

CONFERENCE COMMITTEE SUBSTITUTE

FOR

SENATE COMMITTEE SUBSTITUTE

FOR

SENATE BILL NO. 892

AN ACT

To repeal sections 56.363, 56.805, 56.807, 56.814, 56.833, 56.840, 169.291, 169.324, 169.350, 169.360, and 169.560, RSMo, and to enact in lieu thereof thirteen new sections relating to public employee retirement systems, with an existing penalty provision.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF MISSOURI,
AS FOLLOWS:

1 Section A. Sections 56.363, 56.805, 56.807, 56.814, 56.833,
2 56.840, 169.291, 169.324, 169.350, 169.360, and 169.560, RSMo,
3 are repealed and thirteen new sections enacted in lieu thereof,
4 to be known as sections 56.363, 56.805, 56.807, 56.814, 56.833,
5 56.840, 70.227, 169.291, 169.324, 169.350, 169.360, 169.560, and
6 278.157, to read as follows:

7 56.363. 1. The county commission of any county may on its
8 own motion and shall upon the petition of ten percent of the
9 total number of people who voted in the previous general election
10 in the county submit to the voters at a general or special
11 election the proposition of making the county prosecutor a
12 full-time position. The commission shall cause notice of the
13 election to be published in a newspaper published within the
14 county, or if no newspaper is published within the county, in a
15 newspaper published in an adjoining county, for three weeks
16 consecutively, the last insertion of which shall be at least ten

1 days and not more than thirty days before the day of the
2 election, and by posting printed notices thereof at three of the
3 most public places in each township in the county. The
4 proposition shall be put before the voters substantially in the
5 following form:

6 Shall the office of prosecuting attorney be made a full-time
7 position in _____ County?

8 YES NO

9
10 If a majority of the voters voting on the proposition vote in
11 favor of making the county prosecutor a full-time position, it
12 shall become effective upon the date that the prosecutor who is
13 elected at the next election subsequent to the passage of such
14 proposal is sworn into office. The position shall then qualify
15 for the retirement benefits available to a full-time prosecutor
16 of a county of the first classification. Any county that elects
17 to make the position of prosecuting attorney full-time shall pay
18 into the Missouri prosecuting attorneys and circuit attorneys'
19 retirement fund at the same contribution amount as paid by
20 counties of the first classification.

21 2. The provisions of subsection 1 of this section
22 notwithstanding, in any county where the proposition of making
23 the county prosecutor a full-time position was submitted to the
24 voters at a general election in 1998 and where a majority of the
25 voters voting on the proposition voted in favor of making the
26 county prosecutor a full-time position, the proposition shall
27 become effective on May 1, 1999. Any prosecuting attorney whose
28 position becomes full time on May 1, 1999, under the provisions

1 of this subsection shall have the additional duty of providing
2 not less than three hours of continuing education to peace
3 officers in the county served by the prosecuting attorney in each
4 year of the term beginning January 1, 1999.

5 3. In counties that, prior to August 28, 2001, have elected
6 pursuant to this section to make the position of prosecuting
7 attorney a full-time position, the county commission may at any
8 time elect to have that position also qualify for the retirement
9 benefit available for a full-time prosecutor of a county of the
10 first classification. Such election shall be made by a majority
11 vote of the county commission and once made shall be irrevocable,
12 unless the voters of the county elect to change the position of
13 prosecuting attorney back to a part-time position under
14 subsection 4 of this section. When such an election is made, the
15 results shall be transmitted to the Missouri prosecuting
16 attorneys and circuit attorneys' retirement system fund, and the
17 election shall be effective on the first day of January following
18 such election. Such election shall also obligate the county to
19 pay into the Missouri prosecuting attorneys and circuit
20 attorneys' system retirement fund the same retirement
21 contributions for full-time prosecutors as are paid by counties
22 of the first classification.

23 4. In any county of the third classification without a
24 township form of government and with more than twelve thousand
25 but fewer than fourteen thousand inhabitants and with a city of
26 the fourth classification with more than one thousand seven
27 hundred but fewer than one thousand nine hundred inhabitants as
28 the county seat that has elected to make the county prosecutor a

1 full-time position under this section after August 28, 2014, the
2 county commission may on its own motion and shall upon the
3 petition of ten percent of the total number of people who voted
4 in the previous general election in the county submit to the
5 voters at a general or special election the proposition of
6 changing the full-time prosecutor position to a part-time
7 position. The commission shall cause notice of the election to
8 be published in a newspaper published within the county, or if no
9 newspaper is published within the county, in a newspaper
10 published in an adjoining county, for three weeks consecutively,
11 the last insertion of which shall be at least ten days and not
12 more than thirty days before the day of the election, and by
13 posting printed notices thereof at three of the most public
14 places in each township in the county. The proposition shall be
15 put before the voters substantially in the following form:

16 Shall the office of prosecuting attorney be made a part-time
17 position in _____ County?

18 YES NO

19
20 If a majority of the voters vote in favor of making the county
21 prosecutor a part-time position, it shall become effective upon
22 the date that the prosecutor who is elected at the next election
23 subsequent to the passage of such proposal is sworn into office.

24 5. In any county that has elected to make the full-time
25 position of county prosecutor a part-time position under
26 subsection 4 of this section, the county's retirement
27 contribution to the retirement system and the retirement benefit
28 earned by the member shall prospectively be that of a part-time

1 prosecutor as established in this chapter. Any retirement
2 contribution made and retirement benefit earned prior to the
3 effective date of the voter-approved proposition under subsection
4 4 of this section shall be maintained by the retirement system
5 and used to calculate the retirement benefit for such prior
6 full-time position service. Under no circumstances shall a
7 member in a part-time prosecutor position earn full-time position
8 retirement benefit service accruals for time periods after the
9 effective date of the proposition changing the county prosecutor
10 back to a part-time position.

