

By Senator Fasano

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1 A bill to be entitled

2 An act relating to retirement; amending s. 121.021, F.S.;

3 redefining the term "compensation" to include certain

4 supplementary payments made to firefighters, paramedics,

5 and emergency medical technicians and certain employer-

6 reported retirement contributions; redefining the term

7 "average final compensation" with respect to members of

8 the Special Risk Class of the Florida Retirement System;

9 providing for contribution rate increases to fund the

10 modification in average final compensation; amending s.

11 121.0515, F.S.; authorizing certain employees to purchase

12 additional retirement credit for past service at a 3-

13 percent Special Risk Class accrual value; providing for

14 contribution rate increases to fund the benefits provided

15 in s. 121.0515, F.S., as amended; amending s. 121.091,

16 F.S.; revising provisions relating to benefits payable for

17 total and permanent disability for certain Special Risk

18 Class members who are injured in the line of duty;

19 authorizing reemployment of a person who retired with in-

20 line-of-duty disability benefits by employers not

21 participating in a state-administered retirement system;

22 authorizing reemployment of a person who retired with in-

23 line-of-duty disability benefits by an employer

24 participating in a state-administered retirement system

25 after 1 calendar month; providing for contribution rate

26 increases to fund the benefits provided in s. 121.091,

27 F.S., as amended; directing the Division of Statutory

28 Revision to adjust the uniform contribution rates set

29 forth in s. 121.71, F.S., to conform to the changes made

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30 by the act; requiring the Division of Retirement to
31 request a letter ruling from the Internal Revenue Service;
32 providing for certain contingent effect; providing
33 legislative findings and a declaration of important state
34 interest; providing effective dates.
35

36 Be It Enacted by the Legislature of the State of Florida:
37

38 Section 1. Paragraph (a) of subsection (22) and subsection
39 (24) of section 121.021, Florida Statutes, are amended to read:

40 121.021 Definitions.--The following words and phrases as
41 used in this chapter have the respective meanings set forth
42 unless a different meaning is plainly required by the context:

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

46 (a) Compensation shall include:

47 1. Overtime payments paid from a salary fund.

48 2. Accumulated annual leave payments.

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

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

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

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

57 d. The payments are paid at least annually.

58 4. Amounts withheld for tax sheltered annuities or deferred

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59 compensation programs, or any other type of salary reduction plan
60 authorized under the Internal Revenue Code.

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

68 6. Effective July 1, 2002, salary supplements made pursuant
69 to s. 1012.72 requiring a valid National Board for Professional
70 Standards certificate, notwithstanding the provisions of
71 subparagraph 3.

72 7. Effective July 1, 2008, salary supplements made to
73 firefighters, paramedics, or emergency medical technicians for
74 the successful completion of employer-approved educational
75 training or for additional job-related duties and
76 responsibilities, notwithstanding the provisions of subparagraph
77 3.

78 (24) "Average final compensation" means the average of the
79 5 highest fiscal years of compensation for creditable service
80 prior to retirement, termination, or death; however, "average
81 final compensation" applicable to a member of the Special Risk
82 Class means the average of the 3 highest fiscal years of
83 compensation for creditable service prior to retirement,
84 termination, or death. For in-line-of-duty disability benefits,
85 if less than the number of years of creditable service specified
86 for calculating average final compensation has 5 years of
87 ~~creditable service have been completed~~, the term "average final

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88 compensation" means the average annual compensation of the total
89 number of years of creditable service. Each year used in the
90 calculation of average final compensation shall commence on July
91 1.

92 (a) The average final compensation shall include:

93 1. Accumulated annual leave payments, not to exceed 500
94 hours; and

95 2. All payments defined as compensation in subsection (22).

96 (b) The average final compensation shall not include:

97 1. Compensation paid to professional persons for special or
98 particular services;

99 2. Payments for accumulated sick leave made due to
100 retirement or termination;

101 3. Payments for accumulated annual leave in excess of 500
102 hours;

103 4. Bonuses as defined in subsection (47);

104 5. Third party payments made on and after July 1, 1990; or

105 6. Fringe benefits (for example, automobile allowances or
106 housing allowances).

