

COMMITTEE AMENDMENT
HOUSE OF REPRESENTATIVES
State of Oklahoma

SPEAKER:

CHAIR:

I move to amend HB1805 _____
Of the printed Bill
Page _____ Section _____ Lines _____
Of the Engrossed Bill

By striking the Title, the Enacting Clause, the entire bill, and by inserting in lieu thereof the following language:

AMEND TITLE TO CONFORM TO AMENDMENTS

Adopted: _____

Amendment submitted by: Neil Hays _____

Reading Clerk

STATE OF OKLAHOMA

1st Session of the 59th Legislature (2023)

PROPOSED COMMITTEE
SUBSTITUTE
FOR
HOUSE BILL NO. 1805

By: Hays

PROPOSED COMMITTEE SUBSTITUTE

An Act relating to public retirement systems;
amending 74 O.S. 2021, Sections 902, 915, 916.3,
919.1, and 920A, which relate to the Oklahoma Public
Employees Retirement System definitions, benefit
amount, and contributions; providing for membership
by emergency medical personnel; conforming language;
establishing employee and employer contributions;
updating statutory language; providing for death
benefits; and providing an effective date.

BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

SECTION 1. AMENDATORY 74 O.S. 2021, Section 902, is
amended to read as follows:

Section 902. As used in Section 901 et seq. of this title:

(1) "System" means the Oklahoma Public Employees Retirement
System as established by ~~this act~~ Section 901 et seq. of this title
and as it may hereafter be amended;

(2) "Accumulated contributions" means the sum of all
contributions by a member to the System which shall be credited to
the member's account;

(3) "Act" means Sections 901 to 932, inclusive, of this title;

1 (4) "Actuarial equivalent" means a deferred income benefit of
2 equal value to the accumulated deposits or benefits when computed
3 upon the basis of the actuarial tables in use by the System;

4 (5) "Actuarial tables" means the actuarial tables approved and
5 in use by the Board at any given time;

6 (6) "Actuary" means the actuary or firm of actuaries employed
7 by the Board at any given time;

8 (7) "Beneficiary" means any person named by a member to receive
9 any benefits as provided for by Section 901 et seq. of this title.
10 If there is no beneficiary living at time of member employee's
11 death, the member's estate shall be the beneficiary;

12 (8) "Board" means the Oklahoma Public Employees Retirement
13 System Board of Trustees;

14 (9) "Compensation" means all salary and wages, as defined by
15 the Board of Trustees, including amounts deferred under deferred
16 compensation agreements entered into between a member and a
17 participating employer, ~~but exclusive of.~~ Compensation shall not
18 mean payment for overtime, payable to a member of the System for
19 personal services performed for a participating employer ~~but shall~~
20 ~~not include,~~ compensation or reimbursement for traveling, ~~or~~ moving
21 expenses, or any compensation in excess of the maximum compensation
22 level, provided:
23
24

1 (a) For compensation for service prior to January 1, 1988,
2 the maximum compensation level shall be Twenty-five
3 Thousand Dollars (\$25,000.00) per annum.
4 For compensation for service on or after January 1,
5 1988, through June 30, 1994, the maximum compensation
6 level shall be Forty Thousand Dollars (\$40,000.00) per
7 annum.
8 For compensation for service on or after July 1, 1994,
9 through June 30, 1995, the maximum compensation level
10 shall be Fifty Thousand Dollars (\$50,000.00) per
11 annum; for compensation for service on or after July
12 1, 1995, through June 30, 1996, the maximum
13 compensation level shall be Sixty Thousand Dollars
14 (\$60,000.00) per annum; for compensation for service
15 on or after July 1, 1996, through June 30, 1997, the
16 maximum compensation level shall be Seventy Thousand
17 Dollars (\$70,000.00) per annum; and for compensation
18 for service on or after July 1, 1997, through June 30,
19 1998, the maximum compensation level shall be Eighty
20 Thousand Dollars (\$80,000.00) per annum. For
21 compensation for services on or after July 1, 1998,
22 there shall be no maximum compensation level for
23 retirement purposes.
24

1 (b) Compensation for retirement purposes shall include any
2 amount of elective salary reduction under Section 457
3 of the Internal Revenue Code of 1986 and any amount of
4 nonelective salary reduction under Section 414(h) of
5 the Internal Revenue Code of 1986.

6 (c) Notwithstanding any provision to the contrary, the
7 compensation taken into account for any employee in
8 determining the contribution or benefit accruals for
9 any plan year is ~~limited~~ subject to the annual
10 compensation limit under Section 401(a)(17) of the
11 federal Internal Revenue Code.

12 (d) Current appointed members of the Oklahoma Tax
13 Commission whose salary is constitutionally limited
14 and is less than the highest salary allowed by law for
15 his or her position shall be allowed, within ninety
16 (90) days from ~~the effective date of this act~~ March
17 21, 2001, to make an election to use the highest
18 salary allowed by law for the position to which the
19 member was appointed for the purposes of making
20 contributions and determination of retirement
21 benefits. Such election shall be irrevocable and ~~be~~
22 in writing. Reappointment to the same office shall
23 not permit a new election. Members appointed to the
24 Oklahoma Tax Commission after ~~the effective date of~~

1 ~~this act~~ March 21, 2001, shall make such election,
2 pursuant to this subparagraph, within ninety (90) days
3 of taking office;

4 (10) "Credited service" means the sum of participating service,
5 prior service and elected service;

6 (11) "Dependent" means a parent, child, or spouse of a member
7 who is dependent upon the member for at least one-half (1/2) of the
8 member's support;

9 (12) "Effective date" means the date upon which the System
10 becomes effective by operation of law;

11 (13) "Eligible employer" means the state and any county, county
12 hospital, city or town, conservation districts, circuit engineering
13 districts and any public or private trust in which a county, city or
14 town participates and is the primary beneficiary, ~~is to be an~~
15 ~~eligible employer for the purpose of this act only,~~ whose employees
16 are covered by Social Security and are not covered by or eligible
17 for another retirement plan authorized under the laws of this state
18 which is in operation on the initial entry date. Emergency medical
19 service districts may join the System upon proper application to the
20 Board. Provided, affiliation by a county hospital shall be in the
21 form of a resolution adopted by the board of control.

22 (a) If a class or several classes of employees of any
23 above-defined employers are covered by Social Security
24 and are not covered by or eligible for and will not

1 become eligible for another retirement plan authorized
2 under the laws of this state, which is in operation on
3 the effective date, such employer shall be deemed an
4 eligible employer, but only with respect to that class
5 or those classes of employees as defined in this
6 section.

7 (b) A class or several classes of employees who are
8 covered by Social Security and are not covered by or
9 eligible for and will not become eligible for another
10 retirement plan authorized under the laws of this
11 state, which is in operation on the effective date,
12 and when the qualifications for employment in such
13 class or classes are set by state law; and when such
14 class or classes of employees are employed by a county
15 or municipal government pursuant to such
16 qualifications; and when the services provided by such
17 employees are of such nature that they qualify for
18 matching by or contributions from state or federal
19 funds administered by an agency of state government
20 which qualifies as a participating employer, then the
21 agency of state government administering the state or
22 federal funds shall be deemed an eligible employer,
23 but only with respect to that class or those classes
24 of employees as defined in this subsection; provided,

1 that the required contributions to the retirement plan
2 may be withheld from the contributions of state or
3 federal funds administered by the state agency and
4 transmitted to the System on the same basis as the
5 employee and employer contributions are transmitted
6 for the direct employees of the state agency. The
7 retirement or eligibility for retirement under the
8 provisions of law providing pensions for service as a
9 volunteer firefighter shall not render any person
10 ineligible for participation in the benefits provided
11 for in Section 901 et seq. of this title. An employee
12 of any public or private trust in which a county, city
13 or town participates and is the primary beneficiary
14 shall be deemed to be an eligible employee for the
15 purpose of ~~this act~~ Section 901 et seq. of this title
16 only.

