

MINNESOTA STATUTES 1979 SUPPLEMENT

354A.41 TEACHERS RETIREMENT, CERTAIN CITIES

ciation, whichever is applicable, relating to the administration of the fund shall govern the administration of the coordinated program in instances where the administrative provisions are not inconsistent with the provisions of sections 354A.31 to 354A.41, including but not limited to provisions relating to the composition and function of the board of trustees, the investment of assets of the teachers retirement fund association, and the definition of the plan year.

Subd. 2. **Actuarial valuations.** Whenever the Minneapolis teachers retirement fund association or the St. Paul teachers retirement fund association shall make an actuarial valuation as required by section 356.215 after July 1, 1979, there shall be included in the report of the actuarial valuation a finding of the condition of the fund showing separately the basic and coordinated programs and indicating the level normal cost, accrued liability, assets, unfunded accrued liability, contribution required to meet the interest at the assumed rate on the unfunded accrued liability, and the contribution required to amortize the unfunded accrued liability by the date specified in section 356.215, subdivision 4, clause (7), for each program.

[1979 c 217 s 26]

CHAPTER 355. SOCIAL SECURITY COVERAGE

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355.12 Agreements.

The state agency is hereby authorized to enter into an agreement with the secretary of health, education, and welfare, or to modify any such agreement previously made to obtain the benefits of the federal old age survivors insurance system in respect to services performed by employees of any employing unit.

[1979 c 332 art 1 s 82]

355.17 Modification of agreement, retroactive effect.

Employing units may individually determine whether they desire inclusion in the state social security agreement, and each employing unit desiring such inclusion shall so indicate by submitting a formal resolution to the state agency, including therein the desired starting date for social security coverage. The state agency may modify the agreement between the state and the secretary of health, education and welfare with respect to employees of any such employing unit, separately, so as to provide social security coverage therefor retroactive to any date subsequent to December 31, 1955.

[1979 c 332 art 1 s 83]

355.207 Agreements with federal agency.

Upon the governor's certification pursuant to section 355.206, the state agency shall be authorized after June 30, 1978, to enter into an agreement with the secretary of health, education, and welfare, or modify any such agreement previously made with respect to teachers. The agreement or modification shall contain such terms and provisions authorized by the social security act and the enabling act as the state agency finds proper.

[1979 c 332 art 1 s 84]

SOCIAL SECURITY COVERAGE 355.308

355.23 Duluth referendum.

[For text of subs 1 and 2, see M.S.1978]

Subd. 3. Upon such certification, the state agency shall become authorized to modify the agreement with the secretary of health, education and welfare, previously made as provided in the enabling act, to obtain the benefits of the federal old age and survivors insurance system in respect to services performed by teachers as defined in sections 355.21 to 355.27. Such modification may take effect retroactively to January 1 of the year in which the modification of the agreement is accepted by the secretary of health, education and welfare, and apply to all such services performed after the effective date by teachers who are such on the date the modification is entered into or thereafter, excepting any service of an emergency nature, any service performed by a student, and all services in any class or classes of part-time positions, or positions the compensation for which is on a fee basis.

[1979 c 332 art 1 s 85]

355.286 Agreements with federal agency.

Upon the governor's certification pursuant to section 355.285, the state agency shall be authorized after June 30, 1978, to enter into an agreement with the secretary of health, education, and welfare, or modify any such agreement previously made with respect to teachers. The agreement or modification shall contain such terms and provisions authorized by the social security act and the enabling act as the state agency finds proper.

[1979 c 332 art 1 s 86]

355.295 State-federal agreement.

Upon such certification as provided herein the state agency shall be authorized to enter into an agreement with the secretary of health, education and welfare or modify any such agreement previously made with respect to the employment by public employees. The agreement or modification authorized hereunder shall take effect retroactively and apply to all employment performed after the last day of the fifth calendar year preceding the year in which the agreement or modification is entered into by the employees who are such on the effective date of the agreement or modification. The agreement or modification shall further include within its application, effective with the date of entry into service as public employees, all employment of such public employees on the date of and subsequent to the approval of the agreement or modification as well as those who are such on the effective date thereof.

The agreement shall not include employment of any public employee who performs service in (a) any position the compensation for which is on a fee basis, (b) any position performing services which, under the social security act, may not be included in any agreement between the state and secretary of health, education and welfare, (c) any position which is an elective office of the state, and (d) any position in a public hospital for which employees are provided coverage under the old age, survivors, and disability insurance provisions of Title II of the Federal Social Security Act under another provision of law. This section applies only to hospitals in existence prior to July 1, 1971.

[1979 c 332 art 1 s 87]

355.308 Agreements with federal agency.

Upon the governor's certification pursuant to section 355.307, the state agency shall be authorized after June 30, 1978, to enter into an agreement with the secretary of health, education, and welfare, or modify any such agreement previously made with respect to municipal employees. The agreement or modification shall contain such terms and provisions authorized by the social security act and the enabling act as the state agency finds proper.

[1979 c 332 art 1 s 88]

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355.311 SOCIAL SECURITY COVERAGE

355.311 Second social security referendum.

Subdivision 1. **Election of social security coverage.** Any member of the basic program of the Minneapolis municipal employees retirement fund shall be entitled to elect social security coverage retroactive to July 1, 1978 in a second social security referendum. Any member who so elects shall become a member of the coordinated program of the public employees retirement association and sufficient assets shall be transferred by the board of trustees of the Minneapolis municipal employees retirement fund to the coordinated program of the public employees retirement association pursuant to section 353.023.

