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LEGISLATIVE ACTION

Senate	.	House
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Floor: WD/2R	.	
04/30/2009 10:55 AM	.	
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Senator Lawson moved the following:

**Senate Amendment (with title amendment)**

Delete everything after the enacting clause  
and insert:

Section 1. Subsections (10), (11), (18), (29), (39), (52),  
and (53) of section 121.021, Florida Statutes, are amended, and  
subsections (63) and (64) are added to that section, 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:

(10) "Employer" means any agency, branch, department,  
institution, university, institution of higher education, or



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13 board of the state, or any county agency, branch, department,  
14 board, district school board, municipality, metropolitan  
15 planning organization, or special district of the state, ~~or any~~  
16 ~~city of the state~~ which participates in the system for the  
17 benefit of certain of its employees, or a charter school or  
18 charter technical career center that participates as provided in  
19 s. 121.051(2)(d). Employers are not agents of the department,  
20 the state board, or the Division of Retirement, and the  
21 department, the state board, and the division are not  
22 responsible for erroneous information provided by  
23 representatives of employers.

24 (11) "Officer or employee" means any person receiving  
25 salary payments for work performed in a regularly established  
26 position and, if employed by a municipality ~~city,~~ a metropolitan  
27 planning organization, or a special district, employed in a  
28 covered group. The term does not apply to state employees  
29 covered by a leasing agreement under s. 110.191, other public  
30 employees covered by a leasing agreement, or a co-employer  
31 relationship.

32 (18) "Past service" of any member, as provided in s.  
33 121.081(1), means the number of years and complete months and  
34 any fractional part of a month, recognized and credited by an  
35 employer and approved by the administrator, during which the  
36 member was in the active employ of a governmental ~~an~~ employer  
37 and for which the employee is not entitled to a benefit before  
38 prior to his or her date of participation.

39 (29) "Normal retirement date" means the ~~first day of any~~  
40 ~~month following the date a member attains~~ normal retirement age  
41 and is vested, which is determined as follows ~~one of the~~



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42 ~~following statuses:~~

43 (a) If a Regular Class member, a Senior Management Service  
44 Class member, or an Elected Officers' Class ~~the~~ member:

45 1. The first day of the month the member completes 6 or  
46 more years of creditable service and attains age 62; or

47 2. The first day of the month following the date the member  
48 completes 30 years of creditable service, regardless of age,  
49 ~~which may include a maximum of 4 years of military service~~  
50 ~~credit as long as such credit is not claimed under any other~~  
51 ~~system.~~

52 (b) If a Special Risk Class member, ~~the member:~~

53 1. The first day of the month the member completes 6 or  
54 more years of creditable service in the Special Risk Class and  
55 attains age 55;

56 2. The first day of the month following the date the member  
57 completes 25 years of creditable service in the Special Risk  
58 Class, regardless of age; or

59 3. The first day of the month following the date the member  
60 completes 25 years of creditable service and attains age 52,  
61 which service may include a maximum of 4 years of military  
62 service credit as long as such credit is not claimed under any  
63 other system and the remaining years are in the Special Risk  
64 Class.

65 ~~(c) If a Senior Management Service Class member, the~~  
66 ~~member:~~

67 1. ~~Completes 6 years of creditable service in the Senior~~  
68 ~~Management Service Class and attains age 62; or~~

69 2. ~~Completes 30 years of any creditable service, regardless~~  
70 ~~of age, which may include a maximum of 4 years of military~~



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71 ~~service credit as long as such credit is not claimed under any~~  
72 ~~other system.~~

73 ~~(d) If an Elected Officers' Class member, the member:~~

74 ~~1. Completes 6 years of creditable service in the Elected~~  
75 ~~Officers' Class and attains age 62; or~~

76 ~~2. Completes 30 years of any creditable service, regardless~~  
77 ~~of age, which may include a maximum of 4 years of military~~  
78 ~~service credit as long as such credit is not claimed under any~~  
79 ~~other system.~~

80

81 "Normal retirement age" is attained on the "normal retirement  
82 date."

83 (39) (a) "Termination" occurs, except as provided in  
84 paragraph (b), when a member ceases all employment relationships  
85 with an employer, however: ~~employers under this system, as~~  
86 ~~defined in subsection (10), but in the event~~

87 1. For termination dates occurring before July 1, 2010, if  
88 a member is ~~should be~~ employed by any such employer within the  
89 next calendar month, termination shall be deemed not to have  
90 occurred. A leave of absence constitutes ~~shall constitute~~ a  
91 continuation of the employment relationship, except that a leave  
92 of absence without pay due to disability may constitute  
93 termination ~~for a member,~~ if such member makes application for  
94 and is approved for disability retirement in accordance with s.  
95 121.091(4). The department or state board may require other  
96 evidence of termination as it deems necessary.

