

# **WEST VIRGINIA LEGISLATURE**

## **2024 REGULAR SESSION**

**Introduced**

### **Senate Bill 439**

By Senators Nelson, Oliverio, Azinger, Barrett,  
Clements, Grady, Hamilton, Hunt, Phillips, Plymale,  
Queen, Chapman, Stuart, Woelfel, Takubo, and  
Deeds

[Introduced January 12, 2024; referred  
to the Committee on Pensions; and then to the  
Committee on Finance]

1 A BILL to amend and reenact §16-5V-2, §16-5V-5, §16-5V-6, §16-5V-8, and §16-5V-14a of the  
2 Code of West Virginia, 1931, as amended; and to amend said code by adding thereto two  
3 new sections, designated §16-5V-6c and §16-5V-6d, all relating to the Emergency Medical  
4 Services Retirement System; defining terms; updating terms to comply with federal laws;  
5 authorizing certain 911 personnel to be members of the Emergency Medical Services  
6 Retirement System under certain circumstances; requiring costs of the vote to participate  
7 be borne by participating employers in relative proportion to members employed; providing  
8 for transfer of assets pertaining to 911 personnel; requiring certain computations to be  
9 made by the Consolidated Public Retirement Board; requiring administrative costs of the  
10 Consolidated Public Retirement Board for transfer of assets pertaining to 911 personnel be  
11 borne by participating employers in relative proportion to members employed; terminating  
12 liability of the Public Employees Retirement System; and providing for purchase of service  
13 time through payment.

*Be it enacted by the Legislature of West Virginia:*

**ARTICLE 5V. EMERGENCY MEDICAL SERVICES RETIREMENT SYSTEM ACT.**

**§16-5V-2. Definitions.**

1 As used in this article, unless a federal law or regulation or the context clearly requires a  
2 different meaning:

3 (a) "Accrued benefit" means on behalf of any member two and six-tenths percent per year  
4 of the member's final average salary for the first 20 years of credited service. Additionally, two  
5 percent per year for 21 through 25 years and one and one-half percent per year for each year over  
6 25 years will be credited with a maximum benefit of 67 percent. A member's accrued benefit may  
7 not exceed the limits of Section 415 of the Internal Revenue Code and is subject to the provisions  
8 of §16-5V-12 of this code.

9 (1) The board may, upon the recommendation of the board's actuary, increase the  
10 employees' contribution rate to 10 and five-tenths percent should the funding of the plan not reach

11 70 percent funded by July 1, 2012. The board shall decrease the contribution rate to eight and one-  
12 half percent once the plan funding reaches the 70 percent support objective as of any later  
13 actuarial valuation date.

14 (2) Upon reaching the 75 percent actuarial funded level, as of an actuarial valuation date,  
15 the board shall increase the two and six-tenths percent to two and three-quarter percent for the  
16 first 20 years of credited service. The maximum benefit will also be increased from 67 percent to  
17 90 percent.

18 (3) For 911 personnel with assets transferred pursuant to §16-5V-6d of this code who did  
19 not elect to pay back higher past contributions with interest, "accrued benefit" means, on behalf of  
20 the member, two percent per year of the member's final average salary for all credited service that  
21 was credited as a result of transferred assets. Additionally, two and three-quarter percent for the  
22 first 20 years of new credited service earned from date of membership in this plan will be credited.  
23 Additionally, two percent per year for 21 through 25 years of new credited service earned from date  
24 of membership in this plan and one and one-half percent per year for each year over 25 years  
25 earned from date of membership in this plan will be credited. A maximum benefit of 90 percent of a  
26 member's final average salary may be paid. A member's accrued benefit may not exceed the limits  
27 of Section 415 of the Internal Revenue Code and is subject to the provisions of §16-5V-12 of this  
28 code.

29 (4) For 911 personnel with assets transferred pursuant to §16-5V-6d of this code who did  
30 elect to pay back higher past contributions, with interest, for eligible 911 service credit, "accrued  
31 benefit" means on behalf of the member two percent per year of the member's final average salary  
32 for all non-911 credited service that was credited as a result of transferred assets. Additionally, two  
33 and three-quarter percent for the first 20 years of 911 credited service will be credited. Additionally,  
34 two percent per year for 21 through 25 years of 911 credited service and one and one-half percent  
35 per year for each year over 25 years of 911 credited service will be credited. A maximum benefit of  
36 90 percent of a member's final average salary may be paid. A member's accrued benefit may not

37 exceed the limits of Section 415 of the Internal Revenue Code and is subject to the provisions of  
38 §16-5V-12 of this code.

39 (b) "Accumulated contributions" means the sum of all retirement contributions deducted  
40 from the compensation of a member, or paid on his or her behalf as a result of covered  
41 employment, together with regular interest on the deducted amounts.

42 (c) "Active military duty" means full-time active duty with any branch of the armed forces of  
43 the United States, including service with the National Guard or reserve military forces when the  
44 member has been called to active full-time duty and has received no compensation during the  
45 period of that duty from any board or employer other than the armed forces.

46 (d) "Actuarial equivalent" means a benefit of equal value computed upon the basis of the  
47 mortality table and interest rates as set and adopted by the board in accordance with the  
48 provisions of this article.

49 (e) "Annual compensation" means the wages paid to the member during covered  
50 employment within the meaning of Section 3401(a) of the Internal Revenue Code, but determined  
51 without regard to any rules that limit the remuneration included in wages based upon the nature or  
52 location of employment or services performed during the plan year plus amounts excluded under  
53 Section 414(h)(2) of the Internal Revenue Code and less reimbursements or other expense  
54 allowances, cash or noncash fringe benefits or both, deferred compensation and welfare benefits.  
55 Annual compensation for determining benefits during any determination period may not exceed  
56 the maximum compensation allowed as adjusted for cost of living in accordance with §5-10D-7 of  
57 this code and Section 401(a)(17) of the Internal Revenue Code.

