

SENATE BILL NO. 105

AMENDMENT IN THE NATURE OF A SUBSTITUTE

(Proposed by the House Committee on Education

on \_\_\_\_\_)

(Patrons Prior to Substitute--Senators Lucas, VanValkenburg [SBs 127 and 128], Subramanyam [SB 187], Hashmi [SBs 227 and 228], and Aird [SB 609])

A BILL to amend and reenact §§ 22.1-199.1, 22.1-253.13:2, as it shall become effective, and 51.1-617 of the Code of Virginia, relating to public school funding; At-Risk Program established.

**Be it enacted by the General Assembly of Virginia:**

**1. That §§ 22.1-199.1, 22.1-253.13:2, as it shall become effective, and 51.1-617 of the Code of Virginia are amended and reenacted as follows:**

**§ 22.1-199.1. Programs designed to promote educational opportunities.**

A. The General Assembly finds that Virginia educational research supports the conclusion that poor children are more at risk of educational failure than children from more affluent homes and that reduced pupil/teacher ratios and class sizes result in improved academic performance among young children; to this end, the General Assembly establishes a long-term goal of reducing pupil/teacher ratios and class sizes for grades K through three in those schools in the Commonwealth with high or moderate concentrations of at-risk students.

With such funds as are provided in the appropriation act for this purpose, there is hereby established the statewide voluntary pupil/teacher ratio and class size reduction program for the purpose of reaching the long-term goal of statewide voluntary pupil/teacher ratio and class size reductions for grades K through three in schools with high or moderate concentrations of at-risk students, consistent with the provisions provided in the appropriation act.

In order to facilitate these primary grade ratio and class size reductions, the Department shall calculate the state funding of these voluntary ratio and class size reductions based on the incremental cost of providing the lower class sizes according to the greater of the division average per-pupil cost of all

27 divisions or the actual division per-pupil cost. Localities shall provide matching funds for these voluntary  
28 ratio and class size reductions based on the composite index of local ability to pay. School divisions shall  
29 notify the Department of their intention to implement the reduced ratios and class sizes in one or more of  
30 their qualifying schools by August 1 of each year. By March 31 of each year, school divisions shall  
31 forward data substantiating that each participating school has a complying pupil/teacher ratio.

32 In developing each proposed biennium budget for public education, the Board shall include  
33 funding for these ratios and class sizes. These ratios and class sizes shall be included in the annual budget  
34 for public education.

35 B. The General Assembly finds that educational technology is one of the most important  
36 components, along with highly skilled teachers, in ensuring the delivery of quality public school education  
37 throughout the Commonwealth. Therefore, the Board shall strive to incorporate technological studies  
38 within the teaching of all disciplines. Further, the General Assembly notes that educational technology  
39 can only be successful if teachers and administrators are provided adequate training and assistance. To  
40 this end, the following program is established.

41 With such funds as are appropriated for this purpose, the Board shall award to the several school  
42 divisions grants for expanded access to educational technology. Funding for educational technology  
43 training for instructional personnel shall be provided as set forth in the appropriation act.

44 Funds for improving the quality and capacity of educational technology shall also be provided as  
45 set forth in the appropriation act, including (i) funds for providing a technology resource assistant to serve  
46 every elementary school in this Commonwealth and (ii) funds to maintain the currency of career and  
47 technical education programs. Any local school board accepting funds to hire technology resource  
48 assistants or maintain currency of career and technical education programs shall commit to providing the  
49 required matching funds, based on the composite index of local ability to pay.

50 Each qualifying school board shall establish an individualized technology plan, which shall be  
51 approved by the Superintendent, for integrating technology into the classroom and into schoolwide  
52 instructional programs, including career and technical education programs. The first priority for funding  
53 shall be consistent with those components of the Board's revised six-year technology plan that focus on

54 (i) retrofitting and upgrading existing school buildings to efficiently use educational technology; (ii)  
55 providing (a) one network-ready multimedia microcomputer for each classroom, (b) a five-to-one ratio of  
56 pupils to network-ready microcomputers, (c) graphing calculators and relevant scientific probes/sensors  
57 as required by the Standards of Learning, and (d) training and professional development on available  
58 technologies and software to all levels and positions, including professional development for personnel  
59 delivering career and technical education at all levels and positions; and (iii) assisting school divisions in  
60 developing integrated voice-, video-, and data-connectivity to local, national and international resources.

