

SECOND REGULAR SESSION  
SENATE COMMITTEE SUBSTITUTE FOR

# HOUSE BILL NO. 2044

99TH GENERAL ASSEMBLY

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Reported from the Committee on Health and Pensions, April 5, 2018, with recommendation that the Senate Committee Substitute do pass.

5769S.03C

ADRIANE D. CROUSE, Secretary.

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## AN ACT

To repeal sections 56.363, 56.805, 56.807, 56.814, 56.833, 56.840, 87.135, 169.020, 169.291, 169.324, 169.350, 169.360, 169.370, 169.510, 169.560, and 476.521, RSMo, and to enact in lieu thereof eighteen new sections relating to public employee retirement.

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*Be it enacted by the General Assembly of the State of Missouri, as follows:*

Section A. Sections 56.363, 56.805, 56.807, 56.814, 56.833, 56.840, 87.135, 169.020, 169.291, 169.324, 169.350, 169.360, 169.370, 169.510, 169.560, and 476.521, RSMo, are repealed and eighteen new sections enacted in lieu thereof, to be known as sections 56.363, 56.805, 56.807, 56.814, 56.833, 56.840, 70.227, 87.135, 169.020, 169.291, 169.324, 169.350, 169.360, 169.370, 169.510, 169.560, 278.157, and 476.521, to read as follows:

56.363. 1. The county commission of any county may on its own motion and shall upon the petition of ten percent of the total number of people who voted in the previous general election in the county submit to the voters at a general or special election the proposition of making the county prosecutor a full-time position. The commission shall cause notice of the election to be published in a newspaper published within the county, or if no newspaper is published within the county, in a newspaper published in an adjoining county, for three weeks consecutively, the last insertion of which shall be at least ten days and not more than thirty days before the day of the election, and by posting printed notices thereof at three of the most public places in each township in the county. The proposition shall be put before the voters substantially in the following form:

Shall the office of prosecuting attorney be made a full-time

**EXPLANATION—Matter enclosed in bold-faced brackets [thus] in this bill is not enacted and is intended to be omitted in the law.**

13 position in \_\_\_\_\_ County?

14  YES

NO

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

24 2. The provisions of subsection 1 of this section notwithstanding, in any  
25 county where the proposition of making the county prosecutor a full-time position  
26 was submitted to the voters at a general election in 1998 and where a majority  
27 of the voters voting on the proposition voted in favor of making the county  
28 prosecutor a full-time position, the proposition shall become effective on May 1,  
29 1999. Any prosecuting attorney whose position becomes full time on May 1, 1999,  
30 under the provisions of this subsection shall have the additional duty of providing  
31 not less than three hours of continuing education to peace officers in the county  
32 served by the prosecuting attorney in each year of the term beginning January  
33 1, 1999.

34 3. In counties that, prior to August 28, 2001, have elected pursuant to this  
35 section to make the position of prosecuting attorney a full-time position, the  
36 county commission may at any time elect to have that position also qualify for the  
37 retirement benefit available for a full-time prosecutor of a county of the first  
38 classification. Such election shall be made by a majority vote of the county  
39 commission and once made shall be irrevocable, unless the voters of the county  
40 elect to change the position of prosecuting attorney back to a part-time position  
41 under subsection 4 of this section. When such an election is made, the results  
42 shall be transmitted to the Missouri prosecuting attorneys and circuit attorneys'  
43 retirement system fund, and the election shall be effective on the first day of  
44 January following such election. Such election shall also obligate the county to  
45 pay into the Missouri prosecuting attorneys and circuit attorneys' system  
46 retirement fund the same retirement contributions for full-time prosecutors as are  
47 paid by counties of the first classification.

48 4. In any county of the third classification without a township form of

49 government and with more than twelve thousand but fewer than fourteen  
50 thousand inhabitants and with a city of the fourth classification with more than  
51 one thousand seven hundred but fewer than one thousand nine hundred  
52 inhabitants as the county seat that has elected to make the county prosecutor a  
53 full-time position under this section after August 28, 2014, the county commission  
54 may on its own motion and shall upon the petition of ten percent of the total  
55 number of people who voted in the previous general election in the county submit  
56 to the voters at a general or special election the proposition of changing the  
57 full-time prosecutor position to a part-time position. The commission shall cause  
58 notice of the election to be published in a newspaper published within the county,  
59 or if no newspaper is published within the county, in a newspaper published in  
60 an adjoining county, for three weeks consecutively, the last insertion of which  
61 shall be at least ten days and not more than thirty days before the day of the  
62 election, and by posting printed notices thereof at three of the most public places  
63 in each township in the county. The proposition shall be put before the voters  
64 substantially in the following form:

65                    Shall the office of prosecuting attorney be made a part-time  
66                    position in \_\_\_\_\_ County?

67     YES     NO

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

72                    5. In any county that has elected to make the full-time position of county  
73 prosecutor a part-time position under subsection 4 of this section, the county's  
74 retirement contribution to the retirement system and the retirement benefit  
75 earned by the member shall prospectively be that of a part-time prosecutor as  
76 established in this chapter. Any retirement contribution made and retirement  
77 benefit earned prior to the effective date of the voter-approved proposition under  
78 subsection 4 of this section shall be maintained by the retirement system and  
79 used to calculate the retirement benefit for such prior full-time position  
80 service. Under no circumstances shall a member in a part-time prosecutor  
81 position earn full-time position retirement benefit service accruals for time  
82 periods after the effective date of the proposition changing the county prosecutor  
83 back to a part-time position.

56.805. As used in sections 56.800 to 56.840, the following words and

2 terms mean:

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

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

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

11 (4) "Compensation", all salary and other compensation payable by a  
12 county to an employee for personal services rendered as an employee, **including**  
13 **any salary reduction amounts under a cafeteria plan that satisfies 26**  
14 **U.S.C. Section 125 or an eligible deferred compensation plan that**  
15 **satisfies 26 U.S.C. Section 457** but not including [travel and mileage]  
16 reimbursement for any expenses, any consideration for agreeing to  
17 terminate employment, or any other nonrecurring or unusual payment  
18 that is not part of regular remuneration;

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

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

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

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

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

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

30 (11) "Retirement system" or "system", the prosecuting attorneys and  
31 circuit attorneys' retirement system authorized by the provisions of sections  
32 56.800 to 56.840.

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

4 2. Beginning August 28, 1989, and continuing monthly thereafter until  
5 August 27, 2003, each county treasurer shall pay to the system the following

6 amounts to be drawn from the general revenues of the county:

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

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

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

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

26 4. Beginning August 28, 2003, the funds for prosecuting attorneys and  
27 circuit attorneys provided for in this section shall be paid from county or city  
28 funds and the surcharge established in this section and collected as provided by  
29 this section and sections 488.010 to 488.020.

30 5. (1) Beginning August 28, 2003, each county treasurer shall pay to the  
31 system the following amounts to be drawn from the general revenues of the  
32 county:

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

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

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

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

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

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

51 (c) At least ninety percent and up to and including one hundred ten  
52 percent, the monthly sum transmitted shall remain the same;

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

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

57 6. Beginning August 28, 2003, the county treasurer shall at least monthly  
58 transmit the sums specified in subsection 5 of this section to the Missouri office  
59 of prosecution services for deposit to the credit of the Missouri prosecuting  
60 attorneys and circuit attorneys' retirement system fund. Moneys in the Missouri  
61 prosecuting attorneys and circuit attorneys' retirement system fund shall be used  
62 only for the purposes provided in sections 56.800 to 56.840, and for no other  
63 purpose.