17 (c) All employees of the George Nigh Rehabilitation
18 Institute who elected to retain membership in the
19 System, pursuant to Section 913.7 of this title, shall
20 continue to be eligible employees for the purposes of
21 ~~this act~~ Section 901 et seq. of this title. The
22 George Nigh Rehabilitation Institute shall be
23 considered a participating employer only for such
24 employees.

1 (d) All employees of CompSource Mutual Insurance Company
2 who retain membership in the Oklahoma Public Employees
3 Retirement System pursuant to Section 913.9 of this
4 title shall continue to be eligible employees for the
5 purposes of the Oklahoma Public Employees Retirement
6 System. CompSource Mutual Insurance Company shall be
7 considered a participating employer only for such
8 employees.

9 (e) All employees of a successor organization, as defined
10 by Section 5-60.12 of Title 2 of the Oklahoma
11 Statutes, who retain membership in the Oklahoma Public
12 Employees Retirement System pursuant to Section 5-
13 60.35 of Title 2 of the Oklahoma Statutes shall
14 continue to be eligible employees for the purposes of
15 the Oklahoma Public Employees Retirement System. A
16 successor organization shall be considered a
17 participating employer only for such employees.

18 (f) A participating employer of the Teachers' Retirement
19 System of Oklahoma, who has one or more employees who
20 have made an election pursuant to enabling legislation
21 to retain membership in the System as a result of
22 change in administration, shall be considered a
23 participating employer of the Oklahoma Public
24 Employees Retirement System only for such employees;

1 (14) "Employee" means any officer or employee of a
2 participating employer, whose employment is not seasonal or
3 temporary and whose employment requires at least one thousand
4 (1,000) hours of work per year and whose salary or wage is equal to
5 the hourly rate of the monthly minimum wage for state employees.
6 For those eligible employers outlined in Section 910 of this title,
7 the rate shall be equal to the hourly rate of the monthly minimum
8 wage for that employer. Each employer, whose minimum wage is less
9 than the state's minimum wage, shall inform the System of the
10 minimum wage for that employer. This notification shall be by
11 resolution of the governing body.

12 (a) Any employee of the county extension agents who is not
13 currently participating in the Teachers' Retirement
14 System of Oklahoma shall be a member of this System.

15 (b) Eligibility shall not include any employee who is a
16 contributing member of the United States Civil Service
17 Retirement System.

18 (c) It shall be mandatory for an officer, appointee or
19 employee of the office of district attorney to become
20 a member of this System if he or she is not currently
21 participating in a county retirement system. Provided
22 further, that if an officer, appointee or employee of
23 the office of district attorney is currently
24 participating in such county retirement system, he or

1 she is ineligible for this System as long as he or she
2 is eligible for such county retirement system. Any
3 eligible officer, appointee or employee of the office
4 of district attorney shall be given credit for prior
5 service as defined in this section. The provisions
6 outlined in Section 917 of this title shall apply to
7 those employees who have previously withdrawn their
8 contributions.

9 (d) Eligibility shall also not include any officer or
10 employee of the Oklahoma Employment Security
11 Commission, except for those officers and employees of
12 the Commission electing to transfer to this System
13 pursuant to the provisions of Section 910.1 of this
14 title or any other class of officers or employees
15 specifically exempted by the laws of this state,
16 unless there be a consolidation as provided by Section
17 912 of this title. Employees of the Oklahoma
18 Employment Security Commission who are ineligible for
19 enrollment in the Oklahoma Employment Security
20 Commission Retirement Plan, that was in effect on
21 January 1, 1964, shall become members of this System.

22 (e) Any employee employed by the Legislative Service
23 Bureau, ~~State~~ Senate or House of Representatives for
24 the full duration of a regular legislative session

1 shall be eligible for membership in the System
2 regardless of classification as a temporary employee
3 and may participate in the System during the regular
4 legislative session at the option of the employee.
5 For purposes of this subparagraph, the determination
6 of whether an employee is employed for the full
7 duration of a regular legislative session shall be
8 made by the Legislative Service Bureau if such
9 employee is employed by the Legislative Service
10 Bureau, the ~~State~~ Senate if such employee is employed
11 by the ~~State~~ Senate, or by the House of
12 Representatives if such employee is employed by the
13 House of Representatives. Each regular legislative
14 session during which the legislative employee or an
15 employee of the Legislative Service Bureau
16 participates full time shall be counted as six (6)
17 months of full-time participating service.

18 (i) Except as otherwise provided by this
19 subparagraph, once a temporary session employee
20 makes a choice to participate or not, the choice
21 shall be binding for all future legislative
22 sessions during which the employee is employed.

23 (ii) Notwithstanding the provisions of division (i) of
24 this subparagraph, any employee, who is eligible

1 for membership in the System because of the
2 provisions of this subparagraph and who was
3 employed by the ~~State~~ Senate or House of
4 Representatives after January 1, 1989, may file
5 an election, in a manner specified by the Board,
6 to participate as a member of the System prior to
7 September 1, 1989.

8 (iii) Notwithstanding the provisions of division (i) of
9 this subparagraph, a temporary legislative
10 session employee who elected to become a member
11 of the System may withdraw from the System
12 effective the day ~~said~~ such employee elected to
13 participate in the System upon written request to
14 the Board. Any such request must be received by
15 the Board prior to October 1, 1990. All employee
16 contributions made by the temporary legislative
17 session employee shall be returned to the
18 employee without interest within four (4) months
19 of receipt of the written request.

20 (iv) A member of the System who did not initially
21 elect to participate as a member of the System
22 pursuant to this subparagraph shall be able to
23 acquire service performed as a temporary
24 legislative session employee for periods of

1 service performed prior to the date upon which
2 the person became a member of the System if:

- 3 a. the member files an election with the System
4 not later than December 31, 2000, to
5 purchase the prior service; and
- 6 b. the member makes payment to the System of
7 the actuarial cost of the service credit
8 pursuant to subsection A of Section 913.5 of
9 this title. The provisions of Section 913.5
10 of this title shall be applicable to the
11 purchase of the service credit, including
12 the provisions for determining service
13 credit in the event of incomplete payment
14 due to cessation of payments, death,
15 termination of employment or retirement, but
16 the payment may extend for a period not to
17 exceed ninety-six (96) months;

18 (15) "Entry date" means the date on which an eligible employer
19 joins the System. The first entry date pursuant to Section 901 et
20 seq. of this title shall be January 1, 1964;

21 (16) "Executive Director" means the managing officer of the
22 System employed by the Board under Section 901 et seq. of this
23 title;

1 (17) "Federal Internal Revenue Code" means the federal Internal
2 Revenue Code of 1954 or 1986, as amended and as applicable to a
3 governmental plan as in effect on July 1, 1999;

4 (18) "Final average compensation" means the average annual
5 compensation, including amounts deferred under deferred compensation
6 agreements entered into between a member and a participating
7 employer, up to, but not exceeding the maximum compensation levels
8 as provided in paragraph (9) of this section received during the
9 highest three (3) of the last ten (10) years of participating
10 service immediately preceding retirement or termination of
11 employment and with respect to members whose first participating
12 service occurs on or after July 1, 2013, the compensation received
13 during the highest five (5) of the last ten (10) years of
14 participating service immediately preceding retirement or
15 termination of employment. Provided, no member shall retire with a
16 final average compensation unless the member has made the required
17 contributions on such compensation, as defined by the Board of
18 Trustees;

