aggregate
559 payments and such accumulated contributions plus credited interest
560 that had been accrued to the date benefits commenced.]

561 (i) [In lieu of a benefit computed under subsections (a) to (d),
562 inclusive, of this section and under subsections (a) to (g), inclusive, of
563 section 10-183aa, a] A member [may] shall elect one of the benefit
564 options described in section 10-183j, as amended by this act, or any
565 other actuarially equivalent option which the board may offer from
566 time to time.

567 (j) Beginning the first day of January or July which follows nine
568 months in retirement, a retired member who retired prior to
569 September 1, 1992, or a member's successor beneficiary, except a
570 person receiving survivor's benefits, shall be eligible for an annual five
571 per cent cost of living allowance on any benefit except a benefit based
572 upon such member's one per cent contributions or voluntary
573 contributions. Such cost of living allowance shall be computed on the

574 basis of the retirement benefits to which such retired member or
575 successor beneficiary was entitled on the last day of the preceding
576 December or June except benefits based upon one per cent or
577 voluntary contributions. Such member's successor beneficiary means
578 any person, other than such member, receiving benefits as the result of
579 the election of a period certain option or a coparticipant option,
580 including an election for such an option by a surviving spouse under
581 subsection (d) of section 10-183h, as amended by this act. The right to
582 such allowance, or any portion thereof, may be waived by the person
583 entitled thereto at any time. Any waiver shall remain in effect until the
584 first day of the month following such person's death or the filing with
585 the board of a written notice of cancellation of the waiver. Any
586 allowance waived shall be forever forfeited. If on any subsequent first
587 day of January or July the Teacher's Retirement Board determines that
588 the National Consumer Price Index for urban wage earners and clerical
589 workers for the twelve-month period ending on the last day of the
590 preceding November or May has increased less than the cost of living
591 allowance provided under this subsection, the cost of living allowance
592 provided by this subsection shall be adjusted to reflect the change in
593 such index provided such cost of living allowance shall not be less
594 than three per cent.

595 (k) Beginning the first day of January or July which follows nine
596 months in retirement, a retired member who retired on or after
597 September 1, 1992, or a member's successor beneficiary, except a
598 person receiving survivor's benefits, shall be eligible for an annual cost
599 of living allowance calculated in accordance with the provisions of
600 subsections (l) or (m) of this section on any benefit except a benefit
601 based upon such member's one per cent contributions or voluntary
602 contributions. Such cost of living allowance shall be computed on the
603 basis of the retirement benefits to which such retired member or
604 successor beneficiary was entitled on the last day of the preceding
605 December or June except benefits based upon one per cent or
606 voluntary contributions. Such member's successor beneficiary means
607 any person, other than such member, receiving benefits as the result of

608 the election of a period certain option or a coparticipant option,
609 including an election for such an option by a surviving spouse under
610 subsection (d) of section 10-183h, as amended by this act. The right to
611 such allowance, or any portion thereof, may be waived by the person
612 entitled thereto at any time. Any waiver shall remain in effect until the
613 first day of the month following such person's death or the filing with
614 the board of a written notice of cancellation of the waiver. Any
615 allowance waived shall be forever forfeited.

616 (l) (1) Beginning the first day of January or July which follows nine
617 months in retirement, a retired member who retired on or after
618 September 1, 1992, or a member's successor beneficiary, except a
619 person receiving survivor's benefits, shall be eligible for an annual cost
620 of living allowance. The cost of living allowance shall be calculated by
621 using the percentage cost of living adjustment granted by the Social
622 Security Administration for the applicable year, computed on the basis
623 of the retirement benefits to which such retired member or successor
624 beneficiary was entitled on the last day of the preceding December or
625 June except benefits based upon one per cent or voluntary
626 contributions, provided no cost of living allowance shall exceed six per
627 cent and provided further, if the total return earned by the trustees on
628 the market value of the pension assets for the preceding fiscal year is
629 less than eight and one-half per cent, any cost of living allowance
630 granted shall not exceed one and one-half per cent.

631 (2) A member entering the retirement system commencing on or
632 after July 1, 2007, or such member's successor beneficiary, except a
633 person receiving survivor's benefits, shall, beginning the first day of
634 January or July that follows nine months in retirement, be eligible for
635 an annual cost of living allowance as follows: The cost of living
636 allowance shall be calculated by using the percentage cost of living
637 adjustment granted by the Social Security Administration for the
638 applicable year, computed on the basis of the retirement benefits to
639 which such retired member or successor beneficiary was entitled on
640 the last day of the preceding December or June, as applicable, except

641 benefits based upon one per cent or voluntary contributions, provided
642 (A) no cost of living allowance shall exceed five per cent, and (B) if the
643 total return earned by the trustees on the market value of the pension
644 assets for the preceding fiscal year is less than eight and one-half per
645 cent, any cost of living allowance granted shall not exceed one per
646 cent, if such total return for the preceding fiscal year is greater than
647 eight and one-half per cent but less than eleven and one-half per cent,
648 any cost of living allowance granted shall not exceed three per cent,
649 and if such return exceeds eleven and one-half per cent, any cost of
650 living allowance granted shall not exceed five per cent.

651 (m) Repealed by P.A. 07-186, S. 14.

652 (n) Repealed by P.A. 07-186, S. 14.

653 (o) On January 1, 1988, each eligible retired member who had
654 rendered at least twenty-five years of full-time service prior to normal
655 retirement under the provisions of subsection (a) of section 10-183f, as
656 amended by this act, or such member's successor beneficiary, as
657 defined in subsection (j) of this section, shall receive a single increase in
658 retirement benefits provided under this chapter. Such increase shall be
659 paid to such eligible members or successor beneficiaries whose
660 monthly benefit as of December 31, 1987, before any reduction for an
661 optional benefit payment plan, is less than eight hundred dollars, and
662 shall be sufficient to increase such monthly benefit to eight hundred
663 dollars.

664 (p) On January 1, 1991, each eligible retired member who had
665 rendered at least twenty-five years of full-time service at least twenty
666 years of which were service in the public schools of Connecticut prior
667 to early retirement before January 1, 1976, under the provisions of
668 subsection (c) of section 10-183f, as amended by this act, or such
669 member's successor beneficiary, as defined in subsection (j) of this
670 section, shall receive a single increase in retirement benefits provided
671 under this chapter. Such increase shall be paid to such eligible
672 members or successor beneficiaries whose monthly benefit as of

673 December 31, 1990, before any reduction for an optional benefit
674 payment plan, is less than eight hundred dollars, and shall be
675 sufficient to increase such monthly benefit to eight hundred dollars.

676 (q) On January 1, 1999, each eligible retired member who had
677 rendered at least twenty-five years of full-time service, or such
678 member's successor beneficiary, as defined in subsection (j) of this
679 section, shall receive a single increase in benefits provided under this
680 chapter. Such increase shall be sufficient to increase the monthly
681 benefit of such eligible members or successor beneficiaries, whose
682 monthly benefit as of December 31, 1998, before any actuarial
683 reduction for early retirement or for an optional benefit payment plan,
684 is less than twelve hundred dollars and shall be sufficient to increase
685 such monthly benefit to twelve hundred dollars.

686 (r) No retirement benefit payable under this chapter, including any
687 cost of living allowance, shall exceed the maximum dollar limit in
688 effect under Section 415(b) of the Internal Revenue Code for the
689 applicable limitation year, as increased in subsequent years pursuant
690 to Section 415(d) of the Internal Revenue Code. [A subsequent annual
691 increase shall apply to a member if the increase becomes effective after
692 the member retires or, if such increase becomes effective before a
693 member retires, after the date on which such benefit begins to accrue.]