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

66 (1) There shall be assessed and collected a surcharge of four dollars in all  
67 criminal cases filed in the courts of this state including violation of any county  
68 ordinance, any violation of criminal or traffic laws of this state, including  
69 infractions, and against any person who has pled guilty for any violation and paid  
70 a fine through a fine collection center, but no such surcharge shall be assessed  
71 when the costs are waived or are to be paid by the state, county, or municipality  
72 or when a criminal proceeding or the defendant has been dismissed by the  
73 court. For purposes of this section, the term "county ordinance" shall include any  
74 ordinance of the City of St. Louis;

75 (2) The clerk responsible for collecting court costs in criminal cases shall  
76 collect and disburse such amounts as provided by sections 488.010 to  
77 488.026. Such funds shall be payable to the prosecuting attorneys and circuit

78 attorneys' retirement fund. Moneys credited to the prosecuting attorneys and  
79 circuit attorneys' retirement fund shall be used only for the purposes provided for  
80 in sections 56.800 to 56.840 and for no other purpose.

81 8. The board may accept gifts, donations, grants and bequests from  
82 private or public sources to the Missouri prosecuting attorneys and circuit  
83 attorneys' retirement system fund.

84 9. No state moneys shall be used to fund section 56.700 and sections  
85 56.800 to 56.840 unless provided for by law.

86 **10. Beginning January first following the effective date of this**  
87 **act, all members, who upon vesting and retiring are eligible to receive**  
88 **a normal annuity equal to fifty percent of the final average**  
89 **compensation and, as a condition of participation, shall contribute two**  
90 **percent of their gross salary to the fund. Beginning on January 1, 2020,**  
91 **each such member shall contribute four percent of their gross salary to**  
92 **the fund. Each county treasurer shall deduct the appropriate amount**  
93 **from the gross salary of the prosecuting attorney or circuit attorney**  
94 **and, at least monthly, shall transmit the sum to the prosecuting**  
95 **attorney and circuit attorney retirement system for deposit in the**  
96 **prosecuting attorneys and circuit attorneys' retirement fund.**

97 **11. Upon separation from the system, a nonvested member shall**  
98 **receive a lump sum payment equal to the total contribution of the**  
99 **member without interest or other increases in value.**

100 **12. Upon retirement and in the sole discretion of the board on**  
101 **the advice of the actuary, a member shall receive a lump sum payment**  
102 **equal to the total contribution of the member without interest or other**  
103 **increases in value, but such lump sum shall not exceed twenty-five**  
104 **percent of the final average compensation of the member. This amount**  
105 **shall be in addition to any retirement benefits to which the member is**  
106 **entitled.**

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

56.814. 1. Any [member] person who became a member prior to  
2 **January 1, 2019**, who has attained the age of sixty-two years and who has  
3 twelve years or more of creditable service as prosecuting attorney or circuit

4 attorney may retire with a normal annuity **as determined in subsection 3 of**  
5 **section 56.840.**

6 **2. Any person who becomes a member on or after January 1,**  
7 **2019, who has attained the age of sixty-five and who has twelve years**  
8 **or more of creditable service as a prosecuting attorney or circuit**  
9 **attorney may retire with a normal annuity.**

56.833. 1. Upon termination of employment, any [member with twelve or  
2 more years of creditable service] **person who became a member prior to**  
3 **January 1, 2019,** shall be entitled to a deferred normal annuity, payable at age  
4 fifty-five with twelve or more years of creditable service **as determined in**  
5 **subsection 3 of section 56.840. Upon termination of employment, any**  
6 **person who became a member on or after January 1, 2019, shall be**  
7 **entitled to a deferred normal annuity, payable at age sixty with twelve**  
8 **or more years of creditable service as determined in subsection 3 of**  
9 **section 56.840.** Any member with less than twelve years of creditable service  
10 shall forfeit all rights in the fund, including the member's accrued creditable  
11 service as of the date of the member's termination of employment.

12 **2. A former member who has forfeited creditable service may have the**  
13 **creditable service restored by again becoming an employee [and] within ten**  
14 **years of the date of the termination of employment,** completing four years  
15 of continuous membership service, **and contributing an amount to the fund**  
16 **equal to any lump sum payment received under subsections 11 and 12**  
17 **of section 56.807. Notwithstanding any other provision of section**  
18 **104.800 to the contrary, a former member shall not be entitled to**  
19 **transfer creditable service into this retirement system unless the**  
20 **member previously vested in this system.**

21 **3. Absences for sickness or injury of less than twelve months shall be**  
22 **counted as membership service.**

56.840. 1. Annuity payments to retired employees under the provisions  
2 of sections 56.800 to 56.840 shall be available beginning January first next  
3 succeeding the expiration of two calendar years from the effective date of the  
4 establishment of the system to eligible retired employees, and employees with at  
5 least twelve years of creditable service shall have vested rights and upon reaching  
6 the required age shall be entitled to retirement benefits.

7 **2. All members serving as a prosecuting attorney or circuit**  
8 **attorney in a county of the first classification, a county with a charter**



9 form of government, or a city not within a county shall receive one year  
10 of creditable service for each year served.

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

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

29 5. Notwithstanding any provision of law to the contrary, any  
30 member who vested in the system as a part-time prosecuting attorney  
31 and who ceased being a member for more than six months before  
32 returning as a full-time prosecuting attorney shall be entitled only to  
33 retirement benefits as a part-time prosecuting attorney. Any creditable  
34 service earned by such an employee upon returning to the system as a  
35 full-time prosecuting attorney shall begin a new vesting period subject  
36 to the provision of the system in effect at the time of the member's  
37 return. No member shall receive benefits while employed as a  
38 prosecuting attorney or circuit attorney.

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

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

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

6 2. Notwithstanding the provisions of sections 70.600 to 70.755 to  
7 the contrary, a metropolitan planning organization organized under 23

8 U.S.C. Section 134 and designated by the governor shall be considered  
9 a political subdivision for the purposes of sections 70.600 to 70.755, and  
10 employees of such metropolitan planning organization shall be eligible  
11 for membership in the Missouri local government employees'  
12 retirement system upon the metropolitan planning organization  
13 becoming an employer, as defined in subdivision (11) of section 70.600.

14       3. Upon receipt of certified copies of resolutions recommending  
15 the dissolution of a metropolitan planning organization adopted by the  
16 governing bodies of a majority of the local units within the  
17 transportation planning boundary served by the metropolitan planning  
18 organization, and upon a finding that all outstanding indebtedness of  
19 the metropolitan planning organization has been paid, including  
20 moneys owed to any retirement plan or system in which the  
21 organization participates and has pledged to pay for the unfunded  
22 accrued liability of its past and current employees, and all unexpended  
23 funds returned to the local units that supplied them or adequate  
24 provision made for the funds, the governor shall issue a certificate of  
25 dissolution of the organization, which shall thereupon cease to exist. If  
26 such organization was formally incorporated as a Missouri nonprofit  
27 corporation, the secretary of state shall issue such certificate of  
28 dissolution.

87.135. 1. Under such rules and regulations as the board of trustees shall  
2 adopt, each member who was a firefighter on and prior to the date of the  
3 establishment of the retirement system shall file a detailed statement of all  
4 service as a firefighter rendered by him or her prior to that date for which the  
5 firefighter claims credit.

6       2. The board of trustees shall fix and determine by proper rules and  
7 regulations how much service in any year is equivalent to one year of service, but  
8 in no case shall more than one year of service be creditable for all service in one  
9 calendar year, nor shall the board of trustees allow credit as service for any  
10 period of more than one month's duration during which the member was absent  
11 without pay.

12       3. Subject to the above restrictions and to such other rules and  
13 regulations as the board of trustees may adopt, the board of trustees shall verify  
14 the service claims as soon as practicable after the filing of the statement of  
15 service.

16           4. Upon verification of the statements of service the board of trustees  
17 shall issue prior service certificates, certifying to each member the length of prior  
18 service with which the member is credited on the basis of his or her statement of  
19 service. So long as the holder of the certificate continues to be a member, a prior  
20 service certificate shall be final and conclusive for retirement purposes as to such  
21 service, except that any member may, within one year from the date of issuance  
22 or modification of the certificate, request the board of trustees to modify or correct  
23 the member's prior service certificate, and upon such request or of its own motion  
24 the board may correct the certificate. When any firefighter ceases to be a member  
25 his or her prior service certificate shall become void. Should he or she again  
26 become a member, he or she shall enter the retirement system as a member not  
27 entitled to prior service credit except as provided in section 87.215.

