

<b>AGENCY NAME:</b>	<b>PUBLIC EMPLOYEE BENEFIT AUTHORITY</b>		
<b>AGENCY CODE:</b>	<b>F500</b>	<b>SECTION:</b>	<b>108</b>

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## Fiscal Year 2020–2021 Accountability Report

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### SUBMISSION FORM

I have reviewed and approved the data submitted by the agency in the following online forms:

- Reorganization and Compliance
- Strategic Plan Results
- Strategic Plan Development
- Legal
- Services
- Partnerships
- Report or Review

I have reviewed and approved the financial report summarizing the agency’s budget and actual expenditures, as entered by the agency into the South Carolina Enterprise Information System.

The information submitted is complete and accurate to the extent of my knowledge.

<b>AGENCY DIRECTOR (SIGN AND DATE):</b>	Signature on file.
<b>(TYPE/PRINT NAME):</b>	Peggy G. Boykin, CPA

<b>BOARD/CMSN CHAIR (SIGN AND DATE):</b>	Signature on file.
<b>(TYPE/PRINT NAME):</b>	John A. Sowards

FY 2020-2021 Agency Accountability Report  
**Reorganization and Compliance Responses:**

These responses were submitted for the FY 2020-2021 Accountability Report by the

**PUBLIC EMPLOYEE BENEFIT AUTHORITY**

**Primary Contact:**

First Name	Last Name	Role/Title	Phone	Email Address
Peggy	Boykin, CPA	Executive Director	803-734-8117	pboykin@peba.sc.gov

**Secondary Contact**

First Name	Last Name	Role/Title	Phone	Email Address
Sarah	Corbett, CPA	Chief Operating Officer	803-737-7751	scorbett@peba.sc.gov

**Agency Mission**

PEBA's mission is to provide competitive retirement and insurance benefit programs for South Carolina public employers, employees and retirees.

**Adopted in:** 2016

**Agency Vision**

Serving those who serve South Carolina

**Adopted in:** 2016

**Recommendations for reorganization requiring legislative change.**

No

**Please list significant events related to the agency that occurred in FY 2020-2021.**

Month Started	Month Ended	Description of Event	Agency Measures Impacted	Other Impacts
July	June	COVID-19 required a quick change in strategic focus as we responded to the coronavirus pandemic. The development, implementation and previous testing of the business continuity plan allowed PEBA to respond deftly to the pandemic.	Visitor Center wait times decreased significantly because our Visitor Center was closed until April 2021.	We added video and phone appointments and reallocated staff to handle the increased volume of scheduled consultations. We also eliminated field visits and transitioned to providing all educational and training materials online. Previous work to provide more online functionality for members and employers allowed us to more effectively serve our stakeholders while most of our employees worked remotely. Overall, telecommuting has saved the agency \$400,000 annually.
July	June	Completed the proof of concept and awarded contract to vendor for new benefits administration system, and began implementation of the PEBA:Connect project.	Completing the PEBA:Connect project on time and on budget.	

**Does the agency intend to make any other major reorganization to divisions, departments, or programs to allow the agency to operate more effectively and efficiently in FY 2021-22?**

**Note: It is not recommended that agencies plan major reorganization projects every year. This section should remain blank unless there is a need for reorganization.**

No

**Is the agency in compliance with S.C. Code Ann. § 2-1-220, which requires submission of certain reports to the Legislative Services Agency for publication online and the State Library? See also S.C. Code Ann. § 60-2-20.**

Yes

**If not, please explain why.**

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Is the agency in compliance with various requirements to transfer its records, including electronic ones, to the Department of Archives and History? See the Public Records Act (S.C. Code Ann. § 20-1-10 through 20-1-180) and the South Carolina Uniform Electronic Transactions Act (S.C. Code Ann. § 26-6-10 through 26-10-210).

Yes

Does the law allow the agency to promulgate regulations?

No

<b>AGENCY NAME:</b>	<b>South Carolina Public Employee Benefit Authority</b>		
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## AGENCY'S DISCUSSION AND ANALYSIS

The South Carolina Public Employee Benefit Authority (PEBA) is the state agency responsible for the administration and management of the state's employee insurance programs and retirement systems for South Carolina's public workforce. PEBA administers insurance benefits to more than 509,000 members, and more than 630,000 public employees are covered by the five defined benefit retirement plans. An additional 50,000 members participate in the State Optional Retirement Program, and nearly 100,000 participate in the supplemental Deferred Compensation Program. PEBA disburses more than \$3.6 billion in retirement benefits and more than \$2.3 billion in insurance claims expenditures each year.

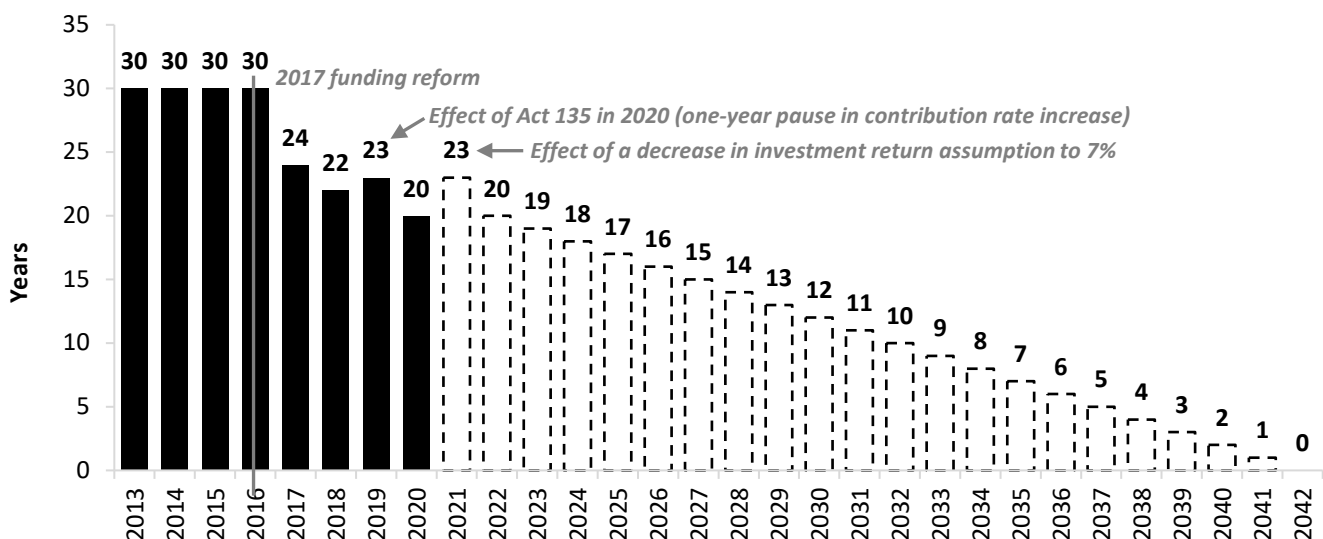
The COVID-19 pandemic required the implementation of a telecommuting policy and associated procedures were developed and implemented. Our previous strategic planning proved instrumental in responding. The majority of staff transitioned to working remotely in Spring 2020 and were successful in doing so for more than a year. All staff returned to the office in April 2021.

### Promote financially sound PEBA programs

Funding reform that occurred through the Retirement System Funding and Administration Act of 2017 has proven to be successful thus far. The act decreased the assumed rate of return from 7.5 percent to 7.25 percent, effective July 1, 2017. This rate remained in effect through July 1, 2021. Effective July 1, 2021, the assumed rate of return decreased from 7.25 percent to 7 percent.

The Act also changed employee and employer contribution rates, effective July 1, 2017. While employee rates were increased and capped, employer rates for SCRS and PORS increased by 2 percent. A schedule of rates includes additional 1 percent increases annually through July 1, 2022; however, the General Assembly included a provision in its continuing resolution suspending the statutory employer contribution rate increase for fiscal year 2021. Rate increases resumed in fiscal year 2022.

While the UAAL has continued to rise, the additional contributions required by the 2017 legislation have reduced the funding period. If actuarial assumptions continue to be met, the funding period is expected to shorten over time. The actual reduction in the amortization period will depend upon emerging experience, including investment experience.



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Since March 2020, various factors have rendered State Health Plan claims experience less predictable than ever before. The COVID-related lockdown beginning in mid-March 2020 resulted in reductions in medical claims associated with scheduled, non-urgent services, as well as with emergency room and regular office visits. However, with the high-dollar claimant emphasis of Plan expenditure, overall spend did not fall to the extent that was generally reported in the public domain. Prescription drug volume increased materially as refill-too-soon limitations were waived to lessen travel to the pharmacy. Direct COVID expense was modest through Spring 2020. Recognizing the “artificial” nature of the Plan’s financial surplus at the end of 2020, PEBA was able to obtain legislative approval to suspend the normal year-end sweep of the surplus into the OPEB trust fund, and retained those funds in the Plan’s operating account.

Over the course of the year and into 2021, beginning notably in November 2020, direct COVID expense increased to the point where it became a significant part of the overall medical claims experience. Also, in 2021, “regular” medical expenses resumed their usual growth and, in some instances, grew more than expected. Medical trend in 2021 over 2020 through six months is by far the highest in recent history. Given that the COVID expenses are one-time in nature, we anticipate this trend will be alleviated at some point. However, due to the current status of the pandemic, we cannot have complete confidence that this will be the case. PEBA continuously reviews major cost drivers of the State Health Plan and evaluates changes to provide further cost containment strategies and Plan initiatives to improve member health outcomes.

**State Health Plan vs. national trends**

The target is to maintain expenditure growth at least two points below the benchmark.

	<b>Benchmark</b>	<b>State Health Plan</b>
<b>2016</b>	6.9%	0.3%
<b>2017</b>	6.5%	2.5%
<b>2018</b>	7.1%	3.2%
<b>2019</b>	6.7%	2.5%
<b>2020</b>	6.6%	3.6%
<b>5-year average (2016-2020)</b>	6.8%	2.4%

The benchmark is a blended number derived from annual health care cost trend surveys produced by national consulting firms including Aon, Buck, PriceWaterhouseCoopers, Segal and Willis Towers Watson, when available.

**2020 average annual deductible<sup>1</sup>**

	<b>Amount</b>
<b>State Health Plan</b>	\$490
<b>Large public and private sector employers<sup>2</sup></b>	\$960
<b>All employers</b>	\$1,204

<sup>1</sup>Average annual deductible in PPO (Preferred Provider Organization) plans

<sup>2</sup>Large public and private sector employers: ≥ 200 employees in public and private sectors

*Data from the Kaiser Family Foundation Employer Health Benefits 2020 Annual Survey*

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**2021 Composite monthly premiums<sup>1</sup>**

	<b>Employer</b>	<b>Employee</b>	<b>Total</b>
<b>State Health Plan</b>	\$574.18	\$160.08	\$734.26
<b>South<sup>2</sup></b>	\$772.06	\$190.98	\$963.04
<b>United States</b>	\$947.91	\$173.70	\$1,121.61

Survey uses most prevalent plan among state employee options for analysis.

<sup>1</sup>Composite monthly premiums: weighted average of all PEBA health subscribers enrolled in each coverage level.

<sup>2</sup>South includes Alabama, Arkansas, Florida, Georgia, Kentucky, Louisiana, Mississippi, North Carolina, Oklahoma, South Carolina, Tennessee, Texas, Virginia and West Virginia.

*Data from the 2021 PEBA 50-State Survey of State Employee Health Plans*

The rising cost of prescription medications continues to be one of the greatest challenges facing the health insurance industry today. In Plan Year 2021, PEBA continued to offer Express Scripts’ insulin copay assistance program that allows State Health Plan primary members to pay no more than \$25 for a 30-day supply of preferred and participating insulin products with no additional cost to the Plan.

Additionally, during fiscal year 2021, PEBA collaborated with the data warehouse consultant to ensure prescription drug pricing guarantees are met and that all rebates, Retiree Drug Subsidies and EGWP (Medicare) subsidies are realized based on the current pharmacy benefits manager (PBM) contract. Guarantees and subsidies received by PEBA help offset potential premium increases. Based on the PBM contract, PEBA has received \$17.1 million in prescription drug pricing guarantee reconciliation and has validated \$1.6 billion in pharmacy rebates and \$732.7 million in EGWP subsidies through the life of the current contract. These guarantee and rebate dollars effectively closeout the PBM contract in effect from 2016 through 2020. The only exception will be some expected true-up amounts for rebates and EGWP subsidies.

During the fiscal year, PEBA issued requests for proposals and awarded contracts for evidence-based medicine services through claims data analysis, health savings accounts, behavioral health management services and a PEBA:Connect implementation vendor. PEBA also implemented a new contract to four State ORP service providers effective January 1, 2021. The new State ORP contract resulted in lower fees for State ORP participants; a diverse menu of low-cost, high-quality investment options; and local service from retirement plan counselors with each service provider. The average administrative fee across service providers was reduced by 4 basis points, while the unweighted average investment option cost across service providers decreased by 8.5 basis points.

PEBA’s external actuary also conducted annual actuarial valuations for retirement and insurance.

**Improve health outcomes and promote retirement awareness**

The agency continued to work diligently to improve member and employer education for a variety of topics through its *Navigating Your Benefits* series. Through our PEBA Perks initiative, the agency continued to promote value-based benefits available at no cost to State Health Plan primary members throughout the year including preventive screenings, flu vaccines, well child benefits, colorectal cancer screenings, cervical cancer screenings, the No-Pay Copay program, mammograms, diabetes education, tobacco cessation and breast pumps. PEBA, in collaboration with its insurance vendors, also developed numerous marketing toolkits to promote benefits.

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During the fiscal year, staff published the State Health Plan health initiatives and value-based benefits annual review. We also transitioned to providing online member and employer education for both insurance and retirement. We will continue to provide online training in the future.

Operationally, PEBA processed 6,685 service retirement applications, 165 disability applications, 12,508 refund requests and 7,082 death claims for the year ended June 30, 2021. For insurance benefits, PEBA also processed 39,545 electronic enrollments, 40,755 paper enrollments, 33,654 eligibility determinations for retirees, COBRA subscribers and survivors, and 2,744 requests for review. The total enrollment transactions were 116,698 for the year ended June 30, 2021.

### **Enhance the customer experience for members and employers**

PEBA’s vision is to serve those who serve South Carolina, and the agency does this by focusing efforts in areas that will provide the best service to the customer. We continued to enhance online functionality for transactions, and staff conducted proactive outreach to employers to reduce the amount of paper transactions. Throughout the year, we continued to encourage both employers and members to take advantage of the online functionality to avoid delays in processing time.