58 (f) "Annual leave service" means accrued annual leave.

59 (g) "Annuity starting date" means the first day of the month for which an annuity is payable  
60 after submission of a retirement application. For purposes of this subsection, if retirement income  
61 payments commence after the normal retirement age, "retirement" means the first day of the  
62 month following or coincident with the latter of the last day the member worked in covered

63 employment or the member's normal retirement age and after completing proper written  
64 application for retirement on an application supplied by the board.

65 (h) "Board" means the Consolidated Public Retirement Board.

66 (i) "Contributing service" or "contributory service" means service rendered by a member  
67 while employed by a participating public employer for which the member made contributions to the  
68 plan. Contributory service that was transferred in full from the Public Employees Retirement  
69 System will qualify as contributory service in this plan.

70 (j) "County commission or political subdivision" has the meaning ascribed to it in this code.

71 (k) "County firefighter" means an individual employed in full-time employment as a  
72 firefighter with a county commission.

73 (l) "Covered employment" means either: (1) Employment as a full-time emergency medical  
74 technician, emergency medical technician/paramedic, or emergency medical services/registered  
75 nurse, and the active performance of the duties required of emergency medical services officers;  
76 or (2) employment as a full-time employee of a county 911 public safety answering point; or (3)  
77 employment as a full-time county firefighter; or (4) the period of time during which active duties are  
78 not performed but disability benefits are received under this article; or (5) concurrent employment  
79 by an emergency medical services officer, 911 personnel, or county firefighter in a job or jobs in  
80 addition to his or her employment as an emergency medical services officer, 911 personnel, or  
81 county firefighter where the secondary employment requires the emergency medical services  
82 officer, 911 personnel, or county firefighter to be a member of another retirement system which is  
83 administered by the Consolidated Public Retirement Board pursuant to this code: *Provided*, That  
84 the emergency medical services officer, 911 personnel, or county firefighter contributes to the fund  
85 created in this article the amount specified as the member's contribution in §16-5V-8 of this code.

86 (m) "Credited service" means the sum of a member's years of service, active military duty,  
87 disability service, service transferred from the Public Employees Retirement System, and accrued  
88 annual and sick leave service.

89 (n) "Dependent child" means either:

90 (1) An unmarried person under age eighteen who is:

91 (A) A natural child of the member;

92 (B) A legally adopted child of the member;

93 (C) A child who at the time of the member's death was living with the member while the  
94 member was an adopting parent during any period of probation; or

95 (D) A stepchild of the member residing in the member's household at the time of the  
96 member's death; or

97 (2) Any unmarried child under age 23:

98 (A) Who is enrolled as a full-time student in an accredited college or university;

99 (B) Who was claimed as a dependent by the member for federal income tax purposes at  
100 the time of the member's death; and

101 (C) Whose relationship with the member is described in paragraph (A), (B), or (C),  
102 subdivision (1) of this subsection.

103 (o) "Dependent parent" means the father or mother of the member who was claimed as a  
104 dependent by the member for federal income tax purposes at the time of the member's death.

105 (p) "Disability service" means service received by a member, expressed in whole years,  
106 fractions thereof or both, equal to one half of the whole years, fractions thereof, or both, during  
107 which time a member receives disability benefits under this article.

108 (q) "Early retirement age" means age 45 or over and completion of 20 years of contributory  
109 service.

110 (r) "Effective date" means January 1, 2008.

111 (s) "Emergency medical services officer" means an individual employed by the state,  
112 county or other political subdivision as a medical professional who is qualified to respond to  
113 medical emergencies, aids the sick and injured and arranges or transports to medical facilities, as  
114 defined by the West Virginia Office of Emergency Medical Services. This definition is construed to

115 include employed ambulance providers and other services such as law enforcement, rescue, or  
116 fire department personnel who primarily perform these functions and are not provided any other  
117 credited service benefits or retirement plans. These persons may hold the rank of emergency  
118 medical technician/basic, emergency medical technician/paramedic, emergency medical  
119 services/registered nurse, or others as defined by the West Virginia Office of Emergency Medical  
120 Services and the Consolidated Public Retirement Board.

121 (t) "Employer error" means an omission, misrepresentation, or deliberate act in violation of  
122 relevant provisions of the West Virginia Code, ~~or~~ of the West Virginia Code of State Rules, or the  
123 relevant provisions of both the West Virginia Code and of the West Virginia Code of State Rules by  
124 the participating public employer that has resulted in an underpayment or overpayment of  
125 contributions required.

126 (u) "Final average salary" means the average of the highest annual compensation received  
127 for covered employment by the member during any five consecutive plan years within the  
128 member's last 10 years of service while employed, prior to any disability payment. If the member  
129 did not have annual compensation for the five full plan years preceding the member's attainment  
130 of normal retirement age and during that period the member received disability benefits under this  
131 article, then "final average salary" means the average of the monthly salary determined paid to the  
132 member during that period as determined under §16-5V-19 of this code multiplied by 12. Final  
133 average salary does not include any lump sum payment for unused, accrued leave of any kind or  
134 character.

135 (v) "Full-time employment" means permanent employment of an employee by a  
136 participating public employer in a position which normally requires 12 months per year service and  
137 requires at least 1,040 hours per year service in that position.

138 (w) "Fund" means the West Virginia Emergency Medical Services Retirement Fund  
139 created by this article.

