

SECOND REGULAR SESSION
[TRULY AGREED TO AND FINALLY PASSED]
CONFERENCE COMMITTEE SUBSTITUTE FOR
SENATE COMMITTEE SUBSTITUTE FOR

SENATE BILL NO. 892

99TH GENERAL ASSEMBLY

2018

5750S.04T

AN ACT

To repeal sections 56.363, 56.805, 56.807, 56.814, 56.833, 56.840, 169.291, 169.324, 169.350, 169.360, and 169.560, RSMo, and to enact in lieu thereof thirteen new sections relating to public employee retirement systems, with an existing penalty provision.

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

Section A. Sections 56.363, 56.805, 56.807, 56.814, 56.833, 56.840, 169.291, 169.324, 169.350, 169.360, and 169.560, RSMo, are repealed and thirteen new sections enacted in lieu thereof, to be known as sections 56.363, 56.805, 56.807, 56.814, 56.833, 56.840, 70.227, 169.291, 169.324, 169.350, 169.360, 169.560, and 278.157, to read as follows:

56.363. 1. The county commission of any county may on its own motion and shall upon the petition of ten percent of the total number of people who voted in the previous general election in the county submit to the voters at a general or special election the proposition of making the county prosecutor a full-time position. The commission shall cause notice of the election to be published in a newspaper published within the county, or if no newspaper is published within the county, in a newspaper published in an adjoining county, for three weeks consecutively, the last insertion of which shall be at least ten days and not more than thirty days before the day of the election, and by posting printed notices thereof at three of the most public places in each township in the county. The proposition shall be put before the voters substantially in the following form:

Shall the office of prosecuting attorney be made a full-time position

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

13 in _____ County?

14 YES NO

15 If a majority of the voters voting on the proposition vote in favor of making the
16 county prosecutor a full-time position, it shall become effective upon the date that
17 the prosecutor who is elected at the next election subsequent to the passage of
18 such proposal is sworn into office. **The position shall then qualify for the**
19 **retirement benefits available to a full-time prosecutor of a county of the**
20 **first classification. Any county that elects to make the position of**
21 **prosecuting attorney full-time shall pay into the Missouri prosecuting**
22 **attorneys and circuit attorneys' retirement fund at the same**
23 **contribution amount as paid by counties of the first classification.**

24 2. The provisions of subsection 1 of this section notwithstanding, in any
25 county where the proposition of making the county prosecutor a full-time position
26 was submitted to the voters at a general election in 1998 and where a majority
27 of the voters voting on the proposition voted in favor of making the county
28 prosecutor a full-time position, the proposition shall become effective on May 1,
29 1999. Any prosecuting attorney whose position becomes full time on May 1, 1999,
30 under the provisions of this subsection shall have the additional duty of providing
31 not less than three hours of continuing education to peace officers in the county
32 served by the prosecuting attorney in each year of the term beginning January
33 1, 1999.

34 3. In counties that, prior to August 28, 2001, have elected pursuant to this
35 section to make the position of prosecuting attorney a full-time position, the
36 county commission may at any time elect to have that position also qualify for the
37 retirement benefit available for a full-time prosecutor of a county of the first
38 classification. Such election shall be made by a majority vote of the county
39 commission and once made shall be irrevocable, unless the voters of the county
40 elect to change the position of prosecuting attorney back to a part-time position
41 under subsection 4 of this section. When such an election is made, the results
42 shall be transmitted to the Missouri prosecuting attorneys and circuit attorneys'
43 retirement system fund, and the election shall be effective on the first day of
44 January following such election. Such election shall also obligate the county to
45 pay into the Missouri prosecuting attorneys and circuit attorneys' system
46 retirement fund the same retirement contributions for full-time prosecutors as are
47 paid by counties of the first classification.

48 4. In any county of the third classification without a township form of

49 government and with more than twelve thousand but fewer than fourteen
50 thousand inhabitants and with a city of the fourth classification with more than
51 one thousand seven hundred but fewer than one thousand nine hundred
52 inhabitants as the county seat that has elected to make the county prosecutor a
53 full-time position under this section after August 28, 2014, the county commission
54 may on its own motion and shall upon the petition of ten percent of the total
55 number of people who voted in the previous general election in the county submit
56 to the voters at a general or special election the proposition of changing the
57 full-time prosecutor position to a part-time position. The commission shall cause
58 notice of the election to be published in a newspaper published within the county,
59 or if no newspaper is published within the county, in a newspaper published in
60 an adjoining county, for three weeks consecutively, the last insertion of which
61 shall be at least ten days and not more than thirty days before the day of the
62 election, and by posting printed notices thereof at three of the most public places
63 in each township in the county. The proposition shall be put before the voters
64 substantially in the following form:

65 Shall the office of prosecuting attorney be made a part-time
66 position in _____ County?

67 YES NO

68 If a majority of the voters vote in favor of making the county prosecutor a
69 part-time position, it shall become effective upon the date that the prosecutor who
70 is elected at the next election subsequent to the passage of such proposal is sworn
71 into office.

72 5. In any county that has elected to make the full-time position of county
73 prosecutor a part-time position under subsection 4 of this section, the county's
74 retirement contribution to the retirement system and the retirement benefit
75 earned by the member shall prospectively be that of a part-time prosecutor as
76 established in this chapter. Any retirement contribution made and retirement
77 benefit earned prior to the effective date of the voter-approved proposition under
78 subsection 4 of this section shall be maintained by the retirement system and
79 used to calculate the retirement benefit for such prior full-time position
80 service. Under no circumstances shall a member in a part-time prosecutor
81 position earn full-time position retirement benefit service accruals for time
82 periods after the effective date of the proposition changing the county prosecutor
83 back to a part-time position.

56.805. As used in sections 56.800 to 56.840, the following words and

2 terms mean:

3 (1) "Annuity", annual payments, made in equal monthly installments, to
4 a retired member from funds provided for, in, or authorized by, the provisions of
5 sections 56.800 to 56.840;

6 (2) "Average final compensation", the average compensation of an
7 employee for the two consecutive years prior to retirement when the employee's
8 compensation was greatest;

9 (3) "Board of trustees" or "board", the board of trustees established by the
10 provisions of sections 56.800 to 56.840;

11 (4) "Compensation", all salary and other compensation payable by a
12 county to an employee for personal services rendered as an employee, **including**
13 **any salary reduction amounts under a cafeteria plan that satisfies 26**
14 **U.S.C. Section 125 or an eligible deferred compensation plan that**
15 **satisfies 26 U.S.C. Section 457** but not including [travel and mileage]
16 reimbursement for any expenses, any consideration for agreeing to
17 terminate employment, or any other nonrecurring or unusual payment
18 that is not part of regular remuneration;

19 (5) "County", the City of St. Louis and each county in the state;

20 (6) "Creditable service", the sum of both membership service and
21 creditable prior service;

22 (7) "Effective date of the establishment of the system", August 28, 1989;

23 (8) "Employee", an elected or appointed prosecuting attorney or circuit
24 attorney who is employed by a county or a city not within a county;

25 (9) "Membership service", service as a prosecuting attorney or circuit
26 attorney after becoming a member that is creditable in determining the amount
27 of the member's benefits under this system;

28 (10) "Prior service", service of a member rendered prior to the effective
29 date of the establishment of the system which is creditable under section 56.823;

30 (11) "Retirement system" or "system", the prosecuting attorneys and
31 circuit attorneys' retirement system authorized by the provisions of sections
32 56.800 to 56.840.

