

FIRST REGULAR SESSION

SENATE BILL NO. 407

102ND GENERAL ASSEMBLY

INTRODUCED BY SENATOR BERNSKOETTER.

1510S.011

KRISTINA MARTIN, Secretary

AN ACT

To repeal sections 104.010, 104.020, 104.035, 104.090, 104.130, 104.170, 104.200, 104.312, 104.410, 104.436, 104.490, 104.515, 104.625, 104.810, 104.1003, 104.1018, 104.1024, 104.1051, 104.1060, 104.1066, 104.1072, 104.1084, 104.1091, and 476.521, RSMo, and to enact in lieu thereof twenty-three new sections relating to public employee retirement systems, with existing penalty provisions.

Be it enacted by the General Assembly of the State of Missouri, as follows:

Section A. Sections 104.010, 104.020, 104.035, 104.090, 104.130, 104.170, 104.200, 104.312, 104.410, 104.436, 104.490, 104.515, 104.625, 104.810, 104.1003, 104.1018, 104.1024, 104.1051, 104.1060, 104.1066, 104.1072, 104.1084, 104.1091, and 476.521, RSMo, are repealed and twenty-three new sections enacted in lieu thereof, to be known as sections 104.010, 104.020, 104.035, 104.090, 104.170, 104.200, 104.312, 104.410, 104.436, 104.490, 104.515, 104.625, 104.810, 104.1003, 104.1018, 104.1024, 104.1051, 104.1060, 104.1066, 104.1072, 104.1084, 104.1091, and 476.521, to read as follows:

104.010. 1. The following words and phrases as used in sections 104.010 to 104.800, unless a different meaning is plainly required by the context, shall mean:

(1) "Accumulated contributions", the sum of all deductions for retirement benefit purposes from a member's compensation which shall be credited to the member's individual account and interest allowed thereon;

EXPLANATION-Matter enclosed in bold-faced brackets [thus] in this bill is not enacted and is intended to be omitted in the law.

8 (2) "Active armed warfare", any declared war, or the
9 Korean or Vietnamese Conflict;

10 (3) "Actuarial equivalent", a benefit which, when
11 computed upon the basis of specified actuarial assumptions
12 approved by the board, is equal in value to a certain amount
13 or other benefit;

14 (4) "Actuarial tables", the actuarial tables approved
15 and in use by a board at any given time;

16 (5) "Actuary", the actuary who is a member of the
17 American Academy of Actuaries or who is an enrolled actuary
18 under the Employee Retirement Income Security Act of 1974
19 and who is employed by a board at any given time;

20 (6) "Annuity", annual payments, made in equal monthly
21 installments, to a retired member from funds provided for
22 in, or authorized by, this chapter;

23 (7) "Annuity starting date", the first day of the
24 first month with respect to which an amount is paid as an
25 annuity under sections 104.010 to 104.800, and the terms
26 retirement, time of retirement, and date of retirement shall
27 mean annuity starting date as defined in this subdivision
28 unless the context in which the term is used indicates
29 otherwise;

30 (8) "Average compensation", the average compensation
31 of a member for the thirty-six consecutive months of service
32 prior to retirement when the member's compensation was
33 greatest; or if the member is on workers' compensation leave
34 of absence or a medical leave of absence due to an employee
35 illness, the amount of compensation the member would have
36 received may be used, as reported and verified by the
37 employing department; or if the member had less than thirty-
38 six months of service, the average annual compensation paid
39 to the member during the period up to thirty-six months for

40 which the member received creditable service when the
41 member's compensation was the greatest; or if the member is
42 on military leave, the amount of compensation the member
43 would have received may be used as reported and verified by
44 the employing department or, if such amount is not
45 determinable, the amount of the employee's average rate of
46 compensation during the twelve-month period immediately
47 preceding such period of leave, or if shorter, the period of
48 employment immediately preceding such period of leave. The
49 board of each system may promulgate rules for purposes of
50 calculating average compensation and other retirement
51 provisions to accommodate for any state payroll system in
52 which compensation is received on a monthly, semimonthly,
53 biweekly, or other basis;

54 (9) "Beneficiary", any persons or entities entitled to
55 or nominated by a member or retiree who may be legally
56 entitled to receive benefits pursuant to this chapter;

57 (10) "Biennial assembly", the completion of no less
58 than two years of creditable service or creditable prior
59 service by a member of the general assembly;

60 (11) "Board of trustees", "board", or "trustees", a
61 board of trustees as established for the applicable system
62 pursuant to this chapter;

63 (12) "Chapter", sections 104.010 to 104.800;

64 (13) "Compensation":

65 (a) All salary and wages payable out of any state,
66 federal, trust, or other funds to an employee for personal
67 services performed for a department; but including only
68 amounts for which contributions have been made in accordance
69 with section 104.436, or section 104.070, whichever is
70 applicable, and excluding any nonrecurring single sum
71 payments or amounts paid after the member's termination of

72 employment unless such amounts paid after such termination
73 are a final installment of salary or wages at the same rate
74 as in effect immediately prior to termination of employment
75 in accordance with a state payroll system adopted on or
76 after January 1, 2000, or any other one-time payments made
77 as a result of such payroll system;

78 (b) All salary and wages which would have been payable
79 out of any state, federal, trust or other funds to an
80 employee on workers' compensation leave of absence during
81 the period the employee is receiving a weekly workers'
82 compensation benefit, as reported and verified by the
83 employing department;

84 (c) Effective December 31, 1995, compensation in
85 excess of the limitations set forth in Internal Revenue Code
86 Section 401(a)(17) shall be disregarded. The limitation on
87 compensation for eligible employees shall not be less than
88 the amount which was allowed to be taken into account under
89 the system as in effect on July 1, 1993. For this purpose,
90 an "eligible employee" is an individual who was a member of
91 the system before the first plan year beginning after
92 December 31, 1995;

93 **(d) The board by its rules may further define**
94 **"compensation" in a manner consistent with this subdivision;**

95 (14) "Consumer price index", the Consumer Price Index
96 for All Urban Consumers for the United States, or its
97 successor index, as approved by a board, as such index is
98 defined and officially reported by the United States
99 Department of Labor, or its successor agency;

100 (15) "Creditable prior service", the service of an
101 employee which was either rendered prior to the
102 establishment of a system, or prior to the date the employee
103 last became a member of a system, and which is recognized in

104 determining the member's eligibility and for the amount of
105 the member's benefits under a system;

106 (16) "Creditable service", the sum of membership
107 service and creditable prior service, to the extent such
108 service is standing to a member's credit as provided in this
109 chapter; except that in no case shall more than one day of
110 creditable service or creditable prior service be credited
111 any member for any one calendar day of eligible service
112 credit as provided by law;

113 (17) "Deferred normal annuity", the annuity payable to
114 any former employee who terminated employment as an employee
115 or otherwise withdrew from service with a vested right to a
116 normal annuity, payable at a future date;

117 (18) "Department", any department or agency of the
118 executive, legislative or judicial branch of the state of
119 Missouri receiving state appropriations, including allocated
120 funds from the federal government but not including any body
121 corporate or politic unless its employees are eligible for
122 retirement coverage from a system pursuant to this chapter
123 as otherwise provided by law;

124 (19) "Disability benefits", benefits paid to any
125 employee while totally disabled as provided in this chapter;

126 (20) "Early retirement age", a member's attainment of
127 fifty-five years of age and the completion of ten or more
128 years of creditable service, except for uniformed members of
129 the water patrol;

130 (21) "Employee":

131 (a) Effective August 28, 2007, any elective or
132 appointive officer or person employed by the state who is
133 employed, promoted or transferred by a department into a new
134 or existing position and earns a salary or wage in a
135 position normally requiring the performance by the person of

duties during not less than one thousand forty hours per year, including each member of the general assembly but not including any patient or inmate of any state, charitable, penal or correctional institution. However, persons who are members of the public school retirement system and who are employed by a state agency other than an institution of higher learning shall be deemed employees for purposes of participating in all insurance programs administered by a board established pursuant to section 104.450. This definition shall not exclude any employee as defined in this subdivision who is covered only under the federal Old Age and Survivors' Insurance Act, as amended. As used in this chapter, the term "employee" shall include:

a. Persons who are currently receiving annuities or other retirement benefits from some other retirement or benefit fund, so long as they are not simultaneously accumulating creditable service in another retirement or benefit system which will be used to determine eligibility for or the amount of a future retirement benefit;

b. Persons who have elected to become or who have been made members of a system pursuant to section 104.342;

(b) Any person who is not a retiree and has performed services in the employ of the general assembly or either house thereof, or any employee of any member of the general assembly while acting in the person's official capacity as a member, and whose position does not normally require the person to perform duties during at least one thousand forty hours per year, with a month of service being any monthly pay period in which the employee was paid for full-time employment for that monthly period; except that persons described in this paragraph shall not include any such

persons who are employed on or after August 28, 2007, and who have not previously been employed in such positions;

(c) "Employee" does not include special consultants employed pursuant to section 104.610;

(d) The system shall consider a person who is employed in multiple positions simultaneously within a single agency to be working in a single position for purposes of determining whether the person is an employee as defined in this subdivision;

(22) "Employer", a department of the state;

(23) "Executive director", the executive director employed by a board established pursuant to the provisions of this chapter;

(24) "Fiscal year", the period beginning July first in any year and ending June thirtieth the following year;

(25) "Full biennial assembly", the period of time beginning on the first day the general assembly convenes for a first regular session until the last day of the following year;

(26) "Fund", the benefit fund of a system established pursuant to this chapter;

(27) "Interest", interest at such rate as shall be determined and prescribed from time to time by a board;

(28) "Member", as used in sections 104.010 to 104.272 or 104.601 to 104.800 shall mean an employee, retiree, or former employee entitled to a deferred annuity covered by the Missouri department of transportation and highway patrol employees' retirement system. "Member", as used in this section and sections 104.312 to 104.800, shall mean an employee, retiree, or former employee entitled to deferred annuity covered by the Missouri state employees' retirement system;

199 (29) "Membership service", the service after becoming
200 a member that is recognized in determining a member's
201 eligibility for and the amount of a member's benefits under
202 a system;

203 (30) "Military service", all active service performed
204 in the United States Army, Air Force, Navy, Marine Corps,
205 Coast Guard, and members of the United States Public Health
206 Service or any women's auxiliary thereof; and service in the
207 Army National Guard and Air National Guard when engaged in
208 active duty for training, inactive duty training or full-
209 time National Guard duty, and service by any other category
210 of persons designated by the President in time of war or
211 emergency;

212 (31) "Normal annuity", the annuity provided to a
213 member upon retirement at or after the member's normal
214 retirement age;

215 (32) "Normal retirement age", an employee's attainment
216 of sixty-five years of age and the completion of four years
217 of creditable service or the attainment of age sixty-five
218 years of age and the completion of five years of creditable
219 service by a member who has terminated employment and is
220 entitled to a deferred normal annuity or the member's
221 attainment of age sixty and the completion of fifteen years
222 of creditable service, except that normal retirement age for
223 uniformed members of the highway patrol shall be fifty-five
224 years of age and the completion of four years of creditable
225 service and uniformed employees of the water patrol shall be
226 fifty-five years of age and the completion of four years of
227 creditable service or the attainment of age fifty-five and
228 the completion of five years of creditable service by a
229 member of the water patrol who has terminated employment and
230 is entitled to a deferred normal annuity and members of the

general assembly shall be fifty-five years of age and the completion of three full biennial assemblies. Notwithstanding any other provision of law to the contrary, a member of the Missouri department of transportation and highway patrol employees' retirement system or a member of the Missouri state employees' retirement system shall be entitled to retire with a normal annuity and shall be entitled to elect any of the survivor benefit options and shall also be entitled to any other provisions of this chapter that relate to retirement with a normal annuity if the sum of the member's age and creditable service equals eighty years or more and if the member is at least forty-eight years of age;

(33) "Payroll deduction", deductions made from an employee's compensation;

(34) "Prior service credit", the service of an employee rendered prior to the date the employee became a member which service is recognized in determining the member's eligibility for benefits from a system but not in determining the amount of the member's benefit;

(35) "Reduced annuity", an actuarial equivalent of a normal annuity;

(36) "Retiree", a member who is not an employee and who is receiving an annuity from a system pursuant to this chapter;

(37) "System" or "retirement system", the Missouri department of transportation and highway patrol employees' retirement system, as created by sections 104.010 to 104.270, or sections 104.601 to 104.800, or the Missouri state employees' retirement system as created by sections 104.320 to 104.800;

(38) "Uniformed members of the highway patrol", the superintendent, lieutenant colonel, majors, captains, director of radio, lieutenants, sergeants, corporals, and patrolmen of the Missouri state highway patrol who normally appear in uniform;

(39) "Uniformed members of the water patrol", employees of the Missouri state water patrol of the department of public safety who are classified as water patrol officers who have taken the oath of office prescribed by the provisions of chapter 306 and who have those peace officer powers given by the provisions of chapter 306;

(40) "Vesting service", the sum of a member's prior service credit and creditable service which is recognized in determining the member's eligibility for benefits under the system.

