

STATE OF OKLAHOMA

1st Session of the 59th Legislature (2023)

HOUSE BILL 1068

By: West (Josh)

AS INTRODUCED

An Act relating to retirement; amending 74 O.S. 2021, Sections 902, 915, 916.3, 919.1, and 920A, which relate to the Oklahoma Public Employees Retirement System; modifying definition; modifying eligibility for certain retirement benefits; modifying eligibility for certain death benefits; modifying which employees must pay employee contribution; updating reference; and providing an effective date.

BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

SECTION 1. AMENDATORY 74 O.S. 2021, Section 902, is amended to read as follows:

Section 902. Definitions.

As used in Section 901 et seq. of this title:

(1) "System" means the Oklahoma Public Employees Retirement System as established by this act and as it may hereafter be amended;

(2) "Accumulated contributions" means the sum of all contributions by a member to the System which shall be credited to the member's account;

1 (3) "Act" means Sections 901 to 932, inclusive, of this title;

2 (4) "Actuarial equivalent" means a deferred income benefit of  
3 equal value to the accumulated deposits or benefits when computed  
4 upon the basis of the actuarial tables in use by the System;

5 (5) "Actuarial tables" means the actuarial tables approved and  
6 in use by the Board at any given time;

7 (6) "Actuary" means the actuary or firm of actuaries employed  
8 by the Board at any given time;

9 (7) "Beneficiary" means any person named by a member to receive  
10 any benefits as provided for by Section 901 et seq. of this title.  
11 If there is no beneficiary living at time of member employee's  
12 death, the member's estate shall be the beneficiary;

13 (8) "Board" means the Oklahoma Public Employees Retirement  
14 System Board of Trustees;

15 (9) "Compensation" means all salary and wages, as defined by  
16 the Board of Trustees, including amounts deferred under deferred  
17 compensation agreements entered into between a member and a  
18 participating employer, but exclusive of payment for overtime,  
19 payable to a member of the System for personal services performed  
20 for a participating employer but shall not include compensation or  
21 reimbursement for traveling, or moving expenses, or any compensation  
22 in excess of the maximum compensation level, provided:

1 (a) For compensation for service prior to January 1, 1988,  
2 the maximum compensation level shall be Twenty-five  
3 Thousand Dollars (\$25,000.00) per annum.  
4 For compensation for service on or after January 1,  
5 1988, through June 30, 1994, the maximum compensation  
6 level shall be Forty Thousand Dollars (\$40,000.00) per  
7 annum.  
8 For compensation for service on or after July 1, 1994,  
9 through June 30, 1995, the maximum compensation level  
10 shall be Fifty Thousand Dollars (\$50,000.00) per  
11 annum; for compensation for service on or after July  
12 1, 1995, through June 30, 1996, the maximum  
13 compensation level shall be Sixty Thousand Dollars  
14 (\$60,000.00) per annum; for compensation for service  
15 on or after July 1, 1996, through June 30, 1997, the  
16 maximum compensation level shall be Seventy Thousand  
17 Dollars (\$70,000.00) per annum; and for compensation  
18 for service on or after July 1, 1997, through June 30,  
19 1998, the maximum compensation level shall be Eighty  
20 Thousand Dollars (\$80,000.00) per annum. For  
21 compensation for services on or after July 1, 1998,  
22 there shall be no maximum compensation level for  
23 retirement purposes.  
24

1 (b) Compensation for retirement purposes shall include any  
2 amount of elective salary reduction under Section 457  
3 of the Internal Revenue Code of 1986 and any amount of  
4 nonelective salary reduction under Section 414(h) of  
5 the Internal Revenue Code of 1986.

6 (c) Notwithstanding any provision to the contrary, the  
7 compensation taken into account for any employee in  
8 determining the contribution or benefit accruals for  
9 any plan year is limited to the annual compensation  
10 limit under Section 401(a)(17) of the federal Internal  
11 Revenue Code.

12 (d) Current appointed members of the Oklahoma Tax  
13 Commission whose salary is constitutionally limited  
14 and is less than the highest salary allowed by law for  
15 his or her position shall be allowed, within ninety  
16 (90) days from the effective date of this act, to make  
17 an election to use the highest salary allowed by law  
18 for the position to which the member was appointed for  
19 the purposes of making contributions and determination  
20 of retirement benefits. Such election shall be  
21 irrevocable and be in writing. Reappointment to the  
22 same office shall not permit a new election. Members  
23 appointed to the Oklahoma Tax Commission after the  
24 effective date of this act shall make such election,

1           pursuant to this subparagraph, within ninety (90) days  
2           of taking office;

3           (10) "Credited service" means the sum of participating service,  
4 prior service and elected service;

5           (11) "Dependent" means a parent, child, or spouse of a member  
6 who is dependent upon the member for at least one-half (1/2) of the  
7 member's support;

8           (12) "Effective date" means the date upon which the System  
9 becomes effective by operation of law;

10           (13) "Eligible employer" means the state and any county, county  
11 hospital, city or town, conservation districts, circuit engineering  
12 districts and any public or private trust in which a county, city or  
13 town participates and is the primary beneficiary, is to be an  
14 eligible employer for the purpose of this act only, whose employees  
15 are covered by Social Security and are not covered by or eligible  
16 for another retirement plan authorized under the laws of this state  
17 which is in operation on the initial entry date. Emergency medical  
18 service districts may join the System upon proper application to the  
19 Board. Provided affiliation by a county hospital shall be in the  
20 form of a resolution adopted by the board of control.

21           (a) If a class or several classes of employees of any  
22           above-defined employers are covered by Social Security  
23           and are not covered by or eligible for and will not  
24           become eligible for another retirement plan authorized

1 under the laws of this state, which is in operation on  
2 the effective date, such employer shall be deemed an  
3 eligible employer, but only with respect to that class  
4 or those classes of employees as defined in this  
5 section.

6 (b) A class or several classes of employees who are  
7 covered by Social Security and are not covered by or  
8 eligible for and will not become eligible for another  
9 retirement plan authorized under the laws of this  
10 state, which is in operation on the effective date,  
11 and when the qualifications for employment in such  
12 class or classes are set by state law; and when such  
13 class or classes of employees are employed by a county  
14 or municipal government pursuant to such  
15 qualifications; and when the services provided by such  
16 employees are of such nature that they qualify for  
17 matching by or contributions from state or federal  
18 funds administered by an agency of state government  
19 which qualifies as a participating employer, then the  
20 agency of state government administering the state or  
21 federal funds shall be deemed an eligible employer,  
22 but only with respect to that class or those classes  
23 of employees as defined in this subsection; provided,  
24 that the required contributions to the retirement plan

1 may be withheld from the contributions of state or  
2 federal funds administered by the state agency and  
3 transmitted to the System on the same basis as the  
4 employee and employer contributions are transmitted  
5 for the direct employees of the state agency. The  
6 retirement or eligibility for retirement under the  
7 provisions of law providing pensions for service as a  
8 volunteer firefighter shall not render any person  
9 ineligible for participation in the benefits provided  
10 for in Section 901 et seq. of this title. An employee  
11 of any public or private trust in which a county, city  
12 or town participates and is the primary beneficiary  
13 shall be deemed to be an eligible employee for the  
14 purpose of this act only.

15 (c) All employees of the George Nigh Rehabilitation  
16 Institute who elected to retain membership in the  
17 System, pursuant to Section 913.7 of this title, shall  
18 continue to be eligible employees for the purposes of  
19 this act. The George Nigh Rehabilitation Institute  
20 shall be considered a participating employer only for  
21 such employees.

22 (d) All employees of CompSource Mutual Insurance Company  
23 who retain membership in the Oklahoma Public Employees  
24 Retirement System pursuant to Section 913.9 of this

1 title shall continue to be eligible employees for the  
2 purposes of the Oklahoma Public Employees Retirement  
3 System. CompSource Mutual Insurance Company shall be  
4 considered a participating employer only for such  
5 employees.