107 Section 2. Effective July 1, 2008, for the purpose of
108 funding the 3-year average final compensation benefit change made
109 by section 1 of this act:

110 (1) The contribution rate that applies to the Special Risk
111 Class of the Florida Retirement System shall be increased by 2.36
112 percentage points.

113 (2) The contribution rate that applies to the Special Risk
114 Administrative Support Class of the Florida Retirement System
115 shall be increased by 2.54 percentage points.

116 (3) The contribution rate that applies to the legislative-

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117 attorney-Cabinet subclass of the Elected Officers' Class of the
118 Florida Retirement System shall be increased by 0.01 percentage
119 points.

120 (4) The contribution rate that applies to the Senior
121 Management Service Class of the Florida Retirement System shall
122 be increased by 0.01 percentage points.

123
124 These increases shall be in addition to all other changes to
125 contribution rates which may be enacted into law to take effect
126 on that date. The Division of Statutory Revision is directed to
127 adjust accordingly the contribution rates set forth in s. 121.71,
128 Florida Statutes.

129 Section 3. Subsection (5) of section 121.0515, Florida
130 Statutes, is amended to read:

131 121.0515 Special risk membership.--

132 (5) CREDIT FOR PAST SERVICE.--A special risk member may
133 purchase retirement credit in the Special Risk Class based upon
134 past service, and may upgrade retirement credit for such past
135 service, to the extent of 3 ~~2~~ percent of the member's average
136 monthly compensation as specified in s. 121.091(1)(a) for such
137 service as follows:

138 (a) The member may purchase special risk credit for past
139 service with a city or special district which has elected to join
140 the Florida Retirement System, or with a participating agency to
141 which a member's governmental unit was transferred, merged, or
142 consolidated as provided in s. 121.081(1)(f), if the member was
143 employed with the city or special district at the time it
144 commenced participating in the Florida Retirement System or with
145 the governmental unit at the time of its transfer, merger, or

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146 consolidation with the participating agency. The service must
147 satisfy the criteria set forth in subsection (2) for special risk
148 membership as a law enforcement officer, a firefighter, a ~~ex~~
149 correctional officer, an emergency medical technician, or a
150 paramedic whose employer was a licensed Advance Life Support
151 (ALS) or Basic Life Support (BLS) provider; however, no
152 certificate or waiver of certificate of compliance with s.
153 943.1395 or s. 633.35 shall be required for such service.

154 (b) Contributions for upgrading the additional special risk
155 credit pursuant to this subsection shall be equal to the
156 difference in the contributions paid and the special risk
157 percentage rate of gross salary in effect at the time of purchase
158 for the period being claimed, plus interest thereon at the rate
159 of 4 percent a year compounded annually from the date of such
160 service until July 1, 1975, and 6.5 percent a year thereafter
161 until the date of payment. This past service may be purchased by
162 the member or by the employer on behalf of the member.

163 Section 4. Effective July 1, 2008, in order to fund the
164 benefit improvements provided in s. 121.0515, Florida Statutes,
165 as amended by section 3 of this act, the contribution rate that
166 applies to the Special Risk Class of the defined benefit program
167 of the Florida Retirement System shall be increased by 0.07
168 percentage points. This increase shall be in addition to all
169 other changes to such contribution rates that may be enacted into
170 law to take effect on that date. The Division of Statutory
171 Revision is directed to adjust accordingly the contribution rates
172 set forth in s. 121.71, Florida Statutes.