2. Benefits paid pursuant to the provisions of this chapter shall not exceed the limitations of Internal Revenue Code Section 415, the provisions of which are hereby incorporated by reference. Notwithstanding any other law to the contrary, the board of trustees may establish a benefit plan under Section 415(m) of the Internal Revenue Code of 1986, as amended. Such plan shall be created solely for the purposes described in Section 415(m) (3) (A) of the Internal Revenue Code of 1986, as amended. The board of trustees may promulgate regulations necessary to implement the provisions of this subsection and to create and administer such benefit plan.

104.020. There is hereby created the "Missouri Department of Transportation and Highway Patrol Employees' Retirement System", which shall be a body corporate and an instrumentality of the state. In such system shall be vested the powers and duties specified in sections 104.010

6 to [104.270] **104.312** and such other powers as may be
7 necessary or proper to enable it, its officers, employees,
8 and agents to carry out fully and effectively all the
9 purposes of sections 104.010 to [104.270] **104.312**.

104.035. 1. Any member whose employment terminated
2 prior to August 13, 1976, and who had served twenty years or
3 more as an employee shall be entitled to a deferred normal
4 annuity based on his creditable service, average
5 compensation, and the act in effect at the time his
6 employment was terminated.

7 2. Any member whose employment terminates on or after
8 August 13, 1976, and prior to June 1, 1981, and who had
9 served fifteen or more years' creditable service as an
10 employee or had served ten or more years of creditable
11 service as an employee and was at least thirty-five years of
12 age at the date of termination of employment shall be
13 entitled to a deferred normal annuity based on his
14 creditable service, average compensation, and the act in
15 effect at the time his employment was terminated.

16 3. Any member whose employment terminates on or after
17 June 1, 1981, and who has ten or more years of creditable
18 service at the date of termination of employment shall be
19 entitled to a deferred normal annuity based on the member's
20 creditable service, average compensation and the act in
21 effect at the time the member's employment is terminated.

22 4. Any member entitled to a deferred normal annuity as
23 provided in subsection 1, 2, 3 or 5 of this section who
24 reenters the service of a department and again becomes a
25 member of the system [and thereafter serves for one
26 continuous year] shall have his prior period of service
27 restored, so that benefits determined by reason of his
28 retirement or subsequent withdrawal from service will

29 include the sum of all periods of creditable service, and
30 his annuity shall be based on his creditable service,
31 average compensation, and the act in effect at the time of
32 his retirement or subsequent withdrawal from service.

33 5. Notwithstanding any other law to the contrary, any
34 member of the transportation department and highway patrol
35 retirement system whose employment terminated on or after
36 September 28, 1992, who has five or more years of vesting
37 service as an employee at the date of termination of
38 employment shall be entitled to a deferred normal annuity
39 based on the member's creditable service, average
40 compensation, and the act in effect at the time the member's
41 employment was terminated.

104.090. 1. The normal annuity of a member shall
2 equal one and six-tenths percent of the average compensation
3 of the member multiplied by the number of years of
4 creditable service of such member. In addition, the normal
5 annuity of a uniformed member of the patrol shall be
6 increased by thirty-three and one-third percent.

7 2. In addition, a uniformed member of the highway
8 patrol who is retiring with a normal annuity after attaining
9 normal retirement age shall receive an additional sum of
10 ninety dollars per month as a contribution by the system
11 until such member attains the age of sixty-five years, when
12 such contribution shall cease. To qualify for the
13 contribution provided in this subsection by the system, the
14 retired uniformed member of the highway patrol is made,
15 constituted, appointed and employed by the board as a
16 special consultant on the problems of retirement, aging and
17 other state matters. Such additional contribution shall be
18 reduced each month by such amount earned by the retired
19 uniformed member of the highway patrol in gainful

20 employment. In order to qualify for the additional
21 contribution provided in this subsection, the retired
22 uniformed member of the highway patrol shall have been:

23 (1) Hired by the Missouri state highway patrol prior
24 to January 1, 1995; and

25 (2) Employed by the Missouri state highway patrol or
26 receiving long-term disability or work-related disability
27 benefits on the day before the effective date of the
28 member's retirement.

29 3. In lieu of the annuity payable to the member
30 pursuant to section 104.100, a member whose age at
31 retirement is forty-eight or more may elect in the member's
32 application for retirement to receive one of the following:

33 Option 1.

34 An actuarial reduction approved by the board of
35 the member's annuity in reduced monthly payments
36 for life during retirement with the provision
37 that upon the member's death the reduced annuity
38 at date of death shall be continued throughout
39 the life of, and be paid to, the member's
40 spouse; or

41 Option 2.

42 The member's normal annuity in regular monthly
43 payments for life during retirement with the
44 provision that upon the member's death a
45 survivor's benefit equal to one-half the
46 member's normal annuity at date of death shall
47 be paid to the member's spouse in regular
48 monthly payments for life; or

49 Option 3.

50 An actuarial reduction approved by the board of
51 the member's normal annuity in reduced monthly

52 payments for the member's life with the
53 provision that if the member dies prior to the
54 member's having received one hundred twenty
55 monthly payments of the member's reduced
56 annuity, the member's reduced allowance to which
57 the member would have been entitled had the
58 member lived shall be paid for the remainder of
59 the one hundred twenty-month period to such
60 beneficiary as the member shall have nominated
61 by written designation duly executed and filed
62 with the board. If there is no beneficiary
63 surviving the retiree, the reserve for such
64 allowance for the remainder of such one hundred
65 twenty-month period shall be paid to the
66 retiree's estate; or

67 Option 4.

68 An actuarial reduction approved by the board of
69 the member's normal annuity in reduced monthly
70 payments for the member's life with the
71 provision that if the member dies prior to the
72 member having received sixty monthly payments of
73 the member's reduced annuity, the member's
74 reduced allowance to which the member would have
75 been entitled had the member lived shall be paid
76 for the remainder of the sixty-month period to
77 such beneficiary as the member shall have
78 nominated by written designation duly executed
79 and filed with the board. If there is no
80 beneficiary surviving the retiree, the reserve
81 for such allowance for the remainder of such
82 sixty-month period shall be paid to the
83 retiree's estate.

84 4. The election may be made only in the application
85 for retirement, and such application shall be filed at least
86 thirty days but not more than ninety days prior to the date
87 on which the retirement of the member is to be effective,
88 provided that if either the member or the spouse nominated
89 to receive the survivorship payment dies before the
90 effective date of retirement, the election shall not be
91 effective. If after the reduced annuity commences, the
92 spouse predeceases the retired member, the reduced annuity
93 continues to the retired member during the member's lifetime.

94 5. Effective July 1, 2000, a member may make an
95 election under option 1 or 2 after the date retirement
96 benefits are initiated if the member makes the election
97 within one year from the date of marriage or July 1, 2000,
98 whichever is later, under any of the following circumstances:

99 (1) The member elected to receive a normal annuity and
100 was not eligible to elect option 1 or 2 on the date
101 retirement benefits were initiated; or

102 (2) The member's annuity reverted to a normal annuity
103 pursuant to subsection 7 of this section or subsection [7
104 or] 8 of section 104.103 and the member remarried; or

105 (3) The member elected option 1 or 2 but the member's
106 spouse at the time of retirement has died and the member has
107 remarried.

108 6. Any person who terminates employment or retires
109 prior to July 1, 2000, shall be made, constituted, appointed
110 and employed by the board as a special consultant on the
111 problems of retirement, aging and other state matters, and
112 for such services shall be eligible to elect to receive the
113 benefits described in subsection 5 of this section.

114 7. For retirement applications filed on or after
115 August 28, 2004, the beneficiary for either option 1 or

option 2 of subsection 3 of this section shall be the member's spouse at the time of retirement. If the member's marriage ends after retirement as a result of a dissolution of marriage, such dissolution shall not affect the option election and the former spouse shall continue to be eligible to receive survivor benefits upon death of the member, except a member may cancel his or her election if:

(1) The dissolution of marriage of the member and former spouse occurred on or after January 1, 2021, and the dissolution decree provides for sole retention by the member of all rights in the annuity and provides that the former spouse shall not be entitled to any survivor benefits pursuant to this chapter; or

(2) The dissolution of marriage of the member and former spouse occurred prior to January 1, 2021, and:

(a) The dissolution decree provided for the sole retention by the member of all rights in the annuity pursuant to this chapter, and the parties obtained an amended or modified dissolution decree after January 1, 2021, providing for immediate removal of the former spouse as the beneficiary entitled to survivor benefits to the satisfaction of the system; or

(b) The dissolution decree does not provide for the sole retention by the member of all rights in the annuity and the parties obtained an amended or modified dissolution decree after January 1, 2021, which provides for the sole retention by the member of all rights in the annuity and provides that the former spouse shall not be entitled to any survivor benefits pursuant to this chapter.

Upon meeting the requirements of subdivision (1) or (2) of this subsection, the monthly benefit payable for the

lifetime of the member shall be the actuarial equivalent of the annuity payable pursuant to the provisions of option 1 or option 2 of subsection 3 of this section, as adjusted for early retirement if applicable. In no event shall the monthly benefit payable for the lifetime of the member be greater than the amount that would have been payable to the member under subsection 7 or 8 of section 104.103, whichever is applicable, had the former spouse died on the date of the dissolution of marriage. Any increase in the annuity amount pursuant to this subsection shall be prospective and effective the first of the month following the date of receipt by the system of a certified copy of the dissolution decree that meets the requirements of this subsection.

8. Any application for retirement shall only become effective on the first day of the month.

104.170. 1. The board shall elect [by secret ballot] one member as chair and one member as vice chair at the first board meeting of each year. The chair may not serve more than two consecutive terms beginning after August 13, 1988. The chair shall preside over meetings of the board and perform such other duties as may be required by action of the board. The vice chair shall perform the duties of the chair in the absence of the latter or upon the chair's inability or refusal to act.

2. The board shall appoint a full-time executive director, who shall not be compensated for any other duties under the state highways and transportation commission. The executive director shall have charge of the offices and records and shall hire such employees that the executive director deems necessary subject to the direction of the board. The executive director and all other employees of the system shall be members of the system and the board

shall make contributions to provide the insurance benefits available pursuant to section 104.270 on the same basis as provided for other state employees pursuant to the provisions of section 104.515, and also shall make contributions to provide the retirement benefits on the same basis as provided for other employees pursuant to the provisions of sections 104.090 to 104.260. The executive director is authorized to execute all documents including contracts necessary to carry out any and all actions of the board.

3. Any summons or other writ issued by the courts of the state shall be served upon the executive director or, in the executive director's absence, on the assistant director.

104.200. Should any error in any records result in any **[member's] member** or **[beneficiary's] beneficiary** receiving more or less than he **or she** would have been entitled to receive had the records been correct, the board shall correct such error, and, as far as practicable, make future payments in such a manner that the actuarial equivalent of the benefit to which such member or beneficiary was entitled shall be paid, and to this end may recover any overpayments. In all cases in which such error has been made, no such error shall be corrected unless the system discovers or is notified of such error within ten years after the **[initial] member's annuity starting date or the date of error, whichever occurs later. In cases of fraud, any error discovered shall be corrected without concern for the amount of time that has passed.**

104.312. 1. The provisions of subsection 2 of section 104.250, subsection 2 of section 104.540, subsection 2 of section 287.820, and section 476.688 to the contrary notwithstanding, any pension, annuity, benefit, right, or

5 retirement allowance provided pursuant to this chapter,
6 chapter 287, or chapter 476 is marital property and after
7 August 28, 1994, a court of competent jurisdiction may
8 divide the pension, annuity, benefits, rights, and
9 retirement allowance provided pursuant to this chapter,
10 chapter 287, or chapter 476 between the parties to any
11 action for dissolution of marriage. A division of benefits
12 order issued pursuant to this section:

13 (1) Shall not require the applicable retirement system
14 to provide any form or type of annuity or retirement plan
15 not selected by the member and not normally made available
16 by that system;

17 (2) Shall not require the applicable retirement system
18 to commence payments until the member submits a valid
19 application for an annuity and the annuity becomes payable
20 in accordance with the application;

21 (3) Shall identify the monthly amount to be paid to
22 the alternate payee, which shall be expressed as a
23 percentage and which shall not exceed fifty percent of the
24 amount of the member's annuity accrued during all or part of
25 the time while the member and alternate payee were married,
26 **excluding service accrued under section 104.601**; and which
27 shall be based on the member's vested annuity on the date of
28 the dissolution of marriage or an earlier date as specified
29 in the order, which amount shall be adjusted proportionately
30 if the member's annuity is reduced due to early retirement
31 or the member's annuity is reduced pursuant to section
32 104.395 under an annuity option in which the member named
33 the alternate payee as beneficiary prior to the dissolution
34 of marriage or pursuant to section 104.090 under an annuity
35 option in which the member on or after August 28, 2007,
36 named the alternative payee as beneficiary prior to the

37 dissolution of marriage, and the percentage established
38 shall be applied to the pro rata portion of any lump sum
39 distribution pursuant to subsection 6 of section 104.335,
40 accrued during the time while the member and alternate payee
41 were married;

42 (4) Shall not require the payment of an annuity amount
43 to the member and alternate payee which in total exceeds the
44 amount which the member would have received without regard
45 to the order;

46 (5) Shall provide that any benefit formula increases,
47 additional years of service, increased average compensation
48 or other type of increases accrued after the date of the
49 dissolution of marriage shall accrue solely to the benefit
50 of the member; except that on or after September 1, 2001,
51 any annual benefit increase **paid after the member's annuity**
52 **starting date** shall not be considered to be an increase
53 accrued after the date of termination of marriage and shall
54 be part of the monthly amount subject to division pursuant
55 to any order issued after September 1, 2001;

56 (6) Shall terminate upon the death of either the
57 member or the alternate payee, whichever occurs first;

58 (7) Shall not create an interest which is assignable
59 or subject to any legal process;

60 (8) Shall include the name, address, and date of birth
61 of both the member and the alternate payee, and the identity
62 of the retirement system to which it applies;

63 (9) Shall be consistent with any other division of
64 benefits orders which are applicable to the same member;

65 (10) Shall not require the applicable retirement
66 system to continue payments to the alternate payee if the
67 member's retirement benefit is suspended or waived as
68 provided by this chapter but such payments shall resume when

69 the retiree begins to receive retirement benefits in the
70 future.