694 Sec. 5. Section 10-183h of the general statutes is repealed and the
695 following is substituted in lieu thereof (*Effective July 1, 2019*):

696 (a) The basic survivor's monthly benefit, subject to a family
697 maximum of one thousand five hundred dollars, shall be (1) three
698 hundred dollars each for a surviving spouse, plus twenty-five dollars
699 for each year of service in excess of twelve years in the Connecticut
700 public schools completed by the member, subject to a maximum
701 monthly benefit of six hundred dollars, (2) three hundred dollars each
702 for a dependent former spouse; for a dependent parent if there is no
703 surviving spouse or dependent child; and for a legal guardian of any
704 dependent child if there is no surviving spouse, dependent former

705 spouse or dependent parent, and (3) three hundred dollars for each
706 dependent child. In applying the family maximum, the benefit shall be
707 first allocated to the child or children, with the excess allocated to the
708 surviving spouse and any dependent former spouse in proportion to
709 the amount each would receive according to the above formula.
710 Payment of the benefit shall commence on the last day of the month
711 following the month of the member's death. Such benefit shall
712 continue through the month preceding the month in which the
713 survivor dies or ceases to be eligible for such benefit. Such benefit to
714 the legal guardian of dependent children shall continue until all such
715 children are no longer dependent, as defined in section 10-183b, as
716 amended by this act. Notwithstanding the provisions of this
717 subsection, any such surviving spouse, dependent former spouse,
718 dependent parent or legal guardian may waive the right to payment of
719 the benefit under this subsection in order that a designated beneficiary
720 who is the child of the deceased member may receive such member's
721 accumulated contributions plus credited interest. Such waiver shall be
722 made prior to the payment of the benefit to any such surviving spouse,
723 dependent former spouse, dependent parent or legal guardian.

724 (b) [If no coparticipant option under 10-183j has become effective, a]
725 A lump sum death benefit shall be payable to [the] a surviving spouse.
726 Such benefit shall be one thousand dollars for five years or less of
727 Connecticut public school service, plus two hundred dollars for each
728 year of credited service in excess of five years, to a maximum of two
729 thousand dollars. [For purposes of this subsection, purchased military
730 service and purchased leaves of absence under subdivisions (3) and (8)
731 of subsection (b) of section 10-183e shall be deemed to be Connecticut
732 public school service.] If there is no surviving spouse, such benefit
733 shall be equal to the member's burial expenses but not in excess of
734 what would have been payable to a surviving spouse and shall be
735 payable to the person who paid such expenses. No payment under this
736 subsection shall be made unless application for the payment is filed
737 with the board within two years of such member's death.

738 (c) In lieu of such basic survivor's benefit and such lump sum death
739 benefit, a sole survivor who has attained age eighteen, and is the
740 member's designated beneficiary may elect to receive an amount equal
741 to such member's accumulated contributions together with credited
742 interest. [When a member has designated two or more beneficiaries,
743 who have, at the time of such member's death, attained age eighteen,
744 the one entitled to basic survivor's benefits, if any, shall be deemed the
745 sole survivor within the meaning of this subsection, provided, that all
746 other designated beneficiaries relinquish all claim to any amounts that
747 may be due them from the system.]

748 (d) The surviving spouse of any member who, at the time of death
749 was eligible for a retirement benefit other than a disability benefit and
750 had not filed a waiver of the coparticipant's option, may elect to
751 receive (1) a monthly benefit for life equal to the benefit payable if a
752 one hundred per cent coparticipant's option had been elected, or (2) an
753 amount equal to the member's accumulated contributions with
754 credited interest.

755 (e) If no coparticipant option has become effective and if the
756 aggregate payments under this section are less than the accumulated
757 mandatory contributions of a deceased member plus credited interest,
758 there shall be paid to such member's designated beneficiary an amount
759 equal to the difference between such aggregate payments and such
760 accumulated mandatory contributions plus credited interest.

761 (f) Notwithstanding the provisions of subparagraph (B) of
762 subdivision [(23)] (27) of section 10-183b, as amended by this act,
763 benefits payable under this section to a surviving spouse shall not be
764 terminated because of remarriage if such surviving spouse has
765 attained the age of sixty.

766 (g) If a member who has filed an application for retirement dies
767 prior to the effective date of retirement, such member's spouse, if such
768 spouse is designated on such application as the sole beneficiary, may
769 elect to receive either (1) the preretirement death benefits as set forth in

770 this section, or (2) the benefit payment option selected by the deceased
771 member on such retirement application.

772 Sec. 6. Subsection (a) of section 10-183i of the general statutes is
773 repealed and the following is substituted in lieu thereof (*Effective July*
774 *1, 2019*):

775 (a) A member may make voluntary contributions to the system and
776 may, no more than once, withdraw such voluntary contributions from
777 the system under rules of the board. Any voluntary contribution shall
778 be made solely by payroll deduction of an amount subject to state,
779 federal or local tax in the tax or income year in which such voluntary
780 contribution is made. Voluntary contributions shall be subject to the
781 limitations imposed under Section 415(c) of the Internal Revenue Code
782 for the applicable limitation year. Such contributions shall earn
783 credited interest. Upon retirement such member shall elect to receive
784 the accumulated contributions plus credited interest either in a lump
785 sum or in the form of an actuarially equivalent annuity for life. Such
786 lump sum, [or] if elected, shall be paid not later than three months
787 after the effective date of retirement, except the board may delay
788 payment of such lump sum in the case of extenuating circumstances. If
789 such delay occurs, the board shall submit a written notice to the
790 member explaining the nature of the extenuating circumstances and an
791 estimate as to when such lump sum shall be paid. Payment of such
792 annuity, if elected, shall [be paid or commenced to be paid] commence
793 when the first payment of such member's other retirement benefit is
794 made. If such member dies before the effective date of his or her
795 retirement, the accumulated contributions plus credited interest shall
796 be paid to such member's designated beneficiary.

797 Sec. 7. Section 10-183j of the general statutes is repealed and the
798 following is substituted in lieu thereof (*Effective July 1, 2019*):

799 (a) [In lieu of a normal, early, proratable or deferred vested benefit,
800 a] A member [may] shall elect [either] one of the benefit options
801 described in [subsections] subsection (b), [and] (c) or (d) of this section.

802 (b) The Plan N normal allowance may be elected in which the
803 member receives an unreduced benefit for life and, upon such
804 member's death, such member's designated beneficiary shall receive a
805 partial refund of such member's accumulated contributions if twenty-
806 five per cent of the aggregate benefits received by such member
807 between his or her retirement date and death are less than such
808 member's accumulated regular contributions, including any one per
809 cent contributions withheld prior to July 1, 1989, and any voluntary
810 contributions plus credited interest. The amount of such partial refund
811 shall equal the difference between (1) such member's accumulated
812 contributions plus credited interest that had accrued as of the date
813 retirement benefits commenced, and (2) twenty-five per cent of the
814 aggregate retirement benefit paid to such member prior to such
815 member's death.

816 [(b) A] (c) The Plan C period certain option may be elected in which
817 the member receives an actuarially reduced benefit for a fixed period
818 of time selected by such member and for the remainder of such
819 member's life. Such member may select a fixed period of twenty-five
820 years or such shorter period as the board may offer. If such member
821 dies before receiving the benefit for the selected period, such benefit
822 shall be paid to the member's designated beneficiary for the remainder
823 of such period. If such designated beneficiary dies before receiving the
824 remaining payments for the selected period, any remaining payments
825 shall be paid to such designated beneficiary's estate as a commuted
826 value. If such member's designated beneficiary dies before such
827 member, or if such member has no designated beneficiary and such
828 member dies prior to the expiration of the period described in this
829 subsection, the commuted value shall be paid to such member's estate.