173 Section 5. Paragraph (b) of subsection (4) and subsection
174 (9) of section 121.091, Florida Statutes, are amended to read:

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175 121.091 Benefits payable under the system.--Benefits may
176 not be paid under this section unless the member has terminated
177 employment as provided in s. 121.021(39) (a) or begun
178 participation in the Deferred Retirement Option Program as
179 provided in subsection (13), and a proper application has been
180 filed in the manner prescribed by the department. The department
181 may cancel an application for retirement benefits when the member
182 or beneficiary fails to timely provide the information and
183 documents required by this chapter and the department's rules.
184 The department shall adopt rules establishing procedures for
185 application for retirement benefits and for the cancellation of
186 such application when the required information or documents are
187 not received.

188 (4) DISABILITY RETIREMENT BENEFIT.--

189 (b) Total and permanent disability.--

190 1. Except as provided in subparagraph 2., a member shall be
191 considered totally and permanently disabled if, in the opinion of
192 the administrator, he or she is prevented, by reason of a
193 medically determinable physical or mental impairment, from
194 rendering useful and efficient service as an officer or employee.

195 2. A member of the Special Risk Class who is a law
196 enforcement officer, firefighter, correctional officer, emergency
197 medical technician, or paramedic as described in s.
198 121.021(15) (c) or a community-based correctional probation
199 officer as described in s. 121.021(15) (d)1. shall be considered
200 totally and permanently disabled in the line of duty if he or she
201 is prevented, by reason of a medically determinable physical or
202 mental impairment caused by a job-related injury, from performing
203 useful and efficient service in the position held, unless the

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204 administrator can provide competent medical evidence to the
205 contrary.

206 (9) EMPLOYMENT AFTER RETIREMENT; LIMITATION.--

207 (a)1. Except as provided in subparagraph 2., any person who
208 is retired under this chapter, except under the disability
209 retirement provisions of subsection (4), may be employed by an
210 employer that does not participate in a state-administered
211 retirement system and may receive compensation from that
212 employment without limiting or restricting in any way the
213 retirement benefits payable to that person.

214 2. Any member of the Special Risk Class who retired under
215 the disability retirement provisions of subparagraph (4)(b)2. may
216 be reemployed by any employer not participating in a state-
217 administered retirement system in any position other than the
218 position in which he or she was employed at the time of the
219 disabling illness or injury and may receive compensation from
220 that employment without limiting or restricting in any way the
221 disability benefits payable to that person under the Florida
222 Retirement System.

223 (b)1.a. Except as provided in sub-subparagraph b., any
224 person who is retired under this chapter, except under the
225 disability retirement provisions of subsection (4), may be
226 reemployed by any private or public employer after retirement and
227 receive retirement benefits and compensation from his or her
228 employer without any limitations, except that a person may not
229 receive both a salary from reemployment with any agency
230 participating in the Florida Retirement System and retirement
231 benefits under this chapter for a period of 12 months immediately
232 subsequent to the date of retirement. However, a DROP participant

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233 shall continue employment and receive a salary during the period
234 of participation in the Deferred Retirement Option Program, as
235 provided in subsection (13).

236 b. Any member of the Special Risk Class who retired under
237 the disability retirement provisions of subparagraph (4)(b)2. may
238 be reemployed by any employer participating in a state-
239 administered retirement system after having been retired for 1
240 calendar month, in accordance with s. 121.021(39). After 1
241 calendar month of retirement, any such retired member may be
242 reemployed in any position other than the one in which he or she
243 was employed at the time of disability retirement, may be
244 reemployed in any position other than a position that is included
245 in the Special Risk Class, and may receive compensation from that
246 employment without limiting or restricting in any way the
247 retirement benefits payable to that person under this chapter.
248 Any retired member who is reemployed within 1 calendar month
249 after retirement shall void his or her application for retirement
250 benefits. Any retired member who is reemployed in a Special Risk
251 Class position must terminate his or her disability retirement
252 benefit effective the first day of the first month of
253 reemployment in that position.