11 56.805. As used in sections 56.800 to 56.840, the following
12 words and terms mean:

13 (1) "Annuity", annual payments, made in equal monthly
14 installments, to a retired member from funds provided for, in, or
15 authorized by, the provisions of sections 56.800 to 56.840;

16 (2) "Average final compensation", the average compensation
17 of an employee for the two consecutive years prior to retirement
18 when the employee's compensation was greatest;

19 (3) "Board of trustees" or "board", the board of trustees
20 established by the provisions of sections 56.800 to 56.840;

21 (4) "Compensation", all salary and other compensation
22 payable by a county to an employee for personal services rendered
23 as an employee, including any salary reduction amounts under a
24 cafeteria plan that satisfies 26 U.S.C. Section 125 or an
25 eligible deferred compensation plan that satisfies 26 U.S.C.
26 Section 457 but not including [travel and mileage] reimbursement
27 for any expenses, any consideration for agreeing to terminate
28 employment, or any other nonrecurring or unusual payment that is

1 not part of regular remuneration;

2 (5) "County", the City of St. Louis and each county in the
3 state;

4 (6) "Creditable service", the sum of both membership
5 service and creditable prior service;

6 (7) "Effective date of the establishment of the system",
7 August 28, 1989;

8 (8) "Employee", an elected or appointed prosecuting
9 attorney or circuit attorney who is employed by a county or a
10 city not within a county;

11 (9) "Membership service", service as a prosecuting attorney
12 or circuit attorney after becoming a member that is creditable in
13 determining the amount of the member's benefits under this
14 system;

15 (10) "Prior service", service of a member rendered prior to
16 the effective date of the establishment of the system which is
17 creditable under section 56.823;

18 (11) "Retirement system" or "system", the prosecuting
19 attorneys and circuit attorneys' retirement system authorized by
20 the provisions of sections 56.800 to 56.840.

21 56.807. 1. Beginning August 28, 1989, and continuing
22 monthly thereafter until August 27, 2003, the funds for
23 prosecuting attorneys and circuit attorneys provided for in
24 subsection 2 of this section shall be paid from county or city
25 funds.

26 2. Beginning August 28, 1989, and continuing monthly
27 thereafter until August 27, 2003, each county treasurer shall pay
28 to the system the following amounts to be drawn from the general

1 revenues of the county:

2 (1) For counties of the third and fourth classification
3 except as provided in subdivision (3) of this subsection, three
4 hundred seventy-five dollars;

5 (2) For counties of the second classification, five hundred
6 forty-one dollars and sixty-seven cents;

7 (3) For counties of the first classification, and, except
8 as otherwise provided under section 56.363, counties which
9 pursuant to section 56.363 elect to make the position of
10 prosecuting attorney a full-time position after August 28, 2001,
11 or whose county commission has elected a full-time retirement
12 benefit pursuant to subsection 3 of section 56.363, and the City
13 of St. Louis, one thousand two hundred ninety-one dollars and
14 sixty-seven cents.

15 3. Beginning August 28, 1989, and continuing until August
16 27, 2003, the county treasurer shall at least monthly transmit
17 the sums specified in subsection 2 of this section to the
18 Missouri office of prosecution services for deposit to the credit
19 of the "Missouri Prosecuting Attorneys and Circuit Attorneys'
20 Retirement System Fund", which is hereby created. All moneys
21 held by the state treasurer on behalf of the system shall be paid
22 to the system within ninety days after August 28, 1993. Moneys
23 in the Missouri prosecuting attorneys and circuit attorneys'
24 retirement system fund shall be used only for the purposes
25 provided in sections 56.800 to 56.840 and for no other purpose.

26 4. Beginning August 28, 2003, the funds for prosecuting
27 attorneys and circuit attorneys provided for in this section
28 shall be paid from county or city funds and the surcharge

1 established in this section and collected as provided by this
2 section and sections 488.010 to 488.020.

3 5. (1) Beginning August 28, 2003, each county treasurer
4 shall pay to the system the following amounts to be drawn from
5 the general revenues of the county:

6 (a) For counties of the third and fourth classification
7 except as provided in paragraph (c) of this subdivision, one
8 hundred eighty-seven dollars;

9 (b) For counties of the second classification, two hundred
10 seventy-one dollars;

11 (c) For counties of the first classification, counties
12 which pursuant to section 56.363 elect to make the position of
13 prosecuting attorney a full-time position after August 28, 2001,
14 or whose county commission has elected a full-time retirement
15 benefit pursuant to subsection 3 of section 56.363, and the City
16 of St. Louis, six hundred forty-six dollars.

17 (2) Beginning August 28, 2015, the county contribution set
18 forth in paragraphs (a) to (c) of subdivision (1) of this
19 subsection shall be adjusted in accordance with the following
20 schedule based upon the prosecuting attorneys and circuit
21 attorneys' retirement system's annual actuarial valuation report.
22 If the system's funding ratio is:

23 (a) One hundred twenty percent or more, no monthly sum
24 shall be transmitted;

25 (b) More than one hundred ten percent but less than one
26 hundred twenty percent, the monthly sum transmitted shall be
27 reduced fifty percent;

28 (c) At least ninety percent and up to and including one

1 hundred ten percent, the monthly sum transmitted shall remain the
2 same;

3 (d) At least eighty percent and less than ninety percent,
4 the monthly sum transmitted shall be increased fifty percent; and

5 (e) Less than eighty percent, the monthly sum transmitted
6 shall be increased one hundred percent.

7 6. Beginning August 28, 2003, the county treasurer shall at
8 least monthly transmit the sums specified in subsection 5 of this
9 section to the Missouri office of prosecution services for
10 deposit to the credit of the Missouri prosecuting attorneys and
11 circuit attorneys' retirement system fund. Moneys in the
12 Missouri prosecuting attorneys and circuit attorneys' retirement
13 system fund shall be used only for the purposes provided in
14 sections 56.800 to 56.840, and for no other purpose.

15 7. Beginning August 28, 2003, the following surcharge for
16 prosecuting attorneys and circuit attorneys shall be collected
17 and paid as follows:

18 (1) There shall be assessed and collected a surcharge of
19 four dollars in all criminal cases filed in the courts of this
20 state including violation of any county ordinance, any violation
21 of criminal or traffic laws of this state, including infractions,
22 and against any person who has pled guilty for any violation and
23 paid a fine through a fine collection center, but no such
24 surcharge shall be assessed when the costs are waived or are to
25 be paid by the state, county, or municipality or when a criminal
26 proceeding or the defendant has been dismissed by the court. For
27 purposes of this section, the term "county ordinance" shall
28 include any ordinance of the City of St. Louis;

1 (2) The clerk responsible for collecting court costs in
2 criminal cases shall collect and disburse such amounts as
3 provided by sections 488.010 to 488.026. Such funds shall be
4 payable to the prosecuting attorneys and circuit attorneys'
5 retirement fund. Moneys credited to the prosecuting attorneys
6 and circuit attorneys' retirement fund shall be used only for the
7 purposes provided for in sections 56.800 to 56.840 and for no
8 other purpose.

9 8. The board may accept gifts, donations, grants and
10 bequests from private or public sources to the Missouri
11 prosecuting attorneys and circuit attorneys' retirement system
12 fund.

13 9. No state moneys shall be used to fund section 56.700 and
14 sections 56.800 to 56.840 unless provided for by law.

