

Form #2

OFFICE WEST VIRGINIA
SECRETARY OF STATE

OF YOUR PROPOSAL

Robert W. Ferguson Jr.
Secretary of Administration.



Board Members

Governor Joe Manchin III
Auditor Glen B. Gainer III, Vice Chairman
Treasurer John D. Perdue
Cabinet Secretary Robert W. Ferguson, Jr.

Executive Director

Anne Werum Lambright

**State of West Virginia
Consolidated Public Retirement Board**

4101 MacCorkle Avenue, SE
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Board Members

David L. Wyant, Chairman
E. Gene Davis
Drema B. Evans
David Fletcher
Charles C. Lanham
Joe Lynch
D. Todd Murray
Andrew Richardson
Captain Stephen C. Tucker

BRIEF SUMMARY OF PROPOSED AMENDMENT TO TITLE 162. SERIES 9

The West Virginia Consolidated Public Retirement Board (Board), as administrator of the State's several pension plans, proposes certain amendatory changes to the provisions of Title 162, Series 9, of the West Virginia Code of State Regulations. Specifically, the Board proposes an amendment to increase the employer contribution rate from 12.0% to 15.0% of base pay effective July 1, 2009, in order to adequately fund the West Virginia State Police Retirement System (Plan B).



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**STATEMENT OF CIRCUMSTANCES REQUIRING PROPOSAL AND
PROMULGATION OF PROPOSED RULE CHANGES TO SERIES 9 OF TITLE 162 OF
THE WEST VIRGINIA CODE OF STATE REGULATIONS**

As statutory administrator of the State's several pension plans, the West Virginia Consolidated Public Retirement Board (Board) proposes amendatory changes to Title 162, Series 9, of the West Virginia Code of State Regulations. The rule is necessary to adequately fund the West Virginia State Police Retirement System and to protect the public interest to ensure that the unfunded actuarial accrued liability is not increased.

FISCAL NOTE FOR PROPOSED RULES

Rule Title: Title 162 (Series 9) West Virginia State Police Retirement Plan B

Type of Rule: ☒ Legislative ☐ Interpretive ☐ Procedural

Agency: West Virginia Consolidated Public Retirement Board

Address: 4101 MacCorkle Ave. S.E.
Charleston, West Virginia 25304

Phone Number: (304) 558-3570 X 52465 Email: Harry.W.Mandel@WV.gov

Fiscal Note Summary

Summarize in a clear and concise manner what impact this measure will have on costs and revenues of state government.

This Rule provides for an increase in the employer contribution rate from 12% to 15% of base pay for the West Virginia State Police Retirement Plan B. The increased rate is effective July 1, 2009.

The increase in contribution rate for FY 2010 is expected to generate an increase in employer contributions to Plan B of about \$624,000. The increase in contributions is necessary to fund the Actuarially Required Contribution for Plan B under current funding policy and GASB requirements.

It is noted that this contribution increase is due in part to benefit improvements for Plan B. Benefit improvements for active members were primarily improvements in unreduced retirement eligibility at earlier ages.

Fiscal Note Detail

Show over-all effect in Item 1 and 2 and, in Item 3, give an explanation of Breakdown by fiscal year, including long-range effect.

FISCAL YEAR			
Effect of Proposal	2009 Increase/Decrease (use "-")	2010 Increase/Decrease (use "-")	Fiscal Year (Upon Full Implementation)
1. Estimated Total Cost	\$ 0	\$ 624,000	\$624,000
Personal Services			
Current Expenses			
Repairs & Alterations			
Assets			
Equipment			
Other	\$ 0	\$ 624,000	\$ 624,000
2. Estimated Total Revenues			

Explanation of above estimates (including long-range effect):

Please include any increase or decrease in fees in your estimated total revenues.

An Actuarial Valuation for Plan B was completed as of July 1, 2008 and approved by the WVCPRB at its meeting on January 21, 2009. Employer funding for the Plan B is based on a set percent of base pay contributed for all actively employed members plus certain report fees to be contributed into Plan B in addition to the percent of pay amounts. The Actuarial Valuation determines the financial soundness of the expected contributions by comparing the expected contributions at the current employer contribution percentage plus expected fee deposits to the Actuarially Required Contribution (ARC) determined under the current Plan B funding policy and GASB guidelines. The Actuarial Valuation showed that the current 12% of base pay employer contribution rate plus expected fee deposits is not sufficient to fund the ARC. The increased employer contribution rate of 15% of pay is projected to be sufficient to fund the ARC. This determination included recognition of an automatic increase in the member contribution rate from 12% to 13% of base pay effective July 1, 2009.