COVID-19 significantly impacted our customer outreach. The agency adapted very well by shifting delivery of services, and as an alternative to on-site visits, staff transitioned to providing online member and employer education. Customer Service also identified and proactively contacted new benefits administrators to offer training. Additionally, we developed and deployed the availability for Customer Service to provide scheduled phone and video consultations to members. Staff also conducted a communication satisfaction survey with members.

Twenty-three new employer groups, consisting of more than 3,500 covered lives, joined the insurance programs during the fiscal year. Two new employers joined the retirement systems and two existing retirement employers added coverage. Seven existing retirement employers added insurance coverage. To assist with the onboarding process, agency staff conducted the education and enrollment assistance. In fiscal year 2020, a new process for onboarding new insurance employers was also developed and implemented. The new process included enhancements to the online employer and member portals to allow new hires to make elections through MyBenefits. This new process continues to be an advantage to not only employers and employees, but also to PEBA as processing times have been reduced.

PEBA sent the sixth Employer Group Report, along with other information about resources available to members, to the executive-level contact and primary benefits administrator in May 2021. The customized report provides a better understanding of the health of each employer’s active employees and their dependents at the group level. The report is intended for the executive team and benefits administrator to use to identify areas of opportunity to improve member health outcomes for their population.

### **Responsibly manage risk to the organization**

It is incumbent upon our individual employees and organization to continually assess and mitigate the threats and risks to which we are exposed. Through enterprise risk management, we plan, organize, lead and control the activities of our organization in order to minimize the effects of risk.

During fiscal year 2021, we implemented online dual factor authentication for employers. We also monitored employer payroll growth in comparison with actuarial assumptions. Information Technology staff department also completed a disaster recovery provider transfer and enhanced the agency’s business continuity testing. The pandemic created a real-life scenario in which we used our business continuity plan. Because of our previous

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strategic planning, and development, implementation and previous testing of the business continuity plan, we were able to respond deftly to the pandemic.

The department also continues to manage vendor risk and is actively reviewing risk mitigation strategies for the PEBA:Connect project.

### **Maintain a workforce and work environment conducive to achievement of agency goals and objectives**

Like many organizations, PEBA is faced with staffing challenges brought on by loss of staff due to retirement and new skills requirements due to advances in technology. The COVID-19 pandemic required the implementation of a telecommuting policy and associated procedures were developed and implemented. The majority of staff transitioned to working remotely in Spring 2020 and were successful in doing so for more than a year.

Even though our work changed during the pandemic, the agency enhanced employee engagement by identifying opportunities for cross-training and staff development. Succession planning continues to be a priority for executive leadership. We continue to actively monitor succession plans based on a workforce plan that was developed for the agency.

### **Improve internal efficiencies through new system implementation**

One of the most significant operational challenges the agency faces is the pending replacement of its legacy information systems. PEBA's core operational system was built in the early 1990s on then-current Adabas/Natural technology foundation. The typical system life expectancy is 15-20 years. The agency went through an extensive process to assess the market and evaluate options, and we are now in the implementation phase and have the following vendors under contract:

- LifeWorks: Implementation Vendor
- Linea: Project Management Vendor
- Icon: Data Conversion Vendor

There are 114 people on the PEBA:Connect team. This includes PEBA staff and individuals from each of the three vendors. The project is estimated to take four to five years to implement, and it is on-time and on-budget through July 2021. The project goals are:

- The system will provide a unified, one-stop improved customer experience with respect to all programs administered by PEBA.
- There will be one secure portal through which customers conduct business with PEBA:
  - Member self-service; and
  - Employer self-service.
- All publications, as well as personal and electronic interactions with customers, will have a common language, appearance and feel.
- The system and processes will enhance existing Customer Service capabilities for members and employers.
- The system will integrate retirement and insurance processes where further integration will improve operations and/or the efficiency and delivery of excellent services to customers.
- The system and processes will enhance existing operational performance measurement capabilities.
- The system and processes will enhance existing data exchange functionality with all appropriate third parties, including all third-party administrators.
- The system and processes will continue to support or enhance the privacy and security of PEBA's information assets.



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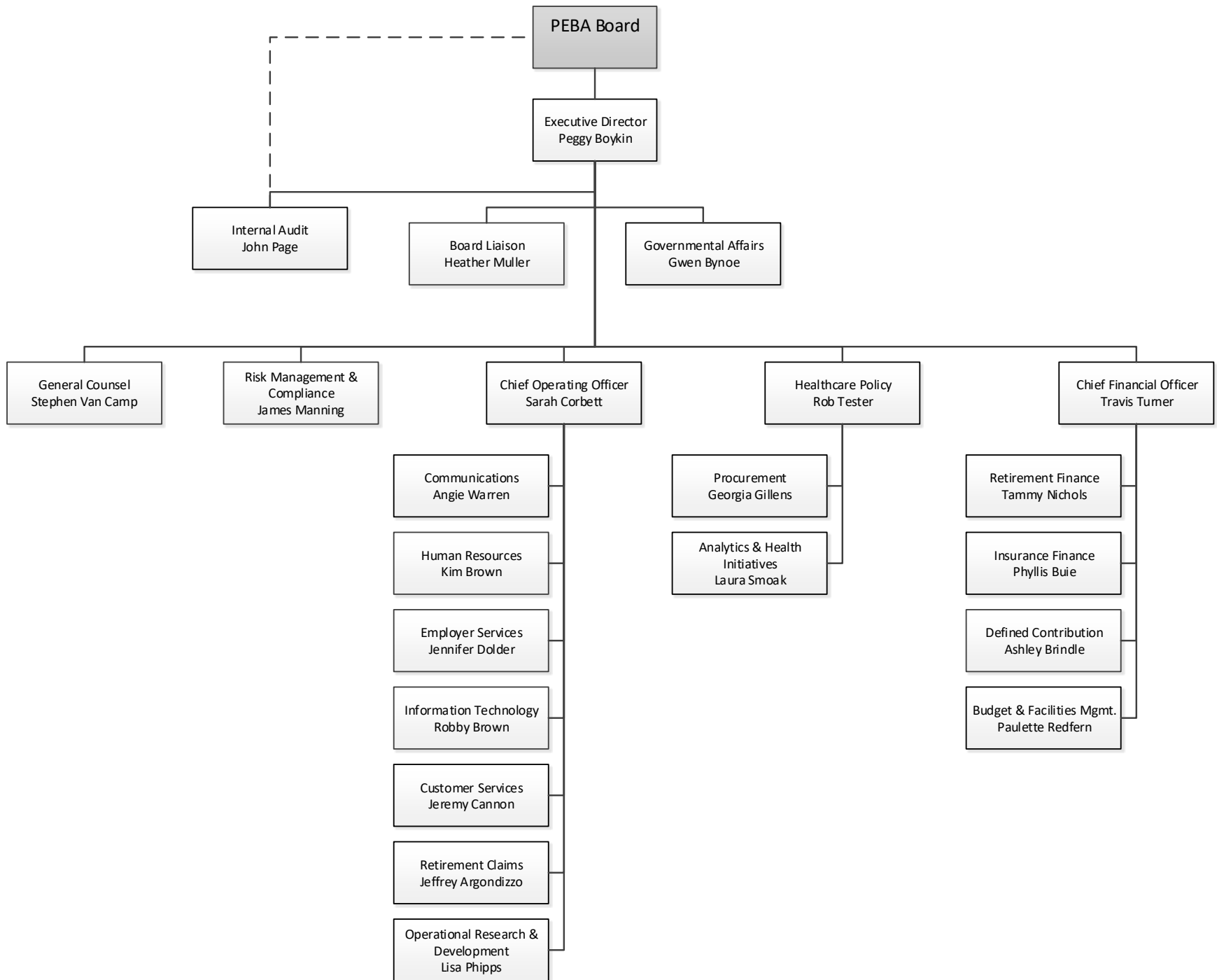
To manage the project, the Steering Committee holds weekly meetings to render timely decisions, address escalated issues and review overall project progress. There are also weekly project status updates with vendors and Steering Committee. A joint SharePoint site was created to house all project-related materials. The site is accessible by all project team members. We also provide monthly communication to all PEBA staff members to ensure that those who aren't actively engaged in the project remain informed. Additionally, channels are in place for communication with employers and members when it's needed.

**Risk assessment and mitigation strategies**

PEBA's custom written information technology systems cover critical operational functions such as paying monthly retirement benefits and collecting monetary contributions to fund retirement benefits and health care payments. PEBA's current IT systems are written in a dying language. PEBA is actively implementing a replacement for our custom information technology systems. The process to implement a new technology system will be a multi-year effort. Additionally, 27 percent of our workforce will be eligible to retire within the next five years. Staff eligible to retire includes critical IT system programmers and critical business subject matter experts.

PEBA covers approximately 10 percent of the state's population through its retirement and insurance programs. Nearly 170,000 members receive a monthly retirement benefit from PEBA, and more than 509,000 members are covered by PEBA's insurance programs. A disruption in services for either one of these populations would affect the members themselves as well as the local economies.

Another major risk to PEBA programs is the increasing cost of health care and retirement. Health care costs are continually increasing. PEBA manages its cost with the goal of being below the national trend in health care expenses. However, even with prudent program management, health care costs continue to increase. Retirement costs have continued to increase, too. PEBA will continue to work closely with the General Assembly on retirement and health care funding issues.





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Goal Enhance the customer service experience for members and employers														
Strategy 2.1											Statewide Enterprise Objective			
Implement cost effective integrated systems and processes that are intuitive and practical, and provide value for members and employers											Government and Citizens			
Measure Number	Description	Base	Target	Actual	Value Type	Desired Outcome	Time Applicable	Calculation Method	Data Source	Data Location	Primary Stakeholder	Stakeholder Need Satisfied	State Funded Program Number Responsible	Notes
2.1.1	Contact Center Customer Satisfaction Survey results	98%	95%	99%	Percent	equal to or greater than	State Fiscal Year (July 1 - June 30).	Percentage of respondents to the Contact Center Post-Call Satisfaction Survey who gave a response of "satisfied"	Survey Box (Voicemail System), monthly	Data stored on internal systems; Customer Service Department	Members and participating employers	Ensure outstanding member and employer customer service		
2.1.2	Visitor Customer Satisfaction Survey results	100%	95%	99%	Percent	equal to or greater than	State Fiscal Year (July 1 - June 30).	Percentage of respondents to the Visitors Center Post-Counseling Satisfaction Survey who gave a response of "satisfied"	ZIP SURVEY, daily	Data stored on internal systems; Customer Service Department	Members and participating employers	Ensure outstanding member and employer customer service		
2.1.3	Satisfaction: member satisfaction with the State Health Plan, average score of at least 8 out of 10 where 1 means strongly disagree and 10 means strongly agree.	7.9	8	8.3	Rank	equal to or greater than	Calendar Year (January 1 - December 31)	Sum of responses divided by the number of questions, on a scale of 1 - 10 where 1 means strongly disagree and 10 means strongly agree	BlueCross of SC Customer Satisfaction Survey	Data stored on BlueCross system; Health and Analytics Department	Members and participating employers	Determine trust and confidence in plan		
2.1.4	Likelihood to recommend: how likely members are to recommend the State Health Plan to family and friends	8.1	8	8.4	Rank	equal to or greater than	Calendar Year (January 1 - December 31)	Sum of responses divided by the number of questions, on a scale of 1 - 10 where 1 means very unlikely and 10 means very likely.	BlueCross of SC Customer Satisfaction Survey	Data stored on BlueCross system; Health and Analytics Department	Members and participating employers	Determine trust and confidence in plan		
2.1.5	State Health Plan medical third-party administrator customer satisfaction, average score of at least 4.5 where 1 means very dissatisfied and 5 means very satisfied.	4.1	4.5	4.3	Rank	equal to or greater than	Calendar Year (January 1 - December 31)	Sum of responses divided by the number of questions, on a scale of 1-5 where 1 means very dissatisfied and 5 means very satisfied.	BlueCross of SC State Health Plan after-call survey	Data stored on BlueCross system; Health and Analytics Department	Members and participating employers	Determine trust and confidence in plan		

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2.1.6	Deferred Compensation third-party administrator customer satisfaction, average score of at east 4.5 where 1 means very dissatisfied and 5 means very satisfied.	4.8	4.5	4.7	Rank	equal to or greater than	Calendar Year (January 1 - December 31)	Sum of responses divided by the number of questions, on a scale of 1-5 where 1 means very dissatisfied and 5 means very satisfied	Deferred Compensation after-call survey	Data stored on Empower Retirement system; Defined Contribution Department	Members and participating employers	Determine trust and confidence in plan		



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Goal Enhance the customer service experience for members and employers														
Strategy 2.1										Statewide Enterprise Objective				
Implement cost effective integrated systems and processes that are intuitive and practical, and provide value for members and employers										Government and Citizens				
Measure Number	Description	Base	Target	Actual	Value Type	Desired Outcome	Time Applicable	Calculation Method	Data Source	Data Location	Primary Stakeholder	Stakeholder Need Satisfied	State Funded Program Number Responsible	Notes
2.1.1	Contact Center Customer Satisfaction Survey results	99%	95%		Percent	equal to or greater than	State Fiscal Year (July 1 - June 30).	Percentage of respondents to the Contact Center Post-Call Satisfaction Survey who gave a response of "satisfied"	Survey Box (Voicemail System), monthly	Data stored on internal systems; Customer Service Department	Members and participating employers	Ensure outstanding member and employer customer service	0	
2.1.2	Visitor Customer Satisfaction Survey results	99%	95%		Percent	equal to or greater than	State Fiscal Year (July 1 - June 30).	Percentage of respondents to the Visitors Center Post-Counseling Satisfaction Survey who gave a response of "satisfied"	ZIP SURVEY, daily	Data stored on internal systems; Customer Service Department	Members and participating employers	Ensure outstanding member and employer customer service	0	
2.1.3	Satisfaction: member satisfaction with the State Health Plan, average score of at least 8 out of 10 where 1 means strongly disagree and 10 means strongly agree.	8.3	8		Rank	equal to or greater than	Calendar Year (January 1 - December 31)	Sum of responses divided by the number of questions, on a scale of 1 - 10 where 1 means strongly disagree and 10 means strongly agree	BlueCross of SC Customer Satisfaction Survey	Data stored on BlueCross system; Health and Analytics Department	Members and participating employers	Determine trust and confidence in plan	0	
2.1.4	Likelihood to recommend: how likely members are to recommend the State Health Plan to family and friends	8.4	8		Rank	equal to or greater than	Calendar Year (January 1 - December 31)	Sum of responses divided by the number of questions, on a scale of 1 - 10 where 1 means very unlikely and 10 means very likely.	BlueCross of SC Customer Satisfaction Survey	Data stored on BlueCross system; Health and Analytics Department	Members and participating employers	Determine trust and confidence in plan	0	
2.1.5	State Health Plan medical third-party administrator customer satisfaction, average score of at least 4.5 where 1 means very dissatisfied and 5 means very satisfied.	4.3	4.5		Rank	equal to or greater than	Calendar Year (January 1 - December 31)	Sum of responses divided by the number of questions, on a scale of 1-5 where 1 means very dissatisfied and 5 means very satisfied.	BlueCross of SC State Health Plan after-call survey	Data stored on BlueCross system; Health and Analytics Department	Members and participating employers	Determine trust and confidence in plan	0	
2.1.6	Deferred Compensation third-party administrator customer satisfaction, average score of at east 4.5 where 1 means very dissatisfied and 5 means very satisfied.	4.7	4.5		Rank	equal to or greater than	Calendar Year (January 1 - December 31)	Sum of responses divided by the number of questions, on a scale of 1-5 where 1 means very dissatisfied and 5 means very satisfied	Deferred Compensation after-call survey	Data stored on Empower Retirement system; Defined Contribution Department	Members and participating employers	Determine trust and confidence in plan	0	