19 (19) "Fiscal year" means the period commencing July 1 of any
20 year and ending June 30 of the next year. The fiscal year is the
21 plan year for purposes of the federal Internal Revenue Code;
22 however, the calendar year is the limitation year for purposes of
23 Section 415 of the federal Internal Revenue Code;

1 (20) "Fund" means the Oklahoma Public Employees Retirement Fund
2 as created by Section 901 et seq. of this title;

3 (21) "Leave of absence" means a period of absence from
4 employment without pay, authorized and approved by the employer and
5 acknowledged to the Board, and which after the effective date does
6 not exceed two (2) years;

7 (22) "Member" means an eligible employee or elected official
8 who is in the System and is making the required employee or elected
9 official contributions, or any former employee or elected official
10 who shall have made the required contributions to the System and
11 shall have not received a refund or withdrawal;

12 (23) "Military service" means service in the Armed Forces of
13 the United States by an honorably discharged person during the
14 following time periods, as reflected on such person's Defense
15 Department Form 214, not to exceed five (5) years for combined
16 participating and/or prior service, as follows:

17 (a) during the following periods, including the beginning
18 and ending dates, and only for the periods served,
19 from:

20 (i) April 6, 1917, to November 11, 1918, commonly
21 referred to as World War I,

22 (ii) September 16, 1940, to December 7, 1941, as a
23 member of the 45th Division,
24

- 1 (iii) December 7, 1941, to December 31, 1946, commonly
2 referred to as World War II,
- 3 (iv) June 27, 1950, to January 31, 1955, commonly
4 referred to as the Korean Conflict or the Korean
5 War,
- 6 (v) February 28, 1961, to May 7, 1975, commonly
7 referred to as the Vietnam era, except that:
8 a. for the period from February 28, 1961, to
9 August 4, 1964, military service shall only
10 include service in the Republic of Vietnam
11 during that period, and
12 b. for purposes of determining eligibility for
13 education and training benefits, such period
14 shall end on December 31, 1976, or
- 15 (vi) August 1, 1990, to December 31, 1991, commonly
16 referred to as the Gulf War, the Persian Gulf
17 War, or Operation Desert Storm, but excluding any
18 person who served on active duty for training
19 only, unless discharged from such active duty for
20 a service-connected disability;
- 21 (b) during a period of war or combat military operation
22 other than a conflict, war or era listed in
23 subparagraph (a) of this paragraph, beginning on the
24 date of Congressional authorization, Congressional

1 resolution, or Executive Order of the President of the
2 United States, for the use of the Armed Forces of the
3 United States in a war or combat military operation,
4 if such war or combat military operation lasted for a
5 period of ninety (90) days or more, for a person who
6 served, and only for the period served, in the area of
7 responsibility of the war or combat military
8 operation, but excluding a person who served on active
9 duty for training only, unless discharged from such
10 active duty for a service-connected disability, and
11 provided that the burden of proof of military service
12 during this period shall be with the member, who must
13 present appropriate documentation establishing such
14 service.

15 An eligible member under this paragraph shall include only those
16 persons who shall have served during the times or in the areas
17 prescribed in this paragraph, and only if such person provides
18 appropriate documentation in such time and manner as required by the
19 System to establish such military service prescribed in this
20 paragraph, or for service pursuant to subdivision a of division (v)
21 of subparagraph (a) of this paragraph those persons who were awarded
22 service medals, as authorized by the United States Department of
23 Defense as reflected in the veteran's Defense Department Form 214,
24 related to the Vietnam Conflict for service prior to August 5, 1964;

1 (24) "Normal retirement date" means the date on which a member
2 may retire with full retirement benefits as provided in Section 901
3 et seq. of this title, such date being whichever occurs first:

4 (a) the first day of the month coinciding with or
5 following a member's:

6 (1) sixty-second birthday with respect to members
7 whose first participating service occurs prior to
8 November 1, 2011, or

9 (2) sixty-fifth birthday with respect to members
10 whose first participating service occurs on or
11 after November 1, 2011, or with respect to
12 members whose first participating service occurs
13 on or after November 1, 2011, ~~reaches~~ who reach a
14 minimum age of sixty (60) years and who also
15 ~~reaches~~ reach a normal retirement date pursuant
16 to subparagraph c of this paragraph,

17 (b) for any person who initially became a member prior to
18 July 1, 1992, and who does not reach a normal
19 retirement date pursuant to division (1) of
20 subparagraph (a) of this paragraph, the first day of
21 the month coinciding with or following the date at
22 which the sum of a member's age and number of years of
23 credited service total eighty (80); such a normal
24 retirement date will also apply to any person who

1 became a member of the sending system as defined in
2 Section 901 et seq. of this title, prior to July 1,
3 1992, regardless of whether there were breaks in
4 service after July 1, 1992,

5 (c) for any person who became a member after June 30,
6 1992, but prior to November 1, 2011, and who does not
7 reach a normal retirement date pursuant to division
8 (1) of subparagraph (a) of this paragraph, the first
9 day of the month coinciding with or following the date
10 at which the sum of a member's age and number of years
11 of credited service total ninety (90),

12 (d) in addition to subparagraphs (a), (b) and (c) of this
13 paragraph, the first day of the month coinciding with
14 or following a member's completion of at least twenty
15 (20) years of full-time-equivalent employment as:

16 (i) a correctional or probation and parole officer
17 with the Department of Corrections and at the
18 time of retirement, the member was a correctional
19 or probation and parole officer with the
20 Department of Corrections, ~~or~~

21 (ii) a correctional officer, probation and parole
22 officer or fugitive apprehension agent with the
23 Department of Corrections who is in such position
24 on June 30, 2004, or who is hired after June 30,

1 2004, and who receives a promotion or change in
2 job classification after June 30, 2004, to
3 another position in the Department of
4 Corrections, so long as such officer or agent has
5 at least five (5) years of service as a
6 correctional officer, probation and parole
7 officer or fugitive apprehension agent with the
8 Department, has twenty (20) years of full-time-
9 equivalent employment with the Department and was
10 employed by the Department at the time of
11 retirement, ~~or~~

12 (iii) a firefighter with the ~~Oklahoma~~ Military
13 Department of the State of Oklahoma either
14 employed for the first time on or after July 1,
15 2002, or who was employed prior to July 1, 2002,
16 in such position and who makes the election
17 authorized by division (2) of subparagraph b of
18 paragraph (9) of subsection A of Section 915 of
19 this title and at the time of retirement, the
20 member was a firefighter with the ~~Oklahoma~~
21 Military Department of the State of Oklahoma, and
22 such member has at least twenty (20) years of
23 credited service upon which the two and one-half
24

1 percent (2 1/2%) multiplier will be used in
2 calculating the retirement benefit, ~~or~~

3 (iv) a public safety officer employed by the Grand
4 River Dam Authority for the first time on or
5 after July 1, 2016, ~~or~~

6 (v) a deputy sheriff or jailer employed by any county
7 that is a participating employer in the System
8 for the first time as a deputy sheriff or jailer
9 on or after November 1, 2020, or

10 (vi) licensed emergency medical personnel, as defined
11 pursuant to Section 1-2503 of Title 63 of the
12 Oklahoma Statutes, holding a license issued by
13 the State Department of Health pursuant to
14 Section 1-2505 of Title 63 of the Oklahoma
15 Statutes, including emergency medical responders,
16 emergency medical technicians, intermediate
17 emergency medical technicians, advanced emergency
18 medical technicians, and paramedics employed by
19 any participating employer as a licensed
20 emergency medical personnel for the first time on
21 or after the effective date of this act,

22 (e) for those fugitive apprehension agents who retire on
23 or after July 1, 2002, the first day of the month
24 coinciding with or following a member's completion of