140 (x) "Hour of service" means:

141 (1) Each hour for which a member is paid or entitled to payment for covered employment  
142 during which time active duties are performed. These hours shall be credited to the member for the  
143 plan year in which the duties are performed; and

144 (2) Each hour for which a member is paid or entitled to payment for covered employment  
145 during a plan year, but where no duties are performed due to vacation, holiday, illness, incapacity  
146 including disability, layoff, jury duty, military duty, leave of absence, or any combination thereof and  
147 without regard to whether the employment relationship has terminated. Hours under this  
148 subdivision shall be calculated and credited pursuant to West Virginia Division of Labor rules. A  
149 member will not be credited with any hours of service for any period of time he or she is receiving  
150 benefits under §16-5V-19 or §16-5V-20 of this code; and

151 (3) Each hour for which back pay is either awarded or agreed to be paid by the employing  
152 county commission or political subdivision, irrespective of mitigation of damages. The same hours  
153 of service shall not be credited both under subdivision (1) or subdivision (2) of this subsection and  
154 under this subdivision. Hours under this paragraph shall be credited to the member for the plan  
155 year or years to which the award or agreement pertains, rather than the plan year in which the  
156 award, agreement, or payment is made.

157 (y) "Medical examination" means an in-person or virtual examination of a member's  
158 physical or mental health, or both, by a physician or physicians selected or approved by the board;  
159 or, at the discretion of the board, a medical record review of the member's physical or mental  
160 health, or both, by a physician selected or approved by the board.

161 (z) "Member" means either: (1) A person first hired as an emergency medical services  
162 officer by an employer which is a participating public employer of the Emergency Medical Services  
163 Retirement System after the effective date of this article, as defined in subsection (q) (r) of this  
164 section; or (2) an emergency medical services officer of an employer which is a participating public  
165 employer of the Public Employees Retirement System first hired prior to the effective date and who  
166 elects to become a member pursuant to this article; or (3) a person first hired by a county 911

167 public safety answering center after the participating public employer elects to participate in the  
168 Emergency Medical Services Retirement System; or (4) a county firefighter hired on or after June  
169 10, 2022; or (5) a county firefighter of an employer which is a participating public employer of the  
170 Public Employees Retirement System first hired prior to June 10, 2022, and who elects to become  
171 a member pursuant to §16-5V-6a of this code; or (6) a person first hired by a county 911 public  
172 safety answering center prior to July 1, 2022, and who elects to become a member pursuant to  
173 §16-5V-6c of this code. A member shall remain a member until the benefits to which he or she is  
174 entitled under this article are paid or forfeited.

175 (aa) "Monthly salary" means the W-2 reportable compensation received by a member  
176 during the month.

177 (bb) "Normal form" means a monthly annuity which is one twelfth of the amount of the  
178 member's accrued benefit which is payable for the member's life. If the member dies before the  
179 sum of the payments he or she receives equals his or her accumulated contributions on the  
180 annuity starting date, the named beneficiary shall receive in one lump sum the difference between  
181 the accumulated contributions at the annuity starting date and the total of the retirement income  
182 payments made to the member.

183 (cc) "Normal retirement age" means the first to occur of the following:

184 (1) Attainment of age 50 years and the completion of 20 or more years of regular  
185 contributory service, excluding active military duty, disability service, and accrued annual and sick  
186 leave service;

187 (2) While still in covered employment, attainment of at least age 50 years and when the  
188 sum of current age plus regular contributory years of service equals or exceeds 70 years;

189 (3) While still in covered employment, attainment of at least age 60 years and completion  
190 of 10 years of regular contributory service; or

191 (4) Attainment of age 62 years and completion of five or more years of regular contributory  
192 service.

193 (dd) "Participating public employer" means: (1) Any county commission, or political  
194 subdivision, or county 911 public safety answering point in the state which has elected to cover its  
195 emergency medical services officers or 911 personnel, as defined in this article, under the West  
196 Virginia Emergency Medical Services Retirement System; or (2) any county commission who  
197 employs county firefighters.

198 (ee) "Plan" means the West Virginia Emergency Medical Services Retirement System  
199 established by this article.

200 (ff) "Plan year" means the 12-month period commencing on January 1 of any designated  
201 year and ending the following December 31.

202 (gg) "Political subdivision" means a county, city, or town in the state; any separate  
203 corporation or instrumentality established by one or more counties, cities, or towns, as permitted  
204 by law; any corporation or instrumentality supported in most part by counties, cities, or towns; and  
205 any public corporation charged by law with the performance of a governmental function and whose  
206 jurisdiction is coextensive with one or more counties, cities, or towns: *Provided*, That any public  
207 corporation established under §7-15-4 of this code is considered a political subdivision solely for  
208 the purposes of this article.

209 (hh) "Public Employees Retirement System" means the West Virginia Public Employees  
210 Retirement System created by West Virginia Code.

211 (ii) "Regular interest" means the rate or rates of interest per annum, compounded annually,  
212 as the board adopts in accordance with the provisions of this article.

213 (jj) "Required beginning date" means April 1 of the calendar year following the later of: (1)  
214 The calendar year in which the member attains age 70.5 (if born before July 1, 1949) or age 72 (if  
215 born after June 30, 1949); or (2) the calendar year in which he or she retires or otherwise  
216 separates from covered employment.

217 (kk) "Retirant" means any member who commences an annuity payable by the plan.

218 (ll) "Retire" or "retirement" means a member's withdrawal from the employ of a

219 participating public employer and the commencement of an annuity by the plan.

220 (mm) "Retirement income payments" means the monthly retirement income payments  
221 payable under the plan.

222 (nn) "Spouse" means the person to whom the member is legally married on the annuity  
223 starting date.

224 (oo) "Surviving spouse" means the person to whom the member was legally married at the  
225 time of the member's death and who survived the member.

226 (pp) "Totally disabled" means a member's inability to engage in substantial gainful activity  
227 by reason of any medically determined physical or mental impairment that can be expected to  
228 result in death or that has lasted or can be expected to last for a continuous period of not less than  
229 12 months.

