

FIRST REGULAR SESSION

HOUSE BILL NO. 1526

103RD GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE KNIGHT.

3100H.011

JOSEPH ENGLER, Chief Clerk

AN ACT

To repeal sections 104.1091 and 211.393, RSMo, and to enact in lieu thereof two new sections relating to retirement credited service.

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

Section A. Sections 104.1091 and 211.393, RSMo, are repealed and two new sections enacted in lieu thereof, to be known as sections 104.1091 and 211.393, to read as follows:

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

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

(1) The member's attainment of at least age ~~[sixty-seven]~~ **sixty-two** and the completion of at least ten years of credited service; or the member's attainment of at least age ~~[fifty-five]~~ **forty-eight** with the sum of the member's age and credited service equaling at least ~~[ninety]~~ **eighty**; 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, such member's attainment of at least age sixty or the attainment of at least age fifty-five with ten years of credited service;

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

(3) For statewide elected officials, the official's attainment of at least age sixty-two and the completion of at least four years of credited service; or the official's attainment of at

EXPLANATION — Matter enclosed in bold-faced brackets ~~[thus]~~ in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

18 least age fifty-five with the sum of the official's age and credited service equaling at least
19 ninety.

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

23 4. A temporary annuity paid pursuant to subsection 4 of section 104.1024 shall be
24 payable if the member has attained at least age fifty-five with the sum of the member's age
25 and credited service equaling at least ninety; or in the case of a member who is serving as a
26 uniformed member of the highway patrol and subject to the mandatory retirement provisions
27 of section 104.081, the temporary annuity shall be payable if the member has attained at least
28 age sixty, or at least age fifty-five with ten years of credited service.

29 5. A member, other than a member who is serving as a uniformed member of the
30 highway patrol and subject to the mandatory retirement provisions of section 104.081, shall
31 be eligible for an early retirement annuity upon the attainment of at least age sixty-two and
32 the completion of at least ten years of credited service. A vested former member who
33 terminated employment prior to the attainment of early retirement eligibility shall not be
34 eligible for early retirement.

35 6. The provisions of subsection 6 of section 104.1021 and section 104.344 as applied
36 pursuant to subsection 7 of section 104.1021 and section 104.1090 shall not apply to members
37 covered by this section.

38 7. The minimum credited service requirements of five years contained in sections
39 104.1018, 104.1030, 104.1036, and 104.1051 shall be ten years for members covered by this
40 section. The normal and early retirement eligibility requirements in this section shall apply
41 for purposes of administering section 104.1087.

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

46 (1) The state of Missouri employer, pursuant to the provisions of 26 U.S.C. Section
47 414(h)(2), shall pick up and pay the contributions that would otherwise be payable by the
48 member under this section. The contributions so picked up shall be treated as employer
49 contributions for purposes of determining the member's pay that is includable in the member's
50 gross income for federal income tax purposes;

51 (2) Member contributions picked up by the employer shall be paid from the same
52 source of funds used for the payment of pay to a member. A deduction shall be made from
53 each member's pay equal to the amount of the member's contributions picked up by the

54 employer. This deduction, however, shall not reduce the member's pay for purposes of
55 computing benefits under the retirement system pursuant to this chapter;

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

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

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

72 (6) A vested former member or a former member who is not vested may request a
73 refund of his or her contributions and interest credited thereon. If such member is married at
74 the time of such request, such request shall not be processed without consent from the spouse.
75 Such member is not eligible to request a refund if such member's retirement benefit is subject
76 to a division of benefit order pursuant to section 104.1051. Such refund shall be paid by the
77 system within an administratively reasonable period, but no sooner than ninety days from the
78 date of termination of employment. The amount refunded shall include all employee
79 contributions made to any retirement plan administered by the system and interest credited
80 thereon. A vested former member may not request a refund after such member becomes
81 eligible for normal retirement. A vested former member or a former member who is not
82 vested who receives a refund shall forfeit all the member's credited service and future rights to
83 receive benefits from the system and shall not be eligible to receive any disability benefits;
84 provided that any member or vested former member receiving disability benefits shall not be
85 eligible for a refund. If such member subsequently becomes an employee and works
86 continuously for at least one year, the credited service previously forfeited shall be restored if
87 the member returns to the system the amount previously refunded plus interest at a rate
88 established by the board;

89 (7) The beneficiary of any member who made contributions shall receive a refund
90 upon the member's death equal to the amount, if any, of such contributions and interest