254 2. Any person to whom the limitation in subparagraph 1.
255 applies who violates such reemployment limitation and who is
256 reemployed with any agency participating in the Florida
257 Retirement System before completion of the 12-month limitation
258 period shall give timely notice of this fact in writing to the
259 employer and to the division and shall have his or her retirement
260 benefits suspended for the balance of the 12-month limitation
261 period. Any person employed in violation of this paragraph and

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262 any employing agency which knowingly employs or appoints such
263 person without notifying the Division of Retirement to suspend
264 retirement benefits shall be jointly and severally liable for
265 reimbursement to the retirement trust fund of any benefits paid
266 during the reemployment limitation period. To avoid liability,
267 such employing agency shall have a written statement from the
268 retiree that he or she is not retired from a state-administered
269 retirement system. Any retirement benefits received while
270 reemployed during this reemployment limitation period shall be
271 repaid to the retirement trust fund, and retirement benefits
272 shall remain suspended until such repayment has been made.
273 Benefits suspended beyond the reemployment limitation shall apply
274 toward repayment of benefits received in violation of the
275 reemployment limitation.

276 3. A district school board may reemploy a retired member as
277 a substitute or hourly teacher, education paraprofessional,
278 transportation assistant, bus driver, or food service worker on a
279 noncontractual basis after he or she has been retired for 1
280 calendar month, in accordance with s. 121.021(39). A district
281 school board may reemploy a retired member as instructional
282 personnel, as defined in s. 1012.01(2)(a), on an annual
283 contractual basis after he or she has been retired for 1 calendar
284 month, in accordance with s. 121.021(39). Any other retired
285 member who is reemployed within 1 calendar month after retirement
286 shall void his or her application for retirement benefits.
287 District school boards reemploying such teachers, education
288 paraprofessionals, transportation assistants, bus drivers, or
289 food service workers are subject to the retirement contribution
290 required by subparagraph 7.

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291 4. A community college board of trustees may reemploy a
292 retired member as an adjunct instructor, that is, an instructor
293 who is noncontractual and part-time, or as a participant in a
294 phased retirement program within the Florida Community College
295 System, after he or she has been retired for 1 calendar month, in
296 accordance with s. 121.021(39). Any retired member who is
297 reemployed within 1 calendar month after retirement shall void
298 his or her application for retirement benefits. Boards of
299 trustees reemploying such instructors are subject to the
300 retirement contribution required in subparagraph 7. A retired
301 member may be reemployed as an adjunct instructor for no more
302 than 780 hours during the first 12 months of retirement. Any
303 retired member reemployed for more than 780 hours during the
304 first 12 months of retirement shall give timely notice in writing
305 to the employer and to the division of the date he or she will
306 exceed the limitation. The division shall suspend his or her
307 retirement benefits for the remainder of the first 12 months of
308 retirement. Any person employed in violation of this subparagraph
309 and any employing agency which knowingly employs or appoints such
310 person without notifying the Division of Retirement to suspend
311 retirement benefits shall be jointly and severally liable for
312 reimbursement to the retirement trust fund of any benefits paid
313 during the reemployment limitation period. To avoid liability,
314 such employing agency shall have a written statement from the
315 retiree that he or she is not retired from a state-administered
316 retirement system. Any retirement benefits received by a retired
317 member while reemployed in excess of 780 hours during the first
318 12 months of retirement shall be repaid to the Retirement System
319 Trust Fund, and retirement benefits shall remain suspended until

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320 repayment is made. Benefits suspended beyond the end of the
321 retired member's first 12 months of retirement shall apply toward
322 repayment of benefits received in violation of the 780-hour
323 reemployment limitation.

