

STATE OF OKLAHOMA

1st Session of the 58th Legislature (2021)

HOUSE BILL 2378

By: Davis

AS INTRODUCED

An Act relating to the Teachers' Retirement System of Oklahoma; amending 62 O.S. 2011, Section 3103, as last amended by Section 1, Chapter 121, O.S.L. 2020 (62 O.S. Supp. 2020, Section 3103), which relates to the Oklahoma Pension Legislation Actuarial Analysis Act; modifying definitions; amending 70 O.S. 2011, Section 17-116.10, as last amended by Section 2, Chapter 270, O.S.L. 2017 (70 O.S. Supp. 2020, Section 17-116.10), which relates to postretirement earnings limitations; modifying restrictions with respect to postretirement employment; prescribing maximum amount of postretirement earnings; prescribing requirements related to postretirement earnings; modifying provision related to employee contributions; prohibiting accrual of postretirement service credit; providing for applicability of certain provisions regardless of certain election; providing school districts not subject to certain pretermination procedural requirements; prescribing maximum duration of postretirement contacts; providing school districts not required to rehire certain persons based upon previous employment contract; amending Section 3, Chapter 394, O.S.L. 2013, as last amended by Section 1, Chapter 10, 2nd Extraordinary Session, O.S.L. 2018 (70 O.S. Supp. 2020, Section 18-114.14), which relates to the minimum salary schedule; modifying provisions related to employment of retired teachers; providing for codification; and providing effective dates.

BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

1 SECTION 1. AMENDATORY 62 O.S. 2011, Section 3103, as
2 last amended by Section 1, Chapter 121, O.S.L. 2020 (62 O.S. Supp.
3 2020, Section 3103), is amended to read as follows:

4 Section 3103. As used in the Oklahoma Pension Legislation
5 Actuarial Analysis Act:

6 1. "Amendment" means any amendment, including a substitute
7 bill, made to a retirement bill by any committee of the House or
8 Senate, any conference committee of the House or Senate or by the
9 House or Senate;

10 2. "RB number" means that number preceded by the letters "RB"
11 assigned to a retirement bill by the respective staffs of the
12 Oklahoma State Senate and the Oklahoma House of Representatives when
13 the respective staff office prepares a retirement bill for a member
14 of the Legislature;

15 3. "Legislative Actuary" means the firm or entity that enters
16 into a contract with the Legislative Service Bureau pursuant to
17 Section 452.15 of Title 74 of the Oklahoma Statutes to provide the
18 actuarial services and other duties provided for in the Oklahoma
19 Pension Legislation Actuarial Analysis Act;

20 4. "Nonfiscal amendment" means an amendment to a retirement
21 bill having a fiscal impact, which amendment does not change any
22 factor of an actuarial investigation specified in subsection A of
23 Section 3109 of this title;

24 5. "Nonfiscal retirement bill" means a retirement bill:

- 1 a. which does not affect the cost or funding factors of a
2 retirement system,
- 3 b. which affects such factors only in a manner which does
4 not:
- 5 (1) grant a benefit increase under the retirement
6 system affected by the bill,
- 7 (2) create an actuarial accrued liability for or
8 increase the actuarial accrued liability of the
9 retirement system affected by the bill, or
- 10 (3) increase the normal cost of the retirement system
11 affected by the bill,
- 12 c. which authorizes the purchase by an active member of
13 the retirement system, at the actuarial cost for the
14 purchase as computed pursuant to the statute in effect
15 on the effective date of the measure allowing such
16 purchase, of years of service for purposes of reaching
17 a normal retirement date in the applicable retirement
18 system, but which cannot be used in order to compute
19 the number of years of service for purposes of
20 computing the retirement benefit for the member,
- 21 d. which provides for the computation of a service-
22 connected disability retirement benefit for members of
23 the Oklahoma Law Enforcement Retirement System
24 pursuant to Section 2-305 of Title 47 of the Oklahoma