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

106 Option 1.

119 Option 2.

A retiree's life annuity shall be reduced to a certain percent of the annuity otherwise payable. Such percent shall be eighty-one percent adjusted as follows: if the retiree's age on the annuity starting date is younger than sixty-seven years, an increase of four-tenths of one percent for each year the retiree's age is younger than sixty-seven years; and if the beneficiary's age is younger than the retiree's age on the annuity starting date, a decrease of five-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 five-tenths of one percent for each year of age difference; provided, after all adjustments the option 2 percent

128 cannot exceed eighty-seven and three quarter percent. Upon the retiree's death one hundred
129 percent of the retiree's reduced annuity shall be paid to such beneficiary who was the retiree's
130 spouse on the annuity starting date or as otherwise provided by subsection 5 of this section.

131 Option 3.

132 A retiree's life annuity shall be reduced to ninety-three percent of the annuity
133 otherwise payable. If the retiree dies before having received one hundred twenty monthly
134 payments, the reduced annuity shall be continued for the remainder of the one hundred
135 twenty-month period to the retiree's designated beneficiary provided that if there is no
136 beneficiary surviving the retiree, the present value of the remaining annuity payments shall be
137 paid as provided under subsection 3 of section 104.620. If the beneficiary survives the retiree
138 but dies before receiving the remainder of such one hundred twenty monthly payments, the
139 present value of the remaining annuity payments shall be paid as provided under subsection 3
140 of section 104.620.

141 Option 4.

142 A retiree's life annuity shall be reduced to eighty-six percent of the annuity otherwise
143 payable. If the retiree dies before having received one hundred eighty monthly payments, the
144 reduced annuity shall be continued for the remainder of the one hundred eighty-month period
145 to the retiree's designated beneficiary provided that if there is no beneficiary surviving the
146 retiree, the present value of the remaining annuity payments shall be paid as provided under
147 subsection 3 of section 104.620. If the beneficiary survives the retiree but dies before
148 receiving the remainder of such one hundred eighty monthly payments, the present value of
149 the remaining annuity payments shall be paid as provided under subsection 3 of section
150 104.620.

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

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

156 (1) A member's normal retirement eligibility shall be based on the attainment of at
157 least age sixty-seven and the completion of at least five years of credited service; or the
158 member's attainment of at least age fifty-five with the sum of the member's age and credited
159 service equaling at least ninety; or in the case of a member who is serving as a uniformed
160 member of the highway patrol and subject to the mandatory retirement provisions of section
161 104.081, such member's attainment of at least age sixty or the attainment of at least age fifty-
162 five with five years of credited service;

163 (2) A vested former member's normal retirement eligibility shall be based on the
164 attainment of at least age sixty-seven and the completion of at least five years of credited

165 service; except that, a vested former member who terminates employment after the attainment
166 of normal retirement eligibility as described in subdivision (1) of this subsection shall be
167 covered under such subdivision;

168 (3) A temporary annuity paid under subsection 4 of section 104.1024 shall be payable
169 if the member has attained at least age fifty-five with the sum of the member's age and
170 credited service equaling at least ninety; or in the case of a member who is serving as a
171 uniformed member of the highway patrol and subject to the mandatory retirement provisions
172 of section 104.081, the temporary annuity shall be payable if the member has attained at least
173 age sixty, or at least age fifty-five with five years of credited service;

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

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

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

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

190 (8) The unused sick leave credit granted under subsection 2 of section 104.1021 shall
191 not apply to members covered by this subsection unless the member terminates employment
192 after reaching normal retirement eligibility or becoming eligible for an early retirement
193 annuity under this subsection; and

194 (9) The minimum credited service requirements of five years contained in sections
195 104.1018, 104.1030, 104.1036, and 104.1051 shall be five years for members covered by this
196 subsection.

211.393. 1. For purposes of this section, the following words and phrases mean:

2 (1) "County retirement plan", any public employees' defined benefit retirement plan
3 established by law that provides retirement benefits to county or city employees, but not to
4 include the county employees' retirement system as provided in sections 50.1000 to 50.1200;

5 (2) "Juvenile court employee", any person who is employed by a juvenile court in a
6 position normally requiring one thousand hours or more of service per year;

7 (3) "Juvenile officer", any juvenile officer appointed pursuant to section 211.351;

8 (4) "Multicounty circuit", all other judicial circuits not included in the definition of a
9 single county circuit;

10 (5) "Single county circuit", a judicial circuit composed of a single county of the first
11 classification, including the circuit for the city of St. Louis;

12 (6) "State retirement plan", the public employees' retirement plan administered by the
13 Missouri state employees' retirement system pursuant to chapter 104.