324 5. The State University System may reemploy a retired
325 member as an adjunct faculty member or as a participant in a
326 phased retirement program within the State University System
327 after the retired member has been retired for 1 calendar month,
328 in accordance with s. 121.021(39). Any retired member who is
329 reemployed within 1 calendar month after retirement shall void
330 his or her application for retirement benefits. The State
331 University System is subject to the retirement ~~retired~~
332 contribution required in subparagraph 7., as appropriate. A
333 retired member may be reemployed as an adjunct faculty member or
334 a participant in a phased retirement program for no more than 780
335 hours during the first 12 months of his or her retirement. Any
336 retired member reemployed for more than 780 hours during the
337 first 12 months of retirement shall give timely notice in writing
338 to the employer and to the division of the date he or she will
339 exceed the limitation. The division shall suspend his or her
340 retirement benefits for the remainder of the first 12 months of
341 retirement. Any person employed in violation of this subparagraph
342 and any employing agency which knowingly employs or appoints such
343 person without notifying the Division of Retirement to suspend
344 retirement benefits shall be jointly and severally liable for
345 reimbursement to the retirement trust fund of any benefits paid
346 during the reemployment limitation period. To avoid liability,
347 such employing agency shall have a written statement from the
348 retiree that he or she is not retired from a state-administered

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349 retirement system. Any retirement benefits received by a retired
350 member while reemployed in excess of 780 hours during the first
351 12 months of retirement shall be repaid to the Retirement System
352 Trust Fund, and retirement benefits shall remain suspended until
353 repayment is made. Benefits suspended beyond the end of the
354 retired member's first 12 months of retirement shall apply toward
355 repayment of benefits received in violation of the 780-hour
356 reemployment limitation.

357 6. The Board of Trustees of the Florida School for the Deaf
358 and the Blind may reemploy a retired member as a substitute
359 teacher, substitute residential instructor, or substitute nurse
360 on a noncontractual basis after he or she has been retired for 1
361 calendar month, in accordance with s. 121.021(39). Any retired
362 member who is reemployed within 1 calendar month after retirement
363 shall void his or her application for retirement benefits. The
364 Board of Trustees of the Florida School for the Deaf and the
365 Blind reemploying such teachers, residential instructors, or
366 nurses is subject to the retirement contribution required by
367 subparagraph 7. Reemployment of a retired member as a substitute
368 teacher, substitute residential instructor, or substitute nurse
369 is limited to 780 hours during the first 12 months of his or her
370 retirement. Any retired member reemployed for more than 780 hours
371 during the first 12 months of retirement shall give timely notice
372 in writing to the employer and to the division of the date he or
373 she will exceed the limitation. The division shall suspend his or
374 her retirement benefits for the remainder of the first 12 months
375 of retirement. Any person employed in violation of this
376 subparagraph and any employing agency which knowingly employs or
377 appoints such person without notifying the Division of Retirement

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378 | to suspend retirement benefits shall be jointly and severally
379 | liable for reimbursement to the retirement trust fund of any
380 | benefits paid during the reemployment limitation period. To avoid
381 | liability, such employing agency shall have a written statement
382 | from the retiree that he or she is not retired from a state-
383 | administered retirement system. Any retirement benefits received
384 | by a retired member while reemployed in excess of 780 hours
385 | during the first 12 months of retirement shall be repaid to the
386 | Retirement System Trust Fund, and his or her retirement benefits
387 | shall remain suspended until payment is made. Benefits suspended
388 | beyond the end of the retired member's first 12 months of
389 | retirement shall apply toward repayment of benefits received in
390 | violation of the 780-hour reemployment limitation.

391 | 7. The employment by an employer of any retiree or DROP
392 | participant of any state-administered retirement system shall
393 | have no effect on the average final compensation or years of
394 | creditable service of the retiree or DROP participant. Prior to
395 | July 1, 1991, upon employment of any person, other than an
396 | elected officer as provided in s. 121.053, who has been retired
397 | under any state-administered retirement program, the employer
398 | shall pay retirement contributions in an amount equal to the
399 | unfunded actuarial liability portion of the employer contribution
400 | which would be required for regular members of the Florida
401 | Retirement System. Effective July 1, 1991, contributions shall be
402 | made as provided in s. 121.122 for retirees with renewed
403 | membership or subsection (13) with respect to DROP participants.

