ENROLLED ACT NO. 11, SENATE

SIXTY-FIRST LEGISLATURE OF THE STATE OF WYOMING 2012 BUDGET SESSION

AN ACT relating to the Wyoming State Highway Patrol, Game and Fish Warden and Criminal Investigator Retirement Act; raising the employee and employer contributions required under the act; repealing obsolete and inconsistent language; providing appropriations; and providing for an effective date.

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

**Section 1.** W.S. 9-3-604(a), (b), (c)(i) and (ii) and 9-3-605 are amended to read:

## 9-3-604. Employee contributions.

- (a) Except as otherwise provided in this section, every employee covered by this article shall pay into the fund eleven and two one-hundredths percent (11.02%) twelve and sixty-four hundredths percent (12.64%) of his salary. To the extent not paid by an employer on behalf of the member, this payment shall be deducted each pay period from employees' salaries by the respective chief fiscal officers of the employers.
- (b) From and after July 1, 1983 The contributions required by subsection (a) of this section shall be paid by the employer for employees covered under this article in order to be treated as employer contributions for the sole purpose of determining tax treatment under the United States internal revenue code.
- (c) The contributions under subsection (b) of this section shall be paid from the source of funds which is used in paying salary to the employee. The employer may pay these contributions by a reduction in cash salary of the employee or by an offset against a future salary increase,

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or by a combination of a reduction in salary and an offset against a future salary increase, provided:

- (i) No such salary reduction or offset, or combination thereof, shall exceed the percentage amount actually being deducted from an employee's salary for contributions to the retirement program; as of July 1, 1983; and
- (ii) Except as otherwise provided in this paragraph, any employer may pay any amount of an employee's share of retirement contributions without a salary reduction or offset, or combination thereof. On and after July 1, 2012, at least one and sixty-two hundredths percent (1.62%) of the employee's share of retirement contributions shall be paid through a reduction in cash salary of the employee unless specified otherwise by legislative act.

## 9-3-605. Employer contributions.

Each employer subject to this article shall pay into the fund a contribution equal to eleven and thirty-three one-hundredths percent (11.33%) twelve and ninety-six hundredths percent (12.96%) of all salaries paid to its employees. and may pay into the fund any amount of the employees' share of retirement contributions. These contributions, together with the employees' contributions, if any, shall be transferred and credited to the retirement program in a manner the board directs.

## Section 2.

(a) There is appropriated the following for the period specified in subsection (b) of this section:

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- (i) From the general fund to the office of the attorney general one hundred twenty-one thousand dollars (\$121,000.00);
- (ii) From the game and fish fund to the game and fish commission one hundred ninety-three thousand dollars (\$193,000.00);
- (iii) From the highway fund to the department of transportation five hundred thirty-five thousand dollars (\$535,000.00).
- (b) The appropriations under subsection (a) of this section shall only be expended for the purpose of providing each state agency's increased employer contribution required by W.S. 9-3-605 as amended by this act, for the 2013-2014 fiscal biennium.
- (c) No part of these appropriations shall be used to provide the increased employee contribution required by this act. Notwithstanding any other provision of law, the appropriations under this section shall not be transferred or expended for any purpose other than as specified in this section. Any unexpended, unobligated funds remaining from the appropriations under this section shall revert as provided by law on June 30, 2014.

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Section 3. This act is effective July 1, 2012.

(END)

| Speaker of the House Pr                | resident of the Senate |
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|  |                        |
| Governor                               |                        |
| TIME APPROVED:                         |                        |
| DATE APPROVED:                         |                        |
| I hereby certify that this act origina | ated in the Senate.    |
| Chief Clerk                            |                        |