61 This funding may be used to implement a local school division's long-range technology plan, at  
62 the discretion of the relevant school board, if the local plan meets or exceeds the goals and standards of  
63 the Board's revised six-year technology plan and has been approved by the Superintendent.

64 The Department of Education, the Department of General Services, and the Virginia Information  
65 Technologies Agency shall coordinate master contracts for the purchase by local school boards of the  
66 aforementioned educational technologies and reference materials.

67 A technology replacement program shall be, with such funds as may be appropriated for this  
68 purpose, implemented to replace obsolete educational hardware and software. As provided in subsection  
69 D of § 22.1-129, school boards may donate obsolete educational technology hardware and software that  
70 are being replaced. Any such donations shall be offered to other school divisions and to preschool  
71 programs in the Commonwealth or to public school students as provided in guidelines to be promulgated  
72 by the Board. Such guidelines shall include criteria for determining student eligibility and need, a reporting  
73 system for the compilation of information concerning the number and socioeconomic characteristics of  
74 recipient students, and notification of parents of the availability of such donations of obsolete educational  
75 hardware and software.

76 ~~C. The General Assembly finds that local autonomy in making decisions on local educational~~  
77 ~~needs and priorities results in effective grassroots efforts to improve education in the Commonwealth's~~  
78 ~~public schools only when coupled with sufficient state funding; to this end, the following block grant~~  
79 ~~program is hereby established. With such funds as are provided in the appropriation act, the Department~~  
80 ~~shall distribute block grants to localities to enable compliance with the Commonwealth's requirements for~~

81 ~~school divisions in effect on January 1, 1995. Therefore, for the purpose of such compliance, the block~~  
82 ~~grant herein established shall consist of a sum equal to the amount appropriated in the appropriation act~~  
83 ~~for the covered programs, including the at-risk add-on program; dropout prevention, specifically Project~~  
84 ~~YES; Project Discovery; English as a second language programs, including programs for overage,~~  
85 ~~nonschooled students; Advancement Via Individual Determination (AVID); the Homework Assistance~~  
86 ~~Program; programs initiated under the Virginia Guaranteed Assistance Program, except that such funds~~  
87 ~~shall not be used to pay any expenses of participating students at institutions of higher education; and~~  
88 ~~school/community health centers. Each school board may use any funds received through the block grant~~  
89 ~~to implement the covered programs and other programs designed to save the Commonwealth's children~~  
90 ~~from educational failure.~~

91 ~~D.~~ In order to reduce pupil/teacher ratios and class sizes in elementary schools, from such funds  
92 as may be appropriated for this purpose, each school board may employ additional classroom teachers,  
93 remedial teachers, and reading specialists for each of its elementary schools over the requirements of the  
94 Standards of Quality. State and local funding for such additional classroom teachers, remedial teachers,  
95 and reading specialists shall be apportioned as provided in the appropriation act.

96 ~~E.~~D. Pursuant to a turnaround specialist program administered by the Department, local school  
97 boards may enter into agreements with individuals to be employed as turnaround specialists to address  
98 those conditions at the school that may impede educational progress and effectiveness and academic  
99 success. Local school boards may offer such turnaround specialists or other administrative personnel  
100 incentives such as increased compensation, improved retirement benefits in accordance with Chapter 6.2  
101 (§ 51.1-617 et seq.) of Title 51.1, increased deferred compensation in accordance with § 51.1-603,  
102 relocation expenses, bonuses, and other incentives as may be determined by the board.

103 ~~F.~~E. The General Assembly finds that certain schools have particular difficulty hiring teachers for  
104 certain subject areas and that the need for such teachers in these schools is particularly strong. Accordingly  
105 in an effort to attract and retain high quality teachers, local school boards may offer instructional personnel  
106 serving in such schools as a member of a middle school teacher corps administered by the Department  
107 incentives such as increased compensation, improved retirement benefits in accordance with Chapter 6.2

108 (§ 51.1-617 et seq.) of Title 51.1, increased deferred compensation in accordance with § 51.1-603,  
109 relocation expenses, bonuses, and other incentives as may be determined by the board.

110 For purposes of this subsection, "middle school teacher corps" means licensed instructional  
111 personnel who are assigned to a local school division to teach in a subject matter in grades six, seven, or  
112 eight where there is a critical need, as determined by the Department. The contract between such persons  
113 and the relevant local school board shall specify that the contract is for service in the middle school teacher  
114 corps.