28           5. Creditable service at retirement on which the retirement allowance of  
29 a member shall be based shall consist of creditable membership service rendered  
30 by him or her, and also if the member has a prior service certificate which is in  
31 full force and effect, the amount of the service certified on the member's prior  
32 service certificate. Service rendered by a firefighter after the operative date and  
33 prior to becoming a member shall be included as creditable membership service  
34 provided the service was rendered since he or she last became a firefighter.

35           **6. The retirement system, with the approval of the board of**  
36 **trustees, may enter into cooperative agreements to transfer creditable**  
37 **service between the retirement system and any other retirement plan**  
38 **established by the state of Missouri or any political subdivision or**  
39 **instrumentality of the state when a member who has been employed in**  
40 **a position covered by one plan is employed in a position covered by**  
41 **another plan. The transfer of creditable service shall be in accordance**  
42 **with the provisions of section 105.691 and the policies and procedures**  
43 **established by the board of trustees.**

169.020. 1. For the purpose of providing retirement allowances and other  
2 benefits for public school teachers, there is hereby created and established a  
3 retirement system which shall be a body corporate, shall be under the  
4 management of a board of trustees herein described, and shall be known as "The  
5 Public School Retirement System of Missouri". Such system shall, by and in such  
6 name, sue and be sued, transact all of its business, invest all of its funds, and  
7 hold all of its cash, securities, and other property. The system so created shall  
8 include all school districts in this state, except those in cities that had

9 populations of four hundred thousand or more according to the latest United  
10 States decennial census, and such others as are or hereafter may be included in  
11 a similar system or in similar systems established by law and made operative;  
12 provided, that teachers in school districts of more than four hundred thousand  
13 inhabitants who are or may become members of a local retirement system may  
14 become members of this system with the same legal benefits as accrue to present  
15 members of such state system on the terms and under the conditions provided for  
16 in section 169.021. The system hereby established shall begin operations on the  
17 first day of July next following the date upon which sections 169.010 to 169.130  
18 shall take effect.

19 2. The general administration and the responsibility for the proper  
20 operation of the retirement system and for making effective the provisions of  
21 sections 169.010 to 169.141 are hereby vested in a board of trustees of seven  
22 persons as follows: four persons to be elected as trustees by the members and  
23 retired members of the public school retirement system created by sections  
24 169.010 to 169.141 and the public education employee retirement system created  
25 by sections 169.600 to 169.715; and three members appointed by the governor  
26 with the advice and consent of the senate. The first member appointed by the  
27 governor shall replace the commissioner of education for a term beginning August  
28 28, 1998. The other two members shall be appointed by the governor at the time  
29 each member's, who was appointed by the state board of education, term expires.

30 3. Trustees appointed and elected shall be chosen for terms of four years  
31 from the first day of July next following their appointment or election, except that  
32 one of the elected trustees shall be a member of the public education employee  
33 retirement system and shall be initially elected for a term of three years from  
34 July 1, 1991. The initial term of one other elected trustee shall commence on  
35 July 1, 1992.

36 4. Trustees appointed by the governor shall be residents of school districts  
37 included in the retirement system, but not employees of such districts or a state  
38 employee or a state elected official. At least one trustee so appointed shall be a  
39 retired member of the public school retirement system or the public education  
40 employee retirement system. Three elected trustees shall be members of the  
41 public school retirement system and one elected trustee shall be a member of the  
42 public education employee retirement system.

43 5. The elections of the trustees shall be arranged for, managed and  
44 conducted by the board of trustees of the retirement system.

45           6. If a vacancy occurs in the office of trustee, the vacancy shall be filled  
46 for the unexpired term in the same manner as the office was previously filled.

47           7. Trustees of the retirement system shall serve without compensation but  
48 they shall be reimbursed for expenses necessarily incurred through service on the  
49 board of trustees.

50           8. Each trustee shall be commissioned by the governor, and before  
51 entering upon the duties of the trustee's office, shall take and subscribe to an  
52 oath or affirmation to support the Constitution of the United States, and of the  
53 state of Missouri and to demean himself or herself faithfully in the trustee's  
54 office. Such oath as subscribed to shall be filed in the office of secretary of state  
55 of this state.

56           9. Each trustee shall be entitled to one vote in the board of trustees. Four  
57 votes shall be necessary for a decision by the trustees at any meeting of the board  
58 of trustees. Unless otherwise expressly provided herein, a meeting need not be  
59 called or held to make any decision on a matter before the board. Each member  
60 must be sent by the executive director a copy of the matter to be decided with full  
61 information from the files of the board of trustees. The unanimous decision of  
62 four trustees may decide the issue by signing a document declaring their decision  
63 and sending such written instrument to the executive director of the board,  
64 provided that no other member of the board of trustees shall send a dissenting  
65 decision to the executive director of the board within fifteen days after such  
66 document and information was mailed to the trustee. If any member is not in  
67 agreement with four members the matter is to be passed on at a regular board  
68 meeting or a special meeting called for the purpose.

69           10. The board of trustees shall elect one of their number as chairman, and  
70 shall employ a full-time executive director, not one of their number, who shall be  
71 the executive officer of the board. Other employees of the board shall be chosen  
72 only upon the recommendation of the executive director.

73           11. The board of trustees shall employ an actuary who shall be its  
74 technical advisor on matters regarding the operation of the retirement system,  
75 and shall perform such duties as are essential in connection therewith, including  
76 the recommendation for adoption by the board of mortality and other necessary  
77 tables, and the recommendation of the level rate of contributions required for  
78 operation of the system.

79           12. As soon as practicable after the establishment of the retirement  
80 system, and annually thereafter, the actuary shall make a valuation of the

81 system's assets and liabilities on the basis of such tables as have been adopted.

82           13. At least once in the three-year period following the establishment of  
83 the retirement system, and in each five-year period thereafter, the board of  
84 trustees shall cause to be made an actuarial investigation into the mortality,  
85 service, and compensation experience of the members and beneficiaries of the  
86 system, and shall make any changes in the mortality, service, and other tables  
87 then in use which the results of the investigation show to be necessary.

88           14. Subject to the limitations of sections 169.010 to 169.141 and 169.600  
89 to 169.715, the board of trustees shall formulate and adopt rules and regulations  
90 for the government of its own proceedings and for the administration of the  
91 retirement system.

92           15. The board of trustees shall determine and decide all questions of  
93 doubt as to what constitutes employment within the meaning of sections 169.010  
94 to 169.141 and 169.600 to 169.715, the amount of benefits to be paid to members,  
95 retired members, beneficiaries and survivors and the amount of contributions to  
96 be paid by employer and employee. The executive director shall notify by  
97 certified mail both employer and member, retired member, beneficiary or survivor  
98 interested in such determination. Any member, retired member, beneficiary or  
99 survivor, district or employer adversely affected by such determination, at any  
100 time within thirty days after being notified of such determination, may appeal to  
101 the circuit court of Cole County. Such appeal shall be tried and determined anew  
102 in the circuit court and such court shall hear and consider any and all competent  
103 testimony relative to the issues in the case, which may be offered by either party  
104 thereto. The circuit court shall determine the rights of the parties under sections  
105 169.010 to 169.141 and 169.600 to 169.715 using the same standard provided in  
106 section 536.150, and the judgment or order of such circuit court shall be binding  
107 upon the parties and the board shall carry out such judgment or order unless an  
108 appeal is taken from such decision of the circuit court. Appeals may be had from  
109 the circuit court by the employer, member, retired member, beneficiary, survivor  
110 or the board, in the manner provided by the civil code.

111           16. The board of trustees shall keep a record of all its proceedings, which  
112 shall be open to public inspection. It shall prepare annually a comprehensive  
113 annual financial report, the financial section of which shall be prepared in  
114 accordance with applicable accounting standards and shall include the  
115 independent auditor's opinion letter. The report shall also include information  
116 on the actuarial status and the investments of the system. The reports shall be

117 preserved by the executive director and made available for public inspection.