1 at least twenty (20) years of full-time-equivalent
2 employment as a fugitive apprehension agent with the
3 Department of Corrections and at the time of
4 retirement, the member was a fugitive apprehension
5 agent with the Department of Corrections, or

6 (f) for any member who was continuously employed by an
7 entity or institution within The Oklahoma State System
8 of Higher Education and whose initial employment with
9 such entity or institution was prior to July 1, 1992,
10 and who without a break in service of more than thirty
11 (30) days became employed by an employer participating
12 in the Oklahoma Public Employees Retirement System,
13 the first day of the month coinciding with or
14 following the date at which the sum of the member's
15 age and number of years of credited service total
16 eighty (80);

17 (25) "Participating employer" means an eligible employer who
18 has agreed to make contributions to the System on behalf of its
19 employees;

20 (26) "Participating service" means the period of employment
21 after the entry date for which credit is granted a member;

22 (27) "Prior service" means the period of employment of a member
23 by an eligible employer prior to the member's entry date for which
24 credit is granted a member under Section 901 et seq. of this title;

1 (28) "Retirant" or "retiree" means a member who has retired
2 under the System;

3 (29) "Retirement benefit" means a monthly income with benefits
4 accruing from the first day of the month coinciding with or
5 following retirement and ending on the last day of the month in
6 which death occurs or the actuarial equivalent thereof paid in such
7 manner as specified by the member pursuant to Section 901 et seq. of
8 this title or as otherwise allowed to be paid at the discretion of
9 the Board;

10 (30) "Retirement coordinator" means the individual designated
11 by each participating employer through whom System transactions and
12 communication shall be directed;

13 (31) "Social Security" means the old-age survivors and
14 disability section of the ~~Federal~~ federal Social Security Act;

15 (32) "Total disability" means a physical or mental disability
16 accepted for disability benefits by the ~~Federal~~ federal Social
17 Security System;

18 (33) "Service-connected disability benefits" means military
19 service benefits which are for a service-connected disability rated
20 at twenty percent (20%) or more by the Veterans Administration or
21 the Armed Forces of the United States;

22 (34) "Elected official" means a person elected to a state
23 office in the legislative or executive branch of state government or
24 a person elected to a county office for a definite number of years

1 and shall include an individual who is appointed to fill the
2 unexpired term of an elected state official;

3 (35) "Elected service" means the period of service as an
4 elected official;

5 (36) "Limitation year" means the year used in applying the
6 limitations of Section 415 of the Internal Revenue Code of 1986,
7 which year shall be the calendar year; and

8 (37) "Public safety officers of the Grand River Dam Authority"
9 means those persons hired by the Grand River Dam Authority on or
10 after ~~the effective date of this act~~ March 21, 2001, who are
11 certified by the Council on Law Enforcement Education and Training
12 or an equivalent certifying entity for law enforcement personnel
13 training and who perform law enforcement functions as part of their
14 regularly assigned duties and responsibilities on a full-time basis.
15 With respect to any public safety officer hired by the Grand River
16 Dam Authority on or after ~~the effective date of this act~~ March 21,
17 2001, any earned benefits or credits toward retirement benefits from
18 previous participation within the Oklahoma Public Employees
19 Retirement System or the Oklahoma Law Enforcement Retirement System
20 shall remain within that system.

21 SECTION 2. AMENDATORY 74 O.S. 2021, Section 915, is
22 amended to read as follows:

23 Section 915. A. (1) Except as otherwise provided in this
24 subsection and as provided for elected officials in Section 913.4 of

1 this title, any member who shall retire on or after the member's
2 normal retirement date shall be entitled to receive an annual
3 retirement benefit equal to two percent (2%) of the member's final
4 average compensation as determined pursuant to paragraph (18) of
5 Section 902 of this title, multiplied by the number of years of
6 credited service that has been credited to the member in accordance
7 with the provisions of Section 913 of this title other than years
8 credited pursuant to paragraph (2) of this subsection.

9 (2) Effective January 1, 2004, except as otherwise provided for
10 elected officials in Section 913.4 of this title and except for
11 those members making contributions pursuant to paragraphs (c), (d),
12 (e) ~~and~~, (f), (g), and (h) of subsection (1) of Section 919.1 of
13 this title, any member who shall retire shall be entitled to receive
14 an annual retirement benefit equal to two and one-half percent (2
15 1/2%) of the member's final average compensation as determined
16 pursuant to paragraph (18) of Section 902 of this title, multiplied
17 by the number of full years of participating service after January
18 1, 2004, that have been credited to the member in accordance with
19 the provisions of Section 913 of this title and only for those full
20 years of participating service for which contributions have been
21 made pursuant to paragraph (g) of subsection (1) of Section 919.1 of
22 this title. The two and one-half percent (2 1/2%) multiplier shall
23 not apply to purchased service, purchased or granted military
24 service or transferred service. In order to receive the two and

1 one-half percent (2 1/2%) multiplier in computing retirement
2 benefits, an active member shall make an irrevocable written
3 election to pay the contributions pursuant to paragraph (g) of
4 subsection (1) of Section 919.1 of this title. The two and one-half
5 percent (2 1/2%) multiplier pursuant to this paragraph shall not
6 apply to additional years of service credit attributed to sick leave
7 pursuant to paragraph 7 of subsection B of Section 913 of this title
8 and fractional years pursuant to subsection C of Section 913 of this
9 title and shall be attributable only to the participating service
10 credited after the election of the member.

11 (3) The minimum final average compensation for any person who
12 becomes a member of the Oklahoma Public Employees Retirement System
13 on or after July 1, 1995 and who had:

- 14 a. ~~and who had~~ twenty (20) or more years of credited
15 service within the System as of the member's
16 retirement date shall be no less than Thirteen
17 Thousand Eight Hundred Dollars (\$13,800.00) per annum,
- 18 b. ~~and who had~~ at least fifteen (15) but not more than
19 nineteen (19) years of credited service within the
20 System as of the member's retirement date shall be no
21 less than Six Thousand Nine Hundred Dollars
22 (\$6,900.00) per annum, or
- 23 c. ~~and who had~~ less than fifteen (15) years of credited
24 service within the System as of the member's

1 retirement date shall not be eligible for any minimum
2 amount of final average compensation and the member's
3 final average compensation shall be the final average
4 compensation as defined by paragraph (18) of Section
5 902 of this title.

6 (4) Provided, further, any member who has elected a vested
7 benefit pursuant to Section 917 of this title shall be entitled to
8 receive benefits as outlined in this section except the percent
9 factor and the member's maximum compensation level in effect the
10 date the member's employment was terminated with a participating
11 employer shall be applicable.

