

SENATE FILE NO. SF0047

Law enforcement retirement-contributions.

Sponsored by: Joint Appropriations Committee

A BILL

for

1 AN ACT relating to compensation and benefits; increasing
2 employee and employer contributions for law enforcement
3 officers under the Wyoming Retirement Act; providing
4 appropriations; and providing for an effective date.

5

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

7

8 **Section 1.** W.S. 9-3-432(a) and (b) is amended to
9 read:

10

11 **9-3-432. Law enforcement officers; contributions;**
12 **benefit eligibility; service and disability benefits; death**
13 **benefits; benefit options.**

14

15 (a) Each law enforcement officer shall pay into the
16 account eight and six-tenths percent (8.6%) of his salary

1 through June 30, 2024 and thereafter eleven and one-tenth
2 percent (11.1%) of his salary to fund benefits provided to
3 law enforcement officers. Any contribution required under
4 this subsection or subsection (b) of this section shall be
5 paid by the employer from the source of funds used to pay
6 officer salaries in order to be treated as employer
7 contributions for the sole purpose of determining tax
8 treatment under the United States Internal Revenue Code, §
9 414(h). These payments by the employer are subject to W.S.
10 9-3-412(c).

11

12 (b) Each employer of a law enforcement officer
13 covered under this article shall pay into the account a
14 contribution equal to eight and six-tenths percent (8.6%)
15 of the salary paid through June 30, 2024 and thereafter
16 eleven and one-tenth percent (11.1%) of the salary paid to
17 each of its law enforcement officers covered under this
18 article and may pay into the account any amount of the
19 officer's share of contributions under subsection (a) of
20 this section. Payments under this subsection shall be made
21 monthly to the account in accordance with W.S. 9-3-413 and
22 are subject to the penalties imposed under W.S. 9-3-413 for
23 delinquent contributions. No additional contribution shall

1 be imposed upon the state, any city, town or county for
2 benefits provided law enforcement officers under this
3 article.

4

5 **Section 2.**

6

7 (a) There is appropriated to the state auditor from
8 the general fund two million twenty-five thousand dollars
9 (\$2,025,000.00) to provide payment of the increase in
10 employer contributions for executive branch law enforcement
11 employees for the 2025-2026 fiscal biennium.

12

13 (b) There is appropriated to the University of
14 Wyoming from the general fund seventy-five thousand dollars
15 (\$75,000.00) to provide payment of the increase in employer
16 contributions for University of Wyoming law enforcement
17 employees for the 2025-2026 fiscal biennium.

18

19 (c) For state agency employers whose retirement
20 contributions are made from non-general fund sources, there
21 is appropriated from those accounts and funds amounts
22 necessary to provide payment of the increase in employer

1 contribution rates required by W.S. 9-3-432(b), as amended
2 by section 1 of this act.

3

4 (d) The appropriations in this section shall only be
5 expended to provide payment of the increase in each state
6 agency's employer contribution rates required by W.S.
7 9-3-432(b), as amended by section 1 of this act, for the
8 2025-2026 fiscal biennium.

9

10 (e) No amount of the appropriations made in this
11 section shall be used to provide the increased employee
12 contribution required by this act.

13

14 (f) Notwithstanding any other provision of law, the
15 appropriations under this section shall not be transferred
16 or expended for any purpose other than as specified in this
17 section. Any unexpended, unobligated funds remaining from
18 the appropriations made in this section shall revert as
19 provided by law on June 30, 2026.

20

21 (g) The state auditor shall transfer the funds to the
22 state retirement system or to individual state agencies as
23 determined by the department of administration and

1 information to be necessary to meet the provisions of this
2 act.

3

4 (h) It is the intent of the legislature that the
5 appropriations made in this section be included in each
6 state agency's standard budget request for the immediately
7 succeeding fiscal biennium.

8

9 **Section 3.** This act is effective July 1, 2024.

10

11

(END)