15 10. Beginning January first following the effective date of
16 this subsection, all members, who upon vesting and retiring are
17 eligible to receive a normal annuity equal to fifty percent of
18 the final average compensation, shall, as a condition of
19 participation, contribute two percent of their gross salary to
20 the fund. Beginning on January 1, 2020, each such member shall
21 contribute four percent of the member's gross salary to the fund.
22 Each county treasurer shall deduct the appropriate amount from
23 the gross salary of the prosecuting attorney or circuit attorney
24 and, at least monthly, shall transmit the sum to the prosecuting
25 attorney and circuit attorney retirement system for deposit in
26 the prosecuting attorneys and circuit attorneys' retirement fund.

27 11. Upon separation from the system, a nonvested member
28 shall receive a lump sum payment equal to the total contribution

1 of the member without interest or other increases in value.

2 12. Upon retirement and in the sole discretion of the board
3 on the advice of the actuary, a member shall receive a lump sum
4 payment equal to the total contribution of the member without
5 interest or other increases in value, but such lump sum shall not
6 exceed twenty-five percent of the final average compensation of
7 the member. This amount shall be in addition to any retirement
8 benefits to which the member is entitled.

9 13. Upon the death of a nonvested member or the death of a
10 vested member prior to retirement, the lump sum payment in
11 subsection 11 or 12 of this section shall be made to the
12 designated beneficiary of the member or, if no beneficiary has
13 been designated, to the member's estate.

14 56.814. 1. Any [member] person who became a member prior
15 to January 1, 2019, who has attained the age of sixty-two years
16 and who has twelve years or more of creditable service as
17 prosecuting attorney or circuit attorney may retire with a normal
18 annuity as determined in subsection 3 of section 56.840.

19 2. Any person who becomes a member on or after January 1,
20 2019, who has attained the age of sixty-five and who has twelve
21 years or more of creditable service as a prosecuting attorney or
22 circuit attorney may retire with a normal annuity.

23 56.833. 1. Upon termination of employment, any [member
24 with twelve or more years of creditable service] person who
25 became a member prior to January 1, 2019, shall be entitled to a
26 deferred normal annuity, payable at age fifty-five with twelve or
27 more years of creditable service as determined in subsection 3 of
28 section 56.840. Upon termination of employment, any person who

1 became a member on or after January 1, 2019, shall be entitled to
2 a deferred normal annuity, payable at age sixty with twelve or
3 more years of creditable service as determined in subsection 3 of
4 section 56.840. Any member with less than twelve years of
5 creditable service shall forfeit all rights in the fund,
6 including the member's accrued creditable service as of the date
7 of the member's termination of employment.

8 2. A former member who has forfeited creditable service may
9 have the creditable service restored by again becoming an
10 employee [and] within ten years of the date of the termination of
11 employment, by completing four years of continuous membership
12 service, and by contributing an amount to the fund equal to any
13 lump sum payment received under subsections 11 and 12 of section
14 56.807. Notwithstanding any other provision of section 104.800
15 to the contrary, a former member shall not be entitled to
16 transfer creditable service into this retirement system unless
17 the member previously vested in this system.

18 3. Absences for sickness or injury of less than twelve
19 months shall be counted as membership service.

20 56.840. 1. Annuity payments to retired employees under the
21 provisions of sections 56.800 to 56.840 shall be available
22 beginning January first next succeeding the expiration of two
23 calendar years from the effective date of the establishment of
24 the system to eligible retired employees, and employees with at
25 least twelve years of creditable service shall have vested rights
26 and upon reaching the required age shall be entitled to
27 retirement benefits.

28 2. All members serving as a prosecuting attorney or circuit

1 attorney in a county of the first classification, a county with a
2 charter form of government, or a city not within a county shall
3 receive one year of creditable service for each year served.

4 3. Notwithstanding any provision of law to the contrary,
5 members serving as a prosecuting attorney in counties that
6 elected to make the position of prosecuting attorney a full-time
7 position shall receive one year of creditable vesting service for
8 each year served as a part-time or full-time prosecuting
9 attorney. Such members shall receive one year of creditable
10 benefit service for each year served as a full-time prosecuting
11 attorney and six-tenths of a year of creditable benefit service
12 for each year served as a part-time prosecuting attorney. Upon
13 retirement, any member who has less than twelve years of
14 creditable benefit service shall receive a reduced full-time
15 benefit in a sum equal to the portion that the member's
16 creditable benefit years bear to twelve vesting years.

17 4. Members restoring creditable service under subsection 2
18 of section 56.833 shall receive one year of creditable service
19 for each restored year served as a full-time prosecuting attorney
20 and six-tenths of a year of creditable service for each restored
21 year served as a part-time prosecuting attorney. Unless
22 otherwise permitted by law, no member shall receive credit for
23 any partial year of employment.

24 5. Notwithstanding any provision of law to the contrary,
25 any member who vested in the system as a part-time prosecuting
26 attorney and who ceased being a member for more than six months
27 before returning as a full-time prosecuting attorney shall be
28 entitled only to retirement benefits as a part-time prosecuting

1 attorney. Any creditable service earned by such an employee upon
2 returning to the system as a full-time prosecuting attorney shall
3 begin a new vesting period subject to the provision of the system
4 in effect at the time of the member's return. No member shall
5 receive benefits while employed as a prosecuting attorney or
6 circuit attorney.

7 70.227. 1. For purposes of this section, the following
8 terms mean:

9 (1) "Local units", the same meaning given to the term under
10 section 251.160;

11 (2) "Transportation planning boundary", the same meaning
12 given to the term under section 251.160.

13 2. Notwithstanding the provisions of sections 70.600 to
14 70.755 to the contrary, a metropolitan planning organization
15 organized under 23 U.S.C. Section 134 and designated by the
16 governor shall be considered a political subdivision for the
17 purposes of sections 70.600 to 70.755, and employees of such
18 metropolitan planning organization shall be eligible for
19 membership in the Missouri local government employees' retirement
20 system upon the metropolitan planning organization becoming an
21 employer, as defined in subdivision (11) of section 70.600.

22 3. Upon receipt of certified copies of resolutions
23 recommending the dissolution of a metropolitan planning
24 organization adopted by the governing bodies of a majority of the
25 local units within the transportation planning boundary served by
26 the metropolitan planning organization, and upon a finding that
27 all outstanding indebtedness of the metropolitan planning
28 organization has been paid, including moneys owed to any

1 retirement plan or system in which the organization participates
2 and has pledged to pay for the unfunded accrued liability of its
3 past and current employees, and all unexpended funds returned to
4 the local units that supplied them or adequate provision made for
5 the funds, the governor shall issue a certificate of dissolution
6 of the organization, which shall thereupon cease to exist. If
7 such organization was formally incorporated as a Missouri
8 nonprofit corporation, the secretary of state shall issue such
9 certificate of dissolution.