6 (e) All employees of a successor organization, as defined  
7 by Section 5-60.12 of Title 2 of the Oklahoma  
8 Statutes, who retain membership in the Oklahoma Public  
9 Employees Retirement System pursuant to Section 5-  
10 60.35 of Title 2 of the Oklahoma Statutes shall  
11 continue to be eligible employees for the purposes of  
12 the Oklahoma Public Employees Retirement System. A  
13 successor organization shall be considered a  
14 participating employer only for such employees.

15 (f) A participating employer of the Teachers' Retirement  
16 System of Oklahoma, who has one or more employees who  
17 have made an election pursuant to enabling legislation  
18 to retain membership in the System as a result of  
19 change in administration, shall be considered a  
20 participating employer of the Oklahoma Public  
21 Employees Retirement System only for such employees;

22 (14) "Employee" means any officer or employee of a  
23 participating employer, whose employment is not seasonal or  
24 temporary and whose employment requires at least one thousand



1 (1,000) hours of work per year and whose salary or wage is equal to  
2 the hourly rate of the monthly minimum wage for state employees.  
3 For those eligible employers outlined in Section 910 of this title,  
4 the rate shall be equal to the hourly rate of the monthly minimum  
5 wage for that employer. Each employer, whose minimum wage is less  
6 than the state's minimum wage, shall inform the System of the  
7 minimum wage for that employer. This notification shall be by  
8 resolution of the governing body.

9 (a) Any employee of the county extension agents who is not  
10 currently participating in the Teachers' Retirement  
11 System of Oklahoma shall be a member of this System.

12 (b) Eligibility shall not include any employee who is a  
13 contributing member of the United States Civil Service  
14 Retirement System.

15 (c) It shall be mandatory for an officer, appointee or  
16 employee of the office of district attorney to become  
17 a member of this System if he or she is not currently  
18 participating in a county retirement system. Provided  
19 further, that if an officer, appointee or employee of  
20 the office of district attorney is currently  
21 participating in such county retirement system, he or  
22 she is ineligible for this System as long as he or she  
23 is eligible for such county retirement system. Any  
24 eligible officer, appointee or employee of the office

1 of district attorney shall be given credit for prior  
2 service as defined in this section. The provisions  
3 outlined in Section 917 of this title shall apply to  
4 those employees who have previously withdrawn their  
5 contributions.

6 (d) Eligibility shall also not include any officer or  
7 employee of the Oklahoma Employment Security  
8 Commission, except for those officers and employees of  
9 the Commission electing to transfer to this System  
10 pursuant to the provisions of Section 910.1 of this  
11 title or any other class of officers or employees  
12 specifically exempted by the laws of this state,  
13 unless there be a consolidation as provided by Section  
14 912 of this title. Employees of the Oklahoma  
15 Employment Security Commission who are ineligible for  
16 enrollment in the Employment Security Commission  
17 Retirement Plan, that was in effect on January 1,  
18 1964, shall become members of this System.

19 (e) Any employee employed by the Legislative Service  
20 Bureau, State Senate or House of Representatives for  
21 the full duration of a regular legislative session  
22 shall be eligible for membership in the System  
23 regardless of classification as a temporary employee  
24 and may participate in the System during the regular

1 legislative session at the option of the employee.  
2 For purposes of this subparagraph, the determination  
3 of whether an employee is employed for the full  
4 duration of a regular legislative session shall be  
5 made by the Legislative Service Bureau if such  
6 employee is employed by the Legislative Service  
7 Bureau, the State Senate if such employee is employed  
8 by the State Senate, or by the House of  
9 Representatives if such employee is employed by the  
10 House of Representatives. Each regular legislative  
11 session during which the legislative employee or an  
12 employee of the Legislative Service Bureau  
13 participates full time shall be counted as six (6)  
14 months of full-time participating service.

15 (i) Except as otherwise provided by this  
16 subparagraph, once a temporary session employee  
17 makes a choice to participate or not, the choice  
18 shall be binding for all future legislative  
19 sessions during which the employee is employed.

20 (ii) Notwithstanding the provisions of division (i) of  
21 this subparagraph, any employee, who is eligible  
22 for membership in the System because of the  
23 provisions of this subparagraph and who was  
24 employed by the State Senate or House of

1 Representatives after January 1, 1989, may file  
2 an election, in a manner specified by the Board,  
3 to participate as a member of the System prior to  
4 September 1, 1989.

5 (iii) Notwithstanding the provisions of division (i) of  
6 this subparagraph, a temporary legislative  
7 session employee who elected to become a member  
8 of the System may withdraw from the System  
9 effective the day said employee elected to  
10 participate in the System upon written request to  
11 the Board. Any such request must be received by  
12 the Board prior to October 1, 1990. All employee  
13 contributions made by the temporary legislative  
14 session employee shall be returned to the  
15 employee without interest within four (4) months  
16 of receipt of the written request.

17 (iv) A member of the System who did not initially  
18 elect to participate as a member of the System  
19 pursuant to this subparagraph shall be able to  
20 acquire service performed as a temporary  
21 legislative session employee for periods of  
22 service performed prior to the date upon which  
23 the person became a member of the System if:  
24

- 1           a.    the member files an election with the System  
2                   not later than December 31, 2000, to  
3                   purchase the prior service; and
- 4           b.    the member makes payment to the System of  
5                   the actuarial cost of the service credit  
6                   pursuant to subsection A of Section 913.5 of  
7                   this title.  The provisions of Section 913.5  
8                   of this title shall be applicable to the  
9                   purchase of the service credit, including  
10                  the provisions for determining service  
11                  credit in the event of incomplete payment  
12                  due to cessation of payments, death,  
13                  termination of employment or retirement, but  
14                  the payment may extend for a period not to  
15                  exceed ninety-six (96) months;

16           (15)  "Entry date" means the date on which an eligible employer  
17 joins the System.  The first entry date pursuant to Section 901 et  
18 seq. of this title shall be January 1, 1964;

19           (16)  "Executive Director" means the managing officer of the  
20 System employed by the Board under Section 901 et seq. of this  
21 title;

22           (17)  "Federal Internal Revenue Code" means the federal Internal  
23 Revenue Code of 1954 or 1986, as amended and as applicable to a  
24 governmental plan as in effect on July 1, 1999;

1           (18) "Final average compensation" means the average annual  
2 compensation, including amounts deferred under deferred compensation  
3 agreements entered into between a member and a participating  
4 employer, up to, but not exceeding the maximum compensation levels  
5 as provided in paragraph (9) of this section received during the  
6 highest three (3) of the last ten (10) years of participating  
7 service immediately preceding retirement or termination of  
8 employment and with respect to members whose first participating  
9 service occurs on or after July 1, 2013, the compensation received  
10 during the highest five (5) of the last ten (10) years of  
11 participating service immediately preceding retirement or  
12 termination of employment. Provided, no member shall retire with a  
13 final average compensation unless the member has made the required  
14 contributions on such compensation, as defined by the Board of  
15 Trustees;

16           (19) "Fiscal year" means the period commencing July 1 of any  
17 year and ending June 30 of the next year. The fiscal year is the  
18 plan year for purposes of the federal Internal Revenue Code;  
19 however, the calendar year is the limitation year for purposes of  
20 Section 415 of the federal Internal Revenue Code;

21           (20) "Fund" means the Oklahoma Public Employees Retirement Fund  
22 as created by Section 901 et seq. of this title;

23           (21) "Leave of absence" means a period of absence from  
24 employment without pay, authorized and approved by the employer and

1 acknowledged to the Board, and which after the effective date does  
2 not exceed two (2) years;

3 (22) "Member" means an eligible employee or elected official  
4 who is in the System and is making the required employee or elected  
5 official contributions, or any former employee or elected official  
6 who shall have made the required contributions to the System and  
7 shall have not received a refund or withdrawal;