- 1 Statutes if the members were unable to complete twenty
2 (20) years of service as a result of the disability,
3 e. which requires membership in the defined benefit plan
4 authorized by Section 901 et seq. of Title 74 of the
5 Oklahoma Statutes for persons whose first elected or
6 appointed service occurs on or after November 1, 2018,
7 if such persons had any prior service in the Oklahoma
8 Public Employees Retirement System prior to November
9 1, 2015,
- 10 f. which provides for a one-time increase in retirement
11 benefits if the increase in retirement benefits is not
12 a permanent increase in the gross annual retirement
13 benefit payable to a member or beneficiary, occurs
14 only once pursuant to a single statutory authorization
15 and does not exceed:
- 16 (1) the lesser of two percent (2%) of the gross
17 annual retirement benefit of the member or One
18 Thousand Dollars (\$1,000.00) and requires that
19 the benefit may only be provided if the funded
20 ratio of the affected retirement system would not
21 be less than sixty percent (60%) but not greater
22 than eighty percent (80%) after the benefit
23 increase is paid,
24

- 1 (2) the lesser of two percent (2%) of the gross
2 annual retirement benefit of the member or One
3 Thousand Two Hundred Dollars (\$1,200.00) and
4 requires that the benefit may only be provided if
5 the funded ratio of the affected retirement
6 system would be greater than eighty percent (80%)
7 but not greater than one hundred percent (100%)
8 after the benefit increase is paid,
- 9 (3) the lesser of two percent (2%) of the gross
10 annual retirement benefit of the member or One
11 Thousand Four Hundred Dollars (\$1,400.00) and
12 requires that the benefit may only be provided if
13 the funded ratio of the affected retirement
14 system would be greater than one hundred percent
15 (100%) after the benefit increase is paid, or
- 16 (4) the greater of two percent (2%) of the gross
17 annual retirement benefit of the volunteer
18 firefighter or One Hundred Dollars (\$100.00) for
19 persons who retired from the Oklahoma
20 Firefighters Pension and Retirement System as
21 volunteer firefighters and who did not retire
22 from the Oklahoma Firefighters Pension and
23 Retirement System as a paid firefighter.
24

1 As used in this subparagraph, "funded ratio" means the
2 figure derived by dividing the actuarial value of
3 assets of the applicable retirement system by the
4 actuarial accrued liability of the applicable
5 retirement system, ~~or~~

6 g. which provides a cost-of-living benefit increase
7 pursuant to the provisions of Sections 2 through 7 of
8 this act, or

9 h. which modifies the postretirement earnings limit
10 provisions in Section 17-116.10 of Title 70 of the
11 Oklahoma Statutes as provided by Section 2 of this act
12 and which modifies the postretirement provisions of
13 the minimum salary schedule as provided by subsection
14 F of Section 18-114.14 of Title 70 of the Oklahoma
15 Statutes in the manner prescribed by Section 4 of this
16 act.

17 A nonfiscal retirement bill shall include any retirement bill that
18 has as its sole purpose the appropriation or distribution or
19 redistribution of monies in some manner to a retirement system for
20 purposes of reducing the unfunded liability of such system or the
21 earmarking of a portion of the revenue from a tax to a retirement
22 system or increasing the percentage of the revenue earmarked from a
23 tax to a retirement system;

1 6. "Reduction-in-cost amendment" means an amendment to a
2 retirement bill having a fiscal impact which reduces the cost of the
3 bill as such cost is determined by the actuarial investigation for
4 the bill prepared pursuant to Section 3109 of this title;

5 7. "Retirement bill" means any bill or joint resolution
6 introduced or any bill or joint resolution amended by a member of
7 the Oklahoma Legislature which creates or amends any law directly
8 affecting a retirement system. A retirement bill shall not mean a
9 bill or resolution that impacts the revenue of any state tax in
10 which a portion of the revenue generated from such tax is earmarked
11 for the benefit of a retirement system;

12 8. "Retirement bill having a fiscal impact" means any
13 retirement bill creating or establishing a retirement system and any
14 other retirement bill other than a nonfiscal retirement bill; and

15 9. "Retirement system" means the Teachers' Retirement System of
16 Oklahoma, the Oklahoma Public Employees Retirement System, the
17 Uniform Retirement System for Justices and Judges, the Oklahoma
18 Firefighters Pension and Retirement System, the Oklahoma Police
19 Pension and Retirement System, the Oklahoma Law Enforcement
20 Retirement System, or a retirement system established after January
21 1, 2006.

