
A BILL FOR AN ACT

RELATING TO ALLOWANCE ON SERVICE RETIREMENTS.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF HAWAII:

1 SECTION 1. Notwithstanding section 88-99, Hawaii Revised
2 Statutes, the purpose of this Act is to include certain law
3 enforcement administrators and employees of the department of
4 law enforcement as class A members of the pension and retirement
5 systems and provides guidance for the computation of retirement
6 benefits similar to police officers.

7 SECTION 2. Section 88-21, Hawaii Revised Statutes, is
8 amended by adding two new definitions to be appropriately
9 inserted and to read as follows:

10 "Sheriff" means a person who serves as the administrator
11 of the sheriff division of the department of law enforcement.

12 "Sheriff division investigator" means a person regularly
13 employed by the department of law enforcement with police powers
14 who hold the personnel class specification of investigator."

15 SECTION 3. Section 88-45, Hawaii Revised Statutes, is
16 amended to read as follows:



1 "**§88-45 Employee contributions.** After June 30, 1988, each
2 class A and class B member shall contribute seven and eight-
3 tenths per cent of the member's compensation to the annuity
4 savings fund; provided that after June 30, 1989, all
5 firefighters, police officers, corrections officers,
6 investigators of the departments of the prosecuting attorney and
7 of the attorney general, narcotics enforcement investigators,
8 water safety officers not making the election under section 88-
9 271, [~~and~~] the director of law enforcement, deputy directors of
10 the department of law enforcement, law enforcement
11 investigations staff investigators, the sheriff, and sheriff
12 division investigators shall contribute twelve and two-tenths
13 per cent of their compensation to the annuity savings fund for
14 service in that capacity; provided further that each class A and
15 class B member who becomes a member after June 30, 2012, shall
16 contribute nine and eight-tenths per cent of the member's
17 compensation to the annuity savings fund; provided further that
18 all firefighters, police officers, corrections officers,
19 investigators of the departments of the prosecuting attorney and
20 of the attorney general, narcotics enforcement investigators,
21 [~~and~~] the director of law enforcement, deputy directors of the



1 department of law enforcement, law enforcement investigations
2 staff investigators, the sheriff, and sheriff division
3 investigators who become members after June 30, 2012, shall
4 contribute fourteen and two-tenths per cent of their
5 compensation to the annuity savings fund for service in that
6 capacity."

7 SECTION 4. Section 88-47, Hawaii Revised Statutes, is
8 amended by amending subsection (a) to read as follows:

9 "(a) There shall be four classes of members in the system
10 to be known as class A, class B, class C, and class H, defined
11 as follows:

12 (1) Class A shall consist of:

13 (A) Members first employed as judges before July 1,
14 2031, elected officials, and legislative
15 officers;

16 (B) Investigators of the department of the attorney
17 general, narcotics enforcement investigators,
18 water safety officers not making the election
19 under section 88-271, and law enforcement
20 investigations staff investigators;



1 (C) Those members in service [~~prior to~~] before July
2 1, 1984, including those who are on approved
3 leave of absence, not making the election to
4 become a class C member as provided in part VII
5 or to become a class H member as provided in part
6 VIII;

7 (D) The following members in service [~~prior to~~]
8 before July 1, 2006, including those who are on
9 approved leave of absence, not making the
10 election to become a class H member as provided
11 in part VIII:

12 (i) Members whose salaries are set forth in
13 sections 26-52 and 26-53 and their county
14 counterparts, managing directors or an
15 administrative assistant to the mayor, other
16 county department heads, and agency heads
17 appointed and subject to removal by the
18 mayor;

19 (ii) First deputies appointed by the county
20 attorney and prosecuting attorney;



- 1 (iii) The county clerk and deputy county clerk of
- 2 each county;
- 3 (iv) The directors of the offices of council
- 4 services of the county of Maui and the city
- 5 and county of Honolulu;
- 6 (v) The administrative director of the courts;
- 7 (vi) The deputy administrative director of the
- 8 courts;
- 9 (vii) The executive officer of the labor and
- 10 industrial relations appeals board; and
- 11 (viii) The executive officer of the Hawaii labor
- 12 relations board;
- 13 (E) All former class A retirants who return to
- 14 employment after June 30, 1984, requiring the
- 15 retirant's active membership; [~~and~~]
- 16 (F) All former class B retirants who return to
- 17 employment requiring the retirant's active
- 18 membership, except for:
- 19 (i) Former retirants who return in the positions
- 20 of police officer or firefighter;



