

**COMMITTEE AMENDMENT**  
HOUSE OF REPRESENTATIVES  
State of Oklahoma

SPEAKER:

CHAIR:

I move to amend HB2272 \_\_\_\_\_  
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: Josh West \_\_\_\_\_

\_\_\_\_\_  
Reading Clerk

STATE OF OKLAHOMA

2nd Session of the 57th Legislature (2020)

PROPOSED COMMITTEE  
SUBSTITUTE  
FOR  
HOUSE BILL NO. 2272

By: West (Josh)

PROPOSED COMMITTEE SUBSTITUTE

An Act relating to public retirement systems; amending 74 O.S. 2011, Sections 902, as last amended by Section 20, Chapter 297, O.S.L. 2016, 915, as last amended by Section 3, Chapter 21, O.S.L. 2018, 916.3, 919.1, as amended by Section 22, Chapter 297, O.S.L. 2016 and 920A (74 O.S. Supp. 2019, Sections 902, 915 and 919.1), which relate to the Oklahoma Public Employees Retirement System; modifying definitions; modifying provisions related to retirement benefit computations with respect to deputy sheriffs or county jailers; modifying provisions related to computation of certain death benefits; providing for applicability of computation to deputy sheriffs and county jailers; modifying provisions related to employee contribution rates; modifying provisions related to combined contribution rates; and providing an effective date.

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

SECTION 1. AMENDATORY 74 O.S. 2011, Section 902, as last amended by Section 20, Chapter 297, O.S.L. 2016 (74 O.S. Supp. 2019, Section 902), is amended to read as follows:

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

1 (1) "System" means the Oklahoma Public Employees Retirement  
2 System as established by this act and as it may hereafter be  
3 amended;

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

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

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

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

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

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

19 (8) "Board" means the Oklahoma Public Employees Retirement  
20 System Board of Trustees;

21 (9) "Compensation" means all salary and wages, as defined by  
22 the Board of Trustees, including amounts deferred under deferred  
23 compensation agreements entered into between a member and a  
24 participating employer, but exclusive of payment for overtime,

1 payable to a member of the System for personal services performed  
2 for a participating employer but shall not include compensation or  
3 reimbursement for traveling, or moving expenses, or any compensation  
4 in excess of the maximum compensation level, provided:

5 (a) For compensation for service prior to January 1, 1988,  
6 the maximum compensation level shall be Twenty-five  
7 Thousand Dollars (\$25,000.00) per annum.

8 For compensation for service on or after January 1,  
9 1988, through June 30, 1994, the maximum compensation  
10 level shall be Forty Thousand Dollars (\$40,000.00) per  
11 annum.

12 For compensation for service on or after July 1, 1994,  
13 through June 30, 1995, the maximum compensation level  
14 shall be Fifty Thousand Dollars (\$50,000.00) per  
15 annum; for compensation for service on or after July  
16 1, 1995, through June 30, 1996, the maximum

17 compensation level shall be Sixty Thousand Dollars  
18 (\$60,000.00) per annum; for compensation for service  
19 on or after July 1, 1996, through June 30, 1997, the  
20 maximum compensation level shall be Seventy Thousand  
21 Dollars (\$70,000.00) per annum; and for compensation  
22 for service on or after July 1, 1997, through June 30,  
23 1998, the maximum compensation level shall be Eighty  
24 Thousand Dollars (\$80,000.00) per annum. For

1 compensation for services on or after July 1, 1998,  
2 there shall be no maximum compensation level for  
3 retirement purposes.

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

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

15 (d) Current appointed members of the Oklahoma Tax  
16 Commission whose salary is constitutionally limited  
17 and is less than the highest salary allowed by law for  
18 his or her position shall be allowed, within ninety  
19 (90) days from the effective date of this act, to make  
20 an election to use the highest salary allowed by law  
21 for the position to which the member was appointed for  
22 the purposes of making contributions and determination  
23 of retirement benefits. Such election shall be  
24 irrevocable and be in writing. Reappointment to the

1 same office shall not permit a new election. Members  
2 appointed to the Oklahoma Tax Commission after the  
3 effective date of this act shall make such election,  
4 pursuant to this subparagraph, within ninety (90) days  
5 of taking office;

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

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

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

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

1 (a) If a class or several classes of employees of any  
2 above-defined employers are covered by Social Security  
3 and are not covered by or eligible for and will not  
4 become eligible for another retirement plan authorized  
5 under the laws of this state, which is in operation on  
6 the effective date, such employer shall be deemed an  
7 eligible employer, but only with respect to that class  
8 or those classes of employees as defined in this  
9 section.

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

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

19 (c) All employees of the George Nigh Rehabilitation  
20 Institute who elected to retain membership in the  
21 System, pursuant to Section 913.7 of this title, shall  
22 continue to be eligible employees for the purposes of  
23 this act. The George Nigh Rehabilitation Institute  
24



1 shall be considered a participating employer only for  
2 such employees.