830 [(c) A] (d) (1) The Plan D coparticipant's option may be elected in
831 which the member receives an actuarially reduced benefit as provided
832 in [subsection (d)] subdivision (2) of this [section] subsection and upon
833 such member's death, one-third, one-half, two-thirds, three-fourths or
834 all of such amount is paid to such member's designated beneficiary for

835 life. Any member who elects said option shall designate a sole
836 designated beneficiary, who shall be such member's coparticipant.
837 Such designation shall be irrevocable and shall terminate only as
838 provided in subparagraph (B) of subdivision (2) of this subsection.
839 With respect to any benefits which become effective on or after January
840 1, 2001, if twenty-five per cent of the aggregate benefits paid to the
841 member or such member's designated beneficiary are, upon the death
842 of such member or such designated beneficiary, less than such
843 member's accumulated contributions plus credited interest, the estate
844 of such member or such designated beneficiary, as appropriate, shall
845 be paid a lump sum amount equal to the difference between such
846 [aggregate benefits paid and such accumulated contributions plus
847 credited interest] accumulated contributions plus credited interest that
848 had accrued as of the date benefits commenced, less twenty-five per
849 cent of the aggregate benefit paid.

850 [(d)] (2) The benefits payable to such member and such
851 coparticipant shall be computed as follows:

852 [(1)] (A) The benefit payable to such member at retirement and to
853 such coparticipant upon such member's death shall be the actuarial
854 equivalent of the normal, early or proratable benefit for which such
855 member is eligible and based upon such member's age at retirement
856 and the age of such coparticipant on such retirement date. In the event
857 the member predeceases the coparticipant, upon the death of the
858 coparticipant, any remaining benefit shall be paid in a lump sum to the
859 coparticipant's estate. In the event the coparticipant predeceases the
860 member, the member's actuarially reduced benefit shall revert to the
861 unreduced benefit provided for under Plan N and, upon the member's
862 death, any remaining value in the member's account shall be paid to
863 the member's designated beneficiary, if any, otherwise to the member's
864 estate.

865 [(2) The benefit payable to such coparticipant of such member who
866 dies after such option first becomes effective but before retirement
867 shall be the actuarial equivalent of the normal, early or proratable

868 benefit for which such member was eligible based on such member's
869 age at death and the age of such coparticipant on such date of death.]

870 [(3) (A)] (B) (i) Except as provided in subparagraph [(B)] (B)(ii) of
871 this subdivision, a coparticipant option shall be terminated, for any
872 member whose designated coparticipant dies, is legally separated or is
873 divorced from the member after the member's retirement, on the date
874 of such death or divorce. Such member shall thereupon be paid the
875 normal, early or proratable retirement benefit for which the member is
876 eligible. [(B)] (ii) On and after July 1, 2016, upon the legal separation or
877 divorce of a member and such member's designated coparticipant
878 subsequent to the member's retirement, the member may retain the
879 coparticipant designation and the coparticipant option elected at the
880 time of retirement by filing a [qualified] domestic relations order with
881 the board.

882 Sec. 8. Section 10-183k of the general statutes is repealed and the
883 following is substituted in lieu thereof (*Effective July 1, 2019*):

884 (a) A member who voluntarily or involuntarily terminates service
885 with his or her employer prior to retirement or death shall be entitled
886 to have refunded his or her accumulated voluntary contributions with
887 credited interest.

888 (b) A member who voluntarily or involuntarily terminates service
889 with his or her employer prior to retirement or death with less than
890 five years' credited service in the public schools of Connecticut shall be
891 entitled to have refunded his or her accumulated regular contributions
892 with credited interest. A member who voluntarily or involuntarily
893 terminates service with his or her employer prior to retirement or
894 death with more than five years of credited service in the public
895 schools of Connecticut shall be entitled to have refunded his or her
896 accumulated regular contributions with credited interest and his or her
897 accumulated one per cent contributions withheld prior to July 1, 1989.

898 (c) A member who voluntarily or involuntarily terminates service

899 with his or her employer prior to retirement or death with more than
900 ten years' credited service in the public schools of Connecticut but
901 prior to retirement may elect to receive in lieu of the benefits provided
902 by this chapter a refund of his or her accumulated contributions with
903 credited interest as provided in subsection (b) of this section. If such
904 member elects a refund, all credited service shall be cancelled and any
905 rights to benefits provided by this chapter shall be extinguished,
906 except as provided in subsection (d) of this section. If such member
907 does not elect a refund, [but dies before age sixty or before receiving
908 the deferred vested benefit, if later,] such member's accumulated
909 voluntary contributions, accumulated regular contributions and
910 accumulated one per cent contributions withheld prior to July 1, 1989,
911 together with credited interest shall be paid to such member's
912 designated beneficiary.

913 (d) A member who receives a refund and returns to service shall be
914 regarded as a new member unless such member repays, subject to the
915 requirements established by the board, the amount refunded
916 representing service teaching in the public schools of Connecticut,
917 other than voluntary contributions and the interest thereon, together
918 with credited interest compounded from the date interest was last
919 credited to such member's account to the date of repayment. The
920 credited service accumulated before termination and any unrefunded
921 one per cent contributions withheld prior to July 1, 1989, and credited
922 interest shall be restored to a member who makes such repayment.
923 Restored contributions and interest shall be credited with credited
924 interest for the period between the last day for which interest was
925 credited on such contributions and such member's [return to service]
926 date of repayment.

927 Sec. 9. Section 10-183l of the general statutes is repealed and the
928 following is substituted in lieu thereof (*Effective July 1, 2019*):

929 (a) (1) On and after July 1, 1991, the management of the system shall
930 continue to be vested in the Teachers' Retirement Board, whose
931 members shall include the Treasurer, the Secretary of the Office of

932 Policy and Management and the Commissioner of Education, or their
933 designees, who shall be voting members of the board, ex officio. (2) On
934 or before June 15, 1985, and quadrennially thereafter, the members of
935 the system shall elect from their number, in a manner prescribed by
936 said board, two persons to serve as members of said board for terms of
937 four years beginning July first following such election. Both of such
938 persons shall be active teachers who shall be nominated by the
939 members of the system who are not retired and elected by all the
940 members of the system. On or before July 1, 1991, and quadrennially
941 thereafter, the members of the system shall elect from their number, in
942 a manner prescribed by said board, three persons to serve as members
943 of said board for terms of four years beginning July first following
944 such election. Two of such persons shall be retired teachers who shall
945 be nominated by the retired members of the system and elected by all
946 the members of the system and one shall be an active teacher who shall
947 be nominated by the members of the system who are not retired and
948 elected by all the members of the system. (3) On or before July 1, 2011,
949 and quadrennially thereafter, the members of the system shall elect
950 from their number, in a manner prescribed by said board, one person
951 to serve as a member of said board for a term of four years beginning
952 July first following such election. Such person shall be an active
953 teacher who shall be nominated by the members of the system who are
954 not retired, elected by all the members of the system and a member of
955 an exclusive representative of a teachers' bargaining unit that is not
956 represented by the members of the board elected under subdivision (2)
957 of this subsection. (4) If a vacancy occurs in the positions filled by the
958 members of the system who are not retired, said board shall elect a
959 member of the system who is not retired to fill the unexpired portion
960 of the term. If a vacancy occurs in the positions filled by the retired
961 members of the system, said board shall elect a retired member of the
962 system to fill the unexpired portion of the term. The Governor shall
963 appoint five public members to said board in accordance with the
964 provisions of section 4-9a, one of whom shall be the mayor, first
965 selectman or chief elected official of a municipality. On and after the
966 effective date of this section, the Governor shall fill the next vacant

967 position on the board that is appointed by the Governor with a person
968 who is the mayor, first selectman or chief elected official of a
969 municipality. The members of the board shall serve without
970 compensation, but shall be reimbursed for any expenditures or loss of
971 salary or wages which they incur through service on the board. Six
972 members of the board shall constitute a quorum for the transaction of
973 any business. All decisions of the board shall require the approval of
974 [six members of the board or] a majority of the members who are
975 present [, whichever is greater] at a meeting at which a quorum is
976 present.

