

Public Employees' Retirement System
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PERS

Quarterly Employer Update

Distribute to all Administrative, Payroll, and Human Resource Personnel

Issue Date July 2, 2007



PERS Agency Training

Training sessions for administrative, payroll, and human resource personnel will be held on the following dates at the locations and times noted.

PRE-REGISTRATION IS REQUIRED.

PLEASE VISIT OUR WEBSITE TO REGISTER.

WWW.PERS.STATE.MS.US



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Date	City	Location	* # Registered Capacity
Monday July 16, 2007 9 am - 12 noon	Pearl	Hinds Community College George Wynne Bldg - Lecture Hall 3805 Highway 80 East	166 / 200
Tuesday July 17, 2007 9 am - 12 noon	Tupelo	Itawamba Community College Univ of MS Advanced Ed Center 2176 South Eason Boulevard	119 / 150
Wednesday July 18, 2007 9 am - 12 noon	Cleveland	Bolivar County EXPO Center 601 First Street	45 / 200
Thursday July 19, 2007 9 am - 12 noon	Hattiesburg	Pearl River Community College Woodall Advanced Tech Center 906 Sullivan Drive	55 / 200
Friday July 20, 2007 9 am - 12 noon	Ocean Springs	Ocean Springs Civic Center 3730 Bienville Boulevard	45 / 100
Monday July 23, 2007 9 am - 12 noon	McComb	MDOT Auditorium 1076 MDOT Drive	41 / 100

* as of June 29, 2007

Information sessions to include: Federal Legislative Update (Pension Protect Act); 2007 MS Legislative Actions Impacting PERS; House Bill 1016: vesting period changes; PERS Regulation Changes; Update on Employer Reporting Procedures; DFA Office of Insurance Benefit Updates

Military Service Credit under USERRA

A covered employee may be awarded military service under the Uniformed Services Employment and Reemployment Rights Acts (*USERRA*). Any affected covered employee should refer to ***PERS Regulation 49, Conditions for Existing Military Service at NO Cost and Qualified Military Service Due to Interruption of Employment Available upon Payment of Required Employer and Employee Contributions.***

USERRA requires employers to reemploy and preserve job security, pension, and welfare benefits for “qualified” employees whose employment was interrupted by military service. If qualified military service does not meet the qualifications for active duty military service available to the member at no cost, a member may be awarded credit for time spent in the military that interrupted public service provided that the appropriate employee and employer contributions (and interest, if applicable) are paid. The employer and employee must submit the following to PERS should the employee desire to make up pension contributions:

1. Form 25A, Acknowledgement of Right to Purchase Service Credit under the Veteran’s Reemployment Rights Law

- *to inform the employee of his/her rights and responsibilities in connection with establishing pension credit during a qualified period of absence due to military service.*

2. Form DD214, Certificate or Release of Discharge from Active Duty

- *to verify the date of entry into and the date of separation from service in the uniformed services and that the discharge was under honorable conditions.*

3. Form 25D, Determination of Entitlement to Purchase Pension Service Credit under the Veteran’s Reemployment Rights Law

- *to determine if the employee is entitled to purchase the pension service credit.*

4. Form 25M, Statement of Qualified Military Service

- *to certify the salary the employee would have earned during the period the employee was out of service as a public employee by reason of service in the uniformed services.*



AUTHENTIC

DD FORM 214

PERS Form 25M

STATEMENT OF QUALIFIED MILITARY SERVICE

SOCIAL SECURITY NUMBER

Determination of Entitlement to Purchase Pension Service Credit Under the Veteran’s Reemployment Rights Laws

PERS Form 25D

Acknowledgment of Right to Purchase Service Credit under the Veteran’s Reemployment Rights Laws

PERS Form 25A

Instructions: Employers should complete this Form upon the return of an Employee from a Military Leave of Absence on or after July which the Employee was not reported for retirement purposes. This form is designed to inform the Employee of his/her rights and re connection with establishing pension credit during a qualifying period of absence due to military service. A copy of this acknowledgment should be placed in the Personnel File of the Employee and a copy submitted to PERS.

Web-based Employer Reporting System

PERS is pleased to announce that we are converting RET to a Web-based Reporting System (WEB-ERS). The new reporting system will reflect advances in technology and assist in improving operational efficiency. The pilot testing phase of our new and improved employer reporting system is anticipated to begin August 1, 2007.

Employers will continue wage and contribution reporting under the requirements that are currently used to report retirement information on PERS members. With the exception of the addition of the fields noted below, the look and feel of the report will remain the same and the Enrollment Form (PERS Form 1) will continue to be submitted to PERS. In our initial pilot testing phase in August 2007, the *new* features will include the following requirements and/or enhancements:

1. Fields added to the report to collect the member's address, date of birth, and gender.
2. Immediate availability of system updates.
3. User-friendly reporting system and instructional guide.