8 (23) "Military service" means service in the Armed Forces of  
9 the United States by an honorably discharged person during the  
10 following time periods, as reflected on such person's Defense  
11 Department Form 214, not to exceed five (5) years for combined  
12 participating and/or prior service, as follows:

13 (a) during the following periods, including the beginning  
14 and ending dates, and only for the periods served,  
15 from:

16 (i) April 6, 1917, to November 11, 1918, commonly  
17 referred to as World War I,

18 (ii) September 16, 1940, to December 7, 1941, as a  
19 member of the 45th Division,

20 (iii) December 7, 1941, to December 31, 1946, commonly  
21 referred to as World War II,

22 (iv) June 27, 1950, to January 31, 1955, commonly  
23 referred to as the Korean Conflict or the Korean  
24 War,

- 1 (v) February 28, 1961, to May 7, 1975, commonly  
2 referred to as the Vietnam era, except that:  
3 a. for the period from February 28, 1961, to  
4 August 4, 1964, military service shall only  
5 include service in the Republic of Vietnam  
6 during that period, and  
7 b. for purposes of determining eligibility for  
8 education and training benefits, such period  
9 shall end on December 31, 1976, or  
10 (vi) August 1, 1990, to December 31, 1991, commonly  
11 referred to as the Gulf War, the Persian Gulf  
12 War, or Operation Desert Storm, but excluding any  
13 person who served on active duty for training  
14 only, unless discharged from such active duty for  
15 a service-connected disability;  
16 (b) during a period of war or combat military operation  
17 other than a conflict, war or era listed in  
18 subparagraph (a) of this paragraph, beginning on the  
19 date of Congressional authorization, Congressional  
20 resolution, or Executive Order of the President of the  
21 United States, for the use of the Armed Forces of the  
22 United States in a war or combat military operation,  
23 if such war or combat military operation lasted for a  
24 period of ninety (90) days or more, for a person who



1 served, and only for the period served, in the area of  
2 responsibility of the war or combat military  
3 operation, but excluding a person who served on active  
4 duty for training only, unless discharged from such  
5 active duty for a service-connected disability, and  
6 provided that the burden of proof of military service  
7 during this period shall be with the member, who must  
8 present appropriate documentation establishing such  
9 service.

10 An eligible member under this paragraph shall include only those  
11 persons who shall have served during the times or in the areas  
12 prescribed in this paragraph, and only if such person provides  
13 appropriate documentation in such time and manner as required by the  
14 System to establish such military service prescribed in this  
15 paragraph, or for service pursuant to subdivision a of division (v)  
16 of subparagraph (a) of this paragraph those persons who were awarded  
17 service medals, as authorized by the United States Department of  
18 Defense as reflected in the veteran's Defense Department Form 214,  
19 related to the Vietnam Conflict for service prior to August 5, 1964;

20 (24) "Normal retirement date" means the date on which a member  
21 may retire with full retirement benefits as provided in Section 901  
22 et seq. of this title, such date being whichever occurs first:

- 23 (a) the first day of the month coinciding with or  
24 following a member's:

1 (1) sixty-second birthday with respect to members  
2 whose first participating service occurs prior to  
3 November 1, 2011, or

4 (2) sixty-fifth birthday with respect to members  
5 whose first participating service occurs on or  
6 after November 1, 2011, or with respect to  
7 members whose first participating service occurs  
8 on or after November 1, 2011, reaches a minimum  
9 age of sixty (60) years and who also reaches a  
10 normal retirement date pursuant to subparagraph c  
11 of this paragraph,

12 (b) for any person who initially became a member prior to  
13 July 1, 1992, and who does not reach a normal  
14 retirement date pursuant to division (1) of  
15 subparagraph (a) of this paragraph, the first day of  
16 the month coinciding with or following the date at  
17 which the sum of a member's age and number of years of  
18 credited service total eighty (80); such a normal  
19 retirement date will also apply to any person who  
20 became a member of the sending system as defined in  
21 Section 901 et seq. of this title, prior to July 1,  
22 1992, regardless of whether there were breaks in  
23 service after July 1, 1992,  
24

1 (c) for any person who became a member after June 30,  
2 1992, but prior to November 1, 2011, and who does not  
3 reach a normal retirement date pursuant to division  
4 (1) of subparagraph (a) of this paragraph, the first  
5 day of the month coinciding with or following the date  
6 at which the sum of a member's age and number of years  
7 of credited service total ninety (90),

8 (d) in addition to subparagraphs (a), (b) and (c) of this  
9 paragraph, the first day of the month coinciding with  
10 or following a member's completion of at least twenty  
11 (20) years of full-time-equivalent employment as:

12 (i) a correctional or probation and parole officer  
13 with the Department of Corrections and at the  
14 time of retirement, the member was a correctional  
15 or probation and parole officer with the  
16 Department of Corrections, or

17 (ii) a correctional officer, probation and parole  
18 officer or fugitive apprehension agent with the  
19 Department of Corrections who is in such position  
20 on June 30, 2004, or who is hired after June 30,  
21 2004, and who receives a promotion or change in  
22 job classification after June 30, 2004, to  
23 another position in the Department of  
24 Corrections, so long as such officer or agent has

1 at least five (5) years of service as a  
2 correctional officer, probation and parole  
3 officer or fugitive apprehension agent with the  
4 Department, has twenty (20) years of full-time-  
5 equivalent employment with the Department and was  
6 employed by the Department at the time of  
7 retirement, or

8 (iii) a firefighter with the Oklahoma Military  
9 Department either employed for the first time on  
10 or after July 1, 2002, or who was employed prior  
11 to July 1, 2002, in such position and who makes  
12 the election authorized by division (2) of  
13 subparagraph b of paragraph (9) of subsection A  
14 of Section 915 of this title and at the time of  
15 retirement, the member was a firefighter with the  
16 Oklahoma Military Department, and such member has  
17 at least twenty (20) years of credited service  
18 upon which the two and one-half percent (2 1/2%)  
19 multiplier will be used in calculating the  
20 retirement benefit, or

21 (iv) a public safety officer employed by the Grand  
22 River Dam Authority for the first time on or July  
23 1, 2016, or  
24

1 (v) a deputy sheriff or jailer employed by any county  
2 that is a participating employer in the System  
3 for the first time as a deputy sheriff or jailer  
4 on or after November 1, 2020, or

5 (vi) beginning November 1, 2024, a deputy sheriff or  
6 jailer employed by any county that is a  
7 participating employer in the System for the  
8 first time as a deputy sheriff or jailer before  
9 November 1, 2020, including those who make the  
10 election authorized by division (2) of  
11 subparagraph b of paragraph 10 of subsection A of  
12 Section 915 of this title, and at the time of  
13 retirement, if the member was a deputy sheriff or  
14 jailer employed by the participating county, and  
15 such member has at least twenty (20) years of  
16 credited service upon which the two and one-half  
17 percent (2 1/2%) multiplier will be used in  
18 calculating the retirement benefit,

19 (e) for those fugitive apprehension agents who retire on  
20 or after July 1, 2002, the first day of the month  
21 coinciding with or following a member's completion of  
22 at least twenty (20) years of full-time-equivalent  
23 employment as a fugitive apprehension agent with the  
24 Department of Corrections and at the time of

1 retirement, the member was a fugitive apprehension  
2 agent with the Department of Corrections, or

3 (f) for any member who was continuously employed by an  
4 entity or institution within The Oklahoma State System  
5 of Higher Education and whose initial employment with  
6 such entity or institution was prior to July 1, 1992,  
7 and who without a break in service of more than thirty  
8 (30) days became employed by an employer participating  
9 in the Oklahoma Public Employees Retirement System,  
10 the first day of the month coinciding with or  
11 following the date at which the sum of the member's  
12 age and number of years of credited service total  
13 eighty (80);

14 (25) "Participating employer" means an eligible employer who  
15 has agreed to make contributions to the System on behalf of its  
16 employees;

