

Missouri Sheriffs' Retirement System

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PAULA BRUMFIELD
COUNTY CLERK



J. Kent Oberkrom
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Jim Arnott
Vice Chairman
Greene County Sheriff

Kenny Jones
Board Member
Moniteau County Retired
Sheriff

1739 Elm Court, Suite 202 ■ P.O. Box 105257 ■ Jefferson City, MO 65110-5257
Phone: 573-634-3858 ■ Fax: 573-634-3947 ■ Email: info@sherretmo.com
Website: sherretmo.com

Kevin Bond
Board Member
Pettis County Retired
Sheriff

Dwayne Carey
Board Member
Boone County Sheriff

Melissa Lorts
Executive Director

November 21, 2023

Dear County Clerk,

With the Governor's signature on SB 20, SB 75 and SB 186, active sheriffs will be required to make mandatory contributions of 5% of their compensation to the Missouri Sheriffs' Retirement System (MSRS) beginning January 1, 2024. After a review of the language by our accounting firm, we have determined how to handle the 5% contribution based on IRS guidance.

The recommendation from Williams Keepers is to treat the 5% as an after-tax contribution and it should be included as part of the taxable income no matter who is paying the contribution.

Attached is a form to complete with each submission to the Missouri Sheriffs' Retirement System. We ask them to complete and return to the MSRS with each contribution payment. Checks should be made payable to Missouri Sheriffs' Retirement System.

An additional form is attached for salary verification. This will need to be completed each quarter. A reminder will be sent out each quarter. Please complete the form and mail it with the sheriffs' retirement contribution.

If you have any questions regarding the 5% contribution, please feel free to contact us.

Sincerely,

Melissa Lorts
Executive Director