14 2. Juvenile court employees employed in a single county circuit shall be subject to the
15 following provisions:

16 (1) The juvenile officer employed in such circuits on and prior to July 1, 1999, shall:

17 (a) Be state employees on that portion of their salary received from the state pursuant
18 to section 211.381, and in addition be county employees on that portion of their salary
19 provided by the county at a rate determined pursuant to section 50.640;

20 (b) Receive state-provided benefits, including retirement benefits from the state
21 retirement plan, on that portion of their salary paid by the state and may participate as
22 members in a county retirement plan on that portion of their salary provided by the county
23 except any juvenile officer whose service as a juvenile court officer is being credited based on
24 all salary received from any source in a county retirement plan on June 30, 1999, shall not be
25 eligible to receive state-provided benefits, including retirement benefits, or any creditable
26 prior service as described in this section but shall continue to participate in such county
27 retirement plan;

28 (c) Receive creditable prior service in the state retirement plan for service rendered as
29 a juvenile court employee prior to July 1, 1999, to the extent they have not already received
30 credit for such service in a county retirement plan on salary paid to them for such service, if
31 such service was rendered in a single county circuit or a multicounty circuit; except that if the
32 juvenile officer forfeited such credit in such county retirement plan prior to being eligible to
33 receive creditable prior service under this paragraph, they may receive service under this
34 paragraph;

35 (d) Receive creditable prior service pursuant to paragraph (c) of this subdivision even
36 though they already have received credit for such creditable service in a county retirement
37 plan if they elect to forfeit their creditable service from such plan in which case such plan
38 shall transfer to the state retirement plan an amount equal to the actuarial accrued liability for
39 the forfeited creditable service, determined as if the person were going to continue to be an
40 active member of the county retirement plan, less the amount of any refunds of member
41 contributions;

42 (e) Receive creditable prior service for service rendered as a juvenile court employee
43 in a multicounty circuit in a position that was financed in whole or in part by a public or
44 private grant, pursuant to the provisions of paragraph (e) of subdivision (1) of subsection 3 of
45 this section;

46 (2) Juvenile officers who begin employment for the first time as a juvenile officer in a
47 single county circuit on or after July 1, 1999, shall:

48 (a) Be county employees and receive salary from the county at a rate determined
49 pursuant to section 50.640 subject to reimbursement by the state as provided in section
50 211.381; and

51 (b) Participate as members in the applicable county retirement plan subject to
52 reimbursement by the state for the retirement contribution due on that portion of salary
53 reimbursed by the state;

54 (3) All other juvenile court employees who are employed in a single county circuit on
55 or after July 1, 1999:

56 (a) Shall be county employees and receive a salary from the county at a rate
57 determined pursuant to section 50.640; and

58 (b) Shall, in accordance with their status as county employees, receive other county-
59 provided benefits including retirement benefits from the applicable county retirement plan if
60 such employees otherwise meet the eligibility requirements for such benefits;

61 (4) (a) The state shall reimburse each county comprised of a single county circuit for
62 an amount equal to the greater of:

63 a. Twenty-five percent of such circuit's total juvenile court personnel budget,
64 excluding the salary for a juvenile officer, for calendar year 1997, and excluding all costs of
65 retirement, health and other fringe benefits; or

66 b. The sum of the salaries of one chief deputy juvenile officer and one deputy juvenile
67 officer class I, as provided in section 211.381;

68 (b) The state may reimburse a single county circuit up to fifty percent of such circuit's
69 total calendar year 1997 juvenile court personnel budget, subject to appropriations. The state
70 may reimburse, subject to appropriations, the following percentages of such circuits' total
71 juvenile court personnel budget, expended for calendar year 1997, excluding the salary for a
72 juvenile officer, and excluding all costs of retirement, health and other fringe benefits: thirty
73 percent beginning July 1, 2000, until June 30, 2001; forty percent beginning July 1, 2001,
74 until June 30, 2002; fifty percent beginning July 1, 2002; however, no county shall receive
75 any reimbursement from the state in an amount less than the greater of:

76 a. Twenty-five percent of the total juvenile court personnel budget of the single
77 county circuit expended for calendar year 1997, excluding fringe benefits; or

78 b. The sum of the salaries of one chief deputy juvenile officer and one deputy juvenile
79 officer class I, as provided in section 211.381;