10 169.291. 1. The general administration and the
11 responsibility for the proper operation of the retirement system
12 are hereby vested in a board of trustees of twelve persons who
13 shall be resident taxpayers of the school district, as follows:

14 (1) Four trustees to be appointed for terms of four years
15 by the board of education; provided, however, that the terms of
16 office of the first four trustees so appointed shall begin
17 immediately upon their appointment and shall expire one, two,
18 three and four years from the date the retirement system becomes
19 operative, respectively;

20 (2) Four trustees to be elected for terms of four years by
21 and from the members of the retirement system; provided, however,
22 that the terms of office of the first four trustees so elected
23 shall begin immediately upon their election and shall expire one,
24 two, three and four years from the date the retirement system
25 becomes operative, respectively;

26 (3) The ninth trustee shall be the superintendent of
27 schools of the school district;

28 (4) The tenth trustee shall be one retirant of the

1 retirement system elected for a term of four years beginning the
2 first day of January immediately following August 13, 1986, by
3 the retirants of the retirement system;

4 (5) The eleventh trustee shall be appointed for a term of
5 four years beginning the first day of January immediately
6 following August 13, 1990, by the board of trustees described in
7 subdivision (3) of section 182.701;

8 (6) The twelfth trustee shall be a retirant of the
9 retirement system elected for a term of four years beginning the
10 first day of January immediately following August 28, 1992, by
11 the retirants of the retirement system.

12 2. If a vacancy occurs in the office of a trustee, the
13 vacancy shall be filled for the unexpired term in the same manner
14 as the office was previously filled, except that the board of
15 trustees may appoint a qualified person to fill the vacancy in
16 the office of an elected member until the next regular election
17 at which time a member shall be elected for the unexpired term.
18 No vacancy or vacancies on the board of trustees shall impair the
19 power of the remaining trustees to administer the retirement
20 system pending the filling of such vacancy or vacancies.

21 3. In the event of a lapse of the school district's
22 corporate organization as described in subsections 1 and 4 of
23 section 162.081, the general administration and responsibility
24 for the proper operation of the retirement system shall continue
25 to be vested in a twelve-person board of trustees, all of whom
26 shall be resident taxpayers of a city, other than a city not
27 within a county, of four hundred thousand or more. In such
28 event, if vacancies occur in the offices of the four trustees

1 appointed, prior to the lapse, by the board of education, or in
2 the offices of the four trustees elected, prior to the lapse, by
3 the members of the retirement system, or in the office of trustee
4 held, prior to the lapse, by the superintendent of schools in the
5 school district, as provided in subdivisions (1), (2) and (3) of
6 subsection 1 of this section, the board of trustees shall appoint
7 a qualified person to fill each vacancy and subsequent vacancies
8 in the office of trustee for terms of up to four years, as
9 determined by the board of trustees.

10 4. Each trustee shall, before assuming the duties of a
11 trustee, take the oath of office before the court of the judicial
12 circuit or one of the courts of the judicial circuit in which the
13 school district is located that so far as it devolves upon the
14 trustee, such trustee shall diligently and honestly administer
15 the affairs of the board of trustees and that the trustee will
16 not knowingly violate or willingly permit to be violated any of
17 the provisions of the law applicable to the retirement system.
18 Such oath shall be subscribed to by the trustee making it and
19 filed in the office of the clerk of the circuit court.

20 5. Each trustee shall be entitled to one vote in the board
21 of trustees. Seven trustees shall constitute a quorum at any
22 meeting of the board of trustees. At any meeting of the board of
23 trustees where a quorum is present, the vote of at least seven of
24 the trustees in support of a motion, resolution or other matter
25 is necessary to be the decision of the board; provided, however,
26 that in the event of a lapse in the school district's corporate
27 organization as described in subsections 1 and 4 of section
28 162.081, a majority of the trustees then in office shall

1 constitute a quorum at any meeting of the board of trustees, and
2 the vote of a majority of the trustees then in office in support
3 of a motion, resolution or other matter shall be necessary to be
4 the decision of the board.

5 6. The board of trustees shall have exclusive original
6 jurisdiction in all matters relating to or affecting the funds
7 herein provided for, including, in addition to all other matters,
8 all claims for benefits or refunds, and its action, decision or
9 determination in any matter shall be reviewable in accordance
10 with chapter 536 or chapter 621. Subject to the limitations of
11 sections 169.270 to 169.400, the board of trustees shall, from
12 time to time, establish rules and regulations for the
13 administration of funds of the retirement system, for the
14 transaction of its business, and for the limitation of the time
15 within which claims may be filed.

16 7. The trustees shall serve without compensation. The
17 board of trustees shall elect from its membership a chairman and
18 a vice chairman. The board of trustees shall appoint an
19 executive director who shall serve as the administrative officer
20 of the retirement system and as secretary to the board of
21 trustees. It shall employ one or more persons, firms or
22 corporations experienced in the investment of moneys to serve as
23 investment counsel to the board of trustees. The compensation of
24 all persons engaged by the board of trustees and all other
25 expenses of the board necessary for the operation of the
26 retirement system shall be paid at such rates and in such amounts
27 as the board of trustees shall approve, and shall be paid from
28 the investment income.

1 8. The board of trustees shall keep in convenient form such
2 data as shall be necessary for actuarial valuations of the
3 various funds of the retirement system and for checking the
4 experience of the system.

5 9. The board of trustees shall keep a record of all its
6 proceedings which shall be open to public inspection. It shall
7 prepare annually and furnish to the board of education and to
8 each member of the retirement system who so requests a report
9 showing the fiscal transactions of the retirement system for the
10 preceding fiscal year, the amount of accumulated cash and
11 securities of the system, and the last balance sheet showing the
12 financial condition of the system by means of an actuarial
13 valuation of the assets and liabilities of the retirement system.

14 10. The board of trustees shall have, in its own name,
15 power to sue and to be sued, to enter into contracts, to own
16 property, real and personal, and to convey the same; but the
17 members of such board of trustees shall not be personally liable
18 for obligations or liabilities of the board of trustees or of the
19 retirement system.

20 11. The board of trustees shall arrange for necessary legal
21 advice for the operation of the retirement system.

22 12. The board of trustees shall designate a medical board
23 to be composed of three or more physicians who shall not be
24 eligible for membership in the system and who shall pass upon all
25 medical examinations required under the provisions of sections
26 169.270 to 169.400, shall investigate all essential statements
27 and certificates made by or on behalf of a member in connection
28 with an application for disability retirement and shall report in

1 writing to the board of trustees its conclusions and
2 recommendations upon all matters referred to it.