230 For purposes of this subsection:

231 (1) A member is totally disabled only if his or her physical or mental impairment or  
232 impairments is so severe that he or she is not only unable to perform his or her previous work as an  
233 emergency medical services officer, 911 personnel, or county firefighter but also cannot,  
234 considering his or her age, education, and work experience, engage in any other kind of  
235 substantial gainful employment which exists in the state regardless of whether: (A) The work exists  
236 in the immediate area in which the member lives; (B) a specific job vacancy exists; or (C) the  
237 member would be hired if he or she applied for work. For purposes of this article, substantial  
238 gainful employment is the same definition as used by the United States Social Security  
239 Administration.

240 (2) "Physical or mental impairment" is an impairment that results from an anatomical,  
241 physiological, or psychological abnormality that is demonstrated by medically accepted clinical  
242 and laboratory diagnostic techniques. The board may require submission of a member's annual  
243 tax return for purposes of monitoring the earnings limitation.

244 (qq) "Year of service" means a member shall, except in his or her first and last years of

245 covered employment, be credited with years of service credit based upon the hours of service  
246 performed as covered employment and credited to the member during the plan year based upon  
247 the following schedule:

Hours of Service	Years of Service Credited
Less than 500	0
500 to 999	1/3
1000 to 1499	2/3
1500 or more	1

248 During a member's first and last years of covered employment, the member shall be  
249 credited with one twelfth of a year of service for each month during the plan year in which the  
250 member is credited with an hour of service for which contributions were received by the fund. A  
251 member is not entitled to credit for years of service for any time period during which he or she  
252 received disability payments under §16-5V-19 or §16-5V-20 of this code. Except as specifically  
253 excluded, years of service include covered employment prior to the effective date.

254 Years of service which are credited to a member prior to his or her receipt of accumulated  
255 contributions upon termination of employment pursuant to §16-5V-18 of this code or §5-10-30 of  
256 this code shall be disregarded for all purposes under this plan unless the member repays the  
257 accumulated contributions with interest pursuant to section §16-5V-18 of this code or has, prior to  
258 the effective date, made the repayment pursuant to §5-10-18 of this code.

259 (rr) "911 personnel" means an individual employed in full-time employment with a county  
260 911 public safety answering point.

**§16-5V-5. Article to be liberally construed; supplements federal Social Security; federal qualification requirements.**

1 (a) The provisions of this article shall be liberally construed so as to provide a general  
2 retirement system for emergency medical services officers, county firefighters, or 911 personnel  
3 eligible to retire under the provisions of this plan. Nothing in this article may be construed to permit  
4 a county to substitute this plan for federal Social Security now in force in West Virginia.

5 (b) The board shall administer the plan in accordance with its terms and may construe the  
6 terms and determine all questions arising in connection with the administration, interpretation and  
7 application of the plan. The board may sue and be sued, contract and be contracted with and  
8 conduct all the business of the system in the name of the plan. The board may employ those  
9 persons it considers necessary or desirable to administer the plan. The board shall administer the  
10 plan for the exclusive benefit of the members and their beneficiaries subject to the specific  
11 provisions of the plan.

12 (c) The plan is intended to meet the federal qualification requirements of Section 401(a)  
13 and related sections of the Internal Revenue Code as applicable to governmental plans.  
14 Notwithstanding any other provision of state law, the board shall administer the plan to fulfill this  
15 intent for the exclusive benefit of the members and their beneficiaries. Any provision of this article  
16 referencing or relating to these federal qualification requirements is effective as of the date  
17 required by federal law. The board may propose rules for promulgation and amend or repeal  
18 conflicting rules in accordance with the authority granted to the board pursuant to §5-10D-1  
19 ~~section one, article ten-d of chapter five~~ of this code to assure compliance with the requirements of  
20 this section.

21 (d) The board shall determine any costs incurred by the board attributable to the voluntary  
22 transfer of members of the Public Employees Retirement System to the plan pursuant to the  
23 provisions of §16-5V-6c and §16-5V-6d of this code. These costs include the cost to make  
24 necessary modifications to the existing line of business computer system, and any personnel  
25 costs, including employee benefits. The board shall determine the pro rata share of each  
26 participating public 911 employer liable for these costs pursuant to this article. Each participating

27 911 employer shall pay the board its pro rata share. The board is authorized to receive funds from  
28 the participating public 911 employers as required by this section for purposes of paying costs as  
29 set forth in this article.

**§16-5V-6.**

**Members.**

1 (a) ~~Any emergency medical services officer first employed by a county or political~~  
2 ~~subdivision in covered employment after the effective date of this article~~ Any emergency medical  
3 services officer, county firefighter, or 911 personnel hired on or after the effective date the  
4 participating public employer elected to become a participating public employer shall be a member  
5 of this retirement plan as a condition of employment and upon membership does not qualify for  
6 membership in any other retirement system administered by the board, so long as he or she  
7 remains employed in covered employment: *Provided*, That any emergency medical services  
8 officer, county firefighter, or 911 personnel who has concurrent employment in an additional job or  
9 jobs which would require the emergency medical services officer, county firefighter, or 911  
10 personnel to be a member of the West Virginia Deputy Sheriffs Retirement System, the West  
11 Virginia Municipal Police Officers and Firefighters Retirement System, or the West Virginia Natural  
12 Resources Police Officer Retirement System shall participate in only one retirement system  
13 administered by the board, and the retirement system applicable to the concurrent employment for  
14 which the employee has the earliest date of hire shall prevail.