17 (26) "Participating service" means the period of employment  
18 after the entry date for which credit is granted a member;

19 (27) "Prior service" means the period of employment of a member  
20 by an eligible employer prior to the member's entry date for which  
21 credit is granted a member under Section 901 et seq. of this title;

22 (28) "Retirant" or "retiree" means a member who has retired  
23 under the System;

1 (29) "Retirement benefit" means a monthly income with benefits  
2 accruing from the first day of the month coinciding with or  
3 following retirement and ending on the last day of the month in  
4 which death occurs or the actuarial equivalent thereof paid in such  
5 manner as specified by the member pursuant to Section 901 et seq. of  
6 this title or as otherwise allowed to be paid at the discretion of  
7 the Board;

8 (30) "Retirement coordinator" means the individual designated  
9 by each participating employer through whom System transactions and  
10 communication shall be directed;

11 (31) "Social Security" means the old-age survivors and  
12 disability section of the Federal Social Security Act;

13 (32) "Total disability" means a physical or mental disability  
14 accepted for disability benefits by the Federal Social Security  
15 System;

16 (33) "Service-connected disability benefits" means military  
17 service benefits which are for a service-connected disability rated  
18 at twenty percent (20%) or more by the Veterans Administration or  
19 the Armed Forces of the United States;

20 (34) "Elected official" means a person elected to a state  
21 office in the legislative or executive branch of state government or  
22 a person elected to a county office for a definite number of years  
23 and shall include an individual who is appointed to fill the  
24 unexpired term of an elected state official;

1 (35) "Elected service" means the period of service as an  
2 elected official;

3 (36) "Limitation year" means the year used in applying the  
4 limitations of Section 415 of the Internal Revenue Code of 1986,  
5 which year shall be the calendar year; and

6 (37) "Public safety officers of the Grand River Dam Authority"  
7 means those persons hired by the Grand River Dam Authority on or  
8 after the effective date of this act who are certified by the  
9 Council on Law Enforcement Education and Training or an equivalent  
10 certifying entity for law enforcement personnel training and who  
11 perform law enforcement functions as part of their regularly  
12 assigned duties and responsibilities on a full-time basis. With  
13 respect to any public safety officer hired by the Grand River Dam  
14 Authority on or after the effective date of this act, any earned  
15 benefits or credits toward retirement benefits from previous  
16 participation within the Oklahoma Public Employees Retirement System  
17 or the Oklahoma Law Enforcement Retirement System shall remain  
18 within that system.

19 SECTION 2. AMENDATORY 74 O.S. 2021, Section 915, is  
20 amended to read as follows:

21 Section 915. Amount of retirement benefit.

22 A. (1) Except as otherwise provided in this subsection and as  
23 provided for elected officials in Section 913.4 of this title, any  
24 member who shall retire on or after the member's normal retirement



1 date shall be entitled to receive an annual retirement benefit equal  
2 to two percent (2%) of the member's final average compensation as  
3 determined pursuant to paragraph (18) of Section 902 of this title,  
4 multiplied by the number of years of credited service that has been  
5 credited to the member in accordance with the provisions of Section  
6 913 of this title other than years credited pursuant to paragraph  
7 (2) of this subsection.

8 (2) Effective January 1, 2004, except as otherwise provided for  
9 elected officials in Section 913.4 of this title and except for  
10 those members making contributions pursuant to paragraphs (c), (d),  
11 (e) and (f) of subsection (1) of Section 919.1 of this title, any  
12 member who shall retire shall be entitled to receive an annual  
13 retirement benefit equal to two and one-half percent (2 1/2%) of the  
14 member's final average compensation as determined pursuant to  
15 paragraph (18) of Section 902 of this title, multiplied by the  
16 number of full years of participating service after January 1, 2004,  
17 that have been credited to the member in accordance with the  
18 provisions of Section 913 of this title and only for those full  
19 years of participating service for which contributions have been  
20 made pursuant to paragraph (g) of subsection (1) of Section 919.1 of  
21 this title. The two and one-half percent (2 1/2%) multiplier shall  
22 not apply to purchased service, purchased or granted military  
23 service or transferred service. In order to receive the two and  
24 one-half percent (2 1/2%) multiplier in computing retirement

1 benefits, an active member shall make an irrevocable written  
2 election to pay the contributions pursuant to paragraph (g) of  
3 subsection (1) of Section 919.1 of this title. The two and one-half  
4 percent (2 1/2%) multiplier pursuant to this paragraph shall not  
5 apply to additional years of service credit attributed to sick leave  
6 pursuant to paragraph 7 of subsection B of Section 913 of this title  
7 and fractional years pursuant to subsection C of Section 913 of this  
8 title and shall be attributable only to the participating service  
9 credited after the election of the member.

10 (3) The minimum final average compensation for any person who  
11 becomes a member of the System on or after July 1, 1995:

- 12 a. and who had twenty (20) or more years of credited  
13 service within the System as of the member's  
14 retirement date shall be no less than Thirteen  
15 Thousand Eight Hundred Dollars (\$13,800.00) per annum,
- 16 b. and who had at least fifteen (15) but not more than  
17 nineteen (19) years of credited service within the  
18 System as of the member's retirement date shall be no  
19 less than Six Thousand Nine Hundred Dollars  
20 (\$6,900.00) per annum,
- 21 c. and who had less than fifteen (15) years of credited  
22 service within the System as of the member's  
23 retirement date shall not be eligible for any minimum  
24 amount of final average compensation and the member's

1 final average compensation shall be the final average  
2 compensation as defined by paragraph (18) of Section  
3 902 of this title.

4 (4) Provided, further, any member who has elected a vested  
5 benefit pursuant to Section 917 of this title shall be entitled to  
6 receive benefits as outlined in this section except the percent  
7 factor and the member's maximum compensation level in effect the  
8 date the member's employment was terminated with a participating  
9 employer shall be applicable.

10 (5) Any member who is a correctional officer or a probation and  
11 parole officer employed by the Department of Corrections at the time  
12 of retirement and who retires on or before June 30, 2000, shall be  
13 entitled to receive an annual retirement benefit equal to two and  
14 one-half percent (2 1/2%) of the final average compensation of the  
15 member not to exceed Twenty-five Thousand Dollars (\$25,000.00) and  
16 two percent (2%) of the final average salary in excess of Twenty-  
17 five Thousand Dollars (\$25,000.00) but not exceeding the maximum  
18 compensation level as provided in paragraph (9) of Section 902 of  
19 this title, multiplied by the number of years of service as a  
20 correctional officer or a probation and parole officer; provided,  
21 any years accrued prior to July 1, 1990, as a correctional officer  
22 or a probation and parole officer by a member who is employed as a  
23 correctional officer or a probation and parole officer on July 1,  
24 1990, shall be calculated for retirement purposes at two and one-

1 quarter percent (2 1/4%) of the final average compensation of the  
2 member not to exceed Twenty-five Thousand Dollars (\$25,000.00) and  
3 two percent (2%) of the final average salary in excess of Twenty-  
4 five Thousand Dollars (\$25,000.00) but not exceeding the maximum  
5 compensation level as provided in paragraph (9) of Section 902 of  
6 this title, multiplied by the number of years of such service and  
7 any years in excess of twenty (20) years as such an officer or years  
8 credited to the member in accordance with the provisions of Section  
9 913 of this title shall be calculated for retirement purposes at two  
10 percent (2%) of the final average compensation of the member  
11 multiplied by the number of years of such service. Any person who  
12 contributes to the System as a correctional officer or a probation  
13 and parole officer as provided in paragraph (b) or (c) of subsection  
14 (1) of Section 919.1 of this title, on or before June 30, 2000, but  
15 who does not make such contributions after June 30, 2000, and who  
16 does not qualify for normal retirement under subparagraph (c) of  
17 paragraph (24) of Section 902 of this title shall have retirement  
18 benefits for each year of full-time-equivalent participating service  
19 as a correctional or a probation and parole officer after July 1,  
20 1990, computed on two and one-half percent (2 1/2%) of the final  
21 average compensation based upon those years as a correctional  
22 officer or a probation and parole officer. Provided, further, any  
23 fugitive apprehension agent shall be entitled to receive benefits as  
24 outlined in this act for service as a fugitive apprehension agent

1 prior to July 1, 2002, only upon payment to the System of the  
2 employee contributions which would have been paid if such fugitive  
3 apprehension agent had been covered by this section prior to the  
4 effective date of this act, plus interest of not to exceed ten  
5 percent (10%) as determined by the Board. The Department of  
6 Corrections may make the employee contribution and interest payment  
7 on behalf of such member.