3 13. The board of trustees shall designate an actuary who
4 shall be the technical advisor of the board of trustees on
5 matters regarding the operation of the retirement system and
6 shall perform such other duties as are required in connection
7 therewith. Such person shall be qualified as an actuary by
8 membership as a Fellow of the Society of Actuaries or by similar
9 objective standards.

10 14. At least once in each five-year period the actuary
11 shall make an investigation into the actuarial experience of the
12 members, retirants and beneficiaries of the retirement system
13 and, taking into account the results of such investigation, the
14 board of trustees shall adopt for the retirement system such
15 actuarial assumptions as the board of trustees deems necessary
16 for the financial soundness of the retirement system.

17 15. On the basis of such actuarial assumptions as the board
18 of trustees adopts, the actuary shall make annual valuations of
19 the assets and liabilities of the funds of the retirement system.

20 16. The rate of contribution payable by the employers shall
21 equal one and ninety-nine one-hundredths percent, effective July
22 1, 1993; three and ninety-nine one-hundredths percent, effective
23 July 1, 1995; five and ninety-nine one-hundredths percent,
24 effective July 1, 1996; seven and one-half percent effective
25 January 1, 1999, and for subsequent calendar years through 2013.
26 For calendar year 2014 and each subsequent year, the rate of
27 contribution payable by the employers for each year shall be
28 determined [by the actuary for the retirement system in the

1 manner] as provided in [subsection] subsections 4 and 6 of
2 section 169.350 and shall be certified by the board of trustees
3 to the employers at least six months prior to the date such rate
4 is to be effective.

5 17. In the event of a lapse of a school district's
6 corporate organization as described in subsections 1 and 4 of
7 section 162.081, no retirement system, nor any of the assets of
8 any retirement system, shall be transferred to or merged with
9 another retirement system without prior approval of such transfer
10 or merge by the board of trustees of the retirement system.

11 169.324. 1. The annual service retirement allowance
12 payable pursuant to section 169.320 shall be the retirant's
13 number of years of creditable service multiplied by a percentage
14 of the retirant's average final compensation, determined as
15 follows:

16 (1) A retirant whose last employment as a regular employee
17 ended prior to June 30, 1999, shall receive an annual service
18 retirement allowance payable pursuant to section 169.320 in equal
19 monthly installments for life equal to the retirant's number of
20 years of creditable service multiplied by one and three-fourths
21 percent of the person's average final compensation, subject to a
22 maximum of sixty percent of the person's average final
23 compensation;

24 (2) A retirant whose number of years of creditable service
25 is greater than thirty-four and one-quarter on August 28, 1993,
26 shall receive an annual service retirement allowance payable
27 pursuant to section 169.320 in equal monthly installments for
28 life equal to the retirant's number of years of creditable

1 service as of August 28, 1993, multiplied by one and three-
2 fourths percent of the person's average final compensation but
3 shall not receive a greater annual service retirement allowance
4 based on additional years of creditable service after August 28,
5 1993;

6 (3) A retirant who was an active member of the retirement
7 system at any time on or after June 30, 1999, and who either
8 retires before January 1, 2014, or is a member of the retirement
9 system on December 31, 2013, and remains a member continuously to
10 retirement shall receive an annual service retirement allowance
11 payable pursuant to section 169.320 in equal monthly installments
12 for life equal to the retirant's number of years of creditable
13 service multiplied by two percent of the person's average final
14 compensation, subject to a maximum of sixty percent of the
15 person's final compensation;

16 (4) A retirant who becomes a member of the retirement
17 system on or after January 1, 2014, including any retirant who
18 was a member of the retirement system before January 1, 2014, but
19 ceased to be a member for any reason other than retirement, shall
20 receive an annual service retirement allowance payable pursuant
21 to section 169.320 in equal monthly installments for life equal
22 to the retirant's number of years of creditable service
23 multiplied by one and three-fourths percent of the person's
24 average final compensation, subject to a maximum of sixty percent
25 of the person's average final compensation;

26 (5) Notwithstanding the provisions of subdivisions (1) to
27 (4) of this subsection, effective January 1, 1996, any retirant
28 who retired on, before or after January 1, 1996, with at least

1 twenty years of creditable service shall receive at least three
2 hundred dollars each month as a retirement allowance, or the
3 actuarial equivalent thereof if the retirant elected any of the
4 options available under section 169.326. Any retirant who
5 retired with at least ten years of creditable service shall
6 receive at least one hundred fifty dollars each month as a
7 retirement allowance, plus fifteen dollars for each additional
8 full year of creditable service greater than ten years but less
9 than twenty years (or the actuarial equivalent thereof if the
10 retirant elected any of the options available under section
11 169.326). Any beneficiary of a deceased retirant who retired
12 with at least ten years of creditable service and elected one of
13 the options available under section 169.326 shall also be
14 entitled to the actuarial equivalent of the minimum benefit
15 provided by this subsection, determined from the option chosen.

16 2. Except as otherwise provided in sections 169.331 and
17 169.585, payment of a retirant's retirement allowance will be
18 suspended for any month for which such person receives
19 remuneration from the person's employer or from any other
20 employer in the retirement system established by section 169.280
21 for the performance of services except any such person other than
22 a person receiving a disability retirement allowance under
23 section 169.322 may serve as a nonregular substitute, part-time
24 or temporary employee for not more than six hundred hours in any
25 school year without becoming a member and without having the
26 person's retirement allowance discontinued, provided that through
27 such substitute, part-time, or temporary employment, the person
28 may earn no more than fifty percent of the annual salary or wages

1 the person was last paid by the employer before the person
2 retired and commenced receiving a retirement allowance, adjusted
3 for inflation. If a person exceeds such hours limit or such
4 compensation limit, payment of the person's retirement allowance
5 shall be suspended for the month in which such limit was exceeded
6 and each subsequent month in the school year for which the person
7 receives remuneration from any employer in the retirement system.
8 In addition to the conditions set forth above, the restrictions
9 of this subsection shall also apply to any person retired and
10 currently receiving a retirement allowance under sections 169.270
11 to 169.400, other than for disability, who is employed by a third
12 party or is performing work as an independent contractor if the
13 services performed by such person are provided to or for the
14 benefit of any employer in the retirement system established
15 under section 169.280. The retirement system may require the
16 employer receiving such services, the third-party employer, the
17 independent contractor, and the retirant subject to this
18 subsection to provide documentation showing compliance with this
19 subsection. If such documentation is not provided, the
20 retirement system may deem the retirant to have exceeded the
21 limitations provided for in this subsection. If a retirant is
22 reemployed by any employer in any capacity, whether pursuant to
23 this section, or section 169.331 or 169.585, or as a regular
24 employee, the amount of such person's retirement allowance
25 attributable to service prior to the person's first retirement
26 date shall not be changed by the reemployment. If the person
27 again becomes an active member and earns additional creditable
28 service, upon the person's second retirement the person's

1 retirement allowance shall be the sum of:

2 (1) The retirement allowance the person was receiving at
3 the time the person's retirement allowance was suspended,
4 pursuant to the payment option elected as of the first retirement
5 date, plus the amount of any increase in such retirement
6 allowance the person would have received pursuant to subsection 3
7 of this section had payments not been suspended during the
8 person's reemployment; and

9 (2) An additional retirement allowance computed using the
10 benefit formula in effect on the person's second retirement date,
11 the person's creditable service following reemployment, and the
12 person's average final annual compensation as of the second
13 retirement date.