Requirements to utilize the new web-based reporting system are a minimum of: Internet Access, and Internet Explorer version 6.0 or greater is the recommended browser

Share in our excitement about the new web-based reporting system!

ATTENTION: EFFECTIVE AUGUST 1, 2007, CHANGE OF INFORMATION (PERS FORM 1C) FORMS SHOULD BE SUBMITTED BY MEMBERS TO THE EMPLOYER RATHER THAN DIRECTLY TO PERS. AFTER THE EMPLOYER HAS BEGUN REPORTING THROUGH WEB-ERS, THE FORM SHOULD BE FORWARDED TO PERS ONLY IF THE CHANGE IS OTHER THAN THE MEMBER'S NAME AND/OR ADDRESS. IN THE MEANTIME, FORWARD THE COMPLETED FORMS TO PERS.

CONTRIBUTIONS ON CONSTABLES' EARNINGS AS BAILIFFS

It appears that there is some uncertainty as to the Employer's responsibility in regard to paying the employer contributions on payments to constables for services rendered as bailiffs. It is our understanding that some counties are combining fee income with bailiff income when reporting the earnings to PERS, resulting in the constable paying the employer contributions on the bailiff income.

Referencing an opinion from the Attorney General, MS AG Op., Bowers (May 14, 2004), the ruling states in part that the county is responsible for the employer contributions for direct payments to the constables for fail case monies and for services rendered as a bailiff. Therefore, in the case where constables are covered by

Counties' Joinder Agreements, the constables' obligations regarding payment of contributions are:

1. The covered constables are considered as self-employed for the fee portion of their income. Thus, the covered constables are responsible for the ***combined*** employer and employee contributions (19.10%) on the fee portion of their income.
2. The covered constables are considered as county employees for income, *i.e. fail case monies and bailiff wages*, paid to them directly by the county. In this case, the covered constable is only responsible for the employee contribution (7.25%) on their income as employees of the county.



Election News

Virgil F. Belue, retired Superintendent of Clinton School District, has been re-elected to a position on the PERS Board of Trustees representing retirees. Dr. Belue defeated Wayne T. Myrick, retired Jones County Circuit and Chancery Court Clerk, in a runoff election for the position. Dr. Belue and Mr. Myrick received the most votes among 17 candidates in the first election. Retirees and beneficiaries who receive benefits from PERS cast 20,776 votes in the runoff election.

Dr. Belue was elected for a six-year term beginning July 1, 2007, his third term representing retirees. He has been a Board member since 1995, and at the June 26, 2007, Board Meeting, Dr. Belue was elected by the Board of Trustees to serve as the new Chairman for the current fiscal year.

For further information on any of the information in this newsletter or on other PERS topics, call us at 1.800.444.7377 or visit our website at www.pers.state.ms.us

New Agency Agreements

- **Walthall County Board of Supervisors (Agency #0095-000)**
Retirement Coverage for Constables, effective 05/01/2007, approved by PERS Board of Trustees 04/24/2007
- **Town of Jonestown (Agency #5010-000)**
Retirement Coverage & Social Security Coverage, effective 06/01/2007, approved by PERS Board of Trustees 06/26/2007
- **Madison County Nursing Home (Agency #0376-000)**
Retirement Coverage, effective 06/01/2007, retroactive to 02/07/1966, approved by PERS Board of Trustees 06/26/2007

PERS Legislative Update

The Mississippi Legislature approved House Bill 1016 in the 2007 session. HB 1016 results in two major changes regarding PERS membership.

1 Increase in the vesting period from four to eight years for new members joining on or after July 1, 2007 New members who join on or after July 1, 2007, are vested with eight years of membership service and can retire at age 60 with at least eight years of membership service or any age with 25 years of creditable service. Vesting is also required for members to receive service credit for active duty military service; uncompensated, unused leave; and/or repayment of a refund; to be eligible for non-duty related disability benefits and/or non-duty related survivor benefits; and/or to purchase service credit for out-of-state public service, professional leave and/or non-covered retroactive service. Members who joined the Retirement System before July 1, 2007, are vested with four years of membership service and can retire at age 60 with at least four years of membership service or any age with 25 years of creditable service.

2 Change in eligibility requirement for the Partial Lump Sum Option (PLSO). Members who join the Retirement System on or after July 1, 2007, must accumulate 28 years of creditable service to be eligible for the PLSO payment upon retirement. Members who joined before July 1, 2007, may select the PLSO payment at age 63 with at least four years of membership service or at any age with 28 years of creditable service upon retirement.

Members who joined the System prior to July 1, 2007, are not affected by this new legislation.