118           17. The board of trustees shall provide for the maintenance of an  
119 individual account with each member, setting forth such data as may be  
120 necessary for a ready determination of the member's earnings, contributions, and  
121 interest accumulations. It shall also collect and keep in convenient form such  
122 data as shall be necessary for the preparation of the required mortality and  
123 service tables and for the compilation of such other information as shall be  
124 required for the valuation of the system's assets and liabilities. **Except for**  
125 **information pertaining to the salaries and benefits of the executive**  
126 **director and other employees of the board described under subsection**  
127 **10 of this section**, all individually identifiable information pertaining to  
128 members, retirees, beneficiaries and survivors shall be confidential.

129           18. The board of trustees shall meet regularly at least twice each year,  
130 with the dates of such meetings to be designated in the rules and regulations  
131 adopted by the board. Such other meetings as are deemed necessary may be  
132 called by the chairman of the board or by any four members acting jointly.

133           19. The headquarters of the retirement system shall be in Jefferson City,  
134 where suitable office space, utilities and other services and equipment necessary  
135 for the operation of the system shall be provided by the board of trustees and all  
136 costs shall be paid from funds of the system. All suits or proceedings directly or  
137 indirectly against the board of trustees, the board's members or employees or the  
138 retirement system established by sections 169.010 to 169.141 or 169.600 to  
139 169.715 shall be brought in Cole County.

140           20. The board may appoint an attorney or firm of attorneys to be the legal  
141 advisor to the board and to represent the board in legal proceedings, however, if  
142 the board does not make such an appointment, the attorney general shall be the  
143 legal advisor of the board of trustees, and shall represent the board in all legal  
144 proceedings.

145           21. The board of trustees shall arrange for adequate surety bonds covering  
146 the executive director. When approved by the board, such bonds shall be  
147 deposited in the office of the secretary of state of this state.

148           22. The board shall arrange for annual audits of the records and accounts  
149 of the system by a firm of certified public accountants.

150           23. The board by its rules may establish an interest charge to be paid by  
151 the employer on any payments of contributions which are delinquent. The rate  
152 charged shall not exceed the actuarially assumed rate of return on invested funds

153 of the pertinent system.

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

4 (1) Four trustees to be appointed for terms of four years by the board of  
5 education; provided, however, that the terms of office of the first four trustees so  
6 appointed shall begin immediately upon their appointment and shall expire one,  
7 two, three and four years from the date the retirement system becomes operative,  
8 respectively;

9 (2) Four trustees to be elected for terms of four years by and from the  
10 members of the retirement system; provided, however, that the terms of office of  
11 the first four trustees so elected shall begin immediately upon their election and  
12 shall expire one, two, three and four years from the date the retirement system  
13 becomes operative, respectively;

14 (3) The ninth trustee shall be the superintendent of schools of the school  
15 district;

16 (4) The tenth trustee shall be one retirant of the retirement system  
17 elected for a term of four years beginning the first day of January immediately  
18 following August 13, 1986, by the retirants of the retirement system;

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

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

25 2. If a vacancy occurs in the office of a trustee, the vacancy shall be filled  
26 for the unexpired term in the same manner as the office was previously filled,  
27 except that the board of trustees may appoint a qualified person to fill the  
28 vacancy in the office of an elected member until the next regular election at which  
29 time a member shall be elected for the unexpired term. No vacancy or vacancies  
30 on the board of trustees shall impair the power of the remaining trustees to  
31 administer the retirement system pending the filling of such vacancy or  
32 vacancies.

33 3. In the event of a lapse of the school district's corporate organization as  
34 described in subsections 1 and 4 of section 162.081, the general administration  
35 and responsibility for the proper operation of the retirement system shall



36 continue to be vested in a twelve-person board of trustees, all of whom shall be  
37 resident taxpayers of a city, other than a city not within a county, of four hundred  
38 thousand or more. In such event, if vacancies occur in the offices of the four  
39 trustees appointed, prior to the lapse, by the board of education, or in the offices  
40 of the four trustees elected, prior to the lapse, by the members of the retirement  
41 system, or in the office of trustee held, prior to the lapse, by the superintendent  
42 of schools in the school district, as provided in subdivisions (1), (2) and (3) of  
43 subsection 1 of this section, the board of trustees shall appoint a qualified person  
44 to fill each vacancy and subsequent vacancies in the office of trustee for terms of  
45 up to four years, as determined by the board of trustees.

46 4. Each trustee shall, before assuming the duties of a trustee, take the  
47 oath of office before the court of the judicial circuit or one of the courts of the  
48 judicial circuit in which the school district is located that so far as it devolves  
49 upon the trustee, such trustee shall diligently and honestly administer the affairs  
50 of the board of trustees and that the trustee will not knowingly violate or  
51 willingly permit to be violated any of the provisions of the law applicable to the  
52 retirement system. Such oath shall be subscribed to by the trustee making it and  
53 filed in the office of the clerk of the circuit court.

54 5. Each trustee shall be entitled to one vote in the board of  
55 trustees. Seven trustees shall constitute a quorum at any meeting of the board  
56 of trustees. At any meeting of the board of trustees where a quorum is present,  
57 the vote of at least seven of the trustees in support of a motion, resolution or  
58 other matter is necessary to be the decision of the board; provided, however, that  
59 in the event of a lapse in the school district's corporate organization as described  
60 in subsections 1 and 4 of section 162.081, a majority of the trustees then in office  
61 shall constitute a quorum at any meeting of the board of trustees, and the vote  
62 of a majority of the trustees then in office in support of a motion, resolution or  
63 other matter shall be necessary to be the decision of the board.

64 6. The board of trustees shall have exclusive original jurisdiction in all  
65 matters relating to or affecting the funds herein provided for, including, in  
66 addition to all other matters, all claims for benefits or refunds, and its action,  
67 decision or determination in any matter shall be reviewable in accordance with  
68 chapter 536 or chapter 621. Subject to the limitations of sections 169.270 to  
69 169.400, the board of trustees shall, from time to time, establish rules and  
70 regulations for the administration of funds of the retirement system, for the  
71 transaction of its business, and for the limitation of the time within which claims

72 may be filed.

73           7. The trustees shall serve without compensation. The board of trustees  
74 shall elect from its membership a chairman and a vice chairman. The board of  
75 trustees shall appoint an executive director who shall serve as the administrative  
76 officer of the retirement system and as secretary to the board of trustees. It shall  
77 employ one or more persons, firms or corporations experienced in the investment  
78 of moneys to serve as investment counsel to the board of trustees. The  
79 compensation of all persons engaged by the board of trustees and all other  
80 expenses of the board necessary for the operation of the retirement system shall  
81 be paid at such rates and in such amounts as the board of trustees shall approve,  
82 and shall be paid from the investment income.

83           8. The board of trustees shall keep in convenient form such data as shall  
84 be necessary for actuarial valuations of the various funds of the retirement  
85 system and for checking the experience of the system.

86           9. The board of trustees shall keep a record of all its proceedings which  
87 shall be open to public inspection. It shall prepare annually and furnish to the  
88 board of education and to each member of the retirement system who so requests  
89 a report showing the fiscal transactions of the retirement system for the  
90 preceding fiscal year, the amount of accumulated cash and securities of the  
91 system, and the last balance sheet showing the financial condition of the system  
92 by means of an actuarial valuation of the assets and liabilities of the retirement  
93 system.

94           10. The board of trustees shall have, in its own name, power to sue and  
95 to be sued, to enter into contracts, to own property, real and personal, and to  
96 convey the same; but the members of such board of trustees shall not be  
97 personally liable for obligations or liabilities of the board of trustees or of the  
98 retirement system.

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

101           12. The board of trustees shall designate a medical board to be composed  
102 of three or more physicians who shall not be eligible for membership in the  
103 system and who shall pass upon all medical examinations required under the  
104 provisions of sections 169.270 to 169.400, shall investigate all essential  
105 statements and certificates made by or on behalf of a member in connection with  
106 an application for disability retirement and shall report in writing to the board  
107 of trustees its conclusions and recommendations upon all matters referred to it.

