



News Release

For Immediate Release

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For More Information

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Legislation changes local elected official reporting procedures

New legislation passed during the 2010 session has made significant changes to how local elected officials employed after retirement are reported to the Public Employees' Retirement System of Mississippi (PERS).

In April, Governor Haley Barbour approved House Bill 957 and Senate Bill 3083, both of which are effective July 1, 2010.

To ensure compliance with Internal Revenue Service requirements, a PERS member already serving in covered local elected office may retire and continue serving in that office without a break in service provided that he or she has reached age 62. A member serving in a covered local elected office who retires and is not at least 62 years of age must resign from the office and, if desired, seek re-election to the office. Examples of local elected offices affected by the new reporting procedures include mayors and aldermen for municipalities and supervisors and chancery clerks for counties.

A member age 62 or older who elects to retire and continue serving in office must file a PERS Form 9C, *Local County or Municipal Elected Official Reemployment Acknowledgement and Election*, with his or her employer, who will complete the form and file it with PERS. Using Form 9C, the retired local elected official denotes whether A) he or she will waive all salary or B) will accept a salary not to exceed 25 percent of his or her average compensation at retirement, pro-rated over a 12-month timeframe.

The new legislation requires counties and municipalities to pay employer contributions for retirees employed as local elected officials on the full salaries in effect for the PERS-covered positions, even if the retirees are receiving lesser amounts. Employee contributions, however, are not due. For counties, these employer contributions apply to all payments to covered constables, coroners, surveyors, chancery clerks and circuit clerks that would otherwise have been paid for direct services to the county.

For more information on PERS, visit www.pers.state.ms.us.

--30--