56.807. 1. Beginning August 28, 1989, and continuing monthly thereafter
2 until August 27, 2003, the funds for prosecuting attorneys and circuit attorneys
3 provided for in subsection 2 of this section shall be paid from county or city funds.

4 2. Beginning August 28, 1989, and continuing monthly thereafter until
5 August 27, 2003, each county treasurer shall pay to the system the following

6 amounts to be drawn from the general revenues of the county:

7 (1) For counties of the third and fourth classification except as provided
8 in subdivision (3) of this subsection, three hundred seventy-five dollars;

9 (2) For counties of the second classification, five hundred forty-one dollars
10 and sixty-seven cents;

11 (3) For counties of the first classification, and, except as otherwise
12 provided under section 56.363, counties which pursuant to section 56.363 elect to
13 make the position of prosecuting attorney a full-time position after August 28,
14 2001, or whose county commission has elected a full-time retirement benefit
15 pursuant to subsection 3 of section 56.363, and the City of St. Louis, one
16 thousand two hundred ninety-one dollars and sixty-seven cents.

17 3. Beginning August 28, 1989, and continuing until August 27, 2003, the
18 county treasurer shall at least monthly transmit the sums specified in subsection
19 2 of this section to the Missouri office of prosecution services for deposit to the
20 credit of the "Missouri Prosecuting Attorneys and Circuit Attorneys' Retirement
21 System Fund", which is hereby created. All moneys held by the state treasurer
22 on behalf of the system shall be paid to the system within ninety days after
23 August 28, 1993. Moneys in the Missouri prosecuting attorneys and circuit
24 attorneys' retirement system fund shall be used only for the purposes provided
25 in sections 56.800 to 56.840 and for no other purpose.

26 4. Beginning August 28, 2003, the funds for prosecuting attorneys and
27 circuit attorneys provided for in this section shall be paid from county or city
28 funds and the surcharge established in this section and collected as provided by
29 this section and sections 488.010 to 488.020.

30 5. (1) Beginning August 28, 2003, each county treasurer shall pay to the
31 system the following amounts to be drawn from the general revenues of the
32 county:

33 (a) For counties of the third and fourth classification except as provided
34 in paragraph (c) of this subdivision, one hundred eighty-seven dollars;

35 (b) For counties of the second classification, two hundred seventy-one
36 dollars;

37 (c) For counties of the first classification, counties which pursuant to
38 section 56.363 elect to make the position of prosecuting attorney a full-time
39 position after August 28, 2001, or whose county commission has elected a
40 full-time retirement benefit pursuant to subsection 3 of section 56.363, and the
41 City of St. Louis, six hundred forty-six dollars.

42 (2) Beginning August 28, 2015, the county contribution set forth in
43 paragraphs (a) to (c) of subdivision (1) of this subsection shall be adjusted in
44 accordance with the following schedule based upon the prosecuting attorneys and
45 circuit attorneys' retirement system's annual actuarial valuation report. If the
46 system's funding ratio is:

47 (a) One hundred twenty percent or more, no monthly sum shall be
48 transmitted;

49 (b) More than one hundred ten percent but less than one hundred twenty
50 percent, the monthly sum transmitted shall be reduced fifty percent;

51 (c) At least ninety percent and up to and including one hundred ten
52 percent, the monthly sum transmitted shall remain the same;

53 (d) At least eighty percent and less than ninety percent, the monthly sum
54 transmitted shall be increased fifty percent; and

55 (e) Less than eighty percent, the monthly sum transmitted shall be
56 increased one hundred percent.

57 6. Beginning August 28, 2003, the county treasurer shall at least monthly
58 transmit the sums specified in subsection 5 of this section to the Missouri office
59 of prosecution services for deposit to the credit of the Missouri prosecuting
60 attorneys and circuit attorneys' retirement system fund. Moneys in the Missouri
61 prosecuting attorneys and circuit attorneys' retirement system fund shall be used
62 only for the purposes provided in sections 56.800 to 56.840, and for no other
63 purpose.

64 7. Beginning August 28, 2003, the following surcharge for prosecuting
65 attorneys and circuit attorneys shall be collected and paid as follows:

66 (1) There shall be assessed and collected a surcharge of four dollars in all
67 criminal cases filed in the courts of this state including violation of any county
68 ordinance, any violation of criminal or traffic laws of this state, including
69 infractions, and against any person who has pled guilty for any violation and paid
70 a fine through a fine collection center, but no such surcharge shall be assessed
71 when the costs are waived or are to be paid by the state, county, or municipality
72 or when a criminal proceeding or the defendant has been dismissed by the
73 court. For purposes of this section, the term "county ordinance" shall include any
74 ordinance of the City of St. Louis;

75 (2) The clerk responsible for collecting court costs in criminal cases shall
76 collect and disburse such amounts as provided by sections 488.010 to
77 488.026. Such funds shall be payable to the prosecuting attorneys and circuit

78 attorneys' retirement fund. Moneys credited to the prosecuting attorneys and
79 circuit attorneys' retirement fund shall be used only for the purposes provided for
80 in sections 56.800 to 56.840 and for no other purpose.

81 8. The board may accept gifts, donations, grants and bequests from
82 private or public sources to the Missouri prosecuting attorneys and circuit
83 attorneys' retirement system fund.

84 9. No state moneys shall be used to fund section 56.700 and sections
85 56.800 to 56.840 unless provided for by law.

