

ENROLLED ACT NO. 11, HOUSE OF REPRESENTATIVES

SIXTY-SECOND LEGISLATURE OF THE STATE OF WYOMING
2014 BUDGET SESSION

AN ACT relating to public employees; increasing employee contribution and employer contribution in certain plans under the Wyoming Retirement Act and under The Wyoming State Highway Patrol, Game and Fish Warden and Criminal Investigator Retirement Act; increasing employee contribution under the Firemen's Pension Account Reform Act of 1981; providing appropriations; and providing for effective dates.

Be It Enacted by the Legislature of the State of Wyoming:

Section 1. 9-3-412(a), (c)(iii) and (iv), 9-3-413, 9-3-604(a) and (c)(ii), 9-3-605 and 15-5-420(a) are amended to read:

9-3-412. Members' contributions; payroll deductions; employer authorized to pay employee's share.

(a) Except as otherwise provided in this section and W.S. 9-3-431 and 9-3-432, every member covered under this article, shall pay into the account ~~seven percent (7%) of his salary until August 31, 2013, and thereafter~~ seven and one-half percent (7.5%) of his salary for the period from September 1, 2013 through June 30, 2014, and thereafter eight and one-quarter percent (8.25%) of his salary. Every firefighter member covered under this article shall pay into the account seven percent (7%) of his salary. Payments shall be deducted each pay period from each member's salary by the chief fiscal officer of each participating employer. Employee contributions shall be transferred to the account in accordance with subsection (c) of this section.

(c) The contributions under subsection (b) of this section shall be paid from the source of funds which is

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used in paying salary to the member. The employer may pay these contributions by a reduction in cash salary of the member or by an offset against a future salary increase, or by a combination of a reduction in salary and an offset against a future salary increase, provided:

(iii) For state employee members five and fifty-seven hundredths percent (5.57%), except that for the period from September 1, 2013 through ~~August 31, 2016~~ June 30, 2014 five and eighty-two hundredths percent (5.82%), for the period from July 1, 2014 through June 30, 2016 six and one hundred ninety-five thousandths percent (6.195%), and for the period from July 1, 2016 through June 30, 2017 five and nine hundred forty-five thousandths percent (5.945%), of the member's salary shall be paid by the employer without any salary reduction or offset. The remaining portion of the state employee's contribution shall be paid through a reduction in cash salary of the state employee unless specified otherwise by legislative act; and

(iv) For full-time brand inspection contract employees authorized to participate in the state retirement system under W.S. 9-2-1022(a)(xi)(F)(IV), not more than five and fifty-seven hundredths percent (5.57%), except that for the period from September 1, 2013 through ~~August 31, 2016~~ June 30, 2014 five and eighty-two hundredths percent (5.82%), for the period from July 1, 2014 through June 30, 2016 six and one hundred ninety-five thousandths percent (6.195%), and for the period from July 1, 2016 through June 30, 2017 five and nine hundred forty-five thousandths percent (5.945%), of the contract employee's salary shall be paid by the livestock board unless specified otherwise by legislative act.

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9-3-413. Employer's contributions; payable monthly; transfer to account; interest imposed upon delinquent contributions; recovery.

Except as provided by W.S. 9-2-1022(a)(xi)(F)(III) or (IV), 9-3-431 and 9-3-432, each employer including employers of firefighter members, shall on a monthly basis, pay into the account a contribution equal to seven and twelve hundredths percent (7.12%) until ~~August 31,~~ June 30, 2014, of the salary paid to each of its members covered under this article. ~~Thereafter~~ For the period from July 1, 2014 through June 30, 2015, each employer, excluding employers of firefighter members, shall on a monthly basis, pay into the account a contribution equal to seven and sixty-two hundredths percent (7.62%) of the salary paid and thereafter eight and thirty-seven hundredths percent (8.37%) of the salary paid. After ~~August 31,~~ June 30, 2014 employers of firefighter members shall pay into the account a contribution equal to seven and twelve hundredths percent (7.12%) of the salary paid. Employer contributions for any month, together with the members' contributions for that month, if any, shall be transferred to the board not later than the twelfth day of the following month. These contributions shall be credited to the account in a manner as directed by the board. Any employer failing to transfer contributions under this section in sufficient time for the board to receive the contributions by the twenty-fifth day of the month due shall be assessed interest at the rate of eight percent (8%) per annum. Interest imposed under this section shall be payable not later than the twelfth day of the next succeeding month. If the contributions and any interest imposed under this section are not transferred to the board when due, they may be recovered, together with court costs, in an action brought for that purpose in the first judicial district court in Laramie County, Wyoming.

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9-3-604. Employee contributions.

(a) Except as otherwise provided in this section, every employee covered by this article shall pay into the fund ~~twelve and sixty four hundredths percent (12.64%) of his salary until August 31, 2013, and thereafter~~ thirteen and fifty-four hundredths percent (13.54%) of his salary from September 1, 2013 through June 30, 2014, and thereafter fourteen and fifty-six hundredths percent (14.56%) of his salary. For the period from September 1, 2013 through ~~August 31, 2016~~ June 30, 2014 forty-five hundredths percent (.45%), for the period from July 1, 2014 through June 30, 2016 ninety-six hundredths percent (.96%) and for the period from July 1, 2016 through June 30, 2017, fifty-one hundredths percent (.51%) salary contribution required by this subsection shall be paid by the employer on behalf of the member. To the extent the remaining amount is not paid by an employer on behalf of the member, this payment shall be deducted each pay period from employees' salaries by the respective chief fiscal officers of the employers.