108           13. The board of trustees shall designate an actuary who shall be the  
109 technical advisor of the board of trustees on matters regarding the operation of  
110 the retirement system and shall perform such other duties as are required in  
111 connection therewith. Such person shall be qualified as an actuary by  
112 membership as a Fellow of the Society of Actuaries or by similar objective  
113 standards.

114           14. At least once in each five-year period the actuary shall make an  
115 investigation into the actuarial experience of the members, retirants and  
116 beneficiaries of the retirement system and, taking into account the results of such  
117 investigation, the board of trustees shall adopt for the retirement system such  
118 actuarial assumptions as the board of trustees deems necessary for the financial  
119 soundness of the retirement system.

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

123           16. The rate of contribution payable by the employers shall equal one and  
124 ninety-nine one-hundredths percent, effective July 1, 1993; three and ninety-nine  
125 one-hundredths percent, effective July 1, 1995; five and ninety-nine one-  
126 hundredths percent, effective July 1, 1996; seven and one-half percent effective  
127 January 1, 1999, and for subsequent calendar years through 2013. For calendar  
128 year 2014 and each subsequent year, the rate of contribution payable by the  
129 employers for each year shall be determined [by the actuary for the retirement  
130 system in the manner] as provided in [subsection] **subsections 4 and 6** of  
131 section 169.350 and shall be certified by the board of trustees to the employers  
132 at least six months prior to the date such rate is to be effective.

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

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

5           (1) A retirant whose last employment as a regular employee ended prior  
6 to June 30, 1999, shall receive an annual service retirement allowance payable

7 pursuant to section 169.320 in equal monthly installments for life equal to the  
8 retirant's number of years of creditable service multiplied by one and three-  
9 fourths percent of the person's average final compensation, subject to a maximum  
10 of sixty percent of the person's average final compensation;

11 (2) A retirant whose number of years of creditable service is greater than  
12 thirty-four and one-quarter on August 28, 1993, shall receive an annual service  
13 retirement allowance payable pursuant to section 169.320 in equal monthly  
14 installments for life equal to the retirant's number of years of creditable service  
15 as of August 28, 1993, multiplied by one and three-fourths percent of the person's  
16 average final compensation but shall not receive a greater annual service  
17 retirement allowance based on additional years of creditable service after August  
18 28, 1993;

19 (3) A retirant who was an active member of the retirement system at any  
20 time on or after June 30, 1999, and who either retires before January 1, 2014, or  
21 is a member of the retirement system on December 31, 2013, and remains a  
22 member continuously to retirement shall receive an annual service retirement  
23 allowance payable pursuant to section 169.320 in equal monthly installments for  
24 life equal to the retirant's number of years of creditable service multiplied by two  
25 percent of the person's average final compensation, subject to a maximum of sixty  
26 percent of the person's final compensation;

27 (4) A retirant who becomes a member of the retirement system on or after  
28 January 1, 2014, including any retirant who was a member of the retirement  
29 system before January 1, 2014, but ceased to be a member for any reason other  
30 than retirement, shall receive an annual service retirement allowance payable  
31 pursuant to section 169.320 in equal monthly installments for life equal to the  
32 retirant's number of years of creditable service multiplied by one and three-  
33 fourths percent of the person's average final compensation, subject to a maximum  
34 of sixty percent of the person's average final compensation;

35 (5) Notwithstanding the provisions of subdivisions (1) to (4) of this  
36 subsection, effective January 1, 1996, any retirant who retired on, before or after  
37 January 1, 1996, with at least twenty years of creditable service shall receive at  
38 least three hundred dollars each month as a retirement allowance, or the  
39 actuarial equivalent thereof if the retirant elected any of the options available  
40 under section 169.326. Any retirant who retired with at least ten years of  
41 creditable service shall receive at least one hundred fifty dollars each month as  
42 a retirement allowance, plus fifteen dollars for each additional full year of

43 creditable service greater than ten years but less than twenty years (or the  
44 actuarial equivalent thereof if the retirant elected any of the options available  
45 under section 169.326). Any beneficiary of a deceased retirant who retired with  
46 at least ten years of creditable service and elected one of the options available  
47 under section 169.326 shall also be entitled to the actuarial equivalent of the  
48 minimum benefit provided by this subsection, determined from the option chosen.

49         2. Except as otherwise provided in sections 169.331 and 169.585, payment  
50 of a retirant's retirement allowance will be suspended for any month for which  
51 such person receives remuneration from the person's employer or from any other  
52 employer in the retirement system established by section 169.280 for the  
53 performance of services except any such person other than a person receiving a  
54 disability retirement allowance under section 169.322 may serve as a nonregular  
55 substitute, part-time or temporary employee for not more than six hundred hours  
56 in any school year without becoming a member and without having the person's  
57 retirement allowance discontinued, provided that through such substitute, part-  
58 time, or temporary employment, the person may earn no more than fifty percent  
59 of the annual salary or wages the person was last paid by the employer before the  
60 person retired and commenced receiving a retirement allowance, adjusted for  
61 inflation. If a person exceeds such hours limit or such compensation limit,  
62 payment of the person's retirement allowance shall be suspended for the month  
63 in which such limit was exceeded and each subsequent month in the school year  
64 for which the person receives remuneration from any employer in the retirement  
65 system. In addition to the conditions set forth above, the restrictions of this  
66 subsection shall also apply to any person retired and currently receiving a  
67 retirement allowance under sections 169.270 to 169.400, other than for disability,  
68 who is employed by a third party or is performing work as an independent  
69 contractor if the services performed by such person are provided to or for the  
70 benefit of any employer in the retirement system established under section  
71 169.280. The retirement system may require the employer receiving such  
72 services, the third-party employer, the independent contractor, and the retirant  
73 subject to this subsection to provide documentation showing compliance with this  
74 subsection. If such documentation is not provided, the retirement system may  
75 deem the retirant to have exceeded the limitations provided for in this subsection.  
76 If a retirant is reemployed by any employer in any capacity, whether pursuant to  
77 this section, or section 169.331 or 169.585, or as a regular employee, the amount  
78 of such person's retirement allowance attributable to service prior to the person's

79 first retirement date shall not be changed by the reemployment. If the person  
80 again becomes an active member and earns additional creditable service, upon the  
81 person's second retirement the person's retirement allowance shall be the sum of:

82 (1) The retirement allowance the person was receiving at the time the  
83 person's retirement allowance was suspended, pursuant to the payment option  
84 elected as of the first retirement date, plus the amount of any increase in such  
85 retirement allowance the person would have received pursuant to subsection 3 of  
86 this section had payments not been suspended during the person's reemployment;  
87 and

88 (2) An additional retirement allowance computed using the benefit  
89 formula in effect on the person's second retirement date, the person's creditable  
90 service following reemployment, and the person's average final annual  
91 compensation as of the second retirement date.

92 The sum calculated pursuant to this subsection shall not exceed the greater of  
93 sixty percent of the person's average final compensation as of the second  
94 retirement date or the amount determined pursuant to subdivision (1) of this  
95 subsection. Compensation earned prior to the person's first retirement date shall  
96 be considered in determining the person's average final compensation as of the  
97 second retirement date if such compensation would otherwise be included in  
98 determining the person's average final compensation.