1 (ii) Former retirants who were members on July 1,
2 1957, who elected not to be covered by the
3 Social Security Act; and

4 (iii) Former retirants who were in positions to
5 which coverage under Title II of the Social
6 Security Act was not extended who entered
7 membership after June 30, 1957, but before
8 January 1, 2004; and

9 (G) The following members of the department of law
10 enforcement, effective July 1, 2026:

11 (i) The director of law enforcement;

12 (ii) The deputy directors of the department of
13 law enforcement;

14 (iii) The sheriff; and

15 (iv) Sheriff division investigators;

16 (2) Class B shall consist of:

17 (A) Police officers and firefighters, including
18 former retirants who return to service in such
19 capacity;



- 1 (B) All employees, including former retirants, who
2 were members on July 1, 1957, who elected not to
3 be covered by the Social Security Act; and
- 4 (C) All employees, including former retirants, in
5 positions to which coverage under Title II of the
6 Social Security Act is not extended, who enter
7 membership after June 30, 1957, but before
8 January 1, 2004, not making the election to
9 become a class H member as provided in part VIII;
- 10 (3) Except for members described in paragraphs (1) and
11 (2), class C shall consist of all employees, not
12 making the election to become a class H member as
13 provided in part VIII, who:
- 14 (A) First enter service after June 30, 1984, but
15 before July 1, 2006;
- 16 (B) Reenter service after June 30, 1984, but before
17 July 1, 2006, without vested benefit status as
18 provided in section 88-96(b);
- 19 (C) Make the election to become a class C member as
20 provided in part VII; or



- 1 (D) Are former class C retirants who return to
2 service requiring the retirant's active
3 membership; and
- 4 (4) Except for members described in paragraphs (1) and
5 (2), class H shall consist of all employees who:
- 6 (A) First enter service after June 30, 2006;
7 (B) Reenter service after June 30, 2006, without
8 vested benefit status as provided in section
9 88-96(b);
- 10 (C) Make the election to become a class H member as
11 provided in part VIII;
- 12 (D) Are former class H retirants who return to
13 service requiring the retirant's active
14 membership; or
- 15 (E) Are first employed as a judge after June 30,
16 2031."

17 SECTION 5. Section 88-74, Hawaii Revised Statutes, is
18 amended as follows:

19 1. By amending subsection (b) to read:

20 "(b) If a member, who became a member before July 1, 2012,
21 has attained age fifty-five, the member's maximum retirement



1 allowance shall be two per cent of the member's average final
2 compensation multiplied by the total number of years of the
3 member's credited service as a class A and class B member,
4 excluding any credited service as a judge, elective officer, or
5 legislative officer, plus a retirement allowance of one and one-
6 fourth per cent of the member's average final compensation
7 multiplied by the total number of years of prior credited
8 service as a class C member, plus a retirement allowance of two
9 per cent of the member's average final compensation multiplied
10 by the total number of years of prior credited service as a
11 class H member; provided that:

12 (1) After June 30, 1968, if the member has at least ten
13 years of credited service of which the last five or
14 more years [~~prior to~~] before retirement is credited
15 service as a firefighter, police officer, or [~~an~~]
16 investigator of the department of the prosecuting
17 attorney;

18 (2) After June 30, 1977, if the member has at least ten
19 years of credited service of which the last five or
20 more years [~~prior to~~] before retirement is credited
21 service as a corrections officer;



- 1 (3) After June 16, 1981, if the member has at least ten
2 years of credited service of which the last five or
3 more years [~~prior to~~] before retirement is credited
4 service as an investigator of the department of the
5 attorney general;
- 6 (4) After June 30, 1989, if the member has at least ten
7 years of credited service of which the last five or
8 more years [~~prior to~~] before retirement is credited
9 service as a narcotics enforcement investigator;
- 10 (5) After December 31, 1993, if the member has at least
11 ten years of credited service of which the last five
12 or more years [~~prior to~~] before retirement is credited
13 service as a water safety officer;
- 14 (6) After June 30, 1994, if the member has at least ten
15 years of credited service, of which the last five or
16 more years [~~prior to~~] before retirement are credited
17 service as a law enforcement investigations staff
18 investigator;
- 19 (7) After June 30, 2002, if the member:
20 (A) Has at least ten years of credited service as a
21 firefighter;



1 (B) Is deemed permanently medically disqualified due
2 to a [~~service-related~~] service-related disability
3 to be a firefighter by the employer's physician;
4 and