**FY 2020-2021 Agency Accountability Report  
Budget Responses:**

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State Funded Program Number	State Funded Program Title	Description of State Funded Program	FY 2020-21 Expenditures (Actual)				FY 2021-22 Expenditures (Projected)			
			General	Other	Federal	TOTAL	General	Other	Federal	TOTAL
0100.000000.000	Administration	Funds to administer PEBA at the agency level		\$341,100.00		\$341,100.00		\$10,341,100.00		\$10,341,100.00
2000.050500.000	Employee Insurance Program	Funds to administer insurance programs		\$9,729,373.00		\$9,729,373.00		\$10,990,257.00		\$10,990,257.00
2000.051000X000	Adoption Assistance Program	Pass through funds that are statutorily mandated for financial assistance to members adopting children		\$251,069.00		\$251,069.00		\$300,000.00		\$300,000.00
2000.100000.000	SC Retirement Systems	Funds to administer retirement programs		\$12,887,519.00		\$12,887,519.00		\$14,221,458.00		\$14,221,458.00
3000.250000.000	Ret - Police Insurance & Annuity Fund	Pass through funds that are statutorily mandated to be paid to certain retired PORS members					\$960.00			\$960.00
3000.300000.000	Ret Supp - Police Officers	Pass through funds that are statutorily mandated to be paid to certain retired PORS members	\$8,636.00			\$8,636.00	\$17,506.00			\$17,506.00
3000.400000.000	OPEB Trust Fund	Legislative appropriation to the Other Post Employment Benefit Fund	\$2,375,300.00			\$2,375,300.00	\$2,375,300.00			\$2,375,300.00
3000.500000.000	SCRS Trust Fund Supplement	Legislative appropriation to be passed through to certain SCRS employers to offset a percentage of retirement employer contribution increases	\$88,230,143.00			\$88,230,143.00	\$88,230,143.00			\$88,230,143.00
3000.550000.000	PORS Trust Fund	Legislative appropriation to be passed through to certain PORS employers to offset a percentage of retirement employer contribution increases	\$13,121,990.00			\$13,121,990.00	\$13,121,990.00			\$13,121,990.00
3000.570000X000	JSRS Trust Fund	Legislative appropriation to stabilize the funding of the JSRS retirement plan	\$2,900,000.00			\$2,900,000.00	\$2,900,000.00			\$2,900,000.00
3001.150000.000	Retire Supp - St Employees	Pass through funds that are statutorily mandated to be paid to certain retired SCRS members	\$215,377.00			\$215,377.00	\$233,258.00			\$233,258.00
3001.350000.000	Pensions - Ret National Guard	Legislative funding for the S.C. National Guard Retirement Plan	\$5,289,727.00			\$5,289,727.00	\$5,289,727.00			\$5,289,727.00
3002.200000.000	Retire Supp - Public School	Pass through funds that are statutorily mandated to be paid to certain retired public school members	\$142,988.00			\$142,988.00	\$199,855.00			\$199,855.00
9500.050000.000	State Employer Contributions	PEBA employer contributions		\$6,218,544.00		\$6,218,544.00		\$6,177,276.00		\$6,177,276.00



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			FY 2020-21 Expenditures (Actual)				FY 2021-22 Expenditures (Projected)			
State Funded Program Number	State Funded Program Title	Description of State Funded Program	General	Other	Federal	TOTAL	General	Other	Federal	TOTAL
9822.010000X000	Benefits Administration System Modification Program	Authorization to expend trust funds for benefits system modifications		\$7,720,063.00		\$7,720,063.00				

FY 2020-2021 Agency Accountability Report

Legal Responses:

These responses were submitted for the FY 2020-2021 Accountability Report by the  
PUBLIC EMPLOYEE BENEFIT AUTHORITY

Description	Purpose	Law Number	Jurisdiction	Type	Notes
Provides for the administration of the state's employee insurance benefit plans by PEBA	Requires a service	1-11-703	State	Statute	Insurance benefits
Provides for the administration of the state's Deferred Compensation Program	Requires a service	§ 8-23-10	State	Statute	Deferred compensation benefits
Provides for the administration of the National Guard Retirement System (SCNG Plan)	Requires a service	§ 9-10-10	State	Statute	Retirement Benefits (SCNG)
Retirement system established; administration; director; actuarial investigations; public records	Requires a service	§ 9-10-20	State	Statute	Retirement Benefits (SCNG)
Eligibility	Requires a service	§ 9-10-30	State	Statute	Retirement Benefits (SCNG)
Eligibility for pension	Requires a service	§ 9-10-35	State	Statute	Retirement Benefits (SCNG)
Restrictions; payments to beneficiaries; members of regular armed forces	Requires a service	§ 9-10-40	State	Statute	Retirement Benefits (SCNG)
Entitlement to other retirement; income tax exemption	Requires a service	§ 9-10-50	State	Statute	Retirement Benefits (SCNG)
Eligibility; appropriation and use of funds	Requires a service	§ 9-10-60	State	Statute	Retirement Benefits (SCNG)
Exemption of fund property from taxes	Requires a service	§ 9-10-70	State	Statute	Retirement Benefits (SCNG)
Provides for the administration of the South Carolina Retirement System (SCRS)	Requires a service	§ 9-1-10	State	Statute	Retirement benefits (SCRS)
Payments to beneficiaries may include payments to persons, trustees, and estates	Requires a service	§ 9-1-100	State	Statute	Retirement benefits (SCRS)
Provides for the administration of the South Carolina Police Officers' Retirement System (PORS)	Requires a service	§ 9-11-10	State	Statute	Retirement Benefits (PORS)
Members who stop police work may withdraw contributions	Requires a service	§ 9-11-100	State	Statute	Retirement Benefits (PORS)
Lump sum paid in event of death	Requires a service	§ 9-11-110	State	Statute	Retirement Benefits (PORS)
Preretirement Death Benefit Program; post-retirement benefit payment	Requires a service	§ 9-11-120	State	Statute	Retirement Benefits (PORS)
Death Benefit Plan	Requires a service	§ 9-11-125	State	Statute	Retirement Benefits (PORS)
Survivor may elect to receive allowance for life in lieu of lump-sum payment	Requires a service	§ 9-11-130	State	Statute	Retirement Benefits (PORS)
Accidental Death Benefit Program	Requires a service	§ 9-11-140	State	Statute	Retirement Benefits (PORS)
Payments to beneficiaries may include payments to persons, trustees, and estates	Requires a service	§ 9-11-15	State	Statute	Retirement Benefits (PORS)
Optional forms of retirement allowances	Requires a service	§ 9-11-150	State	Statute	Retirement Benefits (PORS)
Compliance with Internal Revenue Code	Requires a service	§ 9-11-155	State	Statute	Retirement Benefits (PORS)
Allowances paid monthly	Requires a service	§ 9-11-160	State	Statute	Retirement Benefits (PORS)
Supplemental Allowance Program	Requires a service	§ 9-11-170	State	Statute	Retirement Benefits (PORS)
Compliance with Internal Revenue Code Section 401(a)(9)	Requires a service	§ 9-11-175	State	Statute	Retirement Benefits (PORS)
Department of Public Safety authorized to pay certain moneys into system on behalf of active highway patrol member employees; use of such monies	Requires a service	§ 9-11-180	State	Statute	Retirement Benefits (PORS)
Certain monies paid into system from state's general fund on behalf of active member employees; use of such monies	Requires a service	§ 9-11-190	State	Statute	Retirement Benefits (PORS)

**These responses were submitted for the FY 2020-2021 Accountability Report by the  
PUBLIC EMPLOYEE BENEFIT AUTHORITY**

Description	Purpose	Law Number	Jurisdiction	Type	Notes
System created; corporate powers; name; director	Requires a service	§ 9-11-20	State	Statute	Retirement Benefits (PORS)
Certain monies may be paid into system by employers on behalf of active member employees; use of such monies	Requires a service	§ 9-11-200	State	Statute	Retirement Benefits (PORS)
Contributions of members; employer to pay required member contributions on earnings after July 1, 1982; tax treatment; funding; retirement treatment	Requires a service	§ 9-11-210	State	Statute	Retirement Benefits (PORS)
Contributions of employers	Requires a service	§ 9-11-220	State	Statute	Retirement Benefits (PORS)
Employer and employee contribution rates	Requires a service	§ 9-11-225	State	Statute	Retirement Benefits (PORS)
Contributions paid monthly; state funds may be withheld if records or money not received on time	Requires a service	§ 9-11-230	State	Statute	Retirement Benefits (PORS)
Retirement of probate judges	Requires a service	§ 9-11-25	State	Statute	Retirement Benefits (PORS)
Deposit of assets	Requires a service	§ 9-11-260	State	Statute	Retirement Benefits (PORS)
Interest on member accounts	Requires a service	§ 9-11-265	State	Statute	Retirement Benefits (PORS)
Magistrates' participation in the South Carolina Police Officers Retirement System	Requires a service	§ 9-11-27	State	Statute	Retirement Benefits (PORS)
Allowances and other rights exempt from taxation and legal process; exceptions; assignment	Requires a service	§ 9-11-270	State	Statute	Retirement Benefits (PORS)
Contracts with members are obligations of system only; rights of members upon termination of system or discontinuation of contributions	Requires a service	§ 9-11-280	State	Statute	Retirement Benefits (PORS)
Property of system is exempt from state and local taxes	Requires a service	§ 9-11-290	State	Statute	Retirement Benefits (PORS)
The Board of Directors of the South Carolina Public Employee Benefit Authority shall administer system; powers and duties	Requires a service	§ 9-11-30	State	Statute	Retirement Benefits (PORS)
Increase in retirement allowances as of July 1, 1974	Requires a service	§ 9-11-300	State	Statute	Retirement Benefits (PORS)
Retirement allowance adjustment	Requires a service	§ 9-11-312	State	Statute	Retirement Benefits (PORS)
Beneficiaries receiving Medicaid (Title XIX) sponsored nursing home care; effect on benefits; exception	Requires a service	§ 9-11-315	State	Statute	Retirement Benefits (PORS)
False statements and falsification of records	Requires a service	§ 9-11-320	State	Statute	Retirement Benefits (PORS)
Confidentiality of member records	Requires a service	§ 9-11-35	State	Statute	Retirement Benefits (PORS)
Compensation used to determine benefits to be subject to federal limitations	Requires a service	§ 9-11-350	State	Statute	Retirement Benefits (PORS)
Compliance with USERRA	Requires a service	§ 9-11-355	State	Statute	Retirement Benefits (PORS)
Compliance with Internal Revenue Code Section 415	Requires a service	§ 9-11-360	State	Statute	Retirement Benefits (PORS)
Application to become an employer under system; membership in system; classification of members; transfer of contributions and credited service to South Carolina Retirement System; continuation of membership in correlated systems	Requires a service	§ 9-11-40	State	Statute	Retirement Benefits (PORS)
Employer may require members of local retirement system to become members of South Carolina Police Officers' Retirement System; maintenance of local system	Requires a service	§ 9-11-45	State	Statute	Retirement Benefits (PORS)
Transfer of local retirement system for firefighters to state system	Requires a service	§ 9-11-48	State	Statute	Retirement Benefits (PORS)