99 3. The board of trustees shall determine annually whether the investment  
100 return on funds of the system can provide for an increase in benefits for retirants  
101 eligible for such increase. A retirant shall and will be eligible for an increase  
102 awarded pursuant to this section as of the second January following the date the  
103 retirant commenced receiving retirement benefits. Any such increase shall also  
104 apply to any monthly joint and survivor retirement allowance payable to such  
105 retirant's beneficiaries, regardless of age. The board shall make such  
106 determination as follows:

107 (1) After determination by the actuary of the investment return for the  
108 preceding year as of December thirty-first (the "valuation year"), the actuary shall  
109 recommend to the board of trustees what portion of the investment return is  
110 available to provide such benefits increase, if any, and shall recommend the  
111 amount of such benefits increase, if any, to be implemented as of the first day of  
112 the thirteenth month following the end of the valuation year, and first payable  
113 on or about the first day of the fourteenth month following the end of the  
114 valuation year. The actuary shall make such recommendations so as not to affect

115 the financial soundness of the retirement system, recognizing the following  
116 safeguards:

117 (a) The retirement system's funded ratio as of January first of the year  
118 preceding the year of a proposed increase shall be at least one hundred percent  
119 **[after] before** adjusting for the effect of the proposed increase. The funded ratio  
120 is the ratio of assets to the pension benefit obligation;

121 (b) The actuarially required contribution rate, **[after] before** adjusting  
122 for the effect of the proposed increase, may not exceed the then applicable  
123 employer and member contribution rate as determined under **[subsection]**  
124 **subsections 4, 5, and 6** of section 169.350;

125 (c) The actuary shall certify to the board of trustees that the proposed  
126 increase will not impair the actuarial soundness of the retirement system;

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

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

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

133 5. If an inactive member becomes an active member after June 30, 2001,  
134 and after a break in service, unless the person earns at least four additional  
135 years of creditable service without another break in service, upon retirement the  
136 person's retirement allowance shall be calculated separately for each separate  
137 period of service ending in a break in service. The retirement allowance shall be  
138 the sum of the separate retirement allowances computed for each such period of  
139 service using the benefit formula in effect, the person's average final  
140 compensation as of the last day of such period of service and the creditable  
141 service the person earned during such period of service; provided, however, if the  
142 person earns at least four additional years of creditable service without another  
143 break in service, all of the person's creditable service prior to and including such  
144 service shall be aggregated and, upon retirement, the retirement allowance shall  
145 be computed using the benefit formula in effect and the person's average final  
146 compensation as of the last day of such period of four or more years and all of the  
147 creditable service the person earned prior to and during such period.

148 6. Notwithstanding anything contained in this section to the contrary, the  
149 amount of the annual service retirement allowance payable to any retirant  
150 pursuant to the provisions of sections 169.270 to 169.400, including any

151 adjustments made pursuant to subsection 3 of this section, shall at all times  
152 comply with the provisions and limitations of Section 415 of the Internal Revenue  
153 Code of 1986, as amended, and the regulations thereunder, the terms of which are  
154 specifically incorporated herein by reference.

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

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

6         (1) The employees' contribution fund shall be the fund in which shall be  
7 accumulated the contributions of the members. The employer shall, except as  
8 provided in subdivision (5) of this subsection, cause to be deducted from the  
9 compensation of each member on each and every payroll, for each and every  
10 payroll period, the pro rata portion of five and nine-tenths percent of his  
11 annualized compensation. Effective January 1, 1999, through December 31, 2013,  
12 the employer shall deduct an additional one and six-tenths percent of the  
13 member's annualized compensation. For 2014 and for each subsequent year, the  
14 employer shall deduct from each member's annualized compensation the rate of  
15 contribution determined for such year [by the actuary for the retirement system  
16 in the manner] **as provided in [subsection] subsections 4, 5, and 6** of this  
17 section.

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

27         (3) The deductions provided for herein are declared to be a part of the



28 compensation of the member and the making of such deductions shall constitute  
29 payments by the member out of the person's compensation and such deductions  
30 shall be made notwithstanding that the amount actually paid to the member after  
31 such deductions is less than the minimum compensation provided by law for any  
32 member. Every member shall be deemed to consent to the deductions made and  
33 provided for herein, and shall receipt for the person's full compensation, and the  
34 making of the deduction and the payment of compensation less the deduction  
35 shall be a full and complete discharge and acquittance of all claims and demands  
36 whatsoever for services rendered during the period covered by the payment except  
37 as to benefits provided by sections 169.270 to 169.400.

38 (4) The accumulated contributions with interest of a member withdrawn  
39 by the person or paid to the person's estate or designated beneficiary in the event  
40 of the person's death before retirement shall be paid from the employees'  
41 contribution fund. Upon retirement of a member the member's accumulated  
42 contributions with interest shall be transferred from the employees' contribution  
43 fund to the general reserve fund.

44 (5) The employer may elect to pay on behalf of all members all or part of  
45 the amount that the members would otherwise be required to contribute to the  
46 employees' contribution fund pursuant to subdivision (1) of this subsection. Such  
47 amounts paid by the employer shall be in lieu of members' contributions and shall  
48 be treated for all purposes of sections 169.270 to 169.400 as contributions made  
49 by members. Notwithstanding any other provision of this chapter to the contrary,  
50 no member shall be entitled to receive such amounts directly. The election shall  
51 be made by a duly adopted resolution of the employer's board and shall remain  
52 in effect for at least one year from the effective date thereof. The election may  
53 be thereafter terminated only by an affirmative act of the employer's board  
54 notwithstanding any limitation in the term thereof in the adopting  
55 resolution. Any such termination resolution shall be adopted at least sixty days  
56 prior to the effective date thereof, and the effective date thereof shall coincide  
57 with a fiscal year-end of the employer. In the absence of such a termination  
58 resolution, the election shall remain in effect from fiscal year to fiscal year.

59 2. The general reserve fund shall be the fund in which shall be  
60 accumulated all reserves for the payment of all benefit expenses and other  
61 demands whatsoever upon the retirement system except those items heretofore  
62 allocated to the employees' contribution fund.

63 (1) All contributions by the employer, except those the employer elects to

64 make on behalf of the members pursuant to subdivision (5) of subsection 1 of this  
65 section, shall be credited to the general reserve fund.

66 (2) Should a retirant be restored to active service and again become a  
67 member of the retirement system, the excess, if any, of the person's accumulated  
68 contributions over benefits received by the retirant shall be transferred from the  
69 general reserve fund to the employees' contribution fund and credited to the  
70 person's account.

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

75 4. Beginning in 2013, the actuary for the retirement system shall  
76 annually calculate the rate of employer contributions and member contributions  
77 for 2014 and for each subsequent calendar year **through 2018**, expressed as a  
78 level percentage of the annualized compensation of the members, subject to the  
79 following:

80 (1) The rate of contribution for any calendar year shall be determined  
81 based on an actuarial valuation of the retirement system as of the first day of the  
82 prior calendar year. Such actuarial valuation shall be performed using the  
83 actuarial cost method and actuarial assumptions adopted by the board of trustees  
84 and in accordance with accepted actuarial standards of practice in effect at the  
85 time the valuation is performed, as promulgated by the actuarial standards board  
86 or its successor;

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

91 (3) The target combined rate as so determined shall be allocated equally  
92 between the employer contribution rate and the member contribution rate,  
93 provided, however, that the level rate of contributions to be paid by the employers  
94 and the level rate of contributions to be deducted from the compensation of  
95 members for any calender year shall each be limited as follows:

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

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

99 (c) Changes in the contribution rate from year to year shall be in

100 increments of one-half percent such that the contribution rate for any year shall  
101 not be greater than or less than the rate in effect for the prior year by more than  
102 one-half percent;

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

106 **5. The member contribution rate for 2019 and subsequent periods**  
107 **shall be nine percent of compensation unless a lower member**  
108 **contribution rate applies for any period beginning on or after July 1,**  
109 **2021, in accordance with the provisions of subdivision (4) of subsection**  
110 **6 of this section.**

111 **6. The employer contribution rate for calendar year 2019 shall**  
112 **be ten and one-half percent. The employer contribution rate for the**  
113 **eighteen-month period beginning January 1, 2020, through June 30,**  
114 **2021, shall be twelve percent. For the twelve-month period beginning**  
115 **July 1, 2021, and for each subsequent twelve-month period beginning**  
116 **July first each year, the employer contribution rate shall be determined**  
117 **as follows:**

118 (1) The actuary shall determine the total actuarially required  
119 contribution based on an actuarial valuation of the retirement system  
120 as of the first day of the preceding calendar year. Such actuarial  
121 valuation shall be performed using the actuarial cost method and  
122 actuarial assumptions adopted by the board of trustees and in  
123 accordance with actuarial standards of practice applicable as of the  
124 valuation date. The total actuarially required contribution rate,  
125 including both employer and member contributions, shall be an amount  
126 determined in accordance with the board's current funding policy,  
127 expressed as a level percentage of the annualized compensation of the  
128 members;