12 (5) Any member who is a correctional officer or a probation and
13 parole officer employed by the Department of Corrections at the time
14 of retirement and who retires on or before June 30, 2000, shall be
15 entitled to receive an annual retirement benefit equal to two and
16 one-half percent (2 1/2%) of the final average compensation of the
17 member not to exceed Twenty-five Thousand Dollars (\$25,000.00) and
18 two percent (2%) of the final average salary in excess of Twenty-
19 five Thousand Dollars (\$25,000.00) but not exceeding the maximum
20 compensation level as provided in paragraph (9) of Section 902 of
21 this title, multiplied by the number of years of service as a
22 correctional officer or a probation and parole officer; provided,
23 any years accrued prior to July 1, 1990, as a correctional officer
24 or a probation and parole officer by a member who is employed as a

1 correctional officer or a probation and parole officer on July 1,
2 1990, shall be calculated for retirement purposes at two and one-
3 quarter percent (2 1/4%) of the final average compensation of the
4 member not to exceed Twenty-five Thousand Dollars (\$25,000.00) and
5 two percent (2%) of the final average salary in excess of Twenty-
6 five Thousand Dollars (\$25,000.00) but not exceeding the maximum
7 compensation level as provided in paragraph (9) of Section 902 of
8 this title, multiplied by the number of years of such service and
9 any years in excess of twenty (20) years as such an officer or years
10 credited to the member in accordance with the provisions of Section
11 913 of this title shall be calculated for retirement purposes at two
12 percent (2%) of the final average compensation of the member
13 multiplied by the number of years of such service. Any person who
14 contributes to the System as a correctional officer or a probation
15 and parole officer as provided in paragraph (b) or (c) of subsection
16 (1) of Section 919.1 of this title, on or before June 30, 2000, but
17 who does not make such contributions after June 30, 2000, and who
18 does not qualify for normal retirement under subparagraph (c) of
19 paragraph (24) of Section 902 of this title shall have retirement
20 benefits for each year of full-time-equivalent participating service
21 as a correctional or a probation and parole officer after July 1,
22 1990, computed on two and one-half percent (2 1/2%) of the final
23 average compensation based upon those years as a correctional
24 officer or a probation and parole officer. Provided, further, any

1 fugitive apprehension agent shall be entitled to receive benefits as
2 outlined in ~~this act~~ Section 901 et seq. of this title for service
3 as a fugitive apprehension agent prior to July 1, 2002, only upon
4 payment to the System of the employee contributions which would have
5 been paid if such fugitive apprehension agent had been covered by
6 this section prior to ~~the effective date of this act~~ July 1, 2002,
7 plus interest of not to exceed ten percent (10%) as determined by
8 the Oklahoma Public Employees Retirement Board of Trustees. The
9 Department of Corrections may make the employee contribution and
10 interest payment on behalf of such member.

11 (6) Any member who is a correctional officer, a probation and
12 parole officer or a fugitive apprehension agent employed by the
13 Department of Corrections at the time of retirement and who retires
14 on or after July 1, 2002, shall be entitled to receive an annual
15 retirement benefit equal to two and one-half percent (2 1/2%) of the
16 final average compensation of the member, but not exceeding the
17 maximum compensation level as provided in paragraph (18) of Section
18 902 of this title, multiplied by the number of years of service as a
19 correctional officer, a probation and parole officer or a fugitive
20 apprehension agent, and any years in excess of twenty (20) years as
21 such an officer or agent, or years credited to the member in
22 accordance with the provisions of Section 913 of this title, shall
23 be calculated for retirement purposes at two percent (2%) of the
24 final average compensation of the member multiplied by the number of

1 years of such service. For purposes of this paragraph, "final
2 average compensation" shall be determined by computing the average
3 annual salary, in the manner prescribed by paragraph (18) of Section
4 902 of this title, for the highest three (3) years of the last ten
5 (10) years of participating service immediately preceding retirement
6 or termination of employment for all years of service performed by
7 such member, both for years of service performed as a correctional
8 officer, probation and parole officer or fugitive apprehension
9 agent, not in excess of twenty (20) years, and for years of service
10 performed in excess of twenty (20) years, whether as a correctional
11 officer, probation and parole officer, fugitive apprehension agent
12 or other position unless the computation of benefits would result in
13 a lower retirement benefit amount than if final average compensation
14 were to be computed as otherwise provided by this paragraph. ~~"Final~~
15 ~~average compensation"~~ Final average compensation shall be determined
16 by computing the average annual salary for the highest five (5) of
17 the last ten (10) years of participating service immediately
18 preceding retirement or termination of employment, with respect to
19 members whose first participating service occurs on or after July 1,
20 2013.

21 (7) Any member who is a correctional officer, a probation and
22 parole officer or a fugitive apprehension agent who has at least
23 five (5) years of service as a correctional officer, a probation and
24 parole officer or a fugitive apprehension agent who is in such

1 position on June 30, 2004, or who is hired after June 30, 2004, in
2 such position, and who receives a promotion or change in job
3 classification after June 30, 2004, to another position in the
4 Department of Corrections, and who is employed by the Department of
5 Corrections at the time of retirement and who retires on or after
6 July 1, 2004, shall be entitled to receive an annual retirement
7 benefit equal to two and one-half percent (2 1/2%) of the final
8 average compensation of the member, but not exceeding the maximum
9 compensation level as provided in paragraph (18) of Section 902 of
10 this title, multiplied by the number of years of service with the
11 Department of Corrections and any years in excess of twenty (20)
12 years with the Department or years credited to the member in
13 accordance with the provisions of Section 913 of this title, shall
14 be calculated for retirement purposes at two percent (2%) of the
15 final average compensation of the member multiplied by the number of
16 years of such service. For purposes of this paragraph, "final
17 average compensation" shall be determined by computing the average
18 annual salary, in the manner prescribed by paragraph (18) of Section
19 902 of this title, for the highest three (3) years of the last ten
20 (10) years of participating service immediately preceding retirement
21 or termination of employment for all years of service performed by
22 such member with the Department. ~~"Final average compensation"~~ Final
23 average compensation shall be determined by computing the average
24 annual salary for the highest five (5) of the last ten (10) years of

1 participating service immediately preceding retirement or
2 termination of employment, with respect to members whose first
3 participating service occurs on or after July 1, 2013.

4 (8) Any person who contributed to the System as a correctional
5 officer, a probation and parole officer or a fugitive apprehension
6 agent as provided in paragraph (b) or (c) of subsection (1) of
7 Section 919.1 of this title, and who retires under normal retirement
8 or early retirement on or after January 1, 2004, under paragraph
9 (24) of Section 902 of this title, and any public safety officer
10 described by paragraph (37) of Section 902 of this title hired on or
11 after ~~the effective date of this act~~ July 1, 2016, by the Grand
12 River Dam Authority and who retires on or after ~~the effective date~~
13 ~~of this act~~ July 1, 2016, shall have retirement benefits for each
14 year of full-time-equivalent participating service as a correctional
15 officer, a probation and parole officer or a fugitive apprehension
16 agent, or Grand River Dam public safety officer computed on two and
17 one-half percent (2 1/2%) of the final average compensation based
18 upon those years as a correctional officer, a probation and parole
19 officer, a fugitive apprehension agent or a Grand River Dam public
20 safety officer. For purposes of this paragraph, "final average
21 compensation" shall be determined by computing the average annual
22 salary, in the manner prescribed by paragraph (18) of Section 902 of
23 this title, for the highest three (3) years of the last ten (10)
24 years of participating service immediately preceding retirement or

1 termination of employment for all years of service performed by such
2 member, both for years of service performed as a correctional
3 officer, probation and parole officer or fugitive apprehension
4 agent, or years of service performed as a Grand River Dam public
5 safety officer, not in excess of twenty (20) years, and for years of
6 service performed in excess of twenty (20) years, whether as a
7 correctional officer, probation and parole officer, fugitive
8 apprehension agent, Grand River Dam public safety officer, or other
9 position unless the computation of benefits would result in a lower
10 retirement benefit amount than if final average compensation were to
11 be computed as otherwise provided by this paragraph. ~~"Final average~~
12 ~~compensation"~~ Final average compensation shall be determined by
13 computing the average annual salary for the highest five (5) of the
14 last ten (10) years of participating service immediately preceding
15 retirement or termination of employment, with respect to members
16 whose first participating service occurs on or after July 1, 2013,
17 or with respect to Grand River Dam public safety officers whose
18 first participating service occurs on or after ~~the effective date of~~
19 ~~this act~~ July 1, 2016.