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

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

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

1 participating employer of the Oklahoma Public

2 Employees Retirement System only for such employees;

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

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

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

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

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

11 (d) Eligibility shall also not include any officer or  
12 employee of the Oklahoma Employment Security  
13 Commission, except for those officers and employees of  
14 the Commission electing to transfer to this System  
15 pursuant to the provisions of Section 910.1 of this  
16 title or any other class of officers or employees  
17 specifically exempted by the laws of this state,  
18 unless there be a consolidation as provided by Section  
19 912 of this title. Employees of the Oklahoma  
20 Employment Security Commission who are ineligible for  
21 enrollment in the Employment Security Commission  
22 Retirement Plan, that was in effect on January 1,  
23 1964, shall become members of this System.

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

21 (i) Except as otherwise provided by this  
22 subparagraph, once a temporary session employee  
23 makes a choice to participate or not, the choice  
24

1 shall be binding for all future legislative  
2 sessions during which the employee is employed.

3 (ii) Notwithstanding the provisions of division (i) of  
4 this subparagraph, any employee, who is eligible  
5 for membership in the System because of the  
6 provisions of this subparagraph and who was  
7 employed by the State Senate or House of  
8 Representatives after January 1, 1989, may file  
9 an election, in a manner specified by the Board,  
10 to participate as a member of the System prior to  
11 September 1, 1989.

12 (iii) Notwithstanding the provisions of division (i) of  
13 this subparagraph, a temporary legislative  
14 session employee who elected to become a member  
15 of the System may withdraw from the System  
16 effective the day said employee elected to  
17 participate in the System upon written request to  
18 the Board. Any such request must be received by  
19 the Board prior to October 1, 1990. All employee  
20 contributions made by the temporary legislative  
21 session employee shall be returned to the  
22 employee without interest within four (4) months  
23 of receipt of the written request.  
24

- 1 (iv) A member of the System who did not initially  
2 elect to participate as a member of the System  
3 pursuant to this subparagraph shall be able to  
4 acquire service performed as a temporary  
5 legislative session employee for periods of  
6 service performed prior to the date upon which  
7 the person became a member of the System if:
- 8 a. the member files an election with the System  
9 not later than December 31, 2000, to  
10 purchase the prior service; and
  - 11 b. the member makes payment to the System of  
12 the actuarial cost of the service credit  
13 pursuant to subsection A of Section 913.5 of  
14 this title. The provisions of Section 913.5  
15 of this title shall be applicable to the  
16 purchase of the service credit, including  
17 the provisions for determining service  
18 credit in the event of incomplete payment  
19 due to cessation of payments, death,  
20 termination of employment or retirement, but  
21 the payment may extend for a period not to  
22 exceed ninety-six (96) months;
- 23  
24

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

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

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

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

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

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

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

12 (22) "Member" means an eligible employee or elected official  
13 who is in the System and is making the required employee or elected  
14 official contributions, or any former employee or elected official  
15 who shall have made the required contributions to the System and  
16 shall have not received a refund or withdrawal;

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

22 (a) during the following periods, including the beginning  
23 and ending dates, and only for the periods served,  
24 from:



- 1 (i) April 6, 1917, to November 11, 1918, commonly  
2 referred to as World War I,
- 3 (ii) September 16, 1940, to December 7, 1941, as a  
4 member of the 45th Division,
- 5 (iii) December 7, 1941, to December 31, 1946, commonly  
6 referred to as World War II,
- 7 (iv) June 27, 1950, to January 31, 1955, commonly  
8 referred to as the Korean Conflict or the Korean  
9 War,
- 10 (v) February 28, 1961, to May 7, 1975, commonly  
11 referred to as the Vietnam era, except that:  
12 a. for the period from February 28, 1961, to  
13 August 4, 1964, military service shall only  
14 include service in the Republic of Vietnam  
15 during that period, and  
16 b. for purposes of determining eligibility for  
17 education and training benefits, such period  
18 shall end on December 31, 1976, or
- 19 (vi) August 1, 1990, to December 31, 1991, commonly  
20 referred to as the Gulf War, the Persian Gulf  
21 War, or Operation Desert Storm, but excluding any  
22 person who served on active duty for training  
23 only, unless discharged from such active duty for  
24 a service-connected disability;

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

19 An eligible member under this paragraph shall include only those  
20 persons who shall have served during the times or in the areas  
21 prescribed in this paragraph, and only if such person provides  
22 appropriate documentation in such time and manner as required by the  
23 System to establish such military service prescribed in this  
24 paragraph, or for service pursuant to subdivision a of division (v)

1 of subparagraph (a) of this paragraph those persons who were awarded  
2 service medals, as authorized by the United States Department of  
3 Defense as reflected in the veteran's Defense Department Form 214,  
4 related to the Vietnam Conflict for service prior to August 5, 1964;

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

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

10 (1) sixty-second birthday with respect to members  
11 whose first participating service occurs prior to  
12 November 1, 2011, or

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

21 (b) for any person who initially became a member prior to  
22 July 1, 1992, and who does not reach a normal  
23 retirement date pursuant to division (1) of  
24 subparagraph (a) of this paragraph, the first day of

1 the month coinciding with or following the date at  
2 which the sum of a member's age and number of years of  
3 credited service total eighty (80); such a normal  
4 retirement date will also apply to any person who  
5 became a member of the sending system as defined in  
6 Section 901 et seq. of this title, prior to July 1,  
7 1992, regardless of whether there were breaks in  
8 service after July 1, 1992,