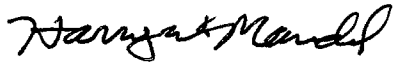
MEMORANDUM

Please identify any areas of vagueness, technical defects, reasons the proposed rule **would not** have a fiscal impact, and/or any special issues **not** captured elsewhere on this form.

The Rule does not modify benefits payable under Plan B. The Rule provides increased employer funding to Plan B to maintain proper funding of the ARC under current funding policy and GASB guidelines.

Date: June 10, 2009

Signature of Authorized Representative



Harry W. Mandel

Board Actuary

Member American Academy of Actuaries

Member Society of Pension Actuaries

Enrolled Actuary

TITLE 162
LEGISLATIVE RULE
CONSOLIDATED PUBLIC RETIREMENT BOARD

SERIES 9
WEST VIRGINIA STATE POLICE

FILED
2009 JUN 15 PM 12:37

OFFICE WEST VIRGINIA
SECRETARY OF STATE

§ 162-9-1. General.

1.1. Scope. — This Rule addresses the general administrative procedures, the processes by which a member of the retirement plans for the West Virginia State Police may apply for and be granted state disability retirement, and the manner in which appeals from the disability determinations of the Consolidated Public Retirement Board and other appeals may be presented for administrative resolution.

1.2. Authority. — W. Va. Code § 5-10D-1.

1.3. Filing Date. — ~~June 4, 2009.~~

1.4. Effective Date. — ~~June 4, 2009.~~

§ 162-9-2. Definitions.

2.1. "Active employment" means employment of a member by the West Virginia State Police during which compensation for services is actually received, other than through the receipt of regular or disability retirement benefits.

2.2. "Agency" means the West Virginia State Police.

2.3. "Board" means the West Virginia Consolidated Public Retirement Board.

2.4. "Essential duties of a law enforcement officer" means those duties which state troopers must be capable of performing in order to be capable of continuing in active employment with the West Virginia State Police, as specified in policies set forth by the Agency.

2.5. "Member" means a sworn employee of the West Virginia State Police who is a participant

in any of the Agency's retirement systems, and who has not yet entered retirement status.

2.6. "Retirement systems" means the West Virginia State Police Retirement Fund, or the West Virginia State Police Death, Disability and Retirement Fund."

2.7. "Substantial gainful employment" or "gainful employment" means employment in which an individual may earn up to an amount that is determined by the United States Social Security Administration as substantial gainful activity and still receive total disability benefits.

2.8. "Vocational consultant" means consultants who possess the requisite training, skills, and professional certification to accurately evaluate a member's ability to engage in various types of substantial gainful activity, including but not limited to the member's ability to perform the essential duties of a law enforcement officer.

§ 162-9-3. Disability Applications and Petitions; Eligibility.

3.1. A member of the West Virginia State Police, or a person acting with legal authority on behalf of the member, who remains in active employment, may file a disability retirement application with the Consolidated Public Retirement Board whenever the member has reason to believe that he or she is no longer physically or mentally capable of performing the essential duties of a law enforcement officer. Application shall be made on forms approved by the Board, and the member shall cause a copy of the application to be served upon the Agency at the time of its filing with the Board.

3.2. If the Agency has reason to believe that

a member is no longer physically or mentally capable of performing the essential duties of a law enforcement officer, and if the member has failed or refused to file an application for disability retirement, the Agency may file a petition with the Board seeking the disability retirement of the member. The Agency's petition shall be made on forms approved by the Board, and a copy of the petition shall be served by the Agency upon the member at the time of the filing of the petition with the Board. The cost of the treating physician's examination, when requested by the West Virginia State Police, shall be at the expense of the West Virginia State Police. The member shall cooperate fully with the Board in the scheduling of the examinations, and shall appear at the time and place for scheduled examinations as requested by the Board. The Board shall provide advance notice to the member that if he or she fails to appear at the time and place for scheduled examinations requested by the Board, he or she may be held responsible for some or all fees charged by the physician's office for that scheduled exam.

3.3. Once a member has commenced to receive a retirement benefit from the retirement systems, the retired member is no longer eligible to apply for disability retirement benefits.

3.4. Notwithstanding any provision of this rule to the contrary, a member who has applied for and commenced to receive a partial duty related disability award is permitted to apply to the Board for a total disability award, if the member believes that his or her condition has deteriorated to the point that he or she no longer retains the mental or physical ability to engage in any gainful employment.