Subd. 2. **Payment of retroactive social security employee and employer taxes.** Effective retroactively with respect to any employment after the date of retroactive coverage by municipal employees who are employed on the date of the agreement or modification of the agreement with the secretary of health, education and welfare, the executive secretary of the Minneapolis municipal employees retirement fund shall cause to be paid out of the fund an amount for each municipal employee retroactively included, equal to the employee and employer taxes which would have been imposed by the Federal Insurance Contribution Act if the service by the employee constituted employment within the meaning of that act. This payment shall be computed from the date of retroactive coverage to the date that deductions are first taken from the wages of each municipal employee pursuant to section 355.309. Amounts paid to meet the required employee contribution shall first be deducted from the accumulated deductions of the municipal employee and then from the remaining assets of the fund.

Subd. 3. **Appropriation.** The amounts required by this section are hereby appropriated from the Minneapolis municipal employees retirement fund and the executive secretary of the fund is authorized to make any necessary disbursements and transfers. The amounts so required shall be paid to the contribution fund provided for in the enabling act.

Subd. 4. **Balances due after payment of retroactive social security employee and employer taxes.** Any municipal employee who elects social security coverage from and after January 1, 1979, and thereby transfers from the basic program of the Minneapolis municipal employees fund to the coordinated program of the Minneapolis municipal employees fund and from whose account retroactive social security employee taxes are paid by the board of the Minneapolis municipal employees fund shall be required to reimburse the fund in an amount equal to the difference between employee contributions at the rate of eight percent of his total salary for the period of retroactive social security coverage and the aggregate of four percent of his total salary for the period of retroactive social security coverage plus the rate of retroactive social security employee taxes paid on the salary of the municipal employee restricted to the earnings limitations imposed by the Federal Insurance Contribution Act covering service as a municipal employee rendered from and after July 1, 1978. In the event that a municipal employee does not reimburse the Minneapolis municipal employees retirement fund within 30 days following notification by the executive secretary of the amount of reimbursement which is due, interest at the rate of six percent per annum compounded annually from the date the amount was first payable following notification until the date payment is made shall accrue. The city or the public corporation which employs a municipal employee electing social security coverage from and after January 1, 1979, for service on which retroactive social security employer taxes are paid from the Minneapolis municipal employees retirement fund shall reimburse the fund in an amount equal to the reimbursement amount payable by the municipal employee. The employer reimbursement may be paid from the proceeds of a tax levy made for this purpose or from any other funds available to the employer.

[1979 c 293 s 4; 1979 c 303 art 6 s 7]

355.45 State agency to make agreement with secretary of health, education and welfare.

Upon such certification the state agency shall be authorized to enter into an agreement with the secretary of health, education and welfare, or modify any such agreement previously made with respect to employment by state employees, public employees, and educational employees. The agreement or modifications shall take effect retroac-

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tively and apply to all such employment performed after December 31, 1955, by the employees who are such on that date, and shall include within its application effective with the date of entry into state, public or educational service, all employment by such employees on the date of and subsequent to the approval of the agreement or modification as well as those who are such on the approval date thereof.

[1979 c 332 art 1 s 89]

355.56 Division of teachers retirement association.

In accordance with section 218(d) (6) (C) of the social security act, the state agency shall divide into two divisions or parts, the teachers retirement association established by chapter 354. One division or part of such retirement system shall be composed of positions of members of such system who desire coverage under an agreement under section 218(d) of the social security act. The other division or part of such retirement system shall be composed of positions of members of such system who do not desire coverage under such an agreement. Each division or part shall be deemed to be a separate retirement system for the purposes of section 218(d) of the social security act. There shall be included in such division or part composed of members desiring such coverage the positions of individuals who become members of the teachers retirement association, after such coverage is extended.

[1979 c 50 s 48]

355.60 Agreements with federal agency.

Upon such certification the state agency shall be authorized to enter into an agreement with the secretary of health, education, and welfare, or modify any such agreement previously made with respect to employment by educational employees. The agreement or modification shall contain such terms and provisions authorized by the social security act and the enabling act as the state agency finds proper.

[1979 c 332 art 1 s 90]

355.76 State-federal agreement.

Upon such certification the state agency shall be authorized to enter into an agreement with the secretary of health, education, and welfare or modify any such agreement previously made with respect to the employment by state employees, public employees, and educational employees. The agreement or modification authorized hereunder shall take effect retroactively and apply to all employment performed after December 31 of the year prior to the date of the agreement or modification, by the employees who are such on that date and shall include within its application, effective with the date of entry into service as a hospital employee, all employment by such hospital employees on the date of and subsequent to the approval of the agreement or modification as well as those who are such on the approval date thereof. The agreement under sections 355.71 to 355.81 shall not apply to services in positions the compensation for which is on a fee basis.

[1979 c 332 art 1 s 91]

CHAPTER 356. RETIREMENT SYSTEMS, GENERALLY

Sec.		Sec.	
356.20	Financial reports required.	356.455	Correction of erroneous interpretation of exclusion of certain employees in certain federal programs.
356.215	Actuarial valuations and experience studies.		
356.22	Interpretation.	356.60	Limitation of public retirement annuities.
356.32	Proportionate annuity in certain cases.		

356.20 Financial reports required.

[For text of subd 1, see M.S.1978]

Subd. 2. (1) State employees retirement fund.