

**DRAFT ONLY
NOT APPROVED FOR
INTRODUCTION**

HOUSE BILL NO.

Public retirement-actuarially determined contributions.

Sponsored by: Joint Appropriations Committee

A BILL

for

1 AN ACT relating to public employee retirement; requiring
2 the calculation and collection of employee and employer
3 contributions for the public employee retirement plan to be
4 based on an actuarially determined contribution rate;
5 specifying procedures for the calculation of rates;
6 requiring reports; removing obsolete language; making
7 conforming amendments; and providing for an effective date.

8

9 *Be It Enacted by the Legislature of the State of Wyoming:*

10

11 **Section 1.** W.S. 9-3-413.1 is created to read:

12

1 **9-3-413.1. Members' and employers' contributions based**
2 **on actuarially determined contribution rates; calculation**
3 **of rates; reports.**

4
5 (a) Beginning with the 2027-2028 fiscal biennium, the
6 retirement system shall calculate the percentage of salary
7 for members' contributions required under W.S. 9-3-412(a)
8 and for the employers' contribution required under W.S. 9-
9 3-413 based on an actuarially determined contribution rate
10 in accordance with the following:

11
12 (i) The retirement system, in consultation with
13 any actuary that the system utilizes, shall calculate the
14 actuarially determined contribution rate for each fiscal
15 year;

16
17 (ii) The retirement system shall calculate the
18 actuarially determined contribution rate by using the
19 market value of that portion of the retirement account
20 designated for the public employee retirement plan as of
21 January 1, 2025 and January 1 of each odd-numbered year
22 thereafter, the value of benefits, estimated administrative
23 expenses and officially adopted actuarial assumptions. The

1 retirement system shall use this valuation to calculate the
2 actuarially determined contribution rate for the
3 immediately succeeding fiscal biennium;

4
5 (iii) Not later than April 15, 2025 and April 15
6 of each odd-numbered year thereafter, the retirement system
7 shall report the actuarially determined contribution rate
8 to each local government entity participating in the public
9 employee retirement plan, the governor, the state auditor,
10 the state budget department and the joint appropriations
11 committee, subject to the requirements of this subsection;

12
13 *****

14 *****

15 **STAFF COMMENT**

16
17 The Committee may wish to consider whether the Retirement
18 System should provide notice and an opportunity for comment
19 to employees and employers whose contributions would change
20 under this system. For example:

21
22 (iv) Not later than May 1, 2025 and each May 1
23 thereafter, the retirement system shall provide notice to
24 each employer and employee whose contributions would change
25 under this section and provide an opportunity for comment
26 on the actuarially determined contribution rates calculated
27 under this subsection;

28
29 *****

30 *****

1 (iv) Not later than April 15, 2026 and April 15
2 of each even-numbered year thereafter, the retirement
3 system shall calculate a valuation of the account and an
4 updated actuarially determined contribution rate, using the
5 market value of that portion of the account designated for
6 the public employee retirement plan as of January 1 of that
7 year, for informational purposes and shall report the
8 valuation and rate to each entity specified in paragraph
9 (iii) of this subsection. The actuarially determined
10 contribution rate calculated under this paragraph shall not
11 be used as the actuarially determined contribution rate for
12 purposes of this section;

13

14 (v) After calculation of the actuarially
15 determined contribution rate under paragraph (ii) of this
16 subsection, the state budget department and the retirement
17 system shall calculate necessary amounts to account for any
18 changes in the appropriations necessary to fund the
19 contributions for the public employee retirement plan and
20 shall include those amounts in the budget prepared under
21 W.S. 9-2-1010 through 9-2-1014.1, including changes in
22 amounts for school districts necessary to account for the
23 employer's share of the actuarially determined contribution

1 rate in accordance with this section for benefits paid from
2 the education resource block grant model defined in W.S.
3 21-13-101(a)(xiv) and as enumerated in Attachment
4 A(b)(xxxviii) as defined in W.S. 21-13-101(a)(xvii);