71 2. A system established by this chapter shall provide
72 the court having jurisdiction of a dissolution of marriage
73 proceeding or the parties to the proceeding with information
74 necessary to issue a division of benefits order concerning a
75 member of the system, upon written request from either the
76 court, the member or the member's spouse, which cites this
77 section and identifies the case number and parties.

78 3. A system established by this chapter shall have the
79 discretionary authority to reject a division of benefits
80 order for the following reasons:

81 (1) The order does not clearly state the rights of the
82 member and the alternate payee;

83 (2) The order is inconsistent with any law governing
84 the retirement system.

85 4. The amount paid to an alternate payee under an
86 order issued pursuant to this section shall be based on the
87 plan the member was in on the date of the dissolution of
88 marriage; except that any annual benefit increases subject
89 to division shall be based on the actual annual benefit
90 increases received after the retirement plan election.

91 **5. Any annuity payable under section 104.625 that is**
92 **subject to a division of benefits order under this section**
93 **shall be calculated as follows:**

94 (1) In instances of divorce after retirement, any
95 service or compensation of a member between the retroactive
96 starting date and the annuity starting date shall not be
97 considered creditable service or compensation; and

98 (2) The lump sum payment described in subdivision (3)
99 of section 104.625 shall not be subject to any division of
100 benefits order.

104.410. 1. Any uniformed member of the water patrol
2 who shall be affirmatively found by the board to be wholly
3 and permanently incapable of holding any position of gainful
4 employment as a result of injuries or illness incurred in
5 the performance of the member's duties shall be entitled to
6 receive disability benefits in an amount equal to one-half
7 of the compensation that the employee was receiving at the
8 time of the occurrence of the injury entitling the employee
9 to such disability benefits. Any disability benefit payable
10 pursuant to this subsection shall be decreased by any amount
11 paid to such uniformed member of the water patrol by reason
12 of the workers' compensation laws of this state. After
13 termination of payment under workers' compensation, however,
14 any such reduction and disability benefits shall be restored.

15 2. The board of trustees may require a medical
16 examination of any uniformed member of the water patrol who
17 is receiving disability benefits pursuant to this section at
18 any time by a designated physician, and disability benefits
19 shall be discontinued if the board finds that such member is
20 able to perform the duties of the member's former position,
21 or if such member refuses to submit to such an examination.

22 3. The disability benefits described in this section
23 shall not be paid to any uniformed member of the water
24 patrol who has retained or regained more than fifty percent
25 of the member's earning capacity. If any uniformed member
26 of the water patrol who has been receiving disability
27 benefits again becomes an employee, the member's disability
28 benefits shall be discontinued, the member's prior period of
29 creditable service shall be restored, and any subsequent
30 determination of benefits due the member or the member's
31 survivors shall be based on the sum of the member's
32 creditable service accrued to the date the member's

33 disability benefits commenced and the period of creditable
34 service after the member's return to employment.

35 4. Any uniformed member of the water patrol receiving
36 benefits pursuant to the provisions of this section for five
37 or more years immediately prior to attainment of age fifty-
38 five shall be considered a normal retirant at age fifty-
39 five, and may elect, within thirty days preceding the
40 attainment of age fifty-five, option 1 of section 104.395,
41 but only for the member's spouse who was the member's spouse
42 for two or more years prior to the member's attainment of
43 age fifty-five.

44 5. Any member who is receiving disability benefits as
45 of December 31, 1985, or any member who is disabled on
46 December 31, 1985, and would have been entitled to receive
47 disability benefits pursuant to this section as the
48 provisions of this section existed immediately prior to
49 September 28, 1985, shall be eligible to receive or shall
50 continue to receive benefits in accordance with such prior
51 provisions of this section until the member again becomes an
52 employee; however, all employees of the department of
53 conservation who are disabled shall receive benefits
54 pursuant only to this section or section 104.518, whichever
55 is applicable, and shall not be eligible for benefits under
56 any other plan or program purchased or provided after
57 September 28, 1985.

58 6. Any member who qualifies for disability benefits
59 pursuant to subsection 1 of this section or pursuant to the
60 provisions of section 104.518, or under a long-term
61 disability program provided by the member's employing
62 department as a consequence of employment by the department,
63 shall continue to accrue creditable service based on the
64 member's rate of pay immediately prior to the date the

65 member became disabled in accordance with sections 104.370,
66 104.371, 104.374 and 104.615, until the date the member's
67 retirement benefit goes into pay status, the disability
68 benefits cease being paid to the member, or the member is no
69 longer disabled, whichever comes first. Persons covered by
70 the provisions of sections 476.515 to 476.565 or sections
71 287.812 to 287.855, who qualify for disability benefits
72 pursuant to the provisions of section 104.518, at the date
73 the person becomes disabled, shall continue to accrue
74 creditable service based on the person's rate of pay
75 immediately prior to the date the person becomes disabled
76 until the date the person's retirement benefit goes into pay
77 status, the disability benefits cease being paid to the
78 person or the person is no longer disabled, whichever comes
79 first. Members or persons continuing to accrue creditable
80 service pursuant to this subsection shall be entitled to
81 continue their life insurance coverage subject to the
82 provisions of the life insurance plan administered by the
83 board pursuant to section 104.517. The rate of pay for
84 purposes of calculating retirement benefits for a member or
85 person described in this subsection who becomes disabled and
86 retires on or after August 28, 1999, shall be the member's
87 or person's regular monthly compensation received at the
88 time of disablement, increased thereafter for any increases
89 in the consumer price index. Such increases in the member's
90 monthly pay shall be made annually beginning twelve months
91 after disablement and shall be equal to eighty percent of
92 the increase in the consumer price index during the calendar
93 year prior to the adjustment, but not more than five percent
94 of the member's monthly pay immediately before the
95 increase. Such accruals shall continue until the earliest
96 of: receipt of an early retirement annuity, attainment of

97 normal retirement eligibility or termination of disability
98 benefits.

99 7. A member or person who continues to be disabled as
100 provided in subsection 6 of this section until the member's
101 normal retirement age shall be eligible to retire on the
102 first day of the month next following the member's or
103 person's final payment pursuant to section 104.518 or, if
104 applicable, subsection 1 of this section. A member or
105 person who retires pursuant to this subsection shall receive
106 the greater of the normal annuity or the minimum annuity, if
107 applicable, determined pursuant to sections 104.370,
108 104.371, 104.374 and 104.615, and section 287.820, and
109 section 476.530 as if the member or person had continued in
110 the active employ of the employer until the member's or
111 person's retirement benefit goes into pay status, the
112 disability benefits cease being paid to the member or
113 person, or the member or person is no longer disabled,
114 whichever comes first and the member's or person's
115 compensation for such period had been the member's or
116 person's rate of pay immediately preceding the date the
117 member or person became disabled.

118 8. If a member who has been disabled becomes an
119 employee again and if the member was disabled during the
120 entire period of the member's absence, then the member shall
121 resume active participation as of the date of reemployment.
122 Such a member shall receive creditable service for the
123 entire period the member was disabled as provided in
124 subsection 6 of this section.

125 9. If a member ceases to be disabled and if the member
126 does not return to work as provided in subsection 8 of this
127 section, the member's rights to further benefits shall be
128 determined in accordance with sections 104.335, 104.380,

104.400, 104.420 and 104.615 as though the member had withdrawn from service as of the date the member ceased to be disabled, as determined by the system.

10. Members of the general assembly who are accruing service under subsection 6 of this section shall continue to accrue service until the earliest of attainment of normal retirement age eligibility, termination of disability benefits, or the end of the member's constitutionally mandated limit on service as a member of the general assembly for the chamber in which the member was serving at the time of disablement.

11. Statewide elected officials who are accruing service under subsection 6 of this section shall continue to accrue service until the earliest of attainment of normal retirement age eligibility, termination of disability benefits, or the end of the statewide elected official's constitutionally mandated limit on service as a statewide elected official for the office in which the statewide elected official was serving at the time of disablement.

104.436. 1. The board intends to follow a financing pattern which computes and requires contribution amounts which, expressed as percents of active member payroll, will remain approximately level from year to year and from one generation of citizens to the next generation. Such contribution determinations require regular actuarial valuations, which shall be made by the board's actuary, using assumptions and methods adopted by the board after consulting with its actuary. The entry age normal cost valuation method shall be used in determining **the** normal cost[, and contributions for unfunded accrued liabilities shall be determined using level percent-of-payroll amortization] **calculation.**

14 2. At least ninety days before each regular session of
15 the general assembly, the board shall certify to the
16 division of budget the contribution rate necessary to cover
17 the liabilities of the plan administered by the system,
18 including costs of administration, expected to accrue during
19 the next appropriation period. The commissioner of
20 administration shall request appropriation of the amount
21 calculated pursuant to the provisions of this subsection.
22 Following each pay period, the commissioner of
23 administration shall requisition and certify the payment to
24 the executive director of the Missouri state employees'
25 retirement system. The executive director shall promptly
26 deposit the amounts certified to the credit of the Missouri
27 state employees' retirement fund.

28 3. The employers of members of the system who are not
29 paid out of funds that have been deposited in the state
30 treasury shall remit promptly to the executive director an
31 amount equal to the amount which the state would have paid
32 if those members had been paid entirely from state funds.
33 The executive director shall promptly deposit the amounts
34 certified to the credit of the Missouri state employees'
35 retirement system fund.

36 4. These amounts are funds of the system, and shall
37 not be commingled with any funds in the state treasury.

104.490. 1. Should any error result in any member or
2 beneficiary receiving more or less than he or she would have
3 been entitled to receive had the error not occurred, the
4 board shall correct such error, and, as far as practicable,
5 make future payments in such a manner that the actuarial
6 equivalent of the benefit to which such member or
7 beneficiary was entitled shall be paid, and to this end may
8 recover any overpayments. In all cases in which such error

9 has been made, no such error shall be corrected unless the
10 system discovers or is notified of such error within ten
11 years after the [initial] member's annuity starting date or
12 the date of error, whichever occurs later. In cases of
13 fraud, any error discovered shall be corrected without
14 concern to the amount of time that has passed.

15 2. A person who knowingly makes a false statement, or
16 falsifies or permits to be falsified a record of the system,
17 in an attempt to defraud the system is subject to fine or
18 imprisonment pursuant to the Missouri revised statutes.

19 3. The board of trustees of the Missouri state
20 employees' retirement system shall cease paying benefits to
21 any survivor or beneficiary who is charged with the
22 intentional killing of a member without legal excuse or
23 justification. A survivor or beneficiary who is convicted
24 of such charge shall no longer be entitled to receive
25 benefits. If the survivor or beneficiary is not convicted
26 of such charge, the board shall resume payment of benefits
27 and shall pay the survivor or beneficiary any benefits that
28 were suspended pending resolution of such charge.

