

HOUSE BILL NO. 256

INTRODUCED BY EUDAILY, LORY

BY REQUEST OF THE TEACHERS' RETIREMENT BOARD

IN THE HOUSE

January 18, 1985	Introduced and referred to Committee on Education and Cultural Resources.
January 21, 1985	Rereferred to Committee on State Administration.
February 9, 1985	Committee recommend bill do pass as amended. Report adopted. Bill printed and placed on members' desks.
February 11, 1985	Second reading, do pass. Considered correctly engrossed.
February 12, 1985	Third reading, passed. Transmitted to Senate.

IN THE SENATE

February 13, 1985	Introduced and referred to Committee on State Administration.
March 13, 1985	Committee recommend bill be concurred in. Report adopted.
March 15, 1985	Second reading, concurred in.
March 18, 1985	Third reading, concurred in. Ayes, 49; Noes, 0. Returned to House.

IN THE HOUSE

March 19, 1985

Received from Senate.

Sent to enrolling.

Reported correctly enrolled.

1 has four or more years of service with the employer from
 2 which the termination pay was received. The amount of such
 3 compensation used in the calculation of average final
 4 compensation must be divided by the total number of years of
 5 creditable service with the employer from whom this type of
 6 compensation was received to determine a yearly amount. The
 7 member and the employer must pay ~~the regular contribution~~
 8 contributions on the termination pay according to the rates
 9 provided for in 19-4-602(1) and 19-4-605(1); or

10 (iii) exclude the termination pay from the average
 11 final compensation. No contribution is required of either
 12 the employer or member.

13 (b) For purposes of this subsection, termination pay
 14 includes any form of termination pay or any lump-sum payment
 15 for deferred compensation, sick leave, or accumulated
 16 vacation credit, or any other payment for time not worked
 17 other than compensation received while on sick leave or
 18 authorized leave of absence.

19 (6) "Beneficiary" means a person in receipt of a
 20 pension, annuity, retirement allowance, or other benefit
 21 provided by the retirement system.

22 (7) "Creditable service" is that service defined by
 23 19-4-401.

24 (8) "Earned compensation" means the full compensation,
 25 pay, or salary actually paid to a member and reported to the

1 retirement system, including amounts paid under a salary
 2 reduction agreement to a tax sheltered annuity or deferred
 3 compensation program and the value of any housing provided
 4 by the employer. The employer shall fix the value of any
 5 housing provided. The term does not include any other
 6 amounts paid in kind or fringe benefits not actually paid to
 7 a member. The earned compensation of a member who had less
 8 than 3 consecutive years of full-time service during the 5
 9 years preceding his retirement is the compensation, pay, or
 10 salary which he would have earned had his part-time service
 11 been full-time service. The earned compensation of a member
 12 who is awarded a disability retirement allowance prior to
 13 the completion of a full year is the compensation, pay, or
 14 salary which he would have received had he completed the
 15 full year, except that any termination pay, as defined in
 16 subsection (5)(b), received by the member is limited to the
 17 amount actually paid and is not the amount he would have
 18 earned had he completed the full year.

19 (9) "Employer" means the state of Montana, the
 20 trustees of a district, or any other agency or subdivision
 21 of the state which employs a person who is designated a
 22 member of the retirement system.

23 (10) "Full-time service" means service which is
 24 full-time and which extends over a normal academic year of
 25 at least 9 months. With respect to those members employed by

1 the office of the superintendent of public instruction, any
 2 other state agency or institution, or the office of a county
 3 superintendent, "full-time service" means service which is
 4 full-time and which totals at least 9 months in any one
 5 year.

6 (11) "Member" means a person who has an individual
 7 account in the annuity savings fund. An active member is a
 8 person included under the provisions of 19-4-302. An
 9 inactive member is a person included under the provisions of
 10 19-4-303.

11 (12) "Part-time service" means service which is less
 12 than full-time or which totals less than 9 months in any one
 13 year. Part-time service shall be credited in the proportion
 14 that the actual time worked bears to full-time service.

15 (13) "Pension" means the payments made to a beneficiary
 16 for life which are paid out of the pension accumulation
 17 fund.

18 (14) "Pension reserve" means the present value of all
 19 payments to be made on account of a pension computed, with
 20 regular interest, on the basis of the mortality tables
 21 adopted by the retirement board.

22 (15) "Prior service" means employment of the same
 23 nature as service defined in subsection (20) of this section
 24 but rendered before September 1, 1937.

25 (16) "Regular interest" means interest at 4% per annum

1 compounded annually or at such other rate as may be set by
 2 the retirement board in accordance with 19-4-501(2).

3 (17) "Retirement allowance" means the annuity plus the
 4 pension.

5 (18) "Retirement board" means the retirement system's
 6 governing board provided for in 2-15-1010.

7 (19) "Retirement system" means the teachers' retirement
 8 system of the state of Montana provided for in 19-4-102.

9 (20) "Service" means the performance of such
 10 instructional duties or related activities as would entitle
 11 the person to active membership in the retirement system
 12 under the provisions of 19-4-302."

13 NEW SECTION. Section 2. Extension of authority. Any
 14 existing authority of the teachers' retirement board to make
 15 rules on the subject of the provisions of this act is
 16 extended to the provisions of this act.