**These responses were submitted for the FY 2020-2021 Accountability Report by the  
PUBLIC EMPLOYEE BENEFIT AUTHORITY**

Description	Purpose	Law Number	Jurisdiction	Type	Notes
Establishing service credits by making payments into system; reestablishment of service credits; employer payments credit for unused sick leave; rules and regulations	Requires a service	§ 9-11-50	State	Statute	Retirement Benefits (PORS)
South Carolina Police Officers Retirement System shall pay certain retirement allowances and death benefits; appropriations	Requires a service	§ 9-11-510	State	Statute	Retirement Benefits (PORS)
Rights of participants on June 30, 1963 in service of political subdivisions not members of South Carolina Police Officers Retirement System	Requires a service	§ 9-11-520	State	Statute	Retirement Benefits (PORS)
Increase in monthly benefits under Police Insurance and Annuity Fund	Requires a service	§ 9-11-525	State	Statute	Retirement Benefits (PORS)
Retirement allowances; retirement after age fifty-five; purchases of additional service credit	Requires a service	§ 9-11-60	State	Statute	Retirement Benefits (PORS)
Retirement allowances; disability retirement; periodic reexaminations; discontinuation or reduction of allowances	Requires a service	§ 9-11-80	State	Statute	Retirement Benefits (PORS)
Effect of restoring beneficiary to service; retirement after return to service	Requires a service	§ 9-11-90	State	Statute	Retirement Benefits (PORS)
Minimum allowance for persons retiring with twenty or more years of service, generally	Requires a service	§ 9-1-1910	State	Statute	Retirement benefits (SCRS)
Minimum allowance for certain persons who retired prior to July 1, 1945	Requires a service	§ 9-1-1920	State	Statute	Retirement benefits (SCRS)
Minimum allowance for certain persons whose membership became effective on or after January 1, 1953	Requires a service	§ 9-1-1930	State	Statute	Retirement benefits (SCRS)
Minimum allowance for certain persons whose membership became effective on or after January 1, 1951	Requires a service	§ 9-1-1940	State	Statute	Retirement benefits (SCRS)
Minimum allowance for certain members of General Assembly	Requires a service	§ 9-1-1950	State	Statute	Retirement benefits (SCRS)
Additional payments for certain members of the General Assembly effective July 1, 1972	Requires a service	§ 9-1-1960	State	Statute	Retirement benefits (SCRS)
Compensation used for determining benefits to be subject to federal limitations	Requires a service	§ 9-1-1970	State	Statute	Retirement benefits (SCRS)
Compliance with USERRA	Requires a service	§ 9-1-1975	State	Statute	Retirement benefits (SCRS)
Compliance with Internal Revenue Code Section 415	Requires a service	§ 9-1-1980	State	Statute	Retirement benefits (SCRS)
South Carolina Retirement System (SCRS) created for purpose of providing retirement allowances to employees of State and political subdivisions as well as teachers	Requires a service	§ 9-1-20	State	Statute	Retirement benefits (SCRS)
Provides for the administration of qualified excess benefits arrangements (QEBA's)	Requires a service	§ 9-12-10	State	Statute	Retirement Benefits
QEBA funds unsecured	Requires a service	§ 9-12-100	State	Statute	Retirement Benefits
QEBA is a governmental plan	Requires a service	§ 9-12-110	State	Statute	Retirement Benefits
No deduction for employer contributions	Requires a service	§ 9-12-120	State	Statute	Retirement Benefits
Qualified Excess Benefit Arrangements created	Requires a service	§ 9-12-20	State	Statute	Retirement Benefits
Administration of QEBA's	Requires a service	§ 9-12-30	State	Statute	Retirement Benefits
Eligibility for participation in a QEBA	Requires a service	§ 9-12-40	State	Statute	Retirement Benefits
QEBA supplemental retirement allowance	Requires a service	§ 9-12-50	State	Statute	Retirement Benefits
Amount of contributions to the QEBA	Requires a service	§ 9-12-60	State	Statute	Retirement Benefits
Employer contributions and separate fund	Requires a service	§ 9-12-70	State	Statute	Retirement Benefits

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Description	Purpose	Law Number	Jurisdiction	Type	Notes
No ability to defer	Requires a service	§ 9-12-80	State	Statute	Retirement Benefits
No assignment	Requires a service	§ 9-12-90	State	Statute	Retirement Benefits
Property of SCRS exempt from taxes	Requires a service	§ 9-1-30	State	Statute	Retirement benefits (SCRS)
Person knowingly making false statement or providing false records to SCRS is subject to fine and imprisonment	Requires a service	§ 9-1-40	State	Statute	Retirement benefits (SCRS)
Reservation of right to revise system to conform to changes in Federal Social Security Act	Requires a service	§ 9-1-50	State	Statute	Retirement benefits (SCRS)
Implementation of "cafeteria" plan	Requires a service	§ 9-1-60	State	Statute	Retirement benefits & Insurance Benefits
Sets out certain responsibilities for PEBA as trustee of the assets of the state's retirement systems	Requires a service	§ 9-16-10	State	Statute	Retirement Benefits
Restrictions on lobbyists	Requires a service	§ 9-16-100	State	Statute	Retirement Benefits
Investment and management authority of commission; holding assets in group trust under Section 401(a)(24) of the Internal Revenue Code	Requires a service	§ 9-16-20	State	Statute	Retirement Benefits
Delegation of functions by commission; standard of care; agent's duty and submission to jurisdiction	Requires a service	§ 9-16-30	State	Statute	Retirement Benefits
Retirement System Investment Commission; membership; terms; qualifications; chief executive officer; chief investment officer and administrative staff; attorneys; costs and salary	Requires a service	§ 9-16-315	State	Statute	Retirement Benefits
Adoption of annual investment plan; quarterly review; deliberations in executive session; independent advisors	Requires a service	§ 9-16-320	State	Statute	Retirement Benefits
Statement of actuarial assumptions and investment objectives; delegation of final authority to invest; components of plan; diversification; verification of investment facts; analysis and recommendations	Requires a service	§ 9-16-330	State	Statute	Retirement Benefits
Assumed annual rate of return	Requires a service	§ 9-16-335	State	Statute	Retirement Benefits
Investment of retirement systems assets; annual investment plan; adoption and review	Requires a service	§ 9-16-340	State	Statute	Retirement Benefits
Minority and minority-owned business representation	Requires a service	§ 9-16-345	State	Statute	Retirement Benefits
Use of information for self-interest; blind trusts; violations; punishment; provisions cumulative with other laws	Requires a service	§ 9-16-350	State	Statute	Retirement Benefits
Standards of conduct for fiduciary or employee of fiduciary	Requires a service	§ 9-16-360	State	Statute	Retirement Benefits
Defense and indemnification of Retirement System Investment Commission members, officers, and management employees	Requires a service	§ 9-16-370	State	Statute	Retirement Benefits
Audit of Retirement System Investment Commission	Requires a service	§ 9-16-380	State	Statute	Retirement Benefits
Standards for discharge of duty	Requires a service	§ 9-16-40	State	Statute	Retirement Benefits
Investment and management considerations by trustee; diversification; verification of facts; statement of investment objectives and policies	Requires a service	§ 9-16-50	State	Statute	Retirement Benefits
Investments in companies that in their operations are complicit with the government of Sudan in the Darfur genocide	Requires a service	§ 9-16-55	State	Statute	Retirement Benefits
Evaluation of fiduciary's compliance with law not to be hindsight; decision-making evaluated in context of whole portfolio	Requires a service	§ 9-16-60	State	Statute	Retirement Benefits

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PUBLIC EMPLOYEE BENEFIT AUTHORITY**

Description	Purpose	Law Number	Jurisdiction	Type	Notes
Liability for breach of duty; insurance by retirement system or fiduciary; disclosure of terms and conditions	Requires a service	§ 9-16-70	State	Statute	Retirement Benefits
Investment education services	Requires a service	§ 9-16-710	State	Statute	Retirement Benefits
Investment meetings of board or commission as executive sessions exempt from disclosure; records of marriage	Requires a service	§ 9-16-80	State	Statute	Retirement Benefits
Quarterly and annual investment reports; contents	Requires a service	§ 9-16-90	State	Statute	Retirement Benefits
Provides for the administration of qualified domestic relations orders (QDROs) related to members' benefits under the state's retirement systems	Requires a service	§ 9-18-10	State	Statute	Retirement Benefits
Administration of domestic relations order accepted by retirement system prior to effective date of chapter	Requires a service	§ 9-18-100	State	Statute	Retirement Benefits
Payment of benefits by retirement system pursuant to qualified domestic relations order; requirements for qualified domestic relations order; grounds upon which system may reject order	Requires a service	§ 9-18-20	State	Statute	Retirement Benefits
Determination of whether domestic relations order is qualified domestic relations order; procedure; payment of benefits upon order; exclusion of retirement system from liability for making payments of benefits; liability of individual for costs and attorney's fees	Requires a service	§ 9-18-30	State	Statute	Retirement Benefits
Authorization of board to prescribe rules and promulgate regulations	Requires a service	§ 9-18-40	State	Statute	Retirement Benefits
Death of alternate payee; effect	Requires a service	§ 9-18-50	State	Statute	Retirement Benefits
Maintenance by alternate payee of current residence address on file with retirement system; payment of benefits by system when alternate payee cannot be located	Requires a service	§ 9-18-60	State	Statute	Retirement Benefits
Right of retirement system to recoup mistaken payment	Requires a service	§ 9-18-70	State	Statute	Retirement Benefits
Termination of membership in retirement system; effect on qualified domestic relations order	Requires a service	§ 9-18-80	State	Statute	Retirement Benefits
Reinstatement of service credit; deposit of entire amount withdrawn or refunded required	Requires a service	§ 9-18-90	State	Statute	Retirement Benefits
Provides for the administration of the State Optional Retirement Program (ORP)	Requires a service	§ 9-20-10	State	Statute	State Optional Retirement Program
State Optional Retirement Program	Requires a service	§ 9-20-20	State	Statute	State Optional Retirement Program
Administration of program; designation of investment companies	Requires a service	§ 9-20-30	State	Statute	State Optional Retirement Program
Election of system; changing systems concurrent positions; open enrollment period	Requires a service	§ 9-20-40	State	Statute	State Optional Retirement Program
Contributions	Requires a service	§ 9-20-50	State	Statute	State Optional Retirement Program
Group life insurance benefits	Requires a service	§ 9-20-60	State	Statute	State Optional Retirement Program
Establishes the South Carolina Retirement Systems Claims Procedures Act for the resolution of claims involving the administration of the retirement systems	Requires a service	§ 9-21-10	State	Statute	Retirement Benefits
Definitions	Requires a service	§ 9-21-20	State	Statute	Retirement Benefits
Scope of chapter; exclusive remedy	Requires a service	§ 9-21-30	State	Statute	Retirement Benefits

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Description	Purpose	Law Number	Jurisdiction	Type	Notes
Who may prosecute claim	Requires a service	§ 9-21-40	State	Statute	Retirement Benefits
Claims concerning administrative decisions; time for filing; contents; procedure for resolution; retroactive benefits; final decisions adverse to claimant	Requires a service	§ 9-21-50	State	Statute	Retirement Benefits
Review by Administrative Law Court	Requires a service	§ 9-21-60	State	Statute	Retirement Benefits
Appeals to court of appeals	Requires a service	§ 9-21-70	State	Statute	Retirement Benefits
Designates the South Carolina Retirement System and its Director as the state agency responsible for administering the state's agreement for Social Security coverage of its public employees	Requires a service	§ 9-3-10	State	Statute	Assist Social Security Administration
State agent may enter into agreement with Secretary of Health, Education and Welfare	Requires a service	§ 9-3-110	State	Statute	Federal SSA
Terms of agreement	Requires a service	§ 9-3-120	State	Statute	Federal SSA
Submission of plans by political subdivisions; approval of plans by state agent	Requires a service	§ 9-3-130	State	Statute	Federal SSA
Notice and hearing before disapproval or termination of plans	Requires a service	§ 9-3-140	State	Statute	Federal SSA
Referendum on social security coverage for persons under certain retirement systems	Requires a service	§ 9-3-150	State	Statute	Federal SSA
Social security coverage for justices and judges	Requires a service	§ 9-3-160	State	Statute	Federal SSA
Definitions	Requires a service	§ 9-3-20	State	Statute	Federal SSA
Exemptions	Requires a service	§ 9-3-30	State	Statute	Federal SSA
Compensation of state agent	Requires a service	§ 9-3-310	State	Statute	Federal SSA
Charges or assessments against political subdivisions for expenses of administration	Requires a service	§ 9-3-320	State	Statute	Federal SSA
Collection of delinquent assessments or charges made against political subdivisions	Requires a service	§ 9-3-330	State	Statute	Federal SSA
Deposit and disbursement of funds derived from assessments or charges against political subdivisions	Requires a service	§ 9-3-340	State	Statute	Federal SSA
Rules and regulations	Requires a service	§ 9-3-350	State	Statute	Federal SSA
State agent shall make studies, reports, and recommendations	Requires a service	§ 9-3-360	State	Statute	Federal SSA
Contributions of state employees; collection; adjustments and refunds	Requires a service	§ 9-3-510	State	Statute	Federal SSA
Contributions of political subdivisions	Requires a service	§ 9-3-520	State	Statute	Federal SSA
Deductions from wages of employees of political subdivisions	Requires a service	§ 9-3-530	State	Statute	Federal SSA
Procedures for collection of delinquent contributions from political subdivisions	Requires a service	§ 9-3-540	State	Statute	Federal SSA
Contribution fund established; items to be deposited; administration	Requires a service	§ 9-3-550	State	Statute	Federal SSA
State Treasurer to be custodian of contribution fund; payment of warrants drawn on fund	Requires a service	§ 9-3-560	State	Statute	Federal SSA
Contribution fund to be kept separate; withdrawals; payments to Secretary of Treasury	Requires a service	§ 9-3-570	State	Statute	Federal SSA
Additional appropriations to contribution fund	Requires a service	§ 9-3-580	State	Statute	Federal SSA
Creates and establishes the responsibilities of PEBA	Requires a service	§ 9-4-10	State	Statute	Retirement and Insurance Benefits

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Description	Purpose	Law Number	Jurisdiction	Type	Notes
Obligation to defend and indemnify	Requires a service	§ 9-4-15	State	Statute	Retirement and Insurance Benefits
Retirement division	Requires a service	§ 9-4-30	State	Statute	Retirement and Insurance Benefits
Audit	Requires a service	§ 9-4-40	State	Statute	Retirement and Insurance Benefits
Transaction register of all funds expended	Requires a service	§ 9-4-50	State	Statute	Retirement and Insurance Benefits
State Retirement and Social Security Act of 1955	Requires a service	§ 9-5-10	State	Statute	Retirement & SSA
Declaration of policy	Requires a service	§ 9-5-20	State	Statute	Retirement & SSA
State agent may enter into agreement with Secretary of Health, Education and Welfare	Requires a service	§ 9-5-210	State	Statute	Retirement & SSA
Agreement may be made through modification of existing agreement	Requires a service	§ 9-5-220	State	Statute	Retirement & SSA
Terms of agreement	Requires a service	§ 9-5-230	State	Statute	Retirement & SSA
South Carolina Retirement System deemed one system and not a separate system under Social Security Act	Requires a service	§ 9-5-240	State	Statute	Retirement & SSA
Definitions	Requires a service	§ 9-5-30	State	Statute	Retirement & SSA
Chapter 3 of this Title not affected	Requires a service	§ 9-5-40	State	Statute	Retirement & SSA
Contributions of employees; deduction from wages; refunds and adjustments	Requires a service	§ 9-5-410	State	Statute	Retirement & SSA
Collection of employees' contributions by employer	Requires a service	§ 9-5-420	State	Statute	Retirement & SSA
Contributions of employers	Requires a service	§ 9-5-430	State	Statute	Retirement & SSA
Reports of employers	Requires a service	§ 9-5-440	State	Statute	Retirement & SSA
Collection of delinquent payments from employers; withholding of state funds for delinquency or failure to make reports	Requires a service	§ 9-5-450	State	Statute	Retirement & SSA
Contribution fund established; items to be deposited; administration	Requires a service	§ 9-5-460	State	Statute	Retirement & SSA
State Treasurer to be custodian of contribution fund; payment of warrants drawn on fund; payment of warrants drawn on fund	Requires a service	§ 9-5-470	State	Statute	Retirement & SSA
Contribution fund to be kept separate; withdrawals; payments to Secretary of Treasury	Requires a service	§ 9-5-480	State	Statute	Retirement & SSA
Contribution fund may be combined with contribution fund established under Section 9-3-550	Requires a service	§ 9-5-490	State	Statute	Retirement & SSA
State agent shall make rules and regulations	Requires a service	§ 9-5-50	State	Statute	Retirement & SSA
Appropriations for contribution fund	Requires a service	§ 9-5-500	State	Statute	Retirement & SSA
State agent shall submit report to legislature	Requires a service	§ 9-5-60	State	Statute	Retirement & SSA
Provides for the administration of the Retirement System for Judges and Solicitors of the State of South Carolina (JSRS)	Requires a service	§ 9-8-10	State	Statute	Retirement Benefits (JSRS)
System created; powers and privileges; corporate name	Requires a service	§ 9-8-20	State	Statute	Retirement Benefits (JSRS)
Administration of system; actuary; salaries and expenses	Requires a service	§ 9-8-30	State	Statute	Retirement Benefits (JSRS)
Confidentiality of member records	Requires a service	§ 9-8-35	State	Statute	Retirement Benefits (JSRS)
Membership in system; cessation of membership	Requires a service	§ 9-8-40	State	Statute	Retirement Benefits (JSRS)
Service credit in system; vesting	Requires a service	§ 9-8-50	State	Statute	Retirement Benefits (JSRS)
Retirement; retirement allowance; disability retirement; beneficiaries of other systems	Requires a service	§ 9-8-60	State	Statute	Retirement Benefits (JSRS)
Normal retirement age	Requires a service	§ 9-8-67	State	Statute	Retirement Benefits (JSRS)