15 (b) Any emergency medical services officer employed in covered employment by an  
16 employer which is currently a participating public employer of the Public Employees Retirement  
17 System shall notify in writing both the county commission in the county or officials in the political  
18 subdivision in which he or she is employed and the board of his or her desire to become a member  
19 of the plan by December 31, 2007. Any emergency medical services officer who elects to become  
20 a member of the plan ceases to be a member, or have any credit for covered employment in any  
21 other retirement system administered by the board, and shall continue to be ineligible for  
22 membership in any other retirement system administered by the board so long as the emergency

23 medical services officer remains employed in covered employment by an employer which is  
24 currently a participating public employer of this plan: *Provided*, That any emergency medical  
25 services officer who does not affirmatively elect to become a member of the plan continues to be  
26 eligible for any other retirement system as is, from time to time, offered to other county employees  
27 but is ineligible for this plan regardless of any subsequent termination of employment and rehire.

28 (c) Any emergency medical services officer who was employed as an emergency medical  
29 services officer prior to the effective date, but was not employed on the effective date of this article,  
30 shall become a member upon rehire as an emergency medical services officer. For purposes of  
31 this section, the member's years of service and credited service prior to the effective date shall not  
32 be counted for any purposes under this plan unless the emergency medical services officer has  
33 not received the return of his or her accumulated contributions in the Public Employees Retirement  
34 System pursuant to §5-10-30 of this code. The member may request in writing to have his or her  
35 accumulated contributions and employer contributions from covered employment in the Public  
36 Employees Retirement System transferred to the plan. If the conditions of this subsection are met,  
37 all years of the emergency medical services officer's covered employment shall be counted as  
38 years of service for the purposes of this article.

39 (d) Any emergency medical services officer employed in covered employment on the  
40 effective date of this article who has timely elected to transfer into this plan as provided in  
41 subsection (b) of this section shall be given credited service at the time of transfer for all credited  
42 service then standing to the emergency medical services officer's service credit in the Public  
43 Employees Retirement System regardless of whether the credited service (as that term is defined  
44 in §5-10-2 of this code) was earned as an emergency medical services officer. All credited service  
45 standing to the transferring emergency medical services officer's credit in the Public Employees  
46 Retirement System at the time of transfer into this plan shall be transferred into the plan created by  
47 this article and the transferring emergency medical services officer shall be given the same credit  
48 for the purposes of this article for all service transferred from the Public Employees Retirement

49 System as that transferring emergency medical services officer would have received from the  
50 Public Employees Retirement System as if the transfer had not occurred. In connection with each  
51 transferring emergency medical services officer receiving credit for prior employment as provided  
52 in this subsection, a transfer from the Public Employees Retirement System to this plan shall be  
53 made pursuant to the procedures described in this article: *Provided*, That any member of this plan  
54 who has elected to transfer from the Public Employees Retirement System into this plan pursuant  
55 to subsection (b) of this section may not, after having transferred into and becoming an active  
56 member of this plan, reinstate to his or her credit in this plan any service credit relating to periods in  
57 which the member was not in covered employment as an emergency medical services officer and  
58 which service was withdrawn from the Public Employees Retirement System prior to his or her  
59 elective transfer into this plan.

60 (e) Once made, the election made under this section is irrevocable. All emergency medical  
61 services officers employed by an employer which is a participating public employer of the Public  
62 Employees Retirement System after the effective date and emergency medical services officers  
63 electing to become members as described in this section shall be members as a condition of  
64 employment and shall make the contributions required by this article.

65 (f) Notwithstanding any other provisions of this article, any individual who is a leased  
66 employee is not eligible to participate in the plan. For purposes of this plan, a "leased employee"  
67 means any individual who performs services as an independent contractor or pursuant to an  
68 agreement with an employee leasing organization or similar organization. If a question arises  
69 regarding the status of an individual as a leased employee, the board has final power to decide the  
70 question.

**§16-5V-6c. 911 personnel.**

1 (a) In accordance with the provisions of this article, the board shall effect the voluntary  
2 transfer of 911 personnel who are members of the Public Employees Retirement System to the  
3 Emergency Medical Services Retirement System.

4 (b) 911 personnel, employed by a participating public employer, who are actively  
5 contributing members of the Public Employees Retirement System shall be eligible to participate  
6 in a vote directly to the board pursuant to subsection (c) of this section: *Provided*, That the 911  
7 personnel are employed with a participating public employer in the month prior to the election and  
8 for the duration of the election and that their participating public employer does not choose to opt-  
9 out of this option to transfer existing employees. The board will notify all participating public  
10 employers with 911 personnel of their option to opt-out of transferring existing employees prior to  
11 the election. Participating public employers with 911 personnel have until June 28, 2024, to opt  
12 out. Participating public employers with 911 personnel who opt out and Public Employees  
13 Retirement System employers who are not participating public employers in this plan in the month  
14 prior to the election will be barred from future options to transfer existing 911 personnel into this  
15 plan for a period of no less than three years from the election and must pay any future transfer  
16 costs to the board. In addition, for any future transfers, the board will calculate the initial pro rata  
17 share of costs that would have been assessed at the initial transfer and those costs must be paid  
18 to the plan.

19 (c) The election period for the vote shall conclude on August 30, 2024. All election forms  
20 received by the board on or before August 30, 2024, shall be counted, and any members eligible to  
21 vote who do not submit an election form to the board prior to or on August 30, 2024, shall be  
22 counted as not electing to transfer to the plan. If at least 75 percent of members eligible to vote  
23 pursuant to subsection (b) of this section affirmatively elect to transfer to the plan within the period  
24 provided in subsection (g) of this section, then the board shall notify the employers of all members  
25 who affirmatively elected to do so during that period, and contributions to plan shall begin during  
26 October 2024 for those electing to transfer. If more than 25 percent of those members eligible to  
27 vote pursuant to subsection (b) of this section do not affirmatively elect to transfer to the plan within  
28 that period, the Public Employees Retirement System continues as the retirement system for all  
29 911 members eligible to vote. The vote pursuant to this subsection shall be directly to the board

30 and the results shall be unknown to all employers until the time period for voting ends: *Provided*,  
31 That any employee eligible to vote pursuant to subsection (b) of this section shall have access  
32 through his or her employer to educational materials regarding the vote provided by the board. All  
33 members who complete an election form and all participating public employers with 911 personnel  
34 eligible to vote shall be notified in writing by the board by September 30, 2024, of the results of the  
35 election.