97 2. For termination dates occurring on or after July 1,  
98 2010, if a member is employed by any such employer within the  
99 next 6 calendar months, termination shall be deemed not to have



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100 occurred. A leave of absence constitutes a continuation of the  
101 employment relationship, except that a leave of absence without  
102 pay due to disability may constitute termination if such member  
103 makes application for and is approved for disability retirement  
104 in accordance with s. 121.091(4). The department or state board  
105 may require other evidence of termination as it deems necessary.

106 (b) "Termination" for a member electing to participate in  
107 ~~under~~ the Deferred Retirement Option Program occurs when the  
108 ~~Deferred Retirement Option~~ program participant ceases all  
109 employment relationships with an employer ~~employers under this~~  
110 ~~system~~ in accordance with s. 121.091(13), however: but

111 1. For termination dates occurring before July 1, 2010, if  
112 ~~in the event~~ the ~~Deferred Retirement Option Program~~ participant  
113 ~~is should be~~ employed by any such employer within the next  
114 calendar month, termination will be deemed not to have occurred,  
115 except as provided in s. 121.091(13)(b)4.c. A leave of absence  
116 shall constitute a continuation of the employment relationship.

117 2. For termination dates occurring on or after July 1,  
118 2010, if the DROP participant becomes employed by any such  
119 employer within the next 6 calendar months, termination will be  
120 deemed not to have occurred, except as provided in s.  
121 121.091(13)(b)4.c. A leave of absence constitutes a continuation  
122 of the employment relationship.

123 (52) "Regularly established position" means ~~is defined as~~  
124 ~~follows:~~

125 (a) With respect to ~~In~~ a state employer agency, ~~the term~~  
126 ~~means~~ a position that ~~which~~ is authorized and established  
127 pursuant to law and is compensated from a salaries and benefits  
128 appropriation pursuant to s. 216.011(1) (mm) ~~(dd)~~, or an



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129 established position that ~~which~~ is authorized pursuant to s.  
130 216.262(1)(a) and (b) and is compensated from a salaries account  
131 as provided in s. 216.011(1)(nn) ~~by rule~~.

132 (b) With respect to ~~In~~ a local employer agency (district  
133 school board, county agency, community college, city,  
134 metropolitan planning organization, charter school, charter  
135 technical career center, or special district), ~~the term means a~~  
136 regularly established position that ~~which~~ will be in existence  
137 for a period beyond 6 consecutive months, except as provided by  
138 rule.

139 (53) "Temporary position" means ~~is defined as follows:~~

140 (a) With respect to ~~In~~ a state employer agency, a ~~the term~~  
141 ~~means an employment position~~ that ~~which~~ is compensated from an  
142 other personal services (OPS) account, ~~as provided for~~ in s.  
143 216.011(1)(dd).

144 (b) With respect to ~~In~~ a local employer agency, a ~~the term~~  
145 ~~means an employment position~~ that ~~which~~ will exist for less than  
146 6 consecutive months, or other ~~employment~~ position as determined  
147 by rule of the division, regardless of whether it will exist for  
148 6 consecutive months or longer.

149 (63) "State board" means the State Board of Administration.

150 (64) "Trustees" means the Board of Trustees of the State  
151 Board of Administration.

152 Section 2. Subsection (6) is added to section 121.031,  
153 Florida Statutes, to read:

154 121.031 Administration of system; appropriation; oaths;  
155 actuarial studies; public records.—

156 (6) Unless prior written approval is obtained from the  
157 department or state board, any promotional materials or



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158 advertisements that, directly or indirectly, refer to the  
159 "Florida Retirement System" or the "FRS" must contain a  
160 disclaimer that the information is not approved or endorsed by  
161 the Florida Retirement System.

