



These questions were compiled from the Retirement Coordinator meetings held September 23 through October 2, 2024.

Deputy Sheriffs and County Jailers FAQs

Does this position qualify as hazardous duty?

The employer must determine if a position meets the statutory requirements to participate in the hazardous duty plan. The statute defines the two new eligible positions as a deputy sheriff or a county jailer, however these positions may have different titles depending on the employer. OPERS provides the following guidance interpreting the law and complying with Internal Revenue Service Code:

Employers should consider the **primary job function** when determining if a position qualifies for the OPERS hazardous duty plan. IRS code Section 72(t)(10)(B)(i) defines a qualified public safety employee as "any employee of a State or political subdivision of a State who provides police protection, firefighting services, emergency medical services, or services as a corrections officer." The primary job function of a deputy sheriff is to provide police protection whether at a public building such as a courthouse, school, jail, etc. or on patrol within the county.

A jailer oversees inmates (adults or juveniles) under the custody/control of the county jail as their primary job function. Jailers should not include employees who interact with inmates as part of their job responsibilities but do not have a primary job function in a jailer role.

OPERS encourages employers to review all their job positions to determine which positions are eligible for hazardous duty based on statutory language and our guidance in interpreting the statutes. Employers should create internal guidelines to document this to ensure existing employees and new hires are enrolled in the correct plan.

Should someone who occasionally acts as a jailer be classified as hazardous duty?

Employers should only consider the primary job function when determining if a position is in a category qualifying for the OPERS hazardous duty plan. Employees who take on additional duties when an employer is short staffed do not meet this category.



How do I handle employees who are hired specifically to work as both a jailer and dispatcher, part-time in each role?

These employees only participate as hazardous duty for time spent as a jailer. Dispatcher is not an eligible position for hazardous duty participation as defined in State statute and IRS code. For these employees, employers will need to process a regular and supplemental payroll report each pay period they work both positions. One report should use the hazardous duty contribution code "O" to report hours and salary the employee worked as a jailer. The other report should use the regular contribution code to report hours and salary the employee worked as a dispatcher.

Only time accrued as a jailer will count as hazardous service - calculated at 2.5% at retirement and count toward the 20-year rule. All time accrued as a dispatcher will be calculated at 2% at retirement and not count toward the 20-year rule.

I have employees who have almost 20 years in a deputy sheriff or county jailer roles. How long should these employees participate as hazardous duty – contributing at the 8% contribution rate?

Only hazardous duty service accrued as a county deputy sheriff or jailer on or after November 1, 2024, counts toward the 20-year rule. Unless these employees have prior hazardous duty service or make an election to purchase and convert their prior OPERS service as a deputy sheriff or county jailer, they will contribute at the 8% hazardous duty rate for the first 20 years of hazardous duty participation starting November 1, 2024.

If a deputy sheriff or county jailer purchases their prior service as a deputy sheriff or county jailer and reaches the 20-year mark, do they go back to the regular contribution rate?

Once the prior service purchase is completed, the service amount purchased will be considered hazardous duty service and count toward the 20-year rule. The deputy sheriff or county jailer will contribute at the regular contribution rate after 20 years of hazardous duty service. For example, if the employee purchases 15 years of prior hazardous duty service, they will only contribute at the 8% hazardous duty rate for five more years.

Can an employee who has past service as a deputy sheriff or county jailer, but is not currently in those roles purchase the prior service?

No. Only currently employed deputy sheriffs or county jailers are allowed to make an election to purchase their prior service as a deputy sheriff or county jailer. The employee must make this election on or before July 1, 2026. However, someone who returns to employment as a deputy sheriff or county jailer may purchase prior service, and they must make that election to purchase prior service within six months of their rehire date.



I have an employee with hazardous duty service as a correctional officer at the Department of Corrections (or other qualifying position). Does that time still count as hazardous duty?

Any previous service as a hazardous duty member that has not been withdrawn, will count towards the employee's overall hazardous duty service. For example, if an employee has five years of hazardous duty service through the Department of Corrections, the employee will only need 15 more years as a deputy sheriff, county jailer or other hazardous duty eligible position to reach the 20-year rule.

Emergency Medical Personnel FAQs

Which employees are considered Emergency Medical Personnel?

The statute for this is very specific and reads:

“Licensed emergency medical personnel”, as defined pursuant to Section 1-2503 of Title 63 of the Oklahoma Statutes*, holding a license issued by the State Department of Health pursuant to Section 1-2505 of Title 63 of the Oklahoma Statutes**, including emergency medical responders, emergency medical technicians, intermediate emergency medical technicians, advanced emergency medical technicians, and paramedics.

*"Licensed emergency medical personnel" means an emergency medical technician (EMT), an intermediate emergency medical technician (IEMT), an advanced emergency medical technician (AEMT), or a paramedic licensed by the Department to perform emergency medical services in accordance with the Oklahoma Emergency Response Systems Development Act and the rules and standards promulgated by the Board; (Section 1-2503 of Title 63 of the Oklahoma Statutes)

**The Oklahoma Emergency Response Systems Development Act specifically addresses these employees are “providers of emergency care for:

- a. the delivery of fast, efficient emergency medical care for the sick and injured at the scene of a medical emergency and during transport to a health care facility, and
- b. the delivery of stabilizing and definitive care at a health care facility;” (Section 1-2505 of Title 63 of the Oklahoma Statutes)

Do medical personnel working at the jail qualify as a hazardous duty position?

The employee must be licensed emergency medical personnel pursuant to the statute. Other medical staff do not qualify regardless of the facility they work in. See the explanation of the statutory definition above.



Does an employee who is licensed as emergency medical personnel but working in a different position still qualify to participate in hazardous duty?

The statute only applies to employees hired to be licensed emergency medical personnel. If being a licensed emergency medical personnel is not the primary job function for the position an employee is hired for, they cannot participate in hazardous duty.