404 | 8. Any person who has previously retired and who is holding
405 | an elective public office or an appointment to an elective public
406 | office eligible for the Elected Officers' Class on or after July

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407 | 1, 1990, shall be enrolled in the Florida Retirement System as
408 | provided in s. 121.053(1)(b) or, if holding an elective public
409 | office that does not qualify for the Elected Officers' Class on
410 | or after July 1, 1991, shall be enrolled in the Florida
411 | Retirement System as provided in s. 121.122, and shall continue
412 | to receive retirement benefits as well as compensation for the
413 | elected officer's service for as long as he or she remains in
414 | elective office. However, any retired member who served in an
415 | elective office prior to July 1, 1990, suspended his or her
416 | retirement benefit, and had his or her Florida Retirement System
417 | membership reinstated shall, upon retirement from such office,
418 | have his or her retirement benefit recalculated to include the
419 | additional service and compensation earned.

420 | 9. Any person who is holding an elective public office
421 | which is covered by the Florida Retirement System and who is
422 | concurrently employed in nonelected covered employment may elect
423 | to retire while continuing employment in the elective public
424 | office, provided that he or she shall be required to terminate
425 | his or her nonelected covered employment. Any person who
426 | exercises this election shall receive his or her retirement
427 | benefits in addition to the compensation of the elective office
428 | without regard to the time limitations otherwise provided in this
429 | subsection. No person who seeks to exercise the provisions of
430 | this subparagraph, as the same existed prior to May 3, 1984,
431 | shall be deemed to be retired under those provisions, unless such
432 | person is eligible to retire under the provisions of this
433 | subparagraph, as amended by chapter 84-11, Laws of Florida.

434 | 10. The limitations of this paragraph apply to reemployment
435 | in any capacity with an "employer" as defined in s. 121.021(10),

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436 irrespective of the category of funds from which the person is
437 compensated.

438 11. Except as provided in subparagraph 12., an employing
439 agency may reemploy a retired member as a firefighter or
440 paramedic after the retired member has been retired for 1
441 calendar month, in accordance with s. 121.021(39). Any retired
442 member who is reemployed within 1 calendar month after retirement
443 shall void his or her application for retirement benefits. The
444 employing agency reemploying such firefighter or paramedic is
445 subject to the retirement ~~retired~~ contribution required in
446 subparagraph 7. ~~8.~~ Reemployment of a retired firefighter or
447 paramedic is limited to no more than 780 hours during the first
448 12 months of his or her retirement. Any retired member reemployed
449 for more than 780 hours during the first 12 months of retirement
450 shall give timely notice in writing to the employer and to the
451 division of the date he or she will exceed the limitation. The
452 division shall suspend his or her retirement benefits for the
453 remainder of the first 12 months of retirement. Any person
454 employed in violation of this subparagraph and any employing
455 agency which knowingly employs or appoints such person without
456 notifying the Division of Retirement to suspend retirement
457 benefits shall be jointly and severally liable for reimbursement
458 to the Retirement System Trust Fund of any benefits paid during
459 the reemployment limitation period. To avoid liability, such
460 employing agency shall have a written statement from the retiree
461 that he or she is not retired from a state-administered
462 retirement system. Any retirement benefits received by a retired
463 member while reemployed in excess of 780 hours during the first
464 12 months of retirement shall be repaid to the Retirement System

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465 Trust Fund, and retirement benefits shall remain suspended until
466 repayment is made. Benefits suspended beyond the end of the
467 retired member's first 12 months of retirement shall apply toward
468 repayment of benefits received in violation of the 780-hour
469 reemployment limitation.

470 12.a. An employing agency may reemploy a retired member who
471 retired under the disability provisions of subparagraph (4) (b)2.
472 as a law enforcement officer, firefighter, correctional officer,
473 emergency medical technician, paramedic, or community-based
474 correctional probation officer after the retired member has been
475 retired for 1 calendar month, in accordance with s. 121.021(39).

476 b. Such retired member may not be reemployed with any
477 employer in the position he or she held at the time of the
478 disabling illness or injury and may not be reemployed in a
479 position that is included in the Special Risk Class.