17 NEW SECTION. Section 3. Effective date. This act is
 18 effective July 1, 1985.

-End-

RE-REFERRED AND
APPROVED BY COMMITTEE
ON STATE ADMINISTRATION

1 HOUSE BILL NO. 256
2 INTRODUCED BY EUDAILY, LORY
3 BY REQUEST OF THE
4 TEACHERS' RETIREMENT BOARD
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6 A BILL FOR AN ACT ENTITLED: "AN ACT DEFINING ELIGIBILITY TO
7 USE A YEARLY AMOUNT OF TERMINATION PAY IN THE CALCULATION OF
8 AVERAGE FINAL COMPENSATION UNDER THE TEACHERS' RETIREMENT
9 SYSTEM; CLARIFYING THE RATE OF CONTRIBUTION ON THIS AMOUNT;
10 AMENDING SECTION 19-4-101, MCA; AND PROVIDING AN EFFECTIVE
11 DATE."

12
13 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

14 Section 1. Section 19-4-101, MCA, is amended to read:
15 "19-4-101. Definitions. As used in this chapter,
16 unless the context clearly indicates otherwise, the
17 following definitions apply:

18 (1) "Accumulated contributions" means the sum of all
19 the amounts deducted from the compensation of a member or
20 paid by a member and credited to his individual account in
21 the annuity savings fund, together with interest. Regular
22 interest shall be computed and allowed to provide a benefit
23 at the time of retirement.

24 (2) "Actuarial equivalent" means a benefit of equal
25 value when computed, with regular interest, on the basis of

1 the mortality tables adopted by the retirement board.

2 (3) "Annuity" means the payments made to a beneficiary
3 for life which are derived from a member's accumulated
4 contributions.

5 (4) "Annuity reserve" means the present value of all
6 payments to be made on account of a member's annuity
7 computed, with regular interest, on the basis of the
8 mortality tables adopted by the retirement board.

9 (5) (a) "Average final compensation" means the average
10 of the earned compensation of a member during the 3
11 consecutive years of full-time service which yield the
12 highest average and on which contributions have been made as
13 required by 19-4-602(1). If the earned compensation includes
14 any termination pay, the member shall select one of the
15 following options:

16 (i) use the total termination pay in the calculation
17 of the average final compensation. The member and the
18 employer shall pay such contributions to the retirement
19 system as are determined by the board to adequately
20 compensate the system for the additional retirement benefit.
21 The contributions must be made at the time the termination
22 pay is received.

23 (ii) use a yearly amount of termination pay added to
24 each of the 3 consecutive years' salary used in the
25 calculation of the average final compensation, if the member

1 has four or more years of service with the employer from
 2 which the termination pay was received. The amount of such
 3 compensation used in the calculation of average final
 4 compensation must be divided by the total number of years of
 5 creditable service ~~with-the-employer-from-whom-this-type-of~~
 6 ~~compensation-was-received~~ to determine a yearly amount. The
 7 member and the employer must pay ~~the-regular-contribution~~
 8 contributions on the termination pay according to the rates
 9 provided for in 19-4-602(1) and 19-4-605(1); or

10 (iii) exclude the termination pay from the average
 11 final compensation. No contribution is required of either
 12 the employer or member.

13 (b) For purposes of this subsection, termination pay
 14 includes any form of termination pay or any lump-sum payment
 15 for deferred compensation, sick leave, or accumulated
 16 vacation credit, or any other payment for time not worked
 17 other than compensation received while on sick leave or
 18 authorized leave of absence.

19 (6) "Beneficiary" means a person in receipt of a
 20 pension, annuity, retirement allowance, or other benefit
 21 provided by the retirement system.

22 (7) "Creditable service" is that service defined by
 23 19-4-401.

24 (8) "Earned compensation" means the full compensation,
 25 pay, or salary actually paid to a member and reported to the

1 retirement system, including amounts paid under a salary
 2 reduction agreement to a tax sheltered annuity or deferred
 3 compensation program and the value of any housing provided
 4 by the employer. The employer shall fix the value of any
 5 housing provided. The term does not include any other
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 9 years preceding his retirement is the compensation, pay, or
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 11 been full-time service. The earned compensation of a member
 12 who is awarded a disability retirement allowance prior to
 13 the completion of a full year is the compensation, pay, or
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 15 full year, except that any termination pay, as defined in
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19 (9) "Employer" means the state of Montana, the
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 22 member of the retirement system.

23 (10) "Full-time service" means service which is
 24 full-time and which extends over a normal academic year of
 25 at least 9 months. With respect to those members employed by

1 the office of the superintendent of public instruction, any
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 8 person included under the provisions of 19-4-302. An
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 19 payments to be made on account of a pension computed, with
 20 regular interest, on the basis of the mortality tables
 21 adopted by the retirement board.

22 (15) "Prior service" means employment of the same
 23 nature as service defined in subsection (20) of this section
 24 but rendered before September 1, 1937.

25 (16) "Regular interest" means interest at 4% per annum

1 compounded annually or at such other rate as may be set by
 2 the retirement board in accordance with 19-4-501(2).

3 (17) "Retirement allowance" means the annuity plus the
 4 pension.

5 (18) "Retirement board" means the retirement system's
 6 governing board provided for in 2-15-1010.

7 (19) "Retirement system" means the teachers' retirement
 8 system of the state of Montana provided for in 19-4-102.

9 (20) "Service" means the performance of such
 10 instructional duties or related activities as would entitle
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23 at the time of retirement.

24 (2) "Actuarial equivalent" means a benefit of equal
25 value when computed, with regular interest, on the basis of

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2 (3) "Annuity" means the payments made to a beneficiary
3 for life which are derived from a member's accumulated
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