3.5. In the event that an individual or the Agency on behalf of the individual has applied for and has been denied disability retirement by the Board, neither the individual nor the Agency on behalf of the individual may file another application for disability retirement with the Board until the passage of one year from the date of the Board's last denial. Notwithstanding the minimum one year reapplication period, the Board

may, in its sole discretion, agree to waive the minimum one year reapplication period for an individual or the Agency on behalf of the individual if waiver of the reapplication period is requested by the individual or the Agency on a form approved by the Board. The individual or the Agency shall demonstrate to the satisfaction of the Board, through medical records, reports or other reliable evidence, that the individual has suffered a new or substantial worsening of his or her medical condition since the Board's most recent denial of his or her application for disability retirement.

§ 162-9-4. Medical and Factual Information.

4.1. Any member whose mental or physical fitness to perform the essential duties of a law enforcement officer is at issue in any application for state disability retirement shall complete any and all forms, authorizations or releases requested by the Board for the processing of the member's alleged disability application, and shall cooperate fully in the gathering of relevant medical and factual information and records that are determined necessary by the Board for its consideration of the application or petition for disability retirement.

4.2. Following the filing of an application for disability retirement, the member shall, upon request by the Board, provide the Board with copies of all current and past medical records, reports and information, including the report of the treating physician and/or other professional, which are relevant to the Board's determination of the member's physical or mental capacity to perform the essential duties of a law enforcement officer. Failure of the applicant to provide relevant records and reports as requested by the Board, or failure to cooperate fully in the disability determination process, constitutes just cause for the Board's denial of the member's application.

4.3. Following the filing of an application for disability retirement, the Agency shall provide to the Board a copy of any fitness for duty standards which relate to the nature of the member's alleged

disability. Unless the fitness for duty standards which relate to the nature of the member's alleged disability specify that corrective devices (including but not limited to hearing aids or eyeglasses) may be used to satisfy the relevant fitness standard, the Board shall presume for the purpose of its determination of the member's disability status that corrective devices may not be used to meet the standards. This presumption is rebuttable upon the presentation of clear and convincing evidence to the contrary by the member or the Agency.

4.4. The Agency shall provide the Board with any and all relevant medical and factual records and reports in its possession regarding the nature of the member's claimed disability, the duty relatedness of the member's claimed disability, and the member's fitness to perform the essential duties of a law enforcement officer as specified in policies adopted by the Agency. The Agency shall also complete such forms or reports as are considered necessary by the Board in its determination of the member's alleged disability.

§ 162-9-5. Disability Examinations.

5.1. Any member whose mental or physical fitness to perform the essential duties of a law enforcement officer is at issue in any application or petition for state disability retirement shall, upon request of the Board, submit to any mental or physical examinations determined necessary by the Board, in its discretion, for proper disposition of the alleged disability application or petition. The cost of the examinations, when requested by the Board, shall be at Board expense. The member shall cooperate fully with the Board in the scheduling of the examinations, and shall appear at such time and place for scheduled examinations as requested by the Board. Failure to cooperate fully in the examination process may result, in the Board's discretion, in the denial of the disability application. Further, the Board shall provide advance notice to the member that should he or she fail to appear at the time and place for scheduled examinations requested by the Board, he or she may be held responsible for some or all fees charged by the physician's office for that

scheduled exam.

5.2. Any physician who performs examinations under this rule for the purpose of determining a member's fitness to perform the essential duties of a law enforcement officer shall have access to and may review any and all medical and factual records, reports or other information pertaining to the member which have been gathered by the Board pursuant to this rule, and which are relevant to the physician's full and fair evaluation of the member's disability status.

5.3. At the conclusion of any physical or mental examination of a member under this rule, the examining physician or physicians shall furnish to the Board a report which states the physician's findings and opinions regarding the nature, extent and cause of the member's allegedly disabling injury or illness. The examining physician's report shall also state his or her opinion as to whether or not the member's disability, if any, is likely to be permanent. The Board shall only consider a medical report if the author of the report is a licensed practitioner of his or her profession in West Virginia or the jurisdiction in which he or she is located.

5.4. In the Board's discretion, the report of the examining physician and all other relevant evidence pertaining to the allegedly disabling injury, as well as information concerning the essential duties of a law enforcement officer, may thereafter be submitted for review to a vocational consultant who has been selected by the Board. In those cases, the vocational consultant shall then provide the Board with a written opinion as to whether or not the member is mentally and physically capable of performing the essential duties of a law enforcement officer and, if not, whether or not the member retains the mental and physical capability of performing other types of gainful employment.