977 (b) In carrying out its duties, the board may employ [a secretary] an
978 executive director, who shall also serve as secretary of the board and
979 such [clerical and other assistance] staff as may be necessary. Their
980 salaries shall be paid by said board with the approval of the Secretary
981 of the Office of Policy and Management. Said board shall employ the
982 services of one or more actuaries, each of which shall be an individual
983 or firm having on its staff a fellow of the Society of Actuaries, to carry
984 out the actuarial duties of this section and sections 10-183b, as
985 amended by this act, 10-183r, and 10-183z and for such related
986 purposes as the board deems advisable. The cost of such services shall
987 be charged to the funds provided for in section 10-183r. Said board
988 shall arrange for such actuary to prepare an actuarial valuation of the
989 assets and liabilities of the system as of June 30, 1980, and at least once
990 every two years thereafter. On the basis of reasonable actuarial
991 assumptions approved by the board, such actuary shall determine the
992 [normal cost] actuarially determined employer contribution required
993 to meet the actuarial cost of current service and the unfunded accrued
994 liability. Commencing December 1, 2002, such valuation shall be
995 completed prior to December first biennially. Said board shall adopt all
996 needed actuarial tables and may adopt regulations and rules not
997 inconsistent with this chapter, including regulations and rules for
998 payment of purchased service credits and repayment of previously
999 withdrawn accumulated contributions. Said board shall establish [such
1000 funds as are] an operational budget necessary for the management of

1001 the system. The board may enter into such contractual agreements, in
1002 accordance with established procedures, as may be necessary for the
1003 discharge of its duties.

1004 Sec. 10. Section 10-183n of the general statutes is repealed and the
1005 following is substituted in lieu thereof (*Effective July 1, 2019*):

1006 (a) Each employer shall: (1) Before employing a teacher notify such
1007 teacher of the provisions of this chapter applicable to such teacher; (2)
1008 distribute, post or otherwise disseminate in a timely manner, to
1009 teachers in its employ, any notices, bulletins, newsletters, annual
1010 statements of account and other information supplied by the board for
1011 the purpose of properly notifying teachers of their rights and
1012 obligations under the system; (3) furnish to the board at times
1013 designated by said board such reports and information as the board
1014 deems necessary or desirable for the proper administration of the
1015 system; and (4) deduct each month [seven] eight and one-fourth per
1016 cent of one-tenth of such teacher's annual salary rate as directed by
1017 said board and any additional voluntary deductions as authorized by
1018 such teacher. [, except that no deductions shall be made from any
1019 amounts received by regularly employed teachers for special teaching
1020 assignments rendered for the State Board of Education or the Board of
1021 Regents for Higher Education unless the salary for such special
1022 teaching assignment is equal to or greater than the minimum salary
1023 paid for such teacher's regular teaching assignment.] In the event the
1024 employer does not deduct the amount set forth in subdivision (4) of
1025 this subsection, the member shall remit such payment to the board
1026 plus credited interest from the date the deduction was required by the
1027 employer to the date of payment, except the board may waive any
1028 amount due that it believes would cause hardship to such member.
1029 The board shall not be required to refund credited interest for
1030 payments made prior to the date such deduction was required.

1031 (b) Each local treasurer or other person having custody of amounts
1032 deducted under this chapter by an employer shall transmit and report
1033 such amounts to the board so that they are received by said board no

1034 later than the fifth business day of the following month. On and after
1035 July 1, 2001, all such amounts shall be transmitted via electronic
1036 transfer of funds. Such amounts shall at all times be the property of the
1037 system and while in the custody of such local treasurer or other person
1038 such person is a fiduciary with respect to such amounts and shall
1039 discharge a fiduciary's responsibilities solely for the benefit of the
1040 system. If such amounts are not accompanied by the reports and
1041 information deemed necessary or desirable by the board for the proper
1042 administration of the system, in accordance with subsection (a) of this
1043 section, the board may deem such amounts not received by the fifth
1044 business day of the following month for purposes of this subsection
1045 until the date on which such reports and information are received. Said
1046 board shall be entitled to receive from an employer interest at the rate
1047 of nine per cent per year from the due date on all amounts deducted
1048 by such employer and not received by said board by the fifth business
1049 day of the following month. Interest at the rate of nine per cent per
1050 year shall be compounded annually on the interest assessed from the
1051 date payment is received to the date the interest assessment is paid.
1052 Such interest shall be treated as an amount earned by assets of the
1053 system.

1054 (c) All amounts received by the board under this section shall be
1055 forwarded to the State Treasurer.

1056 (d) Each member shall file with the board [an enrollment and such
1057 other] such forms, documents and information as the board deems
1058 necessary or desirable for the proper administration of the system.

1059 Sec. 11. Section 10-183o of the general statutes is repealed and the
1060 following is substituted in lieu thereof (*Effective July 1, 2019*):

1061 During any period when this country is at war, a board of education
1062 may [cause to be paid] pay to the retirement board the mandatory
1063 contributions of members who were in its employ at the time of
1064 entering into the armed forces, as defined in section 27-103, [. Such
1065 contributions as may be approved by the board of education shall be

1066 included in the annual itemized budget estimate of the costs of
1067 maintenance of public schools for the ensuing year] on behalf of such
1068 members, in accordance with the Uniformed Services Employment
1069 and Reemployment Rights Act of 1994, 38 USC Chapter 43, as
1070 amended from time to time.

1071 Sec. 12. Section 10-183p of the general statutes is repealed and the
1072 following is substituted in lieu thereof (*Effective July 1, 2019*):

1073 [(a) Any member of either the state employees retirement system or
1074 the teachers' retirement system, if eligible to belong to the other or in
1075 accordance with the provisions of subsection (h) of section 5-160 or
1076 section 5-192e, may transfer from the one to which such member
1077 belongs to the other or prior to the first of the month following three
1078 months after June 28, 1985, to an alternate retirement program, as
1079 defined in subsection (u) of section 5-154, when authorized to do so, in
1080 the case of a transfer between said systems or a transfer from the
1081 teachers' retirement system to an alternate retirement program, by the
1082 concurrent action of the State Employees Retirement Commission and
1083 the Teachers' Retirement Board. No person shall be eligible to
1084 membership in more than one such system or program at the same
1085 time, provided nothing contained herein shall affect the rights of any
1086 person who, on June 18, 1953, was a member of both systems. Any
1087 member of the teachers' retirement system who elects or has elected to
1088 participate in an alternate retirement program shall receive a refund of
1089 all contributions made by him into said system in lieu of any benefits
1090 under said system. Any former state employee who was, during such
1091 employee's period of employment, eligible to belong to either the state
1092 employees retirement system or the teachers' retirement system and
1093 who withdrew from the state employees retirement system after July 1,
1094 1940, to become a member of the teachers' retirement system may be
1095 credited in the teachers' retirement system with such member's period
1096 of state service upon making application in writing to the secretary of
1097 the Teachers' Retirement Board and paying contributions for such
1098 period of service with credited interest from the date such service was

1099 rendered.