5
6 *****
7 *****
8 STAFF COMMENT
9

10 The Committee may wish to consider whether the Legislature
11 should play a more active role in approving the
12 contribution rates and changes—for example, expressing
13 approval or disapproval in the budget bill similar to
14 changes to judges' salaries in W.S. 5-1-110(b). Sample
15 language for consideration is below:

16
17 (vi) Before any change to contribution rates
18 calculated under this subsection take effect, the
19 legislature shall, through the budget process or other
20 legislation, provide approval or disapproval of the
21 actuarially determined contribution rates calculated under
22 this subsection. If the actuarially determined contribution
23 rate calculated under this subsection is:

24
25 (A) Approved by the legislature or not
26 otherwise acted upon by the legislature, then the rate
27 change shall take effect in accordance with this
28 subsection;

29
30 (B) Disapproved by the legislature, then the
31 actuarially determined contribution rate shall remain
32 unchanged for the immediately succeeding fiscal biennium.

33
34 *****
35 *****
36

37 (vi) Any change in the actuarially determined
38 contribution rate calculated under paragraph (ii) of this

1 subsection shall take effect on July 1 of the subsequent
2 even-numbered year;

3

4 (vii) Any change in the actuarially determined
5 contribution rate calculated and reported under this
6 subsection shall be in accordance with the following:

7

8 (A) The actuarially determined contribution
9 rate shall not be increased more than one-half percent
10 (0.5%) nor decreased more than one-half percent (0.5%)
11 from:

12

13 (I) The rates specified in W.S. 9-3-
14 412(a) and 9-3-413 for the fiscal biennium beginning July
15 1, 2026;

16

17 (II) The actuarially determined
18 contribution rate for the preceding fiscal biennium for
19 each fiscal biennium beginning July 1, 2028.

20

21 (B) The actuarially determined contribution
22 rate for a fiscal biennium shall not be decreased if the
23 public employee retirement plan has a funded ratio of less

1 than ninety percent (90%), as calculated on the date
2 specified in paragraph (ii) of this subsection;

3
4 *****
5 *****
6 STAFF COMMENT

7
8 In this paragraph, the Committee may wish to consider
9 specifying the amortization period; for example:

10
11 "(C) For purposes of this paragraph, the actuarially
12 determined contribution rate shall use a closed
13 amortization period of thirty (30) years calculated from
14 January 1, 2018, with each subsequent amortization base
15 created as a result of year-to-year experience changes over
16 individual twenty (20) year closed periods;"

17
18 *****
19 *****
20

21 (C) In no event shall the actuarially
22 determined contribution rate be less than the normal cost
23 rate. As used in this subparagraph, "normal cost rate"
24 means the contributions necessary to cover accrued benefits
25 for the average of two (2) fiscal years within a fiscal
26 biennium.

27
28 *****
29 *****
30 STAFF COMMENT

31
32 In current subparagraph (C) above, the Retirement System
33 suggests adding a reference to administrative expenses and

1 by defining the normal cost contribution as it is expressed
2 in the System's actuarial reports:

3
4 "(C) In no event shall the actuarially determined
5 contribution rate be less than the normal cost
6 contribution, plus the rate necessary to meet
7 administrative expenses. As used in this subparagraph,
8 "normal cost contribution" means the contribution
9 calculated using the entry age normal actuarial cost method
10 to determine the average uniform and constant percentage
11 rate of employer contributions that, if applied to the
12 compensation of each new member during the entire period of
13 the member's anticipated covered service, would be required
14 to meet the costs of all benefits payable on the member's
15 behalf based on the benefits provisions applicable for the
16 individual member."

17
18 The division of payments for employer and employee below
19 approximate the current division of rates specified in W.S.
20 9-3-412 and 9-3-413. The division of rates is a policy
21 decision for the Committee.