36 (d) Any costs incurred by the board attributable to this section shall be borne by all 911  
37 personnel employers of persons eligible to transfer in proportion to the number of persons  
38 employed by that employer who are eligible to transfer. The board shall determine its costs  
39 incurred attributable to this election to transfer and shall determine the pro rata share of these  
40 costs to be borne by the 911 personnel participating employers.

41 (e) Notwithstanding any other provision of this article to the contrary, a person employed as  
42 911 personnel may be a member of this retirement plan subject to the provisions of this section.  
43 Full-time employment as 911 personnel satisfies the definition of "covered employment" as  
44 defined in this article.

45 (f) Any 911 personnel who elects to become a member of the plan does not qualify for  
46 active membership in any other retirement system administered by the board, so long as he or she  
47 remains employed in covered employment: *Provided*, That any 911 personnel who has concurrent  
48 employment in an additional job or jobs which would require the 911 personnel to be an active  
49 member of the West Virginia Deputy Sheriffs Retirement System, the West Virginia Municipal  
50 Police Officers and Firefighters Retirement System, or the West Virginia Natural Resources Police  
51 Officer Retirement System shall actively participate in only one retirement system administered by  
52 the board, and the retirement system applicable to the concurrent employment for which the  
53 employee has the earliest date of hire shall prevail. Any 911 personnel shall continue to receive his  
54 or her accrued benefit of other retirement systems administered by the board, except in the case of  
55 Public Employees Retirement System, when credit and assets are transferred to the Emergency

56 Services Retirement System.

57 (g) Any 911 personnel who was employed as 911 personnel prior to July 1, 2024, but was  
58 not employed on July 1, 2024, shall become a member upon rehire as 911 personnel. For  
59 purposes of this section, the member's years of service and credited service prior to July 1, 2024,  
60 shall not be counted for any purposes under this plan unless the 911 personnel has not received  
61 the return of his or her accumulated contributions in the Public Employees Retirement System  
62 pursuant to §5-10-30 of this code. The member may request in writing to have his or her  
63 accumulated contributions and employer contributions from covered employment in the Public  
64 Employees Retirement System transferred to the plan and will receive two percent of the  
65 member's final average salary for each year transferred. If the conditions of this subsection are  
66 met, all years of the 911 personnel's covered employment shall be counted as years of service for  
67 the purposes of this article.

68 (h) Any 911 personnel employed in covered employment on July 1, 2024, who has timely  
69 elected to transfer into this plan as provided in subsection (e) of this section shall be given credited  
70 service at the time of transfer for all credited service then standing to the 911 personnel's service  
71 credit in the Public Employees Retirement System regardless of whether the credited service, as  
72 defined in §5-10-2 of this code, was earned as a 911 personnel. All credited service standing to the  
73 transferring 911 personnel's credit in the Public Employees Retirement System at the time of  
74 transfer into this plan shall be transferred into the plan created by this article, and the transferring  
75 911 personnel shall be given the same credit for the purposes of this article for all service  
76 transferred from the Public Employees Retirement System as that transferring 911 personnel  
77 would have received from the Public Employees Retirement System as if the transfer had not  
78 occurred but with accrued benefit multipliers subject to the provisions of §16-5V-12 of this code. In  
79 connection with each transferring 911 personnel receiving credit for prior employment as provided  
80 in this subsection, a transfer from the Public Employees Retirement System to this plan shall be  
81 made pursuant to the procedures described in this article: *Provided*, That any member of this plan

82 who has elected to transfer from the Public Employees Retirement System into this plan pursuant  
83 to subsection (e) of this section may not, after having transferred into and becoming an active  
84 member of this plan, reinstate to his or her credit in this plan any service credit relating to periods in  
85 which the member was not in covered employment as a 911 personnel and which service was  
86 withdrawn from the Public Employees Retirement System prior to his or her elective transfer into  
87 this plan.

88 (i) Once made, the election made under this section is irrevocable. All 911 personnel  
89 electing to become members as described in this section, shall be members as a condition of  
90 employment and shall make the contributions required by this article.

**§16-5V-6d. Transfer of 911 personnel assets from Public Employees Retirement System.**

1 (a) If at least 75 percent of those actively contributing members of the Public Employees  
2 Retirement System currently employed as 911 personnel eligible to vote affirmatively elect to  
3 transfer to the Emergency Medical Services Retirement System within the period provided in §16-  
4 5V-6c of this code, then the board shall transfer to the Emergency Medical Services Retirement  
5 System all members who affirmatively elected to do so during that period. If more than 25 percent  
6 of actively contributing members of the Public Employees Retirement System currently employed  
7 as 911 personnel eligible to vote do not affirmatively elect to transfer to the Emergency Medical  
8 Services Retirement System within that period, the Public Employees Retirement System  
9 continues as the retirement system for all 911 members eligible to vote. Any costs incurred by the  
10 board attributable to this section shall be borne by all employers of persons transferring. The  
11 board shall determine its costs incurred attributable to this transfer and shall determine the pro rata  
12 share of these costs to be borne by the participating public 911 personnel employers.

13 (b) The Consolidated Public Retirement Board shall transfer assets from the Public  
14 Employees Retirement System Trust Fund into the West Virginia Emergency Medical Services  
15 Trust Fund no later than December 31, 2024.