86 **10. Beginning January first following the effective date of this**
87 **subsection, all members, who upon vesting and retiring are eligible to**
88 **receive a normal annuity equal to fifty percent of the final average**
89 **compensation, shall, as a condition of participation, contribute two**
90 **percent of their gross salary to the fund. Beginning on January 1, 2020,**
91 **each such member shall contribute four percent of the member's gross**
92 **salary to the fund. Each county treasurer shall deduct the appropriate**
93 **amount from the gross salary of the prosecuting attorney or circuit**
94 **attorney and, at least monthly, shall transmit the sum to the**
95 **prosecuting attorney and circuit attorney retirement system for deposit**
96 **in the prosecuting attorneys and circuit attorneys' retirement fund.**

97 **11. Upon separation from the system, a nonvested member shall**
98 **receive a lump sum payment equal to the total contribution of the**
99 **member without interest or other increases in value.**

100 **12. Upon retirement and in the sole discretion of the board on**
101 **the advice of the actuary, a member shall receive a lump sum payment**
102 **equal to the total contribution of the member without interest or other**
103 **increases in value, but such lump sum shall not exceed twenty-five**
104 **percent of the final average compensation of the member. This amount**
105 **shall be in addition to any retirement benefits to which the member is**
106 **entitled.**

107 **13. Upon the death of a nonvested member or the death of a**
108 **vested member prior to retirement, the lump sum payment in**
109 **subsection 11 or 12 of this section shall be made to the designated**
110 **beneficiary of the member or, if no beneficiary has been designated, to**
111 **the member's estate.**

56.814. **1. Any [member] person who became a member prior to**
2 **January 1, 2019, who has attained the age of sixty-two years and who has**
3 **twelve years or more of creditable service as prosecuting attorney or circuit**

4 attorney may retire with a normal annuity as **determined in subsection 3 of**
5 **section 56.840.**

6 **2. Any person who becomes a member on or after January 1,**
7 **2019, who has attained the age of sixty-five and who has twelve years**
8 **or more of creditable service as a prosecuting attorney or circuit**
9 **attorney may retire with a normal annuity.**

56.833. 1. Upon termination of employment, any [member with twelve or
2 more years of creditable service] **person who became a member prior to**
3 **January 1, 2019,** shall be entitled to a deferred normal annuity, payable at age
4 fifty-five with twelve or more years of creditable service **as determined in**
5 **subsection 3 of section 56.840. Upon termination of employment, any**
6 **person who became a member on or after January 1, 2019, shall be**
7 **entitled to a deferred normal annuity, payable at age sixty with twelve**
8 **or more years of creditable service as determined in subsection 3 of**
9 **section 56.840.** Any member with less than twelve years of creditable service
10 shall forfeit all rights in the fund, including the member's accrued creditable
11 service as of the date of the member's termination of employment.

12 **2. A former member who has forfeited creditable service may have the**
13 **creditable service restored by again becoming an employee [and] within ten**
14 **years of the date of the termination of employment, by completing four**
15 **years of continuous membership service, and by contributing an amount to**
16 **the fund equal to any lump sum payment received under subsections 11**
17 **and 12 of section 56.807. Notwithstanding any other provision of**
18 **section 104.800 to the contrary, a former member shall not be entitled**
19 **to transfer creditable service into this retirement system unless the**
20 **member previously vested in this system.**

21 **3. Absences for sickness or injury of less than twelve months shall be**
22 **counted as membership service.**

56.840. 1. Annuity payments to retired employees under the provisions
2 of sections 56.800 to 56.840 shall be available beginning January first next
3 succeeding the expiration of two calendar years from the effective date of the
4 establishment of the system to eligible retired employees, and employees with at
5 least twelve years of creditable service shall have vested rights and upon reaching
6 the required age shall be entitled to retirement benefits.

7 **2. All members serving as a prosecuting attorney or circuit**
8 **attorney in a county of the first classification, a county with a charter**

9 form of government, or a city not within a county shall receive one year
10 of creditable service for each year served.

11 3. Notwithstanding any provision of law to the contrary,
12 members serving as a prosecuting attorney in counties that elected to
13 make the position of prosecuting attorney a full-time position shall
14 receive one year of creditable vesting service for each year served as
15 a part-time or full-time prosecuting attorney. Such members shall
16 receive one year of creditable benefit service for each year served as
17 a full-time prosecuting attorney and six-tenths of a year of creditable
18 benefit service for each year served as a part-time prosecuting
19 attorney. Upon retirement, any member who has less than twelve years
20 of creditable benefit service shall receive a reduced full-time benefit in
21 a sum equal to the portion that the member's creditable benefit years
22 bear to twelve vesting years.

23 4. Members restoring creditable service under subsection 2 of
24 section 56.833 shall receive one year of creditable service for each
25 restored year served as a full-time prosecuting attorney and six-tenths
26 of a year of creditable service for each restored year served as a part-
27 time prosecuting attorney. Unless otherwise permitted by law, no
28 member shall receive credit for any partial year of employment.

29 5. Notwithstanding any provision of law to the contrary, any
30 member who vested in the system as a part-time prosecuting attorney
31 and who ceased being a member for more than six months before
32 returning as a full-time prosecuting attorney shall be entitled only to
33 retirement benefits as a part-time prosecuting attorney. Any creditable
34 service earned by such an employee upon returning to the system as a
35 full-time prosecuting attorney shall begin a new vesting period subject
36 to the provision of the system in effect at the time of the member's
37 return. No member shall receive benefits while employed as a
38 prosecuting attorney or circuit attorney.

70.227. 1. For purposes of this section, the following terms mean:

2 (1) "Local units", the same meaning given to the term under
3 section 251.160;

4 (2) "Transportation planning boundary", the same meaning given
5 to the term under section 251.160.

6 2. Notwithstanding the provisions of sections 70.600 to 70.755 to
7 the contrary, a metropolitan planning organization organized under 23

8 U.S.C. Section 134 and designated by the governor shall be considered
9 a political subdivision for the purposes of sections 70.600 to 70.755, and
10 employees of such metropolitan planning organization shall be eligible
11 for membership in the Missouri local government employees'
12 retirement system upon the metropolitan planning organization
13 becoming an employer, as defined in subdivision (11) of section 70.600.

