

By Senator Aronberg

27-1468-05

See HB 405

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A bill to be entitled

An act relating to the Florida Retirement System; amending s. 121.021, F.S.; redefining the term "compensation" to include certain supplementary payments made to firefighters, paramedics, and emergency medical technicians and to certain employer-reported retirement contributions; providing an effective date.

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

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

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

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

(a) Compensation shall include:

- 1. Overtime payments paid from a salary fund.
- 2. Accumulated annual leave payments.
- 3. Payments in addition to the employee's base rate of

pay if all the following apply:

- a. The payments are paid according to a formal written policy that applies to all eligible employees equally;
- b. The policy provides that payments shall commence no later than the 11th year of employment;
- c. The payments are paid for as long as the employee continues his or her employment; and
- 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 s. 1012.72 requiring a valid National Board for
13 Professional Standards certificate, notwithstanding the
14 provisions of subparagraph 3.

15 7. Effective July 1, 2005, salary supplements made to
16 firefighters, paramedics, or emergency medical technicians for
17 the successful completion of employer-approved educational
18 training or for additional job-related duties and
19 responsibilities, notwithstanding the provisions of
20 subparagraph 3. For all periods prior to July 1, 2005,
21 employer-reported retirement contributions on these
22 supplemental payments shall be compensation.

23 Section 2. This act shall take effect July 1, 2005.
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