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

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

20 (i) a correctional or probation and parole officer  
21 with the Department of Corrections and at the  
22 time of retirement, the member was a correctional  
23 or probation and parole officer with the  
24 Department of Corrections, or

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

16 (iii) a firefighter with the Oklahoma Military  
17 Department either employed for the first time on  
18 or after July 1, 2002, or who was employed prior  
19 to July 1, 2002, in such position and who makes  
20 the election authorized by division (2) of  
21 subparagraph b of paragraph (9) of subsection A  
22 of Section 915 of this title and at the time of  
23 retirement, the member was a firefighter with the  
24 Oklahoma Military Department, and such member has

1 at least twenty (20) years of credited service  
2 upon which the two and one-half percent (2 1/2%)  
3 multiplier will be used in calculating the  
4 retirement benefit, or

5 (iv) a public safety officer employed by the Grand  
6 River Dam Authority for the first time on or  
7 ~~after the effective date of this act~~ July 1,  
8 2016, or

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

13 (e) for those fugitive apprehension agents who retire on  
14 or after July 1, 2002, the first day of the month  
15 coinciding with or following a member's completion of  
16 at least twenty (20) years of full-time-equivalent  
17 employment as a fugitive apprehension agent with the  
18 Department of Corrections and at the time of  
19 retirement, the member was a fugitive apprehension  
20 agent with the Department of Corrections, or

21 (f) for any member who was continuously employed by an  
22 entity or institution within The Oklahoma State System  
23 of Higher Education and whose initial employment with  
24 such entity or institution was prior to July 1, 1992,

1 and who without a break in service of more than thirty  
2 (30) days became employed by an employer participating  
3 in the Oklahoma Public Employees Retirement System,  
4 the first day of the month coinciding with or  
5 following the date at which the sum of the member's  
6 age and number of years of credited service total  
7 eighty (80);

8 (25) "Participating employer" means an eligible employer who  
9 has agreed to make contributions to the System on behalf of its  
10 employees;

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

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

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

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

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

4 (31) "Social Security" means the old-age survivors and  
5 disability section of the Federal Social Security Act;

6 (32) "Total disability" means a physical or mental disability  
7 accepted for disability benefits by the Federal Social Security  
8 System;

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

13 (34) "Elected official" means a person elected to a state  
14 office in the legislative or executive branch of state government or  
15 a person elected to a county office for a definite number of years  
16 and shall include an individual who is appointed to fill the  
17 unexpired term of an elected state official;

18 (35) "Elected service" means the period of service as an  
19 elected official;

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

23 (37) "Public safety officers of the Grand River Dam Authority"  
24 means those persons hired by the Grand River Dam Authority on or



1 after the effective date of this act who are certified by the  
2 Council on Law Enforcement Education and Training or an equivalent  
3 certifying entity for law enforcement personnel training and who  
4 perform law enforcement functions as part of their regularly  
5 assigned duties and responsibilities on a full-time basis. With  
6 respect to any public safety officer hired by the Grand River Dam  
7 Authority on or after the effective date of this act, any earned  
8 benefits or credits toward retirement benefits from previous  
9 participation within the Oklahoma Public Employees Retirement System  
10 or the Oklahoma Law Enforcement Retirement System shall remain  
11 within that system.

12 SECTION 2. AMENDATORY 74 O.S. 2011, Section 915, as last  
13 amended by Section 3, Chapter 21, O.S.L. 2018 (74 O.S. Supp. 2019,  
14 Section 915), is amended to read as follows:

15 Section 915. A. (1) Except as otherwise provided in this  
16 subsection and as provided for elected officials in Section 913.4 of  
17 this title, any member who shall retire on or after the member's  
18 normal retirement date shall be entitled to receive an annual  
19 retirement benefit equal to two percent (2%) of the member's final  
20 average compensation as determined pursuant to paragraph (18) of  
21 Section 902 of this title, multiplied by the number of years of  
22 credited service that has been credited to the member in accordance  
23 with the provisions of Section 913 of this title other than years  
24 credited pursuant to paragraph (2) of this subsection.

1 (2) Effective January 1, 2004, except as otherwise provided for  
2 elected officials in Section 913.4 of this title and except for  
3 those members making contributions pursuant to paragraphs (c), (d)  
4 ~~and~~, (e) and (f) of subsection (1) of Section 919.1 of this title,  
5 any member who shall retire shall be entitled to receive an annual  
6 retirement benefit equal to two and one-half percent (2 1/2%) of the  
7 member's final average compensation as determined pursuant to  
8 paragraph (18) of Section 902 of this title, multiplied by the  
9 number of full years of participating service after January 1, 2004,  
10 that have been credited to the member in accordance with the  
11 provisions of Section 913 of this title and only for those full  
12 years of participating service for which contributions have been  
13 made pursuant to paragraph ~~(f)~~ (g) of subsection (1) of Section  
14 919.1 of this title. The two and one-half percent (2 1/2%)  
15 multiplier shall not apply to purchased service, purchased or  
16 granted military service or transferred service. In order to  
17 receive the two and one-half percent (2 1/2%) multiplier in  
18 computing retirement benefits, an active member shall make an  
19 irrevocable written election to pay the contributions pursuant to  
20 paragraph ~~(f)~~ (g) of subsection (1) of Section 919.1 of this title.  
21 The two and one-half percent (2 1/2%) multiplier pursuant to this  
22 paragraph shall not apply to additional years of service credit  
23 attributed to sick leave pursuant to paragraph 7 of subsection B of  
24 Section 913 of this title and fractional years pursuant to

1 subsection C of Section 913 of this title and shall be attributable  
2 only to the participating service credited after the election of the  
3 member.