162 Section 3. Paragraph (a) of subsection (1) and paragraphs  
163 (c) and (f) of subsection (2) of section 121.051, Florida  
164 Statutes, are amended to read:

165 121.051 Participation in the system.—

166 (1) COMPULSORY PARTICIPATION.—

167 (a) Participation in the Florida Retirement System is ~~The~~  
168 ~~provisions of this law shall be~~ compulsory for ~~as to~~ all  
169 officers and employees, except elected officers who meet the  
170 requirements of s. 121.052(3), who are employed on or after  
171 December 1, 1970, by ~~of~~ an employer other than those referred to  
172 in paragraph (2) (b) ~~.~~, ~~and~~ Each officer or employee, as a  
173 condition of employment, becomes ~~shall become~~ a member of the  
174 system on the ~~as of his or her~~ date of employment, except that a  
175 person who is retired from any state retirement system and is  
176 reemployed on or after December 1, 1970, may not renew his or  
177 her membership in any state retirement system except as provided  
178 in s. 121.091(4) (h) for a person who recovers from disability,  
179 ~~and~~ as provided in s. 121.053 ~~s. 121.091(9) (b) 8.~~ for a person  
180 who is elected to public office, and, effective July 1, 1991, as  
181 provided in s. 121.122 for all other retirees.

182 1. Officers and employees of the University Athletic  
183 Association, Inc., a nonprofit association connected with the  
184 University of Florida, employed on and after July 1, 1979, may  
185 ~~shall~~ not participate in any state-supported retirement system.

186 2.1. Any person appointed on or after July 1, 1989, to a



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187 faculty position in a college at the J. Hillis Miller Health  
188 Center at the University of Florida or the Medical Center at the  
189 University of South Florida which has a faculty practice plan  
190 adopted ~~provided~~ by rule ~~adopted~~ by the Board of Regents may not  
191 participate in the Florida Retirement System. Effective July 1,  
192 2008, any person appointed ~~thereafter~~ to a faculty position,  
193 including clinical faculty, in a college at a state university  
194 that has a faculty practice plan authorized by the Board of  
195 Governors may not participate in the Florida Retirement System.  
196 A faculty member so appointed shall participate in the optional  
197 retirement program for the State University System  
198 notwithstanding ~~the provisions of~~ s. 121.35(2) (a).

199 ~~2.~~ For purposes of this subparagraph ~~paragraph~~, the term:

200 a. "Faculty position" means ~~is defined as~~ a position  
201 assigned the principal responsibility of teaching, research, or  
202 public service activities or administrative responsibility  
203 directly related to the academic mission of the college. ~~The~~  
204 ~~term~~

205 b. "Clinical faculty" means ~~is defined as~~ a faculty  
206 position appointment in conjunction with a professional position  
207 in a hospital or other clinical environment at a college. ~~The~~  
208 ~~term~~

209 c. "Faculty practice plan" includes professional services  
210 to patients, institutions, or other parties which are rendered  
211 by the clinical faculty employed by a college that has a faculty  
212 practice plan at a state university authorized by the Board of  
213 Governors.

214 (2) OPTIONAL PARTICIPATION.—

215 (c) Employees of public community colleges or charter





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216 technical career centers sponsored by public community colleges,  
217 ~~as~~ designated in s. 1000.21(3), who are members of the Regular  
218 Class of the Florida Retirement System and who comply with the  
219 criteria set forth in this paragraph and ~~in~~ s. 1012.875 may  
220 ~~elect~~, in lieu of participating in the Florida Retirement  
221 System, elect to withdraw from the ~~Florida Retirement~~ system  
222 altogether and participate in the State Community College System  
223 ~~an~~ Optional Retirement Program provided by the employing agency  
224 under s. 1012.875, ~~to be known as the State Community College~~  
225 ~~System Optional Retirement Program. Pursuant thereto:~~

226 1. Through June 30, 2001, the cost to the employer for such  
227 annuity equals ~~shall equal~~ the normal cost portion of the  
228 employer retirement contribution which would be required if the  
229 employee were a member of the Regular Class defined benefit  
230 program, plus the portion of the contribution rate required by  
231 s. 112.363(8) which ~~that~~ would otherwise be assigned to the  
232 Retiree Health Insurance Subsidy Trust Fund. Effective July 1,  
233 2001, each employer shall contribute on behalf of each  
234 participant in the optional program an amount equal to 10.43  
235 percent of the participant's gross monthly compensation. The  
236 employer shall deduct an amount ~~to provide~~ for the  
237 administration of the ~~optional retirement~~ program. The employer  
238 ~~providing the optional program~~ shall contribute an additional  
239 amount to the Florida Retirement System Trust Fund equal to the  
240 unfunded actuarial accrued liability portion of the Regular  
241 Class contribution rate.