8 (6) Any member who is a correctional officer, a probation and  
9 parole officer or a fugitive apprehension agent employed by the  
10 Department of Corrections at the time of retirement and who retires  
11 on or after July 1, 2002, shall be entitled to receive an annual  
12 retirement benefit equal to two and one-half percent (2 1/2%) of the  
13 final average compensation of the member, but not exceeding the  
14 maximum compensation level as provided in paragraph (18) of Section  
15 902 of this title, multiplied by the number of years of service as a  
16 correctional officer, a probation and parole officer or a fugitive  
17 apprehension agent, and any years in excess of twenty (20) years as  
18 such an officer or agent, or years credited to the member in  
19 accordance with the provisions of Section 913 of this title, shall  
20 be calculated for retirement purposes at two percent (2%) of the  
21 final average compensation of the member multiplied by the number of  
22 years of such service. For purposes of this paragraph, "final  
23 average compensation" shall be determined by computing the average  
24 annual salary, in the manner prescribed by paragraph (18) of Section

1 902 of this title, for the highest three (3) years of the last ten  
2 (10) years of participating service immediately preceding retirement  
3 or termination of employment for all years of service performed by  
4 such member, both for years of service performed as a correctional  
5 officer, probation and parole officer or fugitive apprehension  
6 agent, not in excess of twenty (20) years, and for years of service  
7 performed in excess of twenty (20) years, whether as a correctional  
8 officer, probation and parole officer, fugitive apprehension agent  
9 or other position unless the computation of benefits would result in  
10 a lower retirement benefit amount than if final average compensation  
11 were to be computed as otherwise provided by this paragraph. "Final  
12 average compensation" shall be determined by computing the average  
13 annual salary for the highest five (5) of the last ten (10) years of  
14 participating service immediately preceding retirement or  
15 termination of employment, with respect to members whose first  
16 participating service occurs on or after July 1, 2013.

17 (7) Any member who is a correctional officer, a probation and  
18 parole officer or a fugitive apprehension agent who has at least  
19 five (5) years of service as a correctional officer, a probation and  
20 parole officer or a fugitive apprehension agent who is in such  
21 position on June 30, 2004, or who is hired after June 30, 2004, in  
22 such position, and who receives a promotion or change in job  
23 classification after June 30, 2004, to another position in the  
24 Department of Corrections, and who is employed by the Department of

1 Corrections at the time of retirement and who retires on or after  
2 July 1, 2004, shall be entitled to receive an annual retirement  
3 benefit equal to two and one-half percent (2 1/2%) of the final  
4 average compensation of the member, but not exceeding the maximum  
5 compensation level as provided in paragraph (18) of Section 902 of  
6 this title, multiplied by the number of years of service with the  
7 Department of Corrections and any years in excess of twenty (20)  
8 years with the Department or years credited to the member in  
9 accordance with the provisions of Section 913 of this title, shall  
10 be calculated for retirement purposes at two percent (2%) of the  
11 final average compensation of the member multiplied by the number of  
12 years of such service. For purposes of this paragraph, "final  
13 average compensation" shall be determined by computing the average  
14 annual salary, in the manner prescribed by paragraph (18) of Section  
15 902 of this title, for the highest three (3) years of the last ten  
16 (10) years of participating service immediately preceding retirement  
17 or termination of employment for all years of service performed by  
18 such member with the Department. "Final average compensation" shall  
19 be determined by computing the average annual salary for the highest  
20 five (5) of the last ten (10) years of participating service  
21 immediately preceding retirement or termination of employment, with  
22 respect to members whose first participating service occurs on or  
23 after July 1, 2013.

24

1           (8) Any person who contributed to the System as a correctional  
2 officer, a probation and parole officer or a fugitive apprehension  
3 agent as provided in paragraph (b) or (c) of subsection (1) of  
4 Section 919.1 of this title, and who retires under normal retirement  
5 or early retirement on or after January 1, 2004, under paragraph  
6 (24) of Section 902 of this title, and any public safety officer  
7 described by paragraph (37) of Section 902 of this title hired on or  
8 after the effective date of this act by the Grand River Dam  
9 Authority and who retires on or after the effective date of this  
10 act, shall have retirement benefits for each year of full-time-  
11 equivalent participating service as a correctional officer, a  
12 probation and parole officer or a fugitive apprehension agent, or  
13 Grand River Dam public safety officer computed on two and one-half  
14 percent (2 1/2%) of the final average compensation based upon those  
15 years as a correctional officer, a probation and parole officer, a  
16 fugitive apprehension agent or a Grand River Dam public safety  
17 officer. For purposes of this paragraph, "final average  
18 compensation" shall be determined by computing the average annual  
19 salary, in the manner prescribed by paragraph (18) of Section 902 of  
20 this title, for the highest three (3) years of the last ten (10)  
21 years of participating service immediately preceding retirement or  
22 termination of employment for all years of service performed by such  
23 member, both for years of service performed as a correctional  
24 officer, probation and parole officer or fugitive apprehension



1 agent, or years of service performed as a Grand River Dam public  
2 safety officer, not in excess of twenty (20) years, and for years of  
3 service performed in excess of twenty (20) years, whether as a  
4 correctional officer, probation and parole officer, fugitive  
5 apprehension agent, Grand River Dam public safety officer, or other  
6 position unless the computation of benefits would result in a lower  
7 retirement benefit amount than if final average compensation were to  
8 be computed as otherwise provided by this paragraph. "Final average  
9 compensation" shall be determined by computing the average annual  
10 salary for the highest five (5) of the last ten (10) years of  
11 participating service immediately preceding retirement or  
12 termination of employment, with respect to members whose first  
13 participating service occurs on or after July 1, 2013, or with  
14 respect to Grand River Dam public safety officers whose first  
15 participating service occurs on or after the effective date of this  
16 act.

17 (9) Any member who is:

- 18 a. initially on or after July 1, 2002, employed as a  
19 firefighter for the Oklahoma Military Department and  
20 who retires on or after the member's normal retirement  
21 date shall be entitled to receive an annual retirement  
22 benefit equal to two and one-half percent (2 1/2%) of  
23 the final average compensation of the member  
24

1 multiplied by the number of years of service in such  
2 service,

3 b. (1) a firefighter who performs firefighting services  
4 for the Oklahoma Military Department prior to  
5 July 1, 2002, and who makes an election in  
6 writing on a form prescribed for this purpose by  
7 the System not later than December 31, 2002,  
8 shall be entitled to receive a retirement benefit  
9 based upon two and one-half percent (2 1/2%) of  
10 the final average compensation of the member  
11 multiplied by the number of years of service as a  
12 firefighter with the Oklahoma Military Department  
13 on or after July 1, 2002. The election  
14 authorized by this subdivision shall be  
15 irrevocable once the election is filed with the  
16 System,

17 (2) a firefighter who performs firefighting services  
18 for the Oklahoma Military Department prior to  
19 July 1, 2002, and who makes the election in  
20 division (1) of this subparagraph may also make  
21 an election in writing on a form prescribed for  
22 this purpose by the System not later than  
23 December 31, 2002, to receive a retirement  
24 benefit based upon two and one-half percent (2

1 1/2%) of the final average compensation of the  
2 member multiplied by the number of years of  
3 service as a firefighter with the Oklahoma  
4 Military Department prior to July 1, 2002. The  
5 election authorized by this subdivision shall be  
6 irrevocable once the election is filed with the  
7 System. Retirement benefits shall be calculated  
8 based upon the two and one-half percent (2 1/2%)  
9 multiplier upon payment being made pursuant to  
10 Section 913.5 of this title.