1100 (b) No person who has creditable service as a member of the state
1101 employees retirement system and who transfers, on or after May 6,
1102 1975, to the teachers' retirement system shall be entitled to benefits
1103 from the teachers' retirement system until such person has been a
1104 member of and contributed to said system for a period of one year. If
1105 such transferee dies or becomes disabled before completion of that one
1106 year, such transfer shall be deemed to be cancelled and such person
1107 shall be deemed to be a member of the state employees retirement
1108 system.]

1109 Any member who is also a participant in an alternate retirement
1110 program, as defined in subsection (u) of section 5-154, the state
1111 employees retirement system or any other retirement system, except a
1112 member who is a participant in the Social Security System or entitled
1113 to retirement pay under 10 USC Chapter 1223, as amended from time
1114 to time, may purchase service credit in the Connecticut teachers'
1115 retirement system, provided such member withdraws any and all
1116 employee funds and forfeits all employer contributions and earnings
1117 thereon in the respective system. A participant in any retirement
1118 system shall not be eligible to purchase service credit or an annuity
1119 with the teachers' retirement system if the employee's fund in the other
1120 retirement system includes employer contributions. No person shall be
1121 eligible for membership in more than one such system or program at
1122 the same time for the same service.

1123 Sec. 13. Section 10-183q of the general statutes is repealed and the
1124 following is substituted in lieu thereof (*Effective July 1, 2019*):

1125 (a) The portion of each member's compensation deducted or to be
1126 deducted under this chapter and all rights of each member and of each
1127 survivor to receive benefits or other payments under this chapter shall
1128 be exempt from the operation of any laws relating to bankruptcy or
1129 insolvency; and, except as provided in subsection (b) of this section,
1130 shall not be subject to garnishment, attachment, execution, levy or any

1131 other similar legal process of any court. [No] Except as provided in
1132 subsection (c) of this section, assignment of any right of a member or
1133 any other person to receive benefits or other payments from the system
1134 shall be valid. The funds of the system invested in personal property
1135 shall be exempt from taxation.

1136 (b) The portion of each member's compensation deducted or to be
1137 deducted under this chapter and all rights of each member and of each
1138 survivor to receive benefits or other payments under this chapter shall
1139 be subject to attachment in favor of an alternate payee as set forth in an
1140 approved domestic relations order.

1141 (c) For eligible rollover distributions made on or after January 1,
1142 1993, a distributee may elect, at the time and in the manner prescribed
1143 by the board, to have any portion of such distribution paid directly to
1144 an eligible retirement plan by way of a direct rollover. For purposes of
1145 this subsection, (1) "distributee" means a member, a member's
1146 surviving spouse or a member's former spouse who is an alternate
1147 payee under an approved domestic relations order; (2) "eligible
1148 rollover distribution" and "eligible retirement plan" each have the
1149 meaning provided in Section 402 of the Internal Revenue Code of 1986,
1150 or any subsequent corresponding internal revenue code of the United
1151 States, as amended from time to time, except (A) a qualified trust shall
1152 be considered an eligible retirement plan only if it accepts the
1153 distributee's eligible rollover distribution; and (B) in the case of an
1154 eligible rollover distribution to a surviving spouse, an eligible
1155 retirement plan shall mean an individual retirement account or an
1156 individual retirement annuity as defined in Section 408 of said Internal
1157 Revenue Code.

1158 Sec. 14. Section 10-183t of the general statutes is repealed and the
1159 following is substituted in lieu thereof (*Effective July 1, 2019*):

1160 (a) The retirement board shall offer one or more health benefit plans
1161 to: Any member receiving retirement benefits or a disability allowance
1162 from the system; the spouse or surviving spouse of such member, and

1163 a disabled dependent of such member if there is no spouse or
1164 surviving spouse, provided such member, spouse, surviving spouse,
1165 or disabled dependent is participating in Medicare Part A hospital
1166 insurance and Medicare Part B medical insurance. The board may offer
1167 one or more basic plans, the cost of which to any such member,
1168 spouse, surviving spouse or disabled dependent shall be one-third of
1169 the basic plan's premium equivalent, and one or more optional plans,
1170 provided such member, spouse, surviving spouse or disabled
1171 dependent shall pay one-third of the basic plan's premium equivalent
1172 plus the difference in cost between any such basic plans and any such
1173 optional plans. The board shall designate those plans which are basic
1174 and those plans which are optional for the purpose of determining
1175 such cost and the amount to be charged or withheld from benefit
1176 payments for such plans. The surviving spouse of a member, or a
1177 disabled dependent of a member if there is no surviving spouse, shall
1178 not be ineligible for participation in any such plan solely because such
1179 surviving spouse or disabled dependent is not receiving benefits from
1180 the system. With respect to any person participating in any such plan,
1181 the state shall appropriate to the board one-third of the cost of such
1182 basic plan or plans, or one-third of the cost of the rate in effect during
1183 the fiscal year ending June 30, 1998, whichever is greater. [On and after
1184 July 1, 2012, federal reimbursements received by the retirement board
1185 under the retiree drug subsidy provisions of Medicare Part D shall be
1186 used to offset amounts appropriated by the state to the board pursuant
1187 to this subsection.]

1188 (b) Any member who is receiving retirement benefits or a disability
1189 allowance from the system, the spouse or surviving spouse of such
1190 member, or a disabled dependent of such member if there is no spouse
1191 or surviving spouse, and who is not participating in Medicare Part A
1192 hospital insurance and Medicare Part B medical insurance, may fully
1193 participate in any or all group health insurance plans maintained for
1194 active teachers by such member's last employing board of education,
1195 or by the state in the case of a member who was employed by the state,
1196 provided such member either meets the state's eligibility criteria for

1197 health insurance or seeks to participate in the group health insurance
1198 plan offered by such member's last employing board of education,
1199 upon payment to such board of education or to the state, as applicable,
1200 by such member, spouse, surviving spouse or disabled dependent, of
1201 the premium charged for his form of coverage. Such premium shall be
1202 no greater than that charged for the same form of coverage for active
1203 teachers. The spouse, surviving spouse or disabled dependent shall not
1204 be ineligible for participation in any such plan solely because such
1205 spouse, surviving spouse or disabled dependent is not receiving
1206 benefits from the system. No person shall be ineligible for participation
1207 in such plans for failure to enroll in such plans at the time the
1208 member's retirement benefit or disability allowance became effective.
1209 Nothing in this subsection shall be construed to impair or alter the
1210 provisions of any collective bargaining agreement relating to the
1211 payment by a board of education of group health insurance premiums
1212 on behalf of any member receiving benefits from the system. Prior to
1213 the cancellation of coverage for any member, spouse, surviving spouse
1214 or disabled dependent for failure to pay the required premiums or cost
1215 due, the board of education or the state, if applicable, shall notify the
1216 Teachers' Retirement Board of its intention to cancel such coverage at
1217 least thirty days prior to the date of cancellation. Absent any
1218 contractual provisions to the contrary, the payments made pursuant to
1219 subsection (c) of this section shall be first applied to any cost borne by
1220 the member, spouse, surviving spouse or disabled dependent
1221 participating in any such plan. As used in this subsection, "last
1222 employing board of education" means the board of education by which
1223 such member was employed when such member filed his initial
1224 application for retirement, and "health insurance plans" means
1225 hospital, medical, major medical, dental, prescription drug or auditory
1226 benefit plans that are available to active teachers.