80 (5) Each single county circuit shall file a copy of its initial 1997 and each succeeding
81 year's budget with the office of the state courts administrator after January first each year and
82 prior to reimbursement. The office of the state courts administrator shall make payment for
83 the reimbursement from appropriations made for that purpose on or before July fifteenth of
84 each year following the calendar year in which the expenses were made. The office of the
85 state courts administrator shall submit the information from the budgets relating to full-time
86 juvenile court personnel from each county to the general assembly;

87 (6) Any single county circuit may apply to the office of the state courts administrator
88 to become subject to subsection 3 of this section, and such application shall be approved
89 subject to appropriation of funds for that purpose;

90 (7) The state auditor may audit any single county circuit to verify compliance with the
91 requirements of this section, including an audit of the 1997 budget.

92 3. Juvenile court employees in multicounty circuits shall be subject to the following
93 provisions:

94 (1) Juvenile court employees including detention personnel hired in 1998 in those
95 multicounty circuits who began actual construction on detention facilities in 1996, employed
96 in a multicounty circuit on or after July 1, 1999, shall:

97 (a) Not be state employees unless they receive all salary from the state, which shall
98 include any salary as provided in section 211.381 in addition to any salary provided by the
99 applicable county or counties during calendar year 1997 and any general salary increase
100 approved by the state of Missouri for fiscal year 1999 and fiscal year 2000;

101 (b) Participate in the state retirement plan;

102 (c) Receive creditable prior service in the state retirement plan for service rendered as
103 a juvenile court employee prior to July 1, 1999, to the extent they have not already received
104 credit for such service in a county retirement plan on salary paid to them for such service if
105 such service was rendered in a single county circuit or a multicounty circuit, except that if
106 they forfeited such credit in such county retirement plan prior to being eligible to receive
107 creditable prior service under this paragraph, they may receive creditable service under this
108 paragraph;

109 (d) Receive creditable prior service pursuant to paragraph (c) of this subdivision even
110 though they already have received credit for such creditable service in a county retirement
111 plan if they elect within six months from the date they become participants in the state
112 retirement plan pursuant to this section to forfeit their service from such plan in which case
113 such plan shall transfer to the state retirement plan an amount equal to the actuarial accrued
114 liability for the forfeited creditable service, determined as if the person was going to continue

115 to be an active member of the county retirement plan, less the amount of any refunds of
116 member contributions;

117 (e) Receive creditable prior service for service rendered as a juvenile court employee
118 in a multicounty circuit in a position that was financed in whole or in part by a public or
119 private grant ~~[to the extent they]~~ **or was not eligible and offered participation in a county**
120 **retirement plan within their circuit and therefore** have not already received credit for such
121 service in a county retirement plan on salary paid to them for such service except that if they:

122 a. Forfeited such credit in such county retirement plan prior to being eligible to
123 receive creditable service under this paragraph, they may receive creditable service under
124 paragraph (e) of this subdivision;

125 b. Received credit for such creditable service in a county retirement plan, they may
126 not receive creditable prior service pursuant to paragraph (e) of this subdivision unless they
127 elect to forfeit their service from such plan, in which case such plan shall transfer to the state
128 retirement plan an amount equal to the actuarial liability for the forfeited creditable service,
129 determined as if the person was going to continue to be an active member of the county
130 retirement plan, less the amount of any refunds of member contributions;

131 c. Terminated employment prior to August 28, 2007, and apply to the board of
132 trustees of the state retirement plan to be made and employed as a special consultant and be
133 available to give opinions regarding retirement they may receive creditable service under
134 paragraph (e) of this subdivision;

135 d. Retired prior to August 28, 2007, and apply to the board of trustees of the state
136 retirement plan to be made and employed as a special consultant and be available to give
137 opinions regarding retirement, they shall have their retirement benefits adjusted so they
138 receive retirement benefits equal to the amount they would have received had their retirement
139 benefit been initially calculated to include such creditable prior service; or

140 e. Purchased creditable prior service pursuant to section 104.344 or section 105.691
141 based on service as a juvenile court employee in a position that was financed in whole or in
142 part by a public or private grant, they shall receive a refund based on the amount paid for such
143 purchased service;

144 (2) Juvenile court employee positions added after December 31, 1997, shall be
145 terminated and not subject to the provisions of subdivision (1) of this subsection, unless the
146 office of the state courts administrator requests and receives an appropriation specifically for
147 such positions;

