# WEST VIRGINIA CODE: §16-5V-6G

**§16-5V-6g. Public emergency medical services officers as members of the system. Transfer of public emergency medical services officers' assets from Public Employees Retirement System.**

(a) Notwithstanding any other provision of this article to the contrary, any county commission emergency medical services officer participating in the Public Employees Retirement System who was hired by a county commission prior to the election of the county commission becoming a participating public employer in this plan shall elect in writing on a form provided by the board whether or not to transfer into this plan on or before August 31, 2026. Any emergency medical services officer who has elected to transfer into this plan shall be given credited service at the time of transfer for all credited service then standing to the emergency medical services officer's service credit in the Public Employees Retirement System regardless of whether the credited service, as defined in §5-10-2 of this code, was earned as a emergency medical services officer. All credited service standing to the transferring emergency medical services officer's credit in the Public Employees Retirement System at the time of transfer into this plan shall be transferred into the plan created by this article, and the transferring emergency medical services officer shall be given the same credit for the purposes of this article for all service transferred from the Public Employees Retirement System as that transferring emergency medical services officer would have received from the Public Employees Retirement System as if the transfer had not occurred but with accrued benefit multipliers subject to the provisions of §16-5V-12 of this code. In connection with each transferring emergency medical services officer receiving credit for prior employment as provided in this subsection, a transfer from the Public Employees Retirement System to this plan shall be made pursuant to the procedures described in this article: *Provided*, That any member of this plan who has elected to transfer from the Public Employees Retirement System into this plan pursuant to this section may not, after having transferred into and becoming an active member of this plan, reinstate to his or her credit in this plan any service credit relating to periods in which the member was not in covered employment as an emergency medical services officer and which service was withdrawn from the Public Employees Retirement System prior to his or her elective transfer into this plan.

(b) Any emergency medical services officer who elects to become a member of the plan does not qualify for active membership in any other retirement system administered by the board, so long as he or she remains employed in covered employment: *Provided*, That any emergency medical services officer who has concurrent employment in an additional job or jobs which would require the emergency medical services officer to be an active member of the West Virginia Deputy Sheriffs Retirement System, the West Virginia Municipal Police Officers and Firefighters Retirement System, or the West Virginia Natural Resources Police Officers Retirement System shall actively participate in only one retirement system administered by the board, and the retirement system applicable to the concurrent

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employment for which the employee has the earliest date of hire shall prevail. Any emergency medical services officer shall continue to receive his or her accrued benefit of other retirement systems administered by the board, except in the case of Public Employees Retirement System, when credit and assets are transferred to the Emergency Services Retirement System.

(c) Any emergency medical services officer who was employed as a county commission emergency medical services officer prior to July 1, 2026, but was not employed on July 1, 2026, shall become a member upon rehire as an emergency medical services officer. For purposes of this section, the member's years of service and credited service prior to July 1, 2026, may be counted so long as the emergency medical services officer has not received the return of his or her accumulated contributions in the Public Employees Retirement System pursuant to §5-10-30 of this code. The member may request in writing to have his or her accumulated contributions and employer contributions from covered employment in the Public Employees Retirement System transferred to the plan and will receive two percent of the member's final average salary for each year transferred. If the conditions of this subsection are met, all years of the emergency medical services officer's covered employment shall be counted as years of service for the purposes of this article.

(d) Once made, the election made under this section is irrevocable. All emergency medical services officers electing to become members as described in this section shall be members as a condition of employment and shall make the contributions required by this article.

(e) The Consolidated Public Retirement Board shall transfer assets of emergency medical services officers who wish to participate in the Emergency Medical Services Retirement Act from the Public Employees Retirement System Trust Fund into the West Virginia Emergency Medical Services Trust Fund no later than March 31, 2027.

(f) The amount of assets to be transferred for each transferring emergency medical services officer shall be computed using the July 1, 2026, actuarial valuation of the Public Employees Retirement System, and updated with 7.25 percent annual interest to the date of the actual asset transfer. The market value of the assets of the transferring emergency medical services officer in the Public Employees Retirement System shall be determined as of the end of the month preceding the actual transfer. To determine the computation of the asset share to be transferred, the board shall:

(1) Compute the market value of the Public Employees Retirement System assets as of July 1, 2026, actuarial valuation date under the actuarial valuation approved by the board;

(2) Compute the actuarial accrued liabilities for all Public Employees Retirement System retirees, beneficiaries, disabled retirees, and terminated inactive members as of July 1, 2026, actuarial valuation date;

(3) Compute the market value of active member assets in the Public Employees Retirement System as of July 1, 2026, by reducing the assets value under subdivision (1) of this

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subsection by the inactive liabilities under subdivision (2) of this subsection;

(4) Compute the actuarial accrued liability for all active Public Employees Retirement System members as of July 1, 2025, actuarial valuation date approved by the board;

(5) Compute the funded percentage of the active members' actuarial accrued liabilities under the Public Employees Retirement System as of July 1, 2026, by dividing the active members' market value of assets under subdivision (3) of this subsection by the active members' actuarial accrued liabilities under subdivision (4) of this subsection;

(6) Compute the actuarial accrued liabilities under the Public Employees Retirement System as of July 1, 2026, for active emergency medical services officers transferring to the Emergency Medical Services Retirement System;

(7) Determine the assets to be transferred from the Public Employees Retirement System to the Emergency Medical Services Retirement System by multiplying the active members' funded percentage determined under subdivision (5) of this subsection by the transferring active members' actuarial accrued liabilities under the Public Employees Retirement System under subdivision (6) of this subsection and adjusting the asset transfer amount by interest at 7.25 percent for the period from the calculation date of July 1, 2026, through the first day of the month in which the asset transfer is to be completed.

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

(h) An emergency medical services officer who timely elected to transfer into this plan may request in writing that the Consolidated Public Retirement Board compute a quote of the amount owed for the member's transferred emergency medical services officer to be eligible for the 2.75 percent multiplier. The quote shall be provided to the member within 60 days of the board's receipt of the written request and the employer's verification of emergency medical services officer. Other Public Employees Retirement System employment is eligible for transfer, but only at the 2 percent multiplier. To determine the computation of the quote provided, the board shall:

(1) Compute the contributions made by each emergency medical services officer for eligible years under Public Employees Retirement System.

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

(3) Compute the difference with interest at 7.25 percent that each emergency medical services officer would have been required to pay had he or she originally participated in Emergency Medical Services Retirement System for eligible years.

(4) Full reinstatement amount must be repaid no later than December 31, 2030, or prior to the member's effective retirement date, whichever occurs first.

(i) Commencement of retirement for transferring emergency medical services officers may occur on or after April 1, 2027.

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