(c) The contributions under subsection (b) of this section shall be paid from the source of funds which is used in paying salary to the employee. The employer may pay these contributions by a reduction in cash salary of the employee or by an offset against a future salary increase, or by a combination of a reduction in salary and an offset against a future salary increase, provided:

(ii) Except as otherwise provided in this paragraph, any employer may pay any amount of an employee's share of retirement contributions without a salary reduction or offset, or combination thereof. On and after For the period from July 1, 2012 through June 30, 2014, at least one and sixty-two hundredths percent (1.62%), for the

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period from July 1, 2014 through June 30, 2016 at least one and ninety-six hundredths percent (1.96%), for the period from July 1, 2016 through June 30, 2017 at least two and thirty hundredths percent (2.30%) and thereafter at least two and sixty-four hundredths (2.64%) of the employee's share of retirement contributions shall be paid through a reduction in cash salary of the employee unless specified otherwise by legislative act.

9-3-605. Employer contributions.

Each employer subject to this article shall pay into the fund a contribution equal to twelve and ninety-six hundredths percent (12.96%) until ~~August 31, 2014, and thereafter~~ June 30, 2014, and for the period from July 1, 2014 through June 30, 2015, thirteen and eighty-six hundredths percent (13.86%) and thereafter fourteen and eighty-eight hundredths percent (14.88%) of all salaries paid to its employees. These contributions, together with the employees' contributions, shall be transferred and credited to the retirement program in a manner the board directs.

15-5-420. Member contributions.

(a) Each employer shall deduct monthly from the compensation of each member participating in the account a sum equal to ~~eight and five tenths percent (8.5%)~~ eight and seven hundred twenty-five thousandths percent (8.725%) of the member's compensation until ~~August 31, 2013, and thereafter~~ eight and seven hundred twenty-five thousandths percent (8.725%) ~~June 30, 2014, and thereafter~~ nine and two hundred forty-five thousandths percent (9.245%) of his compensation, and that amount shall be paid by the employer to the account.

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Section 2.

(a) There is appropriated to the state auditor from the general fund the following amounts:

(i) Up to three million seven hundred fifty thousand dollars (\$3,750,000.00) for state executive, legislative and judicial branch employee contributions;

(ii) Up to seven hundred eighty thousand dollars (\$780,000.00) for community college employee contributions; and

(iii) Up to two million dollars (\$2,000,000.00) for University of Wyoming employee contributions.

(b) There is appropriated to the state auditor up to fourteen million six hundred thousand dollars (\$14,600,000.00) from the school foundation program account.

(c) For state agency employees whose retirement contributions are made from nongeneral fund sources there is appropriated from those accounts and funds amounts necessary to provide payment of the increase in employee and employer contribution rates required by W.S. 9-3-412(a) and (c), 9-3-413, 9-3-604(a) and (c) and 9-3-605 as amended by this act, until June 30, 2016.

(d) The appropriations under paragraph (a)(i) and subsection (c) of this section shall only be expended to provide payment of the increase in each state agency's employee and employer contribution rates required by W.S. 9-3-412(a) and (c), 9-3-413, 9-3-604(a) and (c) and 9-3-605 as amended by this act, until June 30, 2016. The appropriation under paragraphs (a)(ii) and (iii) of this

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section shall only be expended to provide payment of the increase in the University of Wyoming and community college employee and employer contribution rates required by W.S. 9-3-412(a) and (c) and 9-3-413 and to provide like contributions under W.S. 21-19-101 through 21-19-106 corresponding to the increased employee and employer contributions under this act, until June 30, 2016.

(e) The appropriation under subsection (b) of this section shall only be expended to provide payment of the increase in each school district's employee and employer contribution rates required by W.S. 9-3-412(a) and (c) and 9-3-413 as amended by this act, until June 30, 2016. Any amounts paid under this subsection shall not be reimbursable under W.S. 21-13-320 and 21-13-321. The auditor shall transfer the funds to the state retirement system or to the department of education for distribution to individual school districts as determined by the department of administration and information to be necessary to meet the provisions of this act. Any unexpended school foundation program account appropriation remaining on June 30, 2016 shall revert to the school foundation program account.

(f) Notwithstanding any other provision of law, the appropriations under this section shall not be transferred or expended for any purpose other than as specified in this section. Any unexpended, unobligated funds remaining from the appropriations under this section shall revert as provided by law on June 30, 2016.

(g) As used in this section "state agency" includes each state executive, legislative or judicial department, board, commission or other agency or instrumentality of the state, and for purposes of subsection (c) of this section

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includes the University of Wyoming and each community college.

(h) The auditor shall transfer the funds to the state retirement system or to individual state agencies as determined by the department of administration and information to be necessary to meet the provisions of this act.

Section 3.

(a) Except as provided in subsection (b) of this section this act is effective immediately upon completion of all acts necessary for a bill to become law as provided by Article 4, Section 8 of the Wyoming Constitution.

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(b) Section 2 of this act is effective July 1, 2014.

(END)

Speaker of the House

President of the Senate

Governor

TIME APPROVED: _____

DATE APPROVED: _____

I hereby certify that this act originated in the House.

Chief Clerk