104.515. 1. Separate accounts for medical, life
2 insurance and disability benefits provided pursuant to
3 sections 104.517 and 104.518 shall be established as part of
4 the fund. The funds, property and return on investments of
5 the separate account shall not be commingled with any other
6 funds, property and investment return of the system. All
7 benefits and premiums are paid solely from the separate
8 account for medical, life insurance and disability benefits
9 provided pursuant to this section.

10 2. The state shall contribute an amount as
11 appropriated by law and approved by the governor per month
12 for medical benefits, life insurance and long-term

13 disability benefits as provided pursuant to this section and
14 sections 104.517 and 104.518. Such amounts shall include
15 the cost of providing life insurance benefits for each
16 active employee who is a member of the Missouri state
17 employees' retirement system, a member of the public school
18 retirement system and who is employed by a state agency
19 other than an institution of higher learning, a member of
20 the retirement system established by sections 287.812 to
21 287.855, the judicial retirement system, each legislator and
22 official holding an elective state office, members not on
23 payroll status who are receiving workers' compensation
24 benefits, and if the state highways and transportation
25 commission so elects, those employees who are members of the
26 state transportation department employees' and highway
27 patrol retirement system; if the state highways and
28 transportation commission so elects to join the plan, the
29 state shall contribute an amount as appropriated by law for
30 medical benefits for those employees who are members of the
31 transportation department employees' and highway patrol
32 retirement system; an additional amount equal to the amount
33 required, based on competitive bidding or determined
34 actuarially, to fund the retired members' death benefit or
35 life insurance benefit, or both, provided in subsection 4 of
36 this section and the disability benefits provided in section
37 104.518. This amount shall be reported as a separate item
38 in the monthly certification of required contributions which
39 the commissioner of administration submits to the state
40 treasurer and shall be deposited to the separate account for
41 medical, life insurance and disability benefits. All
42 contributions made on behalf of members of the state
43 transportation department employees' and highway patrol
44 retirement system shall be made from highway funds. If the

45 highways and transportation commission so elects, the
46 spouses and unemancipated children under twenty-three years
47 of age of employees who are members of the state
48 transportation department employees' and highway patrol
49 retirement system shall be able to participate in the
50 program of insurance benefits to cover medical expenses
51 pursuant to the provisions of subsection 3 of this section.

52 3. The board shall determine the premium amounts
53 required for participating employees. The premium amounts
54 shall be the amount, which, together with the state's
55 contribution, is required to fund the benefits provided,
56 taking into account necessary actuarial reserves. Separate
57 premiums shall be established for employees' benefits and a
58 separate premium or schedule of premiums shall be
59 established for benefits for spouses and unemancipated
60 children under twenty-three years of age of participating
61 employees. The employee's premiums for spouse and children
62 benefits shall be established to cover that portion of the
63 cost of such benefits which is not paid for by contributions
64 by the state. All such premium amounts shall be paid to the
65 board of trustees at the time that each employee's wages or
66 salary would normally be paid. The premium amounts so
67 remitted will be placed in the separate account for medical,
68 life insurance and disability benefits. In lieu of the
69 availability of premium deductions, the board may establish
70 alternative methods for the collection of premium amounts.

71 4. Each special consultant eligible for life benefits
72 employed by a board of trustees of a retirement system as
73 provided in section 104.610 who is a member of the Missouri
74 state life insurance plan or Missouri state transportation
75 department and Missouri state highway patrol life insurance
76 plan shall, in addition to duties prescribed in section

104.610 or any other law, and upon request of the board of trustees, give the board, orally or in writing, a short detailed statement on life insurance and death benefit problems affecting retirees. As compensation for the extra duty imposed by this subsection, any special consultant as defined above, other than a special consultant entitled to a deferred normal annuity pursuant to section 104.035 or 104.335, who retires on or after September 28, 1985, shall receive as a part of compensation for these extra duties, a death benefit of five thousand dollars, and any special consultant who terminates employment on or after August 28, 1999, after reaching normal or early retirement age and becomes a retiree within [sixty] **sixty-five** days of such termination shall receive five thousand dollars of life insurance coverage. In addition, each special consultant who is a member of the transportation department employees' and highway patrol retirement system medical insurance plan shall also provide the board, upon request of the board, orally or in writing, a short detailed statement on physical, medical and health problems affecting retirees. As compensation for this extra duty, each special consultant as defined above shall receive, in addition to all other compensation provided by law, nine dollars, or an amount equivalent to that provided to other special consultants pursuant to the provisions of section 103.115. In addition, any special consultant as defined in section 287.820 or section 476.601 who terminates employment and immediately retires on or after August 28, 1995, shall receive as a part of compensation for these duties, a death benefit of five thousand dollars and any special consultant who terminates employment on or after August 28, 1999, after reaching the age of eligibility to receive retirement benefits and

109 becomes a retiree within [sixty] **sixty-five** days of such
110 termination shall receive five thousand dollars of life
111 insurance coverage.

112 5. Any former employee who is receiving disability
113 income benefits from the Missouri state employees'
114 retirement system or the transportation department
115 employees' and highway patrol retirement system shall, upon
116 application with the board of trustees of the Missouri
117 consolidated health care plan or the transportation
118 department employees and highway patrol medical plan, be
119 made, constituted, appointed and employed by the respective
120 board as a special consultant on the problems of the health
121 of disability income recipients and, upon request of the
122 board of trustees of each medical plan, give the board,
123 orally or in writing, a short detailed statement of
124 physical, medical and health problems affecting disability
125 income recipients. As compensation for the extra duty
126 imposed by this subsection, each such special consultant as
127 defined in this subsection may receive, in addition to all
128 other compensation provided by law, an amount contributed
129 toward medical benefits coverage provided by the Missouri
130 consolidated health care plan or the transportation
131 employees and highway patrol medical plan pursuant to
132 appropriations.

 104.625. Effective July 1, 2002, any member retiring
2 pursuant to the provisions of sections 104.010 to 104.801,
3 except an elected official or a member of the general
4 assembly, who has not been paid retirement benefits and
5 continues employment for at least two years beyond normal
6 retirement age, may elect to receive an annuity and lump sum
7 payment or payments, determined as follows:

8 (1) A retroactive starting date shall be established
9 which shall be a date selected by the member; provided,
10 however, that the retroactive starting date selected by the
11 member shall not be a date which is earlier than the date
12 when a normal annuity would have first been payable. In
13 addition, the retroactive starting date shall not be more
14 than five years prior to the annuity starting date, which
15 shall be the first day of the month with respect to which an
16 amount is paid as an annuity pursuant to this section. The
17 member's selection of a retroactive starting date shall be
18 done in twelve-month increments, except this restriction
19 shall not apply when the member selects the total available
20 time between the retroactive starting date and the annuity
21 starting date;

22 (2) The prospective annuity payable as of the annuity
23 starting date shall be determined pursuant to the provisions
24 otherwise applicable under the law, with the exception that
25 it shall be the amount which would have been payable had the
26 member actually retired on the retroactive starting date
27 under the retirement plan selected by the member. Other
28 than for the lump sum payment or payments specified in
29 subdivision (3) of this section, no other amount shall be
30 due for the period between the retroactive starting date and
31 the annuity starting date;

32 (3) The lump sum payable shall be ninety percent of
33 the annuity amounts which would have been paid to the member
34 from the retroactive starting date to the annuity starting
35 date had the member actually retired on the retroactive
36 starting date and received a normal annuity. The member
37 shall **[elect to]** receive the lump sum amount **[either]** in its
38 entirety at the same time as the initial annuity payment is
39 made **[or in three equal annual installments with the first**

40 payment made at the same time as the initial annuity
41 payment]; and

42 (4) [Any annuity payable pursuant to this section that
43 is subject to a division of benefit order pursuant to
44 section 104.312 shall be calculated as follows:

45 (a) Any service of a member between the retroactive
46 starting date and the annuity starting date shall not be
47 considered creditable service except for purposes of
48 calculating the division of benefit; and

49 (b) The lump sum payment described in subdivision (3)
50 of this section shall not be subject to any division of
51 benefit order; and

52 (5)] For purposes of determining annual benefit
53 increases payable as part of the lump sum and annuity
54 provided pursuant to this section, the retroactive starting
55 date shall be considered the member's date of retirement.

104.810. 1. Employees of the Missouri state water
2 patrol who are earning creditable service in the closed plan
3 of the Missouri state employees' retirement system and who
4 are transferred to the division of water patrol with the
5 Missouri state highway patrol shall elect within ninety days
6 of January 1, 2011, to either remain a member of the
7 Missouri state employees' retirement system or transfer
8 membership and creditable service to the closed plan of the
9 Missouri department of transportation and highway patrol
10 employees' retirement system. The election shall be made in
11 writing after the employee has received a detailed analysis
12 comparing retirement, life insurance, disability benefits,
13 and medical benefits of a member of the Missouri state
14 employees' retirement system with the corresponding benefits
15 provided an employee of the highway patrol covered by the
16 closed plan of the Missouri department of transportation and

highway patrol employees' retirement system. In electing plan membership the employee shall acknowledge and agree that an election made under this subsection is irrevocable, and constitutes a waiver to receive retirement, life insurance, disability benefits, and medical benefits except as provided by the system elected by the employee. Furthermore, in connection with the election, the employee shall be required to acknowledge that the benefits provided by virtue of membership in either system, and any associated costs to the employee, may be different now or in the future as a result of the election and that the employee agrees to hold both systems harmless with regard to benefit differences resulting from the election. **In the event an employee terminates employment and later returns to the same position, the employee shall be a member of the system in which he or she was a member prior to termination. If the employee returns to any other position, the employee shall be a member of the system that currently covers that position.**

2. Employees of the Missouri state water patrol who are earning credited service in the year 2000 plan of the Missouri state employees' retirement system and who are transferred to the division of water patrol with the Missouri state highway patrol shall elect within ninety days of January 1, 2011, to either remain a member of the Missouri state employees' retirement system or transfer membership and creditable service to the year 2000 plan of the Missouri department of transportation and highway patrol employees' retirement system. The election shall be made in writing after the employee has received a detailed analysis comparing retirement, life insurance, disability benefits, and medical benefits of a member of the Missouri state

employees' retirement system with the corresponding benefits provided an employee of the highway patrol covered by the year 2000 plan of the Missouri department of transportation and highway patrol employees' retirement system. In electing plan membership the employee shall acknowledge and agree that an election made under this subsection is irrevocable, and constitutes a waiver to receive retirement, life insurance, disability benefits, and medical benefits except as provided by the system elected by the employee. Furthermore, in connection with the election, the employee shall be required to acknowledge that the benefits provided by virtue of membership in either system, and any associated costs to the employee, may be different now or in the future as a result of the election and that the employee agrees to hold both systems harmless with regard to benefit differences resulting from the election.

3. The Missouri state employees' retirement system shall pay to the Missouri department of transportation and highway patrol employees' retirement system, by June 30, 2011, an amount actuarially determined to equal the liability at the time of the transfer for any employee who elects under subsection 1 or 2 of this section to transfer to the Missouri department of transportation and highway patrol employees' retirement system, to the extent that liability is funded as of the most recent actuarial valuation and based on the actuarial value of assets not to exceed one hundred percent.

4. In no event shall any employee receive service credit for the same period of service under more than one retirement system as a result of the provisions of this section.

80 5. The only medical coverage available for any
81 employee who elects under subsection 1 or 2 of this section
82 to transfer to the Missouri department of transportation and
83 highway patrol employees' retirement system shall be the
84 medical coverage provided in section 104.270. The effective
85 date for commencement of medical coverage shall be July 1,
86 2011. However, this does not preclude medical coverage for
87 the transferred employee as a dependent under any other
88 health care plan.

89 6. Any employee who elects under subsection 1 or 2 of
90 this section to transfer to the Missouri department of
91 transportation and highway patrol employees' retirement
92 system and who is also thereafter a uniformed member of the
93 highway patrol shall be subject to the mandatory retirement
94 age stated in section 104.081.

