

Madison Hires Raines

From: Amy Dent
Sent: Monday, August 4, 2025 1:09 PM
To: Madison Hires Raines
Subject: Fw: HB 225 follow-up

Follow Up Flag: Follow up
Flag Status: Flagged

I got a little clarification on the Sheriff's retirement contribution. Hope it helps!

From: Jimmy Laughlin <jimmy_laughlin@camdencountymo.gov>
Sent: Monday, August 4, 2025 12:32 PM
To: Amy Dent <adent@christiancountymo.gov>; krieman@boonecountymo.org <krieman@boonecountymo.org>; Tara Horn <thorn@co.buchanan.mo.us>; rpage@callawaycounty.org <rpage@callawaycounty.org>; Pete Frazier <pfrazier@capecounty.us>; JackB@casscounty.com <JackB@casscounty.com>; Hurlbert, Victor <vhurlbert@claycountymo.gov>; Angela Gibson (agibson@franklinmo.gov) <agibson@franklinmo.gov>; mruether@colecounty.org <mruether@colecounty.org>; Cindy Stein <CStein@greenecountymo.gov>; Sarah Hoover <shoover@jaspercountymo.gov>; Kristy Apprill <KApprill@Jeffcomo.org>; cdavis@jocoauditor.com <cdavis@jocoauditor.com>; Kali Rechterman <k.rechterman@lafayettecountymo.gov>; Brenda Schulte <auditor@lincolncountyauditor.com>; mmajor@newtoncountymo.gov <mmajor@newtoncountymo.gov>; dillonb@pettisco.com <dillonb@pettisco.com>; krobinson@co.platte.mo.us <krobinson@co.platte.mo.us>; Auditor@salinecountymo.org <Auditor@salinecountymo.org>; Statler, Brent <BStatler@sccmo.org>; Louie Seiberlich <lseiberlich@sfcgov.org>; David Clark <david.clark@taneycountymo.gov>
Cc: Jimmy Laughlin <jimmy_laughlin@camdencountymo.gov>
Subject: HB 225 follow-up

Caution: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

To All,

In reference to our Webex meeting last week on Aug. 1 about HR 225 that is dealing with the Sheriff's retirement (57.961). I would encourage when looking at bill changes to read the "Truly Agreed to and Finally Passed" bills, versus the summary that can have inaccuracies in them.

We have meet with our lobbyist and the Commissioners lobbyist. After that meeting there was no change to the statute. The reason for the change was mainly to meet IRS requirements. Please see the information portion below. Effective dates are Sheriff salary portion of the bill is effective 8/28/25 and the per diem of the bill is effective 1/1/26.

Here is the information for 57.961.3:

The employer pick-up provision in the Internal Revenue Code (414(h)(2)) provides that a governmental plan can designate the contributions as employee contributions (see subsection 5 of this section) within the plan, but the employer "picks up" (pays the employee contribution to the plan from the employee's salary) so that the designation by the IRS is as

employer contributions. For example, if the salary of an employee is \$2000 with a five percent contribution rate (\$100) with an employer pickup, then the technical salary for IRS purposes would be \$1900 since the employee contribution rate is basically taken out pre-tax resulting in an additional take-home pay. See also, MOSERS/MPERS statutes repeating the language (Section 104.1091.8(1); 104.1205; 476.521).

Hope this helps clarify. Have a great week.

Thanks

Jimmy

Jimmy Laughlin
Camden County Auditor

Jimmy Laughlin
Camden County Auditor

(573) 346-4440 Ext 1341 Work
jimmy_laughlin@camdenmo.org

#1 Court Circle NW Suite 7
Camdenton, MO 65020

CONFIDENTIALITY NOTICE:

The contents of this email message and any attachments are intended solely for the addressee(s) and may contain confidential and/or privileged information and may be legally protected from disclosure. If you are not the intended recipient of this message or their agent, or if this message has been addressed to you in error, please immediately alert the sender by reply email and then delete this message and any attachments. If you are not the intended recipient, you are hereby notified that any use, dissemination, copying, or storage of this message or its attachments is strictly prohibited.