5 (C) Continues employment in a class A or B position
6 other than a firefighter; [~~and~~]

7 (8) After June 30, 2004, if the member:

8 (A) Has at least ten years of credited service as a
9 police officer;

10 (B) Is deemed permanently medically disqualified due
11 to a [~~service-related~~] service-related disability
12 to be a police officer by the employer's
13 physician; and

14 (C) Continues employment in a class A or B position
15 other than a police officer; and

16 (9) After June 30, 2026, if the member has at least ten
17 years of credited service, of which the last five or
18 more years before retirement are credited service as
19 the director of law enforcement, deputy director of
20 the department of law enforcement, the sheriff, or
21 sheriff division investigator,



1 then for each year of service as a firefighter, police officer,
2 corrections officer, investigator of the department of the
3 prosecuting attorney, investigator of the department of the
4 attorney general, narcotics enforcement investigator, water
5 safety officer, [~~or~~] director of law enforcement, deputy
6 director of the department of law enforcement, law enforcement
7 investigations staff investigator, the sheriff, or sheriff
8 division investigator, the retirement allowance shall be two and
9 one-half per cent of the member's average final compensation.
10 The maximum retirement allowance for those members shall not
11 exceed eighty per cent of the member's average final
12 compensation. If the member has not attained age fifty-five,
13 the member's retirement allowance shall be computed as though
14 the member had attained age fifty-five, reduced for age as
15 provided in subsection (e)."

16 2. By amending subsections (d), (e), and (f) to read:

17 "(d) If a member, who became a member before July 1, 2012,
18 has credited service as an elective officer or as a legislative
19 officer, the member's retirement allowance shall be derived by
20 adding the allowances computed separately under paragraphs (1),
21 (2), (3), (4), (5), and (6) as follows:



- 1 (1) For a member who has credited service as an elective
2 officer before July 1, 2012, irrespective of age, for
3 each year of credited service as an elective officer,
4 three and one-half per cent of the member's average
5 final compensation as computed under section 88-
6 81(e) (1), in addition to an annuity that is the
7 actuarial equivalent of the member's accumulated
8 contributions allocable to the period of service;
- 9 (2) For a member[7] who first earned credited service as
10 an elective officer after June 30, 2012, irrespective
11 of age, for each year of credited service as an
12 elective officer, three per cent of the member's
13 average final compensation as computed under section
14 88-81(e) (1), in addition to an annuity that is the
15 actuarial equivalent of the member's accumulated
16 contributions allocable to the period of service;
- 17 (3) For a member who has credited service as a legislative
18 officer before July 1, 2012, irrespective of age, for
19 each year of credited service as a legislative
20 officer, three and one-half per cent of the member's
21 average final compensation as computed under section



1 88-81(e) (2), in addition to an annuity that is the
2 actuarial equivalent of the member's accumulated
3 contributions allocable to the period of service;

4 (4) For a member who first earned credited service as a
5 legislative officer after June 30, 2012, irrespective
6 of age, for each year of credited service as a
7 legislative officer, three per cent of the member's
8 average final compensation as computed under section

9 88-81(e) (2), in addition to an annuity that is the
10 actuarial equivalent of the member's accumulated
11 contributions allocable to the period of service;

12 (5) If the member has credited service as a judge, the
13 member's retirement allowance shall be computed on the
14 following basis:

15 (A) For a member who has credited service as a judge
16 before July 1, 1999, irrespective of age, for
17 each year of credited service as a judge, three
18 and one-half per cent of the member's average
19 final compensation as computed under section 88-
20 81(e) (3), in addition to an annuity that is the



1 actuarial equivalent of the member's accumulated
2 contributions allocable to the period of service;

3 (B) For a member who first earned credited service as
4 a judge after June 30, 1999, but before July 1,
5 2012, and has attained the age of fifty-five, for
6 each year of credited service as a judge, three
7 and one-half per cent of the member's average
8 final compensation as computed under section 88-
9 81(e)(3), in addition to an annuity that is the
10 actuarial equivalent of the member's accumulated
11 contributions allocable to the period of service.
12 If the member has not attained age fifty-five,
13 the member's retirement allowance shall be
14 computed as though the member had attained age
15 fifty-five, reduced for age as provided in
16 subsection (e);

17 (C) For a member who first earned credited service as
18 a judge after June 30, 2012, but before July 1,
19 2031, and has attained the age of sixty, for each
20 year of credited service as a judge, three per
21 cent of the member's average final compensation



