

STATE OF OKLAHOMA

1st Session of the 60th Legislature (2025)

SENATE BILL 182

By: Gollihare

AS INTRODUCED

An Act relating to state government; amending 74 O.S. 2021, Sections 902, as last amended by Section 1, Chapter 280, O.S.L. 2024, 915, 916.3, and 919.1, as amended by Sections 2, 3, and 4, Chapter 280, O.S.L. 2024, and 935.2 (74 O.S. Supp. 2024, Sections 902, 915, 916.3, and 919.1), which relate to the Oklahoma Public Employees Retirement System; modifying definition; providing certain newly employed members of certain agency division certain retirement benefit; providing certain members of certain agency division certain retirement benefits for prior and future service following certain elections; providing for death benefit; increasing contribution of certain members of certain agency division; updating statutory language; and updating statutory references.

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

SECTION 1. AMENDATORY 74 O.S. 2021, Section 902, as last amended by Section 1, Chapter 280, O.S.L. 2024 (74 O.S. Supp. 2024, Section 902), is amended to read as follows:

Section 902. As used in Section 901 et seq. of this title:

(1) "System" means the Oklahoma Public Employees Retirement System as established by Section 901 et seq. of this title ~~and as it may hereafter be amended;~~

1 (2) "Accumulated contributions" means the sum of all  
2 contributions by a member to the System which shall be credited to  
3 the member's account;

4 (3) "Act" means ~~Sections~~ Section 901 ~~to 932, inclusive,~~ et seq.  
5 of this title;

6 (4) "Actuarial equivalent" means a deferred income benefit of  
7 equal value to the accumulated deposits or benefits when computed  
8 upon the basis of the actuarial tables in use by the System;

9 (5) "Actuarial tables" means the actuarial tables approved and  
10 in use by the Board at any given time;

11 (6) "Actuary" means the actuary or firm of actuaries employed  
12 by the Oklahoma Public Employees Retirement System Board of Trustees  
13 at any given time;

14 (7) "Beneficiary" means any person named by a member to receive  
15 any benefits as provided for by Section 901 et seq. of this title.  
16 If there is no beneficiary living at the time of a member employee's  
17 death, the member's estate shall be the beneficiary;

18 (8) "Board" means the Oklahoma Public Employees Retirement  
19 System Board of Trustees;

20 (9) "Compensation" means all salary and wages, as defined by  
21 the Board of Trustees, including amounts deferred under deferred  
22 compensation agreements entered into between a member and a  
23 participating employer, but exclusive of payment for overtime,  
24 payable to a member of the System for personal services performed

1 for a participating employer but shall not include compensation or  
2 reimbursement for traveling, or moving expenses, or any compensation  
3 in excess of the maximum compensation level, provided:

4 (a) For compensation for service prior to January 1, 1988,  
5 the maximum compensation level shall be Twenty-five  
6 Thousand Dollars (\$25,000.00) per annum.

7 For compensation for service on or after January 1,  
8 1988, through June 30, 1994, the maximum compensation  
9 level shall be Forty Thousand Dollars (\$40,000.00) per  
10 annum.

11 For compensation for service on or after July 1, 1994,  
12 through June 30, 1995, the maximum compensation level  
13 shall be Fifty Thousand Dollars (\$50,000.00) per

14 annum; for compensation for service on or after July  
15 1, 1995, through June 30, 1996, the maximum

16 compensation level shall be Sixty Thousand Dollars  
17 (\$60,000.00) per annum; for compensation for service

18 on or after July 1, 1996, through June 30, 1997, the  
19 maximum compensation level shall be Seventy Thousand

20 Dollars (\$70,000.00) per annum; and for compensation  
21 for service on or after July 1, 1997, through June 30,

22 1998, the maximum compensation level shall be Eighty  
23 Thousand Dollars (\$80,000.00) per annum. For

24 compensation for services on or after July 1, 1998,  
25

1           there shall be no maximum compensation level for  
2           retirement purposes.

3           (b) Compensation for retirement purposes shall include any  
4           amount of elective salary reduction under Section 457  
5           of the Internal Revenue Code of 1986, as amended, and  
6           any amount of nonelective salary reduction under  
7           Section 414(h) of the Internal Revenue Code of 1986, as amended.  
8           as amended.

9           (c) Notwithstanding any provision to the contrary, the  
10          compensation taken into account for any employee in  
11          determining the contribution or benefit accruals for  
12          any plan year is limited to the annual compensation  
13          limit under Section 401(a)(17) of the ~~federal~~ Internal  
14          Revenue Code of 1986, as amended.

15          (d) ~~Current~~ A current appointed ~~members~~ member of the  
16          Oklahoma Tax Commission whose salary is  
17          constitutionally limited and is less than the highest  
18          salary allowed by law for his or her position shall be  
19          allowed, within ninety (90) days from March 21, 2001,  
20          to make an election to use the highest salary allowed  
21          by law for the position to which the member was  
22          appointed for the purposes of making contributions and  
23          determination of retirement benefits. Such election  
24          shall be irrevocable and be in writing. Reappointment

1 to the same office shall not permit a new election.

2 Members appointed to the Oklahoma Tax Commission after  
3 ~~the~~ March 21, 2001, shall make such election, pursuant  
4 to this subparagraph, within ninety (90) days of  
5 taking office;

6 (10) "Credited service" means the sum of participating service,  
7 prior service and elected service;

8 (11) "Dependent" means a parent, child, or spouse of a member  
9 who is dependent upon the member for at least one-half (1/2) of the  
10 member's support;

11 (12) "Effective date" means the date upon which the System  
12 becomes effective by operation of law;

13 (13) "Eligible employer" means the state and any county, county  
14 hospital, city or town, conservation districts, circuit engineering  
15 districts, and any public or private trust in which a county, city,  
16 or town participates and is the primary beneficiary, is to be an  
17 eligible employer for the purpose of Section 901 et seq. of this  
18 title only, whose employees are covered by Social Security and are  
19 not covered by or eligible for another retirement plan authorized  
20 under the laws of this state which is in operation on the initial  
21 entry date. Emergency medical service districts may join the System  
22 upon proper application to the Board. Provided, affiliation by a  
23 county hospital shall be in the form of a resolution adopted by the  
24 board of control.

1 (a) If a class or several classes of employees of any  
2 ~~above-defined~~ employers are covered by Social Security  
3 and are not covered by or eligible for and will not  
4 become eligible for another retirement plan authorized  
5 under the laws of this state, which is in operation on  
6 ~~the effective date~~ May 6, 1963, such employer shall be  
7 deemed an eligible employer, but only with respect to  
8 that class or those classes of employees as defined in  
9 this section.

10 (b) A class or several classes of employees who are  
11 covered by Social Security and are not covered by or  
12 eligible for and will not become eligible for another  
13 retirement plan authorized under the laws of this  
14 state, which is in operation on ~~the effective date~~ May  
15 6, 1963, and when the qualifications for employment in  
16 such class or classes are set by state law; and when  
17 such class or classes of employees are employed by a  
18 county or municipal government pursuant to such  
19 qualifications; and when the services provided by such  
20 employees are of such nature that they qualify for  
21 matching by or contributions from state or federal  
22 funds administered by an agency of state government  
23 which qualifies as a participating employer, then the  
24 agency of state government administering the state or

1 federal funds shall be deemed an eligible employer,  
2 but only with respect to that class or those classes  
3 of employees as defined in this subsection; provided,  
4 that the required contributions to the retirement plan  
5 may be withheld from the contributions of state or  
6 federal funds administered by the state agency and  
7 transmitted to the System on the same basis as the  
8 employee and employer contributions are transmitted  
9 for the direct employees of the state agency. The  
10 retirement or eligibility for retirement under the  
11 provisions of law providing pensions for service as a  
12 volunteer firefighter shall not render any person  
13 ineligible for participation in the benefits provided  
14 for in Section 901 et seq. of this title. An employee  
15 of any public or private trust in which a county,  
16 city, or town participates and is the primary  
17 beneficiary shall be deemed to be an eligible employee  
18 for the purpose of Section 901 et seq. of this title  
19 only.

- 20 (c) All employees of the George Nigh Rehabilitation  
21 Institute who elected to retain membership in the  
22 System, pursuant to Section 913.7 of this title, shall  
23 continue to be eligible employees for the purposes of  
24 Section 901 et seq. of this title. The George Nigh

1 Rehabilitation Institute shall be considered a  
2 participating employer only for such employees.

3 (d) All employees of CompSource Mutual Insurance Company  
4 who retain membership in the Oklahoma Public Employees  
5 Retirement System pursuant to Section 913.9 of this  
6 title shall continue to be eligible employees for the  
7 purposes of the Oklahoma Public Employees Retirement  
8 System. CompSource Mutual Insurance Company shall be  
9 considered a participating employer only for such  
10 employees.

