WEST VIRGINIA LEGISLATURE
SEVENTY-EIGHTH LEGISLATURE
REGULAR SESSION, 2007

ENROLLED

Senate Bill No. 134

(By Senators Foster and Plymale)

[Passed March 6, 2007; in effect ninety days from passage.]
AN ACT to amend and reenact §18-7A-13a, §18-7A-14 and §18-7A-23 of the Code of West Virginia, 1931, as amended, all relating to the State Teachers Retirement System; establishing deadline for remittance of contributions due the State Teachers Retirement System; requiring that a summary of amounts of contributions withheld accompany the remittance; and clarifying certain terms used in the language of the statute.

Be it enacted by the Legislature of West Virginia:

That §18-7A-13a, §18-7A-14 and §18-7A-23 of the Code of West Virginia, 1931, as amended, be amended and reenacted,
ARTICLE 7A. STATE TEACHERS RETIREMENT SYSTEM.

§18-7A-13a. Resumption of service by retired teachers.

(a) For the purpose of this section, reemployment of a former or retired teacher as a teacher shall in no way impair the teacher's eligibility for a prior service pension or any other benefit provided by this article.

(b) Retired teachers who qualified for an annuity because of age or service may not receive prior service allowance from the retirement board when employed as a teacher and when regularly employed by the State of West Virginia. The payment of the allowance shall be discontinued on the first day of the month within which such employment begins and shall be resumed on the first day of the month succeeding the month within which such employment ceases. The annuity paid the teacher on first retirement resulting from the Teachers' Accumulation Fund and the Employers' Accumulation Fund shall continue throughout the governmental service and thereafter according to the option selected by the teacher upon first retirement.

(c) Retired teachers who qualified for an annuity because of disability shall receive no further retirement payments if the retirement board finds that the disability of the teacher no longer exists; payment shall be discontinued on the first day of the month within which the finding is made. If the retired teacher returns to service as a teacher, he or she shall contribute to the Teachers' Accumulation Fund as a member of the system. His or her prior service eligibility, if any, shall not be impaired because of his or her disability.
retirement. His or her accumulated contributions which were transferred to the benefit fund upon his or her retirement shall be returned to his or her individual account in the Teachers' Accumulation Fund, minus retirement payments received which were not supported by such contributions and interest. Upon subsequent retirement, he or she shall receive credit for all of his or her contributory experience, anything to the contrary in this article notwithstanding.

(d) Notwithstanding any provision of this code to the contrary, a person who retires under the system provided by this article may subsequently become employed on either a full-time basis, part-time basis or contract basis by any institution of higher education without any loss of retirement annuity or retirement benefits if the person's retirement commences between the effective date of the enactment of this section in two thousand two and the thirty-first day of December, two thousand two: Provided, That the person shall not be eligible to participate in any other state retirement system provided by this code.

(e) The retirement board is herewith authorized to require of the retired teachers and their employers such reports as it deems necessary to effectuate the provisions of this section.

§18-7A-14. Contributions by members; contributions by employers.

(a) At the end of each month every member of the retirement system shall contribute six percent of that member's monthly gross salary to the retirement board: Provided, That any member employed by a state
institution of higher education shall contribute on the
member's full earnable compensation, unless otherwise
provided in section fourteen-a of this article. The sums
are due the Teachers Retirement System at the end of
each calendar month in arrears and shall be paid not
later than fifteen days following the end of the calendar
month. Each remittance shall be accompanied by a
detailed summary of the sums withheld from the
compensation of each member for that month on forms,
either paper or electronic, provided by the Teachers
Retirement System for that purpose.

(b) Annually, the contributions of each member shall
be credited to the member's account in the Teachers
Retirement System Fund. The contributions shall be
deducted from the salaries of the members as prescribed
in this section and every member shall be considered to
have given consent to the deductions. No deductions,
however, shall be made from the earnable compensation
of any member who retired because of age or service
and then resumed service unless as provided in section
thirteen-a of this article.

(c) The aggregate of employer contributions, due and
payable under this article, shall equal annually the total
deductions from the gross salary of members required
by this section. Beginning the first day of July, one
thousand nine hundred ninety-four, the rate shall be
seven and one-half percent; beginning on the first day
of July, one thousand nine hundred ninety-five, the rate
shall be nine percent; beginning on the first day of July,
one thousand nine hundred ninety-six, the rate shall be
ten and one-half percent; beginning on the first day of
July, one thousand nine hundred ninety-seven, the rate
shall be twelve percent; beginning on the first day of
July, one thousand nine hundred ninety-eight, the rate shall be thirteen and one-half percent; and beginning on the first day of July, one thousand nine hundred ninety-nine and thereafter, the rate shall be fifteen percent: Provided, That the rate shall be seven and one-half percent for any individual who becomes a member of the Teachers Retirement System for the first time on or after the first day of July, two thousand five, or any individual who becomes a member of the Teachers Retirement System as a result of the merger contemplated in article seven-c of this chapter.

(d) Payment by an employer to a member of the sum specified in the employment contract minus the amount of the employee's deductions shall be considered to be a full discharge of the employer's contractual obligation as to earnable compensation.

(e) Each contributor shall file with the retirement board or with the employer to be forwarded to the retirement board an enrollment form showing the contributor's date of birth and other data needed by the retirement board.


(a) Benefits upon withdrawal from service prior to retirement under the provisions of this article shall be as follows:

(1) A contributor who withdraws from service for any cause other than death or retirement shall, upon application, be paid his or her accumulated contributions up to the end of the fiscal year preceding the year in which application is made, but in no event
shall interest be paid beyond the end of five years following the year in which the last contribution was made: Provided, That such contributor, at the time of application, is then no longer under contract, verbal or otherwise, to serve as a teacher; or

(2) If such contributor has completed twenty years of total service, he or she may elect to receive at retirement age an annuity which shall be computed as provided in this article: Provided, That if such contributor has completed at least five, but fewer than twenty, years of total service in this state, he or she may elect to receive at age sixty-two an annuity which shall be computed as provided in this article. The contributor must notify the retirement board in writing concerning the election. If the contributor has completed fewer than five years of service in this state, he or she shall be subject to the provisions as outlined in subdivision (1) of this subsection.

(b) Benefits upon the death of a contributor prior to retirement under the provisions of this article shall be paid as follows:

(1) If the contributor was at least fifty years old and if his or her total service as a teacher was at least twenty-five years at the time of his or her death, then the surviving spouse of the deceased, provided the spouse is designated as the sole refund beneficiary, is eligible for an annuity computed as though the deceased were actually a retired teacher at the time of death and had selected a survivorship option which pays the spouse the same monthly amount which would have been received by the deceased; or
(2) If the facts do not permit payment under subdivision (1) of this subsection, then the following sum shall be paid to the refund beneficiary of the contributor: The contributor's accumulated contributions up to the year of his or her death plus an amount equal to his or her employee contributions. The latter sum shall emanate from the Employer's Accumulation Fund.
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

Chairman Senate Committee

Chairman House Committee

Originated in the Senate.

In effect ninety days from passage.

Clerk of the Senate

Clerk of the House of Delegates

President of the Senate

Speaker House of Delegates

The within is approved this the 26th Day of March 2007.

Governor