22 SECTION 2. AMENDATORY 70 O.S. 2011, Section 17-116.10,
23 as last amended by Section 2, Chapter 270, O.S.L. 2017 (70 O.S.
24 Supp. 2020, Section 17-116.10), is amended to read as follows:

1 Section 17-116.10 A. Subject to the requirements of Section 6-
2 101.2 of this title and any other applicable requirements of law, a
3 member may enter into postretirement employment with a public school
4 of Oklahoma and still receive monthly retirement benefits subject to
5 the following limitations:

6 1. A retired member is not eligible to be employed by the
7 public schools of Oklahoma, in any capacity, for sixty (60) calendar
8 days between the retiree's last day of preretirement public
9 education employment and any postretirement public education
10 employment. For purposes of this section, the term "last day of
11 preretirement employment" shall mean the last day the employee is
12 required to be physically present on the job to complete the terms
13 of the employment contract or agreement. An employee on paid leave
14 is still considered to be employed for purposes of this section.
15 Employment under any conditions during this time, volunteer services
16 for the purpose of obtaining a paid position at a later date, or
17 payment at a later time for services performed during this time
18 period shall cause the forfeiture of all retirement benefits
19 received during the period;

20 ~~2. Unless otherwise provided in paragraph 3 of this subsection,~~
21 ~~earnings from the public schools may not exceed one-half (1/2) of~~
22 ~~the member's final average salary used in computing retirement~~
23 ~~benefits, or the Earnings Limitation for employees allowed by the~~
24 ~~Social Security Administration, whichever is less. For retired~~

~~members under the age of sixty two (62) years, the limit on allowed earnings from the public schools of Oklahoma for employment for the performance of duties ordinarily performed by classified or nonclassified personnel shall be the lesser of Fifteen Thousand Dollars (\$15,000.00) or one-half (1/2) of the member's final average salary used in computing retirement benefits unless the earnings limitation allowed by the Social Security Administration would be greater than Fifteen Thousand Dollars (\$15,000.00). For retired members sixty two (62) years of age or older the limit on allowed earnings from the public schools of Oklahoma for the performance of duties ordinarily performed by classified or nonclassified personnel shall be the lesser of Thirty Thousand Dollars (\$30,000.00) or one-half (1/2) of the member's final average salary used in computing retirement benefits. For purposes of this paragraph, the following shall apply:~~

- ~~a. earnings shall mean "regular annual compensation" as defined in paragraph (25) of Section 17-101 of this title, and shall include any payment by a public school for services rendered by a retired member who is employed for any purpose whatsoever. Supplemental retirement payments paid by a former public school employer pursuant to subsection 9 of Section 17-105 of this title or other state law shall not be considered as earnings,~~

- 1 ~~b. the Earnings Limitation for employees allowed by the~~
2 ~~Social Security Administration to workers between the~~
3 ~~age of sixty-two (62) years and sixty-five (65) years~~
4 ~~shall apply to retired members below the age of sixty-~~
5 ~~two (62) years,~~
- 6 ~~e. the limit on allowed earnings from the public schools~~
7 ~~shall be automatically adjusted effective the first~~
8 ~~day of January of each year to reflect the current~~
9 ~~Earnings Limitation for employees as determined from~~
10 ~~time to time by the Social Security Administration,~~
- 11 ~~d. the earnings limit for the calendar year in which a~~
12 ~~member retires shall be one-twelfth (1/12) of the~~
13 ~~annual limit multiplied by the number of months the~~
14 ~~member is eligible to work and receive payments from~~
15 ~~the public schools of Oklahoma,~~
- 16 ~~e. earnings in excess of the maximum limit on allowed~~
17 ~~earnings from public schools of Oklahoma shall result~~
18 ~~in a loss of future retirement benefits for the year~~
19 ~~the postretirement employment was performed of One~~
20 ~~Dollar (\$1.00) for each One Dollar (\$1.00) earned over~~
21 ~~the maximum allowed earnings amount,~~
- 22 ~~f. for those members age seventy (70) years and over, the~~
23 ~~earnings in excess of the maximum limit allowed~~
24 ~~earnings from public schools of Oklahoma shall be one-~~

1 ~~half (1/2) the member's final average salary used in~~
2 ~~computing retirement benefits. However, any retired~~
3 ~~member receiving benefits from the Retirement System~~
4 ~~who reached age seventy (70) years prior to July 1,~~
5 ~~1991, shall not be restricted by the earnings limits~~
6 ~~pursuant to this subparagraph until January 1, 1994.~~
7 ~~To qualify for the provisions of this subparagraph,~~
8 ~~the member must be employed less than one-half (1/2)~~
9 ~~time compared to other full-time employees in similar~~
10 ~~positions;~~

