

1                                   A bill to be entitled  
 2           An act relating to the Florida Retirement System; amending  
 3           s. 121.021, F.S.; redefining the term "compensation" to  
 4           include certain supplementary payments made to  
 5           firefighters, paramedics, and emergency medical  
 6           technicians and certain employer-reported retirement  
 7           contributions; providing legislative findings and a  
 8           declaration of important state interest; providing an  
 9           effective date.

10

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

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

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

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

21           (a) Compensation shall include:

22           1. Overtime payments paid from a salary fund.

23           2. Accumulated annual leave payments.

24           3. Payments in addition to the employee's base rate of pay  
 25           if all the following apply:

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

28           b. The policy provides that payments shall commence no

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29 later than the 11th year of employment;

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

32 d. The payments are paid at least annually.

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

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

43 6. Effective July 1, 2002, salary supplements made  
44 pursuant to s. 1012.72 requiring a valid National Board for  
45 Professional Standards certificate, notwithstanding the  
46 provisions of subparagraph 3.

47 7. Effective July 1, 2007, salary supplements made to  
48 firefighters, paramedics, or emergency medical technicians for  
49 the successful completion of employer-approved educational  
50 training or for additional job-related duties and  
51 responsibilities, notwithstanding the provisions of subparagraph  
52 3.

53 Section 2. It is declared by the Legislature that  
54 firefighters, emergency medical technicians, and paramedics  
55 perform state and municipal functions; that it is their duty to  
56 protect life and property at their own risk and peril; that it

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57 is their duty to continuously instruct school personnel, public  
58 officials, and private citizens about safety; and that their  
59 activities are vital to the public safety. Therefore, the  
60 Legislature declares that it is a proper and legitimate state  
61 purpose to provide a uniform retirement system for the benefit  
62 of firefighters, emergency medical technicians, and paramedics  
63 and intends, in implementing the provisions of s. 14, Art. X of  
64 the State Constitution as they relate to municipal and special  
65 district pension trust fund systems and plans, that such  
66 retirement systems or plans be managed, administered, operated,  
67 and funded in such a manner as to maximize the protection of  
68 pension trust funds. Pursuant to s. 18, Art. VII of the State  
69 Constitution, the Legislature determines and declares that the  
70 provisions of this act fulfill an important state interest.

71 Section 3. This act shall take effect July 1, 2007.