11 (e) All employees of a successor organization, as defined  
12 by Section 5-60.12 of Title 2 of the Oklahoma  
13 Statutes, who retain membership in the Oklahoma Public  
14 Employees Retirement System pursuant to Section 5-  
15 60.35 of Title 2 of the Oklahoma Statutes shall  
16 continue to be eligible employees for the purposes of  
17 the Oklahoma Public Employees Retirement System. A  
18 successor organization shall be considered a  
19 participating employer only for such employees.

20 (f) A participating employer of the Teachers' Retirement  
21 System of Oklahoma, who has one or more employees who  
22 have made an election pursuant to enabling legislation  
23 to retain membership in the System as a result of  
24 change in administration, shall be considered a  
25



1 participating employer of the Oklahoma Public

2 Employees Retirement System only for such employees;

3 (14) "Employee" means any officer or employee of a

4 participating employer, whose employment is not seasonal or

5 temporary and whose employment requires at least one thousand

6 (1,000) hours of work per year and whose salary or wage is equal to

7 the hourly rate of the monthly minimum wage for state employees.

8 For those eligible employers outlined in Section 910 of this title,

9 the rate shall be equal to the hourly rate of the monthly minimum

10 wage for that employer. Each employer, whose minimum wage is less

11 than the state's minimum wage, shall inform the System of the

12 minimum wage for that employer. This notification shall be by

13 resolution of the governing body.

14 (a) Any employee of the county extension agents who is not  
15 currently participating in the Teachers' Retirement  
16 System of Oklahoma shall be a member of this System.

17 (b) Eligibility shall not include any employee who is a  
18 contributing member of the United States Civil Service  
19 Retirement System.

20 (c) It shall be mandatory for an officer, appointee, or  
21 employee of the office of district attorney to become  
22 a member of this System if he or she is not currently  
23 participating in a county retirement system. Provided  
24 further, that if an officer, appointee, or employee of

1 the office of district attorney is currently  
2 participating in such county retirement system, he or  
3 she is ineligible for this System as long as he or she  
4 is eligible for such county retirement system. Any  
5 eligible officer, appointee, or employee of the office  
6 of district attorney shall be given credit for prior  
7 service as defined in this section. The provisions  
8 outlined in Section 917 of this title shall apply to  
9 those employees who have previously withdrawn their  
10 contributions.

11 (d) Eligibility shall also not include any officer or  
12 employee of the Oklahoma Employment Security  
13 Commission, except for those officers and employees of  
14 the Commission electing to transfer to this System  
15 pursuant to the provisions of Section 910.1 of this  
16 title or any other class of officers or employees  
17 specifically exempted by the laws of this state,  
18 unless there ~~be~~ is a consolidation as provided by  
19 Section 912 of this title. Employees of the Oklahoma  
20 Employment Security Commission who are ineligible for  
21 enrollment in the Oklahoma Employment Security  
22 Commission Retirement Plan, that was in effect on  
23 January 1, 1964, shall become members of this System.

1 (e) Any employee employed by the Legislative Service  
2 Bureau, Senate, or House of Representatives for the  
3 full duration of a regular legislative session shall  
4 be eligible for membership in the System regardless of  
5 classification as a temporary employee and may  
6 participate in the System during the regular  
7 legislative session at the option of the employee.  
8 For purposes of this subparagraph, the determination  
9 of whether an employee is employed for the full  
10 duration of a regular legislative session shall be  
11 made by the Legislative Service Bureau if such  
12 employee is employed by the Legislative Service  
13 Bureau, the Senate if such employee is employed by the  
14 Senate, or by the House of Representatives if such  
15 employee is employed by the House of Representatives.  
16 Each regular legislative session during which the  
17 legislative employee or an employee of the Legislative  
18 Service Bureau participates full time shall be counted  
19 as six (6) months of full-time participating service.

20 (i) Except as otherwise provided by this  
21 subparagraph, once a temporary session employee  
22 makes a choice to participate or not, the choice  
23 shall be binding for all future legislative  
24 sessions during which the employee is employed.

1 (ii) Notwithstanding the provisions of division (i) of  
2 this subparagraph, any employee, who is eligible  
3 for membership in the System because of the  
4 provisions of this subparagraph and who was  
5 employed by the Senate or House of  
6 Representatives after January 1, 1989, may file  
7 an election, in a manner specified by the Board,  
8 to participate as a member of the System prior to  
9 September 1, 1989.

10 (iii) Notwithstanding the provisions of division (i) of  
11 this subparagraph, a temporary legislative  
12 session employee who elected to become a member  
13 of the System may withdraw from the System  
14 effective the day such employee elected to  
15 participate in the System upon written request to  
16 the Board. Any such request must be received by  
17 the Board prior to October 1, 1990. All employee  
18 contributions made by the temporary legislative  
19 session employee shall be returned to the  
20 employee without interest within four (4) months  
21 of receipt of the written request.

22 (iv) A member of the System who did not initially  
23 elect to participate as a member of the System  
24 pursuant to this subparagraph shall be able to  
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1           acquire service performed as a temporary  
2           legislative session employee for periods of  
3           service performed prior to the date upon which  
4           the person became a member of the System if:

- 5           a.    the member files an election with the System  
6                   not later than December 31, 2000, to  
7                   purchase the prior service; and
- 8           b.    the member makes payment to the System of  
9                   the actuarial cost of the service credit  
10                  pursuant to subsection A of Section 913.5 of  
11                  this title.  The provisions of Section 913.5  
12                  of this title shall be applicable to the  
13                  purchase of the service credit, including  
14                  the provisions for determining service  
15                  credit in the event of incomplete payment  
16                  due to cessation of payments, death,  
17                  termination of employment, or retirement,  
18                  but the payment may extend for a period not  
19                  to exceed ninety-six (96) months;

20           (15) "Entry date" means the date on which an eligible employer  
21           joins the System.  The first entry date pursuant to Section 901 et  
22           seq. of this title shall be January 1, 1964;

1 (16) "Executive Director" means the managing officer of the  
2 System employed by the Board under Section 901 et seq. of this  
3 title;

4 (17) "Federal Internal Revenue Code" means the federal Internal  
5 Revenue Code of 1954 or 1986, as amended, and as applicable to a  
6 governmental plan as in effect on July 1, 1999;

7 (18) "Final average compensation" means the average annual  
8 compensation, including amounts deferred under deferred compensation  
9 agreements entered into between a member and a participating  
10 employer, up to, but not exceeding the maximum compensation levels  
11 as provided in paragraph (9) of this section received during the  
12 highest three (3) of the last ten (10) years of participating  
13 service immediately preceding retirement or termination of  
14 employment and with respect to members whose first participating  
15 service occurs on or after July 1, 2013, the compensation received  
16 during the highest five (5) of the last ten (10) years of  
17 participating service immediately preceding retirement or  
18 termination of employment. Provided, no member shall retire with a  
19 final average compensation unless the member has made the required  
20 contributions on such compensation, as defined by the Board of  
21 Trustees;

22 (19) "Fiscal year" means the period commencing July 1 of any  
23 year and ending June 30 of the next year. The fiscal year is the  
24 plan year for purposes of the ~~federal~~ Internal Revenue Code of 1986,

1 as amended; however, the calendar year is the limitation year for  
2 purposes of Section 415 of the ~~federal~~ Internal Revenue Code of  
3 1986, as amended;

4 (20) "Fund" means the Oklahoma Public Employees Retirement Fund  
5 as created by Section 901 et seq. of this title;

6 (21) "Leave of absence" means a period of absence from  
7 employment without pay, authorized and approved by the employer and  
8 acknowledged to the Board, and which after ~~the effective date~~ May 6,  
9 1963, does not exceed two (2) years;

10 (22) "Member" means an eligible employee or elected official  
11 who is in the System and is making the required employee or elected  
12 official contributions, or any former employee or elected official  
13 who shall have made the required contributions to the System and  
14 shall have not received a refund or withdrawal;

15 (23) "Military service" means service in the Armed Forces of  
16 the United States by an honorably discharged person during the  
17 following time periods, as reflected on such person's Defense  
18 Department Form 214, not to exceed five (5) years for combined  
19 participating and/or prior service, as follows:

20 (a) during the following periods, including the beginning  
21 and ending dates, and only for the periods served,  
22 from:

23 (i) April 6, 1917, to November 11, 1918, commonly  
24 referred to as World War I,  
25