1 as computed under section 88-81(e)(3), in
2 addition to an annuity that is the actuarial
3 equivalent of the member's accumulated
4 contributions allocable to the period of service.
5 If the member has not attained age sixty, the
6 member's retirement allowance shall be computed
7 as though the member had attained age sixty,
8 reduced for age as provided in subsection (i);
9 and

10 (D) For a member who first earned credited service as
11 a judge after June 30, 2031, and has attained the
12 age of sixty, for each year of credited service
13 as a judge, one and three-fourths per cent of the
14 member's average final compensation as computed
15 under section 88-81(e)(3), in addition to an
16 annuity that is the actuarial equivalent of the
17 member's accumulated contributions allocable to
18 the period of service. If the member has not
19 attained age sixty, the member's retirement
20 allowance shall be computed as though the member



1 had attained age sixty, reduced for age as
2 provided in subsection (i); and

3 (6) For each year of credited service not included in
4 paragraph (1), (2), (3), (4), or (5), the average
5 final compensation as computed under section 88-
6 81(e) (4) shall be multiplied by two per cent for
7 credited service earned as a class A or class H
8 member, two and one-half per cent for credited service
9 earned as a class B member, and one and one-quarter
10 per cent for credited service earned as a class C
11 member. If the member has not attained age fifty-
12 five, the member's retirement allowance shall be
13 computed as though the member had attained age fifty-
14 five, reduced for age as provided in subsection (e).

15 The total retirement allowance shall not exceed seventy-five per
16 cent of the member's highest average final compensation
17 calculated under section 88-81(e) (1), (2), (3), or (4). If the
18 allowance exceeds this limit, it shall be adjusted by reducing
19 any annuity accrued under paragraphs (1), (2), (3), (4), and (5)
20 and the portion of the accumulated contributions specified in
21 these paragraphs in excess of the requirements of the reduced



1 annuity shall be returned to the member upon the member's
2 retirement or paid to the member's designated beneficiary upon
3 the member's death while in service or while on authorized leave
4 without pay. If a member has service credit as an elective
5 officer or as a legislative officer in addition to service
6 credit as a judge, then the retirement benefit calculation
7 contained in this subsection shall supersede the formula
8 contained in subsection (c).

9 (e) Except as provided in subsections (b), (c), and (d),
10 if a member, who became a member before July 1, 2012, has not
11 attained age fifty-five at the date of retirement, the member's
12 retirement allowance shall be reduced, for each month the
13 member's age at the date of retirement is below age fifty-five,
14 as follows:

- 15 (1) 0.4166 per cent for each month below age fifty-five
16 and above age forty-nine and eleven months; plus
17 (2) 0.3333 per cent for each month below age fifty and
18 above age forty-four and eleven months; plus
19 (3) 0.2500 per cent for each month below age forty-five
20 and above age thirty-nine and eleven months; plus
21 (4) 0.1666 per cent for each month below age forty;



1 provided that no reduction shall be made if the member has at
2 least twenty-five years of credited service as a firefighter,
3 police officer, corrections officer, investigator of the
4 department of the prosecuting attorney, investigator of the
5 department of the attorney general, narcotics enforcement
6 investigator, director of law enforcement, deputy director of
7 the department of law enforcement, law enforcement
8 investigations staff investigator, the sheriff, sheriff division
9 investigator, sewer worker, or water safety officer, of which
10 the last five or more years [~~prior to~~] before retirement is
11 credited service in these capacities.

12 (f) If a member, who becomes a member after June 30, 2012,
13 has attained age sixty, the member's maximum retirement
14 allowance shall be one and three-fourths per cent of the
15 member's average final compensation multiplied by the total
16 number of years of the member's credited service as a class A
17 and class B member, excluding any credited service as a judge,
18 elective officer, or legislative officer, plus a retirement
19 allowance of one and one-fourth per cent of the member's average
20 final compensation multiplied by the total number of years of
21 prior credited service as a class C member, plus a retirement



1 allowance of one and three-fourths per cent of the member's
2 average final compensation multiplied by the total number of
3 years of prior credited service as a class H member; provided
4 that:

- 5 (1) If the member has at least ten years of credited
6 service of which the last five or more years [~~prior~~
7 ~~to~~] before retirement is credited service as a
8 firefighter, police officer, or an investigator of the
9 department of the prosecuting attorney;
- 10 (2) If the member has at least ten years of credited
11 service of which the last five or more years [~~prior~~
12 ~~to~~] before retirement is credited service as a
13 corrections officer;
- 14 (3) If the member has at least ten years of credited
15 service of which the last five or more years [~~prior~~
16 ~~to~~] before retirement is credited service as an
17 investigator of the department of the attorney
18 general;
- 19 (4) If the member has at least ten years of credited
20 service of which the last five or more years [~~prior~~



