

By Senator Aronberg

27-140-06

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 and certain employer-reported retirement
8 contributions; providing legislative findings
9 and a declaration of important state interest;
10 providing an effective date.

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

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14 Section 1. Paragraph (a) of subsection (22) of section
15 121.021, Florida Statutes, is amended to read:

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

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

22 (a) Compensation shall include:

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

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

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

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

3 d. The payments are paid at least annually.

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

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

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

18 7. Effective July 1, 2006, salary supplements made to
19 firefighters, paramedics, or emergency medical technicians for
20 the successful completion of employer-approved educational
21 training or for additional job-related duties and
22 responsibilities, notwithstanding the provisions of
23 subparagraph 3. For all periods prior to July 1, 2006,
24 employer-reported retirement contributions on these
25 supplemental payments shall be compensation.

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

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

14 Section 3. This act shall take effect July 1, 2006.
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