148 (3) The salary of any juvenile court employee who becomes a state employee,
149 effective July 1, 1999, shall be limited to the salary provided by the state of Missouri, which
150 shall be set in accordance with guidelines established by the state pursuant to a salary survey
151 conducted by the office of the state courts administrator, but such salary shall in no event be

152 less than the amount specified in paragraph (a) of subdivision (1) of this subsection.
153 Notwithstanding any provision to the contrary in subsection 1 of section 211.394, such
154 employees shall not be entitled to additional compensation paid by a county as a public
155 officer or employee. Such employees shall be considered employees of the judicial branch of
156 state government for all purposes;

157 (4) All other employees of a multicounty circuit who are not juvenile court employees
158 as defined in subsection 1 of this section shall be county employees subject to the county's
159 own terms and conditions of employment;

160 (5) In a single county circuit that changed from a multicounty circuit on or after
161 August 28, 2016, any juvenile court employee, who receives all salary from the state, shall be
162 a state employee, receive state-provided benefits under this subsection, including retirement
163 benefits from the state retirement plan, and not be subject to subsection 2 of this section while
164 employed in that circuit.

165 4. The receipt of creditable prior service as described in paragraph (c) of subdivision
166 (1) of subsection 2 of this section and paragraph (c) of subdivision (1) of subsection 3 of this
167 section is contingent upon the office of the state courts administrator providing the state
168 retirement plan information, in a form subject to verification and acceptable to the state
169 retirement plan, indicating the dates of service and amount of monthly salary paid to each
170 juvenile court employee for such creditable prior service.

171 5. No juvenile court employee employed by any single or multicounty circuit shall be
172 eligible to participate in the county employees' retirement system fund pursuant to sections
173 50.1000 to 50.1200.

174 6. Each county in every circuit in which a juvenile court employee becomes a state
175 employee shall maintain each year in the local juvenile court budget an amount, defined as
176 "maintenance of effort funding", not less than the total amount budgeted for all employees of
177 the juvenile court including any juvenile officer, deputy juvenile officer, or other juvenile
178 court employees in calendar year 1997, minus the state reimbursements as described in this
179 section received for the calendar year 1997 personnel costs for the salaries of all such juvenile
180 court employees who become state employees. The juvenile court shall provide a proposed
181 budget to the county commission each year. The budget shall contain a separate section
182 specifying all funds to be expended in the juvenile court. Such funding may be used for
183 contractual costs for detention services, guardians ad litem, transportation costs for those
184 circuits without detention facilities to transport children to and from detention and hearings,
185 short-term residential services, indebtedness for juvenile facilities, expanding existing
186 detention facilities or services, continuation of services funded by public grants or subsidy,
187 and enhancing the court's ability to provide prevention, probation, counseling and treatment

188 services. The county commission may review such budget and may appeal the proposed
189 budget to the judicial finance commission pursuant to section 50.640.

190 7. Any person who is employed on or after July 1, 1999, in a position covered by the
191 state retirement plan or the transportation department and highway patrol retirement system
192 and who has rendered service as a juvenile court employee in a judicial circuit that was not a
193 single county of the first classification shall be eligible to receive creditable prior service in
194 such plan or system as provided in subsections 2 and 3 of this section. For purposes of this
195 subsection, the provisions of paragraphs (c) and (d) of subdivision (1) of subsection 2 of this
196 section and paragraphs (c) and (d) of subdivision (1) of subsection 3 of this section that apply
197 to the state retirement plan shall also apply to the transportation department and highway
198 patrol retirement system.

199 8. (1) Any juvenile officer who is employed as a state employee in a multicounty
200 circuit on or after July 1, 1999, shall not be eligible to participate in the state retirement plan
201 as provided by this section unless such juvenile officer elects to:

202 (a) Receive retirement benefits from the state retirement plan based on all years of
203 service as a juvenile officer and a final average salary which shall include salary paid by the
204 county and the state; and

205 (b) Forfeit any county retirement benefits from any county retirement plan based on
206 service rendered as a juvenile officer.

207 (2) Upon making the election described in this subsection, the county retirement plan
208 shall transfer to the state retirement plan an amount equal to the actuarial accrued liability for
209 the forfeited creditable service determined as if the person was going to continue to be an
210 active member of the county retirement plan, less the amount of any refunds of member
211 contributions.

212 9. The elections described in this section shall be made on forms developed and made
213 available by the state retirement plan.

✓