- 1 (ii) September 16, 1940, to December 7, 1941, as a  
2 member of the 45th Division,
- 3 (iii) December 7, 1941, to December 31, 1946, commonly  
4 referred to as World War II,
- 5 (iv) June 27, 1950, to January 31, 1955, commonly  
6 referred to as the Korean Conflict or the Korean  
7 War,
- 8 (v) February 28, 1961, to May 7, 1975, commonly  
9 referred to as the Vietnam era, except that:
- 10 a. for the period from February 28, 1961, to  
11 August 4, 1964, military service shall only  
12 include service in the Republic of Vietnam  
13 during that period, and
- 14 b. for purposes of determining eligibility for  
15 education and training benefits, such period  
16 shall end on December 31, 1976, or
- 17 (vi) August 1, 1990, to December 31, 1991, commonly  
18 referred to as the Gulf War, the Persian Gulf  
19 War, or Operation Desert Storm, but excluding any  
20 person who served on active duty for training  
21 only, unless discharged from such active duty for  
22 a service-connected disability;
- 23 (b) during a period of war or combat military operation  
24 other than a conflict, war, or era listed in



1           subparagraph (a) of this paragraph, beginning on the  
2           date of Congressional authorization, Congressional  
3           resolution, or Executive Order of the President of the  
4           United States, for the use of the Armed Forces of the  
5           United States in a war or combat military operation,  
6           if such war or combat military operation lasted for a  
7           period of ninety (90) days or more, for a person who  
8           served, and only for the period served, in the area of  
9           responsibility of the war or combat military  
10          operation, but excluding a person who served on active  
11          duty for training only, unless discharged from such  
12          active duty for a service-connected disability, and  
13          provided that the burden of proof of military service  
14          during this period shall be with the member, who must  
15          present appropriate documentation establishing such  
16          service.

17        An eligible member under this paragraph shall include only those  
18        persons who shall have served during the times or in the areas  
19        prescribed in this paragraph, and only if such person provides  
20        appropriate documentation in such time and manner as required by the  
21        System to establish such military service prescribed in this  
22        paragraph, or for service pursuant to subdivision a of division (v)  
23        of subparagraph (a) of this paragraph those persons who were awarded  
24        service medals, as authorized by the United States Department of

1 Defense as reflected in the veteran's Defense Department Form 214,  
2 related to the Vietnam Conflict for service prior to August 5, 1964;

3 (24) "Normal retirement date" means the date on which a member  
4 may retire with full retirement benefits as provided in Section 901  
5 et seq. of this title, such date being whichever occurs first:

6 (a) the first day of the month coinciding with or  
7 following a member's:

8 (1) sixty-second birthday with respect to members  
9 whose first participating service occurs prior to  
10 November 1, 2011, or

11 (2) sixty-fifth birthday with respect to members  
12 whose first participating service occurs on or  
13 after November 1, 2011, or with respect to  
14 members whose first participating service occurs  
15 on or after November 1, 2011, who reach a minimum  
16 age of sixty (60) years and who also reach a  
17 normal retirement date pursuant to subparagraph c  
18 of this paragraph,

19 (b) for any person who initially became a member prior to  
20 July 1, 1992, and who does not reach a normal  
21 retirement date pursuant to division (1) of  
22 subparagraph (a) of this paragraph, the first day of  
23 the month coinciding with or following the date at  
24 which the sum of a member's age and number of years of  
25

1 credited service total eighty (80); such a normal  
2 retirement date will also apply to any person who  
3 became a member of the sending system as defined in  
4 Section 901 et seq. of this title, prior to July 1,  
5 1992, regardless of whether there were breaks in  
6 service after July 1, 1992,

7 (c) for any person who became a member after June 30,  
8 1992, but prior to November 1, 2011, and who does not  
9 reach a normal retirement date pursuant to division  
10 (1) of subparagraph (a) of this paragraph, the first  
11 day of the month coinciding with or following the date  
12 at which the sum of a member's age and number of years  
13 of credited service total ninety (90),

14 (d) in addition to subparagraphs (a), (b) and (c) of this  
15 paragraph, the first day of the month coinciding with  
16 or following a member's completion of at least twenty  
17 (20) years of full-time-equivalent employment as:

18 (i) a correctional or probation and parole officer  
19 with the Department of Corrections and at the  
20 time of retirement, the member was a correctional  
21 or probation and parole officer with the  
22 Department of Corrections,

23 (ii) a correctional officer, probation and parole  
24 officer or fugitive apprehension agent with the  
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1 Department of Corrections who is in such position  
2 on June 30, 2004, or who is hired after June 30,  
3 2004, and who receives a promotion or change in  
4 job classification after June 30, 2004, to  
5 another position in the Department of  
6 Corrections, so long as such officer or agent has  
7 at least five (5) years of service as a  
8 correctional officer, probation and parole  
9 officer or fugitive apprehension agent with the  
10 Department, has twenty (20) years of full-time-  
11 equivalent employment with the Department and was  
12 employed by the Department at the time of  
13 retirement,

14 (iii) a firefighter with the Military Department of the  
15 State of Oklahoma either employed for the first  
16 time on or after July 1, 2002, or who was  
17 employed prior to July 1, 2002, in such position  
18 and who makes the election authorized by division  
19 (2) of subparagraph b of paragraph (9) of  
20 subsection A of Section 915 of this title and at  
21 the time of retirement, the member was a  
22 firefighter with the Military Department of the  
23 State of Oklahoma, and such member has at least  
24 twenty (20) years of credited service upon which

1 the two and one-half percent (2 1/2%) multiplier  
2 will be used in calculating the retirement  
3 benefit,

4 (iv) a public safety officer employed by the Grand  
5 River Dam Authority for the first time on or  
6 after July 1, 2016,

7 (v) a deputy sheriff or jailer employed by any county  
8 that is a participating employer in the System  
9 for the first time as a deputy sheriff or jailer  
10 on or after November 1, 2020, ~~or~~

11 (vi) beginning November 1, 2024, a deputy sheriff or  
12 jailer employed by any county that is a  
13 participating employer in the System for the  
14 first time as a deputy sheriff or jailer before  
15 November 1, 2020, including those who make the  
16 election authorized by division (2) of  
17 subparagraph b of paragraph (10) of subsection A  
18 of Section 915 of this title, and at the time of  
19 retirement, if the member was a deputy sheriff or  
20 jailer employed by the participating county, and  
21 such member has at least twenty (20) years of  
22 credited service upon which the two and one-half  
23 percent (2 1/2%) multiplier will be used in  
24 calculating the retirement benefit,

1           (vii) a law enforcement agent certified by the Council  
2                   on Law Enforcement Education and Training (CLEET)  
3                   and employed by the Department of Human Services  
4                   Office of Inspector General who:

5           a. is employed by the Office for the first time  
6                   on or after the effective date of this act,

7                   or

8           b. was employed by the Office prior to the  
9                   effective date of this act and makes an  
10                  irrevocable election pursuant to paragraph  
11                  (9) of subsection A of Section 915 of this  
12                  title, or

13           (viii) a Resident Care Specialist for the Office  
14                   of Juvenile Affairs who:

15           a. is employed by the Office for the first time  
16                   on or after the effective date of this act,

17                   or

18           b. was employed by the Office prior to the  
19                   effective date of this act and makes an  
20                  irrevocable election pursuant to paragraph  
21                  (9) of subsection A of Section 915 of this  
22                  title,

23           (e) for those fugitive apprehension agents who retire on  
24                   or after July 1, 2002, the first day of the month

1 coinciding with or following a member's completion of  
2 at least twenty (20) years of full-time-equivalent  
3 employment as a fugitive apprehension agent with the  
4 Department of Corrections and at the time of  
5 retirement, the member was a fugitive apprehension  
6 agent with the Department of Corrections, or

7 (f) for any member who was continuously employed by an  
8 entity or institution within The Oklahoma State System  
9 of Higher Education and whose initial employment with  
10 such entity or institution was prior to July 1, 1992,  
11 and who without a break in service of more than thirty  
12 (30) days became employed by an employer participating  
13 in the Oklahoma Public Employees Retirement System,  
14 the first day of the month coinciding with or  
15 following the date at which the sum of the member's  
16 age and number of years of credited service total  
17 eighty (80);

18 (25) "Participating employer" means an eligible employer who  
19 has agreed to make contributions to the System on behalf of its  
20 employees;

21 (26) "Participating service" means the period of employment  
22 after the entry date for which credit is granted a member.