242 2. The decision to participate in ~~such~~ an optional  
243 retirement program is ~~shall be~~ irrevocable ~~for~~ as long as the  
244 employee holds a position eligible for participation, except as



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245 provided in subparagraph 3. Any service creditable under the  
246 Florida Retirement System is ~~shall be~~ retained after the member  
247 withdraws from the ~~Florida Retirement~~ system; however,  
248 additional service credit in the ~~Florida Retirement~~ system may  
249 ~~shall~~ not be earned while a member of the optional retirement  
250 program.

251 3. An employee who has elected to participate in the  
252 optional retirement program shall have one opportunity, at the  
253 employee's discretion, ~~to choose~~ to transfer from the optional  
254 retirement program to the defined benefit program of the Florida  
255 Retirement System or to the Public Employee Optional Retirement  
256 Program, subject to the terms of the applicable optional  
257 retirement program contracts.

258 a. If the employee chooses to move to the Public Employee  
259 Optional Retirement Program, any contributions, interest, and  
260 earnings creditable to the employee under the State Community  
261 College System Optional Retirement Program is ~~shall be~~ retained  
262 by the employee in the State Community College System Optional  
263 Retirement Program, and the applicable provisions of s.  
264 121.4501(4) ~~shall~~ govern the election.

265 b. If the employee chooses to move to the defined benefit  
266 program of the Florida Retirement System, the employee shall  
267 receive service credit equal to his or her years of service  
268 under the State Community College System Optional Retirement  
269 Program.

270 (I) The cost for such credit is the ~~shall be an~~ amount  
271 representing the present value of the ~~that~~ employee's  
272 accumulated benefit obligation for the affected period of  
273 service. The cost shall be calculated as if the benefit



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274 commencement occurs on the first date the employee becomes ~~would~~  
275 ~~become~~ eligible for unreduced benefits, using the discount rate  
276 and other relevant actuarial assumptions that were used to value  
277 the Florida Retirement System defined benefit plan liabilities  
278 in the most recent actuarial valuation. The calculation must  
279 ~~shall~~ include any service already maintained under the defined  
280 benefit plan in addition to the years under the State Community  
281 College System Optional Retirement Program. The present value of  
282 any service already maintained must ~~under the defined benefit~~  
283 ~~plan shall~~ be applied as a credit to total cost resulting from  
284 the calculation. The division shall ensure that the transfer sum  
285 is prepared using a formula and methodology certified by an  
286 enrolled actuary.

287 (II) The employee must transfer from his or her State  
288 Community College System Optional Retirement Program account and  
289 from other employee moneys as necessary, a sum representing the  
290 present value of the ~~that~~ employee's accumulated benefit  
291 obligation immediately following the time of such movement,  
292 determined assuming that attained service equals the sum of  
293 service in the defined benefit program and service in the State  
294 Community College System Optional Retirement Program.

295 4. Participation in the optional retirement program is  
296 ~~shall be~~ limited to ~~those~~ employees who satisfy the following  
297 eligibility criteria:

298 a. The employee must be otherwise eligible for membership  
299 or renewed membership in the Regular Class of the Florida  
300 Retirement System, as provided in s. 121.021(11) and (12) or s.  
301 121.122.

302 b. The employee must be employed in a full-time position



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303 classified in the Accounting Manual for Florida's Public  
304 Community Colleges as:

305 (I) Instructional; or

306 (II) Executive Management, Instructional Management, or  
307 Institutional Management, if a community college determines that  
308 recruiting to fill a vacancy in the position is to be conducted  
309 in the national or regional market, and~~+~~

310 ~~(A) the duties and responsibilities of the position include~~  
311 ~~either the formulation, interpretation, or implementation of~~  
312 ~~policies,~~~~+~~ or

313 ~~(B) The duties and responsibilities of the position include~~  
314 the performance of functions that are unique or specialized  
315 within higher education and that frequently ~~involve the support~~  
316 ~~of~~ the mission of the community college.

317 c. The employee must be employed in a position not included  
318 in the Senior Management Service Class of the Florida Retirement  
319 System, as described in s. 121.055.

320 5. Participants in the program are subject to the same  
321 reemployment limitations, renewed membership provisions, and  
322 forfeiture provisions as are applicable to regular members of  
323 the Florida Retirement System under ss. 121.091(9), 121.122, and  
324 121.091(5), respectively. A participant who receives a program  
325 distribution funded by employer contributions shall be deemed to  
326 be retired from a state-administered retirement system if the  
327 participant is subsequently employed with an employer that  
328 participates in the Florida Retirement System.