14 **3. Upon receipt of certified copies of resolutions recommending**
15 **the dissolution of a metropolitan planning organization adopted by the**
16 **governing bodies of a majority of the local units within the**
17 **transportation planning boundary served by the metropolitan planning**
18 **organization, and upon a finding that all outstanding indebtedness of**
19 **the metropolitan planning organization has been paid, including**
20 **moneys owed to any retirement plan or system in which the**
21 **organization participates and has pledged to pay for the unfunded**
22 **accrued liability of its past and current employees, and all unexpended**
23 **funds returned to the local units that supplied them or adequate**
24 **provision made for the funds, the governor shall issue a certificate of**
25 **dissolution of the organization, which shall thereupon cease to exist.**
26 **If such organization was formally incorporated as a Missouri nonprofit**
27 **corporation, the secretary of state shall issue such certificate of**
28 **dissolution.**

169.291. 1. The general administration and the responsibility for the
2 proper operation of the retirement system are hereby vested in a board of trustees
3 of twelve persons who shall be resident taxpayers of the school district, as follows:

4 (1) Four trustees to be appointed for terms of four years by the board of
5 education; provided, however, that the terms of office of the first four trustees so
6 appointed shall begin immediately upon their appointment and shall expire one,
7 two, three and four years from the date the retirement system becomes operative,
8 respectively;

9 (2) Four trustees to be elected for terms of four years by and from the
10 members of the retirement system; provided, however, that the terms of office of
11 the first four trustees so elected shall begin immediately upon their election and
12 shall expire one, two, three and four years from the date the retirement system
13 becomes operative, respectively;

14 (3) The ninth trustee shall be the superintendent of schools of the school
15 district;

16 (4) The tenth trustee shall be one retirant of the retirement system
17 elected for a term of four years beginning the first day of January immediately
18 following August 13, 1986, by the retirants of the retirement system;

19 (5) The eleventh trustee shall be appointed for a term of four years
20 beginning the first day of January immediately following August 13, 1990, by the
21 board of trustees described in subdivision (3) of section 182.701;

22 (6) The twelfth trustee shall be a retirant of the retirement system elected
23 for a term of four years beginning the first day of January immediately following
24 August 28, 1992, by the retirants of the retirement system.

25 2. If a vacancy occurs in the office of a trustee, the vacancy shall be filled
26 for the unexpired term in the same manner as the office was previously filled,
27 except that the board of trustees may appoint a qualified person to fill the
28 vacancy in the office of an elected member until the next regular election at which
29 time a member shall be elected for the unexpired term. No vacancy or vacancies
30 on the board of trustees shall impair the power of the remaining trustees to
31 administer the retirement system pending the filling of such vacancy or
32 vacancies.

33 3. In the event of a lapse of the school district's corporate organization as
34 described in subsections 1 and 4 of section 162.081, the general administration
35 and responsibility for the proper operation of the retirement system shall
36 continue to be vested in a twelve-person board of trustees, all of whom shall be
37 resident taxpayers of a city, other than a city not within a county, of four hundred
38 thousand or more. In such event, if vacancies occur in the offices of the four
39 trustees appointed, prior to the lapse, by the board of education, or in the offices
40 of the four trustees elected, prior to the lapse, by the members of the retirement
41 system, or in the office of trustee held, prior to the lapse, by the superintendent
42 of schools in the school district, as provided in subdivisions (1), (2) and (3) of
43 subsection 1 of this section, the board of trustees shall appoint a qualified person
44 to fill each vacancy and subsequent vacancies in the office of trustee for terms of
45 up to four years, as determined by the board of trustees.

46 4. Each trustee shall, before assuming the duties of a trustee, take the
47 oath of office before the court of the judicial circuit or one of the courts of the
48 judicial circuit in which the school district is located that so far as it devolves
49 upon the trustee, such trustee shall diligently and honestly administer the affairs
50 of the board of trustees and that the trustee will not knowingly violate or
51 willingly permit to be violated any of the provisions of the law applicable to the

52 retirement system. Such oath shall be subscribed to by the trustee making it and
53 filed in the office of the clerk of the circuit court.

54 5. Each trustee shall be entitled to one vote in the board of
55 trustees. Seven trustees shall constitute a quorum at any meeting of the board
56 of trustees. At any meeting of the board of trustees where a quorum is present,
57 the vote of at least seven of the trustees in support of a motion, resolution or
58 other matter is necessary to be the decision of the board; provided, however, that
59 in the event of a lapse in the school district's corporate organization as described
60 in subsections 1 and 4 of section 162.081, a majority of the trustees then in office
61 shall constitute a quorum at any meeting of the board of trustees, and the vote
62 of a majority of the trustees then in office in support of a motion, resolution or
63 other matter shall be necessary to be the decision of the board.

64 6. The board of trustees shall have exclusive original jurisdiction in all
65 matters relating to or affecting the funds herein provided for, including, in
66 addition to all other matters, all claims for benefits or refunds, and its action,
67 decision or determination in any matter shall be reviewable in accordance with
68 chapter 536 or chapter 621. Subject to the limitations of sections 169.270 to
69 169.400, the board of trustees shall, from time to time, establish rules and
70 regulations for the administration of funds of the retirement system, for the
71 transaction of its business, and for the limitation of the time within which claims
72 may be filed.

73 7. The trustees shall serve without compensation. The board of trustees
74 shall elect from its membership a chairman and a vice chairman. The board of
75 trustees shall appoint an executive director who shall serve as the administrative
76 officer of the retirement system and as secretary to the board of trustees. It shall
77 employ one or more persons, firms or corporations experienced in the investment
78 of moneys to serve as investment counsel to the board of trustees. The
79 compensation of all persons engaged by the board of trustees and all other
80 expenses of the board necessary for the operation of the retirement system shall
81 be paid at such rates and in such amounts as the board of trustees shall approve,
82 and shall be paid from the investment income.

83 8. The board of trustees shall keep in convenient form such data as shall
84 be necessary for actuarial valuations of the various funds of the retirement
85 system and for checking the experience of the system.

86 9. The board of trustees shall keep a record of all its proceedings which
87 shall be open to public inspection. It shall prepare annually and furnish to the

88 board of education and to each member of the retirement system who so requests
89 a report showing the fiscal transactions of the retirement system for the
90 preceding fiscal year, the amount of accumulated cash and securities of the
91 system, and the last balance sheet showing the financial condition of the system
92 by means of an actuarial valuation of the assets and liabilities of the retirement
93 system.

94 10. The board of trustees shall have, in its own name, power to sue and
95 to be sued, to enter into contracts, to own property, real and personal, and to
96 convey the same; but the members of such board of trustees shall not be
97 personally liable for obligations or liabilities of the board of trustees or of the
98 retirement system.

99 11. The board of trustees shall arrange for necessary legal advice for the
100 operation of the retirement system.

101 12. The board of trustees shall designate a medical board to be composed
102 of three or more physicians who shall not be eligible for membership in the
103 system and who shall pass upon all medical examinations required under the
104 provisions of sections 169.270 to 169.400, shall investigate all essential
105 statements and certificates made by or on behalf of a member in connection with
106 an application for disability retirement and shall report in writing to the board
107 of trustees its conclusions and recommendations upon all matters referred to it.

