

1 d. The payments are paid at least annually.

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

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

12 6. Effective July 1, 2002, salary supplements made
13 pursuant to s. 1012.72 requiring a valid National Board for
14 Professional Standards certificate, notwithstanding the
15 provisions of subparagraph 3.

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

24 Section 2. It is declared by the Legislature that
25 firefighters, emergency medical technicians, paramedics, law
26 enforcement officers, correctional officers, and correctional
27 probation officers perform state and municipal functions; that
28 it is their duty to protect life and property at their own
29 risk and peril; that it is their duty to continuously instruct
30 school personnel, public officials, and private citizens about
31 safety; and that their activities are vital to the public

1 safety. Therefore, the Legislature declares that it is a
2 proper and legitimate state purpose to provide a uniform
3 retirement system for the benefit of firefighters, emergency
4 medical technicians, paramedics, law enforcement officers,
5 correctional officers, and correctional probation officers and
6 intends, in implementing the provisions of Section 14, Article
7 X of the State Constitution as they relate to municipal and
8 special district pension trust fund systems and plans, that
9 such retirement systems or plans be managed, administered,
10 operated, and funded in such manner as to maximize the
11 protection of pension trust funds. Pursuant to Section 18,
12 Article VII of the State Constitution, the Legislature
13 determines and declares that the provisions of this act
14 fulfill an important state interest.

15 Section 3. This act shall take effect July 1, 2005.

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17 STATEMENT OF SUBSTANTIAL CHANGES CONTAINED IN
18 COMMITTEE SUBSTITUTE FOR
19 Senate Bill 1568

20 The CS adds a statement of important state interest.
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