

House _____ Amendment NO. _____

Offered By _____

1 AMEND House Committee Substitute for Senate Bill No. 100, Page 18, Section 476.057, Line 29,
2 by inserting after all of said line the following:

3 "476.521. 1. Notwithstanding any provision of chapter 476 to the contrary, each person who
4 has never been an employee as defined in section 104.010 or 104.1003 prior to January 1, 2011 and
5 who first becomes a judge on or after January 1, 2011, and continues to be a judge may receive
6 benefits as provided in sections 476.445 to 476.688 subject to the provisions of this section.

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

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

29 4. All judges under this section required by the provisions of section 26 of article V of the
30 Constitution of Missouri to retire at the age of seventy years shall retire upon reaching that age.

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

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

37 (1) The state of Missouri employer, pursuant to the provisions of 26 U.S.C. Section

Action Taken _____ Date _____

1 414(h)(2), shall pick up and pay the contributions that would otherwise be payable by the judge
2 under this section. The contributions so picked up shall be treated as employer contributions for
3 purposes of determining the judge's compensation that is includable in the judge's gross income for
4 federal income tax purposes;

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

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

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

17 (5) Interest shall be credited annually on June thirtieth based on the value in the account as of
18 July first of the immediately preceding year at a rate of four percent. Interest credits shall cease upon
19 retirement of the judge;

20 (6) A judge whose employment is terminated may request a refund of his or her
21 contributions and interest credited thereon. If such judge is married at the time of such request, such
22 request shall not be processed without consent from the spouse. A judge is not eligible to request a
23 refund if the judge's retirement benefit is subject to a division of benefit order pursuant to section
24 104.312. Such refund shall be paid by the system after ninety days from the date of termination of
25 employment or the request, whichever is later and shall include all contributions made to any
26 retirement plan administered by the system and interest credited thereon. A judge may not request a
27 refund after such judge becomes eligible for retirement benefits under sections 476.515 to 476.565.
28 A judge who receives a refund shall forfeit all the judge's service and future rights to receive benefits
29 from the system and shall not be eligible to receive any long-term disability benefits; provided that
30 any judge or former judge receiving long-term disability benefits shall not be eligible for a refund. If
31 such judge subsequently becomes a judge and works continuously for at least one year, the service
32 previously forfeited shall be restored if the judge returns to the system the amount previously
33 refunded plus interest at a rate established by the board;

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

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

46 8. Any judge who is receiving retirement compensation under section 476.529 or 476.530
47 who becomes employed as an employee eligible to participate in the closed plan or in the year 2000
48 plan under chapter 104, shall not receive such retirement compensation for any calendar month in

1 which the retired judge is so employed. Any judge who is receiving retirement compensation under
2 section 476.529 or section 476.530 who subsequently serves as a judge as defined pursuant to
3 subdivision (4) of subsection 1 of section 476.515 shall not receive such retirement compensation for
4 any calendar month in which the retired judge is serving as a judge; except that upon retirement such
5 judge's annuity shall be recalculated to include any additional service or salary accrued based on the
6 judge's subsequent service. A judge who is receiving compensation under section 476.529 or
7 476.530 may continue to receive such retirement compensation while serving as a senior judge or
8 senior commissioner and shall receive additional credit and salary for such service pursuant to
9 section 476.682."; and

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11 Further amend said bill by amending the title, enacting clause, and intersectional references
12 accordingly.
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