22
23 *****
24 *****
25

26 (b) The actuarially determined contribution rate shall
27 be paid through monthly contributions into the account as
28 follows:

29
30 (i) Subject to paragraph (iii) of this subsection
31 and except as otherwise provided in W.S. 9-3-412, 9-3-431
32 and 9-3-432, every member covered under this article shall
33 pay into the account a percentage of his salary in an
34 amount equal to forty-nine and sixty-eight hundredths

1 percent (49.68%) of the actuarially determined contribution
2 rate calculated under this section;

3

4 (ii) Every employer excluding employers of
5 firefighter members shall pay into the account a
6 contribution of members' salary in an amount equal to fifty
7 and thirty-two hundredths percent (50.32%) of the
8 actuarially determined contribution rate calculated under
9 this section;

10

11 (iii) For state employee members, five and fifty-
12 seven hundredths percent (5.57%) of the member's salary
13 that would otherwise be withheld in accordance with
14 paragraph (i) of this subsection shall be paid by the
15 employer without any salary reduction or offset. The
16 remaining portion of the state employee's contribution
17 required under paragraph (i) of this subsection shall be
18 paid through a reduction in cash salary of the state
19 employee unless specified otherwise by legislative act.

20

21 **Section 2.** W.S. 9-2-3207(a)(xi)(F)(IV), 9-3-
22 402(a)(i)(A) and (xvi), 9-3-412(a), (b) and (c)(intro) (ii)
23 and (iv), 9-3-413, 9-3-414, 9-3-431(a), 9-3-432(a) and (b),

1 9-3-704(c), 11-20-201(b), 21-3-314(c)(v), 21-13-230(f) and
2 21-13-321(d) are amended to read:

3

4 9-2-3207. Duties of department performed through
5 human resources division.

6

7 (a) Subject to subsection (b) of this section, the
8 department through the human resources division shall:

9

10 (xi) Promulgate reasonable rules:

11

12 (F) Necessary to administer a program
13 whereby at-will contract employees may be utilized by
14 agencies to meet programmatic needs. These rules shall be
15 structured so that:

16

17 (IV) Notwithstanding subdivision (III)
18 of this subparagraph, if the employment contract so
19 provides, an at-will, year-round, full-time brand
20 inspection contract employee authorized to carry out the
21 duties specified by W.S. 11-20-201 may be eligible for
22 membership in the state employees' and officials' group
23 insurance plan in accordance with W.S. 9-3-207, and the

1 state retirement system under W.S. 9-3-412 and 9-3-413.1,
2 provided the employee pays the total premium or total
3 contribution required, or the portion of the premium or
4 contribution, if any, the employment contract directs the
5 employee to pay and the employee's wages under the contract
6 are reported on an Internal Revenue Service Form W-2 Wage
7 and Tax Statement. Subject to the limitations of W.S. 9-3-
8 412(c) and 9-3-413.1(b), the Wyoming livestock board shall
9 have sole discretion to determine the amount of the total
10 premium or contribution to be paid by the employee and the
11 amount to be paid by the board, if any. The amounts shall
12 be stated in the employment contract. The time limitations
13 provided in subdivision (V) of this subparagraph shall not
14 apply to any employee under this subdivision;

15

16 **9-3-402. Definitions.**

17

18 (a) As used in this article:

19

20 (i) "Account" or "member account" means:

21

22 (A) For a member who has a minimum of four

23 (4) years of service or a member initially employed before

1 July 1, 2018, the member's contributions, the member's
2 contributions paid by an employer under W.S. 9-3-412 and 9-
3 3-413.1 and any amounts transferred to the system from a
4 terminated system on behalf of the member, plus interest
5 compounded annually at a rate determined by the board not
6 to exceed the average annual investment yield earned on the
7 assets of the system, subject to subparagraph (C) of this
8 paragraph;