11 (10) Any person who contributes to the System as a deputy  
12 sheriff or county jailer as provided in paragraph (f) of subsection  
13 (1) of Section 919.1 of this title, and who was:

14 a. employed by a participating employer in the System  
15 for the first time as a deputy sheriff or jailer on  
16 or after November 1, 2020, and who retires under  
17 normal retirement or early retirement under division  
18 (v) of subparagraph (d) of paragraph (24) of Section  
19 902 of this title, shall have retirement benefits for  
20 each year of full-time-equivalent participating  
21 service as a deputy sheriff or county jailer computed  
22 on two and one-half percent (2 1/2%) of the final  
23 average compensation based upon those years as a  
24 deputy sheriff or county jailer, and any years in

1 excess of twenty (20) years as a deputy sheriff or  
2 county jailer, or years credited to the member in  
3 accordance with the provisions of Section 913 of this  
4 title, shall be calculated for retirement purposes at  
5 two percent (2%) of the final average compensation of  
6 the member multiplied by the number of years of such  
7 service, or

8 b. (1) employed by a participating employer in the  
9 System for the first time as a deputy sheriff or  
10 county jailer before November 1, 2020, and who  
11 retires under the normal retirement or early  
12 retirement under division (vi) of subparagraph  
13 (d) of paragraph (24) of Section 902 of this  
14 title, shall be entitled to receive a retirement  
15 benefit based on two and one-half percent (2  
16 1/2%) of the final average compensation of the  
17 member multiplied based on the number of years of  
18 service as a deputy sheriff or county jailer with  
19 any county participating in the System on or  
20 after November 1, 2024,

21 (2) employed by a participating employer in the  
22 System for the first time as a deputy sheriff or  
23 county jailer before November 1, 2020, and who  
24 retires under the normal retirement or early

1 retirement under division (vi) of subparagraph  
2 (d) of paragraph (24) of Section 902 of this  
3 title, and who makes an election in writing not  
4 later than July 1, 2025, on a form prescribed for  
5 this purpose by the System, shall be entitled to  
6 a retirement benefit based upon two and one-half  
7 percent (2 1/2%) of the final average  
8 compensation of the member multiplied by the  
9 number of years of service prior to November 1,  
10 2024, as a deputy sheriff or county jailer  
11 employed by any county that is a participating  
12 employer in the System. The election authorized  
13 by this subparagraph shall be irrevocable once  
14 the election is filed with the System.  
15 Retirement benefits shall be calculated based  
16 upon the two and one-half percent (2 1/2%)  
17 multiplier upon payment being made pursuant to  
18 Section 913.5 of this title. Any person  
19 otherwise qualifying under this subparagraph, but  
20 who is not employed as a deputy sheriff or county  
21 jailer on November 1, 2024, and who is reemployed  
22 as a deputy sheriff or county jailer with a  
23 county that is a participating employer in the  
24 System after November 1, 2024, shall have six (6)

1                   months from the initial date of reemployment to  
2                   make the election authorized in this  
3                   subparagraph.

4           c. For purposes of ~~this~~ paragraph (10), "final average  
5           compensation" shall be determined by computing the  
6           average annual salary, in the manner prescribed by  
7           paragraph (18) of Section 902 of this title, both for  
8           years of service performed as a deputy sheriff or  
9           county jailer not in excess of twenty (20) years, and  
10          for years of service performed in excess of twenty  
11          (20) years, whether as a deputy sheriff or county  
12          jailer.

13           (11) Upon death of a retiree, there shall be paid to his or her  
14          beneficiary an amount equal to the excess, if any, of his or her  
15          accumulated contributions over the sum of all retirement benefit  
16          payments made.

17           (12) Such annual retirement benefits shall be paid in equal  
18          monthly installments, except that the Board may provide for the  
19          payment of retirement benefits which total less than Two Hundred  
20          Forty Dollars (\$240.00) a year on other than a monthly basis.

21           (13) Pursuant to the rules established by the Board, a retiree  
22          receiving monthly benefits from the System may authorize warrant  
23          deductions for any products currently offered to active state  
24          employees through the Employees Benefits Council, provided that

1 product is offered to state retirees as a group and has a minimum  
2 participation of five hundred state retirees. The System has no  
3 responsibility for the marketing, enrolling or administration of  
4 such products, but shall retain a processing fee of two percent (2%)  
5 of the gross deductions for the products. Retirement benefit  
6 deductions shall be made for membership dues for any statewide  
7 association for which payroll deductions are authorized pursuant to  
8 subsection B of Section 34.70 of Title 62 of the Oklahoma Statutes  
9 for retired members of any state-supported retirement system, upon  
10 proper authorization given by the member to the board from which the  
11 member or beneficiary is currently receiving retirement benefits.

12 B. A member shall be considered disabled if such member  
13 qualifies for the payment of Social Security disability benefits, or  
14 the payment of benefits pursuant to the Railroad Retirement Act of  
15 1974, Section 231 et seq. of Title 45 of the United States Code, and  
16 shall be eligible for benefits hereunder upon proof of such  
17 disability, provided such member is an active regularly scheduled  
18 employee with a participating employer at the time of injury or  
19 inception of illness or disease resulting in subsequent  
20 certification of eligibility for Social Security disability benefits  
21 by reason of such injury, illness or disease, providing such  
22 disability is certified by the Social Security Administration within  
23 one (1) year after the last date physically on the job and after  
24 completion of at least eight (8) years of participating service or

1 combined prior and participating service or resulting in subsequent  
2 certification of eligibility of disability by the Railroad  
3 Retirement Board providing such certification is made by the  
4 Railroad Retirement Board within one (1) year after the last date  
5 physically on the job and after completion of at least eight (8)  
6 years of participating service or combined prior and participating  
7 service. The member shall submit to the Retirement System the  
8 Social Security Award Notice or the Railroad Retirement Award Notice  
9 certifying the date of entitlement for disability benefits, as  
10 issued by the Social Security Administration, Department of Health  
11 and Human Services or the Railroad Retirement Board. Disability  
12 benefits shall become effective on the date of entitlement as  
13 established by the Social Security Administration or the Railroad  
14 Retirement Board, but not before the first day of the month  
15 following removal from the payroll, whichever is later, and final  
16 approval by the Retirement System. Benefits shall be based upon  
17 length of service and compensation as of the date of disability,  
18 without actuarial reduction because of commencement prior to the  
19 normal retirement date. The only optional form of benefit payment  
20 available for disability benefits is Option A as provided for in  
21 Section 918 of this title. Option A must be elected in accordance  
22 with the provisions of Section 918 of this title. Benefit payments  
23 shall cease upon the member's recovery from disability prior to the  
24 normal retirement date. Future benefits, if any, shall be paid



1 based upon length of service and compensation as of the date of  
2 disability. In the event that disability ceases and the member  
3 returns to employment within the System credited service to the date  
4 of disability shall be restored, and future benefits shall be  
5 determined accordingly.

6 C. A member who incurred a disability pursuant to subsection B  
7 of this section on or after July 1, 1999, and who has retired from  
8 the System with an early retirement benefit pending certification  
9 from the Social Security Administration or the Railroad Retirement  
10 Board shall receive a retirement benefit not less than the  
11 disability retirement benefit provided by subsection B of this  
12 section once the System receives a Social Security Award Notice or a  
13 Railroad Retirement Award Notice pursuant to subsection B of this  
14 section and a completed Application for Disability Benefits. In  
15 addition, such member shall receive the difference, if any, between  
16 the early retirement benefit and the disability benefit from the  
17 date the Social Security Administration or the Railroad Retirement  
18 Board establishes disability entitlement.