115 § 22.1-253.13:2. (For effective date, see Acts 2022, cc. 549 and 550, cl. 2) **Standard 2.**  
116 **Instructional, administrative, and support personnel.**

117 A. The Board shall establish requirements for the licensing of teachers, principals, superintendents,  
118 and other professional personnel.

119 B. School boards shall employ licensed instructional personnel qualified in the relevant subject  
120 areas.

121 C. Each school board shall assign licensed instructional personnel in a manner that produces  
122 divisionwide ratios of students in average daily membership to full-time equivalent teaching positions,  
123 excluding special education teachers, principals, assistant principals, school counselors or certain other  
124 licensed individuals as set forth in subdivision H 4, and librarians, that are not greater than the following  
125 ratios: (i) 24 to one in kindergarten with no class being larger than 29 students; if the average daily  
126 membership in any kindergarten class exceeds 24 pupils, a full-time teacher's aide shall be assigned to the  
127 class; (ii) 24 to one in grades one, two, and three with no class being larger than 30 students; (iii) 25 to  
128 one in grades four through six with no class being larger than 35 students; and (iv) 24 to one in English  
129 classes in grades six through 12. After September 30 of any school year, anytime the number of students  
130 in a class exceeds the class size limit established by this subsection, the local school division shall notify  
131 the parent of each student in such class of such fact no later than 10 days after the date on which the class  
132 exceeded the class size limit. Such notification shall state the reason that the class size exceeds the class  
133 size limit and describe the measures that the local school division will take to reduce the class size to  
134 comply with this subsection.

135           Within its regulations governing special education programs, the Board shall seek to set  
136 pupil/teacher ratios for pupils with intellectual disability that do not exceed the pupil/teacher ratios for  
137 self-contained classes for pupils with specific learning disabilities.

138           Further, school boards shall assign instructional personnel in a manner that produces schoolwide  
139 ratios of students in average daily memberships to full-time equivalent teaching positions of 21 to one in  
140 middle schools and high schools. School divisions shall provide all middle and high school teachers with  
141 one planning period per day or the equivalent, unencumbered of any teaching or supervisory duties.

142           D. Each local school board shall employ with state and local basic, special education, gifted, and  
143 career and technical education funds a minimum number of licensed, full-time equivalent instructional  
144 personnel for each 1,000 students in average daily membership (ADM) as set forth in the appropriation  
145 act.

146           E. In addition to the positions supported by basic aid and in support of regular school year programs  
147 of prevention, intervention, and remediation, state funding, pursuant to the appropriation act, shall be  
148 provided to fund certain full-time equivalent instructional positions for each 1,000 students in grades K  
149 through 12 who are identified as needing prevention, intervention, and remediation services. State funding  
150 for prevention, intervention, and remediation programs provided pursuant to this subsection and the  
151 appropriation act may be used to support programs for educationally at-risk students as identified by the  
152 local school boards.

153           To provide algebra readiness intervention services required by § 22.1-253.13:1, school divisions  
154 may employ mathematics teacher specialists to provide the required algebra readiness intervention  
155 services. School divisions using the Standards of Learning Algebra Readiness Initiative funding in this  
156 manner shall only employ instructional personnel licensed by the Board.

157           F. In addition to the positions supported by basic aid and those in support of regular school year  
158 programs of prevention, intervention, and remediation, state funding, pursuant to the general appropriation  
159 act, shall be provided to support (i) 18.5 full-time equivalent instructional positions in the 2020-2021  
160 school year for each 1,000 students identified as having limited English proficiency and (ii) 20 full-time  
161 equivalent instructional positions in the 2021-2022 school year and thereafter for each 1,000 students

162 identified as having limited English proficiency, which positions may include dual language teachers who  
163 provide instruction in English and in a second language.

164 To provide flexibility in the instruction of English language learners who have limited English  
165 proficiency and who are at risk of not meeting state accountability standards, school divisions may use  
166 state and local funds from the Standards of Quality Prevention, Intervention, and Remediation account to  
167 employ additional English language learner teachers or dual language teachers to provide instruction to  
168 identified limited English proficiency students. Using these funds in this manner is intended to supplement  
169 the instructional services provided in this section. School divisions using the SOQ Prevention,  
170 Intervention, and Remediation funds in this manner shall employ only instructional personnel licensed by  
171 the Board.