20 (9) Any member who is:

21 a. initially on or after July 1, 2002, employed as a
22 firefighter for the ~~Oklahoma~~ Oklahoma Military Department of
23 the State of Oklahoma and who retires on or after the
24 member's normal retirement date shall be entitled to

1 receive an annual retirement benefit equal to two and
2 one-half percent (2 1/2%) of the final average
3 compensation of the member multiplied by the number of
4 years of service in such service,

5 b. (1) a firefighter who performs firefighting services
6 for the ~~Oklahoma~~ Military Department of the State
7 of Oklahoma prior to July 1, 2002, and who makes
8 an election in writing on a form prescribed for
9 this purpose by the System not later than
10 December 31, 2002, shall be entitled to receive a
11 retirement benefit based upon two and one-half
12 percent (2 1/2%) of the final average
13 compensation of the member multiplied by the
14 number of years of service as a firefighter with
15 the ~~Oklahoma~~ Military Department of the State of
16 Oklahoma on or after July 1, 2002. The election
17 authorized by this subdivision shall be
18 irrevocable once the election is filed with the
19 System,

20 (2) a firefighter who performs firefighting services
21 for the ~~Oklahoma~~ Military Department of the State
22 of Oklahoma prior to July 1, 2002, and who makes
23 the election in division (1) of this subparagraph
24 may also make an election in writing on a form

1 prescribed for this purpose by the System not
2 later than December 31, 2002, to receive a
3 retirement benefit based upon two and one-half
4 percent (2 1/2%) of the final average
5 compensation of the member multiplied by the
6 number of years of service as a firefighter with
7 the ~~Oklahoma~~ Military Department of the State of
8 Oklahoma prior to July 1, 2002. The election
9 authorized by this subdivision shall be
10 irrevocable once the election is filed with the
11 System. Retirement benefits shall be calculated
12 based upon the two and one-half percent (2 1/2%)
13 multiplier upon payment being made pursuant to
14 Section 913.5 of this title.

15 (10) Any person who contributes to the System as a deputy
16 sheriff or county jailer as provided in paragraph (f) of subsection
17 (1) of Section 919.1 of this title, and who retires under normal
18 retirement or early retirement under division (v) of subparagraph
19 (d) of paragraph (24) of Section 902 of this title, shall have
20 retirement benefits for each year of full-time-equivalent
21 participating service as a deputy sheriff or county jailer computed
22 on two and one-half percent (2 1/2%) of the final average
23 compensation based upon those years as a deputy sheriff or county
24 jailer, and any years in excess of twenty (20) years as a deputy

1 sheriff or county jailer, or years credited to the member in
2 accordance with the provisions of Section 913 of this title, shall
3 be calculated for retirement purposes at two percent (2%) of the
4 final average compensation of the member multiplied by the number of
5 years of such service. For purposes of this paragraph, "final
6 average compensation" shall be determined by computing the average
7 annual salary, in the manner prescribed by paragraph (18) of Section
8 902 of this title, both for years of service performed as a deputy
9 sheriff or county jailer not in excess of twenty (20) years, and for
10 years of service performed in excess of twenty (20) years, whether
11 as a deputy sheriff or county jailer.

12 (11) Any person who contributes to the System as an emergency
13 medical service personnel as provided in paragraph (h) of subsection
14 (1) of Section 919.1 of this title, and who retires under normal
15 retirement or early retirement under division (vii) of subparagraph
16 (d) of paragraph (24) of Section 902 of this title, shall have
17 retirement benefits for each year of full-time-equivalent
18 participating service as an emergency medical service personnel
19 computed on two and one-half percent (2 1/2%) of the final average
20 compensation based upon those years as an emergency medical service
21 personnel. Any years of full-time-equivalent participating service
22 in excess of twenty (20) years as an emergency medical personnel, or
23 years credited to the member in accordance with the provisions of
24 Section 913 of this title, shall be calculated for retirement

1 purposes at two percent (2%) of the final average compensation of
2 the member multiplied by the number of years of such service. For
3 the purposes of this paragraph, "final average compensation" shall
4 be determined by computing the average annual salary, in the manner
5 prescribed by paragraph 18 of Section 902 of this title, both for
6 years of service performed as an emergency medical personnel not in
7 excess of twenty (20) years, and for years of service performed in
8 excess of twenty (20) years, as an emergency medical service
9 personnel.

10 (12) Upon death of a retiree, there shall be paid to his or her
11 beneficiary an amount equal to the excess, if any, of his or her
12 accumulated contributions over the sum of all retirement benefit
13 payments made.

14 ~~(12)~~ (13) Such annual retirement benefits shall be paid in
15 equal monthly installments, except that the Board may provide for
16 the payment of retirement benefits which total less than Two Hundred
17 Forty Dollars (\$240.00) a year on other than a monthly basis.

18 ~~(13)~~ (14) Pursuant to the rules established by the Board, a
19 retiree receiving monthly benefits from the System may authorize
20 warrant deductions for any products currently offered to active
21 state employees through the ~~Employees Benefits Council~~ Oklahoma
22 Employees Insurance and Benefits Board, provided that product is
23 offered to state retirees as a group and has a minimum participation
24 of five hundred state retirees. The System has no responsibility

1 for the marketing, enrolling or administration of such products, but
2 shall retain a processing fee of two percent (2%) of the gross
3 deductions for the products. Retirement benefit deductions shall be
4 made for membership dues for any statewide association for which
5 payroll deductions are authorized pursuant to subsection B of
6 Section 34.70 of Title 62 of the Oklahoma Statutes for retired
7 members of any state-supported retirement system, upon proper
8 authorization given by the member to the board from which the member
9 or beneficiary is currently receiving retirement benefits.

10 B. A member shall be considered disabled if such member
11 qualifies for the payment of Social Security disability benefits, or
12 the payment of benefits pursuant to the Railroad Retirement Act of
13 1974, Section 231 et seq. of Title 45 of the United States Code, and
14 shall be eligible for benefits hereunder upon proof of such
15 disability, provided such member is an active regularly scheduled
16 employee with a participating employer at the time of injury or
17 inception of illness or disease resulting in subsequent
18 certification of eligibility for Social Security disability benefits
19 by reason of such injury, illness or disease, providing such
20 disability is certified by the Social Security Administration within
21 one (1) year after the last date physically on the job and after
22 completion of at least eight (8) years of participating service or
23 combined prior and participating service or resulting in subsequent
24 certification of eligibility of disability by the Railroad

1 Retirement Board providing such certification is made by the
2 Railroad Retirement Board within one (1) year after the last date
3 physically on the job and after completion of at least eight (8)
4 years of participating service or combined prior and participating
5 service. The member shall submit to the ~~Retirement~~ System the
6 Social Security Award Notice or the Railroad Retirement Award Notice
7 certifying the date of entitlement for disability benefits, as
8 issued by the Social Security Administration, Department of Health
9 and Human Services or the Railroad Retirement Board. Disability
10 benefits shall become effective on the date of entitlement as
11 established by the Social Security Administration or the Railroad
12 Retirement Board, but not before the first day of the month
13 following removal from the payroll, whichever is later, and final
14 approval by the ~~Retirement~~ System. Benefits shall be based upon
15 length of service and compensation as of the date of disability,
16 without actuarial reduction because of commencement prior to the
17 normal retirement date. The only optional form of benefit payment
18 available for disability benefits is Option A as provided for in
19 Section 918 of this title. Option A must be elected in accordance
20 with the provisions of Section 918 of this title. Benefit payments
21 shall cease upon the member's recovery from disability prior to the
22 normal retirement date. Future benefits, if any, shall be paid
23 based upon length of service and compensation as of the date of
24 disability. In the event that disability ceases and the member

1 returns to employment within the System credited service to the date
2 of disability shall be restored, and future benefits shall be
3 determined accordingly.