4 (3) The minimum final average compensation for any person who  
5 becomes a member of the System on or after July 1, 1995:

6 a. and who had twenty (20) or more years of credited  
7 service within the System as of the member's  
8 retirement date shall be no less than Thirteen  
9 Thousand Eight Hundred Dollars (\$13,800.00) per annum,

10 b. and who had at least fifteen (15) but not more than  
11 nineteen (19) years of credited service within the  
12 System as of the member's retirement date shall be no  
13 less than Six Thousand Nine Hundred Dollars  
14 (\$6,900.00) per annum,

15 c. and who had less than fifteen (15) years of credited  
16 service within the System as of the member's  
17 retirement date shall not be eligible for any minimum  
18 amount of final average compensation and the member's  
19 final average compensation shall be the final average  
20 compensation as defined by paragraph (18) of Section  
21 902 of this title.

22 (4) Provided, further, any member who has elected a vested  
23 benefit pursuant to Section 917 of this title shall be entitled to  
24 receive benefits as outlined in this section except the percent

1 factor and the member's maximum compensation level in effect the  
2 date the member's employment was terminated with a participating  
3 employer shall be applicable.

4 (5) Any member who is a correctional officer or a probation and  
5 parole officer employed by the Department of Corrections at the time  
6 of retirement and who retires on or before June 30, 2000, shall be  
7 entitled to receive an annual retirement benefit equal to two and  
8 one-half percent (2 1/2%) of the final average compensation of the  
9 member not to exceed Twenty-five Thousand Dollars (\$25,000.00) and  
10 two percent (2%) of the final average salary in excess of Twenty-  
11 five Thousand Dollars (\$25,000.00) but not exceeding the maximum  
12 compensation level as provided in paragraph (9) of Section 902 of  
13 this title, multiplied by the number of years of service as a  
14 correctional officer or a probation and parole officer, provided,  
15 any years accrued prior to July 1, 1990, as a correctional officer  
16 or a probation and parole officer by a member who is employed as a  
17 correctional officer or a probation and parole officer on July 1,  
18 1990, shall be calculated for retirement purposes at two and one-  
19 quarter percent (2 1/4%) of the final average compensation of the  
20 member not to exceed Twenty-five Thousand Dollars (\$25,000.00) and  
21 two percent (2%) of the final average salary in excess of Twenty-  
22 five Thousand Dollars (\$25,000.00) but not exceeding the maximum  
23 compensation level as provided in paragraph (9) of Section 902 of  
24 this title, multiplied by the number of years of such service and

1 any years in excess of twenty (20) years as such an officer or years  
2 credited to the member in accordance with the provisions of Section  
3 913 of this title shall be calculated for retirement purposes at two  
4 percent (2%) of the final average compensation of the member  
5 multiplied by the number of years of such service. Any person who  
6 contributes to the System as a correctional officer or a probation  
7 and parole officer as provided in paragraph (c) of subsection (1) of  
8 Section 919.1 of this title, on or before June 30, 2000, but who  
9 does not make such contributions after June 30, 2000, and who does  
10 not qualify for normal retirement under subparagraph (c) of  
11 paragraph (24) of Section 902 of this title shall have retirement  
12 benefits for each year of full-time-equivalent participating service  
13 as a correctional or a probation and parole officer after July 1,  
14 1990, computed on two and one-half percent (2 1/2%) of the final  
15 average compensation based upon those years as a correctional  
16 officer or a probation and parole officer. Provided, further, any  
17 fugitive apprehension agent shall be entitled to receive benefits as  
18 outlined in this act for service as a fugitive apprehension agent  
19 prior to July 1, 2002, only upon payment to the System of the  
20 employee contributions which would have been paid if such fugitive  
21 apprehension agent had been covered by this section prior to the  
22 effective date of this act, plus interest of not to exceed ten  
23 percent (10%) as determined by the Board. The Department of  
24

1 Corrections may make the employee contribution and interest payment  
2 on behalf of such member.

3 (6) Any member who is a correctional officer, a probation and  
4 parole officer or a fugitive apprehension agent employed by the  
5 Department of Corrections at the time of retirement and who retires  
6 on or after July 1, 2002, shall be entitled to receive an annual  
7 retirement benefit equal to two and one-half percent (2 1/2%) of the  
8 final average compensation of the member, but not exceeding the  
9 maximum compensation level as provided in paragraph (18) of Section  
10 902 of this title, multiplied by the number of years of service as a  
11 correctional officer, a probation and parole officer or a fugitive  
12 apprehension agent, and any years in excess of twenty (20) years as  
13 such an officer or agent, or years credited to the member in  
14 accordance with the provisions of Section 913 of this title, shall  
15 be calculated for retirement purposes at two percent (2%) of the  
16 final average compensation of the member multiplied by the number of  
17 years of such service. For purposes of this paragraph, "final  
18 average compensation" shall be determined by computing the average  
19 annual salary, in the manner prescribed by paragraph (18) of Section  
20 902 of this title, for the highest three (3) years of the last ten  
21 (10) years of participating service immediately preceding retirement  
22 or termination of employment for all years of service performed by  
23 such member, both for years of service performed as a correctional  
24 officer, probation and parole officer or fugitive apprehension