5.5. Subject to any confidentiality and disclosure limitations set forth in state law, the member and the Agency shall, upon request, be provided with a copy of the examining physician and vocational consultant reports which have been

generated in the disability evaluation process under this rule.

5.6. The Agency may also require a member who intends to or who has applied for a state disability retirement to submit to an examination by a physician of its selection, either prior to or following the member's examination by a physician selected by the Board. The report of that examination shall be provided to the Board for consideration in the disability determination process, and a copy of the report shall be made available to the member upon written request to the Agency. Failure of the member to submit to an examination by a physician selected by the Agency may, in the Board's discretion, result in the denial of the disability retirement application.

5.7. The member or the Agency may pursue review by vocational consultants of their choosing following receipt of the report of the Board selected vocational consultant. If a supplemental vocational review is requested, the cost of the review shall be at the expense of the requesting party.

§ 162-9-6. Initial Determination.

6.1. The Executive Director of the Board or his or her designee, and two staff members appointed by the Executive Director, constitute the Staff Review Committee. The Staff Review Committee shall review all reports and other evidence from all sources, and shall make a recommendation for disposition of the disability application or petition, consistent with this rule and laws of the member's retirement system, to the Board's Review Committee. A preponderance of the evidence standard shall be applied in the evaluation of the evidence of record.

6.2. The Board's Review Committee shall be comprised of at least three Board members who have been appointed by the Board. The Board Review Committee shall consider the recommendations of the Staff Review Committee as well as all reports and other evidence relating to the disability application or petition. The Board Review Committee shall thereafter present

its findings and position to the full Board as to whether the member is physically or mentally incapacitated from performing the essential duties of a law enforcement officer, and should be retired on the basis of the incapacity. A preponderance of the evidence standard shall apply in the evaluation of the evidence of record.

6.3. If the member's application, or the petition of the Agency as provided in subdivision 9.3.2. of this rule, is not granted by the full Board, the Board shall notify both the member and the Agency in writing within ten (10) days of its decision and the basis for the decision. The notice shall be sent by certified mail, return receipt requested. The notification shall also state, with specificity, what action may be taken by the member or the Agency to pursue an administrative appeal of the Board's denial of the disability application or petition.

§ 162-9-7. Denial of Application; Supplemental Examination Option.

7.1. If the Board does not grant the member a disability retirement upon initial review, either the member or the Agency may, within twenty (20) days of receipt of the notice of denial from the Board, request that the member be re-examined by another physician of the Board's selection, at the expense of the requesting party.

7.2. If a second examination is requested by either the member or the Agency, the physician performing the examination shall, upon completion of the examination, furnish the Board with a written report stating his or her opinion regarding the nature, extent and cause of the member's alleged disabling injury or illness, and an opinion as to whether or not the disability is likely to be permanent. Subject to any confidentiality and disclosure limitations set forth in state law, copies of the supplemental physician's report shall be furnished by the Board to the member or the Agency, upon written request.

7.3. If a vocational consultant was used during the initial review, the supplemental

physician's report shall thereafter be submitted by the staff of the Board to the vocational consultant for a second review and supplemental report.

7.4. The reports of the examining physician, the vocational consultant, and all of the other relevant evidence of record, shall thereafter be reviewed by the Staff Review Committee. The Staff Review Committee shall, following review of all reports and other evidence from all sources, make a recommendation consistent with the evidence and applicable law to the Board Review Committee. The Board Review Committee shall thereafter consider the Staff Review Committee's recommendation, as well as the entirety of the other evidence of record, and shall make a recommendation to the full Board as to whether or not the member should be retired on the basis of disability.

7.5. The Board shall notify the member and the Agency of its determination following the supplemental examination process, and shall state, with specificity, what action may be taken to pursue an administrative appeal of the Board's decision.

§ 162-9-8. Decisions on Initial Review; Appeals by Agency or Member.

8.1. If the Board, upon review of an application or petition for disability retirement, determines that the member is mentally or physically incapable of performing the essential duties of a law enforcement officer and should therefore be retired, either the member or the Agency who may be aggrieved by the determination may, within twenty (20) days after receipt of the notice of favorable decision from the Board, request an appeal of the Board's decision to a hearing officer appointed by the Board as stated in section 9 of this rule.