129 (2) If the retirement system's funded ratio as of the first day of  
130 the preceding calendar year is below one hundred percent, the  
131 employer contribution rate shall be the greater of twelve percent or the  
132 difference between the total actuarially required contribution rate and  
133 the nine percent member contribution rate, subject to the limits on  
134 annual adjustments stated in subdivision (6) of this subsection;

135 (3) If the retirement system's funded ratio as of the first day of  
136 the preceding calendar year equals or exceeds one hundred percent

137 and the total actuarially required contribution rate exceeds eighteen  
138 percent, the employer contribution rate shall be the difference between  
139 the total actuarially required contribution rate and the nine percent  
140 member contribution rate, subject to the limits on annual adjustments  
141 stated in subdivision (6) of this subsection;

142 (4) If the retirement system's funded ratio as of the first day of  
143 the preceding calendar year equals or exceeds one hundred percent  
144 and the total actuarially required contribution rate does not exceed  
145 eighteen percent, the total actuarially required contribution rate shall  
146 be allocated equally between the employer contribution rate and the  
147 member contribution rate. If the total actuarially required  
148 contribution rate falls below eighteen percent after being above  
149 eighteen percent for the preceding twelve-month period, the member  
150 contribution rate and the employer contribution rate shall be adjusted  
151 to one-half of the total actuarially required contribution rate for such  
152 period, regardless of the magnitude of the decrease from the rate in  
153 effect for the prior period, in order to equalize the employer and  
154 member contribution rates. Otherwise, adjustments in the contribution  
155 rates shall be limited by the annual adjustment limits stated in  
156 subdivision (6) of this subsection;

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

163 (6) Except as stated in subdivision (4) of this subsection, in  
164 transitioning to the contribution rates prescribed in this subsection for  
165 periods beginning on or after July 1, 2021, the employer contribution  
166 rate and the member contribution rate, respectively, shall not increase  
167 by more than one percent or decrease by more than one-half percent  
168 for any period from the corresponding rate in effect immediately before  
169 such increase or decrease; and

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

169.360. 1. Before the first of July of each year, the board of trustees  
2 shall certify to each employer the amounts which will become due and payable  
3 from each during the school year next following to the general reserve fund. The  
4 amount so certified shall be appropriated by each employer's board by a  
5 resolution explicitly directing the appropriate officials to pay the same, not later  
6 than July twenty-fifth of each year and transferred to the retirement system on  
7 or before December thirty-first of the same year.

8 **2. Effective January 1, 2019, each employer shall transfer its**  
9 **employer contributions to the retirement system promptly following the**  
10 **end of each payroll period at the time the employer transfers member**  
11 **contributions.**

169.370. 1. Interest charges payable, the creation and maintenance of  
2 reserves in the general reserve fund and the payment of all retirement  
3 allowances, refunds and other benefits and expenses are hereby made obligations  
4 chargeable against the general reserve fund and not of the school district, and the  
5 moneys placed in the general reserve fund shall not be diverted or used for other  
6 purposes.

7 **2. No alteration, amendment or repeal of sections 169.270 to 169.400 shall**  
8 **be deemed to affect the rights of members of any retirement system established**  
9 **thereunder with reference to deposits previously made, or to reduce any accrued**  
10 **or potential benefits to those who are members at the time when such alterations,**  
11 **amendments, or repeal becomes effective or to reduce the amount of any**  
12 **retirement allowance then payable.**

13 **3. Notwithstanding the provisions of subsection 2 of this section**  
14 **to the contrary, the employee benefits provided to a member who first**  
15 **becomes an employee on or after August 28, 2018, covered under**  
16 **sections 169.270 to 169.400, and any other provision with regard to a**  
17 **member covered under those sections, may be altered, amended,**  
18 **increased, decreased, or repealed, but only with respect to services**  
19 **rendered by the member after the effective date of such alteration,**  
20 **amendment, increase, decrease, or repeal, or, with respect to interest**  
21 **credits, for periods of time after the effective date of such alteration,**  
22 **amendment, increase, decrease, or repeal.**

169.510. 1. The payment of all pension benefits, refunds and other  
2 benefits or expenses pursuant to the provisions of sections 169.410 to 169.540 and  
3 all expenses in connection with the administration and operation of the

4 retirement system are hereby made obligations chargeable against the assets of  
5 the retirement system and not of the employers, and the assets of the retirement  
6 system shall not be diverted or used for any purpose other than the payment of  
7 such obligations.

8           2. No alteration, amendment or repeal of sections 169.410 to 169.540 shall  
9 be deemed to affect the rights of members of any retirement system established  
10 thereunder with reference to deposits previously made, or to reduce any accrued  
11 or potential benefits to those who are members at the time when such alterations,  
12 amendments, or repeal becomes effective or to reduce the amount of any pension  
13 benefit then payable.

14           **3. Notwithstanding the provisions of subsection 2 of this section**  
15 **to the contrary, the employee benefits provided to a member who first**  
16 **becomes an employee on or after August 28, 2018, covered under**  
17 **sections 169.410 to 169.540, and any other provision with regard to a**  
18 **member covered under those sections, may be altered, amended,**  
19 **increased, decreased, or repealed, but only with respect to services**  
20 **rendered by the member after the effective date of such alteration,**  
21 **amendment, increase, decrease, or repeal, or, with respect to interest**  
22 **credits, for periods of time after the effective date of such alteration,**  
23 **amendment, increase, decrease, or repeal.**

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

17 system; provided that, it shall not exceed fifty percent of the annual compensation  
18 payable for the position [in the school district] **by the employer** that is most  
19 comparable to the position filled by the retiree. In any case where a retiree fills  
20 more than one position during the school year, the fifty-percent limit on permitted  
21 earning shall be based solely on the annual compensation of the highest paid  
22 position occupied by the retiree for at least one-fifth of the total hours worked  
23 during the year. Such a person shall not contribute to the retirement system or  
24 to the public education employee retirement system established by sections  
25 169.600 to 169.715 because of earnings during such period of employment. If  
26 such a person is employed in any capacity by such [a district] **an employer** in  
27 excess of the limitations set forth in this [section] **subsection**, the person shall  
28 not be eligible to receive the person's retirement allowance for any month during  
29 which the person is so employed. In addition, such person shall contribute to the  
30 retirement system if the person satisfies the retirement system's membership  
31 eligibility requirements. In addition to the conditions set forth above, this  
32 [section] **subsection** shall apply to any person retired and currently receiving  
33 a retirement allowance under sections 169.010 to 169.141, other than for  
34 disability, who is employed by a third party or is performing work as an  
35 independent contractor, if such person is performing work [in a district] **for an**  
36 **employer** included in the retirement system as a temporary or long-term  
37 substitute teacher or in any other position that would normally require that  
38 person to be duly certificated under the laws governing the certification of  
39 teachers in Missouri if such person was employed by the district. The retirement  
40 system may require the [district] **employer**, the third-party employer, the  
41 independent contractor, and the retiree subject to this [section] **subsection** to  
42 provide documentation showing compliance with this [section] **subsection**. If  
43 such documentation is not provided, the retirement system may deem the retiree  
44 to have exceeded the limitations provided in this [section] **subsection**.

45 **2. Notwithstanding any other provision of this section, any**  
46 **person retired and currently receiving a retirement allowance in**  
47 **accordance with sections 169.010 to 169.141, other than for disability,**  
48 **may be employed by an employer included in the retirement system**  
49 **created by those sections in a position that does not normally require**  
50 **a person employed in that position to be duly certificated under the**  
51 **laws governing the certification of teachers in Missouri, and through**  
52 **such employment may earn up to fifty percent of the minimum**

53 teacher's salary as set forth in section 163.172, without a  
54 discontinuance of the person's retirement allowance. Such person shall  
55 not contribute to the retirement system or to the public education  
56 employee retirement system established by sections 169.600 to 169.715  
57 because of earnings during such period of employment, and such  
58 person shall not earn membership service for such employment. The  
59 employer's contribution rate shall be paid by the hiring employer into  
60 the public education employee retirement system established by  
61 sections 169.600 to 169.715. If such a person is employed in any  
62 capacity by an employer in excess of the limitations set forth in this  
63 subsection, the person shall not be eligible to receive the person's  
64 retirement allowance for any month during which the person is so  
65 employed. In addition, such person shall become a member of and  
66 contribute to any retirement system described in this subsection if the  
67 person satisfies the retirement system's membership eligibility  
68 requirements.