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

12 (7) Any member who is a correctional officer, a probation and  
13 parole officer or a fugitive apprehension agent who has at least  
14 five (5) years of service as a correctional officer, a probation and  
15 parole officer or a fugitive apprehension agent who is in such  
16 position on June 30, 2004, or who is hired after June 30, 2004, in  
17 such position, and who receives a promotion or change in job  
18 classification after June 30, 2004, to another position in the  
19 Department of Corrections, and who is employed by the Department of  
20 Corrections at the time of retirement and who retires on or after  
21 July 1, 2004, shall be entitled to receive an annual retirement  
22 benefit equal to two and one-half percent (2 1/2%) of the final  
23 average compensation of the member, but not exceeding the maximum  
24 compensation level as provided in paragraph (18) of Section 902 of

1 this title, multiplied by the number of years of service with the  
2 Department of Corrections and any years in excess of twenty (20)  
3 years with the Department or years credited to the member in  
4 accordance with the provisions of Section 913 of this title, shall  
5 be calculated for retirement purposes at two percent (2%) of the  
6 final average compensation of the member multiplied by the number of  
7 years of such service. For purposes of this paragraph, "final  
8 average compensation" shall be determined by computing the average  
9 annual salary, in the manner prescribed by paragraph (18) of Section  
10 902 of this title, for the highest three (3) years of the last ten  
11 (10) years of participating service immediately preceding retirement  
12 or termination of employment for all years of service performed by  
13 such member with the Department. "Final average compensation" shall  
14 be determined by computing the average annual salary for the highest  
15 five (5) of the last ten (10) years of participating service  
16 immediately preceding retirement or termination of employment, with  
17 respect to members whose first participating service occurs on or  
18 after July 1, 2013.

19 (8) Any person who contributed to the System as a correctional  
20 officer, a probation and parole officer or a fugitive apprehension  
21 agent as provided in paragraphs (b) or (c) of subsection (1) of  
22 Section 919.1 of this title, and who retires under normal retirement  
23 or early retirement on or after January 1, 2004, under paragraph  
24 (24) of Section 902 of this title, and any public safety officer



1 described by paragraph (37) of Section 902 of this title hired on or  
2 after the effective date of this act by the Grand River Dam  
3 Authority and who retires on or after the effective date of this  
4 act, shall have retirement benefits for each year of full-time-  
5 equivalent participating service as a correctional officer, a  
6 probation and parole officer or a fugitive apprehension agent, or  
7 Grand River Dam public safety officer computed on two and one-half  
8 percent (2 1/2%) of the final average compensation based upon those  
9 years as a correctional officer, a probation and parole officer, a  
10 fugitive apprehension agent or a Grand River Dam public safety  
11 officer. For purposes of this paragraph, "final average  
12 compensation" shall be determined by computing the average annual  
13 salary, in the manner prescribed by paragraph (18) of Section 902 of  
14 this title, for the highest three (3) years of the last ten (10)  
15 years of participating service immediately preceding retirement or  
16 termination of employment for all years of service performed by such  
17 member, both for years of service performed as a correctional  
18 officer, probation and parole officer or fugitive apprehension  
19 agent, or years of service performed as a Grand River Dam public  
20 safety officer, not in excess of twenty (20) years, and for years of  
21 service performed in excess of twenty (20) years, whether as a  
22 correctional officer, probation and parole officer, fugitive  
23 apprehension agent, Grand River Dam public safety officer, or other  
24 position unless the computation of benefits would result in a lower

1 retirement benefit amount than if final average compensation were to  
2 be computed as otherwise provided by this paragraph. "Final average  
3 compensation" shall be determined by computing the average annual  
4 salary for the highest five (5) of the last ten (10) years of  
5 participating service immediately preceding retirement or  
6 termination of employment, with respect to members whose first  
7 participating service occurs on or after July 1, 2013, or with  
8 respect to Grand River Dam public safety officers whose first  
9 participating service occurs on or after the effective date of this  
10 act.