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Description	Purpose	Law Number	Jurisdiction	Type	Notes
Optional retirement allowance	Requires a service	§ 9-8-70	State	Statute	Retirement Benefits (JSRS)
Allowances payable in monthly installments	Requires a service	§ 9-8-80	State	Statute	Retirement Benefits (JSRS)
Increase in allowances based on Consumer Price Index	Requires a service	§ 9-8-90	State	Statute	Retirement Benefits (JSRS)
Definitions	Requires a service	§ 9-9-10	State	Statute	Retirement Benefits (GARS)
Payments on death of member or beneficiary	Requires a service	§ 9-9-100	State	Statute	Retirement Benefits (GARS)
Effect of return of beneficiary to service as member of General Assembly	Requires a service	§ 9-9-110	State	Statute	Retirement Benefits (GARS)
Transfer of service and contributions under South Carolina Retirement and Police Officer Retirement System; contributions of members of Retirement System for members of General Assembly; employer to pay required member contributions on earnings after July 1, 1982; tax treatment; funding; retirement treatment.	Requires a service	§ 9-9-120	State	Statute	Retirement Benefits
Contributions of State to Retirement System for members of General Assembly	Requires a service	§ 9-9-130	State	Statute	Retirement Benefits (GARS)
Office of the Director	Requires a service	§ 9-9-140	State	Statute	Retirement Benefits (GARS)
Assets to be credited to two funds	Requires a service	§ 9-9-170	State	Statute	Retirement Benefits (GARS)
Interest on member accounts	Requires a service	§ 9-9-175	State	Statute	Retirement Benefits (GARS)
Exemption of retirement allowance and certain other rights from taxation and legal process; exceptions; assignment	Requires a service	§ 9-9-180	State	Statute	Retirement Benefits (GARS)
Credit of State is not pledged for payments; rights in case of termination of system or discontinuance of contributions	Requires a service	§ 9-9-190	State	Statute	Retirement Benefits (GARS)
System created; system shall have powers and privileges of corporation; corporate name	Requires a service	§ 9-9-20	State	Statute	Retirement Benefits (GARS)
Property of system exempt from state and local taxes	Requires a service	§ 9-9-200	State	Statute	Retirement Benefits (GARS)
False statements and falsification of records	Requires a service	§ 9-9-210	State	Statute	Retirement Benefits (GARS)
Payments to beneficiaries may include payments to persons, trustees, and estates	Requires a service	§ 9-9-220	State	Statute	Retirement Benefits (GARS)
Compensation used to determine benefits to be subject to federal limitations	Requires a service	§ 9-9-240	State	Statute	Retirement Benefits (GARS)
Compliance with USERRA	Requires a service	§ 9-9-245	State	Statute	Retirement Benefits (GARS)
Compliance with Internal Revenue Code	Requires a service	§ 9-9-250	State	Statute	Retirement Benefits (GARS)
Compliance with Internal Revenue Code Section 401(a)(9)	Requires a service	§ 9-9-255	State	Statute	Retirement Benefits (GARS)
Compliance with Internal Revenue Code Section 415	Requires a service	§ 9-9-260	State	Statute	Retirement Benefits (GARS)
Administration of and responsibility for system vested in board; powers and duties of board; actuary; salaries of employees and expenses	Requires a service	§ 9-9-30	State	Statute	Retirement Benefits (GARS)
Confidentiality of member records	Requires a service	§ 9-9-31	State	Statute	Retirement Benefits (GARS)
Membership in system; cessation of membership; election to continue as special member; continuation of membership in correlated system	Requires a service	§ 9-9-40	State	Statute	Retirement Benefits (GARS)
Provides for the administration of the Retirement System for Members of the General Assembly of the State of South Carolina (GARS)	Requires a service	§ 9-9-5	State	Statute	Retirement Benefits (GARS)
Credited service; cancellation of service previously credited upon cessation of membership; credit for military service	Requires a service	§ 9-9-50	State	Statute	Retirement Benefits (GARS)

**These responses were submitted for the FY 2020-2021 Accountability Report by the  
PUBLIC EMPLOYEE BENEFIT AUTHORITY**

Description	Purpose	Law Number	Jurisdiction	Type	Notes
Member of General Assembly for part of year may establish full year credit	Requires a service	§ 9-9-55	State	Statute	Retirement Benefits (GARS)
Retirement; amount of retirement allowance	Requires a service	§ 9-9-60	State	Statute	Retirement Benefits (GARS)
Disability retirement allowance	Requires a service	§ 9-9-65	State	Statute	Retirement Benefits (GARS)
Medical examination of disability beneficiary	Requires a service	§ 9-9-66	State	Statute	Retirement Benefits (GARS)
Reduction of disability assistance	Requires a service	§ 9-9-67	State	Statute	Retirement Benefits (GARS)
Contract with Department of Vocational Rehabilitation for medical services in connection with disability retirements; vocational rehabilitation of retired member; adjustment of benefits	Requires a service	§ 9-9-68	State	Statute	Retirement Benefits (GARS)
Optional forms of allowances	Requires a service	§ 9-9-70	State	Statute	Retirement Benefits (GARS)
Allowances payable in monthly installments	Requires a service	§ 9-9-80	State	Statute	Retirement Benefits (GARS)
Repayment of contributions and interest upon person's ceasing to be member of system	Requires a service	§ 9-9-90	State	Statute	Retirement Benefits (GARS)
Establishes PEBA's responsibilities as trustee and administrator of the Retiree Health Insurance Trust Fund	Requires a service	1-11-705	State	Statute	Retiree Insurance Benefits
Establishes PEBA's responsibilities as trustee and administrator of the Long Term Disability Insurance Trust Fund	Requires a service	1-11-707	State	Statute	Long-term disability benefits
Provides for PEBA's responsibilities in adopting and administering the state's employee insurance benefit plans	Requires a service	1-11-710	State	Statute	Insurance benefits
Sets out incentive program to encourage participation in health promotion and disease prevention programs.	Requires a service	1-11-715	State	Statute	Insurance benefits
Provides eligibility for political subdivisions to participate in the State Health Plan	Requires a service	1-11-720	State	Statute	Insurance benefits
Local disability and special needs providers are experience rated as a single group	Requires a service	1-11-725	State	Statute	Insurance benefits
Sets out retiree insurance eligibility	Requires a service	1-11-730	State	Statute	Retiree Insurance Benefits
PEBA authorized to develop optional long-term care insurance	Requires a service	1-11-740	State	Statute	Long-term Care Insurance
PEBA shall devise a method of withholding long-term care premiums if feasible	Requires a service	1-11-750	State	Statute	Long-term Care Insurance
The State Health Plan shall provide for mental health parity	Requires a service	1-11-780	State	Statute	Insurance benefits
Directs the use of appropriated funds for SCRS and PORS contribution rate increases	Requires a service	2019-2020 Appropriations Act, Part 1B, Provisos 106.1	State	Proviso	Retirement Benefits (SCRS and PORS)
Sets out several provisos related to the employee benefit plans administered by PEBA, including provisions related to premium increases for the State Health Plan, certain coverage requirements for the State Health Plan, funding for the SCNG Plan, and transfers between SCRS and ORP accounts. 108.1: PEBA: Lottery, Infrastructure Bank, and Magistrates Health Insurance)	Requires a service	2019-2020 Appropriations Act, Part 1B, Provisos 108.1	State	Proviso	Retirement and Insurance Benefits
Assets to be credited to employee annuity savings fund and employer annuity accumulation fund	Requires a service	9-1-1010	State	Statute	Retirement benefits (SCRS)

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PUBLIC EMPLOYEE BENEFIT AUTHORITY**

Description	Purpose	Law Number	Jurisdiction	Type	Notes
Employee annuity savings fund; deductions from compensation of members of System; employer to pay required member contributions on earnings after July 1, 1982; tax treatment; funding; retirement treatment	Requires a service	9-1-1020	State	Statute	Retirement benefits (SCRS)
Deductions must be made although compensation is reduced below legal minimum; consent to deductions	Requires a service	9-1-1030	State	Statute	Retirement benefits (SCRS)
Employer annuity accumulation fund; contributions paid by employers	Requires a service	9-1-1050	State	Statute	Retirement benefits (SCRS)
Normal contribution rate	Requires a service	9-1-1060	State	Statute	Retirement benefits (SCRS)
Accrued liability contribution rate	Requires a service	9-1-1070	State	Statute	Retirement benefits (SCRS)
Minimum contributions to employer annuity accumulation fund	Requires a service	9-1-1080	State	Statute	Retirement benefits (SCRS)
Employer and employee contribution rates	Requires a service	9-1-1085	State	Statute	Retirement benefits (SCRS)
Discontinuance of accrued liability contribution	Requires a service	9-1-1090	State	Statute	Retirement benefits (SCRS)
Employer annuities and benefits to be paid from employer annuity accumulation fund	Requires a service	9-1-1100	State	Statute	Retirement benefits (SCRS)
Obligations of employer annuity accumulation fund	Requires a service	9-1-1110	State	Statute	Retirement benefits (SCRS)
Transfer between funds on return of retired employee to active service	Requires a service	9-1-1120	State	Statute	Retirement benefits (SCRS)
Earnings to be credited to employer annuity accumulation fund	Requires a service	9-1-1130	State	Statute	Retirement benefits (SCRS)
Interest on member accounts	Requires a service	9-1-1135	State	Statute	Retirement benefits (SCRS)
Establishing service credits by making payments into system; career highest fiscal year salary; credits during absences; employer payments; rules and regulations; credits for unused sick leave	Requires a service	9-1-1140	State	Statute	Retirement benefits (SCRS)
Collection of members' contributions; failure to make payroll reports and remittances; employer to pay required member contributions on earnings after July 1, 1982; tax treatment; funding; retirement treatment	Requires a service	9-1-1160	State	Statute	Retirement benefits (SCRS)
Collection of employers' contributions	Requires a service	9-1-1170	State	Statute	Retirement benefits (SCRS)
Employer contributions	Requires a service	9-1-1175	State	Statute	Retirement benefits (SCRS)
Deductions and employer contributions for teachers and employees of technical training schools	Requires a service	9-1-1180	State	Statute	Retirement benefits (SCRS)
Board may change accounting methods and procedures of system	Requires a service	9-1-1190	State	Statute	Retirement benefits (SCRS)
Employer contributions shall reflect cost of Preretirement Death Benefit Program	Requires a service	9-1-1210	State	Statute	Retirement benefits (SCRS)
Trustee of retirement system; investment of funds	Requires a service	9-1-1310	State	Statute	Retirement benefits
Custodian of assets of the Retirement System	Requires a service	9-1-1320	State	Statute	Retirement benefits (SCRS)
Cash kept available with State Treasurer	Requires a service	9-1-1330	State	Statute	Retirement benefits (SCRS)
Conflicts of interest and use of funds by commission members or employees	Requires a service	9-1-1340	State	Statute	Retirement benefits (SCRS)
Transfers from general fund authorized	Requires a service	9-1-1350	State	Statute	Retirement benefits (SCRS)
Retirement of members at age 60 or after 28 years' service	Requires a service	9-1-1510	State	Statute	Retirement benefits (SCRS)
Early retirement	Requires a service	9-1-1515	State	Statute	Retirement benefits (SCRS)
Disability retirement	Requires a service	9-1-1540	State	Statute	Retirement benefits (SCRS)
Election between service retirement and disability retirement; receipt of service retirement pending approval of disability retirement	Requires a service	9-1-1545	State	Statute	Retirement benefits (SCRS)