23 Provided, on or after ~~the effective date of this act~~ November 1,  
24 2023, military service credit purchased under Section 913.8 of this

1 title shall only be considered ~~"participating service"~~ participating  
2 service if such service is immediately preceded by a period of  
3 employment with a participating employer and followed by a return to  
4 service as an employee with the same or another participating  
5 employer within ninety (90) days immediately following discharge  
6 from such military service;

7 (27) "Prior service" means the period of employment of a member  
8 by an eligible employer prior to the member's entry date for which  
9 credit is granted a member under Section 901 et seq. of this title.  
10 Provided, on or after ~~the effective date of this act~~ November 1,  
11 2023, ~~"prior service"~~ prior service shall also include service  
12 purchased under Section 913.8 of this title which does not meet the  
13 requirements of paragraph 26 of this section;

14 (28) "Retirant" or "retiree" means a member who has retired  
15 under the System;

16 (29) "Retirement benefit" means a monthly income with benefits  
17 accruing from the first day of the month coinciding with or  
18 following retirement and ending on the last day of the month in  
19 which death occurs or the actuarial equivalent thereof paid in such  
20 manner as specified by the member pursuant to Section 901 et seq. of  
21 this title or as otherwise allowed to be paid at the discretion of  
22 the Board;



1 (30) "Retirement coordinator" means the individual designated  
2 by each participating employer through whom System transactions and  
3 communication shall be directed;

4 (31) "Social Security" means the old-age survivors and  
5 disability section of the federal Social Security Act;

6 (32) "Total disability" means a physical or mental disability  
7 accepted for disability benefits by the federal Social Security  
8 ~~System~~ Administration;

9 (33) "Service-connected disability benefits" means military  
10 service benefits which are for a service-connected disability rated  
11 at twenty percent (20%) or more by the ~~Veterans Administration~~  
12 United States Department of Veterans Affairs or the Armed Forces of  
13 the United States;

14 (34) "Elected official" means a person elected to a state  
15 office in the legislative or executive branch of state government or  
16 a person elected to a county office for a definite number of years  
17 and shall include an individual who is appointed to fill the  
18 unexpired term of an elected state official;

19 (35) "Elected service" means the period of service as an  
20 elected official;

21 (36) "Limitation year" means the year used in applying the  
22 limitations of Section 415 of the Internal Revenue Code of 1986, as  
23 amended, which year shall be the calendar year; and  
24  
25

1 (37) "Public safety officers of the Grand River Dam Authority"  
2 means those persons hired by the Grand River Dam Authority on or  
3 after March 21, 2001, who are certified by the Council on Law  
4 Enforcement Education and Training or an equivalent certifying  
5 entity for law enforcement personnel training and who perform law  
6 enforcement functions as part of their regularly assigned duties and  
7 responsibilities on a full-time basis. With respect to any public  
8 safety officer hired by the Grand River Dam Authority on or after  
9 March 21, 2001, any earned benefits or credits toward retirement  
10 benefits from previous participation within the Oklahoma Public  
11 Employees Retirement System or the Oklahoma Law Enforcement  
12 Retirement System shall remain within that system.

13 SECTION 2. AMENDATORY 74 O.S. 2021, Section 915, as  
14 amended by Section 2, Chapter 280, O.S.L. 2024 (74 O.S. Supp. 2024,  
15 Section 915), is amended to read as follows:

16 Section 915. A. (1) Except as otherwise provided in this  
17 subsection and as provided for elected officials in Section 913.4 of  
18 this title, any member who shall retire on or after the member's  
19 normal retirement date shall be entitled to receive an annual  
20 retirement benefit equal to two percent (2%) of the member's final  
21 average compensation as determined pursuant to paragraph (18) of  
22 Section 902 of this title, multiplied by the number of years of  
23 credited service that has been credited to the member in accordance  
24

1 with the provisions of Section 913 of this title other than years  
2 credited pursuant to paragraph (2) of this subsection.

3 (2) Effective January 1, 2004, except as otherwise provided for  
4 elected officials in Section 913.4 of this title and except for  
5 those members making contributions pursuant to paragraphs (b), (c),  
6 (d), (e) ~~and~~, (f), and (g) of subsection (1) of Section 919.1 of  
7 this title, any member who shall retire shall be entitled to receive  
8 an annual retirement benefit equal to two and one-half percent (2  
9 1/2%) of the member's final average compensation as determined  
10 pursuant to paragraph (18) of Section 902 of this title, multiplied  
11 by the number of full years of participating service after January  
12 1, 2004, that have been credited to the member in accordance with  
13 the provisions of Section 913 of this title and only for those full  
14 years of participating service for which contributions have been  
15 made pursuant to paragraph ~~(g)~~ (h) of subsection (1) of Section  
16 919.1 of this title. The two and one-half percent (2 1/2%)  
17 multiplier shall not apply to purchased service, purchased or  
18 granted military service, or transferred service. In order to  
19 receive the two and one-half percent (2 1/2%) multiplier in  
20 computing retirement benefits, an active member shall make an  
21 irrevocable written election to pay the contributions pursuant to  
22 paragraph ~~(g)~~ (h) of subsection (1) of Section 919.1 of this title.  
23 The two and one-half percent (2 1/2%) multiplier pursuant to this  
24 paragraph shall not apply to additional years of service credit

1 attributed to sick leave pursuant to paragraph 7 of subsection B of  
2 Section 913 of this title and fractional years pursuant to  
3 subsection C of Section 913 of this title and shall be attributable  
4 only to the participating service credited after the election of the  
5 member.

6 (3) The minimum final average compensation for any person who  
7 becomes a member of the Oklahoma Public Employees Retirement System  
8 on or after July 1, 1995 and who had:

- 9 a. ~~and who had~~ twenty (20) or more years of credited  
10 service within the System as of the member's  
11 retirement date shall be no less than Thirteen  
12 Thousand Eight Hundred Dollars (\$13,800.00) per annum,  
13 b. ~~and who had~~ at least fifteen (15) but not more than  
14 nineteen (19) years of credited service within the  
15 System as of the member's retirement date shall be no  
16 less than Six Thousand Nine Hundred Dollars  
17 (\$6,900.00) per annum, or  
18 c. ~~and who had~~ less than fifteen (15) years of credited  
19 service within the System as of the member's  
20 retirement date shall not be eligible for any minimum  
21 amount of final average compensation and the member's  
22 final average compensation shall be the final average  
23 compensation as defined by paragraph (18) of Section  
24 902 of this title.

1 (4) Provided, further, any member who has elected a vested  
2 benefit pursuant to Section 917 of this title shall be entitled to  
3 receive benefits as outlined in this section except the percent  
4 factor and the member's maximum compensation level in effect the  
5 date the member's employment was terminated with a participating  
6 employer shall be applicable.

7 (5) Any member who is a correctional officer or a probation and  
8 parole officer employed by the Department of Corrections at the time  
9 of retirement and who retires on or before June 30, 2000, shall be  
10 entitled to receive an annual retirement benefit equal to two and  
11 one-half percent (2 1/2%) of the final average compensation of the  
12 member not to exceed Twenty-five Thousand Dollars (\$25,000.00) and  
13 two percent (2%) of the final average salary in excess of Twenty-  
14 five Thousand Dollars (\$25,000.00) but not exceeding the maximum  
15 compensation level as provided in paragraph (9) of Section 902 of  
16 this title, multiplied by the number of years of service as a  
17 correctional officer or a probation and parole officer; provided,  
18 any years accrued prior to July 1, 1990, as a correctional officer  
19 or a probation and parole officer by a member who is employed as a  
20 correctional officer or a probation and parole officer on July 1,  
21 1990, shall be calculated for retirement purposes at two and one-  
22 quarter percent (2 1/4%) of the final average compensation of the  
23 member not to exceed Twenty-five Thousand Dollars (\$25,000.00) and  
24 two percent (2%) of the final average salary in excess of Twenty-

1 five Thousand Dollars (\$25,000.00) but not exceeding the maximum  
2 compensation level as provided in paragraph (9) of Section 902 of  
3 this title, multiplied by the number of years of such service and  
4 any years in excess of twenty (20) years as such an officer or years  
5 credited to the member in accordance with the provisions of Section  
6 913 of this title shall be calculated for retirement purposes at two  
7 percent (2%) of the final average compensation of the member  
8 multiplied by the number of years of such service. Any person who  
9 contributes to the System as a correctional officer or a probation  
10 and parole officer as provided in paragraph (b) or (c) of subsection  
11 (1) of Section 919.1 of this title, on or before June 30, 2000, but  
12 who does not make such contributions after June 30, 2000, and who  
13 does not qualify for normal retirement under subparagraph (c) of  
14 paragraph (24) of Section 902 of this title shall have retirement  
15 benefits for each year of full-time-equivalent participating service  
16 as a correctional or a probation and parole officer after July 1,  
17 1990, computed on two and one-half percent (2 1/2%) of the final  
18 average compensation based upon those years as a correctional  
19 officer or a probation and parole officer. Provided, further, any  
20 fugitive apprehension agent shall be entitled to receive benefits as  
21 outlined in ~~this act~~ Section 901 et seq. of this title for service  
22 as a fugitive apprehension agent prior to July 1, 2002, only upon  
23 payment to the System of the employee contributions which would have  
24 been paid if such fugitive apprehension agent had been covered by

1 this section prior to ~~the effective date of this act~~ July 1, 2002,  
2 plus interest ~~of~~ not to exceed ten percent (10%) as determined by  
3 the Oklahoma Public Employees Retirement System Board of Trustees.