16 (c) The amount of assets to be transferred for each transferring 911 personnel shall be

17 computed using the July 1, 2023, actuarial valuation of the Public Employees Retirement System,  
18 and updated with 7.25 percent annual interest to the date of the actual asset transfer. The market  
19 value of the assets of the transferring 911 personnel in the Public Employees Retirement System  
20 shall be determined as of the end of the month preceding the actual transfer. To determine the  
21 computation of the asset share to be transferred the board shall:

22 (1) Compute the market value of the Public Employees Retirement System assets as of  
23 July 1, 2023, actuarial valuation date under the actuarial valuation approved by the board;

24 (2) Compute the actuarial accrued liabilities for all Public Employees Retirement System  
25 retirees, beneficiaries, disabled retirees, and terminated inactive members as of July 1, 2023,  
26 actuarial valuation date;

27 (3) Compute the market value of active member assets in the Public Employees  
28 Retirement System as of July 1, 2023, by reducing the assets value under subdivision (1) of this  
29 subsection by the inactive liabilities under subdivision (2) of this subsection;

30 (4) Compute the actuarial accrued liability for all active Public Employees Retirement  
31 System members as of July 1, 2023, actuarial valuation date approved by the board;

32 (5) Compute the funded percentage of the active members' actuarial accrued liabilities  
33 under the Public Employees Retirement System as of July 1, 2023, by dividing the active  
34 members' market value of assets under subdivision (3) of this subsection by the active members'  
35 actuarial accrued liabilities under subdivision (4) of this subsection;

36 (6) Compute the actuarial accrued liabilities under the Public Employees Retirement  
37 System as of July 1, 2023, for active 911 personnel transferring to the Emergency Medical  
38 Services Retirement System;

39 (7) Determine the assets to be transferred from the Public Employees Retirement System  
40 to the Emergency Medical Services Retirement System by multiplying the active members' funded  
41 percentage determined under subdivision (5) of this subsection by the transferring active  
42 members' actuarial accrued liabilities under the Public Employees Retirement System under

43 subdivision (6) of this subsection and adjusting the asset transfer amount by interest at 7.25  
44 percent for the period from the calculation date of July 1, 2023, through the first day of the month in  
45 which the asset transfer is to be completed.

46 (d) Once a 911 personnel has elected to transfer from the Public Employees Retirement  
47 System, transfer of that amount as calculated in accordance with the provisions of subsection (d)  
48 of this section by the Public Employees Retirement System shall operate as a complete bar to any  
49 further liability to the Public Employees Retirement System and constitutes an agreement  
50 whereby the transferring 911 personnel forever indemnifies and holds harmless the Public  
51 Employees Retirement System from providing him or her any form of retirement benefit  
52 whatsoever until that emergency medical services officer obtains other employment which would  
53 make him or her eligible to reenter the Public Employees Retirement System with no credit  
54 whatsoever for the amounts transferred to the Emergency Medical Services Retirement System.

55 (e) 911 personnel who timely elected to transfer into this plan may request in writing that  
56 the Consolidated Public Retirement Board compute a quote of the amount owed for the member's  
57 transferred 911 service to be eligible for the 2.75 percent multiplier. The quote shall be provided to  
58 the member within 60 days of the board's receipt of the written request and the employer's  
59 verification of 911 service. Other Public Employees Retirement System employment is eligible for  
60 transfer, but only at the 2 percent multiplier. To determine the computation of the quote provided,  
61 the board shall:

62 (1) Compute the contributions made by each 911 personnel for eligible 911 years under  
63 Public Employees Retirement System.

64 (2) Compute the contributions that would have been required under Emergency Medical  
65 Services Retirement System for eligible 911 years.

66 (3) Compute the difference with interest at 7.25 percent that each 911 personnel would  
67 have been required to pay had he or she originally participated in Emergency Medical Services  
68 Retirement System for eligible 911 years.

69 (4) Full reinstatement amount must be repaid no later than December 31, 2029, or prior to  
70 the member's effective retirement date, whichever occurs first.

71 (f) Commencement of retirement for transferring 911 personnel may occur on or after  
72 January 1, 2025.

73 (g) Any administrative costs to the board associated with this transfer shall be borne by the  
74 participating public 911 personnel employers of the transferring members, in relative proportion to  
75 the number of members employed.

**§16-5V-8. Members' contributions; employer contributions.**

1 (a) There shall be deducted from the monthly salary of each member and paid into the fund  
2 an amount equal to eight and one-half percent of his or her monthly salary. An additional amount  
3 shall be paid to the fund by the county commission or political subdivision in which the member is  
4 employed in covered employment in an amount determined by the board: *Provided*, That in no  
5 year may the total of the employer contributions provided in this section, to be paid by the county  
6 commission or political subdivision, exceed 10 and one-half percent of the total payroll for the  
7 members in the employ of the county commission or political subdivision.

8 (b) Any active member who has concurrent employment in an additional job or jobs and the  
9 additional employment requires the ~~emergency medical services officer~~ member to be a member  
10 of another retirement system which is administered by the Consolidated Public Retirement Board  
11 pursuant to §5-10D-1 et seq. ~~article ten-d, chapter five~~ of this code shall contribute to the fund the  
12 sum of eight and one-half percent of his or her monthly salary earned as an emergency medical  
13 services officer, county firefighter, or 911 personnel as well as the sum of eight and one-half  
14 percent of his or her monthly salary earned from any additional employment which additional  
15 employment requires the emergency medical services officer, county firefighter, or 911 personnel  
16 to be a member of another retirement system which is administered by the Consolidated Public  
17 Retirement Board pursuant to §5-10D-1 et seq. ~~article ten-d, chapter five~~ of this code. An  
18 additional percent of the monthly salary of each member shall be paid to the fund by the

19 concurrent employer by which the member is employed in an amount determined by the board:  
20 *Provided*, That in no year may the total of the employer contributions provided in this section, to be  
21 paid by the concurrent employer, exceed 10 and one-half percent of the payroll for the concurrent  
22 member employees.

