

By Senator Aronberg

27-1714-04

1 A bill to be entitled
2 An act relating to the Florida Retirement
3 System; amending s. 121.021, F.S.; redefining
4 the term "compensation" to include certain
5 supplementary payments made to firefighters,
6 paramedics, and emergency medical technicians;
7 providing duties of such persons' employers;
8 providing an effective date.

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10 Be It Enacted by the Legislature of the State of Florida:

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12 Section 1. Paragraph (a) of subsection (22) of section
13 121.021, Florida Statutes, is amended to read:

14 121.021 Definitions.--The following words and phrases
15 as used in this chapter have the respective meanings set forth
16 unless a different meaning is plainly required by the context:

17 (22) "Compensation" means the monthly salary paid a
18 member by his or her employer for work performed arising from
19 that employment.

20 (a) Compensation shall include:

- 21 1. Overtime payments paid from a salary fund.
22 2. Accumulated annual leave payments.
23 3. Payments in addition to the employee's base rate of
24 pay if all the following apply:

25 a. The payments are paid according to a formal written
26 policy that applies to all eligible employees equally;

27 b. The policy provides that payments shall commence no
28 later than the 11th year of employment;

29 c. The payments are paid for as long as the employee
30 continues his or her employment; and

31 d. The payments are paid at least annually.

1 4. Amounts withheld for tax sheltered annuities or
2 deferred compensation programs, or any other type of salary
3 reduction plan authorized under the Internal Revenue Code.

4 5. Payments made in lieu of a permanent increase in
5 the base rate of pay, whether made annually or in 12 or 26
6 equal payments within a 12-month period, when the member's
7 base pay is at the maximum of his or her pay range. When a
8 portion of a member's annual increase raises his or her pay
9 range and the excess is paid as a lump sum payment, such lump
10 sum payment shall be compensation for retirement purposes.

11 6. Effective July 1, 2002, salary supplements made
12 pursuant to ss. 1012.73 and 1012.72 requiring a valid National
13 Board for Professional Standards certificate or equivalent
14 status as provided in s. 1012.73(3)(e)5., notwithstanding the
15 provisions of subparagraph 3.

16 7. Salary supplements paid to firefighters,
17 paramedics, or emergency medical technicians who are certified
18 members of the Special Risk Class under s. 121.0515(2)(b) or
19 (d) and are paid such supplements for the successful
20 completion of employer-approved educational training or for
21 additional job-related duties and responsibilities,
22 notwithstanding the provisions of subparagraph 3. The employer
23 must maintain proper documentation and verification of such
24 training or education and must pay the required retirement
25 contributions for such supplements.

26 Section 2. This act shall take effect October 1, 2004.
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SENATE SUMMARY

Redefines the term "compensation," for purposes of the Florida Retirement System, to include supplements paid to firefighters, paramedics, and emergency medical technicians for additional training or for additional duties and responsibilities.