329 6. Eligible community college employees are ~~shall be~~  
330 compulsory members of the Florida Retirement System until,  
331 pursuant to ~~the procedures set forth in~~ s. 1012.875, a written



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332 election to withdraw from the ~~Florida Retirement~~ system and ~~to~~  
333 participate in the State Community College System Optional  
334 Retirement Program is filed with the program administrator and  
335 received by the division.

336 a. A ~~Any~~ community college employee whose program  
337 eligibility results from initial employment must ~~shall~~ be  
338 enrolled in the State Community College System Optional  
339 Retirement Program retroactive to the first day of eligible  
340 employment. The employer retirement contributions paid through  
341 the month of the employee plan change shall be transferred to  
342 the community college to ~~for~~ the employee's optional program  
343 account, and, effective the first day of the next month, the  
344 employer shall pay the applicable contributions based upon  
345 subparagraph 1.

346 b. A ~~Any~~ community college employee whose program  
347 eligibility is ~~results from a change in status~~ due to the  
348 subsequent designation of the employee's position as one of  
349 those specified in subparagraph 4., or due to the employee's  
350 appointment, promotion, transfer, or reclassification to a  
351 position specified in subparagraph 4., must ~~shall~~ be enrolled in  
352 the program on ~~upon~~ the first day of the first full calendar  
353 month that such change in status becomes effective. The employer  
354 retirement contributions paid from the effective date through  
355 the month of the employee plan change must ~~shall~~ be transferred  
356 to the community college to ~~for~~ the employee's optional program  
357 account, and, effective the first day of the next month, the  
358 employer shall pay the applicable contributions based upon  
359 subparagraph 1.

360 7. Effective July 1, 2003, through December 31, 2008, any



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361 participant of the State Community College System Optional  
362 Retirement Program who has service credit in the defined benefit  
363 plan of the Florida Retirement System for the period between his  
364 or her first eligibility to transfer from the defined benefit  
365 plan to the optional retirement program and the actual date of  
366 transfer may, during ~~his or her~~ employment, ~~elect to~~ transfer to  
367 the optional retirement program a sum representing the present  
368 value of the accumulated benefit obligation under the defined  
369 benefit retirement program for the ~~such~~ period of service  
370 credit. Upon ~~such~~ transfer, all ~~such~~ service credit previously  
371 earned under the defined benefit program of the Florida  
372 Retirement System during this period is ~~shall be~~ nullified for  
373 purposes of entitlement to a future benefit under the defined  
374 benefit program of the Florida Retirement System.

375 (f)1. If ~~Whenever~~ an employer that participates in the  
376 Florida Retirement System undertakes the transfer, merger, or  
377 consolidation of governmental services or assumes the functions  
378 and activities of an employing governmental entity that was not  
379 an employer under the system, the employer must notify the  
380 department at least 60 days before ~~prior to~~ such action and  
381 ~~shall~~ provide documentation as required by the department. The  
382 transfer, merger, or consolidation of governmental services or  
383 assumption of governmental functions and activities must occur  
384 between public employers. The current or former employer may pay  
385 the employees' past service cost, unless prohibited under this  
386 chapter. This subparagraph does not apply to the transfer,  
387 merger, or consolidation of governmental services or assumption  
388 of functions and activities of a public entity under a leasing  
389 agreement having a co-employer relationship. Employers and



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390 employees of a public governmental employer whose service is  
391 covered by a leasing agreement under s. 110.191, any other  
392 leasing agreement, or a co-employer relationship are not  
393 eligible to participate in the Florida Retirement System.

394 2. ~~If when~~ the agency to which a member's employing unit is  
395 transferred, merged, or consolidated does not participate in the  
396 Florida Retirement System, a member may ~~shall~~ elect in writing  
397 to remain in the Florida Retirement System or to transfer to the  
398 local retirement system operated by the ~~such~~ agency. If the ~~such~~  
399 agency does not participate in a local retirement system, the  
400 member shall continue membership in the Florida Retirement  
401 System. In either case, ~~the~~ membership continues ~~shall continue~~  
402 for as long as the member is employed by the agency to which his  
403 or her unit was transferred, merged, or consolidated.