14

15 The sum calculated pursuant to this subsection shall not exceed
16 the greater of sixty percent of the person's average final
17 compensation as of the second retirement date or the amount
18 determined pursuant to subdivision (1) of this subsection.

19 Compensation earned prior to the person's first retirement date
20 shall be considered in determining the person's average final
21 compensation as of the second retirement date if such
22 compensation would otherwise be included in determining the
23 person's average final compensation.

24 3. The board of trustees shall determine annually whether
25 the investment return on funds of the system can provide for an
26 increase in benefits for retirants eligible for such increase. A
27 retirant shall and will be eligible for an increase awarded
28 pursuant to this section as of the second January following the

1 date the retirant commenced receiving retirement benefits. Any
2 such increase shall also apply to any monthly joint and survivor
3 retirement allowance payable to such retirant's beneficiaries,
4 regardless of age. The board shall make such determination as
5 follows:

6 (1) After determination by the actuary of the investment
7 return for the preceding year as of December thirty-first (the
8 "valuation year"), the actuary shall recommend to the board of
9 trustees what portion of the investment return is available to
10 provide such benefits increase, if any, and shall recommend the
11 amount of such benefits increase, if any, to be implemented as of
12 the first day of the thirteenth month following the end of the
13 valuation year, and first payable on or about the first day of
14 the fourteenth month following the end of the valuation year.
15 The actuary shall make such recommendations so as not to affect
16 the financial soundness of the retirement system, recognizing the
17 following safeguards:

18 (a) The retirement system's funded ratio as of January
19 first of the year preceding the year of a proposed increase shall
20 be at least one hundred percent [~~after~~] before adjusting for the
21 effect of the proposed increase. The funded ratio is the ratio
22 of assets to the pension benefit obligation;

23 (b) The actuarially required contribution rate, [~~after~~]
24 before adjusting for the effect of the proposed increase, may not
25 exceed the then applicable employer and member contribution rate
26 as determined under [~~subsection~~] subsections 4, 5, and 6 of
27 section 169.350;

28 (c) The actuary shall certify to the board of trustees that

1 the proposed increase will not impair the actuarial soundness of
2 the retirement system;

3 (d) A benefit increase, under this section, once awarded,
4 cannot be reduced in succeeding years;

5 (2) The board of trustees shall review the actuary's
6 recommendation and report and shall, in their discretion,
7 determine if any increase is prudent and, if so, shall determine
8 the amount of increase to be awarded.

9 4. This section does not guarantee an annual increase to
10 any retirant.

11 5. If an inactive member becomes an active member after
12 June 30, 2001, and after a break in service, unless the person
13 earns at least four additional years of creditable service
14 without another break in service, upon retirement the person's
15 retirement allowance shall be calculated separately for each
16 separate period of service ending in a break in service. The
17 retirement allowance shall be the sum of the separate retirement
18 allowances computed for each such period of service using the
19 benefit formula in effect, the person's average final
20 compensation as of the last day of such period of service and the
21 creditable service the person earned during such period of
22 service; provided, however, if the person earns at least four
23 additional years of creditable service without another break in
24 service, all of the person's creditable service prior to and
25 including such service shall be aggregated and, upon retirement,
26 the retirement allowance shall be computed using the benefit
27 formula in effect and the person's average final compensation as
28 of the last day of such period of four or more years and all of

1 the creditable service the person earned prior to and during such
2 period.

3 6. Notwithstanding anything contained in this section to
4 the contrary, the amount of the annual service retirement
5 allowance payable to any retirant pursuant to the provisions of
6 sections 169.270 to 169.400, including any adjustments made
7 pursuant to subsection 3 of this section, shall at all times
8 comply with the provisions and limitations of Section 415 of the
9 Internal Revenue Code of 1986, as amended, and the regulations
10 thereunder, the terms of which are specifically incorporated
11 herein by reference.

12 7. All retirement systems established by the laws of the
13 state of Missouri shall develop a procurement action plan for
14 utilization of minority and women money managers, brokers and
15 investment counselors. Such retirement systems shall report
16 their progress annually to the joint committee on public employee
17 retirement and the governor's minority advocacy commission.

18 169.350. 1. All of the assets of the retirement system
19 (other than tangible real or personal property owned by the
20 retirement system for use in carrying out its duties, such as
21 office supplies and furniture) shall be credited, according to
22 the purpose for which they are held, in either the employees'
23 contribution fund or the general reserve fund.

24 (1) The employees' contribution fund shall be the fund in
25 which shall be accumulated the contributions of the members. The
26 employer shall, except as provided in subdivision (5) of this
27 subsection, cause to be deducted from the compensation of each
28 member on each and every payroll, for each and every payroll

1 period, the pro rata portion of five and nine-tenths percent of
2 his annualized compensation. Effective January 1, 1999, through
3 December 31, 2013, the employer shall deduct an additional one
4 and six-tenths percent of the member's annualized compensation.
5 For 2014 and for each subsequent year, the employer shall deduct
6 from each member's annualized compensation the rate of
7 contribution determined for such year [by the actuary for the
8 retirement system in the manner] as provided in [subsection]
9 subsections 4, 5, and 6 of this section.

10 (2) The employer shall pay all such deductions and any
11 amount it may elect to pay pursuant to subdivision (5) of this
12 subsection to the retirement system at once. The retirement
13 system shall credit such deductions and such amounts to the
14 individual account of each member from whose compensation the
15 deduction was made or with respect to whose compensation the
16 amount was paid pursuant to subdivision (5) of this subsection.
17 In determining the deduction for a member in any payroll period,
18 the board of trustees may consider the rate of compensation
19 payable to such member on the first day of the payroll period as
20 continuing throughout such period.

21 (3) The deductions provided for herein are declared to be a
22 part of the compensation of the member and the making of such
23 deductions shall constitute payments by the member out of the
24 person's compensation and such deductions shall be made
25 notwithstanding that the amount actually paid to the member after
26 such deductions is less than the minimum compensation provided by
27 law for any member. Every member shall be deemed to consent to
28 the deductions made and provided for herein, and shall receipt

1 for the person's full compensation, and the making of the
2 deduction and the payment of compensation less the deduction
3 shall be a full and complete discharge and acquittance of all
4 claims and demands whatsoever for services rendered during the
5 period covered by the payment except as to benefits provided by
6 sections 169.270 to 169.400.