108 13. The board of trustees shall designate an actuary who shall be the
109 technical advisor of the board of trustees on matters regarding the operation of
110 the retirement system and shall perform such other duties as are required in
111 connection therewith. Such person shall be qualified as an actuary by
112 membership as a Fellow of the Society of Actuaries or by similar objective
113 standards.

114 14. At least once in each five-year period the actuary shall make an
115 investigation into the actuarial experience of the members, retirants and
116 beneficiaries of the retirement system and, taking into account the results of such
117 investigation, the board of trustees shall adopt for the retirement system such
118 actuarial assumptions as the board of trustees deems necessary for the financial
119 soundness of the retirement system.

120 15. On the basis of such actuarial assumptions as the board of trustees
121 adopts, the actuary shall make annual valuations of the assets and liabilities of
122 the funds of the retirement system.

123 16. The rate of contribution payable by the employers shall equal one and

124 ninety-nine one-hundredths percent, effective July 1, 1993; three and ninety-nine
125 one-hundredths percent, effective July 1, 1995; five and ninety-nine one-
126 hundredths percent, effective July 1, 1996; seven and one-half percent effective
127 January 1, 1999, and for subsequent calendar years through 2013. For calendar
128 year 2014 and each subsequent year, the rate of contribution payable by the
129 employers for each year shall be determined [by the actuary for the retirement
130 system in the manner] **as provided in [subsection] subsections 4 and 6** of
131 section 169.350 and shall be certified by the board of trustees to the employers
132 at least six months prior to the date such rate is to be effective.

133 17. In the event of a lapse of a school district's corporate organization as
134 described in subsections 1 and 4 of section 162.081, no retirement system, nor any
135 of the assets of any retirement system, shall be transferred to or merged with
136 another retirement system without prior approval of such transfer or merge by
137 the board of trustees of the retirement system.

169.324. 1. The annual service retirement allowance payable pursuant
2 to section 169.320 shall be the retirant's number of years of creditable service
3 multiplied by a percentage of the retirant's average final compensation,
4 determined as follows:

5 (1) A retirant whose last employment as a regular employee ended prior
6 to June 30, 1999, shall receive an annual service retirement allowance payable
7 pursuant to section 169.320 in equal monthly installments for life equal to the
8 retirant's number of years of creditable service multiplied by one and three-
9 fourths percent of the person's average final compensation, subject to a maximum
10 of sixty percent of the person's average final compensation;

11 (2) A retirant whose number of years of creditable service is greater than
12 thirty-four and one-quarter on August 28, 1993, shall receive an annual service
13 retirement allowance payable pursuant to section 169.320 in equal monthly
14 installments for life equal to the retirant's number of years of creditable service
15 as of August 28, 1993, multiplied by one and three-fourths percent of the person's
16 average final compensation but shall not receive a greater annual service
17 retirement allowance based on additional years of creditable service after August
18 28, 1993;

19 (3) A retirant who was an active member of the retirement system at any
20 time on or after June 30, 1999, and who either retires before January 1, 2014, or
21 is a member of the retirement system on December 31, 2013, and remains a
22 member continuously to retirement shall receive an annual service retirement

23 allowance payable pursuant to section 169.320 in equal monthly installments for
24 life equal to the retirant's number of years of creditable service multiplied by two
25 percent of the person's average final compensation, subject to a maximum of sixty
26 percent of the person's final compensation;

27 (4) A retirant who becomes a member of the retirement system on or after
28 January 1, 2014, including any retirant who was a member of the retirement
29 system before January 1, 2014, but ceased to be a member for any reason other
30 than retirement, shall receive an annual service retirement allowance payable
31 pursuant to section 169.320 in equal monthly installments for life equal to the
32 retirant's number of years of creditable service multiplied by one and three-
33 fourths percent of the person's average final compensation, subject to a maximum
34 of sixty percent of the person's average final compensation;

35 (5) Notwithstanding the provisions of subdivisions (1) to (4) of this
36 subsection, effective January 1, 1996, any retirant who retired on, before or after
37 January 1, 1996, with at least twenty years of creditable service shall receive at
38 least three hundred dollars each month as a retirement allowance, or the
39 actuarial equivalent thereof if the retirant elected any of the options available
40 under section 169.326. Any retirant who retired with at least ten years of
41 creditable service shall receive at least one hundred fifty dollars each month as
42 a retirement allowance, plus fifteen dollars for each additional full year of
43 creditable service greater than ten years but less than twenty years (or the
44 actuarial equivalent thereof if the retirant elected any of the options available
45 under section 169.326). Any beneficiary of a deceased retirant who retired with
46 at least ten years of creditable service and elected one of the options available
47 under section 169.326 shall also be entitled to the actuarial equivalent of the
48 minimum benefit provided by this subsection, determined from the option chosen.

49 2. Except as otherwise provided in sections 169.331 and 169.585, payment
50 of a retirant's retirement allowance will be suspended for any month for which
51 such person receives remuneration from the person's employer or from any other
52 employer in the retirement system established by section 169.280 for the
53 performance of services except any such person other than a person receiving a
54 disability retirement allowance under section 169.322 may serve as a nonregular
55 substitute, part-time or temporary employee for not more than six hundred hours
56 in any school year without becoming a member and without having the person's
57 retirement allowance discontinued, provided that through such substitute, part-
58 time, or temporary employment, the person may earn no more than fifty percent

59 of the annual salary or wages the person was last paid by the employer before the
60 person retired and commenced receiving a retirement allowance, adjusted for
61 inflation. If a person exceeds such hours limit or such compensation limit,
62 payment of the person's retirement allowance shall be suspended for the month
63 in which such limit was exceeded and each subsequent month in the school year
64 for which the person receives remuneration from any employer in the retirement
65 system. In addition to the conditions set forth above, the restrictions of this
66 subsection shall also apply to any person retired and currently receiving a
67 retirement allowance under sections 169.270 to 169.400, other than for disability,
68 who is employed by a third party or is performing work as an independent
69 contractor if the services performed by such person are provided to or for the
70 benefit of any employer in the retirement system established under section
71 169.280. The retirement system may require the employer receiving such
72 services, the third-party employer, the independent contractor, and the retirant
73 subject to this subsection to provide documentation showing compliance with this
74 subsection. If such documentation is not provided, the retirement system may
75 deem the retirant to have exceeded the limitations provided for in this subsection.
76 If a retirant is reemployed by any employer in any capacity, whether pursuant to
77 this section, or section 169.331 or 169.585, or as a regular employee, the amount
78 of such person's retirement allowance attributable to service prior to the person's
79 first retirement date shall not be changed by the reemployment. If the person
80 again becomes an active member and earns additional creditable service, upon the
81 person's second retirement the person's retirement allowance shall be the sum of:

82 (1) The retirement allowance the person was receiving at the time the
83 person's retirement allowance was suspended, pursuant to the payment option
84 elected as of the first retirement date, plus the amount of any increase in such
85 retirement allowance the person would have received pursuant to subsection 3 of
86 this section had payments not been suspended during the person's reemployment;
87 and

88 (2) An additional retirement allowance computed using the benefit
89 formula in effect on the person's second retirement date, the person's creditable
90 service following reemployment, and the person's average final annual
91 compensation as of the second retirement date.