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

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

476.521. 1. Notwithstanding any provision of chapter 476 to the contrary,  
2 each person who first becomes a judge on or after January 1, 2011, and continues  
3 to be a judge may receive benefits as provided in sections [476.445] 476.450 to  
4 [476.688] 476.690 subject to the provisions of this section. However, any  
5 person who filed as a candidate in 2010 to become a judge, was



6 ultimately elected and became a judge in 2011 as a result of such  
7 election, was eligible in 2010 to receive a future annuity under section  
8 104.1084, and is a judge on the effective date of this section, shall not  
9 be subject to the provisions of this section.

10         2. Any person who is at least sixty-seven years of age, has served in this  
11 state an aggregate of at least twelve years, continuously or otherwise, as a judge,  
12 and ceases to hold office by reason of the expiration of the judge's term, voluntary  
13 resignation, or retirement pursuant to the provisions of Subsection 2 of Section  
14 24 of Article V of the Constitution of Missouri may receive benefits as provided  
15 in sections 476.515 to 476.565. The twelve-year requirement of this subsection  
16 may be fulfilled by service as judge in any of the courts covered, or by service in  
17 any combination as judge of such courts, totaling an aggregate of twelve  
18 years. Any judge who is at least sixty-seven years of age and who has served less  
19 than twelve years and is otherwise qualified under sections 476.515 to 476.565  
20 may retire after reaching age sixty-seven, or thereafter, at a reduced retirement  
21 compensation in a sum equal to the proportion of the retirement compensation  
22 provided in section 476.530 that his or her period of judicial service bears to  
23 twelve years.

24         3. Any person who is at least sixty-two years of age or older, has served  
25 in this state an aggregate of at least twenty years, continuously or otherwise, as  
26 a judge, and ceases to hold office by reason of the expiration of the judge's term,  
27 voluntary resignation, or retirement pursuant to the provisions of Subsection 2  
28 of Section 24 of Article V of the Constitution of Missouri may receive benefits as  
29 provided in sections 476.515 to 476.565. The twenty-year requirement of this  
30 subsection may be fulfilled by service as a judge in any of the courts covered, or  
31 by service in any combination as judge of such courts, totaling an aggregate of  
32 twenty years. Any judge who is at least sixty-two years of age and who has  
33 served less than twenty years and is otherwise qualified under sections 476.515  
34 to 476.565 may retire after reaching age sixty-two, at a reduced retirement  
35 compensation in a sum equal to the proportion of the retirement compensation  
36 provided in section 476.530 that his or her period of judicial service bears to  
37 twenty years.

38         4. All judges under this section required by the provisions of Section 26  
39 of Article V of the Constitution of Missouri to retire at the age of seventy years  
40 shall retire upon reaching that age.

41         5. The provisions of sections 104.344, 476.524, and 476.690 shall not apply

42 to judges covered by this section.

43           6. A judge shall be required to contribute four percent of the judge's  
44 compensation to the retirement system, which shall stand to the judge's credit in  
45 his or her individual account with the system, together with investment credits  
46 thereon, for purposes of funding retirement benefits payable as provided in  
47 sections 476.515 to 476.565, subject to the following provisions:

48           (1) The state of Missouri employer, pursuant to the provisions of 26 U.S.C.  
49 Section 414(h)(2), shall pick up and pay the contributions that would otherwise  
50 be payable by the judge under this section. The contributions so picked up shall  
51 be treated as employer contributions for purposes of determining the judge's  
52 compensation that is includable in the judge's gross income for federal income tax  
53 purposes;

54           (2) Judge contributions picked up by the employer shall be paid from the  
55 same source of funds used for the payment of compensation to a judge. A  
56 deduction shall be made from each judge's compensation equal to the amount of  
57 the judge's contributions picked up by the employer. This deduction, however,  
58 shall not reduce the judge's compensation for purposes of computing benefits  
59 under the retirement system pursuant to this chapter;

60           (3) Judge contributions so picked up shall be credited to a separate  
61 account within the judge's individual account so that the amounts contributed  
62 pursuant to this section may be distinguished from the amounts contributed on  
63 an after-tax basis;

64           (4) The contributions, although designated as employee contributions, are  
65 being paid by the employer in lieu of the contributions by the judge. The judge  
66 shall not have the option of choosing to receive the contributed amounts directly  
67 instead of having them paid by the employer to the retirement system;

68           (5) Interest shall be credited annually on June thirtieth based on the  
69 value in the account as of July first of the immediately preceding year at a rate  
70 of four percent. Interest credits shall cease upon retirement of the judge;

71           (6) A judge whose employment is terminated may request a refund of his  
72 or her contributions and interest credited thereon. If such judge is married at the  
73 time of such request, such request shall not be processed without consent from  
74 the spouse. A judge is not eligible to request a refund if the judge's retirement  
75 benefit is subject to a division of benefit order pursuant to section 104.312. Such  
76 refund shall be paid by the system after ninety days from the date of termination  
77 of employment or the request, whichever is later and shall include all

78 contributions made to any retirement plan administered by the system and  
79 interest credited thereon. A judge may not request a refund after such judge  
80 becomes eligible for retirement benefits under sections 476.515 to 476.565. A  
81 judge who receives a refund shall forfeit all the judge's service and future rights  
82 to receive benefits from the system and shall not be eligible to receive any  
83 long-term disability benefits; provided that any judge or former judge receiving  
84 long-term disability benefits shall not be eligible for a refund. If such judge  
85 subsequently becomes a judge and works continuously for at least one year, the  
86 service previously forfeited shall be restored if the judge returns to the system the  
87 amount previously refunded plus interest at a rate established by the board;

88 (7) The beneficiary of any judge who made contributions shall receive a  
89 refund upon the judge's death equal to the amount, if any, of such contributions  
90 less any retirement benefits received by the judge unless an annuity is payable  
91 to a survivor or beneficiary as a result of the judge's death. In that event, the  
92 beneficiary of the survivor or beneficiary who received the annuity shall receive  
93 a refund upon the survivor's or beneficiary's death equal to the amount, if any,  
94 of the judge's contributions less any annuity amounts received by the judge and  
95 the survivor or beneficiary.

96 7. The employee contribution rate, the benefits provided under sections  
97 476.515 to 476.565 to judges covered under this section, and any other provision  
98 of sections 476.515 to 476.565 with regard to judges covered under this section  
99 may be altered, amended, increased, decreased, or repealed, but only with respect  
100 to services rendered by the judge after the effective date of such alteration,  
101 amendment, increase, decrease, or repeal, or, with respect to interest credits, for  
102 periods of time after the effective date of such alteration, amendment, increase,  
103 decrease, or repeal.

104 8. Any judge who is receiving retirement compensation under section  
105 476.529 or 476.530 who becomes employed as an employee eligible to participate  
106 in the closed plan or in the year 2000 plan under chapter 104, shall not receive  
107 such retirement compensation for any calendar month in which the retired judge  
108 is so employed. Any judge who is receiving retirement compensation under  
109 section 476.529 or section 476.530 who subsequently serves as a judge as defined  
110 pursuant to subdivision (4) of subsection 1 of section 476.515 shall not receive  
111 such retirement compensation for any calendar month in which the retired judge  
112 is serving as a judge; except that upon retirement such judge's annuity shall be  
113 recalculated to include any additional service or salary accrued based on the

114 judge's subsequent service. A judge who is receiving compensation under section  
115 476.529 or 476.530 may continue to receive such retirement compensation while  
116 serving as a senior judge or senior commissioner and shall receive additional  
117 credit and salary for such service pursuant to section 476.682.

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