

Tax to be in addition to any other taxes.

Section 3. The tax authorized to be levied under the provisions of this act shall be in addition to any other taxes any school [district] *districts* of the first class [is] *and of the first class A* are empowered to levy and collect under any existing law.

Collection of taxes.

Section 4. The taxes which are levied under the provisions of this act shall be collected at the same time, in the same manner, with like authority, and subject to the same discounts and penalties, as other real estate taxes for school purposes are collected.

Act effective immediately.

Section 2. This reenacting and amending act shall take effect immediately.

APPROVED—The 30th day of November, A. D. 1955.

GEORGE M. LEADER

No. 227

AN ACT

To further amend the act approved the eighteenth day of July, one thousand nine hundred seventeen (Pamphlet Laws 1043), entitled "An act establishing a public school employes' retirement system, and creating a retirement board for the administration thereof; establishing certain funds from contributions by the Commonwealth and contributing employes, defining the uses and purposes thereof and the manner of payments therefrom, and providing for the guaranty by the Commonwealth of certain of said funds; imposing powers and duties upon boards having the employment of public school employes; exempting annuities, allowances, returns, benefits, and rights from taxation and judicial process; and providing penalties," increasing the amount of retirement or compensatiton payments to persons now retired receiving survivor annuities or State compensation under the public school employes' retirement system in conformity with provisions of amendment of section 11 of article III of the Constitution and harmonizing the provisions of past amendments.

Public School Code of 1949.

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

Section 14, act of July 18, 1917, P. L. 1043, last amended April 25, 1949, P. L. 752, May 23, 1949, P. L. 1804, May 26, 1949, P. L. 1818, and September 26, 1951, P. L. 1450, further amended.

Section 1. Section fourteen of the act, approved the eighteenth day of July, one thousand nine hundred seventeen (Pamphlet Laws 1043), entitled "An act establishing a public school employes' retirement system, and creating a retirement board for the administration thereof; establishing certain funds from contributions by the Commonwealth and contributing employes, defining the uses and purposes thereof and the manner of payments therefrom, and providing for the guaranty by the Commonwealth of certain of said funds; imposing powers and duties upon boards having the employment

of public school employes; exempting annuities, allowances, returns, benefits, and rights from taxation and judicial process; and providing penalties," as last amended by the acts, approved the twenty-fifth day of April, one thousand nine hundred forty-nine (Pamphlet Laws 752), the twenty-third day of May, one thousand nine hundred forty-nine (Pamphlet Laws 1804), the twenty-sixth day of May, one thousand nine hundred forty-nine (Pamphlet Laws 1818), and the twenty-sixth day of September, one thousand nine hundred fifty-one (Pamphlet Laws 1450), is hereby further amended to read as follows:

SUPERANNUATION RETIREMENT

Section 14. Retirement for superannuation shall be as follows:

1. Any contributor who is an employe sixty-two years of age or older or who is a member of the one one-hundred-fortieth (1/140) class and has completed thirty-five years of credited service of the Commonwealth may retire for superannuation by filing with the retirement board a written statement, duly attested, setting forth at what time, subsequent to the execution of said application, he or she desires to be retired. Said application shall retire said contributor at the time so specified, or in the discretion of the retirement board, at the end of the school term in which the time so specified occurs.

2. Every contributor who has attained or shall attain the age of seventy years shall be retired by the retirement board for superannuation, forthwith, or at the end of the school term in which said age of seventy years is attained.

ALLOWANCE ON SUPERANNUATION RETIREMENT

3. On retirement for superannuation a contributor who is an employe shall receive a retirement allowance which shall consist of:

I. An employe's annuity, which shall be the actuarial equivalent of his or her accumulated deductions; and

II. A State annuity, the amount of which shall be determined, as follows:

(A) If the contributor is a member of the one one-hundred-sixtieth (1/160) class—

(A) A State annuity of one one-hundred-sixtieth (1/160) of his or her final salary for each year of service; and

(B) In addition thereto, if a present employe, a further State annuity of one one-hundred-sixtieth (1/160) of his or her final salary for each year of prior

service, as certified to said present employe in the certificate issued to him or her by the retirement board under the provisions of section eleven of this act.

(B) If the contributor is a member of the one one-hundred-fortieth (1/140) class—

(A) A State annuity of one one-hundred-fortieth (1/140) of his or her final salary for each year of service; and

(B) In addition thereto, if a present employe, a further State annuity of one one-hundred-fortieth (1/140) of his or her final salary for each year of prior service, as certified to said present employe in the certificate issued to him or her by the retirement board under the provisions of section eleven of this act; and

(C) In addition thereto, an additional State annuity which shall be equivalent to the amount, if any, by which the employe's annuity is less than the State annuity for service rendered after the thirtieth day of June, one thousand nine hundred nineteen.