92 The sum calculated pursuant to this subsection shall not exceed the greater of
93 sixty percent of the person's average final compensation as of the second
94 retirement date or the amount determined pursuant to subdivision (1) of this

95 subsection. Compensation earned prior to the person's first retirement date shall
96 be considered in determining the person's average final compensation as of the
97 second retirement date if such compensation would otherwise be included in
98 determining the person's average final compensation.

99 3. The board of trustees shall determine annually whether the investment
100 return on funds of the system can provide for an increase in benefits for retirants
101 eligible for such increase. A retirant shall and will be eligible for an increase
102 awarded pursuant to this section as of the second January following the date the
103 retirant commenced receiving retirement benefits. Any such increase shall also
104 apply to any monthly joint and survivor retirement allowance payable to such
105 retirant's beneficiaries, regardless of age. The board shall make such
106 determination as follows:

107 (1) After determination by the actuary of the investment return for the
108 preceding year as of December thirty-first (the "valuation year"), the actuary shall
109 recommend to the board of trustees what portion of the investment return is
110 available to provide such benefits increase, if any, and shall recommend the
111 amount of such benefits increase, if any, to be implemented as of the first day of
112 the thirteenth month following the end of the valuation year, and first payable
113 on or about the first day of the fourteenth month following the end of the
114 valuation year. The actuary shall make such recommendations so as not to affect
115 the financial soundness of the retirement system, recognizing the following
116 safeguards:

117 (a) The retirement system's funded ratio as of January first of the year
118 preceding the year of a proposed increase shall be at least one hundred percent
119 **[after] before** adjusting for the effect of the proposed increase. The funded ratio
120 is the ratio of assets to the pension benefit obligation;

121 (b) The actuarially required contribution rate, **[after] before** adjusting
122 for the effect of the proposed increase, may not exceed the then applicable
123 employer and member contribution rate as determined under **[subsection]**
124 **subsections 4, 5, and 6** of section 169.350;

125 (c) The actuary shall certify to the board of trustees that the proposed
126 increase will not impair the actuarial soundness of the retirement system;

127 (d) A benefit increase, under this section, once awarded, cannot be
128 reduced in succeeding years;

129 (2) The board of trustees shall review the actuary's recommendation and
130 report and shall, in their discretion, determine if any increase is prudent and, if

131 so, shall determine the amount of increase to be awarded.

132 4. This section does not guarantee an annual increase to any retirant.

133 5. If an inactive member becomes an active member after June 30, 2001,
134 and after a break in service, unless the person earns at least four additional
135 years of creditable service without another break in service, upon retirement the
136 person's retirement allowance shall be calculated separately for each separate
137 period of service ending in a break in service. The retirement allowance shall be
138 the sum of the separate retirement allowances computed for each such period of
139 service using the benefit formula in effect, the person's average final
140 compensation as of the last day of such period of service and the creditable
141 service the person earned during such period of service; provided, however, if the
142 person earns at least four additional years of creditable service without another
143 break in service, all of the person's creditable service prior to and including such
144 service shall be aggregated and, upon retirement, the retirement allowance shall
145 be computed using the benefit formula in effect and the person's average final
146 compensation as of the last day of such period of four or more years and all of the
147 creditable service the person earned prior to and during such period.

148 6. Notwithstanding anything contained in this section to the contrary, the
149 amount of the annual service retirement allowance payable to any retirant
150 pursuant to the provisions of sections 169.270 to 169.400, including any
151 adjustments made pursuant to subsection 3 of this section, shall at all times
152 comply with the provisions and limitations of Section 415 of the Internal Revenue
153 Code of 1986, as amended, and the regulations thereunder, the terms of which are
154 specifically incorporated herein by reference.

155 7. All retirement systems established by the laws of the state of Missouri
156 shall develop a procurement action plan for utilization of minority and women
157 money managers, brokers and investment counselors. Such retirement systems
158 shall report their progress annually to the joint committee on public employee
159 retirement and the governor's minority advocacy commission.

169.350. 1. All of the assets of the retirement system (other than tangible
2 real or personal property owned by the retirement system for use in carrying out
3 its duties, such as office supplies and furniture) shall be credited, according to the
4 purpose for which they are held, in either the employees' contribution fund or the
5 general reserve fund.

6 (1) The employees' contribution fund shall be the fund in which shall be
7 accumulated the contributions of the members. The employer shall, except as

8 provided in subdivision (5) of this subsection, cause to be deducted from the
9 compensation of each member on each and every payroll, for each and every
10 payroll period, the pro rata portion of five and nine-tenths percent of his
11 annualized compensation. Effective January 1, 1999, through December 31, 2013,
12 the employer shall deduct an additional one and six-tenths percent of the
13 member's annualized compensation. For 2014 and for each subsequent year, the
14 employer shall deduct from each member's annualized compensation the rate of
15 contribution determined for such year [by the actuary for the retirement system
16 in the manner] **as provided in [subsection] subsections 4, 5, and 6** of this
17 section.

18 (2) The employer shall pay all such deductions and any amount it may
19 elect to pay pursuant to subdivision (5) of this subsection to the retirement
20 system at once. The retirement system shall credit such deductions and such
21 amounts to the individual account of each member from whose compensation the
22 deduction was made or with respect to whose compensation the amount was paid
23 pursuant to subdivision (5) of this subsection. In determining the deduction for
24 a member in any payroll period, the board of trustees may consider the rate of
25 compensation payable to such member on the first day of the payroll period as
26 continuing throughout such period.

27 (3) The deductions provided for herein are declared to be a part of the
28 compensation of the member and the making of such deductions shall constitute
29 payments by the member out of the person's compensation and such deductions
30 shall be made notwithstanding that the amount actually paid to the member after
31 such deductions is less than the minimum compensation provided by law for any
32 member. Every member shall be deemed to consent to the deductions made and
33 provided for herein, and shall receipt for the person's full compensation, and the
34 making of the deduction and the payment of compensation less the deduction
35 shall be a full and complete discharge and acquittance of all claims and demands
36 whatsoever for services rendered during the period covered by the payment except
37 as to benefits provided by sections 169.270 to 169.400.