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Description	Purpose	Law Number	Jurisdiction	Type	Notes
Service retirement allowances	Requires a service	9-1-1550	State	Statute	Retirement benefits (SCRS)
Allowances upon retirement for disability	Requires a service	9-1-1560	State	Statute	Retirement benefits (SCRS)
Reexamination of beneficiaries retired on account of disability; consequences of refusal to submit to reexamination	Requires a service	9-1-1570	State	Statute	Retirement benefits (SCRS)
Effect of ability to engage in gainful occupation; change in amount of disability retirement allowance	Requires a service	9-1-1580	State	Statute	Retirement benefits (SCRS)
Effect of restoring beneficiaries to active service	Requires a service	9-1-1590	State	Statute	Retirement benefits (SCRS)
Members of General Assembly may draw retirement benefits under certain conditions	Requires a service	9-1-1610	State	Statute	Retirement benefits (SCRS)
Retirement allowances payable in monthly installments; payments after death of retired member	Requires a service	9-1-1615	State	Statute	Retirement benefits (SCRS)
Optional forms of allowances	Requires a service	9-1-1620	State	Statute	Retirement benefits (SCRS)
Compliance with Internal Revenue Code	Requires a service	9-1-1625	State	Statute	Retirement benefits (SCRS)
Special benefits to teachers for service prior to July 1, 1945	Requires a service	9-1-1630	State	Statute	Retirement benefits (SCRS)
Manner of paying annuities	Requires a service	9-1-1640	State	Statute	Retirement benefits (SCRS)
Amounts paid upon termination of employment; election to leave contributions in system; effect of death before or after retirement	Requires a service	9-1-1650	State	Statute	Retirement benefits (SCRS)
Nominee on member's death may receive monthly allowance instead of accumulated contributions	Requires a service	9-1-1660	State	Statute	Retirement benefits (SCRS)
Compliance with Internal Revenue Code Section 401(a)(9)	Requires a service	9-1-1665	State	Statute	Retirement benefits (SCRS)
Change or error in records	Requires a service	9-1-1670	State	Statute	Retirement benefits (SCRS)
Exemption from taxation and legal process; exceptions; assignment	Requires a service	9-1-1680	State	Statute	Retirement benefits (SCRS)
Credit of State is not pledged for payments; rights in case of termination of system or discontinuance of contributions	Requires a service	9-1-1690	State	Statute	Retirement benefits (SCRS)
Increase in benefits for persons who were receiving benefits prior to July 1, 1966	Requires a service	9-1-1740	State	Statute	Retirement benefits (SCRS)
Increase in benefits for persons who were receiving benefits prior to July 1, 1967 and subsequent to June 30, 1966	Requires a service	9-1-1750	State	Statute	Retirement benefits (SCRS)
Increase in benefits for persons who retired prior to July 1, 1972	Requires a service	9-1-1760	State	Statute	Retirement benefits (SCRS)
Additional increase in benefits for persons who retired prior to July 1, 1972	Requires a service	9-1-1765	State	Statute	Retirement benefits (SCRS)
Further additional increase in benefits for persons who retired prior to July 1, 1972	Requires a service	9-1-1766	State	Statute	Retirement benefits (SCRS)
Increase of benefits payable due to retirement before July 1, 1988 and July 1, 1989	Requires a service	9-1-1767	State	Statute	Retirement benefits (SCRS)
Preretirement Death Benefit Program; post-retirement benefit payment	Requires a service	9-1-1770	State	Statute	Retirement benefits (SCRS)
Death Benefit Plan	Requires a service	9-1-1775	State	Statute	Retirement benefits (SCRS)
Recomputation allowances of certain persons having thirty-five or more years of creditable service	Requires a service	9-1-1780	State	Statute	Retirement benefits (SCRS)
Amount which may be earned upon return to covered employment	Requires a service	9-1-1790	State	Statute	Retirement benefits (SCRS)
Employment of certain retired teachers without loss of retirement benefits; procedure by which retired teachers may be employed	Requires a service	9-1-1795	State	Statute	Retirement benefits (SCRS)

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Description	Purpose	Law Number	Jurisdiction	Type	Notes
Recalculation of benefits for certain persons who retired prior to July 1, 1964	Requires a service	9-1-1800	State	Statute	Retirement benefits (SCRS)
Revision of sections upon certain conditions	Requires a service	9-1-1812	State	Statute	Retirement benefits (SCRS)
Revision of sections upon certain conditions	Requires a service	9-1-1814	State	Statute	Retirement benefits (SCRS)
Retirement allowance adjustments	Requires a service	9-1-1815	State	Statute	Retirement benefits (SCRS)
Payment and transfer of funds to the employer annuity accumulation fund	Requires a service	9-1-1830	State	Statute	Retirement benefits (SCRS)
Purchases of additional service credit by members with at least twenty-five years of creditable service	Requires a service	9-1-1850	State	Statute	Retirement benefits (SCRS)
Beneficiaries receiving Medicaid (Title XIX) sponsored nursing home care; effect on benefits; exception	Requires a service	9-1-1870	State	Statute	Retirement benefits (SCRS)
Board shall administer system	Requires a service	9-1-210	State	Statute	Retirement benefits (SCRS)
Authority to engage actuarial and other services	Requires a service	9-1-230	State	Statute	Retirement benefits (SCRS)
Actuary for board	Requires a service	9-1-240	State	Statute	Retirement benefits (SCRS)
Investigation and valuation by actuary every five years	Requires a service	9-1-250	State	Statute	Retirement benefits (SCRS)
Annual valuation by actuary	Requires a service	9-1-260	State	Statute	Retirement benefits (SCRS)
Board shall keep actuarial data in convenient form	Requires a service	9-1-270	State	Statute	Retirement benefits (SCRS)
Board shall determine interest rate; base rate established	Requires a service	9-1-280	State	Statute	Retirement benefits (SCRS)
Rules and regulations	Requires a service	9-1-290	State	Statute	Retirement benefits (SCRS)
Records and reports	Requires a service	9-1-300	State	Statute	Retirement benefits (SCRS)
Administrative costs of retirement systems funded from interest earnings; allocation of costs	Requires a service	9-1-310	State	Statute	Retirement benefits (SCRS)
Confidentiality of member records	Requires a service	9-1-320	State	Statute	Retirement benefits (SCRS)
Membership generally	Requires a service	9-1-410	State	Statute	Retirement benefits (SCRS)
Certain persons employed after December 31, 1948, are automatically members of system	Requires a service	9-1-420	State	Statute	Retirement benefits (SCRS)
Contributing member of system	Requires a service	9-1-425	State	Statute	Retirement benefits (SCRS)
Special provision for certain persons employed between April 26, 1945 and December 31, 1966	Requires a service	9-1-430	State	Statute	Retirement benefits (SCRS)
Members of other agency or departmental retirement plans	Requires a service	9-1-450	State	Statute	Retirement benefits (SCRS)
Discontinuance of certain local plans or funds	Requires a service	9-1-460	State	Statute	Retirement benefits (SCRS)
Political subdivisions may apply for admission to system as employers	Requires a service	9-1-470	State	Statute	Retirement benefits (SCRS)
Employees of political subdivisions as members	Requires a service	9-1-480	State	Statute	Retirement benefits (SCRS)
Firemen and peace officers	Requires a service	9-1-490	State	Statute	Retirement benefits (SCRS)
Option of employees and teachers receiving \$100 or less a month; legislators, and certain elected officials	Requires a service	9-1-510	State	Statute	Retirement benefits (SCRS)
Certain members of General Assembly may elect to remain members of system; contributions	Requires a service	9-1-520	State	Statute	Retirement benefits (SCRS)
Certain former legislators may elect to remain members following termination of service; contributions; members must establish service and qualify for allowance on or before December 31, 1965	Requires a service	9-1-530	State	Statute	Retirement benefits (SCRS)

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Description	Purpose	Law Number	Jurisdiction	Type	Notes
Certain constitutional officers and members of General Assembly may elect, prior to December 31, 1965, to return to system	Requires a service	9-1-540	State	Statute	Retirement benefits (SCRS)
Option of certain public school employees	Requires a service	9-1-550	State	Statute	Retirement benefits (SCRS)
Option of day laborers	Requires a service	9-1-560	State	Statute	Retirement benefits (SCRS)
Option of state employees required to become members of Federal Railroad Retirement System	Requires a service	9-1-570	State	Statute	Retirement benefits (SCRS)
Option of certain hospital employees	Requires a service	9-1-580	State	Statute	Retirement benefits (SCRS)
Determination of who is teacher or employee	Requires a service	9-1-610	State	Statute	Retirement benefits (SCRS)
Effect on members, beneficiaries, their widows or other dependents, of other statutes	Requires a service	9-1-620	State	Statute	Retirement benefits (SCRS)
Certain persons may withdraw from system	Requires a service	9-1-630	State	Statute	Retirement benefits (SCRS)
Employers and members divided into two classes; change from Class One to Class Two	Requires a service	9-1-640	State	Statute	Retirement benefits (SCRS)
Continuation of membership in correlated systems	Requires a service	9-1-650	State	Statute	Retirement benefits (SCRS)
Firemen eligible for Police Officers Retirement System; benefits	Requires a service	9-1-660	State	Statute	Retirement benefits (PORS)
Members eligible for membership in South Carolina State Employees Credit Union	Requires a service	9-1-670	State	Statute	Retirement benefits (SCRS)
Claims for prior service	Requires a service	9-1-810	State	Statute	Retirement benefits (SCRS)
Verification of service claimed; determination of compensation paid during period of prior service	Requires a service	9-1-820	State	Statute	Retirement benefits (SCRS)
Prior service certificates	Requires a service	9-1-830	State	Statute	Retirement benefits (SCRS)
What constitutes one year of service	Requires a service	9-1-840	State	Statute	Retirement benefits (SCRS)
Repayment of contributions and interest upon cessation of membership	Requires a service	9-8-100	State	Statute	Retirement Benefits (JSRS)
Payments on death of member or beneficiary	Requires a service	9-8-110	State	Statute	Retirement Benefits (JSRS)
Return of beneficiary to service of the State; practice of law	Requires a service	9-8-120	State	Statute	Retirement Benefits (JSRS)
Election to receive benefits from retirement system for members of the General Assembly	Requires a service	9-8-125	State	Statute	Retirement Benefits (JSRS)
Members' contributions; deduction from compensation; employer to pay required member contributions on earnings after July 1, 1982; tax treatment; funding; retirement treatment	Requires a service	9-8-130	State	Statute	Retirement Benefits (JSRS)
Contributions of State to system	Requires a service	9-8-140	State	Statute	Retirement Benefits (JSRS)
Director of Retirement System for Judges and Solicitors	Requires a service	9-8-150	State	Statute	Retirement Benefits (JSRS)
Assets credited to two funds	Requires a service	9-8-180	State	Statute	Retirement Benefits (JSRS)
Interest on member accounts	Requires a service	9-8-185	State	Statute	Retirement Benefits (JSRS)
Exemption of retirement allowance and certain other rights from taxation and legal process; exceptions; assignment	Requires a service	9-8-190	State	Statute	Retirement Benefits (JSRS)
Credit of State not pledged; rights upon termination of system	Requires a service	9-8-200	State	Statute	Retirement Benefits (JSRS)
Property of system exempt from state and local taxes	Requires a service	9-8-210	State	Statute	Retirement Benefits (JSRS)
Penalty for false statement or falsification of records	Requires a service	9-8-220	State	Statute	Retirement Benefits (JSRS)
Compensation used for determining benefits to be subject to federal limitations	Requires a service	9-8-240	State	Statute	Retirement Benefits (JSRS)

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Description	Purpose	Law Number	Jurisdiction	Type	Notes
Compliance with USERRA	Requires a service	9-8-245	State	Statute	Retirement Benefits (JSRS)
Compliance with Internal Revenue Code	Requires a service	9-8-250	State	Statute	Retirement Benefits (JSRS)
Compliance with Internal Revenue Code Section 401(a)(9)	Requires a service	9-8-260	State	Statute	Retirement Benefits (JSRS)
Compliance with Internal Revenue Code Section 415	Requires a service	9-8-270	State	Statute	Retirement Benefits (JSRS)
Provided funding for premium assistance for extended COBRA continuing health coverage for former employees.	Requires a service	American Rescue Plan Act	Federal	Statute	
As an employer, PEBA is subject to various federal and state laws and regulations that apply to employers, including, but not limited to, federal employment laws like the ADA, ADEA, USERRA, and FMLA, as well as state human resources statutes and regulations. Some of these laws, like USERRA and FMLA, also have implications for PEBA's administration of the employee benefit plans.	Not related to agency deliverable	Federal and State laws and regulations applicable to PEBA as an employer	Federal	Statute	
PEBA must ensure that its administration of the state's health insurance plans complies with the applicable provisions of federal law related to insurance plans, including, but not limited to, HIPAA, COBRA, ACA, Medicare statutes and regulations, GINA, and the Mental Health Parity Act, among others	Not related to agency deliverable	Federal law related to operation of governmental health insurance plans	Federal	Statute	
PEBA must ensure that the governmental defined contribution and defined benefit retirement plans it administers comply with the applicable provisions of the Internal Revenue Code and related Treasury regulations to maintain the tax-deferred nature of the plans	Not related to agency deliverable	Federal tax law related to qualified governmental retirement plans	Federal	Statute	
This joint resolution suspends the provisions of Section 1-11-705(l)(2) during fiscal year 2020-2021, thus, on January 31, 2021, the cash balance in the insurance operating account in excess of 140% of IBNR was not transferred to the OPEB Trust Fund.	Funding agency deliverable(s)	H.3481	State	Statute	
This joint resolution restores teacher step increases that were suspended by Act 135 of 2020 due to COVID-19.	Requires a service	H.3609	State	Statute	
PEBA: Covered Contraceptives	Requires a service	Proviso 108.10	State	Proviso	Insurance Benefits
PEBA: Former Spouses on the State Health Plan	Requires a service	Proviso 108.11	State	Proviso	Insurance Benefits
PEBA: Adoption Assistance Program	Requires a service	Proviso 108.2	State	Proviso	Insurance Benefits
PEBA: Health Plan Tobacco User Differential	Requires a service	Proviso 108.3	State	Proviso	Insurance Benefits
PEBA: Funding Abortions Prohibited	Requires a service	Proviso 108.4	State	Proviso	Insurance Benefits
PEBA: TRICARE Supplement Policy	Requires a service	Proviso 108.5	State	Proviso	Insurance Benefits
PEBA: State Health Plan	Requires a service	Proviso 108.6	State	Proviso	Insurance Benefits
PEBA: Exempt National Guard Pension Fund	Requires a service	Proviso 108.7	State	Proviso	Retirement Benefits
PEBA: Inactive SCRS Account Transfer	Requires a service	Proviso 108.8	State	Proviso	Retirement Benefits
PEBA: Network Pharmacy Publications	Requires a service	Proviso 108.9	State	Proviso	Insurance Benefits