8.2. If the Board, upon review of an application or petition for disability retirement, determines that the member is not mentally or physically incapable of performing the essential duties of a law enforcement officer and should therefore not be retired, either the member or the

agency who may be aggrieved by such determination may, within twenty (20) days after receipt of the notice of the Board's decision, request an appeal of the Board's decision to a hearing officer appointed by the Board as stated in section 9 of this rule.

§ 162-9-9. Processes for Appeal of Board Decisions.

9.1. The Board shall not hear appeals directly, but shall appoint hearing officers who shall make a complete and independent reviews of the disability applications or petitions, and make recommendations to the Board. All hearing officers appointed by the Board for the hearings must be attorneys licenced to practice law in the State of West Virginia.

9.2. The hearing officer shall, within sixty (60 days) of the Board's receipt of notice of an appeal request, schedule a time and place for the appeal to be heard. All parties to the appeal shall be given at least ten (10) business days written notice of the hearing.

9.3. At any hearing conducted pursuant to this rule, the applicant may appear pro se, or may be represented by counsel or by a lay representative. The Agency has the right to appear by a lay designee, or by counsel. Counsel for the Board may also appear at any hearing held pursuant to this rule. Witnesses or written evidence may be submitted by all parties.

9.4. The rules of evidence shall not strictly apply at any administrative hearing held pursuant to this rule, and the interests of justice and fair play shall guide the proceedings.

9.5. All parties to the appeal are, subject to any confidentiality or disclosure limitations of state law, entitled to copies of any and all relevant medical and factual documents and reports which are in the possession of the Board, and which were previously considered by the Board in its prior decision on the disability application or petition.

9.6. The hearing officer may subpoena documents and witnesses if the information sought is relevant and necessary to a proper analysis of the disability claim and the formulation of his or her recommendation to the Board.

9.7. The Board shall cause a stenographic recording of the administrative hearing to be made which shall constitute the official record of the hearing. The recording shall not be transcribed except upon request of any party, at the requesting party's expense.

9.8. The hearing officer shall, within sixty (60) days of his or her receipt of any and all documents and evidentiary testimony, prepare formal findings of fact and conclusions of law, stating therein the reasons for his or her findings, and noting with specificity the medical and other evidence considered in reaching a recommendation.

9.9. Following written notice and tender of the hearing officer's recommended decision to all parties, the hearing officer shall present his or her recommended decision to the full Board at its next regularly scheduled meeting. The staff of the Board shall notify the member, the Agency and counsel for the Board of the date, time and place of the Board's meeting during which the appeal and the recommended decision will be presented to the Board by the hearing officer. Any party has the right to submit, in writing, a proposed final order to the hearing officer for consideration prior to presentation of the case to the Board.

9.10. The Board shall take action, in open session, on the recommendation of the hearing officer on any appeal held pursuant to this rule. Presentation of the appeal shall be made by the hearing officer, and no additional oral argument is permitted.

9.11. The Board shall accept the recommendation of the hearing officer unless an abuse of discretion is found to have occurred, or unless the recommendation is found to be based upon an error in facts or contrary to law. The

Board's final decision shall be sent, by certified mail, to the member and to the Agency.

§ 162-9-10. Other Appeals.

10.1. The Board's staff shall consider any other type of appeal other than for disability retirement benefits. If the Board's staff does not grant the request, the staff shall notify the applicant in writing stating the reasons for the denial and informing him of his right to appeal to the Board.

10.2. The applicant has ninety (90) days upon receipt of the written denial within which to file a written request for an administrative appeal. If the applicant appeals the decision of the staff, the staff shall refer the appeal to a hearing officer appointed by the Board.

10.2.1. Within sixty (60) days of the notice from the applicant of the desire to appeal the denial, the hearing officer shall schedule a time and place to hear the appeal and give the applicant ten (10) business days written notice of the hearing.

10.2.2. At any hearing conducted pursuant to this rule, the applicant may appear pro se, or may be represented by counsel or by a lay representative. Counsel for the Board may also appear at any hearing held pursuant to this rule. Witnesses or written evidence may be submitted by all parties.

10.2.3. The rules of evidence shall not strictly apply and the applicant has the right to any and all relevant documents in the possession of the Board, subject to any confidentiality or disclosure limitations set forth in federal or state law.

10.2.4. The hearing officer may subpoena documents and witnesses if the information is relevant and reasonable in order for the hearing officer to arrive at a finding of fact and to make a recommendation on the appeal. The interest of justice and fair play shall guide proceedings before the hearing officer.

10.2.5. The Board shall cause the certified court reporter to retain but not transcribe a stenographic recording of the hearing which is the official record of the hearing. Upon appeal to circuit court, the recording shall be transcribed.