11 (9) Any member who is:

12 a. initially on or after July 1, 2002, employed as a  
13 firefighter for the Oklahoma Military Department and  
14 who retires on or after the member's normal retirement  
15 date shall be entitled to receive an annual retirement  
16 benefit equal to two and one-half percent (2 1/2%) of  
17 the final average compensation of the member  
18 multiplied by the number of years of service in such  
19 service,

20 b. (1) a firefighter who performs firefighting services  
21 for the Oklahoma Military Department prior to  
22 July 1, 2002, and who makes an election in  
23 writing on a form prescribed for this purpose by  
24 the System not later than December 31, 2002,

1 shall be entitled to receive a retirement benefit  
2 based upon two and one-half percent (2 1/2%) of  
3 the final average compensation of the member  
4 multiplied by the number of years of service as a  
5 firefighter with the Oklahoma Military Department  
6 on or after July 1, 2002. The election  
7 authorized by this subdivision shall be  
8 irrevocable once the election is filed with the  
9 System,

- 10 (2) a firefighter who performs firefighting services  
11 for the Oklahoma Military Department prior to  
12 July 1, 2002, and who makes the election in  
13 division (1) of this subparagraph may also make  
14 an election in writing on a form prescribed for  
15 this purpose by the System not later than  
16 December 31, 2002, to receive a retirement  
17 benefit based upon two and one-half percent (2  
18 1/2%) of the final average compensation of the  
19 member multiplied by the number of years of  
20 service as a firefighter with the Oklahoma  
21 Military Department prior to July 1, 2002. The  
22 election authorized by this subdivision shall be  
23 irrevocable once the election is filed with the  
24 System. Retirement benefits shall be calculated

1 based upon the two and one-half percent (2 1/2%)  
2 multiplier upon payment being made pursuant to  
3 Section 913.5 of this title.

4 (10) Any person who contributes to the System as a deputy  
5 sheriff or county jailer as provided in paragraph (f) of subsection  
6 (1) of Section 919.1 of this title, and who retires under normal  
7 retirement or early retirement under division (v) of subparagraph  
8 (d) of paragraph (24) of Section 902 of this title, shall have  
9 retirement benefits for each year of full-time-equivalent  
10 participating service as a deputy sheriff or county jailer computed  
11 on two and one-half percent (2 1/2%) of the final average  
12 compensation based upon those years as a deputy sheriff or county  
13 jailer, and any years in excess of twenty (20) years as a deputy  
14 sheriff or county jailer, or years credited to the member in  
15 accordance with the provisions of Section 913 of this title, shall  
16 be calculated for retirement purposes at two percent (2%) of the  
17 final average compensation of the member multiplied by the number of  
18 years of such service. For purposes of this paragraph, "final  
19 average compensation" shall be determined by computing the average  
20 annual salary, in the manner prescribed by paragraph (18) of Section  
21 902 of this title, both for years of service performed as a deputy  
22 sheriff or county jailer not in excess of twenty (20) years, and for  
23 years of service performed in excess of twenty (20) years, whether  
24 as a deputy sheriff or county jailer.

1        (11) Upon death of a retirant, there shall be paid to his  
2 beneficiary an amount equal to the excess, if any, of his  
3 accumulated contributions over the sum of all retirement benefit  
4 payments made.

5        ~~(11)~~ (12) Such annual retirement benefits shall be paid in  
6 equal monthly installments, except that the Board may provide for  
7 the payment of retirement benefits which total less than Two Hundred  
8 Forty Dollars (\$240.00) a year on other than a monthly basis.

9        ~~(12)~~ (13) Pursuant to the rules established by the Board, a  
10 retiree receiving monthly benefits from the System may authorize  
11 warrant deductions for any products currently offered to active  
12 state employees through the Employees Benefits Council, provided  
13 that product is offered to state retirees as a group and has a  
14 minimum participation of five hundred state retirees. The System  
15 has no responsibility for the marketing, enrolling or administration  
16 of such products, but shall retain a processing fee of two percent  
17 (2%) of the gross deductions for the products. Retirement benefit  
18 deductions shall be made for membership dues for any statewide  
19 association for which payroll deductions are authorized pursuant to  
20 subsection B of Section 34.70 of Title 62 of the Oklahoma Statutes  
21 for retired members of any state-supported retirement system, upon  
22 proper authorization given by the member to the board from which the  
23 member or beneficiary is currently receiving retirement benefits.

1 B. A member shall be considered disabled if such member  
2 qualifies for the payment of Social Security disability benefits, or  
3 the payment of benefits pursuant to the Railroad Retirement Act of  
4 1974, Section 231 et seq. of Title 45 of the United States Code, and  
5 shall be eligible for benefits hereunder upon proof of such  
6 disability, provided such member is an active regularly scheduled  
7 employee with a participating employer at the time of injury or  
8 inception of illness or disease resulting in subsequent  
9 certification of eligibility for Social Security disability benefits  
10 by reason of such injury, illness or disease, providing such  
11 disability is certified by the Social Security Administration within  
12 one (1) year after the last date physically on the job and after  
13 completion of at least eight (8) years of participating service or  
14 combined prior and participating service or resulting in subsequent  
15 certification of eligibility of disability by the Railroad  
16 Retirement Board providing such certification is made by the  
17 Railroad Retirement Board within one (1) year after the last date  
18 physically on the job and after completion of at least eight (8)  
19 years of participating service or combined prior and participating  
20 service. The member shall submit to the Retirement System the  
21 Social Security Award Notice or the Railroad Retirement Award Notice  
22 certifying the date of entitlement for disability benefits, as  
23 issued by the Social Security Administration, Department of Health  
24 and Human Services or the Railroad Retirement Board. Disability

1 benefits shall become effective on the date of entitlement as  
2 established by the Social Security Administration or the Railroad  
3 Retirement Board, but not before the first day of the month  
4 following removal from the payroll, whichever is later, and final  
5 approval by the Retirement System. Benefits shall be based upon  
6 length of service and compensation as of the date of disability,  
7 without actuarial reduction because of commencement prior to the  
8 normal retirement date. The only optional form of benefit payment  
9 available for disability benefits is Option A as provided for in  
10 Section 918 of this title. Option A must be elected in accordance  
11 with the provisions of Section 918 of this title. Benefit payments  
12 shall cease upon the member's recovery from disability prior to the  
13 normal retirement date. Future benefits, if any, shall be paid  
14 based upon length of service and compensation as of the date of  
15 disability. In the event that disability ceases and the member  
16 returns to employment within the System credited service to the date  
17 of disability shall be restored, and future benefits shall be  
18 determined accordingly.