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Description	Purpose	Law Number	Jurisdiction	Type	Notes
Amends Section 1-11-710 to provide that notwithstanding the provisions of Section 38-71-730(3), PEBA may establish rules for eligibility and enrollment, including the timeframes for submitting enrollment elections and required supporting documentation, for the fully insured products PEBA offers.	Requires a service	S.658	State	Statute	
Amends Sections 9-1-1650, 9-8-100(1), 9-9-100(1) and 9-11-110(3) of the Code of Laws to provide that inactive members of SCRS, PORS, JSRS and GARS may designate contingent beneficiaries.	Requires a service	S.658	State	Statute	
Repealed Chapter 2, Title 9 of the Code of Laws to eliminate the Retirement and Preretirement Advisory Panel.	Not related to agency deliverable	S.658	State	Statute	
Increases the earnings limitation to \$50,000 for some retired SCRS members who retired on or before April 1, 2019, and return to covered employment in the K-12 public education system for a maximum period of 36 consecutive months of employment.	Requires a service	S.704	State	Statute	
Establishes PEBA's responsibilities as trustee and administrator of the Retiree Health Insurance Trust Fund	Requires a service	S.C. Code Ann. § 1-11-705	State	Statute	Retiree Insurance Benefits
Establishes PEBA's responsibilities as trustee and administrator of the Long Term Disability Insurance Trust Fund	Requires a service	S.C. Code Ann. § 1-11-707	State	Statute	Long-term disability benefits
Provides for PEBA's responsibilities in adopting and administering the state's employee insurance benefit plans	Requires a service	S.C. Code Ann. § 1-11-710	State	Statute	Insurance benefits
Establishes PEBA's responsibilities in implementing and administering the Deferred Compensation Program	Requires a service	S.C. Code Ann. § 8-23-20	State	Statute	Deferred compensation benefits
Provides that PEBA is responsible for the administration and operation of the SCNG Plan	Requires a service	S.C. Code Ann. § 9-10-20	State	Statute	Retirement Benefits (SCNG)
Provides that PEBA is responsible for the administration and operation of PORS	Requires a service	S.C. Code Ann. § 9-11-30	State	Statute	Retirement Benefits (PORS)
Names PEBA as co-trustees of the state's retirement systems	Requires a service	S.C. Code Ann. § 9-1-1310	State	Statute	Retirement Benefits
Provides that PEBA is responsible for the administration and operation of SCRS	Requires a service	S.C. Code Ann. § 9-1-210	State	Statute	Retirement benefits (SCRS)
Designates the PEBA Board as trustees of the retirement systems' investment group trust	Requires a service	S.C. Code Ann. § 9-16-20	State	Statute	Retirement Benefits
Sets the assumed rate of return of the investments of the retirement systems' assets to be used in the valuation of the systems	Requires a service	S.C. Code Ann. § 9-16-335	State	Statute	Retirement Benefits
Provides that PEBA is responsible for the administration of the ORP	Requires a service	S.C. Code Ann. § 9-20-30	State	Statute	State Optional Retirement Program
Requires PEBA to appoint the members of the South Carolina Retirement and Preretirement Advisory Panel (RPAP)	Not related to agency deliverable	S.C. Code Ann. § 9-2-20	State	Statute	Delete; repealed effective July 1, 2021



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PUBLIC EMPLOYEE BENEFIT AUTHORITY**

Description	Purpose	Law Number	Jurisdiction	Type	Notes
Establishes PEBA, sets the membership and qualifications of the PEBA Board of Directors, and provides for PEBA's responsibility for the administration of the former Employee Insurance Program and Retirement Division of the Budget and Control Board	Requires a service	S.C. Code Ann. § 9-4-10	State	Statute	Retirement and Insurance Benefits
Provides that PEBA is responsible for the administration and operation of JSRS	Requires a service	S.C. Code Ann. § 9-8-30	State	Statute	Retirement Benefits (JSRS)
Provides that PEBA is responsible for the administration and operation of GARS	Requires a service	S.C. Code Ann. § 9-9-30	State	Statute	Retirement Benefits (GARS)
Requires funding of the state retirement systems on a sound actuarial basis and establishes that retirement funds must be held for the exclusive benefit of members	Requires a service	S.C. Const. art. X, § 16	State	Statute	Retirement benefits
Employees may withdraw from the Deferred Compensation Program upon thirty days notice	Requires a service	Section 8-23-100	State	Statute	Deferred compensation benefits
PEBA Board must ensure contributions made under Deferred Compensation Program are in accord with Internal Revenue Code; state and political subdivisions may make matching contributions;	Requires a service	Section 8-23-110	State	Statute	Deferred compensation benefits
PEBA Board governs the Deferred Compensation Program, including selection of investment options for participants	Requires a service	Section 8-23-20	State	Statute	Deferred compensation benefits
State and political subdivisions may agree with employee to defer compensation	Requires a service	Section 8-23-30	State	Statute	Deferred compensation benefits
Director or principal fiscal officer of state agencies and political subdivision have authority to enter agreements to defer compensation of employees	Requires a service	Section 8-23-40	State	Statute	Deferred compensation benefits
PEBA authorized to pay premiums to purchase annuities	Requires a service	Section 8-23-50	State	Statute	Deferred compensation benefits
Employees for purposes of Deferred Compensation Program defined	Requires a service	Section 8-23-60	State	Statute	Deferred compensation benefits
Deferred Compensation Program in addition to other pension or benefit systems and sums deferred are contributed on a pre-tax basis	Requires a service	Section 8-23-70	State	Statute	Deferred compensation benefits
The financial liability of the State or political subdivision limited to current value of investments, which may vary from time to time	Requires a service	Section 8-23-80	State	Statute	Deferred compensation benefits
The Deferred Compensation Program operates without cost or liability to State and political subdivisions	Requires a service	Section 8-23-90	State	Statute	Deferred compensation benefits
As a state agency, PEBA is subject to the provisions of state statutes and regulations that generally apply to the operations of all state agencies, including, but not limited to, the South Carolina Administrative Procedures Act, the South Carolina Freedom of Information Act, the South Carolina Consolidated Procurement Code and regulations, and the State Ethics Act, among others	Not related to agency deliverable	State statutes and regulations that generally apply to the operations of state agencies	State	Statute	

FY 2020-2021 Agency Accountability Report  
**Services Responses:**

These responses were submitted for the FY 2020-2021 Accountability Report by the  
**PUBLIC EMPLOYEE BENEFIT AUTHORITY**

Description of Service	Description of Direct Customer	Customer Name	Others Impacted By the Service	Agency unit providing the service	Description of agency unit	Primary negative impact if service not provided
Retirement Benefits (SCRS, PORS, SCNG) Insurance Benefits State Optional Retirement Program Deferred Compensation Benefits	Executive Branch/State Agencies	State agencies and public higher education institutions		Administration and Operations	Provides oversight of internal operations and administrative functions to include customer service, employer services, information technology and human resources; directs operational research and development, as well as the development and implementation of agency strategic plans	Retirement and insurance benefits not available for South Carolina public employers, employees and retirees
Retirement Benefits (GARS, SCRS) Insurance Benefits State Optional Retirement Program Deferred Compensation Benefits	Legislative Branch	General Assembly		Administration and Operations	Provides oversight of internal operations and administrative functions to include customer service, employer services, information technology and human resources; directs operational research and development, as well as the development and implementation of agency strategic plans	Retirement and insurance benefits not available for South Carolina public employers, employees and retirees
Retirement Benefits (JSRS) Insurance Benefits Deferred Compensation Benefits	Judicial Branch	South Carolina's public judges and solicitors		Administration and Operations	Provides oversight of internal operations and administrative functions to include customer service, employer services, information technology and human resources; directs operational research and development, as well as the development and implementation of agency strategic plans	Retirement and insurance benefits not available for South Carolina public employers, employees and retirees
Retirement Benefits (SCRS, PORS) Insurance Benefits Deferred Compensation Benefits	Local Govts.	Optional employers and charter schools that participate in insurance only		Administration and Operations	Provides oversight of internal operations and administrative functions to include customer service, employer services, information technology and human resources; directs operational research and development, as well as the development and implementation of agency strategic plans	Retirement and insurance benefits not available for South Carolina public employers, employees and retirees
Retirement Benefits (SCRS, PORS) Insurance Benefits State Optional Retirement Program Deferred Compensation Benefits	School Districts	Public school districts and charter schools that participate in both insurance and retirement		Administration and Operations	Provides oversight of internal operations and administrative functions to include customer service, employer services, information technology and human resources; directs operational research and development, as well as the development and implementation of agency strategic plans	Retirement and insurance benefits not available for South Carolina public employers, employees and retirees

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**PUBLIC EMPLOYEE BENEFIT AUTHORITY**

Description of Service	Description of Direct Customer	Customer Name	Others Impacted By the Service	Agency unit providing the service	Description of agency unit	Primary negative impact if service not provided
Retirement Benefits (SCRS, PORS, SCNG) Insurance Benefits State Optional Retirement Program Deferred Compensation Benefits	Executive Branch/State Agencies	State agencies and public higher education institutions		Financial	Directs the financial activity and financial reporting of the retirement plans and insurance benefits offered to public employees; provides oversight to the financial operations of insurance benefits and Other Post-employment Benefits trust funds, five defined benefit plans, one defined contribution plan and the South Carolina Deferred Compensation Program	Retirement and insurance benefits not available for South Carolina public employers, employees and retirees
Retirement Benefits (GARS, SCRS) Insurance Benefits State Optional Retirement Program Deferred Compensation Benefits	Legislative Branch	General Assembly		Financial	Directs the financial activity and financial reporting of the retirement plans and insurance benefits offered to public employees; provides oversight to the financial operations of insurance benefits and Other Post-employment Benefits trust funds, five defined benefit plans, one defined contribution plan and the South Carolina Deferred Compensation Program	Retirement and insurance benefits not available for South Carolina public employers, employees and retirees
Retirement Benefits (JSRS) Insurance Benefits Deferred Compensation Benefits	Judicial Branch	South Carolina's public judges and solicitors		Financial	Directs the financial activity and financial reporting of the retirement plans and insurance benefits offered to public employees; provides oversight to the financial operations of insurance benefits and Other Post-employment Benefits trust funds, five defined benefit plans, one defined contribution plan and the South Carolina Deferred Compensation Program	Retirement and insurance benefits not available for South Carolina public employers, employees and retirees
Retirement Benefits (SCRS, PORS) Insurance Benefits Deferred Compensation Benefits	Local Govts.	Optional employers and charter schools that participate in insurance only		Financial	Directs the financial activity and financial reporting of the retirement plans and insurance benefits offered to public employees; provides oversight to the financial operations of insurance benefits and Other Post-employment Benefits trust funds, five defined benefit plans, one defined contribution plan and the South Carolina Deferred Compensation Program	Retirement and insurance benefits not available for South Carolina public employers, employees and retirees
Retirement Benefits (SCRS, PORS) Insurance Benefits State Optional Retirement Program Deferred Compensation Benefits	School Districts	Public school districts and charter schools that participate in both insurance and retirement		Financial	Directs the financial activity and financial reporting of the retirement plans and insurance benefits offered to public employees; provides oversight to the financial operations of insurance benefits and Other Post-employment Benefits trust funds, five defined benefit plans, one defined contribution plan and the South Carolina Deferred Compensation Program	Retirement and insurance benefits not available for South Carolina public employers, employees and retirees

These responses were submitted for the FY 2020-2021 Accountability Report by the

**PUBLIC EMPLOYEE BENEFIT AUTHORITY**

Description of Service	Description of Direct Customer	Customer Name	Others Impacted By the Service	Agency unit providing the service	Description of agency unit	Primary negative impact if service not provided
Insurance Benefits	Executive Branch/State Agencies	State agencies and public higher education institutions; General Assembly; South Carolina's public judges and solicitors; Optional employers and charter schools that participate in insurance only; Public school districts and charter schools that participate in both insurance and retirement	Legislative Branch; Judicial Branch; Local Govts; School Districts	Health Care Policy	Directs contract and plan compliance to offer the most cost effective options while providing maximum benefit within regulatory requirements; oversees the research, analysis and pricing of the State Health Plan	Retirement and insurance benefits not available for South Carolina public employers, employees and retirees
Retirement Benefits (SCRS, PORS, SCNG) Insurance Benefits State Optional Retirement Program Deferred Compensation Benefits	Executive Branch/State Agencies	State agencies and public higher education institutions		Risk Management and Compliance	Monitors the agency's policies and programs for compliance issues; develops and manages an overall risk management framework and incident response plans	Retirement and insurance benefits not available for South Carolina public employers, employees and retirees
Retirement Benefits (GARS, SCRS) Insurance Benefits State Optional Retirement Program Deferred Compensation Benefits	Legislative Branch	General Assembly		Risk Management and Compliance	Monitors the agency's policies and programs for compliance issues; develops and manages an overall risk management framework and incident response plans	Retirement and insurance benefits not available for South Carolina public employers, employees and retirees
Retirement Benefits (JSRS) Insurance Benefits Deferred Compensation Benefits	Judicial Branch	South Carolina's public judges and solicitors		Risk Management and Compliance	Monitors the agency's policies and programs for compliance issues; develops and manages an overall risk management framework and incident response plans	Retirement and insurance benefits not available for South Carolina public employers, employees and retirees
Retirement Benefits (SCRS, PORS) Insurance Benefits Deferred Compensation Benefits	Local Govts.	Optional employers and charter schools that participate in insurance only		Risk Management and Compliance	Monitors the agency's policies and programs for compliance issues; develops and manages an overall risk management framework and incident response plans	Retirement and insurance benefits not available for South Carolina public employers, employees and retirees
Retirement Benefits (SCRS, PORS) Insurance Benefits State Optional Retirement Program Deferred Compensation Benefits	School Districts	Public school districts and charter schools that participate in both insurance and retirement		Risk Management and Compliance	Monitors the agency's policies and programs for compliance issues; develops and manages an overall risk management framework and incident response plans	Retirement and insurance benefits not available for South Carolina public employers, employees and retirees
Retirement Benefits Insurance Benefits State Optional Retirement Program	Legislative Branch	General Assembly		Governmental Affairs	Provides research and assistance to legislative staff in the provision of retirement and health benefits, both in the service of constituents and relative to the statutes and regulations that govern our agency	Retirement and insurance benefits not available for South Carolina public employers, employees and retirees
Retirement Benefits (SCRS, PORS, SCNG) Insurance Benefits State Optional Retirement Program Social Security Administration	Executive Branch/State Agencies	State agencies and public higher education institutions		Legal	Provides consultation to agency leadership and staff concerning the operation and compliance of governmental employee retirement and insurance benefit plans; represents the agency in matters at the administrative, trial and appellate levels and coordinates associated outside legal counsel	Retirement and insurance benefits not available for South Carolina public employers, employees and retirees