1227 (c) (1) On and after July 1, 2000, the board shall pay a subsidy equal
1228 to the subsidy paid in the fiscal year ending June 30, 2000, to the board
1229 of education or to the state, if applicable, on behalf of any member who
1230 is receiving retirement benefits or a disability allowance from the

1231 system, the spouse of such member, the surviving spouse of such
1232 member, or a disabled dependent of such member if there is no spouse
1233 or surviving spouse, who is participating in a health insurance plan
1234 maintained by a board of education or by the state, if applicable. Such
1235 payment shall not exceed the actual cost of such insurance.

1236 (2) With respect to any person participating in any such plan
1237 pursuant to subsection (b) of this section, the state shall appropriate to
1238 the board one-third of the cost of the subsidy, except that, for the fiscal
1239 year ending June 30, 2013, the state shall appropriate twenty-five per
1240 cent of the cost of the subsidy. On and after July 1, 2018, for the fiscal
1241 year ending June 30, 2019, and for each fiscal year thereafter, fifty per
1242 cent of the total amount appropriated by the state in each such fiscal
1243 year for the state's share of the cost of such subsidies shall be paid to
1244 the board on or before July first of such fiscal year, and the remaining
1245 fifty per cent of such total amount shall be paid to the board on or
1246 before December first of such fiscal year.

1247 (3) No payment to a board of education pursuant to this subsection
1248 may be used to reduce the amount of any premium payment on behalf
1249 of any such member, spouse, surviving spouse, or disabled dependent,
1250 made by such board pursuant to any agreement in effect on July 1,
1251 1990. On and after July 1, 2012, the board shall pay a subsidy of two
1252 hundred twenty dollars per month on behalf of the member, spouse or
1253 the surviving spouse of such member who: (A) Has attained the
1254 normal retirement age to participate in Medicare, (B) is not eligible for
1255 Medicare Part A without cost, and (C) contributes at least two hundred
1256 twenty dollars per month towards his or her medical and prescription
1257 drug plan provided by the board of education.

1258 (d) The Treasurer shall establish a separate retired teachers' health
1259 insurance premium account within the Teachers' Retirement Fund.
1260 Commencing July 1, 1989, and annually thereafter all health benefit
1261 plan contributions withheld under this chapter in excess of five
1262 hundred thousand dollars shall, upon deposit in the Teachers'
1263 Retirement Fund, be credited to such account. Interest derived from

1264 the investment of funds in the account shall be credited to the account.
1265 Funds in the account shall be used for (1) payments to boards of
1266 education pursuant to subsection (c) of this section and for payment of
1267 premiums on behalf of members, spouses of members, surviving
1268 spouses of members or disabled dependents of members participating
1269 in one or more health insurance plans pursuant to subsection (a) of this
1270 section in an amount equal to the difference between the amount paid
1271 pursuant to subsection (a) of this section and the amount paid
1272 pursuant to subsection (c) of this section, and (2) payments for
1273 professional fees associated with the administration of the health
1274 benefit plans offered pursuant to this section. If, during any fiscal year,
1275 there are insufficient funds in the account for the purposes of all such
1276 payments, the General Assembly shall appropriate sufficient funds to
1277 the account for such purpose.

1278 (e) (1) Not later than the first business day of February, May,
1279 August and November, annually, each employer shall submit to the
1280 board, in a format established by the board, any information the board
1281 determines to be necessary with respect to the additions, deletions and
1282 premium changes for the health insurance subsidy program under
1283 subsection (c) of this section. Any report received by the board after
1284 the due date shall be processed in the following quarterly cycle. Failure
1285 to timely submit the quarterly report shall result in a delay of the
1286 subsidy for that quarter, which shall be paid as a retroactive subsidy as
1287 provided in subdivision (2) of this subsection.

1288 (2) Retroactive subsidy payments shall be limited to the subsidy
1289 amount for six months prior to the first day of the month in which the
1290 board receives an untimely report with the new eligible members or
1291 dependents included, except for members recently approved by the
1292 board for a disability allowance. The board shall pay the subsidy
1293 retroactively to the effective date of the disability, provided the eligible
1294 members or dependents are added to the report no later than the first
1295 quarter following the board's approval of the disability and the
1296 member's disability allowance is initiated within three months of

1297 board approval. The employer shall hold any member or dependent
1298 harmless for any costs associated with, arising from or out of the loss
1299 of the benefit of the subsidy as a result of such employer's untimely or
1300 inaccurate filing of the quarterly report.

1301 Sec. 15. Section 10-183v of the general statutes is repealed and the
1302 following is substituted in lieu thereof (*Effective July 1, 2019*):

1303 (a) (1) Except as provided in subdivisions (2) and (3) of this
1304 subsection and subsection (b) of this section, a teacher receiving
1305 retirement benefits from the system may not be employed by an
1306 employer in a [teaching] position receiving compensation paid out of
1307 public money appropriated for school purposes except that such
1308 teacher may be employed in such a position and receive no more than
1309 forty-five per cent of the maximum salary level for the assigned
1310 position. Any teacher who receives in excess of such amount shall
1311 reimburse the board for the amount of such excess.

1312 (2) Commencing July 1, 2016, to June 30, 2020, inclusive, the
1313 provisions of subdivision (1) of this subsection establishing a limitation
1314 on the compensation of a reemployed teacher and requiring the
1315 reimbursement of any amount received in excess of that limitation
1316 shall not apply to a teacher who (A) is receiving retirement benefits
1317 from the system based on thirty-four or more years of credited service,
1318 (B) is reemployed as a teacher in a district designated as an alliance
1319 district pursuant to section 10-262u, and (C) was serving as a teacher in
1320 that district on July 1, 2015.

1321 (3) On and after July 1, 2016, a teacher receiving retirement benefits
1322 from the system may be employed in a teaching position and receive
1323 (A) compensation paid out of public money appropriated for school
1324 purposes, (B) health insurance benefits, and (C) other employment
1325 benefits provided to active teachers employed by such school system,
1326 provided such teacher does not receive a retirement income during
1327 such employment. Payment of such teacher's retirement income shall
1328 resume on the first day of the month following the termination of such

1329 employment. The compensation under subparagraph (A) of this
1330 subdivision shall be provided in accordance with subsection (c) of this
1331 section.

1332 (4) Notice of employment under this subsection shall be sent to the
1333 board by the employer at the beginning and end of the school year, or
1334 assignment within the school year when reemployed for less than the
1335 full school year.

1336 (b) A teacher receiving retirement benefits from the system may be
1337 reemployed for up to one full school year by a local board of
1338 education, the State Board of Education or by any constituent unit of
1339 the state system of higher education in a position (1) designated by the
1340 Commissioner of Education as a subject shortage area, or (2) at a
1341 school located in a school district identified as a priority school district,
1342 pursuant to section 10-266p, for the school year in which the teacher is
1343 being employed. Notice of such reemployment shall be sent to the
1344 board by the employer and by the retired teacher at the time of hire
1345 and at the end of the assignment. Such reemployment may be
1346 extended for an additional school year, provided the local board of
1347 education (A) submits a written request for approval to the Teachers'
1348 Retirement Board, (B) certifies that no qualified candidates are
1349 available prior to the reemployment of such teacher, and (C) indicates
1350 the type of assignment to be performed, the anticipated date of rehire
1351 and the expected duration of the assignment.

1352 (c) The employment of a teacher under subsections (a) and (b) of
1353 this section shall not be considered as service qualifying for continuing
1354 contract status under section 10-151 and the salary of such teacher shall
1355 be fixed at an amount at least equal to that paid other teachers in the
1356 same school system with similar training and experience for the same
1357 type of service.