172 G. In addition to the full-time equivalent positions required elsewhere in this section, each local  
173 school board shall employ one reading specialist for each 550 students in kindergarten through grade five  
174 and one reading specialist for each 1,100 students in grades six through eight. Each such reading specialist  
175 shall have training in science-based reading research and evidence-based literacy instruction practices. In  
176 addition, each such reading specialist shall have training in the identification of and the appropriate  
177 interventions, accommodations, and teaching techniques for students with dyslexia or a related disorder  
178 and shall serve as an advisor on dyslexia and related disorders. Such reading specialist shall have an  
179 understanding of the definition of dyslexia and a working knowledge of (i) techniques to help a student  
180 on the continuum of skills with dyslexia; (ii) dyslexia characteristics that may manifest at different ages  
181 and grade levels; (iii) the basic foundation of the keys to reading, including multisensory, explicit,  
182 systemic, and structured reading instruction; and (iv) appropriate interventions, accommodations, and  
183 assistive technology supports for students with dyslexia.

184 To provide reading intervention services required by § 22.1-253.13:1, school divisions may  
185 employ reading specialists to provide the required reading intervention services. School divisions using  
186 the Early Reading Intervention Initiative funds in this manner shall employ only instructional personnel  
187 licensed by the Board. Local school divisions that employ a sufficient number of reading specialists to  
188 meet this staffing standard may assign reading specialists to grade levels according to grade levels with

189 greatest need, regardless of the individual staffing standards established for grades kindergarten through  
190 five and six through eight.

191 H. Each local school board shall employ, at a minimum, the following full-time equivalent  
192 positions for any school that reports fall membership, according to student enrollment:

193 1. Principals, one full-time in each elementary school, middle school, and high school, to be  
194 employed on a 12-month basis;

195 2. Assistant principals in elementary schools, one half-time at 600 students, one full-time at 900  
196 students; assistant principals in middle schools, one full-time for each 600 students; assistant principals in  
197 high schools, one full-time for each 600 students; and school divisions that employ a sufficient number of  
198 assistant principals to meet this staffing requirement may assign assistant principals to schools within the  
199 division according to the area of greatest need, regardless of whether such schools are elementary, middle,  
200 or secondary;

201 3. Librarians in elementary schools, one part-time to 299 students, one full-time at 300 students;  
202 librarians in middle schools, one-half time to 299 students, one full-time at 300 students, two full-time at  
203 1,000 students; librarians in high schools, one half-time to 299 students, one full-time at 300 students, two  
204 full-time at 1,000 students. Local school divisions that employ a sufficient number of librarians to meet  
205 this staffing requirement may assign librarians to schools within the division according to the area of  
206 greatest need, regardless of whether such schools are elementary, middle, or secondary; and

207 4. School counselors, one full-time equivalent position per 325 students in grades kindergarten  
208 through 12.

209 However, in order to meet the staffing requirements set forth in this subdivision, any local school  
210 board (i) may employ, under a provisional license issued by the Department for three school years with  
211 an allowance for an additional two-year extension with the approval of the division superintendent, any  
212 professional counselor licensed by the Board of Counseling, clinical social worker licensed by the Board  
213 of Social Work, psychologist licensed by the Board of Psychology, or other licensed counseling  
214 professional with appropriate experience and training, provided that any such individual makes progress  
215 toward completing the requirements for full licensure as a school counselor during such period of



216 employment or (ii) in the event that the school board does not receive any application from a licensed  
217 school counselor, professional counselor, clinical social worker, or psychologist or another licensed  
218 counseling professional with appropriate experience and training to fill a school counselor vacancy in the  
219 school division, may enter into an annual contract with another entity for the provision of school  
220 counseling services by a licensed professional counselor, clinical social worker, or psychologist or another  
221 licensed counseling professional with appropriate experience and training. Local school boards that  
222 employ a sufficient number of individuals to meet the staffing requirements set forth in this subdivision  
223 may assign such individuals to schools within the division according to the area of greatest need,  
224 regardless of whether such schools are elementary, middle, or high schools.

225 I. Local school boards shall employ five full-time equivalent positions per 1,000 students in grades  
226 kindergarten through five to serve as elementary resource teachers in art, music, and physical education.