 104.1003. 1. Unless a different meaning is plainly
2 required by the context, the following words and phrases as
3 used in sections 104.1003 to 104.1093 shall mean:

4 (1) "Act", the year 2000 plan created by sections
5 104.1003 to 104.1093;

6 (2) "Actuary", an actuary who is experienced in
7 retirement plan financing and who is either a member of the
8 American Academy of Actuaries or an enrolled actuary under
9 the Employee Retirement Income Security Act of 1974;

10 (3) "Annuity", annual benefit amounts, paid in equal
11 monthly installments, from funds provided for in, or
12 authorized by, sections 104.1003 to 104.1093;

13 (4) "Annuity starting date" means the first day of the
14 first month with respect to which an amount is paid as an
15 annuity pursuant to sections 104.1003 to 104.1093;

16 (5) "Beneficiary", any persons or entities entitled to
17 receive an annuity or other benefit pursuant to sections

18 104.1003 to 104.1093 based upon the employment record of
19 another person;

20 (6) "Board of trustees", "board", or "trustees", a
21 governing body or bodies established for the year 2000 plan
22 pursuant to sections 104.1003 to 104.1093;

23 (7) "Closed plan", a benefit plan created pursuant to
24 this chapter and administered by a system prior to July 1,
25 2000. No person first employed on or after July 1, 2000,
26 shall become a member of the closed plan, but the closed
27 plan shall continue to function for the benefit of persons
28 covered by and remaining in the closed plan and their
29 beneficiaries;

30 (8) "Consumer price index", the Consumer Price Index
31 for All Urban Consumers for the United States, or its
32 successor index, as approved by the board, as such index is
33 defined and officially reported by the United States
34 Department of Labor, or its successor agency;

35 (9) "Credited service", the total credited service to
36 a member's credit as provided in sections 104.1003 to
37 104.1093; except that in no case shall more than one day of
38 credited service be credited to any member or vested former
39 member for any one calendar day of eligible credit as
40 provided by law;

41 (10) "Department", any department or agency of the
42 executive, legislative, or judicial branch of the state of
43 Missouri receiving state appropriations, including allocated
44 funds from the federal government but not including any body
45 corporate or politic unless its employees are eligible for
46 retirement coverage from a system pursuant to this chapter
47 as otherwise provided by law;

48 (11) "Early retirement eligibility", a member's
49 attainment of fifty-seven years of age and the completion of
50 at least five years of credited service;

51 (12) "Effective date", July 1, 2000;

52 (13) "Employee" shall be any person who is employed by
53 a department and is paid a salary or wage by a department in
54 a position normally requiring the performance of duties of
55 not less than one thousand forty hours per year, provided:

56 (a) The term "employee" shall not include any patient
57 or inmate of any state, charitable, penal or correctional
58 institution, or any person who is employed by a department
59 in a position that is covered by a state-sponsored defined
60 benefit retirement plan not created by this chapter;

61 (b) The term "employee" shall be modified as provided
62 by other provisions of sections 104.1003 to 104.1093;

63 (c) The system shall consider a person who is employed
64 in multiple positions simultaneously within a single agency
65 to be working in a single position for purposes of
66 determining whether the person is an employee as defined in
67 this subdivision;

68 (d) [Beginning September 1, 2001, the term "year" as
69 used in this subdivision shall mean the twelve-month period
70 beginning on the first day of employment;

71 (e)] The term "employee" shall include any person as
72 defined under paragraph (b) of subdivision (21) of
73 subsection 1 of section 104.010 who is first employed on or
74 after July 1, 2000, but prior to August 28, 2007;

75 (14) "Employer", a department;

76 (15) "Executive director", the executive director
77 employed by a board established pursuant to the provisions
78 of sections 104.1003 to 104.1093;

(16) "Final average pay", the average pay of a member for the thirty-six full consecutive months of service before termination of employment when the member's pay was greatest; or if the member was on workers' compensation leave of absence or a medical leave of absence due to an employee illness, the amount of pay the member would have received but for such leave of absence as reported and verified by the employing department; or if the member was employed for less than thirty-six months, the average monthly pay of a member during the period for which the member was employed. The board of each system may promulgate rules for purposes of calculating final average pay and other retirement provisions to accommodate for any state payroll system in which pay is received on a monthly, semimonthly, biweekly, or other basis;

(17) "Fund", a fund of the year 2000 plan established pursuant to sections 104.1003 to 104.1093;

(18) "Investment return", or "interest", rates as shall be determined and prescribed from time to time by a board;

(19) "Member", a person who is included in the membership of the system, as set forth in section 104.1009;

(20) "Normal retirement eligibility", a member's attainment of at least sixty-two years of age and the completion of at least five or more years of credited service or, the attainment of at least forty-eight years of age with a total of years of age and years of credited service which is at least eighty or, in the case of a member of the highway patrol who shall be subject to the mandatory retirement provisions of section [104.080] **104.081**, the mandatory retirement age and completion of five years of credited service or, the attainment of at least forty-eight

111 years of age with a total of years of age and years of
112 credited service which is at least eighty;

113 (21) "Pay" shall include:

114 (a) All salary and wages payable to an employee for
115 personal services performed for a department; but excluding:

116 a. Any amounts paid after an employee's employment is
117 terminated, unless the payment is made as a final
118 installment of salary or wages at the same rate as in effect
119 immediately prior to termination of employment in accordance
120 with a state payroll system adopted on or after January 1,
121 2000;

122 b. Any amounts paid upon termination of employment for
123 unused annual leave or unused sick leave;

124 c. Pay in excess of the limitations set forth in
125 Section 401(a)(17) of the Internal Revenue Code of 1986 as
126 amended and other applicable federal laws or regulations;

127 d. Any nonrecurring single sum payments; and

128 e. Any amounts for which contributions have not been
129 made in accordance with section 104.1066;

130 (b) All salary and wages which would have been payable
131 to an employee on workers' compensation leave of absence
132 during the period the employee is receiving a weekly
133 workers' compensation benefit, as reported and verified by
134 the employing department;

135 (c) All salary and wages which would have been payable
136 to an employee on a medical leave due to employee illness,
137 as reported and verified by the employing department;

138 (d) For purposes of members of the general assembly,
139 pay shall be the annual salary provided to each senator and
140 representative pursuant to section 21.140, plus any salary
141 adjustment pursuant to section 21.140;

142 **(e) The board by its rules may further define "pay" in**
143 **a manner consistent with this subdivision;**

144 (22) "Retiree", a person receiving an annuity from the
145 year 2000 plan based upon the person's employment record;

146 (23) "State", the state of Missouri;

147 (24) "System" or "retirement system", the Missouri
148 state employees' retirement system or the Missouri
149 department of transportation and highway patrol employees'
150 retirement system, as the case may be;

151 (25) "Vested former member", a person entitled to
152 receive a deferred annuity pursuant to section 104.1036;

153 (26) "Year 2000 plan", the benefit plan created by
154 sections 104.1003 to 104.1093.

155 2. Benefits paid under the provisions of this chapter
156 shall not exceed the limitations of Internal Revenue Code
157 Section 415, the provisions of which are hereby incorporated
158 by reference. Notwithstanding any other law to the
159 contrary, the board of trustees may establish a benefit plan
160 under Section 415(m) of the Internal Revenue Code of 1986,
161 as amended. Such plan shall be created solely for the
162 purposes described in Section 415(m) (3) (A) of the Internal
163 Revenue Code of 1986, as amended. The board of trustees may
164 promulgate regulations necessary to implement the provisions
165 of this subsection and to create and administer such benefit
166 plan.

104.1018. 1. When a member is no longer employed in a
2 position covered by the system, membership in the system
3 shall thereupon cease. If a member has five or more years
4 of credited service upon such member's termination of
5 membership, such member shall be a vested former member
6 entitled to a deferred annuity pursuant to section 104.1036,
7 **except as otherwise provided in subsection 7 of section**

8 **104.1024.** If a member has fewer than five years of credited
9 service upon termination of membership, such former member's
10 credited service shall be forfeited, provided that if such
11 former member becomes reemployed in a position covered by
12 the system, such former member shall again become a member
13 of the system and the forfeited credited service shall be
14 restored after receiving creditable service continuously for
15 one year.

16 2. Upon a member becoming a retiree, membership shall
17 cease and, except as otherwise provided in section 104.1039,
18 the person shall not again become a member of the system.

19 3. If a vested former member becomes reemployed in a
20 position covered by the system before such vested former
21 member's annuity starting date, membership shall be restored
22 with the previous credited service and increased by such
23 reemployment.

104.1024. 1. Any member who terminates employment may
2 retire on or after attaining normal retirement eligibility
3 by making application in written form and manner approved by
4 the appropriate board. The written application shall set
5 forth the annuity starting date which shall not be earlier
6 than the first day of the second month following the month
7 of the execution and filing of the member's application for
8 retirement nor later than the first day of the fourth month
9 following the month of the execution and filing of the
10 member's application for retirement. The payment of the
11 annuity shall be made the last working day of each month,
12 providing all documentation required under section 104.1027
13 for the calculation and payment of the benefits is received
14 by the board.

15 2. A member's annuity shall be paid in the form of a
16 life annuity, except as provided in section 104.1027, and

17 shall be an amount for life equal to one and seven-tenths
18 percent of the final average pay of the member multiplied by
19 the member's years of credited service.

20 3. The life annuity defined in subsection 2 of this
21 section shall not be less than a monthly amount equal to
22 fifteen dollars multiplied by the member's full years of
23 credited service.

24 4. If as of the annuity starting date of a member who
25 has attained normal retirement eligibility the sum of the
26 member's years of age and years of credited service equals
27 eighty or more years and if the member's age is at least
28 forty-eight years but less than sixty-two years, or, in the
29 case of a member of the highway patrol who shall be subject
30 to the mandatory retirement provision of section [104.080]
31 **104.081**, the mandatory retirement age and completion of five
32 years of credited service, then in addition to the life
33 annuity described in subsection 2 of this section, the
34 member shall receive a temporary annuity equal to eight-
35 tenths of one percent of the member's final average pay
36 multiplied by the member's years of credited service. The
37 temporary annuity and any cost-of-living adjustments
38 attributable to the temporary annuity pursuant to section
39 104.1045 shall terminate at the end of the calendar month in
40 which the earlier of the following events occurs: the
41 member's death or the member's attainment of the earliest
42 age of eligibility for reduced Social Security retirement
43 benefits, but no later than age sixty-two.

44 5. The annuity described in subsection 2 of this
45 section for any person who has credited service not covered
46 by the federal Social Security Act, as provided in [sections
47 105.300 to 105.430] **subdivision (1) of subsection 7 of**
48 **section 104.342**, shall be calculated as follows: the life

annuity shall be an amount equal to two and five-tenths percent of the final average pay of the member multiplied by the number of years of service not covered by the federal Social Security Act in addition to one and seven-tenths percent of the final average pay of the member multiplied by the member's years of credited service covered by the federal Social Security Act.

6. Effective July 1, 2002, any member, except an elected official or a member of the general assembly, who has not been paid retirement benefits and continues employment for at least two years beyond the date of normal retirement eligibility, may elect to receive an annuity and lump sum payment or payments, determined as follows:

(1) A retroactive starting date shall be established which shall be a date selected by the member; provided, however, that the retroactive starting date selected by the member shall not be a date which is earlier than the date when a normal annuity would have first been payable. In addition, the retroactive starting date shall not be more than five years prior to the annuity starting date. The member's selection of a retroactive starting date shall be done in twelve-month increments, except this restriction shall not apply when the member selects the total available time between the retroactive starting date and the annuity starting date;

(2) The prospective annuity payable as of the annuity starting date shall be determined pursuant to the provisions of this section, with the exception that it shall be the amount which would have been payable at the annuity starting date had the member actually retired on the retroactive starting date under the retirement plan selected by the member. Other than for the lump sum payment or payments

specified in subdivision (3) of this subsection, no other amount shall be due for the period between the retroactive starting date and the annuity starting date;

(3) The lump sum payable shall be ninety percent of the annuity amounts which would have been paid to the member from the retroactive starting date to the annuity starting date had the member actually retired on the retroactive starting date and received a life annuity. The member shall [elect to] receive the lump sum amount [either] in its entirety at the same time as the initial annuity payment is made [or in three equal annual installments with the first payment made at the same time as the initial annuity payment]; and

(4) [Any annuity payable pursuant to this section that is subject to a division of benefit order pursuant to section 104.1051 shall be calculated as follows:

(a) Any service of a member between the retroactive starting date and the annuity starting date shall not be considered credited service except for purposes of calculating the division of benefit; and

(b) The lump sum payment described in subdivision (3) of this section shall not be subject to any division of benefit order; and

(5)] For purposes of determining annual benefit increases payable as part of the lump sum and annuity provided pursuant to this section, the retroactive starting date shall be considered the member's date of retirement.

7. Any vested former member who terminated employment after attaining normal retirement eligibility shall be considered a member for the purposes of this section.