11 ~~3. Notwithstanding paragraph 2 of this subsection, a retired~~
12 ~~classified or nonclassified member who has been retired for thirty-~~
13 ~~six (36) or more months and who is employed by a public school to~~
14 ~~perform duties ordinarily performed by classified or nonclassified~~
15 ~~personnel shall be able to receive annualized earnings from the~~
16 ~~public school with no reduction in retirement benefits regardless of~~
17 ~~the amount of annualized earnings. For a period of three (3) years~~
18 ~~beginning July 1, 2017, members who have retired as of July 1, 2017,~~
19 ~~as active classroom teachers, who have been retired and receiving a~~
20 ~~benefit for at least one (1) year, and who have not been employed by~~
21 ~~any public school during that one-year period, shall be eligible to~~
22 ~~be reemployed as an active classroom teacher in common or career~~
23 ~~tech school districts, with no limitations on earnings. The one-~~
24 ~~year period starts with the retiree's last day of preretirement~~

1 ~~public education employment. Members returning under this section~~
2 ~~shall not be subject to any earning limitations following the end of~~
3 ~~the three-year period described in this paragraph. Members~~
4 ~~returning under this section shall only be employed pursuant to a~~
5 ~~temporary contract; and~~

6 4. A member shall be considered to be employed by a school
7 district to perform the duties ordinarily performed by classified or
8 nonclassified personnel if the member is hired by the school
9 district in the member's individual capacity to perform the duties
10 or if the member performs the duties through employment with a
11 proprietorship, partnership, corporation, limited liability company
12 or partnership, or any other business structure that has agreed or
13 contracted to provide the services to the school district;

14 3. For the first year a retired member is employed full-time by
15 a public school district, the maximum compensation amount shall be
16 Thirty-six Thousand Six Hundred One Dollars (\$36,601.00). For all
17 years of service after the first twelve (12) months after a member
18 retires from the System, there shall be no minimum salary
19 requirement and the provisions of Section 18-114.14 of this title
20 shall not be applicable to compensation paid by a public school
21 district to a retired member of the System for full-time employment;
22 and

23 4. For the second and subsequent years that a retired member is
24 employed full-time by a public school district, the maximum

1 compensation amount shall be Fifty Thousand Dollars (\$50,000.00) and
2 the provisions of Section 18-114.14 of this title shall not be
3 applicable to compensation paid by a public school district for
4 full-time employment to a retired member of the System.

5 B. A public school district that employs a retired member shall
6 be required to make contributions to the System for the retired
7 member in an amount as required in Section 17-108.1 ~~and in paragraph~~
8 ~~3 of subsection B of Section 17-116.2~~ of this title. A retired
9 member employed pursuant to the provisions of this section shall not
10 accrue any additional service credit in the Teachers' Retirement
11 System of Oklahoma resulting from performance of postretirement
12 employment with a school district. The provisions of this
13 subsection for payment of employer contribution amounts and the
14 provisions prohibiting accrual of additional service credit shall be
15 applicable regardless of whether the member is receiving his or her
16 retirement benefit or not and shall not depend upon any election the
17 member might exercise to suspend or delay receipt of the retirement
18 benefit amount.

19 C. For purposes of this section, postretirement employment of
20 less than one thousand (1,000) hours per year with the Governor, the
21 State Senate, the House of Representatives or the Legislative
22 Service Bureau shall not be considered as postretirement employment
23 with a public school of Oklahoma.

1 D. The Board of Trustees of the Teachers' Retirement System of
2 Oklahoma shall promulgate such rules as are necessary to implement
3 the provisions of this section.

4 E. A member who has entered into postretirement employment with
5 a participating employer of the Teachers' Retirement System of
6 Oklahoma must fully comply with all the provisions of the rules
7 promulgated by the Board of Trustees pursuant to this section in
8 order to continue receiving his or her monthly retirement benefit.