404 Section 4. Paragraph (f) of subsection (2) and paragraph  
405 (e) of subsection (3) of section 121.052, Florida Statutes, are  
406 amended to read:

407 121.052 Membership class of elected officers.—

408 (2) MEMBERSHIP.—The following holders of elective office,  
409 hereinafter referred to as "elected officers," whether assuming  
410 elective office by election, reelection, or appointment, are  
411 members of the Elected Officers' Class, except as provided in  
412 subsection (3):

413 (f) Any elected officer of a municipality or special  
414 district assuming office on or after July 1, 1997, through June  
415 30, 2009, as provided in subsection (3) paragraph (3) (e). On or  
416 after July 1, 2010, an elected officer shall become a member  
417 only if the governing body of the municipality or special  
418 district, at the time it joins the Florida Retirement System for



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419 its elected officers, elects, by majority vote, to include all  
420 its elected positions in the Elected Officers' Class.

421 (3) PARTICIPATION AND WITHDRAWAL, GENERALLY.—Effective July  
422 1, 1990, participation in the Elected Officers' Class shall be  
423 compulsory for elected officers listed in paragraphs (2) (a)-(d)  
424 and (f) assuming office on or after said date, unless the  
425 elected officer elects membership in another class or withdraws  
426 from the Florida Retirement System as provided in paragraphs  
427 (3) (a)-(d):

428 (e) ~~Effective July 1, 2001,~~ The governing body of a  
429 municipality or special district may, by majority vote, elect to  
430 designate all its elected positions for inclusion in the Elected  
431 Officers' Class.

432 1. Effective July 1, 1997, such election must be made  
433 between July 1, 1997, and December 31, 1997, and is irrevocable.  
434 The designation of such positions is effective the first day of  
435 the month following receipt by the department of the ordinance  
436 or resolution passed by the governing body.

437 2. Effective July 1, 2001, such election must ~~shall~~ be made  
438 between July 1, 2001, and December 31, 2001, and ~~is shall be~~  
439 irrevocable. The designation of such positions ~~is shall be~~  
440 effective the first day of the month following receipt by the  
441 department of the ordinance or resolution passed by the  
442 governing body.

443 3. Effective July 1, 2009, such election must be made  
444 between July 1, 2009, and December 31, 2009, and is irrevocable.  
445 The designation of such positions is effective the first day of  
446 the month following receipt by the department of the ordinance  
447 or resolution passed by the governing body.





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448 Section 5. Paragraph (b) of subsection (1) of section  
449 121.053, Florida Statutes, is amended to read:

450 121.053 Participation in the Elected Officers' Class for  
451 retired members.—

452 (1)

453 (b) A ~~Any~~ retired member of the Florida Retirement System,  
454 or an ~~any~~ existing system as defined in s. 121.021(2), who, on  
455 or after July 1, 1990, serves in ~~is serving in, or is elected or~~  
456 ~~appointed to,~~ an elective office covered by the Elected  
457 Officers' Class shall be enrolled in the appropriate subclass of  
458 the Elected Officers' Class of the Florida Retirement System,  
459 and applicable contributions shall be paid into the Florida  
460 Retirement System Trust Fund as provided in s. 121.052(7).

461 ~~Pursuant thereto:~~

462 1. The ~~Any such~~ retired member may ~~shall be eligible to~~  
463 continue to receive retirement benefits as well as compensation  
464 for the elected officer service if ~~for as long as~~ he or she  
465 remains in an elective office covered by the Elected Officers'  
466 Class.

467 2. If the ~~any such~~ member serves in an elective office  
468 covered by the Elected Officers' Class and becomes vested under  
469 that class, he or she is ~~shall be~~ entitled to receive an  
470 additional retirement benefit for the ~~such~~ elected officer  
471 service.

472 3. The ~~Such~~ member is ~~shall be~~ entitled to purchase  
473 additional retirement credit in the Elected Officers' Class for  
474 any postretirement service performed in an elected position  
475 eligible for the Elected Officers' Class before ~~prior to~~ July 1,  
476 1990, or in the Regular Class for any postretirement service



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477 performed in any other regularly established position before  
478 ~~prior to~~ July 1, 1991, by paying the applicable Elected  
479 Officers' Class or Regular Class employee and employer  
480 contributions for the period being claimed, plus 4 percent  
481 interest compounded annually from the first year of service  
482 claimed until July 1, 1975, and 6.5 percent interest compounded  
483 thereafter, until full payment is made to the Florida Retirement  
484 System Trust Fund. The contribution for postretirement Regular  
485 Class service between July 1, 1985, and July 1, 1991, for which  
486 the reemployed retiree contribution was paid, is ~~shall be~~ the  
487 difference between the ~~such~~ contribution and the total  
488 applicable contribution for the period being claimed, plus  
489 interest. The employer ~~of such member~~ may pay the applicable  
490 employer contribution in lieu of the member. If a member does  
491 not wish to claim credit for all of the postretirement service  
492 for which he or she is eligible, the service the member claims  
493 must be the most recent service. Any retiree who served in an  
494 elective office before July 1, 1990, suspended his or her  
495 retirement benefits, and had his or her Florida Retirement  
496 System membership reinstated shall, upon retirement from such  
497 office, have his or her retirement benefit recalculated to  
498 include the additional service and compensation earned.