104.1051. 1. Any annuity provided pursuant to the year 2000 plan is marital property and a court of competent

jurisdiction may divide such annuity between the parties to any action for dissolution of marriage if at the time of the dissolution the member has at least five years of credited service pursuant to sections 104.1003 to 104.1093. A division of benefits order issued pursuant to this section:

(1) Shall not require the applicable retirement system to provide any form or type of annuity or retirement plan not selected by the member;

(2) Shall not require the applicable retirement system to commence payments until the member's annuity starting date;

(3) Shall identify the monthly amount to be paid to the former spouse, which shall be expressed as a percentage and which shall not exceed fifty percent of the amount of the member's annuity accrued during all or part of the period of the marriage of the member and former spouse **excluding service accrued under subsection 2 of section 104.1021**; and which shall be based on the member's vested annuity on the date of the dissolution of marriage or an earlier date as specified in the order, which amount shall be adjusted proportionately upon the annuity starting date if the member's annuity is reduced due to the receipt of an early retirement annuity or the member's annuity is reduced pursuant to section 104.1027 under an annuity option in which the member named the alternate payee as beneficiary prior to the dissolution of marriage;

(4) Shall not require the payment of an annuity amount to the member and former spouse which in total exceeds the amount which the member would have received without regard to the order;

(5) Shall provide that any annuity increases, additional years of credited service, increased final

average pay, increased pay pursuant to subsections 2 and 5 of section 104.1084, or other type of increases accrued after the date of the dissolution of marriage and any temporary annuity received pursuant to subsection 4 of section 104.1024 shall accrue solely to the benefit of the member; except that on or after September 1, 2001, any cost-of-living adjustment (COLA) due after the annuity starting date shall not be considered to be an increase accrued after the date of termination of marriage and shall be part of the monthly amount subject to division pursuant to any order issued after September 1, 2001;

(6) Shall terminate upon the death of either the member or the former spouse, whichever occurs first;

(7) Shall not create an interest which is assignable or subject to any legal process;

(8) Shall include the name, address, and date of birth of both the member and the former spouse, and the identity of the retirement system to which it applies;

(9) Shall be consistent with any other division of benefits orders which are applicable to the same member;

(10) Shall not require the applicable retirement system to continue payments to the alternate payee if the member's retirement benefit is suspended or waived as provided by this chapter but such payments shall resume when the retiree begins to receive retirement benefits in the future.

2. A system shall provide the court having jurisdiction of a dissolution of a marriage proceeding or the parties to the proceeding with information necessary to issue a division of benefits order concerning a member of the system, upon written request from either the court, the

66 member, or the member's spouse, citing this section and
67 identifying the case number and parties.

68 3. A system shall have the discretionary authority to
69 reject a division of benefits order for the following
70 reasons:

71 (1) The order does not clearly state the rights of the
72 member and the former spouse;

73 (2) The order is inconsistent with any law governing
74 the retirement system.

75 4. Any member of the closed plan who elected the year
76 2000 plan pursuant to section 104.1015 and then becomes
77 divorced and subject to a division of benefits order shall
78 have the division of benefits order calculated pursuant to
79 the provisions of the year 2000 plan.

80 **5. Any annuity payable under section 104.1024 that is**
81 **subject to a division of benefits order under this section**
82 **shall be calculated as follows:**

83 (1) **In instances of divorce after retirement, any**
84 **service or pay of a member between the retroactive starting**
85 **date and the annuity starting date shall not be considered**
86 **creditable service or pay; and**

87 (2) **The lump sum payment described in subdivision (3)**
88 **of subsection 6 of section 104.1024 shall not be subject to**
89 **any division of benefits order.**

104.1060. 1. Should any error result in any person
2 receiving more or less than the person would have been
3 entitled to receive had the error not occurred, the board
4 shall correct such error, and, as far as practicable, make
5 future payments in such a manner that the actuarial
6 equivalent of the annuity to which such person was entitled
7 shall be paid, and to this end may recover any
8 overpayments. In all cases in which such error has been

9 made, no such error shall be corrected unless the system
10 discovers or is notified of such error within ten years
11 after the [initial] member's annuity starting date or the
12 date of error, whichever occurs later. In cases of fraud,
13 any error discovered shall be corrected without concern to
14 the amount of time that has passed.

15 2. A person who knowingly makes a false statement, or
16 falsifies or permits to be falsified a record of the system,
17 in an attempt to defraud the system shall be subject to fine
18 or imprisonment under the Missouri revised statutes.

19 3. A board shall not pay an annuity to any survivor or
20 beneficiary who is charged with the intentional killing of a
21 member, retiree or survivor without legal excuse or
22 justification. A survivor or beneficiary who is convicted
23 of such charge shall no longer be entitled to receive an
24 annuity. If the survivor or beneficiary is not convicted of
25 such charge, the board shall resume annuity payments and
26 shall pay the survivor or beneficiary any annuity payments
27 that were suspended pending resolution of such charge.

104.1066. 1. The year 2000 plan intends to follow a
2 financing pattern which computes and requires contribution
3 amounts which, expressed as percents of active member
4 payroll, will remain approximately level from year to year
5 and from one generation of citizens to the next generation.
6 Such contribution determinations require regular actuarial
7 valuations, which shall be made by the board's actuary,
8 using assumptions and methods adopted by the board after
9 consulting with its actuary. The entry age-normal cost
10 valuation method shall be used in determining the normal
11 cost[, and contributions for unfunded accrued liabilities
12 shall be determined using level percent-of-payroll
13 amortization] calculation. For purposes of this subsection

14 and section 104.436, the actuary shall determine a single
15 contribution rate applicable to both closed plan and year
16 2000 plan participants and, in determining such rate, make
17 estimates of the probabilities of closed plan participants
18 transferring to the year 2000 plan.

19 2. At least ninety days before each regular session of
20 the general assembly, the board of the Missouri state
21 employees' retirement system shall certify to the division
22 of budget the contribution rate necessary to cover the
23 liabilities of the year 2000 plan administered by such
24 system, including costs of administration, expected to
25 accrue during the next appropriation period. The
26 commissioner of administration shall request appropriations
27 based upon the contribution rate so certified. From
28 appropriations so made, the commissioner of administration
29 shall certify contribution amounts to the state treasurer
30 who in turn shall immediately pay the contributions to the
31 year 2000 plan.

32 3. The employers of members covered by the Missouri
33 state employees' retirement system who are not paid out of
34 funds that have been deposited in the state treasury shall
35 remit following each pay period to the year 2000 plan an
36 amount equal to the amount which the state would have paid
37 if those members had been paid entirely from state funds.
38 Such employers shall maintain payroll records for a minimum
39 of five years and shall produce all such records as
40 requested by the system. The system is authorized to
41 request from the state office of administration an
42 appropriation out of the annual budget of any such employer
43 in the event such records indicate that such employer has
44 not contributed the amounts required by this section. The
45 office of administration shall request such appropriation

46 which shall be equal to the amount necessary to replace any
47 shortfall in contributions as determined by the system.
48 From appropriations so made, the commissioner of
49 administration shall certify contribution amounts to the
50 state treasurer who in turn shall immediately pay such
51 contributions to the year 2000 plan.

52 4. At least ninety days before each regular session of
53 the general assembly, the board of the transportation
54 department and highway patrol retirement system shall
55 certify to the department of transportation and the
56 department of public safety the contribution rate necessary
57 to cover the liabilities of the year 2000 plan administered
58 by such system, including costs of administration, expected
59 to accrue during the next biennial or other appropriation
60 period. Each department shall include in its budget and in
61 its request for appropriations for personal service the sum
62 so certified to it by such board, and shall present the same
63 to the general assembly for allowance. The sums so
64 certified and appropriated, when available, shall be
65 immediately paid to the system and deposited in the highway
66 and transportation employees' and highway patrol retirement
67 and benefit fund.

68 5. These amounts are funds of the year 2000 plan and
69 shall not be commingled with any funds in the state treasury.

104.1072. 1. Each board shall provide or contract, or
2 both, for life insurance benefits for employees covered
3 pursuant to the year 2000 plan as follows:

4 (1) Employees shall be provided fifteen thousand
5 dollars of life insurance until December 31, 2000.
6 Effective January 1, 2001, the system shall provide or
7 contract or both for basic life insurance for employees
8 covered under any retirement plan administered by the system

9 pursuant to this chapter, persons covered by sections
10 287.812 to 287.856, for employees who are members of the
11 judicial retirement system as provided in section 476.590,
12 and, at the election of the state highways and
13 transportation commission, employees who are members of the
14 [highways and] **Missouri department of** transportation
15 [employees'] and highway patrol **employees'** retirement
16 system, in the amount equal to one times annual pay, subject
17 to a minimum amount of fifteen thousand dollars. The board
18 shall establish by rule or contract the method for
19 determining the annual rate of pay and any other terms of
20 such insurance as it deems necessary to implement the
21 requirements pursuant to this section. Annual rate of pay
22 shall not include overtime or any other irregular payments
23 as determined by the board. Such life insurance shall
24 provide for triple indemnity in the event the cause of death
25 is a proximate result of a personal injury or disease
26 arising out of and in the course of actual performance of
27 duty as an employee;

28 (2) Any member who terminates employment after
29 reaching normal or early retirement eligibility and becomes
30 a retiree within [sixty] **sixty-five** days of such termination
31 shall receive five thousand dollars of life insurance
32 coverage.

33 2. (1) In addition to the life insurance authorized
34 by the provisions of subsection 1 of this section, any
35 person for whom life insurance is provided or contracted for
36 pursuant to such subsection may purchase, at the person's
37 own expense and only if monthly voluntary payroll deductions
38 are authorized, additional life insurance at a cost to be
39 stipulated in a contract with a private insurance company or
40 as may be required by a system if the board of trustees

determines that the system should provide such insurance itself. The maximum amount of additional life insurance which may be so purchased prior to January 1, 2004, is that amount which equals six times the amount of the person's annual rate of pay, subject to any maximum established by a board, except that if such maximum amount is not evenly divisible by one thousand dollars, then the maximum amount of additional insurance which may be purchased is the next higher amount evenly divisible by one thousand dollars. The maximum amount of additional life insurance which may be so purchased on or after January 1, 2004, is an amount to be stipulated in a contract with a private insurance company or as may be required by the system if the board of trustees determines that the system should provide the insurance itself.

(2) Any person defined in subdivision (1) of this subsection may retain an amount not to exceed sixty thousand dollars of life insurance following the date of his or her retirement if such person becomes a retiree the month following termination of employment and makes written application for such life insurance at the same time such person's application is made to the board for retirement benefits. Such life insurance shall only be provided if such person pays the entire cost of the insurance, as determined by the board, by allowing voluntary deductions from the member's annuity.

(3) In addition to the life insurance authorized in subdivision (1) of this subsection, any person for whom life insurance is provided or contracted for pursuant to this subsection may purchase, at the person's own expense and only if monthly voluntary payroll deductions are authorized, life insurance covering the person's children or the

73 person's spouse or both at coverage amounts to be determined
74 by the board at a cost to be stipulated in a contract with a
75 private insurer or as may be required by the system if the
76 board of trustees determines that the system should provide
77 such insurance itself.

78 (4) Effective July 1, 2000, any member who applies and
79 is eligible to receive an annuity based on the attainment of
80 at least forty-eight years of age with a total of years of
81 age and years of credited service which is at least eighty
82 shall be eligible to retain any optional life insurance
83 described in subdivision (1) of this subsection. The amount
84 of such retained insurance shall not be greater than the
85 amount in effect during the month prior to termination of
86 employment. Such insurance may be retained until the
87 member's attainment of the earliest age for eligibility for
88 reduced Social Security retirement benefits but no later
89 than age sixty-two, at which time the amount of such
90 insurance that may be retained shall be that amount
91 permitted pursuant to subdivision (2) of this subsection.

92 3. The state highways and transportation commission
93 may provide for insurance benefits to cover medical expenses
94 for members of the [highways and] **Missouri department of**
95 transportation [employees'] and highway patrol **employees'**
96 retirement system. The state highways and transportation
97 commission may provide medical benefits for dependents of
98 members and for retired members. Contributions by the state
99 highways and transportation commission to provide the
100 benefits shall be on the same basis as provided for other
101 state employees pursuant to the provisions of section
102 104.515. Except as otherwise provided by law, the cost of
103 benefits for dependents of members and for retirees and
104 their dependents shall be paid by the members or retirees.

105 The commission may contract with other persons or entities
106 including but not limited to third-party administrators,
107 health network providers and health maintenance
108 organizations for all, or any part of, the benefits provided
109 for in this section. The commission may require
110 reimbursement of any medical claims paid by the commission's
111 medical plan for which there was third-party liability.

112 4. The [highways and] **Missouri department of**
113 transportation [employees'] and highway patrol **employees'**
114 retirement system may request the state highways and
115 transportation commission to provide life insurance benefits
116 as required in subsections 1 and 2 of this section. If the
117 state highways and transportation commission agrees to the
118 request, the [highways and] **Missouri department of**
119 transportation [employees'] and highway patrol **employees'**
120 retirement system shall reimburse the state highways and
121 transportation commission for any and all costs for life
122 insurance provided pursuant to subdivision (2) of subsection
123 1 of this section. The person who is covered pursuant to
124 subsection 2 of this section shall be solely responsible for
125 the costs of any additional life insurance. In lieu of the
126 life insurance benefit in subdivision (2) of subsection 1 of
127 this section, the [highways and] **Missouri department of**
128 transportation [employees'] and highway patrol **employees'**
129 retirement system is authorized in its sole discretion to
130 provide a death benefit of five thousand dollars.