10.2.6. The hearing officer shall within sixty (60) days of receiving all documents and evidentiary testimony, prepare formal findings of fact and conclusions of law, in which he states the reasons for his findings, and noting with specificity the evidence considered in reaching a recommendation.

10.2.7. Following written notice and tender of the hearing officer's recommended decision to all parties, the hearing officer shall present his recommended decision to the Board at its next regularly scheduled meeting. The staff of the Board shall notify the member and counsel for the Board of the date, time and place of the Board's meeting during which the appeal and the recommended decision will be presented to the Board by the hearing officer. Any party has the right to submit, in writing, a proposed final order to the hearing officer for consideration prior to presentation of the matter to the Board.

10.3. The Board shall take action, in open session, on the recommendation of the hearing officer on any appeal held pursuant to this rule. Presentation of the matter shall be made by the hearing officer, and no additional oral argument is permitted.

10.3.1. The Board shall accept the recommendation of the hearing officer unless an abuse of discretion is found to have occurred, or unless the recommendation is found to be based upon an error in facts or contrary to law. The Board's final decision shall be sent, by certified mail, to the member and his counsel.

10.4. An applicant who fails to request a timely appeal waives any further administrative appeal rights.

§ 162-9-11. Appeal Denied.

11.1. If an appeal is denied in whole or in part by final decision of the Board pursuant to this rule, the aggrieved party may request a transcript of the administrative hearing, with cost of the preparation of the transcript being paid by the requesting party. An individual aggrieved by a final decision of the Board may pursue a judicial appeal to the Circuit Court of Kanawha County within the time limits set forth in Chapter 29A of the W. Va. code.

§ 162-9-12. Annual Statement.

12.1. The Board may require a disability benefit recipient awarded a disability retirement under the provisions of this rule to file an annual statement of earnings and any other financial information required by the Board. If a disability recipient refuses to file the statement or financial information as requested by the Board, the Board shall suspend the disability benefit until the statement or financial information is filed. If the refusal continues for sixty (60) days, the Board shall terminate the recipient's right to the disability benefit.

§ 162-9-13. Disability Re-certification.

13.1. At least once each year during the first five years following the retirement of a member on account of disability, as provided in this rule, and at least once in each three-year period thereafter, the Board may require a disability retiree, who has not attained age sixty years, to undergo a medical examination to be made by or under the direction of a physician designated by the Board. If the disability retiree refuses to submit to the medical examination in any period, his or her disability annuity may be discontinued by the Board until his or her withdrawal of the refusal. If the refusal continues for one year, all of his or her rights in and to his or her annuity may be revoked by the Board. If upon medical examination of a disability retiree, the physician reports to the Board that the retiree is physically able and capable of resuming employment, his or her disability annuity shall terminate: Provided, That the Staff Review Committee, the Board's Review Committee and the full Board concur with

the report of the physician: Provided, however, That after the member attains age fifty years, the Board may require the medical examination only once in each five year period thereafter.

§ 162-9-14. WV State Police Retirement System Employer Contributions.

14.1. The West Virginia State Police shall contribute twelve percent (12%) of the monthly base salary of each member of the West Virginia State Police Retirement System to the West Virginia State Police Retirement System; Provided, That beginning on the first day of July, two thousand nine, the West Virginia State Police shall contribute fifteen percent (15.0%) of the monthly salary of each member of the West Virginia State Police Retirement System to the West Virginia State Police Retirement System. The sums are due out of the annual appropriation for the West Virginia State Police.

permissible under the provisions of section 401(a) et seq. of the Internal Revenue Code and guidance issued thereunder, after receiving from the executive officer of the payroll records of a participating public employer an explanation of the reason for making the erroneous contributions and the amount of the erroneous contributions.

§ 162-9-15. Errors.

15.1. Each level of review is presumed to cure all errors in procedure of any prior level, and no right to remand in order to cure procedural errors exists. An independent determination of the facts shall, however, be made at each level of administrative review.

§ 162-9-16. Service Credit.

16.1. Under no circumstances shall a member of the retirement systems receive more than one year of service in any calendar year.

§ 162-9-17. Refund of Erroneous Contributions.

17.1. To the extent permissible under the provisions of section 401(a) et seq. of the Internal Revenue Code and the guidance issued thereunder, the State Auditor and State Treasurer may refund from the funds of the Retirement Systems any erroneous contributions made to the Retirement Systems upon proper transmittals by the Board's staff. The Board's staff may request the refund if it determines it is appropriate and