1358 (d) No person shall be entitled to survivor's benefits under
1359 subsection (f) of section 10-183f, as amended by this act, as a result of
1360 reemployment under this section.

1361 (e) The same option plan of retirement benefits in effect prior to
1362 reemployment shall continue for a reemployed teacher during
1363 reemployment. In the event a reemployed teacher who is not receiving
1364 retirement benefits during reemployment dies during such
1365 reemployment, such teacher's account shall be settled under the plan
1366 in effect prior to such reemployment.

1367 (f) The provisions of this section in effect on June 30, 2003, revision
1368 of 1958, revised to January 1, 2003, shall be applicable to any person
1369 making contributions to the Teachers' Retirement System on June 30,
1370 2003, in accordance with said provisions.

1371 Sec. 16. Section 10-183y of the general statutes is repealed and the
1372 following is substituted in lieu thereof (*Effective July 1, 2019*):

1373 Any member may appeal to the Teachers' Retirement Board for
1374 reconsideration of a decision of the board affecting such member. Such
1375 member shall submit with such appeal a written statement identifying
1376 the section of the general statutes that provides for the benefit to which
1377 such member claims he or she was entitled and denied by such
1378 decision of the board. Such appeal shall be made within ninety days of
1379 the date of issuance of written notice of such decision. The board shall
1380 meet to review such member's records and, if requested in writing,
1381 allow such member to appear at such meeting. The board shall render
1382 a written decision within sixty days of receipt of such request for
1383 reconsideration.

1384 Sec. 17. Section 10-183ff of the general statutes is repealed and the
1385 following is substituted in lieu thereof (*Effective July 1, 2019*):

1386 (a) Should any change or error in records result in any member or
1387 beneficiary receiving from the teachers' retirement system more or less
1388 than he would have been entitled to receive had the records been
1389 correct, then upon discovery of any such error the Teachers'
1390 Retirement Board shall notify the member or beneficiary affected and
1391 correct the same, and as far as practicable shall adjust the payments in

1392 such manner that the actuarial equivalent of the benefit to which such
1393 member or beneficiary was correctly entitled shall be paid, provided if
1394 such change or error results in any member or beneficiary receiving
1395 less than he would have been eligible to receive, such member or
1396 beneficiary may elect to have such benefit paid in a single payment.
1397 The board may, within the board's discretion, grant a request for a
1398 reimbursement of reasonable costs incurred by a member resulting
1399 from a suspension of benefits in error by the board, provided such
1400 member submits such request to the board not later than the last
1401 business day of the month following the month in which such error
1402 occurred.

1403 (b) If a member or beneficiary has been overpaid through no fault of
1404 his own, and he could not reasonably have been expected to detect the
1405 error, the board may waive any repayment which it believes would
1406 cause hardship.

1407 (c) Upon determination by the Teachers' Retirement Board that any
1408 person has erroneously been included in membership in the teachers'
1409 retirement system, contributions and interest credited under the
1410 provisions of this chapter shall be refunded and records of related
1411 service voided.

1412 (d) Upon determination that the Teachers' Retirement Board has
1413 invoiced a member for the purchase of additional credited service in
1414 an amount in excess of that permitted by law, and such member has
1415 paid the invoiced amount, the amount of the overpayment shall be
1416 refunded to such member with interest at a rate equal to the average of
1417 interest rates for the most recent ten-year period from the date of the
1418 member's retirement to the date such amount is refunded.

1419 [(e) Upon determination that a member has not purchased
1420 additional credited service which was invoiced to him in an amount in
1421 excess of that permitted by law, such member shall be given the
1422 opportunity at any time to make such purchase by the payment of the
1423 proper amount with interest to the date of payment. The additional

1424 benefit resulting from the credited service so purchased shall be made
1425 retroactive to the date of the member's retirement, and the aggregate
1426 amount of such additional benefit shall be paid to the member in a
1427 single payment together with interest calculated at a rate equal to the
1428 average of interest rates for the most recent ten-year period from the
1429 date each payment was due to the date such payment is made.]

1430 [(f)] (e) Upon determination by the Teachers' Retirement Board that
1431 a member received, on or after November 1, 2008, an estimate of
1432 benefits statement from the board that contained a material error, the
1433 board shall pay the member the benefits set forth in such estimate if
1434 the board determines that (1) the member could not reasonably have
1435 been expected to detect such error, and (2) the member, in reliance
1436 upon such estimate, irrevocably submitted (A) his or her resignation to
1437 the employing board of education, and (B) a formal application of
1438 retirement to the Teachers' Retirement Board. For purposes of this
1439 subsection, "material error" means an error that amounts to a
1440 difference of ten per cent or greater between the estimated retirement
1441 benefits and the actual retirement benefits to which such member
1442 would otherwise be entitled.

1443 Sec. 18. Subsection (d) of section 10-66dd of the general statutes is
1444 repealed and the following is substituted in lieu thereof (*Effective July*
1445 *1, 2019*):

1446 (d) (1) An otherwise qualified school professional hired by a charter
1447 school prior to July 1, 2010, and employed in a charter school may
1448 participate in the state teachers' retirement system under chapter 167a
1449 on the same basis as if such professional were employed by a local or
1450 regional board of education. The governing council of a charter school
1451 shall make the contributions, as defined in [subdivision (7) of] section
1452 10-183b, as amended by this act, for such professional.

1453 (2) An otherwise qualified school professional hired by a charter
1454 school on or after July 1, 2010, and who has not previously been
1455 employed by a charter school in this state prior to July 1, 2010, shall

1456 participate in the state teachers' retirement system under chapter 167a
1457 on the same basis as if such professional were employed by a local or
1458 regional board of education. The governing council of a charter school
1459 shall make the contributions, as defined in [subdivision (7) of] section
1460 10-183b, as amended by this act, for such professional.

1461 (3) Any administrator or person providing instruction or pupil
1462 services in a charter school who holds a charter school educator permit
1463 issued by the State Board of Education pursuant to section 10-145q
1464 shall participate in the state teachers' retirement system under chapter
1465 167a pursuant to subdivision (2) of this section when such
1466 administrator or person providing instruction or pupil services obtains
1467 professional certification pursuant to section 10-145b.

1468 Sec. 19. Section 10-183gg of the general statutes is repealed and the
1469 following is substituted in lieu thereof (*Effective July 1, 2019*):

1470 Part-time service averaging at least one-half of a school day but less
1471 than a full school day shall be treated as full-time service for purposes
1472 of determining eligibility for benefits under this chapter. For purposes
1473 of determining benefits under subsections (a) to (d), inclusive, of
1474 section 10-183g, as amended by this act, the percentages utilized in
1475 said sections shall be proportionally reduced for each year or portion
1476 of a year of service rendered or purchased after July 1, 1977, which is
1477 part-time service. Notwithstanding the provisions [of subdivision (4)]
1478 of section 10-183b, as amended by this act, the average annual salary of
1479 a member with part-time service shall be such member's full-time
1480 annualized salary during his three highest years. Any benefit awarded
1481 pursuant to this section shall be proportional in all respects to the
1482 benefit which would have been payable had such service been
1483 rendered on a full-time basis.

1484 Sec. 20. Subsection (a) of section 10-183jj of the general statutes is
1485 repealed and the following is substituted in lieu thereof (*Effective July*
1486 *1, 2019*):

1487 (a) A local or regional board of education may establish a retirement
1488 incentive plan for teachers, as defined in subparagraph (A) of
1489 subdivision [(26)] (30) of section 10-183b, as amended by this act, in its
1490 employ who are members of the teachers' retirement system. The plan
1491 shall provide for purchase of additional credited service by a board of
1492 education and a member of the system who chooses to participate in
1493 the plan, of additional credited service for such member and for
1494 payment by the board of education of not less than fifty per cent of the
1495 entire cost of such additional credited service and payment by the
1496 member of the remaining percentage of such total cost. The member
1497 shall pay the remaining percentage of such total cost, if any, in one
1498 lump sum not later than thirty days after receipt of notification by the
1499 Teachers' Retirement Board of the amount owed. Any such plan shall
1500 specify a maximum number of years, not exceeding five years, of
1501 additional credited service which may be purchased under the plan.
1502 Any such plan shall have a two-month application period.