9
10 (xvi) "Salary" means the cash remuneration paid
11 to a member in a calendar year, including employee
12 contributions required by W.S. 9-3-412 and 9-3-413.1 and
13 including member contributions paid by the employer under a
14 salary reduction arrangement under W.S. 9-3-412(c) and 9-3-
15 413.1(b). "Salary" taken into account for a member shall
16 not exceed the amount specified under section 401(a)(17) of
17 the United States Internal Revenue Code;

18
19 **9-3-412. Members' contributions; payroll deductions;**
20 **employer authorized to pay employee's share.**

21
22 (a) Except as otherwise provided in this section and
23 W.S. 9-3-431 and 9-3-432, every member covered under this

1 article~~7~~, shall pay into the account ~~eight and one-half~~
2 ~~percent (8.5%) of his salary for the period from September~~
3 ~~1, 2018 through June 30, 2019, eight and three-quarters~~
4 ~~percent (8.75%) of his salary for the period from July 1,~~
5 ~~2019 through June 30, 2020, nine percent (9%) of his salary~~
6 ~~for the period from July 1, 2020 through June 30, 2021 and~~
7 ~~thereafter~~ nine and one-quarter percent (9.25%) of his
8 salary for the period from July 1, 2021 through June 30,
9 2026 and thereafter a percentage of the member's salary
10 determined in accordance with W.S. 9-3-413.1. Every
11 firefighter member covered under this article shall pay
12 into the account seven percent (7%) of his salary.
13 Payments shall be deducted each pay period from each
14 member's salary by the chief fiscal officer of each
15 participating employer. Employee contributions shall be
16 transferred to the account in accordance with subsection
17 (c) of this section.

18

19 (b) Except as provided by W.S. 9-2-
20 3207(a)(xi)(F)(III) or (IV), in order to be treated as
21 employer contributions for the sole purpose of determining
22 tax treatment under the United States Internal Revenue
23 Code, section 414(h) the contributions required by

1 subsection (a) of this section shall be paid by the
2 employer for state employee members and may be paid by the
3 employer for member employees of political subdivisions of
4 this state. Any contract employee authorized to participate
5 in the state retirement system under W.S. 9-2-
6 3207(a)(xi)(F)(III) shall pay the entire member
7 contribution and the entire employer contribution under
8 W.S. 9-3-413 and 9-3-413.1. For the contributions as
9 provided by W.S. 9-2-3207(a)(xi)(F)(IV), the contributions
10 required by subsection (a) of this section may be paid by
11 the Wyoming livestock board for state employee members in
12 order to be treated as employer contributions for the sole
13 purpose of determining tax treatment under the United
14 States Internal Revenue Code, section 414(h). The amounts
15 shall be stated in the employment contract.

16

17 (c) The contributions under subsection (b) of this
18 section and W.S. 9-3-413.1 shall be paid from the source of
19 funds which is used in paying salary to the member. The
20 employer may pay these contributions by a reduction in cash
21 salary of the member or by an offset against a future
22 salary increase, or by a combination of a reduction in

1 salary and an offset against a future salary increase,
2 provided:

3

4 (ii) Except as provided in ~~paragraphs (iii) and~~
5 paragraph (iv) of this subsection and W.S. 9-3-413.1(b),
6 any employer may pay any amount of a member's share of
7 retirement contributions without a salary reduction, offset
8 or combination thereof;

9

10 (iv) For full-time brand inspection contract
11 employees authorized to participate in the state retirement
12 system under W.S. 9-2-3207(a)(xi)(F)(IV), not more than
13 ~~five and fifty-seven hundredths percent (5.57%)~~ the amount
14 specified in W.S. 9-3-413.1(b)(iii) of the contract
15 employee's salary shall be paid by the livestock board
16 unless specified otherwise by legislative act.