4 C. A member who incurred a disability pursuant to subsection B
5 of this section on or after July 1, 1999, and who has retired from
6 the System with an early retirement benefit pending certification
7 from the Social Security Administration or the Railroad Retirement
8 Board shall receive a retirement benefit not less than the
9 disability retirement benefit provided by subsection B of this
10 section once the System receives a Social Security Award Notice or a
11 Railroad Retirement Award Notice pursuant to subsection B of this
12 section and a completed ~~Application for Disability Benefits~~
13 application for disability benefits. In addition, such member shall
14 receive the difference, if any, between the early retirement benefit
15 and the disability benefit from the date the Social Security
16 Administration or the Railroad Retirement Board establishes
17 disability entitlement.

18 D. Any actively participating member of the System on or after
19 July 1, 1998, except for those employees provided in subparagraph
20 (e) of paragraph (14) of Section 902 of this title, whose employment
21 is less than full-time, shall have his or her final average
22 compensation calculated on an annualized basis using his or her
23 hourly wage subject to the maximum compensation limits; provided,
24 however, any such member whose first participating service occurred

1 before July 1, 2013, and who has at least three (3) years of full-
2 time employment during the last ten (10) years immediately preceding
3 termination or retirement shall not be eligible for the
4 annualization provisions contained herein; and provided further, any
5 such member whose first participating service occurred on or after
6 July 1, 2013, and who has at least five (5) years of full-time
7 employment during the last ten (10) years immediately preceding
8 termination or retirement shall not be eligible for the
9 annualization provisions contained herein. The Board of Trustees
10 shall promulgate such administrative rules as are necessary to
11 implement the provisions of this subsection.

12 SECTION 3. AMENDATORY 74 O.S. 2021, Section 916.3, is
13 amended to read as follows:

14 Section 916.3 A. 1. Notwithstanding the provisions of
15 Sections 901 through 932 of this title, a monthly pension, as
16 provided in subsection B of this section, shall be paid on behalf of
17 any member who is a correctional officer or probation and parole
18 officer of the Department of Corrections and who is killed or
19 mortally wounded on or after January 1, 2000, during the performance
20 of the member's duties for the Department or any employee of the
21 Department of Corrections who is killed or mortally wounded after
22 June 30, 2004, during the performance of the member's duties for the
23 Department.

24

1 2. The monthly pension described in this section shall be paid
2 on behalf of any member first hired by any county that is a
3 participating employer in the System as a deputy sheriff or jailer
4 on or after November 1, 2020, and who is killed or mortally wounded
5 during the performance of the member's duties as a deputy sheriff or
6 jailer.

7 3. The monthly pension described in this section shall be paid
8 on behalf of a licensed emergency medical personnel hired by any
9 participating employer for the first time as a licensed emergency
10 medical personnel on or after the effective date of this act, and
11 who is killed or mortally wounded during the performance of the
12 member's duties as an emergency medical personnel.

13 B. The monthly benefit shall be equal to:

14 1. Two and one-half percent (2 1/2%);

15 2. Multiplied by twenty (20) years of service, regardless of
16 the actual number of years of credited service performed by the
17 member prior to death, if the member had performed less than twenty
18 (20) years of credited service, or the actual number of years of
19 credited service of the member if greater than twenty (20) years;

20 3. Multiplied by the member's final average compensation; and

21 4. Divided by 12.

22 C. The pension provided for in subsection A of this section
23 shall be paid:
24

1 1. Except as provided in subsection D of this section, to the
2 surviving spouse for life; or

3 2. If there is no surviving spouse or upon the death of the
4 surviving spouse:

5 a. to the surviving child or children of said member or
6 legal guardian of such child or children for such time
7 as such child or children are under the age of
8 eighteen (18) years, or

9 b. to the surviving child or children between the age of
10 eighteen (18) and twenty-two (22) years if the child
11 is enrolled full time in and is regularly attending a
12 public or private school or any institution of higher
13 education.

14 D. No surviving spouse shall receive benefits from this
15 section, Section 49-113 of Title 11 of the Oklahoma Statutes,
16 Section 50-117 of Title 11 of the Oklahoma Statutes, or Section 2-
17 306 of Title 47 of the Oklahoma Statutes as the surviving spouse of
18 more than one member of the Oklahoma Firefighters Pension and
19 Retirement System, the Oklahoma Police Pension and Retirement
20 System, the Oklahoma Law Enforcement Retirement System, or the
21 Oklahoma Public Employees Retirement System. The surviving spouse
22 of more than one member shall elect which member's benefits he or
23 she will receive.

1 E. In addition to the pension above provided for, if said
2 member leaves one or more children under the age of eighteen (18)
3 years or under the age of twenty-two (22) years if the child is
4 enrolled full-time in and is regularly attending a public or private
5 school or any institution of higher education, Four Hundred Dollars
6 (\$400.00) a month shall be paid to the surviving spouse or to the
7 person having the care and custody of such children if there is no
8 surviving spouse or if the surviving spouse dies and until each
9 child reaches the age of eighteen (18) years or reaches the age of
10 twenty-two (22) years if the child is enrolled full-time in and is
11 regularly attending a public or private school or any institution of
12 higher education.

13 F. The pension benefit provided in this section shall be made
14 prospectively only from ~~the effective date of this act~~ July 1, 2000.
15 The benefits shall be payable beginning the later of the first day
16 of the month following the date that such employee was killed or
17 dies from a mortal wound, as provided in this section, or ~~the~~
18 ~~effective date of this act~~ July 1, 2000.

19 G. The Board of Trustees of the Oklahoma Public Employees
20 Retirement System shall promulgate such rules as are necessary to
21 implement the provisions of this section.

22 SECTION 4. AMENDATORY 74 O.S. 2021, Section 919.1, is
23 amended to read as follows:

24

1 Section 919.1 (1) Employee contributions to the Oklahoma
2 Public Employees Retirement System shall be:

3 (a) for employees except as otherwise provided in
4 paragraphs (b), (c), (d), (e), (f) ~~and~~, (g), and (h)
5 of this subsection: beginning July 1, 2006, and
6 thereafter, three and one-half percent (3.5%) of
7 allowable annual compensation~~†~~.

8 (b) for correctional officers and probation and parole
9 officers employed by the Department of Corrections:
10 beginning July 1, 1998, and thereafter, and for
11 correctional officers or probation and parole officers
12 who are in such position on June 30, 2004, or who are
13 hired after June 30, 2004, and who receive a promotion
14 or change in job classification after June 30, 2004,
15 to another position in the Department of Corrections,
16 so long as such officers have at least five (5) years
17 of service as a correctional officer or probation and
18 parole officer, eight percent (8%) of allowable
19 compensation as provided in paragraph (9) of Section
20 902 of this title~~†~~.

21 (c) for fugitive apprehension agents who are employed with
22 the Department of Corrections on or after July 1,
23 2002, and for fugitive apprehension agents who are in
24 such position on June 30, 2004, or who are hired after

1 June 30, 2004, and who receive a promotion or change
2 in job classification after June 30, 2004, to another
3 position in the Department of Corrections, so long as
4 such agents have at least five (5) years of service as
5 a fugitive apprehension agent, eight percent (8%) of
6 allowable compensation as provided in paragraph (9) of
7 Section 902 of this title~~†~~.

8 (d) for firefighters of the ~~Oklahoma~~ Military Department
9 of the State of Oklahoma first employed beginning July
10 1, 2002, and thereafter, and such firefighters who
11 performed service prior to July 1, 2002, for the
12 ~~Oklahoma~~ Military Department of the State of Oklahoma
13 and who make the election authorized by division (1)
14 of subparagraph b of paragraph (9) of subsection A of
15 Section 915 of this title who perform service on or
16 after July 1, 2002, in such capacity, eight percent
17 (8%) of allowable compensation as provided in
18 ~~subsection~~ paragraph (9) of Section 902 of this
19 title~~†~~.