23 (c) All required deposits shall be remitted to the board no later than 15 days following the  
24 end of the calendar month for which the deposits are required. If the board upon the  
25 recommendation of the board actuary finds that the benefits provided by this article can be  
26 actuarially funded with a lesser contribution, then the board shall reduce the required member and  
27 employer contributions proportionally. Any county commission or political subdivision which fails to  
28 make any payment due the Emergency Medical Services Retirement Fund by the fifteenth day  
29 following the end of each calendar month in which contributions are due may be required to pay  
30 the actuarial rate of interest lost on the total amount owed for each day the payment is delinquent.  
31 Accrual of the loss of earnings owed by the delinquent county commission or political subdivision  
32 commences after the fifteenth day following the end of the calendar month in which contributions  
33 are due and continues until receipt of the delinquent amount. Interest compounds daily and the  
34 minimum surcharge is \$50.

**§16-5V-14a. Rollovers and transfers to purchase service credit or repay withdrawn contributions.**

1 (a) Notwithstanding any provision of this article to the contrary that would otherwise  
2 prohibit or limit rollovers and plan transfers to this system, the plan shall accept the following  
3 rollovers and plan transfers on behalf of a member solely for the purpose of purchasing permissive  
4 service credit, in whole or in part, as otherwise provided in this article or for the repayment of  
5 withdrawn or refunded contributions, in whole and in part, with respect to a previous forfeiture of  
6 service credit as otherwise provided in this article or for the purpose of paying higher contributions  
7 with interest for credit towards eligible 911 service upon initial transfer into this plan: (A) One or  
8 more rollovers within the meaning of Section 408(d)(3) of the Internal Revenue Code from an

9 individual retirement account described in Section 408(a) of the Internal Revenue Code or from an  
10 individual retirement annuity described in Section 408(b) of the Internal Revenue Code; (B) one or  
11 more rollovers described in Section 402(c) of the Internal Revenue Code from a retirement plan  
12 that is qualified under Section 401(a) of the Internal Revenue Code or from a plan described in  
13 Section 403(b) of the Internal Revenue Code; (C) one or more rollovers described in Section  
14 457(e)(16) of the Internal Revenue Code from a governmental plan described in Section 457 of the  
15 Internal Revenue Code; or (D) direct trustee-to-trustee transfers or rollovers from a plan that is  
16 qualified under Section 401(a) of the Internal Revenue Code, from a plan described in Section  
17 403(b) of the Internal Revenue Code or from a governmental plan described in Section 457 of the  
18 Internal Revenue Code: *Provided*, That any rollovers or transfers pursuant to this section shall be  
19 accepted by the system only if made in cash or other asset permitted by the board and only in  
20 accordance with such policies, practices and procedures established by the board from time to  
21 time. For purposes of this article, the following definitions and limitations apply:

22 (1) "Permissive service credit" means service credit which is permitted to be purchased  
23 under the terms of the retirement system by voluntary contributions in an amount which does not  
24 exceed the amount necessary to fund the benefit attributable to the period of service for which the  
25 service credit is being purchased, all as defined in Section 415(n)(3)(A) of the Internal Revenue  
26 Code: ~~Provided~~ *Provided*, That no more than five years of "nonqualified service credit", as defined  
27 in Section 415(n)(3)(C) of the Internal Revenue Code, may be included in the permissive service  
28 credit allowed to be purchased (other than by means of a rollover or plan transfer), and no  
29 nonqualified service credit may be included in any such purchase (other than by means of a  
30 rollover or plan transfer) before the member has at least five years of participation in the retirement  
31 system.

32 (2) "Repayment of withdrawn or refunded contributions" means the payment into the  
33 retirement system of the funds required pursuant to this article for the reinstatement of service  
34 credit previously forfeited on account of any refund or withdrawal of contributions permitted in this

35 article, as set forth in Section 415(k)(3) of the Internal Revenue Code.

36 (3) Any contribution (other than by means of a rollover or plan transfer) to purchase  
37 permissive service credit under any provision of this article must satisfy the special limitation rules  
38 described in Section 415(n) of the Internal Revenue Code, and shall be automatically reduced,  
39 limited, or required to be paid over multiple years if necessary to ensure such compliance. To the  
40 extent any such purchased permissive service credit is qualified military service within the  
41 meaning of Section 414(u) of the Internal Revenue Code, the limitations of Section 415 of the  
42 Internal Revenue Code shall be applied to such purchase as described in Section 414(u)(1)(B) of  
43 the Internal Revenue Code.

44 (4) For purposes of Section 415(b) of the Internal Revenue Code, the annual benefit  
45 attributable to any rollover contribution accepted pursuant to this section shall be determined in  
46 accordance with Treasury Regulation §1.415(b)-1(b)(2)(v), and the excess, if any, of the annuity  
47 payments attributable to any rollover contribution provided under the retirement system over the  
48 annual benefit so determined shall be taken into account when applying the accrued benefit  
49 limitations of Section 415(b) of the Internal Revenue Code and section twelve of this article.

50 (b) Nothing in this section may be construed as permitting rollovers or transfers into this  
51 system or any other system administered by the retirement board other than as specified in this  
52 section, and no rollover or transfer shall be accepted into the system in an amount greater than the  
53 amount required for the purchase of permissive service credit or repayment of withdrawn or  
54 refunded contributions.

55 (c) Nothing in this section shall be construed as permitting the purchase of service credit or  
56 repayment of withdrawn or refunded contributions except as otherwise permitted in this article.