17

18 **9-3-413. Employer's contributions; payable monthly;**
19 **transfer to account; interest imposed upon delinquent**
20 **contributions; recovery.**

21

22 Except as provided by W.S. 9-2-3207(a)(xi)(F)(III) or (IV),
23 9-3-431 and 9-3-432, each employer, excluding employers of

1 firefighter members, shall, on a monthly basis, pay into
2 the account a contribution equal to ~~eight and sixty-two~~
3 ~~hundredths percent (8.62%) of the salary paid to each of~~
4 ~~its members covered under this article for the period from~~
5 ~~September 1, 2018 through June 30, 2019, eight and eighty-~~
6 ~~seven hundredths percent (8.87%) of the salary paid for the~~
7 ~~period from July 1, 2019 through June 30, 2020, nine and~~
8 ~~twelve hundredths percent (9.12%) of the salary paid for~~
9 ~~the period from July 1, 2020 through June 30, 2021 and~~
10 ~~thereafter~~ nine and thirty-seven hundredths percent (9.37%)
11 of the salary paid to each of its members covered under
12 this article for the period from July 1, 2021 through June
13 30, 2026 and thereafter a percentage of the salary paid as
14 determined in accordance with W.S. 9-3-413.1. Employers of
15 firefighter members shall pay into the account a
16 contribution equal to seven and twelve hundredths percent
17 (7.12%) of the salary paid. Employer contributions for any
18 month, together with the members' contributions for that
19 month, if any, shall be transferred to the board not later
20 than the twelfth day of the following month. These
21 contributions shall be credited to the account in a manner
22 as directed by the board. Any employer failing to transfer
23 contributions under this section in sufficient time for the

1 board to receive the contributions by the twenty-fifth day
2 of the month due shall be assessed interest at the assumed
3 rate of return as determined by the board, compounded
4 annually. Interest imposed under this section shall be
5 payable not later than the twelfth day of the next
6 succeeding month. If the contributions and any interest
7 imposed under this section are not transferred to the board
8 when due, they may be recovered, together with court costs,
9 in an action brought for that purpose in the first judicial
10 district court in Laramie County, Wyoming.

11

12 **9-3-414. Provision for employers' contributions to be**
13 **made in budgets; notice to department heads.**

14

15 Subject to W.S. 9-3-413.1, provision for the payment by
16 employers of the employers' contributions under this
17 article shall be made in the budgets of the several
18 departments, divisions and subdivisions of the state
19 government and of other employer units. At least thirty
20 (30) days prior to the date for submission of departmental
21 budgets to the state budget officer, the Wyoming retirement
22 board shall notify all department heads that it will be
23 necessary to include funds in the departmental budget for

1 the payment of employers' contributions under this article
2 for the ensuing appropriation period.

3

4 **9-3-431. Firefighter members; contributions; benefit**
5 **eligibility; service and disability retirement benefits;**
6 **termination of benefits upon failure to make timely**
7 **contribution payments.**

8

9 (a) In addition to contributions paid under W.S. 9-3-
10 412, ~~and 9-3-413~~ and 9-3-413.1, each firefighter member
11 shall pay into the account nine and sixty-five hundredths
12 percent (9.65%) of his salary to qualify for benefits under
13 this section. The employer of the firefighter member may
14 pay any or all of the employee contributions imposed under
15 this subsection. The board may increase the contribution
16 percentage required under this subsection by not more than
17 one percent (1%), as necessary to maintain the actuarial
18 integrity of the account as affected by benefits payable
19 under this section. Payments under this subsection shall be
20 made monthly to the account in accordance with W.S. 9-3-
21 412, ~~and 9-3-413~~ and 9-3-413.1.