499 4. Creditable service for which credit was received, or  
500 which remained unclaimed, at retirement may not be claimed or  
501 applied toward service credit earned following renewed  
502 membership. However, service earned in accordance with the  
503 renewed membership provisions of ~~in~~ s. 121.122 may be used in  
504 conjunction with creditable service earned under this paragraph,  
505 if ~~provided~~ applicable vesting requirements and other existing



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506 statutory conditions required by this chapter are met.

507 5. A member ~~An elected officer who is elected or appointed~~  
508 ~~to an elective office and is~~ participating in the Deferred  
509 Retirement Option Program before July 1, 2010, is not subject to  
510 termination as provided in s. 121.021(39)(b), or reemployment  
511 limitations as provided in s. 121.091(9), until the end of his  
512 or her current term of office or, if the officer is  
513 consecutively elected or reelected to an elective office  
514 eligible for coverage under the Florida Retirement System, until  
515 he or she no longer holds such an elective office, as follows:

516 a. At the end of the 60-month DROP period:

517 (I) The officer's DROP account may not ~~shall~~ accrue ~~no~~  
518 additional monthly benefits, but shall continue to earn interest  
519 as provided in s. 121.091(13). However, an officer whose DROP  
520 participation begins on or after July 1, 2010, may not continue  
521 to earn interest as provided in s. 121.091(13).

522 (II) ~~No~~ Retirement contributions are not ~~shall be~~ required  
523 of the employer of the elected officer and ~~no~~ additional  
524 retirement credit may not ~~shall~~ be earned under the Florida  
525 Retirement System.

526 b. ~~Nothing herein shall prevent~~ An elected officer may ~~from~~  
527 voluntarily terminate ~~terminating~~ his or her elective office at  
528 any time and ~~electing to~~ receive his or her DROP proceeds.  
529 However, until termination ~~requirements are fulfilled~~ as defined  
530 ~~provided~~ in s. 121.021(39) occurs, an ~~any~~ elected officer whose  
531 termination limitations are extended by this section is ~~shall be~~  
532 ineligible for renewed membership in the system and may not  
533 ~~shall~~ receive ~~no~~ pension payments, DROP lump sum payments, or  
534 any other state payment other than the statutorily determined



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535 salary, travel, and per diem for the elective office.

536 c. Upon termination, the officer shall receive his or her  
537 accumulated DROP account, plus interest, and shall accrue and  
538 commence receiving monthly retirement benefits, which must ~~shall~~  
539 be paid on a prospective basis only.

540  
541 However, an officer electing to participate in the Deferred  
542 Retirement Option Program on or before June 30, 2002, is ~~shall~~  
543 not ~~be~~ required to terminate and remains ~~shall remain~~ subject to  
544 the provisions of this subparagraph as adopted in section 1 of  
545 chapter 2001-235, Laws of Florida.

546 Section 6. Paragraph (f) of subsection (1) and paragraph  
547 (e) of subsection (6) of section 121.055, Florida Statutes, are  
548 amended to read:

549 121.055 Senior Management Service Class.—There is hereby  
550 established a separate class of membership within the Florida  
551 Retirement System to be known as the "Senior Management Service  
552 Class," which shall become effective February 1, 1987.

553 (1)

554 (f) Effective July 1, 1997:

555 1. An ~~Any~~ elected state officer eligible for membership in  
556 the Elected Officers' Class under s. 121.052(2)(a), (b), or (c)  
557 who elects membership in the Senior Management Service Class  
558 under s. 121.052(3)(c) may, within 6 months after assuming  
559 office or within 6 months after this act becomes a law for  
560 serving elected state officers, elect to participate in the  
561 Senior Management Service Optional Annuity Program, as provided  
562 in subsection (6), in lieu of membership in the Senior  
563 Management Service Class.



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564           2. An Any elected county officer of a local agency employer  
565 eligible for membership in the Elected Officers' Class under s.  
566 121.052(2)(d) who elects membership in the Senior Management  
567 Service Class under s. 121.052(3)(c) may, within 6 months after  
568 assuming office, or within 6 months after this act becomes a law  
569 for serving elected ~~county~~ officers of a local agency employer,  
570 elect to withdraw from the Florida Retirement System ~~participate~~  
571 ~~in a lifetime monthly annuity program,~~ as provided in  
572 subparagraph (b)2., in lieu of membership in the Senior  
573 Management Service Class.