38 (4) The accumulated contributions with interest of a member withdrawn
39 by the person or paid to the person's estate or designated beneficiary in the event
40 of the person's death before retirement shall be paid from the employees'
41 contribution fund. Upon retirement of a member the member's accumulated
42 contributions with interest shall be transferred from the employees' contribution
43 fund to the general reserve fund.

44 (5) The employer may elect to pay on behalf of all members all or part of
45 the amount that the members would otherwise be required to contribute to the
46 employees' contribution fund pursuant to subdivision (1) of this subsection. Such
47 amounts paid by the employer shall be in lieu of members' contributions and shall
48 be treated for all purposes of sections 169.270 to 169.400 as contributions made
49 by members. Notwithstanding any other provision of this chapter to the contrary,
50 no member shall be entitled to receive such amounts directly. The election shall
51 be made by a duly adopted resolution of the employer's board and shall remain
52 in effect for at least one year from the effective date thereof. The election may
53 be thereafter terminated only by an affirmative act of the employer's board
54 notwithstanding any limitation in the term thereof in the adopting
55 resolution. Any such termination resolution shall be adopted at least sixty days
56 prior to the effective date thereof, and the effective date thereof shall coincide
57 with a fiscal year-end of the employer. In the absence of such a termination
58 resolution, the election shall remain in effect from fiscal year to fiscal year.

59 2. The general reserve fund shall be the fund in which shall be
60 accumulated all reserves for the payment of all benefit expenses and other
61 demands whatsoever upon the retirement system except those items heretofore
62 allocated to the employees' contribution fund.

63 (1) All contributions by the employer, except those the employer elects to
64 make on behalf of the members pursuant to subdivision (5) of subsection 1 of this
65 section, shall be credited to the general reserve fund.

66 (2) Should a retirant be restored to active service and again become a
67 member of the retirement system, the excess, if any, of the person's accumulated
68 contributions over benefits received by the retirant shall be transferred from the
69 general reserve fund to the employees' contribution fund and credited to the
70 person's account.

71 3. Gifts, devises, bequests and legacies may be accepted by the board of
72 trustees and deposited in the general reserve fund to be held, invested and used
73 at its discretion for the benefit of the retirement system except where specific
74 direction for the use of a gift is made by a donor.

75 4. Beginning in 2013, the actuary for the retirement system shall
76 annually calculate the rate of employer contributions and member contributions
77 for 2014 and for each subsequent calendar year **through 2018**, expressed as a
78 level percentage of the annualized compensation of the members, subject to the
79 following:

80 (1) The rate of contribution for any calendar year shall be determined
81 based on an actuarial valuation of the retirement system as of the first day of the
82 prior calendar year. Such actuarial valuation shall be performed using the
83 actuarial cost method and actuarial assumptions adopted by the board of trustees
84 and in accordance with accepted actuarial standards of practice in effect at the
85 time the valuation is performed, as promulgated by the actuarial standards board
86 or its successor;

87 (2) The target combined employer and member contribution rate shall be
88 the amount actuarially required to cover the normal cost and amortize any
89 unfunded accrued actuarial liability over a period that shall not exceed thirty
90 years from the date of the valuation;

91 (3) The target combined rate as so determined shall be allocated equally
92 between the employer contribution rate and the member contribution rate,
93 provided, however, that the level rate of contributions to be paid by the employers
94 and the level rate of contributions to be deducted from the compensation of
95 members for any calendar year shall each be limited as follows:

96 (a) The contribution rate shall not be less than seven and one-half
97 percent;

98 (b) The contribution rate shall not exceed nine percent; and

99 (c) Changes in the contribution rate from year to year shall be in
100 increments of one-half percent such that the contribution rate for any year shall
101 not be greater than or less than the rate in effect for the prior year by more than
102 one-half percent;

103 (4) The board of trustees shall certify to the employers the contribution
104 rate for the following calendar year no later than six months prior to the date
105 such rate is to be effective.

106 **5. The member contribution rate for 2019 and subsequent periods**
107 **shall be nine percent of compensation unless a lower member**
108 **contribution rate applies for any period beginning on or after July 1,**
109 **2021, in accordance with the provisions of subdivision (4) of subsection**
110 **6 of this section.**

111 **6. The employer contribution rate for calendar year 2019 shall**
112 **be ten and one-half percent. The employer contribution rate for the**
113 **eighteen-month period beginning January 1, 2020, through June 30,**
114 **2021, shall be twelve percent. For the twelve-month period beginning**
115 **July 1, 2021, and for each subsequent twelve-month period beginning**

116 **July first each year, the employer contribution rate shall be determined**
117 **as follows:**

118 **(1) The actuary shall determine the total actuarially required**
119 **contribution based on an actuarial valuation of the retirement system**
120 **as of the first day of the preceding calendar year. Such actuarial**
121 **valuation shall be performed using the actuarial cost method and**
122 **actuarial assumptions adopted by the board of trustees and in**
123 **accordance with actuarial standards of practice applicable as of the**
124 **valuation date. The total actuarially required contribution rate,**
125 **including both employer and member contributions, shall be an amount**
126 **determined in accordance with the board's current funding policy,**
127 **expressed as a level percentage of the annualized compensation of the**
128 **members;**

129 **(2) If the retirement system's funded ratio as of the first day of**
130 **the preceding calendar year is below one hundred percent, the**
131 **employer contribution rate shall be the greater of twelve percent or the**
132 **difference between the total actuarially required contribution rate and**
133 **the nine percent member contribution rate, subject to the limits on**
134 **annual adjustments stated in subdivision (6) of this subsection;**

135 **(3) If the retirement system's funded ratio as of the first day of**
136 **the preceding calendar year equals or exceeds one hundred percent**
137 **and the total actuarially required contribution rate exceeds eighteen**
138 **percent, the employer contribution rate shall be the difference between**
139 **the total actuarially required contribution rate and the nine percent**
140 **member contribution rate, subject to the limits on annual adjustments**
141 **stated in subdivision (6) of this subsection;**

142 **(4) If the retirement system's funded ratio as of the first day of**
143 **the preceding calendar year equals or exceeds one hundred percent**
144 **and the total actuarially required contribution rate does not exceed**
145 **eighteen percent, the total actuarially required contribution rate shall**
146 **be allocated equally between the employer contribution rate and the**
147 **member contribution rate. If the total actuarially required**
148 **contribution rate falls below eighteen percent after being above**
149 **eighteen percent for the preceding twelve-month period, the member**
150 **contribution rate and the employer contribution rate shall be adjusted**
151 **to one-half of the total actuarially required contribution rate for such**
152 **period, regardless of the magnitude of the decrease from the rate in**