227 J. Local school boards shall employ two full-time equivalent positions per 1,000 students in grades  
228 kindergarten through 12, one to provide technology support and one to serve as an instructional technology  
229 resource teacher.

230 To provide flexibility, school divisions may use the state and local funds for instructional  
231 technology resource teachers to employ a data coordinator position, an instructional technology resource  
232 teacher position, or a data coordinator/instructional resource teacher blended position. The data  
233 coordinator position is intended to serve as a resource to principals and classroom teachers in the area of  
234 data analysis and interpretation for instructional and school improvement purposes, as well as for overall  
235 data management and administration of state assessments. School divisions using these funds in this  
236 manner shall employ only instructional personnel licensed by the Board.

237 K. Local school boards may employ additional positions that exceed these minimal staffing  
238 requirements. These additional positions may include, but are not limited to, those funded through the  
239 state's incentive and categorical programs as set forth in the appropriation act.

240 L. A combined school, such as kindergarten through 12, shall meet at all grade levels the staffing  
241 requirements for the highest grade level in that school; this requirement shall apply to all staff, except for  
242 school counselors or certain other licensed individuals as set forth in subdivision H 4, and shall be based

243 on the school's total enrollment. The Board may grant waivers from these staffing levels upon request  
244 from local school boards seeking to implement experimental or innovative programs that are not consistent  
245 with these staffing levels.

246 M. School boards shall, however, annually, on or before December 31, report to the public (i) the  
247 actual pupil/teacher ratios in elementary school classrooms in the local school division by school for the  
248 current school year; and (ii) the actual pupil/teacher ratios in middle school and high school in the local  
249 school division by school for the current school year. Actual pupil/teacher ratios shall include only the  
250 teachers who teach the grade and class on a full-time basis and shall exclude resource personnel. School  
251 boards shall report pupil/teacher ratios that include resource teachers in the same annual report. Any  
252 classes funded through the voluntary kindergarten through third grade class size reduction program shall  
253 be identified as such classes. Any classes having waivers to exceed the requirements of this subsection  
254 shall also be identified. Schools shall be identified; however, the data shall be compiled in a manner to  
255 ensure the confidentiality of all teacher and pupil identities.

256 N. Students enrolled in a public school on a less than full-time basis shall be counted in ADM in  
257 the relevant school division. Students who are either (i) enrolled in a nonpublic school or (ii) receiving  
258 home instruction pursuant to § 22.1-254.1, and who are enrolled in public school on a less than full-time  
259 basis in any mathematics, science, English, history, social science, career and technical education, fine  
260 arts, foreign language, or health education or physical education course shall be counted in the ADM in  
261 the relevant school division on a pro rata basis as provided in the appropriation act. Each such course  
262 enrollment by such students shall be counted as 0.25 in the ADM; however, no such nonpublic or home  
263 school student shall be counted as more than one-half a student for purposes of such pro rata calculation.  
264 Such calculation shall not include enrollments of such students in any other public school courses.

265 O. Each school board shall provide at least three specialized student support positions per 1,000  
266 students. For purposes of this subsection, specialized student support positions include school social  
267 workers, school psychologists, school nurses, licensed behavior analysts, licensed assistant behavior  
268 analysts, and other licensed health and behavioral positions, which may either be employed by the school  
269 board or provided through contracted services.

270 In order to fill vacant school psychologist positions, any local school board may employ, under a  
271 provisional license issued by the Department for three school years with an allowance for an additional  
272 two-year extension with the approval of the division superintendent, clinical psychologists licensed by the  
273 Board of Psychology, provided that any such individual makes progress toward completing the  
274 requirements for full licensure as a school psychologist during such period of employment.

275 P. Each local school board shall provide those support services that are necessary for the efficient  
276 and cost-effective operation and maintenance of its public schools.

