WEST VIRGINIA LEGISLATURE

2020 REGULAR SESSION

Enrolled

Senate Bill 654

By Senators Tarr, Hardesty, Pitsenbarger, Prezioso, Smith, Weld, Cline, Stollings, and Plymale

[Passed March 5, 2020; in effect 90 days from passage]
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PREZIOSO, SMITH, WELD, CLINE, STOLLINGS, AND
PLYMALE

[Passed March 5, 2020; in effect 90 days from passage]
AN ACT to amend and reenact §7-14D-24 of the Code of West Virginia, 1931, as amended, relating to allowing certain sheriffs to transfer from the Public Employees Retirement System into the Deputy Sheriff Retirement System.

Be it enacted by the Legislature of West Virginia:

ARTICLE 14D. DEPUTY SHERIFF RETIREMENT SYSTEM ACT.

§7-14D-24. Service as sheriff.

(a) Any member who after the effective date of this article is elected sheriff of a county in West Virginia may elect to continue as a member in this plan by paying the amounts required by §7-14D-7 of this code. Upon the election, service as a sheriff shall be treated as covered employment and the sheriff is not entitled to any credit for that service under any other retirement system of the state.

(b) Any member retired as a deputy sheriff under this plan who, after the effective date of this article, is elected or appointed sheriff of a county in West Virginia, may elect to suspend the payment of his or her annuity from this system and again become a contributing member of this plan by paying the amounts required by §7-14D-7 of this code. Upon such election, service as a sheriff shall be treated as covered employment, and the sheriff is not entitled to any credit for that period of elected service under any other retirement system of the state. At the end of his or her term as sheriff, the member making such election shall have his or her annuity recalculated and shall be granted an adjustment to his or her previous annuity to include the period of elected service.

(c) Any person, who before the effective date of this article was elected sheriff of a county in West Virginia, and who, immediately prior to being so elected sheriff, was a deputy sheriff with at least 20 years of credited service under the Public Employees Retirement System, with at least 16 of those 20 years having been earned as a deputy sheriff, may elect to become a member of this plan by paying the amounts required by §7-14D-7 of this code. Upon such election, service shall be transferred from the Public Employees Retirement System pursuant to §7-14D-8 of this code.
Provided, That any service as a sheriff shall be treated as covered employment under this article and the sheriff is not entitled to any credit for that service as a sheriff or the prior service as a deputy sheriff under any other retirement system of the state. Persons making the election provided for in this subsection shall do so within 10 days of taking office as sheriff or within 10 days of the effective date of this provision.

(d) Any person who, before the effective date of this article, was elected sheriff of a county of West Virginia, and who, prior to being elected sheriff, was a deputy sheriff and also a previously elected sheriff, with credited service under the Public Employees Retirement System, with at least 16 of those years having been earned as combined service as a deputy sheriff and a previously elected sheriff, may elect to become a member of this plan by paying the amounts required by §7-14D-7 of this code. Upon such election, service shall be transferred from the Public Employees Retirement System pursuant to §7-14D-8 of this code: Provided, That a person’s service as a sheriff shall be treated as covered employment under this article, and that person is not entitled to any credit for that service as a sheriff or deputy sheriff under any other retirement system of this state. A person making the election provided in this subsection shall do so within 30 days of taking office as a sheriff or within 30 days of the effective date of this provision.

(e) Notwithstanding any other provision of the code to the contrary, any member who was elected sheriff of a county of West Virginia to serve on or after January 1, 2013, and who has not commenced retirement in the Deputy Sheriff Retirement System or the Public Employees Retirement System, must notify the board in writing by July 31, 2020, of his or her intent to pay the difference in the employee contribution between the Public Employees Retirement System and the Deputy Sheriff Retirement System in order to transfer all service credit earned as a sheriff or purchased in accordance with Section 414(u) of the Internal Revenue Code and the federal Uniformed Services Employment and Reemployment Rights Act from the Public Employees Retirement System to the Deputy Sheriff Retirement System. The board shall compute the difference in employee contributions owed up through September 30, 2020, on the total
compensation for which assets are being transferred and notify the sheriff of the amount owed in 
writing by letter mailed no later than August 21, 2020. This difference in employee contributions 
must be paid in full by the sheriff to the Deputy Sheriff Retirement System no later than September 
30, 2020. If timely paid, employee and employer contributions to the Deputy Sheriff Retirement 
System shall commence October 1, 2020.

(1) The board shall transfer assets from the Public Employees Retirement System into the 

(2) The amount of assets to be transferred for each transferring sheriff shall be computed 
as of July 1, 2019, using the actuarial valuation assumptions in effect for the July 1, 2019, actuarial 
valuation of the Public Employees Retirement System, and updated with seven and one-half 
percent annual interest to the date of the actual asset transfer. The market value of the assets of 
the transferring sheriff 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:

(A) Compute the market value of the Public Employees Retirement System assets;

(B) Compute the accrued liability for all Public Employees Retirement System retirees, 
beneficiaries, disabled retirees, and terminated inactive members;

(C) Reduce the market value of Public Employees Retirement System assets by the 
accrued liability determined in paragraph (B) of this subdivision;

(D) Compute the entry age method accrued liability for all active Public Employees 
Retirement System members;

(E) Compute the share of accrued liability as determined pursuant to paragraph (D) of this 
subdivision, that is attributable to those sheriffs in the Public Employees Retirement System who 
have elected to transfer to the plan;

(F) Compute the percentage of active member’s accrued liability computed to the sheriffs 
by dividing paragraph (E) by paragraph (D) of this subdivision; and
(G) Determine the asset share to be transferred from Public Employees Retirement System to the plan by multiplying paragraph (C) times paragraph (F) of this subdivision.
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 90 days from passage.

Clerk of the Senate

Clerk of the House of Delegates

President of the Senate

Speaker of the House of Delegates

The within is approved this the 25th Day of March 2020.

Governor