131 5. To the extent that the board enters or has entered
132 into any contract with any insurer or service organization
133 to provide life insurance provided for pursuant to this
134 section:

135 (1) The obligation to provide such life insurance
136 shall be primarily that of the insurer or service
137 organization and secondarily that of the board;

138 (2) Any member who has been denied life insurance
139 benefits by the insurer or service organization and has
140 exhausted all appeal procedures provided by the insurer or
141 service organization may appeal such decision by filing a
142 petition against the insurer or service organization in a
143 court of law in the member's county of residence; and

144 (3) The board and the system shall not be liable for
145 life insurance benefits provided by an insurer or service
146 organization pursuant to this section and shall not be
147 subject to any cause of action with regard to life insurance
148 benefits or the denial of life insurance benefits by the
149 insurer or service organization unless the member has
150 obtained judgment against the insurer or service
151 organization for life insurance benefits and the insurer or
152 service organization is unable to satisfy that judgment.

104.1084. 1. For members of the general assembly, the
2 provisions of this section shall supplement or replace the
3 indicated other provisions of the year 2000 plan. "Normal
4 retirement eligibility" means attainment of age fifty-five
5 for a member who has served at least three full biennial
6 assemblies or the attainment of at least age fifty for a
7 member who has served at least three full biennial
8 assemblies with a total of years of age and years of
9 credited service which is at least eighty. A member shall
10 receive two years of credited service for every full
11 biennial assembly served. A full biennial assembly shall be
12 equal to the period of time beginning on the first day the
13 general assembly convenes for a first regular session until
14 the last day of the following year. If a member serves less

15 than a full biennial assembly, the member shall receive
16 credited service for the pro rata portion of the full
17 biennial assembly served.

18 2. For the purposes of section 104.1024, the normal
19 retirement annuity of a member of the general assembly shall
20 be an amount for life equal to one twenty-fourth of the
21 monthly pay for a senator or representative on the annuity
22 starting date multiplied by the years of credited service as
23 a member of the general assembly. In no event shall any
24 such member or eligible beneficiary receive annuity amounts
25 in excess of one hundred percent of pay.

26 3. To be covered by the provisions of section
27 104.1030, or section 104.1036, a member of the general
28 assembly must have served at least three full biennial
29 assemblies.

30 4. For members who are statewide elected officials,
31 the provisions of this section shall supplement or replace
32 the indicated other provisions of the year 2000 plan.
33 "Normal retirement eligibility" means attainment of age
34 fifty-five for a member who has served at least four years
35 as a statewide elected official, or the attainment of age
36 fifty with a total of years of age and years of such
37 credited service which is at least eighty.

38 5. For the purposes of section 104.1024, the normal
39 retirement annuity of a member who is a statewide elected
40 official shall be an amount for life equal to one twenty-
41 fourth of the monthly pay in the highest office held by such
42 member on the annuity starting date multiplied by the years
43 of credited service as a statewide elected official not to
44 exceed twelve years.

45 6. To be covered by the provisions of sections
46 104.1030 and 104.1036, a member who is a statewide elected

47 official must have at least four years as a statewide
48 elected official.

49 7. The provisions of section 104.1045 shall not apply
50 to persons covered by the general assembly and statewide
51 elected official provisions of this section. Persons
52 covered by the general assembly provisions and receiving a
53 year 2000 plan annuity shall be entitled to a cost-of-living
54 adjustment (COLA) when there are increases in pay for
55 members of the general assembly. Persons covered by the
56 statewide elected official provisions and receiving a year
57 2000 plan annuity shall be entitled to COLAs when there are
58 increases in the pay for statewide elected officials in the
59 highest office held by such person. The COLA described in
60 this subsection shall be equal to and concurrent with the
61 percentage increase in pay as described in section 105.005.
62 No COLA shall be less than zero.

63 8. Any member who serves under this chapter as a
64 member of the general assembly or as a statewide elected
65 official on or after August 28, 1999, shall not be eligible
66 to receive any retirement benefits from the system under
67 either the closed plan or the year 2000 plan based on
68 service rendered on or after August 28, 1999, as a member of
69 the general assembly or as a statewide elected official if
70 such member is convicted of a felony that is determined by a
71 court of law to have been committed in connection with the
72 member's duties either as a member of the general assembly
73 or as a statewide elected official, unless such conviction
74 is later reversed by a court of law.

75 9. A member of the general assembly who has purchased
76 or transferred creditable service shall not be subject to
77 the cap on benefits pursuant to subsection 2 of this section

78 for that portion of the benefit attributable to the
79 purchased or transferred service.

80 **10. For the purposes of section 104.1042, the service**
81 **credit accrued by a member of the general assembly while**
82 **receiving long-term disability benefits shall continue to**
83 **accrue until the earliest of attainment of normal retirement**
84 **eligibility, termination of disability benefits, or the end**
85 **of the member's constitutionally mandated limit on service**
86 **as a member of the general assembly for the chamber in which**
87 **the member was serving at the time of disablement.**

88 **11. For the purposes of section 104.1042, the service**
89 **credit accrued by a statewide elected official while**
90 **receiving long-term disability benefits shall continue to**
91 **accrue until the earliest of attainment of normal retirement**
92 **eligibility, termination of disability benefits, or the end**
93 **of the statewide elected official's constitutionally**
94 **mandated limit on service as a statewide elected official**
95 **for the office in which the statewide elected official was**
96 **serving at the time of disablement.**

104.1091. 1. Notwithstanding any provision of the
2 year 2000 plan to the contrary, each person who first
3 becomes an employee on or after January 1, 2011, shall be a
4 member of the year 2000 plan subject to the provisions of
5 this section.

6 2. A member's normal retirement eligibility shall be
7 as follows:

8 (1) The member's attainment of at least age sixty-
9 seven and the completion of at least ten years of credited
10 service; or the member's attainment of at least age fifty-
11 five with the sum of the member's age and credited service
12 equaling at least ninety; or, in the case of a member who is
13 serving as a uniformed member of the highway patrol and

14 subject to the mandatory retirement provisions of section
15 104.081, such member's attainment of at least age sixty or
16 the attainment of at least age fifty-five with ten years of
17 credited service;

18 (2) For members of the general assembly, the member's
19 attainment of at least age sixty-two and the completion of
20 at least three full biennial assemblies; or the member's
21 attainment of at least age fifty-five with the sum of the
22 member's age and credited service equaling at least ninety;

23 (3) For statewide elected officials, the official's
24 attainment of at least age sixty-two and the completion of
25 at least four years of credited service; or the official's
26 attainment of at least age fifty-five with the sum of the
27 official's age and credited service equaling at least ninety.

28 3. A vested former member's normal retirement
29 eligibility shall be based on the attainment of at least age
30 sixty-seven and the completion of at least ten years of
31 credited service.

32 4. A temporary annuity paid pursuant to subsection 4
33 of section 104.1024 shall be payable if the member has
34 attained at least age fifty-five with the sum of the
35 member's age and credited service equaling at least ninety;
36 or in the case of a member who is serving as a uniformed
37 member of the highway patrol and subject to the mandatory
38 retirement provisions of section 104.081, the temporary
39 annuity shall be payable if the member has attained at least
40 age sixty, or at least age fifty-five with ten years of
41 credited service.

42 5. A member, other than a member who is serving as a
43 uniformed member of the highway patrol and subject to the
44 mandatory retirement provisions of section 104.081, shall be
45 eligible for an early retirement annuity upon the attainment

46 of at least age sixty-two and the completion of at least ten
47 years of credited service. A vested former member **who**
48 **terminated employment prior to the attainment of early**
49 **retirement eligibility** shall not be eligible for early
50 retirement.

51 6. The provisions of subsection 6 of section 104.1021
52 and section 104.344 as applied pursuant to subsection 7 of
53 section 104.1021 and section 104.1090 shall not apply to
54 members covered by this section.

55 7. The minimum credited service requirements of five
56 years contained in sections 104.1018, 104.1030, 104.1036,
57 and 104.1051 shall be ten years for members covered by this
58 section. The normal and early retirement eligibility
59 requirements in this section shall apply for purposes of
60 administering section 104.1087.

61 8. A member shall be required to contribute four
62 percent of the member's pay to the retirement system, which
63 shall stand to the member's credit in his or her individual
64 account with the system, together with investment credits
65 thereon, for purposes of funding retirement benefits payable
66 under the year 2000 plan, subject to the following
67 provisions:

68 (1) The state of Missouri employer, pursuant to the
69 provisions of 26 U.S.C. Section 414(h)(2), shall pick up and
70 pay the contributions that would otherwise be payable by the
71 member under this section. The contributions so picked up
72 shall be treated as employer contributions for purposes of
73 determining the member's pay that is includable in the
74 member's gross income for federal income tax purposes;

75 (2) Member contributions picked up by the employer
76 shall be paid from the same source of funds used for the
77 payment of pay to a member. A deduction shall be made from

each member's pay equal to the amount of the member's contributions picked up by the employer. This deduction, however, shall not reduce the member's pay for purposes of computing benefits under the retirement system pursuant to this chapter;

(3) Member contributions so picked up shall be credited to a separate account within the member's individual account so that the amounts contributed pursuant to this section may be distinguished from the amounts contributed on an after-tax basis;

(4) The contributions, although designated as employee contributions, shall be paid by the employer in lieu of the contributions by the member. The member shall not have the option of choosing to receive the contributed amounts directly instead of having them paid by the employer to the retirement system;

(5) Interest shall be credited annually on June thirtieth based on the value in the account as of July first of the immediately preceding year at a rate of four percent. Effective June 30, 2014, and each June thirtieth thereafter, the interest crediting rate shall be equal to the investment rate that is published by the United States Department of **the** Treasury, or its successor agency, for fifty-two week treasury bills for the relevant auction that is nearest to the preceding July first, or a successor treasury bill investment rate as approved by the board if the fifty-two week treasury bill is no longer issued. Interest credits shall cease upon termination of employment if the member is not a vested former member. Otherwise, interest credits shall cease upon retirement or death;

(6) A vested former member or a former member who is not vested may request a refund of his or her contributions

and interest credited thereon. If such member is married at the time of such request, such request shall not be processed without consent from the spouse. Such member is not eligible to request a refund if such member's retirement benefit is subject to a division of benefit order pursuant to section 104.1051. Such refund shall be paid by the system **[after]** **within an administratively reasonable period, but no sooner than** ninety days from the date of termination of employment **[or the request, whichever is later, and]**.

The amount refunded shall include all **employee** contributions made to any retirement plan administered by the system and interest credited thereon. A vested former member may not request a refund after such member becomes eligible for normal retirement. A vested former member or a former member who is not vested who receives a refund shall forfeit all the member's credited service and future rights to receive benefits from the system and shall not be eligible to receive any **[long-term]** disability benefits; provided that any member or vested former member receiving **[long-term]** disability benefits shall not be eligible for a refund. If such member subsequently becomes an employee and works continuously for at least one year, the credited service previously forfeited shall be restored if the member returns to the system the amount previously refunded plus interest at a rate established by the board;

(7) The beneficiary of any member who made contributions shall receive a refund upon the member's death equal to the amount, if any, of such contributions and interest credited thereon less any retirement benefits received by the member unless an annuity is payable to a survivor or beneficiary as a result of the member's death. In that event, the beneficiary of the survivor or

beneficiary who received the annuity shall receive a refund upon the survivor's or beneficiary's death equal to the amount, if any, of the member's contributions less any annuity amounts received by the member and the survivor or beneficiary.

9. The employee contribution rate, the benefits provided under the year 2000 plan to members covered under this section, and any other provision of the year 2000 plan with regard to members covered under this section may be altered, amended, increased, decreased, or repealed, but only with respect to services rendered by the member after the effective date of such alteration, amendment, increase, decrease, or repeal, or, with respect to interest credits, for periods of time after the effective date of such alteration, amendment, increase, decrease, or repeal.

10. For purposes of members covered by this section, the options under section 104.1027 shall be as follows:

Option 1.

A retiree's life annuity shall be reduced to a certain percent of the annuity otherwise payable. Such percent shall be eighty-eight and one half percent adjusted as follows: if the retiree's age on the annuity starting date is younger than sixty-seven years, an increase of three-tenths of one percent for each year the retiree's age is younger than age sixty-seven years; and if the beneficiary's age is younger than the retiree's age on the annuity starting date, a decrease of three-tenths of one percent for each year of age difference; and if the retiree's age is younger than the beneficiary's age on the annuity starting date, an increase of

174 three-tenths of one percent for each year of age
175 difference; provided, after all adjustments the
176 option 1 percent cannot exceed ninety-four and
177 one quarter percent. Upon the retiree's death,
178 fifty percent of the retiree's reduced annuity
179 shall be paid to such beneficiary who was the
180 retiree's spouse on the annuity starting date or
181 as otherwise provided by subsection 5 of this
182 section.