19 D. Any actively participating member of the System on or after  
20 July 1, 1998, except for those employees provided in subparagraph  
21 (e) of paragraph (14) of Section 902 of this title, whose employment  
22 is less than full-time, shall have his or her final average  
23 compensation calculated on an annualized basis using his or her  
24 hourly wage subject to the maximum compensation limits; provided,

1 however, any such member whose first participating service occurred  
2 before July 1, 2013, and who has at least three (3) years of full-  
3 time employment during the last ten (10) years immediately preceding  
4 termination or retirement shall not be eligible for the  
5 annualization provisions contained herein; and provided further, any  
6 such member whose first participating service occurred on or after  
7 July 1, 2013, and who has at least five (5) years of full-time  
8 employment during the last ten (10) years immediately preceding  
9 termination or retirement shall not be eligible for the  
10 annualization provisions contained herein. The Board of Trustees  
11 shall promulgate such administrative rules as are necessary to  
12 implement the provisions of this subsection.

13 SECTION 3. AMENDATORY 74 O.S. 2021, Section 916.3, is  
14 amended to read as follows:

15 Section 916.3 Pension benefit on behalf of correctional,  
16 probation and parole officers killed in the line of duty - Dependent  
17 children and education.

18 A. Notwithstanding the provisions of Sections 901 through 932  
19 of this title, a monthly pension, as provided in subsection B of  
20 this section, shall be paid on behalf of any member who is a:  
21 ~~correctional~~ 1. Correctional officer or probation and parole  
22 officer of the Department of Corrections and who is killed or  
23 mortally wounded on or after January 1, 2000, during the performance  
24 of the member's duties for the Department or any employee of the

1 Department of Corrections who is killed or mortally wounded after  
2 June 30, 2004, during the performance of the member's duties for the  
3 Department. ~~The monthly pension described in this section shall be~~  
4 ~~paid on behalf of any member first hired by any county that is a~~  
5 ~~participating employer in the System as a deputy;~~

6 2. Deputy sheriff or county jailer first hired on or after  
7 November 1, 2020, by any county that is a participating member in  
8 the System, and who is killed or mortally wounded during the  
9 performance of the member's duties as a deputy sheriff or jailer-;  
10 and

11 3. Deputy sheriff or county jailer first hired before November  
12 1, 2020, by any county that is a participating employer in the  
13 System, and who is killed or mortally wounded during the performance  
14 of the member's duties for the participating county on or after  
15 November 1, 2024.

16 B. The monthly benefit shall be equal to:

17 1. Two and one-half percent (2 1/2%);

18 2. Multiplied by twenty (20) years of service, regardless of  
19 the actual number of years of credited service performed by the  
20 member prior to death, if the member had performed less than twenty  
21 (20) years of credited service, or the actual number of years of  
22 credited service of the member if greater than twenty (20) years;

23 3. Multiplied by the member's final average compensation; and

24 4. Divided by 12.

1 C. The pension provided for in subsection A of this section  
2 shall be paid:

3 1. Except as provided in subsection D of this section, to the  
4 surviving spouse for life; or

5 2. If there is no surviving spouse or upon the death of the  
6 surviving spouse:

7 a. to the surviving child or children of said member or  
8 legal guardian of such child or children for such time  
9 as such child or children are under the age of  
10 eighteen (18) years, or

11 b. to the surviving child or children between the age of  
12 eighteen (18) and twenty-two (22) years if the child  
13 is enrolled full time in and is regularly attending a  
14 public or private school or any institution of higher  
15 education.

16 D. No surviving spouse shall receive benefits from this  
17 section, Section 49-113 of Title 11 of the Oklahoma Statutes,  
18 Section 50-117 of Title 11 of the Oklahoma Statutes, or Section 2-  
19 306 of Title 47 of the Oklahoma Statutes as the surviving spouse of  
20 more than one member of the Oklahoma Firefighters Pension and  
21 Retirement System, the Oklahoma Police Pension and Retirement  
22 System, the Oklahoma Law Enforcement Retirement System, or the  
23 Oklahoma Public Employees Retirement System. The surviving spouse  
24

1 of more than one member shall elect which member's benefits he or  
2 she will receive.

3 E. In addition to the pension above provided for, if said  
4 member leaves one or more children under the age of eighteen (18)  
5 years or under the age of twenty-two (22) years if the child is  
6 enrolled full-time in and is regularly attending a public or private  
7 school or any institution of higher education, Four Hundred Dollars  
8 (\$400.00) a month shall be paid to the surviving spouse or to the  
9 person having the care and custody of such children if there is no  
10 surviving spouse or if the surviving spouse dies and until each  
11 child reaches the age of eighteen (18) years or reaches the age of  
12 twenty-two (22) years if the child is enrolled full-time in and is  
13 regularly attending a public or private school or any institution of  
14 higher education.

15 F. The pension benefit provided in this section shall be made  
16 prospectively only from the effective date of this act. The  
17 benefits shall be payable beginning the later of the first day of  
18 the month following the date that such employee was killed or dies  
19 from a mortal wound, as provided in this section, or the effective  
20 date of this act.

21 G. The Board of the Oklahoma Public Employees Retirement System  
22 shall promulgate such rules as are necessary to implement the  
23 provisions of this section.

24

1 SECTION 4. AMENDATORY 74 O.S. 2021, Section 919.1, is  
2 amended to read as follows:

3 Section 919.1 Employee contribution - Rate - Deduction -  
4 Remittance - Picked up contributions - Refund.

5 (1) Employee contributions to the System shall be:

6 (a) for employees except as otherwise provided in  
7 paragraphs (b), (c), (d), (e), (f) and (g) of this  
8 subsection: beginning July 1, 2006, and thereafter,  
9 three and one-half percent (3.5%) of allowable annual  
10 compensation;

11 (b) for correctional officers and probation and parole  
12 officers employed by the Department of Corrections:  
13 beginning July 1, 1998, and thereafter, and for  
14 correctional officers or probation and parole officers  
15 who are in such position on June 30, 2004, or who are  
16 hired after June 30, 2004, and who receive a promotion  
17 or change in job classification after June 30, 2004,  
18 to another position in the Department of Corrections,  
19 so long as such officers have at least five (5) years  
20 of service as a correctional officer or probation and  
21 parole officer, eight percent (8%) of allowable  
22 compensation as provided in paragraph (9) of Section  
23 902 of this title;

24

1 (c) for fugitive apprehension agents who are employed with  
2 the Department of Corrections on or after July 1,  
3 2002, and for fugitive apprehension agents who are in  
4 such position on June 30, 2004, or who are hired after  
5 June 30, 2004, and who receive a promotion or change  
6 in job classification after June 30, 2004, to another  
7 position in the Department of Corrections, so long as  
8 such agents have at least five (5) years of service as  
9 a fugitive apprehension agent, eight percent (8%) of  
10 allowable compensation as provided in paragraph (9) of  
11 Section 902 of this title;

12 (d) for firefighters of the Oklahoma Military Department  
13 first employed beginning July 1, 2002, and thereafter,  
14 and such firefighters who performed service prior to  
15 July 1, 2002, for the Oklahoma Military Department and  
16 who make the election authorized by division (1) of  
17 subparagraph b of paragraph (9) of subsection A of  
18 Section 915 of this title who perform service on or  
19 after July 1, 2002, in such capacity, eight percent  
20 (8%) of allowable compensation as provided in  
21 subsection (9) of Section 902 of this title;

22 (e) for all public safety officers of the Grand River Dam  
23 Authority as defined by paragraph (37) of Section 902  
24 of this title, eight percent (8%) of allowable

1 compensation as provided in paragraph (9) of Section  
2 902 of this title;

3 (f) for deputy sheriffs and county jailers employed by any  
4 county that is a participating employer in the System  
5 for the first time as a deputy sheriff or jailer on or  
6 after November 1, 2020, or beginning November 1, 2024,  
7 those deputy sheriffs and county jailers employed by  
8 any county that is a participating employer in the  
9 System for the first time as a deputy sheriff or  
10 county jailer before November 1, 2020, eight percent  
11 (8%) of allowable compensation as provided in  
12 paragraph (9) of Section 902 of this title; and

13 (g) for all employees except those who make contributions  
14 pursuant to paragraphs (b), (c), (d), (e) and (f) of  
15 this subsection who make an irrevocable written  
16 election pursuant to paragraph (2) of subsection A of  
17 Section 915 of this title: six and forty-one one-  
18 hundredths percent (6.41%) of allowable annual  
19 compensation.