22

1 **9-3-432. Law enforcement officers; contributions;**
2 **benefit eligibility; service and disability benefits; death**
3 **benefits; benefit options.**

4

5 (a) Each law enforcement officer shall pay into the
6 account eight and six-tenths percent (8.6%) of his salary
7 to fund benefits provided to law enforcement officers. Any
8 contribution required under this subsection or subsection
9 (b) of this section shall be paid by the employer from the
10 source of funds used to pay officer salaries in order to be
11 treated as employer contributions for the sole purpose of
12 determining tax treatment under the United States Internal
13 Revenue Code, 414(h). These payments by the employer are
14 subject to W.S. 9-3-412(c) and 9-3-413.1.

15

16 (b) Each employer of a law enforcement officer
17 covered under this article shall pay into the account a
18 contribution equal to eight and six-tenths percent (8.6%)
19 of the salary paid to each of its law enforcement officers
20 covered under this article and may pay into the account any
21 amount of the officer's share of contributions under
22 subsection (a) of this section. Payments under this
23 subsection shall be made monthly to the account in

1 accordance with W.S. 9-3-413 and 9-3-413.1 and are subject
2 to the penalties imposed under W.S. 9-3-413 for delinquent
3 contributions. No additional contribution shall be imposed
4 upon the state, any city, town or county for benefits
5 provided law enforcement officers under this article.

6
7 **9-3-704. Employee contributions.**

8
9 (c) The contributions under subsection (b) of this
10 section shall be paid from the source of funds which is
11 used in paying salary to the employee. The employer may pay
12 these contributions without offset of the employee's salary
13 in the same salary percentage as provided by state
14 employers under W.S. 9-3-412(c) and 9-3-413.1. The
15 employer shall also reduce the cash salary of the employee
16 by three and sixty-five hundredths percent (3.65%).

17
18 **11-20-201. Designation of contract services to**
19 **implement brand inspection laws; bond required; bond of**
20 **inspectors; interstate cooperative agreements.**

21
22 (b) The agency, or the board may contract for
23 inspectors as the board deems necessary to carry out

1 specified duties. The board may contract for inspectors
2 through an individual at-will contract. The board may
3 contract to provide the inspector salary, mileage, per diem
4 and other necessary reimbursable expenses, membership in
5 the state employees and officials group insurance plan in
6 accordance with W.S. 9-2-3207(a)(xi)(F)(IV) and 9-3-207,
7 and the state retirement system in accordance with W.S. 9-
8 2-3207(a)(xi)(F)(IV), ~~and 9-3-412~~ and 9-3-413.1. The board
9 shall be authorized to establish mileage rates without
10 regard to the limitations provided in W.S. 9-3-103. During
11 the time that inspectors are acting within the scope of
12 their duties on behalf or in service of the state in their
13 official capacity, inspectors are covered by the provisions
14 of the Wyoming Governmental Claims Act, W.S. 1-39-101
15 through 1-39-120, and the state self-insurance program,
16 W.S. 1-41-101 through 1-41-111. It may assign inspectors
17 inside or outside of this state as it deems appropriate. A
18 blanket bond or individual bonds shall be executed to the
19 state with good and sufficient surety in an amount
20 determined by the board, conditioned for the full and
21 faithful performance and discharge of the inspector's
22 duties. The bond shall be approved by and filed in the
23 office of the board.

1

2 **21-3-314. Students counted among district ADM;**
3 **determination of charter school funding.**

4

5 (c) The charter school shall be entitled to the
6 following amounts:

7

8 (v) One hundred percent (100%) of the amount
9 expended by the charter school that is eligible for
10 reimbursement by the department of education under W.S. 9-
11 3-413 and 9-3-413.1.