1 ~~te~~] before retirement is credited service as a
2 narcotics enforcement investigator;

3 (5) If the member has at least ten years of credited
4 service, of which the last five or more years [~~prior~~
5 ~~te~~] before retirement is credited service as a law
6 enforcement investigations staff investigator;

7 (6) After June 30, 2026, if the member has at least ten
8 years of credited service, of which the last five or
9 more years before retirement is credited service as a
10 director of law enforcement, deputy director of the
11 department of law enforcement, the sheriff, or sheriff
12 division investigator;

13 [~~+(6)~~] (7) If the member:

14 (A) Has at least ten years of credited service as a
15 firefighter;

16 (B) Is deemed permanently medically disqualified due
17 to a [~~service-related~~] service-related disability
18 to be a firefighter by the employer's physician;
19 and

20 (C) Continues employment in a class A or class B
21 position other than a firefighter; and



1 [~~(7)~~] (8) If the member:

2 (A) Has at least ten years of credited service as a

3 police officer;

4 (B) Is deemed permanently medically disqualified due

5 to a [~~service-related~~] service-related disability

6 to be a police officer by the employer's

7 physician; and

8 (C) Continues employment in a class A or class B

9 position other than a police officer,

10 then for each year of service as a firefighter, police officer,

11 corrections officer, investigator of the department of the

12 prosecuting attorney, investigator of the department of the

13 attorney general, narcotics enforcement investigator, [~~or~~]

14 director of law enforcement, deputy director of the department

15 of law enforcement, law enforcement investigations staff

16 investigator, the sheriff, or sheriff division investigator, the

17 retirement allowance shall be two and one-fourth per cent of the

18 member's average final compensation. The maximum retirement

19 allowance for those members shall not exceed eighty per cent of

20 the member's average final compensation. If the member has not

21 attained age sixty, the member's retirement allowance shall be



1 computed as though the member had attained age sixty, reduced
2 for age as provided in subsection (i)."

3 3. By amending subsection (i) to read:

4 "(i) Except as provided in subsections (f), (g), and (h),
5 if a member, who becomes a member after June 30, 2012, has not
6 attained age sixty at the date of retirement, the member's
7 retirement allowance shall be reduced, for each month the
8 member's age at the date of retirement is below age sixty, as
9 follows:

- 10 (1) 0.4166 per cent for each month below age sixty and
11 above age fifty-four and eleven months; plus
12 (2) 0.3333 per cent for each month below age fifty-five
13 and above age forty-nine and eleven months; plus
14 (3) 0.2500 per cent for each month below age fifty and
15 above age forty-four and eleven months; plus
16 (4) 0.1666 per cent for each month below age forty-five;
17 provided that no reduction shall be made if the member has
18 attained the age of fifty-five and has at least twenty-five
19 years of credited service as a firefighter, police officer,
20 corrections officer, investigator of the department of the
21 prosecuting attorney, investigator of the department of the



1 attorney general, narcotics enforcement investigator, director
 2 of law enforcement, deputy director of the department of law
 3 enforcement, law enforcement investigations staff investigator,
 4 the sheriff, sheriff division investigator, sewer worker, water
 5 safety officer, or emergency medical technician, of which the
 6 last five or more years [~~prior to~~] before retirement is credited
 7 service in these capacities."

8 SECTION 6. Section 88-122, Hawaii Revised Statutes, is
 9 amended as follows:

10 1. By amending subsection (a) to read:

11 "(a) Based on regular interest and such mortality and
 12 other tables as are adopted by the board of trustees, the
 13 actuary engaged by the board, on the basis of successive annual
 14 actuarial valuations, shall determine the employer's normal cost
 15 and accrued liability contributions for each fiscal year
 16 beginning July 1 separately for the following two groups of
 17 employees:

18 (1) Police officers, firefighters, [~~and~~] corrections
 19 officers[~~;~~ and], the director of law enforcement,
 20 deputy directors of the department of law enforcement,



1 the sheriff, law enforcement investigations staff
2 investigators, or sheriff division investigators; and

3 (2) All other employees."