480 c. Any retired member who is reemployed within 1 calendar
481 month after retirement shall void his or her application for
482 retirement benefits. Any retired member who is reemployed in a
483 Special Risk Class position must terminate his or her disability
484 retirement benefit effective the first day of the first month of
485 reemployment in that position.

486 d. The employing agency reemploying such a member is
487 subject to the retirement contribution required in subparagraph
488 7.

489 (c) The provisions of this subsection apply to retirees, as
490 defined in s. 121.4501(2) (j), of the Public Employee Optional
491 Retirement Program created in part II, subject to the following
492 conditions:

493 1. Such retirees may not be reemployed with an employer

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494 participating in the Florida Retirement System as provided in
495 paragraph (b) until such person has been retired for 3 calendar
496 months, unless the participant has reached the normal retirement
497 requirements of the defined benefit plan as provided in s.
498 121.021(29).

499 2. Such retiree employed in violation of this subsection
500 and any employing agency that knowingly employs or appoints such
501 person shall be jointly and severally liable for reimbursement of
502 any benefits paid to the retirement trust fund from which the
503 benefits were paid, including the Retirement System Trust Fund
504 and the Public Employee Optional Retirement Program Trust Fund,
505 as appropriate. To avoid liability, such employing agency must
506 have a written statement from the retiree that he or she is not
507 retired from a state-administered retirement system.

508 Section 6. Effective July 1, 2008, in order to fund the
509 benefit improvements provided in s. 121.091, Florida Statutes, as
510 amended by section 5 of this act, the contribution rate that
511 applies to the Special Risk Class of the defined benefit program
512 of the Florida Retirement System shall be increased by 0.31
513 percentage points. This increase shall be in addition to all
514 other changes to such contribution rates that may be enacted into
515 law to take effect on that date. The Division of Statutory
516 Revision is directed to adjust accordingly the contribution rates
517 set forth in s. 121.71, Florida Statutes.

518 Section 7. The Division of Retirement within the Department
519 of Management Services shall request from the Internal Revenue
520 Service, by October 1, 2008, a letter ruling regarding the
521 provisions of s. 121.091, Florida Statutes, as amended by section
522 5 of this act.

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523 Section 8. The Legislature finds that a proper and
524 legitimate state purpose is served when employees and retirees of
525 the state and its political subdivisions, and the dependents,
526 survivors, and beneficiaries of such employees and retirees, are
527 extended the basic protections afforded by governmental
528 retirement systems. These persons must be provided benefits that
529 are fair and adequate and that are managed, administered, and
530 funded in an actuarially sound manner, as required by s. 14, Art.
531 X of the State Constitution and part VII of chapter 112, Florida
532 Statutes. The Legislature further finds that firefighters,
533 emergency medical technicians, paramedics, law enforcement
534 officers, correctional officers, and correctional probation
535 officers, as described in this act, perform state and municipal
536 functions; that it is their duty to protect life and property at
537 their own risk and peril; that it is their duty to continuously
538 instruct school personnel, public officials, and private citizens
539 about safety; and that their activities are vital to the public
540 safety. Therefore, the Legislature declares that it is a proper
541 and legitimate state purpose to provide a uniform retirement
542 system for the benefit of firefighters, emergency medical
543 technicians, paramedics, law enforcement officers, correctional
544 officers, and correctional probation officers, as defined in this
545 act, and intends, in implementing the provisions of s. 14, Art. X
546 of the State Constitution as they relate to municipal and special
547 district pension trust fund systems and plans, that such
548 retirement systems or plans be managed, administered, operated,
549 and funded in such manner as to maximize the protection of
550 pension trust funds. Therefore, pursuant to s. 18, Art. VII of
551 the State Constitution, the Legislature determines and declares

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552 | that this act fulfills an important state interest.

553 | Section 9. This act shall take effect July 1, 2008, except
554 | that the amendment of s. 121.091, Florida Statutes, in section 5
555 | of this act shall take effect upon the receipt of a favorable
556 | letter ruling from the Internal Revenue Service.