7 (4) The accumulated contributions with interest of a member
8 withdrawn by the person or paid to the person's estate or
9 designated beneficiary in the event of the person's death before
10 retirement shall be paid from the employees' contribution fund.
11 Upon retirement of a member the member's accumulated
12 contributions with interest shall be transferred from the
13 employees' contribution fund to the general reserve fund.

14 (5) The employer may elect to pay on behalf of all members
15 all or part of the amount that the members would otherwise be
16 required to contribute to the employees' contribution fund
17 pursuant to subdivision (1) of this subsection. Such amounts
18 paid by the employer shall be in lieu of members' contributions
19 and shall be treated for all purposes of sections 169.270 to
20 169.400 as contributions made by members. Notwithstanding any
21 other provision of this chapter to the contrary, no member shall
22 be entitled to receive such amounts directly. The election shall
23 be made by a duly adopted resolution of the employer's board and
24 shall remain in effect for at least one year from the effective
25 date thereof. The election may be thereafter terminated only by
26 an affirmative act of the employer's board notwithstanding any
27 limitation in the term thereof in the adopting resolution. Any
28 such termination resolution shall be adopted at least sixty days

1 prior to the effective date thereof, and the effective date
2 thereof shall coincide with a fiscal year-end of the employer.
3 In the absence of such a termination resolution, the election
4 shall remain in effect from fiscal year to fiscal year.

5 2. The general reserve fund shall be the fund in which
6 shall be accumulated all reserves for the payment of all benefit
7 expenses and other demands whatsoever upon the retirement system
8 except those items heretofore allocated to the employees'
9 contribution fund.

10 (1) All contributions by the employer, except those the
11 employer elects to make on behalf of the members pursuant to
12 subdivision (5) of subsection 1 of this section, shall be
13 credited to the general reserve fund.

14 (2) Should a retirant be restored to active service and
15 again become a member of the retirement system, the excess, if
16 any, of the person's accumulated contributions over benefits
17 received by the retirant shall be transferred from the general
18 reserve fund to the employees' contribution fund and credited to
19 the person's account.

20 3. Gifts, devises, bequests and legacies may be accepted by
21 the board of trustees and deposited in the general reserve fund
22 to be held, invested and used at its discretion for the benefit
23 of the retirement system except where specific direction for the
24 use of a gift is made by a donor.

25 4. Beginning in 2013, the actuary for the retirement system
26 shall annually calculate the rate of employer contributions and
27 member contributions for 2014 and for each subsequent calendar
28 year through 2018, expressed as a level percentage of the

1 annualized compensation of the members, subject to the following:

2 (1) The rate of contribution for any calendar year shall be
3 determined based on an actuarial valuation of the retirement
4 system as of the first day of the prior calendar year. Such
5 actuarial valuation shall be performed using the actuarial cost
6 method and actuarial assumptions adopted by the board of trustees
7 and in accordance with accepted actuarial standards of practice
8 in effect at the time the valuation is performed, as promulgated
9 by the actuarial standards board or its successor;

10 (2) The target combined employer and member contribution
11 rate shall be the amount actuarially required to cover the normal
12 cost and amortize any unfunded accrued actuarial liability over a
13 period that shall not exceed thirty years from the date of the
14 valuation;

15 (3) The target combined rate as so determined shall be
16 allocated equally between the employer contribution rate and the
17 member contribution rate, provided, however, that the level rate
18 of contributions to be paid by the employers and the level rate
19 of contributions to be deducted from the compensation of members
20 for any calendar year shall each be limited as follows:

21 (a) The contribution rate shall not be less than seven and
22 one-half percent;

23 (b) The contribution rate shall not exceed nine percent;
24 and

25 (c) Changes in the contribution rate from year to year
26 shall be in increments of one-half percent such that the
27 contribution rate for any year shall not be greater than or less
28 than the rate in effect for the prior year by more than one-half

1 percent;

2 (4) The board of trustees shall certify to the employers
3 the contribution rate for the following calendar year no later
4 than six months prior to the date such rate is to be effective.

5 5. The member contribution rate for 2019 and subsequent
6 periods shall be nine percent of compensation unless a lower
7 member contribution rate applies for any period beginning on or
8 after July 1, 2021, in accordance with the provisions of
9 subdivision (4) of subsection 6 of this section.

10 6. The employer contribution rate for calendar year 2019
11 shall be ten and one-half percent. The employer contribution
12 rate for the eighteen-month period beginning January 1, 2020,
13 through June 30, 2021, shall be twelve percent. For the twelve-
14 month period beginning July 1, 2021, and for each subsequent
15 twelve-month period beginning July first each year, the employer
16 contribution rate shall be determined as follows:

17 (1) The actuary shall determine the total actuarially
18 required contribution based on an actuarial valuation of the
19 retirement system as of the first day of the preceding calendar
20 year. Such actuarial valuation shall be performed using the
21 actuarial cost method and actuarial assumptions adopted by the
22 board of trustees and in accordance with actuarial standards of
23 practice applicable as of the valuation date. The total
24 actuarially required contribution rate, including both employer
25 and member contributions, shall be an amount determined in
26 accordance with the board's current funding policy, expressed as
27 a level percentage of the annualized compensation of the members;

28 (2) If the retirement system's funded ratio as of the first

1 day of the preceding calendar year is below one hundred percent,
2 the employer contribution rate shall be the greater of twelve
3 percent or the difference between the total actuarially required
4 contribution rate and the nine percent member contribution rate,
5 subject to the limits on annual adjustments stated in subdivision
6 (6) of this subsection;

7 (3) If the retirement system's funded ratio as of the first
8 day of the preceding calendar year equals or exceeds one hundred
9 percent and the total actuarially required contribution rate
10 exceeds eighteen percent, the employer contribution rate shall be
11 the difference between the total actuarially required
12 contribution rate and the nine percent member contribution rate,
13 subject to the limits on annual adjustments stated in subdivision
14 (6) of this subsection;

15 (4) If the retirement system's funded ratio as of the first
16 day of the preceding calendar year equals or exceeds one hundred
17 percent and the total actuarially required contribution rate does
18 not exceed eighteen percent, the total actuarially required
19 contribution rate shall be allocated equally between the employer
20 contribution rate and the member contribution rate. If the total
21 actuarially required contribution rate falls below eighteen
22 percent after being above eighteen percent for the preceding
23 twelve-month period, the member contribution rate and the
24 employer contribution rate shall be adjusted to one-half of the
25 total actuarially required contribution rate for such period,
26 regardless of the magnitude of the decrease from the rate in
27 effect for the prior period, in order to equalize the employer
28 and member contribution rates. Otherwise, adjustments in the

