

## LEGISLATIVE ACTION

Senate House

Comm: WD 03/17/2011

The Committee on Governmental Oversight and Accountability (Flores) recommended the following:

## Senate Amendment

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Delete lines 118 - 155 and insert:

(3) "Compensation" or "salary" means the fixed monthly remuneration paid a firefighter for service. If; where, as in the case of a volunteer firefighter, remuneration is based on actual services rendered, as in the case of a volunteer firefighter, the term means the total cash remuneration received yearly for such services, prorated on a monthly basis. For service earned on or after July 1, 2011, overtime compensation, unused leave compensation, or other form of compensation in

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excess of a total of 300 hours beyond adjusted base hourly, monthly, or annual remuneration may not be included when calculating a member's compensation or salary. As used in this subsection, the term "adjusted base hourly, monthly, or annual remuneration" means that amount of salary paid to a firefighter as regular wages, used sick and vacation leave, holiday pay, or incentives.

- (a) A retirement trust fund or plan may use a definition of compensation or salary other than the definition used in this subsection but only if overtime compensation, unused leave compensation, or other form of compensation in excess of 300 hours beyond adjusted base hourly, monthly, or annual remuneration are not included in that definition the monthly retirement income payable to each firefighter covered by the retirement trust fund or plan, as determined under s. 175.162(2)(a) and using such other definition, equals or exceeds the monthly retirement income that would be payable to each firefighter if his or her monthly retirement income were determined under s. 175.162(2)(a) and using the definition in this subsection.
- (b) Any retirement trust fund or plan that which now or hereafter meets the requirements of this chapter does shall not, solely by virtue of this subsection, reduce or diminish the monthly retirement income otherwise payable to each firefighter covered by the retirement trust fund or plan.
- (c) The member's compensation or salary contributed as employee-elective salary reductions or deferrals to any salary reduction, deferred compensation, or tax-sheltered annuity program authorized under the Internal Revenue Code shall be

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deemed to be the compensation or salary the member would receive if he or she were not participating in such program and shall be treated as compensation for retirement purposes under this chapter.

(d) For any person who first becomes a member in any