277 For the purposes of this title, unless the context otherwise requires, "support services positions"  
278 shall include the following:

279 1. Executive policy and leadership positions, including school board members, superintendents  
280 and assistant superintendents;

281 2. Fiscal and human resources positions, including fiscal and audit operations;

282 3. Student support positions, including (i) social work administrative positions not included in  
283 subsection O; (ii) school counselor administrative positions not included in subdivision H 4; (iii)  
284 homebound administrative positions supporting instruction; (iv) attendance support positions related to  
285 truancy and dropout prevention; and (v) health and behavioral administrative positions not included in  
286 subsection O;

287 4. Instructional personnel support, including professional development positions and library and  
288 media positions not included in subdivision H 3;

289 5. Technology professional positions not included in subsection J;

290 6. Operation and maintenance positions, including facilities; pupil transportation positions;  
291 operation and maintenance professional and service positions; and security service, trade, and laborer  
292 positions;

293 7. Technical and clerical positions for fiscal and human resources, student support, instructional  
294 personnel support, operation and maintenance, administration, and technology; and

295 8. School-based clerical personnel in elementary schools; part-time to 299 students, one full-time  
296 at 300 students; clerical personnel in middle schools; one full-time and one additional full-time for each

297 600 students beyond 200 students and one full-time for the library at 750 students; clerical personnel in  
298 high schools; one full-time and one additional full-time for each 600 students beyond 200 students and  
299 one full-time for the library at 750 students. Local school divisions that employ a sufficient number of  
300 school-based clerical personnel to meet this staffing requirement may assign the clerical personnel to  
301 schools within the division according to the area of greatest need, regardless of whether such schools are  
302 elementary, middle, or secondary.

303 Pursuant to the appropriation act, support services shall be funded from basic school aid.

304 School divisions may use the state and local funds for support services to provide additional  
305 instructional services.

306 Q. Notwithstanding the provisions of this section, when determining the assignment of  
307 instructional and other licensed personnel in subsections C through J, a local school board shall not be  
308 required to include full-time students of approved virtual school programs.

309 R. There is hereby established the At-Risk Program for the purpose of supporting programs and  
310 services for students who are educationally at risk, including prevention, intervention, or remediation  
311 activities required pursuant to Standard 1 (§ 22.1-253.13:1); teacher recruitment programs and incentives;  
312 Dropout Prevention; community and school-based truancy officer programs; Advancement Via Individual  
313 Determination (AVID); Project Discovery; programs for English language learners; the hiring of  
314 additional school counselors, testing coordinators, and licensed behavior analysts; and programs relating  
315 to increasing the success of disadvantaged students in completing a high school degree and providing  
316 opportunities to encourage further education and training. A portion of the state funding provided for the  
317 At-Risk Program shall be allocated to school divisions on a flat per-student percentage rate set out in the  
318 general appropriation act and a portion of such funding shall be allocated to school divisions on a variable  
319 rate set out in the general appropriation act based on the concentration of poverty in the school division.

320 S. If the Board has required a local school board to submit a corrective action plan pursuant to §  
321 22.1-253.13:3, either for the school division pursuant to a division-level review or for any school within  
322 the school division that has been designated as not meeting the standards as approved by the Board, the  
323 Superintendent shall determine and report to the Board whether each such local school board has met its

324 obligation to develop and submit any such corrective action plan and is making adequate and timely  
325 progress in implementing any such plan. Additionally, if an academic or other review process undertaken  
326 pursuant to § 22.1-253.13:3 has identified actions for a local school board to implement, the  
327 Superintendent shall determine and report to the Board whether the local school board has implemented  
328 such required actions. If the Superintendent certifies that a local school board has failed or refused to meet  
329 any of such obligation as contained in a memorandum of understanding between the local school board  
330 and the Board, the Board shall withhold payment of some or all of the state funds allocated to the school  
331 division pursuant to the At-Risk Program established in subsection R for the upcoming fiscal year. In  
332 determining the amount of such funds to be withheld, the Board shall take into consideration the extent to  
333 which such funds have already been expended or contractually obligated. The Board shall also provide  
334 each such local school board the opportunity to correct its failure or refusal, and if the local school board  
335 does so in a timely manner, the Board may restore some or all of such funds.

336 **§ 51.1-617. Definitions.**

337 As used in this chapter, unless the context requires a different meaning:

338 "Board" means the Board of Trustees of the Virginia Retirement System.

339 "Eligible employee" means any turnaround specialist or member of the middle school teacher  
340 corps providing services for a participating public school division pursuant to subsections D and E ~~and F~~  
341 of § 22.1-199.1.

342 "Participating employer" means any local public school board that offers and pays the costs of  
343 improved retirement benefits as described in subsections D and E ~~and F~~ of § 22.1-199.1.

344 "Plan" means the defined contribution plan established pursuant to this chapter and the provisions  
345 of § 401 (a) of the Internal Revenue Code of 1986, as amended.

346 "Qualified participant" means an eligible employee of a participating employer.

347 #