9 SECTION 3. NEW LAW A new section of law to be codified in the
10 Oklahoma Statutes as Section 6-101.6c of Title 70, unless there is
11 created a duplication in numbering, reads as follows:

12 A school district that employs a retired member of the Teachers'
13 Retirement System of Oklahoma shall not be subject to any provisions
14 of law related to pretermination procedures and the school district
15 shall not have any legal obligation to enter into a postretirement
16 employment contract. All such postretirement employment contracts
17 shall be for a period of no longer than twelve (12) months as agreed
18 to by the school district and the retired member. No school
19 district shall be obligated to rehire a retired member with whom the
20 district has previously entered into a postretirement employment
21 contract.

22 SECTION 4. AMENDATORY Section 3, Chapter 394, O.S.L.
23 2013, as last amended by Section 1, Chapter 10, 2nd Extraordinary
24

1 Session, O.S.L. 2018 (70 O.S. Supp. 2020, Section 18-114.14), is
 2 amended to read as follows:

3 Section 18-114.14 A. Beginning with the 2018-2019 school year,
 4 certified personnel, as defined in Section 26-103 of this title, in
 5 the public schools of Oklahoma shall receive in salary and/or fringe
 6 benefits not less than the amounts specified in the following
 7 schedule:

8 MINIMUM SALARY SCHEDULE

9 National

10 Years of	Bachelor's	Board	Master's	Doctor's
11 Experience	Degree	Certification	Degree	Degree
12 0	\$36,601	\$37,759	\$37,991	\$39,381
13 1	\$37,035	\$38,193	\$38,425	\$39,815
14 2	\$37,469	\$38,628	\$38,859	\$40,249
15 3	\$37,904	\$39,062	\$39,294	\$40,684
16 4	\$38,338	\$39,496	\$39,728	\$41,118
17 5	\$38,810	\$39,968	\$40,200	\$41,590
18 6	\$39,273	\$40,432	\$40,663	\$42,054
19 7	\$39,737	\$40,895	\$41,127	\$42,517
20 8	\$40,200	\$41,358	\$41,590	\$42,980
21 9	\$40,663	\$41,822	\$42,054	\$43,444
22 10	\$41,684	\$42,844	\$43,568	\$45,945
23 11	\$42,177	\$43,336	\$44,061	\$46,438
24 12	\$42,670	\$43,829	\$44,554	\$46,931

1	13	\$43,162	\$44,322	\$45,047	\$47,424
2	14	\$43,655	\$44,815	\$45,539	\$47,916
3	15	\$44,167	\$45,327	\$46,052	\$48,430
4	16	\$44,660	\$45,820	\$46,545	\$48,923
5	17	\$45,153	\$46,313	\$47,038	\$49,416
6	18	\$45,646	\$46,806	\$47,531	\$49,909
7	19	\$46,139	\$47,299	\$48,024	\$50,402
8	20	\$46,652	\$47,813	\$48,538	\$50,917
9	21	\$47,145	\$48,306	\$49,031	\$51,410
10	22	\$47,639	\$48,799	\$49,524	\$51,903
11	23	\$48,132	\$49,292	\$50,018	\$52,397
12	24	\$48,625	\$49,785	\$50,511	\$52,890
13	25	\$50,049	\$51,232	\$51,971	\$54,395

14 Master's Degree +

15 Years of National Board

16 Experience Certification

17	0	\$39,149
18	1	\$39,583
19	2	\$40,018
20	3	\$40,452
21	4	\$40,886
22	5	\$41,358
23	6	\$41,822
24	7	\$42,285

1	8	\$42,749
2	9	\$43,212
3	10	\$44,728
4	11	\$45,221
5	12	\$45,713
6	13	\$46,206
7	14	\$46,699
8	15	\$47,212
9	16	\$47,705
10	17	\$48,198
11	18	\$48,691
12	19	\$49,184
13	20	\$49,698
14	21	\$50,192
15	22	\$50,685
16	23	\$51,178
17	24	\$51,671
18	25	\$53,153

19 B. 1. When determining the Minimum Salary Schedule, "fringe
 20 benefits" shall mean all or part of retirement benefits, excluding
 21 the contributions made pursuant to subsection A of Section 17-108.1
 22 of this title and the flexible benefit allowance pursuant to Section
 23 26-105 of this title from the flexible benefit allowance funds
 24 disbursed by the State Board of Education and the State Board of

1 Career and Technology Education pursuant to Section 26-104 of this
2 title.

3 2. If a school district intends to provide retirement benefits
4 to a teacher such that the teacher's salary would be less than the
5 amounts set forth in the minimum salary schedule specified in
6 subsection A of this section, the district shall be required to
7 provide written notification to the teacher prior to his or her
8 employment or, if already employed by the district, no later than
9 thirty (30) days prior to the date the district elects to provide
10 retirement benefits such that the teacher's salary would be less
11 than the minimum salary schedule.