These responses were submitted for the FY 2020-2021 Accountability Report by the

PUBLIC EMPLOYEE BENEFIT AUTHORITY

Description of Service	Description of Direct Customer	Customer Name	Others Impacted By the Service	Agency unit providing the service	Description of agency unit	Primary negative impact if service not provided
Retirement Benefits (GARS) Insurance Benefits State Optional Retirement Program Social Security Administration	Legislative Branch	General Assembly		Legal	Provides consultation to agency leadership and staff concerning the operation and compliance of governmental employee retirement and insurance benefit plans; represents the agency in matters at the administrative, trial and appellate levels and coordinates associated outside legal counsel	Retirement and insurance benefits not available for South Carolina public employers, employees and retirees
Retirement Benefits (JSRS) Insurance Benefits Social Security Administration	Judicial Branch	South Carolina's public judges and solicitors		Legal	Provides consultation to agency leadership and staff concerning the operation and compliance of governmental employee retirement and insurance benefit plans; represents the agency in matters at the administrative, trial and appellate levels and coordinates associated outside legal counsel	Retirement and insurance benefits not available for South Carolina public employers, employees and retirees
Retirement Benefits (SCRS, PORS) Insurance Benefits Social Security Administration	Local Govts.	Optional employers and charter schools that participate in insurance only		Legal	Provides consultation to agency leadership and staff concerning the operation and compliance of governmental employee retirement and insurance benefit plans; represents the agency in matters at the administrative, trial and appellate levels and coordinates associated outside legal counsel	Retirement and insurance benefits not available for South Carolina public employers, employees and retirees
Retirement Benefits (SCRS, PORS) Insurance Benefits State Optional Retirement Program Social Security Administration	School Districts	Public school districts and charter schools that participate in both insurance and retirement		Legal	Provides consultation to agency leadership and staff concerning the operation and compliance of governmental employee retirement and insurance benefit plans; represents the agency in matters at the administrative, trial and appellate levels and coordinates associated outside legal counsel	Retirement and insurance benefits not available for South Carolina public employers, employees and retirees
Audit reports	Executive Branch/State Agencies	State agencies and public higher education institutions; General Assembly; South Carolina's public judges and solicitors; Optional employers and charter schools that participate in insurance only; Public school districts and charter schools that participate in both insurance and retirement	Legislative Branch; Judicial Branch; Local Govts; School Districts	Internal Audit	Provides the PEBA Board of Directors independent and timely execution of risk-based internal audits in accordance with agency processes, policies and internal controls	Retirement and insurance benefits not available for South Carolina public employers, employees and retirees

**Agency Partnerships Responses:**

These responses were submitted for the FY 2020-2021 Accountability Report by the

**PUBLIC EMPLOYEE BENEFIT AUTHORITY**

Name of Partner Entity	Type of Partner Entity	Description of Partnership
Active Health Management	Private Business Organization	PEBA works collaboratively alongside major vendors with which it contracts to administer its retirement and insurance benefits.
AIG Retirement	Private Business Organization	PEBA works collaboratively alongside major vendors with which it contracts to administer its retirement and insurance benefits.
ASIFlex	Private Business Organization	PEBA works collaboratively alongside major vendors with which it contracts to administer its retirement and insurance benefits.
Beazley	Private Business Organization	Cyber Insurance Provider
BlueCross BlueShield of South Carolina	Private Business Organization	PEBA works collaboratively alongside major vendors with which it contracts to administer its retirement and insurance benefits.
Bruner, Powell, Wall and Mullins	Private Business Organization	Outside procurement legal counsel.
CliftonLarsonAllen	Private Business Organization	CliftonLarsonAllen is retained by the SC Office of the State Auditor to audit certain financial and actuarial information supplied by PEBA.
Empower Retirement	Private Business Organization	PEBA works collaboratively alongside major vendors with which it contracts to administer its retirement and insurance benefits.
Express Scripts	Private Business Organization	PEBA works collaboratively alongside major vendors with which it contracts to administer its retirement and insurance benefits.
EyeMed	Private Business Organization	PEBA works collaboratively alongside major vendors with which it contracts to administer its retirement and insurance benefits.
Funston Advisory Services	Private Business Organization	Funston Advisory Services is retained by the SC Office of the State Auditor to conduct a fiduciary audit of PEBA.
General Assembly	State Government	The S.C. General Assembly has authority to make changes to the laws that govern the retirement plans. It also governs the laws and sets funding for the State Health Plan.
GRS Consulting	Private Business Organization	GRS Consulting serves as the actuary for the State Health Plan and Retirement Systems.
Higher education	Higher Education Institute	PEBA offers retirement and insurance benefits to public employees and retirees of these employer types; PEBA works collaboratively with employers to manage benefits.
IceMiller	Private Business Organization	IceMiller serves as the outside legal tax counsel, specializing in governmental retirement and insurance plans.
Linea Solutions	Private Business Organization	Linea Solutions provides consultation services for the peba:connect project.
Local subdivisions of government	Local Government	PEBA offers retirement and insurance benefits to public employees and retirees of these employer types; PEBA works collaboratively with employers to manage benefits.
MetLife	Private Business Organization	PEBA works collaboratively alongside major vendors with which it contracts to administer its retirement and insurance benefits.
Other employers	Local Government	PEBA offers retirement and insurance benefits to public employees and retirees of these employer types; PEBA works collaboratively with employers to manage benefits.
Retirement System Investment Commission	State Government	RSIC manages and invests the public pension trust funds that are administered by our agency.
School districts	K-12 Education Institute	PEBA offers retirement and insurance benefits to public employees and retirees of these employer types; PEBA works collaboratively with employers to manage benefits.
Segal Marco Advisors	Private Business Organization	Segal Marco Advisors serves as the investment consultant for the State Optional Retirement Program and South Carolina Deferred Compensation Program.
Selman and Company	Private Business Organization	PEBA works collaboratively alongside major vendors with which it contracts to administer its retirement and insurance benefits.
Soteria	Private Business Organization	Soteria provides security risk assessment services.
State agencies	State Government	PEBA offers retirement and insurance benefits to public employees and retirees of these employer types; PEBA works collaboratively with employers to manage benefits.
State Fiscal Accountability Authority	State Government	PEBA works with SFAA's Procurement Services to finalize and award requests for proposals. SFAA also approves the actuary for the retirement systems.
The Standard	Private Business Organization	PEBA works collaboratively alongside major vendors with which it contracts to administer its retirement and insurance benefits.
TIAA	Private Business Organization	PEBA works collaboratively alongside major vendors with which it contracts to administer its retirement and insurance benefits.
TierPoint, LLC	Private Business Organization	TierPoint provides off-site disaster recovery services for our information systems.
USI	Private Business Organization	Cyber Insurance Broker
Companion Benefit Alternatives	Private Business Organization	PEBA works collaboratively alongside major vendors with which it contracts to administer its retirement and insurance benefits.
HSA Central	Private Business Organization	PEBA works collaboratively alongside major vendors with which it contracts to administer its retirement and insurance benefits.
Icon Solutions	Private Business Organization	Icon is the data conversion vendor for the PEBA:Connect project.
LifeWorks	Private Business Organization	LifeWorks is the implementation vendor for the PEBA:Connect project.
Voya Financial	Private Business Organization	PEBA works collaboratively alongside major vendors with which it contracts to administer its retirement and insurance benefits.

**FY 2020-2021 Agency Accountability Report  
Reports Responses:**

**These responses were submitted for the FY 2020-2021 Accountability Report by the  
PUBLIC EMPLOYEE BENEFIT AUTHORITY**

Report Name	Law Number (If required)	Summary of Information Requested in the Report	Most Recent Submission Date	Reporting Frequency	Type of Entity	Method to Access the Report	Direct access hyperlink or agency contact
Audit Report on the Schedules of Employer and Non-Employer Allocation of Pension Amounts and Related Notes		This audit is of the GASB 67 and 68 schedules compiled by GRS such that covered employers can rely on the audited information.	3/3/2021	Annually	South Carolina state agency or agencies	Available on agency's website	<a href="https://www.peba.sc.gov/publications">https://www.peba.sc.gov/publications</a>
Basic Long-Term Disability Income Plan GASB Statement No. 74, Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans		This report provides the accounting and actuarial information required for PEBA and covered employers to comply with GASB Statement 74.	10/15/2020	Annually	South Carolina state agency or agencies	Available on agency's website	<a href="https://www.peba.sc.gov/publications">https://www.peba.sc.gov/publications</a>
Combined Financial Statements of the South Carolina Deferred Compensation Program		SC Deferred Compensation 401(k) and 457 Plan Financial Statements	8/20/2020	Annually	South Carolina state agency or agencies	Available on agency's website	<a href="https://www.peba.sc.gov/publications">https://www.peba.sc.gov/publications</a>
Financial Statements (of the) South Carolina Retirement Systems		Retirement Financial Statements	10/15/2020	Annually	South Carolina state agency or agencies	Available on agency's website	<a href="https://www.peba.sc.gov/publications">https://www.peba.sc.gov/publications</a>
GASB Statements No. 67 and 68 Accounting and Financial Reporting for Pensions		This report provides the accounting and actuarial information required for PEBA and covered employers to comply with GASB statements 67 and 68.	1/21/2021	Annually	South Carolina state agency or agencies	Available on agency's website	<a href="https://www.peba.sc.gov/publications">https://www.peba.sc.gov/publications</a>
General Assembly Retirement System Actuarial Valuation Report	§9-1-260	This report describes the current actuarial condition of the Retirement System for Members of the General Assembly of the State of South Carolina (GARS), determines the calculated employer contribution requirement, and changes in the System's financial condition. In addition, the report provides various summaries of the data. Annual actuarial valuations are required by statute (§9-1-260). Additionally pension reform legislation in 2012 now requires copies of the valuation of the retirement systems to be provided to the General Assembly by the second Tuesday in January every year.	12/4/2020	Annually	Legislative entity or entities	Available on agency's website	<a href="https://www.peba.sc.gov/publications">https://www.peba.sc.gov/publications</a>
Judges and Solicitors Retirement System Actuarial Valuation Report	§9-1-260	This report describes the current actuarial condition of the Retirement System for Judges and Solicitors of the State of South Carolina (JSRS), determines the calculated employer contribution requirement, and analyzes changes in the System's financial condition. In addition, the report provides various summaries of the data.	12/4/2020	Annually	Legislative entity or entities	Available on agency's website	<a href="https://www.peba.sc.gov/publications">https://www.peba.sc.gov/publications</a>

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PUBLIC EMPLOYEE BENEFIT AUTHORITY**

Report Name	Law Number (If required)	Summary of Information Requested in the Report	Most Recent Submission Date	Reporting Frequency	Type of Entity	Method to Access the Report	Direct access hyperlink or agency contact
Police Officers Retirement System Actuarial Valuation Report	§9-1-260	This report describes the current actuarial condition of the Police Officers Retirement System (PORS), determines the calculated employer and member contribution rates, and analyzes changes in this system's financial condition. In addition, the report provides various summaries of the data. Annual actuarial valuations are required by statute (§9-1-260). Additionally pension reform legislation in 2012 now requires copies of the valuation of the retirement systems to be provided to the General Assembly by the second Tuesday in January every year.	12/4/2020	Annually	Legislative entity or entities	Available on agency's website	<a href="https://www.peba.sc.gov/publications">https://www.peba.sc.gov/publications</a>
Retiree Health Care Plan GASB Statement No. 74, Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans		This report provides the accounting and actuarial information required for PEBA and covered employers to comply with GASB Statement 74.	10/15/2020	Annually	South Carolina state agency or agencies	Available on agency's website	<a href="https://www.peba.sc.gov/publications">https://www.peba.sc.gov/publications</a>
South Carolina National Guard Supplemental Retirement Plan Actuarial Valuation Report	§9-1-260	This report describes the current actuarial condition of the South Carolina National Guard Supplemental Retirement Plan (SCNG), determines the calculated employer contribution requirement, and analyzes changes in the System's financial condition. In addition, the report provides various summaries of the data. Annual actuarial valuations are required by statute (§9-1-260). Additionally pension reform legislation in 2012 now requires copies of the valuation of the retirement systems to be provided to the General Assembly by the second Tuesday in January every year.	12/4/2020	Annually	Legislative entity or entities	Available on agency's website	<a href="https://www.peba.sc.gov/publications">https://www.peba.sc.gov/publications</a>
South Carolina Public Employee Benefit Authority, Insurance Benefits and Other Post Employment Benefits Trust Funds Audited Financial Statements		Insurance Financial Statements	10/15/2020	Annually	South Carolina state agency or agencies	Available on agency's website	<a href="https://www.peba.sc.gov/publications">https://www.peba.sc.gov/publications</a>



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PUBLIC EMPLOYEE BENEFIT AUTHORITY**

Report Name	Law Number (If required)	Summary of Information Requested in the Report	Most Recent Submission Date	Reporting Frequency	Type of Entity	Method to Access the Report	Direct access hyperlink or agency contact
South Carolina Retirement System Actuarial Valuation Report	§9-1-260	This report describes the current actuarial condition of the South Carolina Retirement System (SCRS), determines the calculated employer and member contribution rates, and analyzes changes in the System's financial condition. In addition, the report provides various summaries of the data. Annual actuarial valuations are required by statute (§9-1-260). Additionally pension reform legislation in 2012 now requires copies of the valuation of the retirement systems to be provided to the General Assembly by the second Tuesday in January every year.	12/4/2020	Annually	Legislative entity or entities	Available on agency's website	<a href="https://www.peba.sc.gov/publications">https://www.peba.sc.gov/publications</a>
South Carolina Retirement Systems Comprehensive Annual Financial Report (CAFR)	9-1-300	The CAFR restates the defined benefit retirement plan financial statements for the latest fiscal year, provides a profile of the retirement systems; as well as information about administrative and operational activities, financial condition, actuarial results, and investment performance.	11/25/2020	Annually	Legislative entity or entities	Available on agency's website	<a href="https://www.peba.sc.gov/publications">https://www.peba.sc.gov/publications</a>
Web Application Penetration Test Report		This engagement was to proactively identify security vulnerabilities in PEBA's MyBenefits and EBS Insurance Benefits web applications, validate their severity, and provide recommendations for remediation or to otherwise mitigate the risk posed by the vulnerabilities		Annually	South Carolina state agency or agencies	Electronic copy available upon request	Contact Robby Brown, - PEBA CIO, rbrown@peba.sc.gov
Web Application Penetration Test Report		This engagement was to proactively identify security vulnerabilities in PEBA's primary public website, peba.sc.gov, validate their severity, and provide recommendations for remediation or to otherwise mitigate the risk posed by the vulnerabilities		Annually	South Carolina state agency or agencies	Electronic copy available upon request	Contact Robby Brown, - PEBA CIO, rbrown@peba.sc.gov