4 The Department of Corrections may make the employee contribution and  
5 interest payment on behalf of such member.

6 (6) Any member who is a correctional officer, a probation and  
7 parole officer or a fugitive apprehension agent employed by the  
8 Department of Corrections at the time of retirement and who retires  
9 on or after July 1, 2002, shall be entitled to receive an annual  
10 retirement benefit equal to two and one-half percent (2 1/2%) of the  
11 final average compensation of the member, but not exceeding the  
12 maximum compensation level as provided in paragraph (18) of Section  
13 902 of this title, multiplied by the number of years of service as a  
14 correctional officer, a probation and parole officer, or a fugitive  
15 apprehension agent, and any years in excess of twenty (20) years as  
16 such an officer or agent, or years credited to the member in  
17 accordance with the provisions of Section 913 of this title, shall  
18 be calculated for retirement purposes at two percent (2%) of the  
19 final average compensation of the member multiplied by the number of  
20 years of such service. For purposes of this paragraph, "final  
21 average compensation" shall be determined by computing the average  
22 annual salary, in the manner prescribed by paragraph (18) of Section  
23 902 of this title, for the highest three (3) years of the last ten  
24 (10) years of participating service immediately preceding retirement

1 or termination of employment for all years of service performed by  
2 such member, both for years of service performed as a correctional  
3 officer, probation and parole officer, or fugitive apprehension  
4 agent, not in excess of twenty (20) years, and for years of service  
5 performed in excess of twenty (20) years, whether as a correctional  
6 officer, probation and parole officer, fugitive apprehension agent,  
7 or other position unless the computation of benefits would result in  
8 a lower retirement benefit amount than if final average compensation  
9 were to be computed as otherwise provided by this paragraph. ~~"Final~~  
10 ~~average compensation"~~ Final average compensation shall be determined  
11 by computing the average annual salary for the highest five (5) of  
12 the last ten (10) years of participating service immediately  
13 preceding retirement or termination of employment, with respect to  
14 members whose first participating service occurs on or after July 1,  
15 2013.

16 (7) Any member who is a correctional officer, a probation and  
17 parole officer, or a fugitive apprehension agent who has at least  
18 five (5) years of service as a correctional officer, a probation and  
19 parole officer, or a fugitive apprehension agent who is in such  
20 position on June 30, 2004, or who is hired after June 30, 2004, in  
21 such position, and who receives a promotion or change in job  
22 classification after June 30, 2004, to another position in the  
23 Department of Corrections, and who is employed by the Department of  
24 Corrections at the time of retirement and who retires on or after



1 July 1, 2004, shall be entitled to receive an annual retirement  
2 benefit equal to two and one-half percent (2 1/2%) of the final  
3 average compensation of the member, but not exceeding the maximum  
4 compensation level as provided in paragraph (18) of Section 902 of  
5 this title, multiplied by the number of years of service with the  
6 Department of Corrections and any years in excess of twenty (20)  
7 years with the Department or years credited to the member in  
8 accordance with the provisions of Section 913 of this title, shall  
9 be calculated for retirement purposes at two percent (2%) of the  
10 final average compensation of the member multiplied by the number of  
11 years of such service. For purposes of this paragraph, "final  
12 average compensation" shall be determined by computing the average  
13 annual salary, in the manner prescribed by paragraph (18) of Section  
14 902 of this title, for the highest three (3) years of the last ten  
15 (10) years of participating service immediately preceding retirement  
16 or termination of employment for all years of service performed by  
17 such member with the Department. ~~"Final average compensation"~~ Final  
18 average compensation shall be determined by computing the average  
19 annual salary for the highest five (5) of the last ten (10) years of  
20 participating service immediately preceding retirement or  
21 termination of employment, with respect to members whose first  
22 participating service occurs on or after July 1, 2013.

23 (8) Any person who contributed to the System as a correctional  
24 officer, a probation and parole officer, or a fugitive apprehension

1 agent as provided in paragraph (b) or (c) of subsection (1) of  
2 Section 919.1 of this title, and who retires under normal retirement  
3 or early retirement on or after January 1, 2004, under paragraph  
4 (24) of Section 902 of this title, and any public safety officer  
5 described by paragraph (37) of Section 902 of this title hired on or  
6 after ~~the effective date of this act~~ July 1, 2016, by the Grand  
7 River Dam Authority and who retires on or after ~~the effective date~~  
8 ~~of this act~~ July 1, 2016, shall have retirement benefits for each  
9 year of full-time-equivalent participating service as a correctional  
10 officer, a probation and parole officer or a fugitive apprehension  
11 agent, or Grand River Dam public safety officer computed on two and  
12 one-half percent (2 1/2%) of the final average compensation based  
13 upon those years as a correctional officer, a probation and parole  
14 officer, a fugitive apprehension agent, or a Grand River Dam public  
15 safety officer. For purposes of this paragraph, "final average  
16 compensation" shall be determined by computing the average annual  
17 salary, in the manner prescribed by paragraph (18) of Section 902 of  
18 this title, for the highest three (3) years of the last ten (10)  
19 years of participating service immediately preceding retirement or  
20 termination of employment for all years of service performed by such  
21 member, both for years of service performed as a correctional  
22 officer, probation and parole officer, or fugitive apprehension  
23 agent, or years of service performed as a Grand River Dam public  
24 safety officer, not in excess of twenty (20) years, and for years of

1 service performed in excess of twenty (20) years, whether as a  
2 correctional officer, probation and parole officer, fugitive  
3 apprehension agent, Grand River Dam public safety officer, or other  
4 position unless the computation of benefits would result in a lower  
5 retirement benefit amount than if final average compensation were to  
6 be computed as otherwise provided by this paragraph. ~~"Final average  
7 compensation"~~ Final average compensation shall be determined by  
8 computing the average annual salary for the highest five (5) of the  
9 last ten (10) years of participating service immediately preceding  
10 retirement or termination of employment, with respect to members  
11 whose first participating service occurs on or after July 1, 2013,  
12 or with respect to Grand River Dam public safety officers whose  
13 first participating service occurs on or after ~~the effective date of~~  
14 ~~this act~~ July 1, 2016.

15 (9) Any member who is:

- 16 a. initially on or after July 1, 2002, employed as a  
17 firefighter for the ~~Oklahoma~~ Military Department of  
18 the State of Oklahoma and who retires on or after the  
19 member's normal retirement date shall be entitled to  
20 receive an annual retirement benefit equal to two and  
21 one-half percent (2 1/2%) of the final average  
22 compensation of the member multiplied by the number of  
23 years of service in such service,

1           b.     (1)   a firefighter who performs firefighting services  
2                           for the ~~Oklahoma~~ Military Department of the State  
3                           of Oklahoma prior to July 1, 2002, and who makes  
4                           an election in writing on a form prescribed for  
5                           this purpose by the System not later than  
6                           December 31, 2002, shall be entitled to receive a  
7                           retirement benefit based upon two and one-half  
8                           percent (2 1/2%) of the final average  
9                           compensation of the member multiplied by the  
10                          number of years of service as a firefighter with  
11                          the ~~Oklahoma~~ Military Department of the State of  
12                          Oklahoma on or after July 1, 2002. The election  
13                          authorized by this ~~subdivision~~ division shall be  
14                          irrevocable once the election is filed with the  
15                          System,

16           (2)   a firefighter who performs firefighting services  
17                           for the ~~Oklahoma~~ Military Department of the State  
18                           of Oklahoma prior to July 1, 2002, and who makes  
19                           the election in division (1) of this subparagraph  
20                           may also make an election in writing on a form  
21                           prescribed for this purpose by the System not  
22                           later than December 31, 2002, to receive a  
23                           retirement benefit based upon two and one-half  
24                           percent (2 1/2%) of the final average

1 compensation of the member multiplied by the  
2 number of years of service as a firefighter with  
3 the ~~Oklahoma~~ Military Department of the State of  
4 Oklahoma prior to July 1, 2002. The election  
5 authorized by this ~~subdivision~~ division shall be  
6 irrevocable once the election is filed with the  
7 System. Retirement benefits shall be calculated  
8 based upon the two and one-half percent (2 1/2%)  
9 multiplier upon payment being made pursuant to  
10 Section 913.5 of this title,

11 c. a CLEET-certified law enforcement agent who performs  
12 law enforcement services for the Department of Human  
13 Services Office of Inspector General initially hired  
14 on or after the effective date of this act, and who  
15 retires on or after the member's normal retirement  
16 date, shall be entitled to receive an annual  
17 retirement benefit equal to two and one-half percent  
18 (2 1/2%) of the final average compensation of the  
19 member multiplied by the number of years of service  
20 for which the member was employed pursuant to this  
21 subparagraph,