[(D)] (C) In addition [thereto,] *to the provisions of clauses II. (A) and (B) above,* in the event of the retirement of a contributor prior to September first, one thousand nine hundred fifty, if a member of the one one-hundred-sixtieth (1/160) class, or in the event of such retirement on and after July first, one thousand nine hundred fifty, if a member of the one one-hundred-fortieth (1/140) class, a further State annuity which shall be equivalent to the amount, if any, by which the superannuation retirement allowance otherwise payable is less than one thousand two hundred dollars (\$1200) where the contributor has forty years or more of credited service in this Commonwealth, or if less than forty years of such service, then such proportional amount of such one thousand two hundred dollars (\$1200) as the years of such credited service bear to forty years.

4. Any person sixty-two years of age or older who was a class-room teacher, principal, supervising principal, or superintendent in the public schools of Pennsylvania for at least twenty years, and who separated from school service for any reason prior to the first day of July, one thousand nine hundred and nineteen, and who was not thereafter engaged in school service, except temporarily, for not more than two whole school years; or any person who was a class-room teacher, principal, supervising principal, or superintendent in the public schools of Pennsylvania for at least fourteen years, and who separated from school service because of physical or mental disability prior to the first day of July, one thousand nine hundred and nineteen, and who still is unable to teach because of such disability, shall receive

a State compensation equal to one-eightieth of his or her final salary for each year of school service, but not less than fifty dollars (\$50) per month, if such former teacher shall agree, in writing, and hold himself or herself ready under the direction of the board of school directors, to advise and counsel with school officials, to visit and counsel with new teachers, to act as substitute teacher when able, to examine and report on public school work, to visit pupils' homes in the interest of child welfare, to attend educational conferences and addresses, and to be concerned with other educational work as may be deemed necessary and helpful to community-school interest. In the case of a present employe or a new entrant who on [the first day of September, one thousand nine hundred forty-nine] *November eight, one thousand nine hundred fifty-five, or any time thereafter until and including the effective date of this act,* was in receipt of a disability retirement allowance provided in section thirteen or a superannuation retirement allowance as provided in this section, in addition to the benefits provided in such sections, there shall be provided a further State annuity which shall be equivalent to the amount, if any, by which such disability retirement allowance or superannuation retirement allowance otherwise payable is less than one thousand two hundred dollars (\$1200) where the contributor has forty years or more of credited service in this Commonwealth, or, if less than forty years of such service, then such proportional amount of such one thousand two hundred dollars (\$1200) as the years of such credited service bear to forty years. In the event that a member is receiving a reduced superannuation retirement allowance because of having elected an option, such additional State annuity, if any, shall be related to the amount of the full retirement allowance he would have received if no option had been elected, and in the event that a member when entering upon a superannuation retirement allowance has elected an option providing for a survivor annuity and the member has later died and the survivor beneficiary is in receipt of a survivor annuity, then the additional State annuity, if any, payable to such survivor beneficiary shall be such reduced amount as under the rules is related to the additional State annuity, if any, which would have been payable to the retired member if such option had not been elected. *All increased payments provided for by this reenactment and amendment of subsection four of section fourteen of this act shall commence as of November eight, one thousand nine hundred fifty-five, or on the date of re-*

irement, if later than November eight, one thousand nine hundred fifty-five. The General Assembly shall from time to time appropriate moneys sufficient to make payments under this subsection: Provided, That any teacher who is entitled to receive State compensation hereunder, and who is receiving a retirement allowance under the provisions of a local teachers' retirement system, shall receive from the Commonwealth only the difference between the compensation to which such teacher would otherwise be entitled under the provisions of this subsection and the annual amount received by such teacher from such local teachers' retirement system.

Any employe on retirement for superannuation who returns to active school service during the continuation of World War II, shall not, upon return to retirement for superannuation, receive any smaller retirement allowance than that received prior to such return to active school service.

Act effective immediately.

Section 2. The provisions of this act shall become effective immediately upon final enactment.

APPROVED—The sixth day of December, A. D. 1955.

GEORGE M. LEADER

No. 228

AN ACT

To further amend the act, approved the twenty-seventh day of June, one thousand nine hundred twenty-three (Pamphlet Laws 858), entitled "An act establishing a State employes' retirement system, and creating a retirement board for the administration thereof; establishing certain funds from contributions by the Commonwealth and contributing State employes; defining the uses and purposes thereof and the manner of payments therefrom, and providing for the guaranty by the Commonwealth of certain of said funds; imposing powers and duties upon the heads of departments in which State employes serve, excepting annuities, allowances, returns, benefits, and rights from taxation and judicial process; and providing penalties," providing for minimum retirement allowances for present beneficiaries and appropriations for payment of the costs thereof in conformity with provisions of amendment of Section 11 of Article III of the Constitution.

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

State employes' retirement system.

Section 13.1, act of June 27, 1923, P. L. 858, added January 19, 1952, P. L. 2176, reenacted and amended.

Section 1. Section 13.1 of the act, approved the twenty-seventh day of June, one thousand nine hundred twenty-three (Pamphlet Laws 858), entitled "An act establishing a State employes' retirement system, and creating a retirement board for the administration