1 contribution rates shall be limited by the annual adjustment
2 limits stated in subdivision (6) of this subsection;

3 (5) If the retirement system's funded ratio as of the first
4 day of the preceding calendar year again falls below one hundred
5 percent, or if the total actuarially required contribution rate
6 rises above eighteen percent, the provisions of subdivision (2)
7 or (3) of this subsection shall apply, as applicable, subject to
8 the limits on annual adjustments stated in subdivision (6) of
9 this subsection;

10 (6) Except as stated in subdivision (4) of this subsection,
11 in transitioning to the contribution rates prescribed in this
12 subsection for periods beginning on or after July 1, 2021, the
13 employer contribution rate and the member contribution rate,
14 respectively, shall not increase by more than one percent or
15 decrease by more than one-half percent for any period from the
16 corresponding rate in effect immediately before such increase or
17 decrease; and

18 (7) The board of trustees shall certify to the employers
19 the contribution rate to be effective for July 1, 2021, and for
20 each following July first, no later than six months prior to the
21 date such rate is to be effective.

22 169.360. 1. Before the first of July of each year, the
23 board of trustees shall certify to each employer the amounts
24 which will become due and payable from each during the school
25 year next following to the general reserve fund. The amount so
26 certified shall be appropriated by each employer's board by a
27 resolution explicitly directing the appropriate officials to pay
28 the same, not later than July twenty-fifth of each year and

1 transferred to the retirement system on or before December
2 thirty-first of the same year.

3 2. Effective January 1, 2019, each employer shall transfer
4 its employer contributions to the retirement system promptly
5 following the end of each payroll period at the time the employer
6 transfers member contributions.

7 169.560. 1. Any person retired and currently receiving a
8 retirement allowance pursuant to sections 169.010 to 169.141,
9 other than for disability, may be employed in any capacity [in a
10 district] for an employer included in the retirement system
11 created by those sections on either a part-time or temporary-
12 substitute basis not to exceed a total of five hundred fifty
13 hours in any one school year, and through such employment may
14 earn up to fifty percent of the annual compensation payable under
15 the [district's] employer's salary schedule for the position or
16 positions filled by the retiree, given such person's level of
17 experience and education, without a discontinuance of the
18 person's retirement allowance. If the [school district] employer
19 does not utilize a salary schedule, or if the position in
20 question is not subject to the [district's] employer's salary
21 schedule, a retiree employed in accordance with the provisions of
22 this [section] subsection may earn up to fifty percent of the
23 annual compensation paid to the person or persons who last held
24 such position or positions. If the position or positions did not
25 previously exist, the compensation limit shall be determined in
26 accordance with rules duly adopted by the board of trustees of
27 the retirement system; provided that, it shall not exceed fifty
28 percent of the annual compensation payable for the position [in

1 the school district] by the employer that is most comparable to
2 the position filled by the retiree. In any case where a retiree
3 fills more than one position during the school year, the fifty-
4 percent limit on permitted earning shall be based solely on the
5 annual compensation of the highest paid position occupied by the
6 retiree for at least one-fifth of the total hours worked during
7 the year. Such a person shall not contribute to the retirement
8 system or to the public education employee retirement system
9 established by sections 169.600 to 169.715 because of earnings
10 during such period of employment. If such a person is employed
11 in any capacity by such [a district] an employer in excess of the
12 limitations set forth in this [section] subsection, the person
13 shall not be eligible to receive the person's retirement
14 allowance for any month during which the person is so employed.
15 In addition, such person shall contribute to the retirement
16 system if the person satisfies the retirement system's membership
17 eligibility requirements. In addition to the conditions set
18 forth above, this [section] subsection shall apply to any person
19 retired and currently receiving a retirement allowance under
20 sections 169.010 to 169.141, other than for disability, who is
21 employed by a third party or is performing work as an independent
22 contractor, if such person is performing work [in a district] for
23 an employer included in the retirement system as a temporary or
24 long-term substitute teacher or in any other position that would
25 normally require that person to be duly certificated under the
26 laws governing the certification of teachers in Missouri if such
27 person was employed by the district. The retirement system may
28 require the [district] employer, the third-party employer, the

1 independent contractor, and the retiree subject to this [section]
2 subsection to provide documentation showing compliance with this
3 [section] subsection. If such documentation is not provided, the
4 retirement system may deem the retiree to have exceeded the
5 limitations provided in this [section] subsection.

6 2. Notwithstanding any other provision of this section, any
7 person retired and currently receiving a retirement allowance in
8 accordance with sections 169.010 to 169.141, other than for
9 disability, may be employed by an employer included in the
10 retirement system created by those sections in a position that
11 does not normally require a person employed in that position to
12 be duly certificated under the laws governing the certification
13 of teachers in Missouri, and through such employment may earn up
14 to sixty percent of the minimum teacher's salary as set forth in
15 section 163.172, without a discontinuance of the person's
16 retirement allowance. Such person shall not contribute to the
17 retirement system or to the public education employee retirement
18 system established by sections 169.600 to 169.715 because of
19 earnings during such period of employment, and such person shall
20 not earn membership service for such employment. The employer's
21 contribution rate shall be paid by the hiring employer into the
22 public education employee retirement system established by
23 sections 169.600 to 169.715. If such a person is employed in any
24 capacity by an employer in excess of the limitations set forth in
25 this subsection, the person shall not be eligible to receive the
26 person's retirement allowance for any month during which the
27 person is so employed. In addition, such person shall become a
28 member of and contribute to any retirement system described in

1 this subsection if the person satisfies the retirement system's
2 membership eligibility requirements.

3 278.157. 1. Notwithstanding the provisions of section
4 70.600 to the contrary, a soil and water conservation district
5 organized under sections 278.060 to 278.155 shall be considered a
6 political subdivision for the purposes of sections 70.600 to
7 70.755, and employees of such a soil and water conservation
8 district shall be eligible for membership in the Missouri local
9 government employees' retirement system upon the soil and water
10 district becoming an "employer" as defined in subdivision (11) of
11 section 70.600.

12 2. Prior to the soil and water commission declaring a soil
13 and water conservation district disestablished under section
14 278.150, the soil and water commission shall make a determination
15 that all outstanding indebtedness of the soil and water
16 conservation district has been paid, including moneys owed to any
17 retirement plan or system in which the soil and water
18 conservation district participates and has pledged to pay for the
19 unfunded accrued liability of past and current employees.

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27 Gina Walsh