19 C. A member who incurred a disability pursuant to subsection B  
20 of this section on or after July 1, 1999, and who has retired from  
21 the System with an early retirement benefit pending certification  
22 from the Social Security Administration or the Railroad Retirement  
23 Board shall receive a retirement benefit not less than the  
24 disability retirement benefit provided by subsection B of this

1 section once the System receives a Social Security Award Notice or a  
2 Railroad Retirement Award Notice pursuant to subsection B of this  
3 section and a completed Application for Disability Benefits. In  
4 addition, such member shall receive the difference, if any, between  
5 the early retirement benefit and the disability benefit from the  
6 date the Social Security Administration or the Railroad Retirement  
7 Board establishes disability entitlement.

8 D. Any actively participating member of the System on or after  
9 July 1, 1998, except for those employees provided in subparagraph  
10 (e) of paragraph (14) of Section 902 of this title, whose employment  
11 is less than full-time, shall have his or her final average  
12 compensation calculated on an annualized basis using his or her  
13 hourly wage subject to the maximum compensation limits; provided,  
14 however, any such member who has at least three (3) years of full-  
15 time employment during the last ten (10) years immediately preceding  
16 termination or retirement shall not be eligible for the  
17 annualization provisions contained herein. The Board of Trustees  
18 shall promulgate such administrative rules as are necessary to  
19 implement the provisions of this subsection.

20 SECTION 3. AMENDATORY 74 O.S. 2011, Section 916.3, is  
21 amended to read as follows:

22 Section 916.3 A. Notwithstanding the provisions of Sections  
23 901 through 932 of this title, a monthly pension, as provided in  
24 subsection B of this section, shall be paid on behalf of any member



1 who is a correctional officer or probation and parole officer of the  
2 Department of Corrections and who is killed or mortally wounded on  
3 or after January 1, 2000, during the performance of the member's  
4 duties for the Department or any employee of the Department of  
5 Corrections who is killed or mortally wounded after June 30, 2004,  
6 during the performance of the member's duties for the Department.

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

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:

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. The  
15 benefits shall be payable beginning the later of the first day of  
16 the month following the date that such employee was killed or dies  
17 from a mortal wound, as provided in this section, or the effective  
18 date of this act.

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

22 SECTION 4. AMENDATORY 74 O.S. 2011, Section 919.1, as  
23 amended by Section 22, Chapter 297, O.S.L. 2016 (74 O.S. Supp. 2019,  
24 Section 919.1), is amended to read as follows:

1 Section 919.1 (1) Employee contributions to the System shall  
2 be:

3 (a) for employees except as otherwise provided in  
4 paragraphs (b), (c), (d), (e), ~~and (f)~~ and (g) of this  
5 subsection: beginning July 1, 2006, and thereafter,  
6 three and one-half percent (3.5%) of allowable annual  
7 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 first employed beginning July 1, 2002, and thereafter,  
10 and such firefighters who performed service prior to  
11 July 1, 2002, for the Oklahoma Military Department and  
12 who make the election authorized by division (1) of  
13 subparagraph b of paragraph (9) of subsection A of  
14 Section 915 of this title who perform service on or  
15 after July 1, 2002, in such capacity, eight percent  
16 (8%) of allowable compensation as provided in  
17 subsection (9) of Section 902 of this title;

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

23 (f) for deputy sheriffs and county jailers employed by any  
24 county that is a participating employer in the System

1           for the first time as a deputy sheriff or jailer on or  
2           after November 1, 2020, eight percent (8%) of  
3           allowable compensation as provided in paragraph (9) of  
4           Section 902 of this title; and

5           (g) for all employees except those who make contributions  
6           pursuant to paragraphs (b), (c), (d), ~~and~~ (e) and (f)  
7           of this subsection who make an irrevocable written  
8           election pursuant to paragraph (2) of subsection A of  
9           Section 915 of this title: six and forty-one one-  
10          hundredths percent (6.41%) of allowable annual  
11          compensation.

12          The contributions required by paragraphs (b), (c), ~~and~~ (e), and  
13          (f) of this subsection shall be made by a member for not more than  
14          twenty (20) years and thereafter shall be as provided in paragraph  
15          (a) of this subsection.