153 effect for the prior period, in order to equalize the employer and
154 member contribution rates. Otherwise, adjustments in the contribution
155 rates shall be limited by the annual adjustment limits stated in
156 subdivision (6) of this subsection;

157 (5) If the retirement system's funded ratio as of the first day of
158 the preceding calendar year again falls below one hundred percent, or
159 if the total actuarially required contribution rate rises above eighteen
160 percent, the provisions of subdivision (2) or (3) of this subsection shall
161 apply, as applicable, subject to the limits on annual adjustments stated
162 in subdivision (6) of this subsection;

163 (6) Except as stated in subdivision (4) of this subsection, in
164 transitioning to the contribution rates prescribed in this subsection for
165 periods beginning on or after July 1, 2021, the employer contribution
166 rate and the member contribution rate, respectively, shall not increase
167 by more than one percent or decrease by more than one-half percent
168 for any period from the corresponding rate in effect immediately before
169 such increase or decrease; and

170 (7) The board of trustees shall certify to the employers the
171 contribution rate to be effective for July 1, 2021, and for each following
172 July first, no later than six months prior to the date such rate is to be
173 effective.

169.360. 1. Before the first of July of each year, the board of trustees
2 shall certify to each employer the amounts which will become due and payable
3 from each during the school year next following to the general reserve fund. The
4 amount so certified shall be appropriated by each employer's board by a
5 resolution explicitly directing the appropriate officials to pay the same, not later
6 than July twenty-fifth of each year and transferred to the retirement system on
7 or before December thirty-first of the same year.

8 2. Effective January 1, 2019, each employer shall transfer its
9 employer contributions to the retirement system promptly following the
10 end of each payroll period at the time the employer transfers member
11 contributions.

169.560. 1. Any person retired and currently receiving a retirement
2 allowance pursuant to sections 169.010 to 169.141, other than for disability, may
3 be employed in any capacity [in a district] for an employer included in the
4 retirement system created by those sections on either a part-time or temporary-
5 substitute basis not to exceed a total of five hundred fifty hours in any one school

6 year, and through such employment may earn up to fifty percent of the annual
7 compensation payable under the [district's] **employer's** salary schedule for the
8 position or positions filled by the retiree, given such person's level of experience
9 and education, without a discontinuance of the person's retirement allowance. If
10 the [school district] **employer** does not utilize a salary schedule, or if the
11 position in question is not subject to the [district's] **employer's** salary schedule,
12 a retiree employed in accordance with the provisions of this [section] **subsection**
13 may earn up to fifty percent of the annual compensation paid to the person or
14 persons who last held such position or positions. If the position or positions did
15 not previously exist, the compensation limit shall be determined in accordance
16 with rules duly adopted by the board of trustees of the retirement system;
17 provided that, it shall not exceed fifty percent of the annual compensation
18 payable for the position [in the school district] **by the employer** that is most
19 comparable to the position filled by the retiree. In any case where a retiree fills
20 more than one position during the school year, the fifty-percent limit on permitted
21 earning shall be based solely on the annual compensation of the highest paid
22 position occupied by the retiree for at least one-fifth of the total hours worked
23 during the year. Such a person shall not contribute to the retirement system or
24 to the public education employee retirement system established by sections
25 169.600 to 169.715 because of earnings during such period of employment. If
26 such a person is employed in any capacity by such [a district] **an employer** in
27 excess of the limitations set forth in this [section] **subsection**, the person shall
28 not be eligible to receive the person's retirement allowance for any month during
29 which the person is so employed. In addition, such person shall contribute to the
30 retirement system if the person satisfies the retirement system's membership
31 eligibility requirements. In addition to the conditions set forth above, this
32 [section] **subsection** shall apply to any person retired and currently receiving
33 a retirement allowance under sections 169.010 to 169.141, other than for
34 disability, who is employed by a third party or is performing work as an
35 independent contractor, if such person is performing work [in a district] **for an**
36 **employer** included in the retirement system as a temporary or long-term
37 substitute teacher or in any other position that would normally require that
38 person to be duly certificated under the laws governing the certification of
39 teachers in Missouri if such person was employed by the district. The retirement
40 system may require the [district] **employer**, the third-party employer, the
41 independent contractor, and the retiree subject to this [section] **subsection** to

42 provide documentation showing compliance with this [section] subsection. If
43 such documentation is not provided, the retirement system may deem the retiree
44 to have exceeded the limitations provided in this [section] subsection.

45 **2. Notwithstanding any other provision of this section, any**
46 **person retired and currently receiving a retirement allowance in**
47 **accordance with sections 169.010 to 169.141, other than for disability,**
48 **may be employed by an employer included in the retirement system**
49 **created by those sections in a position that does not normally require**
50 **a person employed in that position to be duly certificated under the**
51 **laws governing the certification of teachers in Missouri, and through**
52 **such employment may earn up to sixty percent of the minimum teacher's**
53 **salary as set forth in section 163.172, without a discontinuance of the**
54 **person's retirement allowance. Such person shall not contribute to the**
55 **retirement system or to the public education employee retirement**
56 **system established by sections 169.600 to 169.715 because of earnings**
57 **during such period of employment, and such person shall not earn**
58 **membership service for such employment. The employer's contribution**
59 **rate shall be paid by the hiring employer into the public education**
60 **employee retirement system established by sections 169.600 to 169.715.**
61 **If such a person is employed in any capacity by an employer in excess**
62 **of the limitations set forth in this subsection, the person shall not be**
63 **eligible to receive the person's retirement allowance for any month**
64 **during which the person is so employed. In addition, such person shall**
65 **become a member of and contribute to any retirement system described**
66 **in this subsection if the person satisfies the retirement system's**
67 **membership eligibility requirements.**

278.157. 1. Notwithstanding the provisions of section 70.600 to
2 the contrary, a soil and water conservation district organized under
3 sections 278.060 to 278.155 shall be considered a political subdivision
4 for the purposes of sections 70.600 to 70.755, and employees of such a
5 soil and water conservation district shall be eligible for membership in
6 the Missouri local government employees' retirement system upon the
7 soil and water district becoming an "employer" as defined in
8 subdivision (11) of section 70.600.

9 **2. Prior to the soil and water commission declaring a soil and**
10 **water conservation district disestablished under section 278.150, the**
11 **soil and water commission shall make a determination that all**

12 **outstanding indebtedness of the soil and water conservation district**
13 **has been paid, including moneys owed to any retirement plan or system**
14 **in which the soil and water conservation district participates and has**
15 **pledged to pay for the unfunded accrued liability of past and current**
16 **employees.**

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