22 d. (1) a CLEET-certified law enforcement agent who  
23 performs law enforcement services for the  
24 Department of Human Services Office of Inspector

1 General prior to the effective date of this act,  
2 and who makes an irrevocable election in writing  
3 in the form and manner prescribed by the System  
4 not later than the end of the calendar year  
5 following the effective date of this act, shall  
6 be entitled to receive a retirement benefit based  
7 upon two and one-half percent (2 1/2%) of the  
8 final average compensation of the member  
9 multiplied by the number of years of service of  
10 employment under this division completed on and  
11 after the effective date of this act,

12 (2) a CLEET-certified law enforcement agent who  
13 performs law enforcement services for the  
14 Department of Human Services Office of Inspector  
15 General prior to the effective date of this act,  
16 and who makes an irrevocable election under  
17 division 1 of this subparagraph, may also make an  
18 irrevocable election, subject to the same  
19 provisions and conditions of the election made in  
20 division 1 of this subparagraph, for years of  
21 service of employment under this division prior  
22 to the effective date of this act, and

23 (3) benefit calculations for a CLEET-certified law  
24 enforcement agent who performs law enforcement

1           services for the Department of Human Services  
2           Office of Inspector General under Section 913.5  
3           of this title shall be calculated in the same  
4           manner as calculated under division (1) of this  
5           subparagraph,

6       e. a Resident Care Specialist for the Office of Juvenile  
7       Affairs initially hired on or after the effective date  
8       of this act, and who retires on or after the member's  
9       normal retirement date, shall be entitled to receive  
10       an annual retirement benefit equal to two and one-half  
11       percent (2 1/2%) of the final average compensation of  
12       the member multiplied by the number of years of  
13       service for which the member was employed pursuant to  
14       this subparagraph, and

15       f. (1) a Resident Care Specialist for the Office of  
16       Juvenile Affairs who is hired prior to the  
17       effective date of this act, and who makes an  
18       irrevocable election in writing in the form and  
19       manner prescribed by the System not later than  
20       the end of the calendar year following the  
21       effective date of this act, shall be entitled to  
22       receive a retirement benefit based upon two and  
23       one-half percent (2 1/2%) of the final average  
24       compensation of the member multiplied by the

1                   number of years of service of employment under  
2                   this division completed on and after the  
3                   effective date of this act,

4                   (2) a Resident Care Specialist for the Office of  
5                   Juvenile Affairs who is hired prior to the  
6                   effective date of this act, and who makes an  
7                   irrevocable election under division (1) of this  
8                   subparagraph, may also make an irrevocable  
9                   election, subject to the same provisions and  
10                   conditions of the election made in division (1)  
11                   of this subparagraph, for years of service of  
12                   employment under this division prior to the  
13                   effective date of this act, and

14                   (3) benefit calculations for a Resident Care  
15                   Specialist shall be calculated in the same manner  
16                   as calculated under division (1) of this  
17                   subparagraph.

18                   (10) Any person who contributes to the System as a deputy  
19 sheriff or county jailer as provided in paragraph (f) of subsection  
20 (1) of Section 919.1 of this title, and who was:

- 21                   a.       employed by a participating employer in the System  
22                   for the first time as a deputy sheriff or county  
23                   jailer on or after November 1, 2020, and who retires  
24                   under normal retirement or early retirement under



1 division (v) of subparagraph (d) of paragraph (24) of  
2 Section 902 of this title, shall have retirement  
3 benefits for each year of full-time-equivalent  
4 participating service as a deputy sheriff or county  
5 jailer computed on two and one-half percent (2 1/2%)  
6 of the final average compensation based upon those  
7 years as a deputy sheriff or county jailer, and any  
8 years in excess of twenty (20) years as a deputy  
9 sheriff or county jailer, or years credited to the  
10 member in accordance with the provisions of Section  
11 913 of this title, shall be calculated for retirement  
12 purposes at two percent (2%) of the final average  
13 compensation of the member multiplied by the number  
14 of years of such service, or

- 15 b. (1) employed by a participating employer in the  
16 System for the first time as a deputy sheriff or  
17 county jailer before November 1, 2020, and who  
18 retires under the normal retirement or early  
19 retirement under division (vi) of subparagraph  
20 (d) of paragraph (24) of Section 902 of this  
21 title, shall be entitled to receive a retirement  
22 benefit based on two and one-half percent (2  
23 1/2%) of the final average compensation of the  
24 member multiplied based on the number of years of

1 service as a deputy sheriff or county jailer with  
2 any county participating in the System on or  
3 after November 1, 2024,

4 (2) employed by a participating employer in the  
5 System for the first time as a deputy sheriff or  
6 county jailer before November 1, 2020, and who  
7 retires under the normal retirement or early  
8 retirement under division (vi) of subparagraph  
9 (d) of paragraph (24) of Section 902 of this  
10 title, and who makes an election in writing not  
11 later than July 1, 2026, on a form prescribed for  
12 this purpose by the System, shall be entitled to  
13 a retirement benefit based upon two and one-half  
14 percent (2 1/2%) of the final average  
15 compensation of the member multiplied by the  
16 number of years of service prior to November 1,  
17 2024, as a deputy sheriff or county jailer  
18 employed by any county that is a participating  
19 employer in the System. The election authorized  
20 by this ~~subparagraph~~ division shall be  
21 irrevocable once the election is filed with the  
22 System. Retirement benefits shall be calculated  
23 based upon the two and one-half percent (2 1/2%)  
24 multiplier upon payment being made pursuant to

1 Section 913.5 of this title. Any person  
2 otherwise qualifying under this ~~subparagraph~~  
3 division, but who is not employed as a deputy  
4 sheriff or county jailer on November 1, 2024, and  
5 who is reemployed as a deputy sheriff or county  
6 jailer with a county that is a participating  
7 employer in the System after November 1, 2024,  
8 shall have six (6) months from the initial date  
9 of reemployment to make the election authorized  
10 in this ~~subparagraph~~ division. The actuarial  
11 purchase of any service credit accrued prior to  
12 November 1, 2024, as a deputy sheriff or county  
13 jailer employed by a county that is a  
14 participating employer in the System as set forth  
15 in this ~~subparagraph~~ division shall cancel such  
16 corresponding service and shall not be used to  
17 compute the retirement benefit under any other  
18 provision except as provided in this ~~subparagraph~~  
19 division. In no event shall the service  
20 purchased under this ~~subparagraph~~ division cause  
21 the member to receive a retirement benefit for  
22 the same service in any other plan. Any  
23 purchased service under this ~~subparagraph~~  
24 division shall comply with the applicable

1 provisions of the Internal Revenue Code of 1986,  
2 as amended, and rules adopted by the Board of  
3 Trustees.

4 c. For purposes of ~~paragraph (10)~~ this paragraph, "final  
5 average compensation" shall be determined by computing  
6 the average annual salary, in the manner prescribed by  
7 paragraph (18) of Section 902 of this title, both for  
8 years of service performed as a deputy sheriff or  
9 county jailer not in excess of twenty (20) years, and  
10 for years of service performed in excess of twenty  
11 (20) years, whether as a deputy sheriff or county  
12 jailer.

13 (11) Upon death of a retiree, there shall be paid to his or her  
14 beneficiary an amount equal to the excess, if any, of his or her  
15 accumulated contributions over the sum of all retirement benefit  
16 payments made.

17 (12) Such annual retirement benefits shall be paid in equal  
18 monthly installments, except that the Board may provide for the  
19 payment of retirement benefits which total less than Two Hundred  
20 Forty Dollars (\$240.00) a year on other than a monthly basis.

21 (13) Pursuant to the rules established by the Board, a retiree  
22 receiving monthly benefits from the System may authorize warrant  
23 deductions for any products currently offered to active state  
24 employees through the ~~Employees Benefits Council~~ Oklahoma Employees

1 Insurance and Benefits Board, provided that product is offered to  
2 state retirees as a group and has a minimum participation of five  
3 hundred state retirees. The System has no responsibility for the  
4 marketing, enrolling or administration of such products, but shall  
5 retain a processing fee of two percent (2%) of the gross deductions  
6 for the products. Retirement benefit deductions shall be made for  
7 membership dues for any statewide association for which payroll  
8 deductions are authorized pursuant to subsection B of Section 34.70  
9 of Title 62 of the Oklahoma Statutes for retired members of any  
10 state-supported retirement system, upon proper authorization given  
11 by the member to the board from which the member or beneficiary is  
12 currently receiving retirement benefits.