20 (e) for all public safety officers of the Grand River Dam
21 Authority as defined by paragraph (37) of Section 902
22 of this title, eight percent (8%) of allowable
23 compensation as provided in paragraph (9) of Section
24 902 of this title~~†~~.

1 (f) for deputy sheriffs and county jailers employed by any
2 county that is a participating employer in the System
3 for the first time as a deputy sheriff or jailer on or
4 after November 1, 2020, eight percent (8%) of
5 allowable compensation as provided in paragraph (9) of
6 Section 902 of this title, ~~and,~~

7 (g) for licensed emergency medical personnel employed by
8 any participating employer as a licensed emergency
9 medical personnel for the first time on or after the
10 effective date of this act, eight percent (8%) of
11 allowable compensation as provided in paragraph (9) of
12 Section 902 of this title, and

13 (h) for all employees except those who make contributions
14 pursuant to paragraphs (b), (c), (d), (e) ~~and~~ (f),
15 and (g) of this subsection who make an irrevocable
16 written election pursuant to paragraph (2) of
17 subsection A of Section 915 of this title: six and
18 forty-one one-hundredths percent (6.41%) of allowable
19 annual compensation.

20 The contributions required by paragraphs (b), (c), (e), ~~and~~ (f),
21 (g), and (h) of this subsection shall be made by a member for not
22 more than twenty (20) years and thereafter shall be as provided in
23 paragraph (a) of this subsection.
24

1 (2) Contributions shall be deducted by each state agency by the
2 participating employer for such benefits as the Board is authorized
3 to administer as provided for by law. Employee and employer
4 contributions shall be remitted monthly, or as the Board may
5 otherwise provide, to the Executive Director for deposit in the
6 Oklahoma Public Employees Retirement Fund.

7 (3) Each participating employer shall pick up under the
8 provisions of Section 414(h)(2) of the Internal Revenue Code of 1986
9 and pay the contribution which the member is required by law to make
10 to the System for all compensation earned after December 31, 1988.
11 Although the contributions so picked up are designated as member
12 contributions, such contributions shall be treated as contributions
13 being paid by the participating employer in lieu of contributions by
14 the member in determining tax treatment under the Internal Revenue
15 Code of 1986 and such picked up contributions shall not be
16 includable in the gross income of the member until such amounts are
17 distributed or made available to the member or the beneficiary of
18 the member. The member, by the terms of this System, shall not have
19 any option to choose to receive the contributions so picked up
20 directly and the picked up contributions must be paid by the
21 participating employer to the System.

22 Member contributions which are picked up shall be treated in the
23 same manner and to the same extent as member contributions made
24 prior to the date on which member contributions were picked up by

1 the participating employer. Member contributions so picked up shall
2 be included in gross salary for purposes of determining benefits and
3 contributions under the System.

4 The participating employer shall pay the member contributions
5 from the same source of funds used in paying salary to the member,
6 by effecting an equal cash reduction in gross salary of the member.

7 (4) By September 1, 1989, the System shall refund the
8 accumulated employee contributions of any member who elects to
9 retain the member's membership in the Teachers' Retirement System of
10 Oklahoma, in accordance with Section 17-104 of Title 70 of the
11 Oklahoma Statutes, to such member. Upon the refund of the
12 accumulated employee contributions referred to in this subsection,
13 all benefits and rights accrued to such member are terminated.

14 SECTION 5. AMENDATORY 74 O.S. 2021, Section 920A, is
15 amended to read as follows:

16 Section 920A. A. Any county, county hospital, city or town,
17 conservation district, circuit engineering district or any public or
18 private trust in which a county, city or town participates and is
19 the primary beneficiary, which is a participating employer and any
20 eligible employee shall contribute to the Oklahoma Public Employees
21 Retirement System. The total employer and employee contributions
22 shall be based on the allowable annual compensation as defined in
23 paragraph (9) of Section 902 of this title. Except as provided for
24

1 in this section, the employer shall not pay for the employee any of
2 the employee contribution to the System.

3 B. For the fiscal year ending June 30, 2005, the total employer
4 and employee contributions shall equal thirteen and one-half percent
5 (13 1/2%) of the allowable monthly compensation of each member;
6 provided, however, each participating employer listed in this
7 section may set the amount of the employer and employee contribution
8 to equal thirteen and one-half percent (13 1/2%) of the allowable
9 monthly compensation of each member for compensation as provided in
10 paragraph (9) of Section 902 of this title; provided, the employer
11 contribution shall not exceed ten percent (10%) and the employee
12 contribution shall not exceed eight and one-half percent (8 1/2%).

13 C. The total employer and employee contributions for fiscal
14 years following the fiscal year ending June 30, 2005, shall be as
15 follows:

16	July 1, 2005 - June 30, 2006	15%
17	July 1, 2006 - June 30, 2007	16%
18	July 1, 2007 - June 30, 2008	17%
19	July 1, 2008 - June 30, 2009	18%
20	July 1, 2009 - June 30, 2010	19%
21	July 1, 2010 - June 30, 2011 and	
22	each fiscal year thereafter	20%

23 Such employee and employer contributions shall be based upon the
24 allowable monthly compensation of each member for compensation as

1 provided in paragraph (9) of Section 902 of this title. The maximum
2 employer contribution of ten percent (10%) in subsection B of this
3 section shall increase by one and one-half percent (1.5%) beginning
4 in the fiscal year ending June 30, 2006, and one percent (1%) for
5 each fiscal year thereafter until it reaches sixteen and one-half
6 percent (16.5%). For such years, the employee contribution shall
7 not exceed eight and one-half percent (8 1/2%). Notwithstanding any
8 other provisions of this section to the contrary, for those members
9 described in division (v), or (vi) of subparagraph (d) of paragraph
10 (24) of Section 902 of this title, the ~~county~~ participating employer
11 shall contribute sixteen and one-half percent (16 1/2%) and the
12 employee shall contribute eight percent (8%) for a total of twenty-
13 four and one-half percent (24 1/2%).

14 D. For members who make the election pursuant to paragraph (2)
15 of subsection A of Section 915 of this title, the employee
16 contribution shall increase by two and ninety-one one-hundredths
17 percent (2.91%). Such employee contribution increase shall be paid
18 by the employee.

19 E. Each participating employer pursuant to the provisions of
20 this section may pick up under the provisions of Section 414(h)(2)
21 of the Internal Revenue Code of 1986 and pay the contribution which
22 the member is required by law to make to the System for all
23 compensation earned after December 31, 1989. Although the
24 contributions so picked up are designated as member contributions,

1 such contributions shall be treated as contributions being paid by
2 the participating employer in lieu of contributions by the member in
3 determining tax treatment under the Internal Revenue Code of 1986
4 and such picked up contributions shall not be includable in the
5 gross income of the member until such amounts are distributed or
6 made available to the member or the beneficiary of the member. The
7 member, by the terms of this System, shall not have any option to
8 choose to receive the contributions so picked up directly and the
9 picked up contributions must be paid by the participating employer
10 to the System.

11 F. Member contributions which are picked up shall be treated in
12 the same manner and to the same extent as member contributions made
13 prior to the date on which member contributions were picked up by
14 the participating employer. Member contributions so picked up shall
15 be included in gross salary for purposes of determining benefits and
16 contributions under the System.

17 G. The participating employer shall pay the member
18 contributions from the same source of funds used in paying salary to
19 the member, by effecting an equal cash reduction in gross salary of
20 the member.

21 SECTION 6. This act shall become effective November 1, 2023.

22
23 59-1-7384 MAH 02/10/23

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