12

13 **21-13-320. Student transportation; amount within**
14 **school foundation program formula for transportation**
15 **maintenance and operations expenditures and school bus**
16 **purchases; district reporting requirements.**

17

18 (f) The department of education shall adopt necessary
19 rules and regulations to implement and enforce state
20 standards established under this section and to administer
21 this section. District expenditures computed under
22 subsection (b) of this section shall not include
23 expenditures for employee contributions to the Wyoming

1 retirement system exceeding ~~five and fifty-seven hundredths~~
2 ~~percent (5.57%)~~ the amount specified in W.S. 9-3-
3 413.1(b)(iii) of any member employee's salary. In addition,
4 the department shall, in accordance with procedures
5 prescribed by department rule and regulation, establish a
6 base price for each school bus type or other student
7 transportation vehicle type for the applicable fiscal
8 period that complies with minimum state standards for
9 vehicle specifications and equipment. The department shall
10 also establish a process including competitive bidding
11 which guarantees the acquisition of school buses and other
12 student transportation vehicles approved for reimbursement
13 and complying with state minimum standards and district
14 fleet size restrictions at the established base price for
15 the applicable fiscal year. Department rules shall
16 establish appropriate restrictions on how and under which
17 conditions a school district may procure a school bus or
18 other student transportation vehicle, either through
19 purchase or lease, to ensure that the procurement method
20 used is the most cost effective. School districts shall
21 notify the department of school bus and other student
22 transportation vehicle needs and requirements for the
23 appropriate fiscal year in the manner and within the times

1 prescribed by department rule and regulation, and shall
2 report expenditures, purchases and lease arrangements for
3 the applicable reporting period, including vehicles
4 replaced by purchases and leases, as required by department
5 rule and regulation. The department shall annually review
6 and conduct audits as necessary of information submitted
7 under this section. As authorized under W.S. 21-13-307(b),
8 the department may correct the information reported by
9 districts under this section as necessary to fairly and
10 accurately reflect the data type, classification and format
11 required to administer this section in accordance with law
12 and department rules and regulations.

13

14 **21-13-321. Special education; amount provided for**
15 **special education programs and services; district reporting**
16 **requirements; billing for Medicaid authorized school based**
17 **services.**

18

19 (d) The department of education shall adopt necessary
20 rules and regulations to implement and administer this
21 section. Districts shall report special education program
22 expenditures for the applicable reporting period as
23 required by department rule and regulation. District

1 expenditures computed under subsection (b) of this section
2 shall not include expenditures for employee contributions
3 to the Wyoming retirement system exceeding ~~five and fifty~~
4 ~~seven hundredths percent (5.57%)~~ the amount specified in
5 W.S. 9-3-413.1(b)(iii) of any member employee's salary. The
6 department shall annually review and report to the joint
7 education interim committee regarding services provided to
8 special education students by school districts. In
9 addition, the department shall when necessary, conduct
10 audits of information submitted by districts under this
11 section and may, in accordance with W.S. 21-13-307(b),
12 correct the information reported by districts as necessary
13 to fairly and accurately reflect the data type,
14 classification and format required to administer this
15 section in accordance with law and department rule and
16 regulation.

17

18 **Section 3.** W.S. 9-3-412(c)(iii) is repealed.

19

20 *****
21 *****
22 **STAFF COMMENT**
23
24 W.S. 9-3-412(c)(iii) is the current provision that provides
25 for employer payment of a portion of state employees'
26 employee contribution.

1
2 9-3-412. Members' contributions; payroll deductions;
3 employer authorized to pay employee's share.
4

5 (c) The contributions under subsection (b) of this
6 section shall be paid from the source of funds which is
7 used in paying salary to the member. The employer may pay
8 these contributions by a reduction in cash salary of the
9 member or by an offset against a future salary increase, or
10 by a combination of a reduction in salary and an offset
11 against a future salary increase, provided:
12

13 ~~(iii) For state employee members five and fifty-~~
14 ~~seven hundredths percent (5.57%) of the member's salary~~
15 ~~shall be paid by the employer without any salary reduction~~
16 ~~or offset. The remaining portion of the state employee's~~
17 ~~contribution shall be paid through a reduction in cash~~
18 ~~salary of the state employee unless specified otherwise by~~
19 ~~legislative act;~~
20

21 *****
22 *****
23

24 Section 4. This act is effective July 1, 2024.
25

26 (END)