13 B. A member shall be considered disabled if such member  
14 qualifies for the payment of Social Security disability benefits, or  
15 the payment of benefits pursuant to the Railroad Retirement Act of  
16 1974, Section 231 et seq. of Title 45 of the United States Code, and  
17 shall be eligible for benefits hereunder upon proof of such  
18 disability, provided such member is an active regularly scheduled  
19 employee with a participating employer at the time of injury or  
20 inception of illness or disease resulting in subsequent  
21 certification of eligibility for Social Security disability benefits  
22 by reason of such injury, illness or disease, ~~providing~~ provided  
23 such disability is certified by the Social Security Administration  
24 within one (1) year after the last date physically on the job and

1 after completion of at least eight (8) years of participating  
2 service or combined prior and participating service or resulting in  
3 subsequent certification of eligibility of disability by the  
4 Railroad Retirement Board ~~providing~~ provided such certification is  
5 made by the Railroad Retirement Board within one (1) year after the  
6 last date physically on the job and after completion of at least  
7 eight (8) years of participating service or combined prior and  
8 participating service. The member shall submit to the Oklahoma  
9 Public Employees Retirement System the Social Security Award Notice  
10 or the Railroad Retirement Award Notice certifying the date of  
11 entitlement for disability benefits, as issued by the Social  
12 Security Administration, United States Department of Health and  
13 Human Services or the Railroad Retirement Board. Disability  
14 benefits shall become effective on the date of entitlement as  
15 established by the Social Security Administration or the Railroad  
16 Retirement Board, but not before the first day of the month  
17 following removal from the payroll, whichever is later, and final  
18 approval by the Oklahoma Public Employees Retirement System.  
19 Benefits shall be based upon length of service and compensation as  
20 of the date of disability, without actuarial reduction because of  
21 commencement prior to the normal retirement date. The only optional  
22 form of benefit payment available for disability benefits is Option  
23 A as provided for in Section 918 of this title. Option A must be  
24 elected in accordance with the provisions of Section 918 of this

1 title. Benefit payments shall cease upon the member's recovery from  
2 disability prior to the normal retirement date. Future benefits, if  
3 any, shall be paid based upon length of service and compensation as  
4 of the date of disability. In the event that disability ceases and  
5 the member returns to employment within the System, credited service  
6 to the date of disability shall be restored, and future benefits  
7 shall be determined accordingly.

8 C. A member who incurred a disability pursuant to subsection B  
9 of this section on or after July 1, 1999, and who has retired from  
10 the System with an early retirement benefit pending certification  
11 from the Social Security Administration or the Railroad Retirement  
12 Board shall receive a retirement benefit not less than the  
13 disability retirement benefit provided by subsection B of this  
14 section once the System receives a Social Security Award Notice or a  
15 Railroad Retirement Award Notice pursuant to subsection B of this  
16 section and a completed ~~Application~~ application for ~~Disability~~  
17 ~~Benefits~~ disability benefits. In addition, such member shall  
18 receive the difference, if any, between the early retirement benefit  
19 and the disability benefit from the date the Social Security  
20 Administration or the Railroad Retirement Board establishes  
21 disability entitlement.

22 D. Any actively participating member of the System on or after  
23 July 1, 1998, except for those employees provided in subparagraph  
24 (e) of paragraph (14) of Section 902 of this title, whose employment

1 is less than full-time, shall have his or her final average  
2 compensation calculated on an annualized basis using his or her  
3 hourly wage subject to the maximum compensation limits; provided,  
4 however, any such member whose first participating service occurred  
5 before July 1, 2013, and who has at least three (3) years of full-  
6 time employment during the last ten (10) years immediately preceding  
7 termination or retirement shall not be eligible for the  
8 annualization provisions contained herein; and provided further, any  
9 such member whose first participating service occurred on or after  
10 July 1, 2013, and who has at least five (5) years of full-time  
11 employment during the last ten (10) years immediately preceding  
12 termination or retirement shall not be eligible for the  
13 annualization provisions contained herein. The Board of Trustees  
14 shall promulgate such administrative rules as are necessary to  
15 implement the provisions of this subsection.

16 SECTION 3. AMENDATORY 74 O.S. 2021, Section 916.3, as  
17 amended by Section 3, Chapter 280, O.S.L. 2024 (74 O.S. Supp. 2024,  
18 Section 916.3), is amended to read as follows:

19 Section 916.3. A. Notwithstanding the provisions of ~~Sections~~  
20 Section 901 through 932 of this title et seq. of this title, a  
21 monthly pension, as provided in subsection B of this section, shall  
22 be paid on behalf of any member who is a:

23 1. Correctional officer or probation and parole officer of the  
24 Department of Corrections and who is killed or mortally wounded on  
25



1 or after January 1, 2000, during the performance of the member's  
2 duties for the Department or any employee of the Department of  
3 Corrections who is killed or mortally wounded after June 30, 2004,  
4 during the performance of the member's duties for the Department;

5 2. Deputy sheriff or county jailer first hired on or after  
6 November 1, 2020, by any county that is a participating member in  
7 the Oklahoma Public Employees Retirement System, and who is killed  
8 or mortally wounded during the performance of the member's duties as  
9 a deputy sheriff or jailer; ~~and~~

10 3. Deputy sheriff or county jailer first hired before November  
11 1, 2020, by any county that is a participating employer in the  
12 System, and who is killed or mortally wounded during the performance  
13 of the member's duties for the participating county on or after  
14 November 1, 2024;

15 4. Law enforcement agent certified by the Council on Law  
16 Enforcement Education and Training (CLEET) and employed by the  
17 Department of Human Services Office of Inspector General, and who is  
18 killed or mortally wounded on or after the effective date of this  
19 act, during the performance of his or her duties for the Department;  
20 and

21 5. Resident Care Specialist employed by the Office of Juvenile  
22 Affairs who is killed or mortally wounded on or after the effective  
23 date of this act, during the performance of his or her duties for  
24 the Office.

1 B. The monthly benefit shall be equal to:

2 1. Two and one-half percent (2 1/2%);

3 2. Multiplied by twenty (20) years of service, regardless of  
4 the actual number of years of credited service performed by the  
5 member prior to death, if the member had performed less than twenty  
6 (20) years of credited service, or the actual number of years of  
7 credited service of the member if greater than twenty (20) years;

8 3. Multiplied by the member's final average compensation; and

9 4. Divided by 12.

10 C. The pension provided for in subsection A of this section  
11 shall be paid:

12 1. Except as provided in subsection D of this section, to the  
13 surviving spouse for life; or

14 2. If there is no surviving spouse or upon the death of the  
15 surviving spouse:

16 a. to the surviving child or children of ~~said~~ the member  
17 or legal guardian of such child or children for such  
18 time as such child or children are under the age of  
19 eighteen (18) years, or

20 b. to the surviving child or children between the age of  
21 eighteen (18) and twenty-two (22) years if the child  
22 is enrolled ~~full-time~~ full-time in and is regularly  
23 attending a public or private school or any  
24 institution of higher education.

1 D. No surviving spouse shall receive benefits from this  
2 section, Section 49-113 of Title 11 of the Oklahoma Statutes,  
3 Section 50-117 of Title 11 of the Oklahoma Statutes, or Section 2-  
4 306 of Title 47 of the Oklahoma Statutes as the surviving spouse of  
5 more than one member of the Oklahoma Firefighters Pension and  
6 Retirement System, the Oklahoma Police Pension and Retirement  
7 System, the Oklahoma Law Enforcement Retirement System, or the  
8 Oklahoma Public Employees Retirement System. The surviving spouse  
9 of more than one member shall elect which member's benefits he or  
10 she will receive.

11 E. In addition to the pension above provided for, if ~~said~~ such  
12 member leaves one or more children under the age of eighteen (18)  
13 years or under the age of twenty-two (22) years if the child is  
14 enrolled full-time in and is regularly attending a public or private  
15 school or any institution of higher education, Four Hundred Dollars  
16 (\$400.00) a month shall be paid to the surviving spouse or to the  
17 person having the care and custody of such child or children if  
18 there is no surviving spouse or if the surviving spouse dies and  
19 until each child reaches the age of eighteen (18) years or reaches  
20 the age of twenty-two (22) years if the child is enrolled full-time  
21 in and is regularly attending a public or private school or any  
22 institution of higher education.

23 F. The pension benefit provided in this section shall be made  
24 prospectively only from ~~the effective date of this act~~ July 1, 2000.

1 The benefits shall be payable beginning the later of the first day  
 2 of the month following the date that such employee was killed or  
 3 dies from a mortal wound, as provided in this section, or ~~the~~  
 4 ~~effective date of this act~~ July 1, 2000.

5 G. The ~~Board of the~~ Oklahoma Public Employees Retirement System  
 6 Board of Trustees shall promulgate such rules as are necessary to  
 7 implement the provisions of this section.