1503 Sec. 21. Section 10-183kk of the general statutes is repealed and the
1504 following is substituted in lieu thereof (*Effective July 1, 2019*):

1505 Notwithstanding any other provisions of this chapter, mandatory
1506 retirement contributions described in subdivision [(7)] (8) of section 10-
1507 183b, as amended by this act, payable on all salary earned on or after
1508 July 1, 1991, shall be picked up by the employer of any teacher who is a
1509 member of the state teachers' retirement system. Such picked-up
1510 contributions shall be in lieu of employee contributions. The employer
1511 shall pick up these mandatory contributions by an equivalent
1512 reduction in the cash salary of the employee. Employees shall not have
1513 the option of choosing to receive the contributed amounts directly
1514 instead of having them paid by the employer to the retirement system.
1515 Employee contributions so picked up shall be treated for all purposes
1516 in the same manner and to the same extent as employee contributions
1517 prior to July 1, 1991. The mandatory contributions so picked up by the
1518 teacher's employer shall for all purposes of this chapter be considered
1519 to be included in the teacher's annual salary.

1520 Sec. 22. Section 10-183pp of the general statutes is repealed and the
1521 following is substituted in lieu thereof (*Effective July 1, 2019*):

1522 Any member who began receiving disability benefits October 1,
1523 1977, under the provisions of subsection (d) of section 10-166 and who
1524 elected to receive benefits in accordance with the former provisions of
1525 subsection (c) of section 10-164-7 of the Regulations of Connecticut
1526 State Agencies in effect June 30, 1978, may elect to receive such benefits
1527 readjusted under the provisions of subsection [(b) or] (c) or (d) of
1528 section 10-183j, as amended by this act, provided such member
1529 provides written notice of such election to the Teachers' Retirement
1530 Board not later than ninety days following January 1, 2001.

1531 Sec. 23. Section 10-183rr of the general statutes is repealed and the
1532 following is substituted in lieu thereof (*Effective July 1, 2019*):

1533 Notwithstanding the provisions of subdivision [(26)] (30) of section
1534 10-183b, as amended by this act, concerning the requirement that a
1535 teacher hold a certificate for the position in which the person is
1536 employed, any teacher who possesses a certificate or permit issued by
1537 the State Board of Education and is notified on or after December 1,
1538 2003, by the Department of Education that such teacher is not properly
1539 certified for the position in which the teacher is employed or has been
1540 employed, such teacher shall receive no further credit in the teachers'
1541 retirement system for employment in such position until the teacher
1542 becomes properly certified for such position. The Teachers' Retirement
1543 Board shall not rescind any credited service to such teacher for such
1544 employment and shall restore any such credit to such teacher if
1545 rescinded prior to May 27, 2008.

1546 Sec. 24. Section 10a-55i of the general statutes is repealed and the
1547 following is substituted in lieu thereof (*Effective July 1, 2019*):

1548 (a) There is established a Higher Education Consolidation
1549 Committee which shall be convened by the chairpersons of the joint
1550 standing committee of the General Assembly having cognizance of

1551 matters relating to higher education or such chairpersons' designee,
1552 who shall be a member of such joint standing committee. The
1553 membership of the Higher Education Consolidation Committee shall
1554 consist of the higher education subcommittee on appropriations and
1555 the chairpersons, vice chairpersons and ranking members of the joint
1556 standing committees of the General Assembly having cognizance of
1557 matters relating to higher education and appropriations. The Higher
1558 Education Consolidation Committee shall establish a meeting and
1559 public hearing schedule for purposes of receiving updates from (1) the
1560 Board of Regents for Higher Education on the progress of the
1561 consolidation of the state system of higher education pursuant to this
1562 section, section 4-9c, subsection (g) of section 5-160, section 5-199d,
1563 subsection (a) of section 7-323k, subsection (a) of section 7-608,
1564 subsection (a) of section 10-9, section 10-155d, subdivision [(14)] (17) of
1565 section 10-183b, as amended by this act, sections 10a-1a to 10a-1d,
1566 inclusive, 10a-3 and 10a-3a, subsection (a) of section 10a-6a, sections
1567 10a-6b, 10a-8, 10a-10a to 10a-11a, inclusive, 10a-17d and 10a-22a,
1568 subsections (f) and (h) of section 10a-22b, subsections (c) and (d) of
1569 section 10a-22d, sections 10a-22h and 10a-22k, subsection (a) of section
1570 10a-22n, sections 10a-22r, 10a-22s, 10a-22u, 10a-22v, 10a-22x and 10a-34
1571 to 10a-35a, inclusive, subsection (a) of section 10a-48a, sections 10a-71
1572 and 10a-72, subsections (c) and (f) of section 10a-77, section 10a-88,
1573 subsection (a) of section 10a-89, subsection (c) of section 10a-99 and
1574 sections 10a-102, 10a-104, 10a-105, 10a-109e, 10a-143 and 10a-168a, and
1575 (2) the Board of Regents for Higher Education and The University of
1576 Connecticut on the program approval process for the constituent units.
1577 The Higher Education Consolidation Committee shall convene its first
1578 meeting on or before September 15, 2011, and meet not less than once
1579 every two months.

1580 (b) The Office of Higher Education shall enter into a memorandum
1581 of understanding with the Office of Legislative Management providing
1582 that up to one hundred thousand dollars appropriated to said Office of
1583 Higher Education shall be used by the Higher Education
1584 Consolidation Committee to hire a consultant to assist said committee

1585 in fulfilling its duties.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>July 1, 2019</i>	10-183b
Sec. 2	<i>July 1, 2019</i>	10-183e
Sec. 3	<i>July 1, 2019</i>	10-183f
Sec. 4	<i>July 1, 2019</i>	10-183g
Sec. 5	<i>July 1, 2019</i>	10-183h
Sec. 6	<i>July 1, 2019</i>	10-183i(a)
Sec. 7	<i>July 1, 2019</i>	10-183j
Sec. 8	<i>July 1, 2019</i>	10-183k
Sec. 9	<i>July 1, 2019</i>	10-183l
Sec. 10	<i>July 1, 2019</i>	10-183n
Sec. 11	<i>July 1, 2019</i>	10-183o
Sec. 12	<i>July 1, 2019</i>	10-183p
Sec. 13	<i>July 1, 2019</i>	10-183q
Sec. 14	<i>July 1, 2019</i>	10-183t
Sec. 15	<i>July 1, 2019</i>	10-183v
Sec. 16	<i>July 1, 2019</i>	10-183y
Sec. 17	<i>July 1, 2019</i>	10-183ff
Sec. 18	<i>July 1, 2019</i>	10-66dd(d)
Sec. 19	<i>July 1, 2019</i>	10-183gg
Sec. 20	<i>July 1, 2019</i>	10-183jj(a)
Sec. 21	<i>July 1, 2019</i>	10-183kk
Sec. 22	<i>July 1, 2019</i>	10-183pp
Sec. 23	<i>July 1, 2019</i>	10-183rr
Sec. 24	<i>July 1, 2019</i>	10a-55i

APP *Joint Favorable Subst.*