ENROLLED ACT NO. 103, HOUSE OF REPRESENTATIVES

SIXTY-SECOND LEGISLATURE OF THE STATE OF WYOMING 2013 GENERAL SESSION

AN ACT relating to public employees; increasing employee contribution and employer retirement contribution in certain plans under the Wyoming Retirement Act and under The Wyoming State Highway Patrol, Game and Fish Warden and Criminal Investigator Retirement Act; increasing employee contribution under the Firemen's Pension Account Reform Act of 1981; providing appropriations; and providing for an effective date.

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

Section 1. 9-3-412(a), (c)(iii) and (iv), 9-3-413, 9-3-604(a), 9-3-605 and 15-5-420(a) are amended to read:

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

- (a) Except as otherwise provided in this section and W.S. 9-3-431 and 9-3-432, every member covered under this article, and firefighter members, shall pay into the account seven percent (7%) of his salary until August 31, 2013, and thereafter seven and one-half percent (7.5%) of his salary. Every firefighter member covered under this article shall pay into the account seven percent (7%) of his salary. Payments shall be deducted each pay period from each member's salary by the chief fiscal officer of each participating employer. Employee contributions shall be transferred to the account in accordance with subsection (c) of this section.
- (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 member. The employer may pay these contributions by a reduction in cash salary of the member or by an offset against a future salary increase, or by a

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

(iii) For state employee members five and fifty-seven hundredths percent (5.57%), except that for the period from September 1, 2013 through August 31, 2016 five and eighty-two hundredths percent (5.82%), of the member's salary shall be paid by the employer without any salary reduction or offset. The remaining portion of the state employee's contribution shall be paid through a reduction in cash salary of the state employee unless specified otherwise by legislative act; and

(iv) For full-time brand inspection contract employees authorized to participate in the state retirement system under W.S. 9-2-1022(a)(xi)(F)(IV), not more than five and fifty-seven hundredths percent (5.57%), except that for the period from September 1, 2013 through August 31, 2016 five and eighty-two hundredths percent (5.82%), of the contract employee's salary shall be paid by the livestock board unless specified otherwise by legislative act.

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

Except as provided by W.S. 9-2-1022(a)(xi)(F)(III) or (IV), 9-3-431 and 9-3-432, each employer including employers of firefighter members, shall on a monthly basis, pay into the account a contribution equal to seven and twelve hundredths percent (7.12%) until August 31, 2014, of the salary paid to each of its members covered under this article. Thereafter each employer, excluding employers of firefighter members, shall on a monthly basis, pay into the account a contribution equal to seven and sixty-two hundredths percent (7.62%) of the salary paid. After August 31, 2014 employers

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of firefighter members shall pay into the account a contribution equal to seven and twelve hundredths percent (7.12%) of the salary paid. Employer contributions for any month, together with the members' contributions for that month, if any, shall be transferred to the board not later than the twelfth day of the following month. contributions shall be credited to the account in a manner as directed by the board. Any employer failing to transfer contributions under this section in sufficient time for the board to receive the contributions by the twenty-fifth day of the month due shall be assessed interest at the rate of eight percent (8%) per annum. Interest imposed under this section shall be payable not later than the twelfth day of the next succeeding month. If the contributions and any interest imposed under this section are not transferred to the board when due, they may be recovered, together with court costs, in an action brought for that purpose in the first judicial district court in Laramie County, Wyoming.

9-3-604. Employee contributions.

(a) Except as otherwise provided in this section, every employee covered by this article shall pay into the fund twelve and sixty-four hundredths percent (12.64%) of his salary until August 31, 2013, and thereafter thirteen and fifty-four hundredths percent (13.54%) of his salary. For the period from September 1, 2013 through August 31, 2016 forty-five hundredths percent (.45%) salary contribution required by this subsection shall be paid by the employer on behalf of the member. To the extent the remaining amount is 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.

9-3-605. Employer contributions.

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Each employer subject to this article shall pay into the fund a contribution equal to twelve and ninety-six hundredths percent (12.96%) until August 31, 2014, and thereafter thirteen and eighty-six hundredths percent (13.86%) of all salaries paid to its employees. These contributions, together with the employees' contributions, shall be transferred and credited to the retirement program in a manner the board directs.

15-5-420. Member contributions.

(a) Each employer shall deduct monthly from the compensation of each member participating in the account a sum equal to eight and five-tenths percent (8.5%) of the member's compensation until August 31, 2013, and thereafter eight and seven hundred twenty-five thousandths percent (8.725%) of his compensation, and that amount shall be paid by the employer to the account.

Section 2.

- (a) There is appropriated to the state auditor from reversions from the general fund appropriation for state employee compensation in 2011 Wyoming Session Laws, Chapter 88, Section 2, Section 003, the following amounts:
- (i) Up to four hundred ninety-seven thousand dollars (\$497,000.00) for state executive, legislative and judicial branch employee contributions;
- (ii) Up to one hundred ten thousand five hundred dollars (\$110,500.00) for community college employee contributions; and

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- (iii) Up to two hundred seventy-five thousand five hundred dollars (\$275,500.00) for University of Wyoming employee contributions.
- (b) There is appropriated to the state auditor up to one million eight hundred seventy-five thousand dollars (\$1,875,000.00) from the school foundation program account.
- (c) For state agency employees whose retirement contributions are made from nongeneral fund sources there is appropriated from those accounts and funds amounts necessary to provide payment of the increase in employee contribution rate required by W.S. 9-3-412(a) and 9-3-604(a) as amended by this act, until June 30, 2014.
- (d) The appropriations under paragraph (a)(i) and subsection (c) of this section shall only be expended to provide payment of the increase in each state agency's employee contribution rate required by W.S. 9-3-412(a) and 9-3-604(a) as amended by this act, until June 30, 2014. The appropriation under paragraphs (a)(ii) and (iii) of this section shall only be expended to provide payment of the increase in the University of Wyoming and community college employee contribution rate required by W.S. 9-3-412(a) and to provide like contributions under W.S. 21-19-101 through 21-19-106 corresponding to the increased employee contribution under this act, until June 30, 2014.
- The appropriation under subsection (b) of this section shall only be expended to provide payment of the increase in each school district's employee contribution rate required by W.S. 9-3-412(a) as amended by this act, until June 30, 2014. Any amounts paid under this subsection shall not be reimbursable under W.S. 21-13-320 The auditor shall transfer the funds to the and 21-13-321. state retirement system or to the department of education distribution to individual school districts determined by the department of administration and

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information to be necessary to meet the provisions of this act. Any unexpended school foundation program account appropriation remaining on June 30, 2014 shall revert to the school foundation program account.

- (f) 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.
- (g) As used in this section "state agency" includes each state executive, legislative or judicial department, board, commission or other agency or instrumentality of the state, and for purposes of subsection (c) of this section includes the University of Wyoming and each community college.
- (h) The auditor shall transfer the funds to the state retirement system or to individual state agencies as determined by the department of administration and information to be necessary to meet the provisions of this act.

ORIGINAL HOUSE BILL NO. <u>0250</u>

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Section 3. This act is effective July 1, 2013.

(END)

Speaker of the House	President of the Senate
•	
Governor	
TIME APPROVED:	
DATE APPROVED:	
DATE AFFROVED.	
I hereby certify that this act orig	inated in the House.
Chief Clerk	