

## WEST VIRGINIA CODE: §18-7A-26E

### §18-7A-26e. Supplemental benefits to certain annuitants.

(a) An annuitant whose annuity was approved by the board effective after June 30, 1963, and before July 1, 1970, may receive, at his election, an annuity of two percent of his average final salary times his total service credit, plus deposits and tax sheltered annuities, but not including the supplemental benefits permitted pursuant to sections twenty-six-a, twenty-six-b, twenty-six-c and twenty-six-d of this article. Any additional benefit conferred herein shall not be retroactive, but shall be paid beginning July 1, 1971, if the option to elect the above plan is exercised by the annuitant prior to May 31, 1971.

(b) An annuitant whose annuity was approved by the board effective before July 1, 1963, and any annuitant who is eligible for, but does not elect the plan specified in subsection (a) of this section shall receive, upon application, an additional amount equal to twenty-five percent of his present retirement allowance.

(c) Any retired teacher who was an employee of the West Virginia board of Governors or the state Board of Education and who was limited in the amount he could pay into the retirement system to \$216 per year from July 1, 1963, to July 1, 1970, and who retired prior to February 1, 1970, shall have the option at any time within six months from the effective date hereof, to pay into the retirement system the difference between such limitations and twice the amount he would have paid therein had he been paying the full amount provided by law for members of the retirement system other than employees of the West Virginia board of Governors or the state Board of Education. Upon completion of such above-named contributions the annuitant shall be entitled to benefits under the formula specified in subsection (a) of this section, plus deposits and tax sheltered annuities, but not including the supplemental benefits permitted pursuant to sections twenty-six-a, twenty-six-b, twenty-six-c and twenty-six-d of this article. Any additional benefit conferred herein shall not be retroactive to the time of retirement, but shall be paid beginning July 1, 1971.