

SENATE FILE NO. SF0051

Wyoming retirement plans-contributions.

Sponsored by: Joint Appropriations Committee

A BILL

for

1 AN ACT relating to public employees; increasing employee
2 contributions for law enforcement officers under the
3 Wyoming Retirement Act; increasing employee contributions
4 under the Wyoming State Highway Patrol, Game and Fish
5 Warden and Criminal Investigator Retirement Act; requiring
6 the increased employee contributions to be paid through a
7 reduction in cash salary of the employee for specified
8 employees; repealing archaic provisions; and providing for
9 an effective date.

10

11 *Be It Enacted by the Legislature of the State of Wyoming:*

12

13 **Section 1.** W.S. 9-3-432(a) and (b) and 9-3-604(a) and
14 (c)(ii) are amended to read:

15

1 **9-3-432. Law enforcement officers; contributions;**
2 **benefit eligibility; service and disability benefits; death**
3 **benefits; benefit options.**

4
5 (a) Each law enforcement officer shall pay into the
6 account ~~eight and six-tenths percent (8.6%)~~ nine and
7 six-tenths percent (9.6%) of his salary for the period from
8 July 1, 2020 through June 30, 2021, ten and six-tenths
9 percent (10.6%) of his salary for the period from July 1,
10 2021 through June 30, 2022, and thereafter eleven and
11 six-tenth percent (11.6%) of his salary to fund benefits
12 provided to law enforcement officers. Any contribution
13 required under this subsection or subsection (b) of this
14 section shall be paid by the employer from the source of
15 funds used to pay officer salaries in order to be treated
16 as employer contributions for the sole purpose of
17 determining tax treatment under the United States Internal
18 Revenue Code, § 414(h). These payments by the employer are
19 subject to W.S. 9-3-412(c).

20

21 (b) Each employer of a law enforcement officer
22 covered under this article shall pay into the account a
23 contribution equal to eight and six-tenths percent (8.6%)

1 of the salary paid to each of its law enforcement officers
2 covered under this article and except as otherwise provided
3 in this subsection, may pay into the account any amount of
4 the officer's share of contributions under subsection (a)
5 of this section. Payments under this subsection shall be
6 made monthly to the account in accordance with W.S. 9-3-413
7 and are subject to the penalties imposed under W.S. 9-3-413
8 for delinquent contributions. No additional contribution
9 shall be imposed upon the state, any city, town or county
10 for benefits provided law enforcement officers under this
11 article. For law enforcement officers covered under this
12 article, excluding those employed by a county or municipal
13 employer, for the period from July 1, 2020 through June 30,
14 2021 at least one percent (1%) of the law enforcement
15 officer's contribution, for the period from July 1, 2021
16 through June 30, 2022 at least two percent (2%) of the law
17 enforcement officer's contribution and thereafter three
18 percent (3%) of the law enforcement officer's contribution
19 shall be paid through a reduction in cash salary of the law
20 enforcement officer unless specified otherwise by
21 legislative act.

22

23 **9-3-604. Employee contributions.**

1

2 (a) Except as otherwise provided in this section,
3 every employee covered by this article shall pay into the
4 fund ~~thirteen and fifty four hundredths percent (13.54%) of~~
5 ~~his salary from September 1, 2013 through June 30, 2014,~~
6 ~~and thereafter fourteen and fifty six hundredths percent~~
7 ~~(14.56%) of his salary. For the period from September 1,~~
8 ~~2013 through June 30, 2014 forty five hundredths percent~~
9 ~~(.45%), for the period from July 1, 2014 through June 30,~~
10 ~~2016 ninety six hundredths percent (.96%) and for the~~
11 ~~period from July 1, 2016 through June 30, 2017, fifty one~~
12 ~~hundredths percent (.51%) salary contribution required by~~
13 ~~this subsection shall be paid by the employer on behalf of~~
14 ~~the member. To the extent the remaining amount is not paid~~
15 ~~by an employer on behalf of the member, this payment shall~~
16 ~~be deducted each pay period from employees' salaries by the~~
17 ~~respective chief fiscal officers of the employers fifteen~~
18 ~~and fifty-six hundredths percent (15.56%) of his salary for~~
19 ~~the period from July 1, 2020 through June 30, 2021, sixteen~~
20 ~~and fifty-six hundredths percent (16.56%) of his salary for~~
21 ~~the period from July 1, 2021 through June 30, 2022,~~
22 ~~seventeen and fifty-six hundredths percent (17.56%) of his~~
23 ~~salary for the period from July 1, 2022 through June 30,~~

1 2023 and thereafter eighteen and fifty-six hundredths
2 percent (18.56%) of his salary.

3

4 (c) The contributions under subsection (b) of this
5 section shall be paid from the source of funds which is
6 used in paying salary to the employee. The employer may pay
7 these contributions by a reduction in cash salary of the
8 employee or by an offset against a future salary increase,
9 or by a combination of a reduction in salary and an offset
10 against a future salary increase, provided:

11

12 (ii) Except as otherwise provided in this
13 paragraph, any employer may pay ~~any amount~~ a portion of an
14 employee's share of retirement contributions without a
15 salary reduction or offset, or combination thereof. ~~For~~
16 ~~the period from July 1, 2012 through June 30, 2014, at~~
17 ~~least one and sixty-two hundredths percent (1.62%), for the~~
18 ~~period from July 1, 2014 through June 30, 2016 at least one~~
19 ~~and ninety-six hundredths percent (1.96%), for the period~~
20 ~~from July 1, 2016 through June 30, 2017 at least two and~~
21 ~~thirty hundredths percent (2.30%) and thereafter at least~~
22 ~~two and sixty-four hundredths (2.64%)~~ For the period from
23 July 1, 2020 through June 30, 2021 at least three and

1 sixty-four hundredths percent (3.64%) of the employee's
2 share of retirement contributions, for the period from July
3 1, 2021 through June 30, 2022 at least four and sixty-four
4 hundredths percent (4.64%) of the employee's share of
5 retirement contributions, for the period from July 1, 2022
6 through June 30, 2023 at least five and sixty-four
7 hundredths percent (5.64%) of the employee's share of
8 retirement contributions and thereafter at least six and
9 sixty-four hundredths percent (6.64%) of the employee's
10 share of retirement contributions shall be paid through a
11 reduction in cash salary of the employee unless specified
12 otherwise by legislative act.

13

14 **Section 2.** This act is effective July 1, 2020.

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(END)