4 2. By amending subsection (e) to read:

5 "(e) Commencing with fiscal year 2005-2006 and each
6 subsequent fiscal year until fiscal year 2007-2008, the employer
7 contributions for normal cost and accrued liability for each of
8 the two groups of employees in subsection (a) shall be based on
9 fifteen and three-fourths per cent of the member's compensation
10 for police officers, firefighters, and corrections officers and
11 thirteen and three-fourths per cent of the member's compensation
12 for all other employees. Commencing with fiscal year 2008-2009
13 and each subsequent fiscal year until fiscal year 2011-2012, the
14 employer contributions for normal cost and accrued liability for
15 each of the two groups of employees in subsection (a) shall be
16 based on nineteen and seven-tenths per cent of the member's
17 compensation for police officers, firefighters, and corrections
18 officers and fifteen per cent of the member's compensation for
19 all other employees. In fiscal year 2012-2013, the employer
20 contributions for normal cost and accrued liability for each of
21 the two groups of employees in subsection (a) shall be based on



1 twenty-two per cent of the member's compensation for police
2 officers, firefighters, and corrections officers and fifteen and
3 one-half per cent of the member's compensation for all other
4 employees. In fiscal year 2013-2014, the employer contributions
5 for normal cost and accrued liability for each of the two groups
6 of employees in subsection (a) shall be based on twenty-three
7 per cent of the member's compensation for police officers,
8 firefighters, and corrections officers and sixteen per cent of
9 the member's compensation for all other employees. In fiscal
10 year 2014-2015, the employer contributions for normal cost and
11 accrued liability for each of the two groups of employees in
12 subsection (a) shall be based on twenty-four per cent of the
13 member's compensation for police officers, firefighters, and
14 corrections officers and sixteen and one-half per cent of the
15 member's compensation for all other employees. Commencing with
16 fiscal year 2015-2016 until fiscal year 2016-2017, the employer
17 contributions for normal cost and accrued liability for each of
18 the two groups of employees in subsection (a) shall be based on
19 twenty-five per cent of the member's compensation for police
20 officers, firefighters, and corrections officers and seventeen
21 per cent of the member's compensation for all other employees.



1 In fiscal year 2017-2018, the employer contributions for normal
2 cost and accrued liability for each of the two groups of
3 employees in subsection (a) shall be based on twenty-eight per
4 cent of the member's compensation for police officers,
5 firefighters, and corrections officers and eighteen per cent of
6 the member's compensation for all other employees. In fiscal
7 year 2018-2019, the employer contributions for normal cost and
8 accrued liability for each of the two groups in subsection (a)
9 shall be based on thirty-one per cent of the member's
10 compensation for police officers, firefighters, and corrections
11 officers and nineteen per cent of the member's compensation for
12 all other employees. In fiscal year 2019-2020, the employer
13 contributions for normal cost and accrued liability for each of
14 the two groups in subsection (a) shall be based on thirty-six
15 per cent of the member's compensation for police officers,
16 firefighters, and corrections officers and twenty-two per cent
17 of the member's compensation for all other employees.
18 Commencing with fiscal year 2020-2021 and each subsequent fiscal
19 year, the employer contributions for normal cost and accrued
20 liability for each of the two groups in subsection (a) shall be
21 based on forty-one per cent of the member's compensation for



1 police officers, firefighters, [~~and~~] corrections officers, the
2 director of law enforcement, deputy directors of the department
3 of law enforcement, the sheriff, law enforcement investigations
4 staff investigators, and sheriff division investigators and
5 twenty-four per cent of the member's compensation for all other
6 employees. The contribution rates shall amortize the total
7 unfunded accrued liability of the entire plan over a period not
8 to exceed the maximum funding period.

9 The contribution rates shall be subject to adjustment:

- 10 (1) If the actual period required to amortize the unfunded
11 accrued liability exceeds the maximum funding period;
12 (2) If there is no unfunded accrued liability; or
13 (3) Based on the actuarial investigation conducted in
14 accordance with section 88-105."

15 SECTION 7. Statutory material to be repealed is bracketed
16 and stricken. New statutory material is underscored.

17 SECTION 8. This Act shall take effect on July 1, 3000.



Report Title:

DLE; Retirement for Public Officers and Employees; Allowances; Contributions; Pension and Retirement Systems

Description:

Includes certain law enforcement administrators and employees of the Department of Law Enforcement as class A members of the pension and retirement systems and provides guidance for the computation of retirement benefits similar to police officers. Effective 7/1/3000. (HD3)

The summary description of legislation appearing on this page is for informational purposes only and is not legislation or evidence of legislative intent.