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

22          (3) Each participating employer shall pick up under the  
23          provisions of Section 414(h)(2) of the Internal Revenue Code of 1986  
24          and pay the contribution which the member is required by law to make

1 to the System for all compensation earned after December 31, 1988.  
2 Although the contributions so picked up are designated as member  
3 contributions, such contributions shall be treated as contributions  
4 being paid by the participating employer in lieu of contributions by  
5 the member in determining tax treatment under the Internal Revenue  
6 Code of 1986 and such picked up contributions shall not be  
7 includable in the gross income of the member until such amounts are  
8 distributed or made available to the member or the beneficiary of  
9 the member. The member, by the terms of this System, shall not have  
10 any option to choose to receive the contributions so picked up  
11 directly and the picked up contributions must be paid by the  
12 participating employer to the System.

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

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

22 (4) By September 1, 1989, the System shall refund the  
23 accumulated employee contributions of any member who elects to  
24 retain the member's membership in the Teachers' Retirement System of

1 Oklahoma, in accordance with Section 17-104 of Title 70 of the  
2 Oklahoma Statutes, to such member. Upon the refund of the  
3 accumulated employee contributions referred to in this subsection,  
4 all benefits and rights accrued to such member are terminated.

5 SECTION 5. AMENDATORY 74 O.S. 2011, Section 920A, is  
6 amended to read as follows:

7 Section 920A. A. Any county, county hospital, city or town,  
8 conservation district, circuit engineering district or any public or  
9 private trust in which a county, city or town participates and is  
10 the primary beneficiary, which is a participating employer and any  
11 eligible employee shall contribute to the System. The total  
12 employer and employee contributions shall be based on the allowable  
13 annual compensation as defined in paragraph (9) of Section 902 of  
14 this title. Except as provided for in this section, the employer  
15 shall not pay for the employee any of the employee contribution to  
16 the System.

17 B. For the fiscal year ending June 30, 2005, the total employer  
18 and employee contributions shall equal thirteen and one-half percent  
19 (13 1/2%) of the allowable monthly compensation of each member;  
20 provided, however, each participating employer listed in this  
21 section may set the amount of the employer and employee contribution  
22 to equal thirteen and one-half percent (13 1/2%) of the allowable  
23 monthly compensation of each member for compensation as provided in  
24 paragraph (9) of Section 902 of this title; provided, the employer



1 contribution shall not exceed ten percent (10%) and the employee  
 2 contribution shall not exceed eight and one-half percent (8 1/2%).

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

6	July 1, 2005 - June 30, 2006	15%
7	July 1, 2006 - June 30, 2007	16%
8	July 1, 2007 - June 30, 2008	17%
9	July 1, 2008 - June 30, 2009	18%
10	July 1, 2009 - June 30, 2010	19%
11	July 1, 2010 - June 30, 2011	
12	and each fiscal year thereafter	20%

13 Such employee and employer contributions shall be based upon the  
 14 allowable monthly compensation of each member for compensation as  
 15 provided in paragraph (9) of Section 902 of this title. The maximum  
 16 employer contribution of ten percent (10%) in subsection B of this  
 17 section shall increase by one and one-half percent (1.5%) beginning  
 18 in the fiscal year ending June 30, 2006, and one percent (1%) for  
 19 each fiscal year thereafter until it reaches sixteen and one-half  
 20 percent (16.5%). For such years, the employee contribution shall  
 21 not exceed eight and one-half percent (8 1/2%). Notwithstanding any  
 22 other provisions of this section to the contrary, for those members  
 23 described in division (v) of subparagraph (d) of paragraph (24) of  
 24 Section 902 of this title, the county shall contribute sixteen and

1 one-half percent (16 1/2%) and the employee shall contribute eight  
2 percent (8%) for a total of twenty-four and one-half percent  
3 (24 1/2%).

4 D. For members who make the election pursuant to paragraph (2)  
5 of subsection A of Section 915 of this title, the employee  
6 contribution shall increase by two and ninety-one one-hundredths  
7 percent (2.91%). Such employee contribution increase shall be paid  
8 by the employee.

9 E. Each participating employer pursuant to the provisions of  
10 this section may pick up under the provisions of Section 414(h) (2)  
11 of the Internal Revenue Code of 1986 and pay the contribution which  
12 the member is required by law to make to the System for all  
13 compensation earned after December 31, 1989. Although the  
14 contributions so picked up are designated as member contributions,  
15 such contributions shall be treated as contributions being paid by  
16 the participating employer in lieu of contributions by the member in  
17 determining tax treatment under the Internal Revenue Code of 1986  
18 and such picked up contributions shall not be includable in the  
19 gross income of the member until such amounts are distributed or  
20 made available to the member or the beneficiary of the member. The  
21 member, by the terms of this System, shall not have any option to  
22 choose to receive the contributions so picked up directly and the  
23 picked up contributions must be paid by the participating employer  
24 to the System.

1 F. Member contributions which are picked up shall be treated in  
2 the same manner and to the same extent as member contributions made  
3 prior to the date on which member contributions were picked up by  
4 the participating employer. Member contributions so picked up shall  
5 be included in gross salary for purposes of determining benefits and  
6 contributions under the System.

7 G. The participating employer shall pay the member  
8 contributions from the same source of funds used in paying salary to  
9 the member, by effecting an equal cash reduction in gross salary of  
10 the member.

11 SECTION 6. This act shall become effective November 1, 2020.

12

13 57-2-11225 MAH 02/21/20

14

15

16

17

18

19

20

21

22

23

24