12 C. Any of the degrees referred to in this section shall be from
13 a college recognized by the State Board of Education. The Board
14 shall accept teaching experience from out-of-state school districts
15 that are accredited by the state board of education or appropriate
16 state accrediting agency for the districts. The Board shall accept
17 teaching experience from out-of-country schools that are accredited
18 or otherwise endorsed by the appropriate national or regional
19 accrediting or endorsement authority. Out-of-country certification
20 documentation in a language other than English shall be analyzed by
21 an educational credential evaluation service in accordance with
22 industry standards and guidelines and approved by the State
23 Department of Education. The person seeking to have credit granted
24 for out-of-country teaching experience shall be responsible for all

1 costs of the analysis by a credential evaluation service. The Board
2 shall accept teaching experience from primary and secondary schools
3 that are operated by the United States Department of Defense or are
4 affiliated with the United States Department of State.

5 D. For the purpose of state salary increments and retirement,
6 no teacher shall be granted credit for more than five (5) years of
7 active duty in the military service or out-of-state or out-of-
8 country teaching experience as a certified teacher or its
9 equivalent. Nothing in this section shall prohibit boards of
10 education from crediting more years of experience on district salary
11 schedules than those allowed for state purposes.

12 E. The State Board of Education shall recognize, for purposes
13 of certification and salary increments, all the years of experience
14 of a:

15 1. Certified teacher who teaches in the educational program of
16 the Department of Corrections, beginning with fiscal year 1981;

17 2. Vocational rehabilitation counselor under the Department of
18 Human Services if the counselor was employed as a certified teacher
19 by the State Department of Education when the Division of Vocational
20 Rehabilitation was transferred from the State Board of Career and
21 Technology Education or the State Board of Education to the Oklahoma
22 Public Welfare Commission on July 1, 1968;

23 3. Vocational rehabilitation counselor which were completed
24 while employed by the Department of Human Services if such counselor

1 was certified as a teacher or was eligible for certification as a
2 teacher in Oklahoma;

3 4. Certified teacher which were completed while employed by the
4 Department of Human Services Child Study Center at University
5 Hospital, if the teacher was certified as a teacher in Oklahoma; and

6 5. Certified school psychologist or psychometrist which were
7 completed while employed as a doctoral intern, psychological
8 assistant, or psychologist with any agency of the State of Oklahoma
9 if the experience primarily involved work with persons of school- or
10 preschool-age and if the person was, at the time the experience was
11 acquired, certified as, or eligible for certification as, a school
12 psychologist or psychometrist.

13 F. The provisions of this section shall not apply to teachers
14 who have retired from the Teachers' Retirement System of Oklahoma
15 and who have entered into postretirement employment with a public
16 school in Oklahoma ~~and are still receiving a monthly retirement~~
17 ~~benefit.~~

18 G. If a person employed as certified personnel, as defined in
19 Section 26-103 of this title, by a school district during the 2017-
20 2018 school year was receiving a salary above the step level
21 indicated by the State Minimum Salary Schedule for the 2017-2018
22 school year, the person shall receive a salary increase amount equal
23 to the amount indicated in subsection A of this section for the step
24 level indicated for the person, provided they remain employed by the

1 same district, unless the hours or the duties of the certified
2 personnel are reduced proportionately.

3 SECTION 5. Section 1 of this act shall become effective October
4 1, 2021.

5 SECTION 6. Sections 2, 3 and 4 of this act shall become
6 effective November 1, 2021.

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8 58-1-6236 MAH 12/30/20

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January 18, 2021

Representative Dean Davis
Room 500.3

Re: RBH No. 6236

RBH No. 6236 amends the earnings limitations for retired teacher who return to teaching.

The new limits are \$36,000 for the first year and no limit thereafter.

The contains an amendment to OPLAAA defining nonfiscal bill to include the above change as nonfiscal.

RBH No. 6236 is a nonfiscal bill as defined by OPLAAA due the change in OPLAAA.

I am a member of the American Academy of Actuaries and meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion herein.

Thomas E. Cummins

Thomas E. Cummins, MAAA