8 SECTION 4. AMENDATORY 74 O.S. 2021, Section 919.1, as  
 9 amended by Section 4, Chapter 280, O.S.L. 2024 (74 O.S. Supp. 2024,  
 10 Section 919.1), is amended to read as follows:

11 Section 919.1. (1) Employee contributions to the Oklahoma  
 12 Public Employees Retirement System shall be:

13 (a) for employees except as otherwise provided in  
 14 paragraphs (b), (c), (d), (e), (f), ~~and~~ (g), and (h)  
 15 of this subsection: beginning July 1, 2006, and  
 16 thereafter, three and one-half percent ~~(3.5%)~~ (3 1/2%)  
 17 of allowable annual compensation;

18 (b) for correctional officers and probation and parole  
 19 officers employed by the Department of Corrections:  
 20 beginning July 1, 1998, and thereafter, and for  
 21 correctional officers or probation and parole officers  
 22 who are in such position on June 30, 2004, or who are  
 23 hired after June 30, 2004, and who receive a promotion  
 24 or change in job classification after June 30, 2004,

1 to another position in the Department of Corrections,  
2 so long as such officers have at least five (5) years  
3 of service as a correctional officer or probation and  
4 parole officer, eight percent (8%) of allowable  
5 compensation as provided in paragraph (9) of Section  
6 902 of this title;

7 (c) for fugitive apprehension agents who are employed with  
8 the Department of Corrections on or after July 1,  
9 2002, and for fugitive apprehension agents who are in  
10 such position on June 30, 2004, or who are hired after  
11 June 30, 2004, and who receive a promotion or change  
12 in job classification after June 30, 2004, to another  
13 position in the Department of Corrections, so long as  
14 such agents have at least five (5) years of service as  
15 a fugitive apprehension agent, eight percent (8%) of  
16 allowable compensation as provided in paragraph (9) of  
17 Section 902 of this title;

18 (d) for firefighters of the ~~Oklahoma~~ Military Department  
19 of the State of Oklahoma first employed beginning July  
20 1, 2002, and thereafter, and such firefighters who  
21 performed service prior to July 1, 2002, for the  
22 ~~Oklahoma~~ Military Department of the State of Oklahoma  
23 and who make the election authorized by division (1)  
24 of subparagraph b of paragraph (9) of subsection A of

1 Section 915 of this title who perform service on or  
2 after July 1, 2002, in such capacity, eight percent  
3 (8%) of allowable compensation as provided in  
4 ~~subsection~~ paragraph (9) of Section 902 of this title;

5 (e) for all public safety officers of the Grand River Dam  
6 Authority as defined by paragraph (37) of Section 902  
7 of this title, eight percent (8%) of allowable  
8 compensation as provided in paragraph (9) of Section  
9 902 of this title;

10 (f) for deputy sheriffs and county jailers employed by any  
11 county that is a participating employer in the System  
12 for the first time as a deputy sheriff or jailer on or  
13 after November 1, 2020, or beginning November 1, 2024,  
14 those deputy sheriffs and county jailers employed by  
15 any county that is a participating employer in the  
16 System for the first time as a deputy sheriff or  
17 county jailer before November 1, 2020, eight percent  
18 (8%) of allowable compensation as provided in  
19 paragraph (9) of Section 902 of this title; ~~and~~

20 (g) for all law enforcement agents of the Department of  
21 Human Services Office of Inspector General certified  
22 by the Council on Law Enforcement Education and  
23 Training (CLEET), eight percent (8%) of allowable

1           compensation as provided in paragraph (9) of  
2           subsection A of Section 915 of this title; and

3           (h) for all employees except those who make contributions  
4           pursuant to paragraphs (b), (c), (d), (e) ~~and~~, (f),  
5           and (g) of this subsection who make an irrevocable  
6           written election pursuant to paragraph (2) of  
7           subsection A of Section 915 of this title: six and  
8           forty-one one-hundredths percent (6.41%) of allowable  
9           annual compensation.

10           The contributions required by paragraphs (b), (c), (d), (e), ~~and~~  
11           (f), and (g) of this subsection shall be made by a member for not  
12           more than twenty (20) years and thereafter shall be as provided in  
13           paragraph (a) of this subsection.

14           (2) Contributions shall be deducted by each state agency by the  
15           participating employer for such benefits as the Oklahoma Public  
16           Employees Retirement System Board of Trustees is authorized to  
17           administer as provided for by law. Employee and employer  
18           contributions shall be remitted monthly, or as the Board may  
19           otherwise provide, to the Executive Director for deposit in the  
20           Oklahoma Public Employees Retirement Fund.

21           (3) Each participating employer shall pick up under the  
22           provisions of Section 414(h)(2) of the Internal Revenue Code of  
23           1986, as amended, and pay the contribution which the member is  
24           required by law to make to the System for all compensation earned

1 after December 31, 1988. Although the contributions so picked up  
2 are designated as member contributions, such contributions shall be  
3 treated as contributions being paid by the participating employer in  
4 lieu of contributions by the member in determining tax treatment  
5 under the Internal Revenue Code of 1986, as amended, and such picked  
6 up contributions shall not be includable in the gross income of the  
7 member until such amounts are distributed or made available to the  
8 member or the beneficiary of the member. The member, by the terms  
9 of this System, shall not have any option to choose to receive the  
10 contributions so picked up directly and the picked up contributions  
11 must be paid by the participating employer to the System.

12 Member contributions which are picked up shall be treated in the  
13 same manner and to the same extent as member contributions made  
14 prior to the date on which member contributions were picked up by  
15 the participating employer. Member contributions so picked up shall  
16 be included in gross salary for purposes of determining benefits and  
17 contributions under the System.

18 The participating employer shall pay the member contributions  
19 from the same source of funds used in paying salary to the member,  
20 by effecting an equal cash reduction in gross salary of the member.

21 (4) By September 1, 1989, the System shall refund the  
22 accumulated employee contributions of any member who elects to  
23 retain the member's membership in the Teachers' Retirement System of  
24 Oklahoma, in accordance with Section 17-104 of Title 70 of the



1 Oklahoma Statutes, to such member. Upon the refund of the  
 2 accumulated employee contributions referred to in this subsection,  
 3 all benefits and rights accrued to such member are terminated.

4 SECTION 5. AMENDATORY 74 O.S. 2021, Section 935.2, is  
 5 amended to read as follows:

6 Section 935.2. A. The Oklahoma Public Employees Retirement  
 7 System ~~(System)~~ shall establish a defined contribution system for  
 8 those persons who first become employed in a ~~full-time equivalent~~  
 9 full-time-equivalent position or a position which is less than full-  
 10 time but more than half-time position and which qualifies for  
 11 employee benefits, including, but not limited to, health insurance  
 12 and leave time by any participating employer of the System, as  
 13 defined by paragraph (25) of Section 902 of this title, on or after  
 14 November 1, 2015. Any person first licensed by the State Department  
 15 of Rehabilitation Services as a vending stand operator or managing  
 16 operator on or after November 1, 2015, as defined by Section 929 of  
 17 this title, shall be eligible for participation in the defined  
 18 contribution system.

19 B. The provisions of subsection A of this section and the  
 20 provisions of ~~this act~~ the Retirement Freedom Act shall not be  
 21 applicable to employees who are initially employed in the positions  
 22 described in division (i), (ii), (iii), ~~or~~ (iv), (v), (vi), (vii),  
 23 or (viii) of subparagraph (d) of paragraph (24) of Section 902 of  
 24 this title, district attorneys, assistant district attorneys or

1 other employees of the district attorney's office, and any employees  
2 of a county, county elected officials, county hospital, city or  
3 town, conservation district, circuit engineering district, and any  
4 public or private trust in which a county, city or town participates  
5 and is the primary beneficiary.

6 C. An employee described by subsection A of this section shall  
7 become a participant in the defined contribution system and the  
8 employee shall not accrue any service credit in the Oklahoma Public  
9 Employees Retirement System as established pursuant to Section 901  
10 et seq. of this title.

11 D. Employees who participate in the defined contribution system  
12 shall be deemed to begin service in the defined contribution system  
13 on the first day of the month following employment.

14 E. An employee who begins participating in the defined benefit  
15 plan on or after November 1, 2015, in one of the positions described  
16 in subsection B of this section, shall continue to participate in  
17 the defined benefit plan only as long as he or she continues to be  
18 employed in a position described in subsection B of this section.

19 F. Any employee employed on or after November 1, 2015, by the  
20 Legislative Service Bureau, ~~State~~ Senate or House of Representatives  
21 for the full duration of a regular legislative session shall be  
22 eligible for membership only in the defined contribution system  
23 regardless of classification as a temporary employee. The temporary  
24 session employee may participate in the defined contribution system

1 during the regular legislative session at the option of the  
2 employee. Once the temporary session employee makes a choice to  
3 participate, the choice shall be binding for all future legislative  
4 sessions during which the temporary session employee is employed.  
5 For purposes of this ~~subparagraph~~ subsection, the determination of  
6 whether an employee is employed for the full duration of a regular  
7 legislative session shall be made by the employer.

8

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