

No. 2006-174

AN ACT

SB 811

Amending the act of August 31, 1971 (P.L.398, No.96), entitled "An act providing for the creation, maintenance and operation of a county employes' retirement system, and imposing certain charges on counties and providing penalties," further providing for transfers between certain classes and for additional class options.

The General Assembly of the Commonwealth of Pennsylvania hereby enacts as follows:

Section 1. Section 7 of the act of August 31, 1971 (P.L.398, No.96), known as the County Pension Law, is amended by adding a subsection to read:

Section 7. County Employes' Retirement Fund; Transfers Between Classes.—* * *

(h) (1) This subsection applies to members of the retirement system who were employed by the county for any time period after December 31, 1971, and before January 1, 1997, and who transferred from a one-eightieth class to a one-sixtieth class on January 1, 1997.

(2) The board may, by rule, authorize the one-sixtieth class to be applied retroactively to the employe's credit service or any portion thereof.

(3) Whenever the board has, by rule, authorized the members of the retirement system to make a transfer described in this subsection, the county annuity shall be calculated in accordance with section 14(c) with the one-sixtieth class. Notwithstanding the provisions of section 14(c), if the board adopts the retroactivity provision in paragraph (2), the county annuity for all periods of service shall be calculated at the one-sixtieth class rate.

(4) The board may adopt rules pursuant to this subsection until June 30, 2007.

Section 2. Section 7.1 of the act, added December 16, 2003 (P.L.236, No.43), is amended to read:

Section 7.1. Additional Class Options; *Transfers to Additional Classes*.—(a) The board may, by rule, establish a one-fiftieth class or a one-fortieth class with a required member contribution rate of nine per cent for each class unless the board establishes a different contribution rate in accordance with section 7(e).

(b) The board may, by rule, authorize the class adopted pursuant to this section to be applied retroactively to the employe's credit service *or any portion thereof*.

(c) Whenever the board has, by rule, authorized the members of the retirement system to make a transfer to the one-fiftieth class or the one-

fortieth class, the county annuity shall be calculated in accordance with section 14(c) with the new classes added. Notwithstanding the provisions of section 14(c), if the board adopts the retroactivity provision in subsection (b), the county annuity for all periods of service shall be calculated at the one-fiftieth class rate or one-fortieth class rate, as the case may be.

(d) The board may adopt rules pursuant to this section **[at any time within the twelve-month period following the effective date of this section] until June 30, 2007.**

Section 3. This act shall take effect in 60 days.

APPROVED—The 29th day of November, A.D. 2006.

EDWARD G. RENDELL