183 Option 2.

184 A retiree's life annuity shall be reduced to a
185 certain percent of the annuity otherwise
186 payable. Such percent shall be eighty-one
187 percent adjusted as follows: if the retiree's
188 age on the annuity starting date is younger than
189 sixty-seven years, an increase of four-tenths of
190 one percent for each year the retiree's age is
191 younger than sixty-seven years; and if the
192 beneficiary's age is younger than the retiree's
193 age on the annuity starting date, a decrease of
194 five-tenths of one percent for each year of age
195 difference; and if the retiree's age is younger
196 than the beneficiary's age on the annuity
197 starting date, an increase of five-tenths of one
198 percent for each year of age difference;
199 provided, after all adjustments the option 2
200 percent cannot exceed eighty-seven and three
201 quarter percent. Upon the retiree's death one
202 hundred percent of the retiree's reduced annuity
203 shall be paid to such beneficiary who was the
204 retiree's spouse on the annuity starting date or

205 as otherwise provided by subsection 5 of this
206 section.

207 Option 3.

208 A retiree's life annuity shall be reduced to
209 ninety-three percent of the annuity otherwise
210 payable. If the retiree dies before having
211 received one hundred twenty monthly payments,
212 the reduced annuity shall be continued for the
213 remainder of the one hundred twenty-month period
214 to the retiree's designated beneficiary provided
215 that if there is no beneficiary surviving the
216 retiree, the present value of the remaining
217 annuity payments shall be paid as provided under
218 subsection 3 of section 104.620. If the
219 beneficiary survives the retiree but dies before
220 receiving the remainder of such one hundred
221 twenty monthly payments, the present value of
222 the remaining annuity payments shall be paid as
223 provided under subsection 3 of section 104.620.

224 Option 4.

225 A retiree's life annuity shall be reduced to
226 eighty-six percent of the annuity otherwise
227 payable. If the retiree dies before having
228 received one hundred eighty monthly payments,
229 the reduced annuity shall be continued for the
230 remainder of the one hundred eighty-month period
231 to the retiree's designated beneficiary provided
232 that if there is no beneficiary surviving the
233 retiree, the present value of the remaining
234 annuity payments shall be paid as provided under
235 subsection 3 of section 104.620. If the
236 beneficiary survives the retiree but dies before

237 receiving the remainder of such one hundred
238 eighty monthly payments, the present value of
239 the remaining annuity payments shall be paid as
240 provided under subsection 3 of section 104.620.

241 11. The provisions of subsection 6 of section 104.1024
242 shall not apply to members covered by this section.

243 12. Effective January 1, 2018, a member who is not a
244 statewide elected official or a member of the general
245 assembly shall be eligible for retirement under this
246 subsection subject to the following conditions:

247 (1) A member's normal retirement eligibility shall be
248 based on the attainment of at least age sixty-seven and the
249 completion of at least five years of credited service; or
250 the member's attainment of at least age fifty-five with the
251 sum of the member's age and credited service equaling at
252 least ninety; or in the case of a member who is serving as a
253 uniformed member of the highway patrol and subject to the
254 mandatory retirement provisions of section 104.081, such
255 member's attainment of at least age sixty or the attainment
256 of at least age fifty-five with five years of credited
257 service;

258 (2) A vested former member's normal retirement
259 eligibility shall be based on the attainment of at least age
260 sixty-seven and the completion of at least five years of
261 credited service, **except that a vested former member who**
262 **terminates employment after the attainment of normal**
263 **retirement eligibility as described in subdivision (1) of**
264 **this subsection shall be covered under such subdivision;**

265 (3) A temporary annuity paid under subsection 4 of
266 section 104.1024 shall be payable if the member has attained
267 at least age fifty-five with the sum of the member's age and
268 credited service equaling at least ninety; or in the case of

a member who is serving as a uniformed member of the highway patrol and subject to the mandatory retirement provisions of section 104.081, the temporary annuity shall be payable if the member has attained at least age sixty, or at least age fifty-five with five years of credited service;

(4) A member, other than a member who is serving as a uniformed member of the highway patrol and subject to the mandatory retirement provisions of section 104.081, shall be eligible for an early retirement annuity upon the attainment of at least age sixty-two and the completion of at least five years of credited service. A vested former member **who terminated employment prior to the attainment of early retirement eligibility** shall not be eligible for early retirement;

(5) The normal and early retirement eligibility requirements in this subsection shall apply for purposes of administering section 104.1087;

(6) The survivor annuity payable under section 104.1030 for vested former members **who terminated employment prior to the attainment of early retirement eligibility and who are** covered by this section shall not be payable until the deceased member would have reached his or her normal retirement eligibility under this subsection;

(7) The annual cost-of-living adjustment payable under section 104.1045 shall not commence until the second anniversary of **[a vested former member's]** the annuity starting date for **vested former** members **who terminated employment prior to the attainment of early retirement eligibility and who are** covered by this subsection;

(8) The unused sick leave credit granted under subsection 2 of section 104.1021 shall not apply to members covered by this subsection unless the member terminates

301 employment after reaching normal retirement eligibility or
302 becoming eligible for an early retirement annuity under this
303 subsection; and

304 (9) The minimum credited service requirements of five
305 years contained in sections 104.1018, 104.1030, 104.1036,
306 and 104.1051 shall be five years for members covered by this
307 subsection.

476.521. 1. Notwithstanding any provision of chapter
2 476 to the contrary, each person who first becomes a judge
3 on or after January 1, 2011, and continues to be a judge may
4 receive benefits as provided in sections 476.445 to 476.688
5 subject to the provisions of this section.

6 2. Any person who is at least sixty-seven years of
7 age, has served in this state an aggregate of at least
8 twelve years, continuously or otherwise, as a judge, and
9 ceases to hold office by reason of the expiration of the
10 judge's term, voluntary resignation, or retirement pursuant
11 to the provisions of Subsection 2 of Section 24 of Article V
12 of the Constitution of Missouri may receive benefits as
13 provided in sections 476.515 to 476.565. The twelve-year
14 requirement of this subsection may be fulfilled by service
15 as judge in any of the courts covered, or by service in any
16 combination as judge of such courts, totaling an aggregate
17 of twelve years. Any judge who is at least sixty-seven
18 years of age and who has served less than twelve years and
19 is otherwise qualified under sections 476.515 to 476.565 may
20 retire after reaching age sixty-seven, or thereafter, at a
21 reduced retirement compensation in a sum equal to the
22 proportion of the retirement compensation provided in
23 section 476.530 that his or her period of judicial service
24 bears to twelve years.

25 3. Any person who is at least sixty-two years of age
26 or older, has served in this state an aggregate of at least
27 twenty years, continuously or otherwise, as a judge, and
28 ceases to hold office by reason of the expiration of the
29 judge's term, voluntary resignation, or retirement pursuant
30 to the provisions of Subsection 2 of Section 24 of Article V
31 of the Constitution of Missouri may receive benefits as
32 provided in sections 476.515 to 476.565. The twenty-year
33 requirement of this subsection may be fulfilled by service
34 as a judge in any of the courts covered, or by service in
35 any combination as judge of such courts, totaling an
36 aggregate of twenty years. Any judge who is at least sixty-
37 two years of age and who has served less than twenty years
38 and is otherwise qualified under sections 476.515 to 476.565
39 may retire after reaching age sixty-two, at a reduced
40 retirement compensation in a sum equal to the proportion of
41 the retirement compensation provided in section 476.530 that
42 his or her period of judicial service bears to twenty years.

43 4. All judges under this section required by the
44 provisions of Section 26 of Article V of the Constitution of
45 Missouri to retire at the age of seventy years shall retire
46 upon reaching that age.

47 5. The provisions of sections 104.344, 476.524, and
48 476.690 shall not apply to judges covered by this section.

49 6. A judge shall be required to contribute four
50 percent of the judge's compensation to the retirement
51 system, which shall stand to the judge's credit in his or
52 her individual account with the system, together with
53 investment credits thereon, for purposes of funding
54 retirement benefits payable as provided in sections 476.515
55 to 476.565, subject to the following provisions:

(1) The state of Missouri employer, pursuant to the provisions of 26 U.S.C. Section 414(h)(2), shall pick up and pay the contributions that would otherwise be payable by the judge under this section. The contributions so picked up shall be treated as employer contributions for purposes of determining the judge's compensation that is includable in the judge's gross income for federal income tax purposes;

(2) Judge contributions picked up by the employer shall be paid from the same source of funds used for the payment of compensation to a judge. A deduction shall be made from each judge's compensation equal to the amount of the judge's contributions picked up by the employer. This deduction, however, shall not reduce the judge's compensation for purposes of computing benefits under the retirement system pursuant to this chapter;

(3) Judge contributions so picked up shall be credited to a separate account within the judge's individual account so that the amounts contributed pursuant to this section may be distinguished from the amounts contributed on an after-tax basis;

(4) The contributions, although designated as employee contributions, are being paid by the employer in lieu of the contributions by the judge. The judge shall not have the option of choosing to receive the contributed amounts directly instead of having them paid by the employer to the retirement system;

(5) Interest shall be credited annually on June thirtieth based on the value in the account as of July first of the immediately preceding year at a rate of four percent. **Effective June 30, 2024, and each June thirtieth thereafter, the interest crediting rate shall be equal to the investment rate that is published by the United States**

88 Department of the Treasury, or its successor agency, for
89 fifty-two-week treasury bills for the relevant auction that
90 is nearest to the preceding July first, or a successor
91 treasury bill investment rate as approved by the board if
92 the fifty-two-week treasury bill is no longer issued.

93 Interest credits shall cease upon retirement **or death** of the
94 judge;

95 (6) A judge whose employment is terminated may request
96 a refund of his or her contributions and interest credited
97 thereon. If such judge is married at the time of such
98 request, such request shall not be processed without consent
99 from the spouse. A judge is not eligible to request a
100 refund if the judge's retirement benefit is subject to a
101 division of benefit order pursuant to section 104.312. Such
102 refund shall be paid by the system after ninety days from
103 the date of termination of employment or the request,
104 whichever is later and shall include all contributions made
105 to any retirement plan administered by the system and
106 interest credited thereon. A judge may not request a refund
107 after such judge becomes eligible for retirement benefits
108 under sections 476.515 to 476.565. A judge who receives a
109 refund shall forfeit all the judge's service and future
110 rights to receive benefits from the system and shall not be
111 eligible to receive any long-term disability benefits;
112 provided that any judge or former judge receiving long-term
113 disability benefits shall not be eligible for a refund. If
114 such judge subsequently becomes a judge and works
115 continuously for at least one year, the service previously
116 forfeited shall be restored if the judge returns to the
117 system the amount previously refunded plus interest at a
118 rate established by the board;

(7) The beneficiary of any judge who made contributions shall receive a refund upon the judge's death equal to the amount, if any, of such contributions **and interest credited thereon**, less any retirement benefits received by the judge unless an annuity is payable to a survivor or beneficiary as a result of the judge's death. In that event, the beneficiary of the survivor or beneficiary who received the annuity shall receive a refund upon the survivor's or beneficiary's death equal to the amount, if any, of the judge's contributions less any annuity amounts received by the judge and the survivor or beneficiary.

7. The employee contribution rate, the benefits provided under sections 476.515 to 476.565 to judges covered under this section, and any other provision of sections 476.515 to 476.565 with regard to judges covered under this section may be altered, amended, increased, decreased, or repealed, but only with respect to services rendered by the judge after the effective date of such alteration, amendment, increase, decrease, or repeal, or, with respect to interest credits, for periods of time after the effective date of such alteration, amendment, increase, decrease, or repeal.

8. Any judge who is receiving retirement compensation under section 476.529 or 476.530 who becomes employed as an employee eligible to participate in the closed plan or in the year 2000 plan under chapter 104, shall not receive such retirement compensation for any calendar month in which the retired judge is so employed. Any judge who is receiving retirement compensation under section 476.529 or section 476.530 who subsequently serves as a judge as defined pursuant to subdivision (4) of subsection 1 of section

151 476.515 shall not receive such retirement compensation for
152 any calendar month in which the retired judge is serving as
153 a judge; except that upon retirement such judge's annuity
154 shall be recalculated to include any additional service or
155 salary accrued based on the judge's subsequent service. A
156 judge who is receiving compensation under section 476.529 or
157 476.530 may continue to receive such retirement compensation
158 while serving as a senior judge or senior commissioner and
159 shall receive additional credit and salary for such service
160 pursuant to section 476.682.

2 [104.130. Upon the death of a retired
3 member, the board shall pay to such member's
4 designated beneficiaries or to his estate a
5 death benefit equal to the excess, if any, of
6 the accumulated contributions of the member at
7 retirement over the total amount of retirement
8 benefits received by such member prior to his
death.]

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