20 The contributions required by paragraphs (b), (c), (e), and (f)  
21 of this subsection shall be made by a member for not more than  
22 twenty (20) years and thereafter shall be as provided in paragraph  
23 (a) of this subsection.  
24



1 (2) Contributions shall be deducted by each state agency by the  
2 participating employer for such benefits as the Board is authorized  
3 to administer as provided for by law. Employee and employer  
4 contributions shall be remitted monthly, or as the Board may  
5 otherwise provide, to the Executive Director for deposit in the  
6 Oklahoma Public Employees Retirement Fund.

7 (3) Each participating employer shall pick up under the  
8 provisions of Section 414(h)(2) of the Internal Revenue Code of 1986  
9 and pay the contribution which the member is required by law to make  
10 to the System for all compensation earned after December 31, 1988.  
11 Although the contributions so picked up are designated as member  
12 contributions, such contributions shall be treated as contributions  
13 being paid by the participating employer in lieu of contributions by  
14 the member in determining tax treatment under the Internal Revenue  
15 Code of 1986 and such picked up contributions shall not be  
16 includable in the gross income of the member until such amounts are  
17 distributed or made available to the member or the beneficiary of  
18 the member. The member, by the terms of this System, shall not have  
19 any option to choose to receive the contributions so picked up  
20 directly and the picked up contributions must be paid by the  
21 participating employer to the System.

22 Member contributions which are picked up shall be treated in the  
23 same manner and to the same extent as member contributions made  
24 prior to the date on which member contributions were picked up by

1 the participating employer. Member contributions so picked up shall  
2 be included in gross salary for purposes of determining benefits and  
3 contributions under the System.

4 The participating employer shall pay the member contributions  
5 from the same source of funds used in paying salary to the member,  
6 by effecting an equal cash reduction in gross salary of the member.

7 (4) By September 1, 1989, the System shall refund the  
8 accumulated employee contributions of any member who elects to  
9 retain the member's membership in the Teachers' Retirement System of  
10 Oklahoma, in accordance with Section 17-104 of Title 70 of the  
11 Oklahoma Statutes, to such member. Upon the refund of the  
12 accumulated employee contributions referred to in this subsection,  
13 all benefits and rights accrued to such member are terminated.

14 SECTION 5. AMENDATORY 74 O.S. 2021, Section 920A, is  
15 amended to read as follows:

16 Section 920A. Counties and municipalities - Employer and  
17 employee contributions.

18 A. Any county, county hospital, city or town, conservation  
19 district, circuit engineering district or any public or private  
20 trust in which a county, city or town participates and is the  
21 primary beneficiary, which is a participating employer and any  
22 eligible employee shall contribute to the System. The total  
23 employer and employee contributions shall be based on the allowable  
24 annual compensation as defined in paragraph (9) of Section 902 of

1 this title. Except as provided for in this section, the employer  
 2 shall not pay for the employee any of the employee contribution to  
 3 the System.

4 B. For the fiscal year ending June 30, 2005, the total employer  
 5 and employee contributions shall equal thirteen and one-half percent  
 6 (13 1/2%) of the allowable monthly compensation of each member;  
 7 provided, however, each participating employer listed in this  
 8 section may set the amount of the employer and employee contribution  
 9 to equal thirteen and one-half percent (13 1/2%) of the allowable  
 10 monthly compensation of each member for compensation as provided in  
 11 paragraph (9) of Section 902 of this title; provided, the employer  
 12 contribution shall not exceed ten percent (10%) and the employee  
 13 contribution shall not exceed eight and one-half percent (8 1/2%).

14 C. The total employer and employee contributions for fiscal  
 15 years following the fiscal year ending June 30, 2005, shall be as  
 16 follows:

17	July 1, 2005 - June 30, 2006	15%
18	July 1, 2006 - June 30, 2007	16%
19	July 1, 2007 - June 30, 2008	17%
20	July 1, 2008 - June 30, 2009	18%
21	July 1, 2009 - June 30, 2010	19%
22	July 1, 2010 - June 30, 2011 and	
23	each fiscal year thereafter	20%

24

1       Such employee and employer contributions shall be based upon the  
2 allowable monthly compensation of each member for compensation as  
3 provided in paragraph (9) of Section 902 of this title. The maximum  
4 employer contribution of ten percent (10%) in subsection B of this  
5 section shall increase by one and one-half percent (1.5%) beginning  
6 in the fiscal year ending June 30, 2006, and one percent (1%) for  
7 each fiscal year thereafter until it reaches sixteen and one-half  
8 percent (16.5%). For such years, the employee contribution shall  
9 not exceed eight and one-half percent (8 1/2%). Notwithstanding any  
10 other provisions of this section to the contrary, for those members  
11 described in division (v) and (vi) of subparagraph (d) of paragraph  
12 (24) of Section 902 of this title, the county shall contribute  
13 sixteen and one-half percent (16 1/2%) and the employee shall  
14 contribute eight percent (8%) for a total of twenty-four and one-  
15 half percent (24 1/2%).

16       D. For members who make the election pursuant to paragraph (2)  
17 of subsection A of Section 915 of this title, the employee  
18 contribution shall increase by two and ninety-one one-hundredths  
19 percent (2.91%). Such employee contribution increase shall be paid  
20 by the employee.

21       E. Each participating employer pursuant to the provisions of  
22 this section may pick up under the provisions of Section 414(h) (2)  
23 of the Internal Revenue Code of 1986 and pay the contribution which  
24 the member is required by law to make to the System for all

1 compensation earned after December 31, 1989. Although the  
2 contributions so picked up are designated as member contributions,  
3 such contributions shall be treated as contributions being paid by  
4 the participating employer in lieu of contributions by the member in  
5 determining tax treatment under the Internal Revenue Code of 1986  
6 and such picked up contributions shall not be includable in the  
7 gross income of the member until such amounts are distributed or  
8 made available to the member or the beneficiary of the member. The  
9 member, by the terms of this System, shall not have any option to  
10 choose to receive the contributions so picked up directly and the  
11 picked up contributions must be paid by the participating employer  
12 to the System.

13 F. Member contributions which are picked up shall be treated in  
14 the same manner and to the same extent as member contributions made  
15 prior to the date on which member contributions were picked up by  
16 the participating employer. Member contributions so picked up shall  
17 be included in gross salary for purposes of determining benefits and  
18 contributions under the System.

19 G. The participating employer shall pay the member  
20 contributions from the same source of funds used in paying salary to  
21 the member, by effecting an equal cash reduction in gross salary of  
22 the member.

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SECTION 6. This act shall become effective November 1, 2024.

59-1-5114 CMA 11/29/22

**THOMAS E. CUMMINS CONSULTING ACTUARY, INC.**  
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(918) 492-9658 • (918) 492- 9659

January 5, 2023

Representative Josh West  
Room 205

Re: RHB No. 5114

RBH No. 5114 provides hazardous duty style benefit for deputy sheriffs for counties participating in OPERS. The per year multiplier is increased to 2.5% from 2.0%. The deputy sheriff's contribution is 8% of compensation.

RBH No. 5114 is a fiscal bill as defined by OPLAAA.

I am a member of the American Academy of Actuaries and meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion herein.

*Thomas E. Cummins*

Thomas E. Cummins, MAAA