574           (6)

575           (e) *Benefits.*—

576           1. Benefits shall be payable under the Senior Management  
577 Service Optional Annuity Program only to participants in the  
578 program, or their beneficiaries as designated by the participant  
579 in the contract with a provider company, and such benefits shall  
580 be paid by the designated company in accordance with the terms  
581 of the annuity contract or contracts applicable to the  
582 participant. A participant must be terminated from all  
583 employment with all Florida Retirement System employers as  
584 provided in s. 121.021(39) to begin receiving the employer-  
585 funded benefit. Benefits funded by employer contributions shall  
586 be payable under the terms of the contract ~~only as a lifetime~~  
587 ~~annuity~~ to the participant, his or her beneficiary, or his or  
588 her estate, in addition to ~~except for:~~

589           a. A lump-sum payment to the beneficiary upon the death of  
590 the participant;

591           b. A cash-out of a de minimis account upon the request of a  
592 former participant who has been terminated for a minimum of 6



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593 months from the employment that entitled him or her to optional  
594 annuity program participation. ~~A de minimis account is an~~  
595 ~~account with a provider company containing employer~~  
596 ~~contributions and accumulated earnings of not more than \$5,000~~  
597 ~~made under the provisions of this chapter.~~ Such cash-out must be  
598 a complete liquidation of the account balance with that company  
599 and is subject to the provisions of the Internal Revenue Code;

600 c. A mandatory distribution of a de minimis account of a  
601 former participant who has been terminated for a minimum of 6  
602 months from the employment that entitled him or her to optional  
603 annuity program participation as authorized by the department;  
604 or

605 ~~d.e.~~ A lump-sum direct rollover distribution whereby all  
606 accrued benefits, plus interest and investment earnings, are  
607 paid from the participant's account directly to the custodian of  
608 an eligible retirement plan, as defined in s. 402(c)(8)(B) of  
609 the Internal Revenue Code, on behalf of the participant.

610  
611 As used in this subparagraph, a "de minimis account" means an  
612 account with a provider company containing employer  
613 contributions and accumulated earnings of not more than \$5,000  
614 made under this chapter.

615 2. The benefits payable to any person under the Senior  
616 Management Service Optional Annuity Program, and any  
617 contribution accumulated under such program, shall not be  
618 subject to assignment, execution, or attachment or to any legal  
619 process whatsoever.

620 3. Except as provided in subparagraph 4., a participant who  
621 terminates employment and receives optional annuity program



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622 benefits funded by employer contributions shall be deemed to be  
623 retired from a state-administered retirement system in the event  
624 of subsequent employment with any employer that participates in  
625 the Florida Retirement System.

626 4. A participant who receives optional annuity program  
627 benefits funded by employer contributions as a mandatory  
628 distribution of a de minimis account authorized by the  
629 department will not be considered a retiree.

630 Section 7. Paragraph (a) of subsection (6) of section  
631 121.071, Florida Statutes, is amended to read:

632 121.071 Contributions.—Contributions to the system shall be  
633 made as follows:

634 (6) (a) Required employee contributions for all service  
635 other than current service, including, but not limited to, prior  
636 service, past service, military service, leave-of-absence  
637 service, out-of-state service, and certain non-Florida  
638 Retirement System in-state service, shall be paid by cash,  
639 personal check, cashier's check, ~~or~~ money order, or a direct  
640 rollover or transfer from a qualified plan as provided under the  
641 Internal Revenue Code. The payment must ~~only;~~ ~~shall~~ be  
642 accompanied by a statement identifying the service for which  
643 payment is made~~r~~ and shall be made in a lump sum for the total  
644 amount due or in annual payments of not less than \$100, except  
645 for the final payment if less than \$100, unless another method  
646 of payment is authorized by law or rule.

647 Section 8. Paragraphs (a), (b), (e), (f), and (h) of  
648 subsection (1) of section 121.081, Florida Statutes, are amended  
649 to read:

650 121.081 Past service; prior service; contributions.—



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651 Conditions under which past service or prior service may be  
652 claimed and credited are:

653 (1) (a) Past service, as defined in s. 121.021(18), may be  
654 claimed as creditable service by officers or employees of a  
655 municipality ~~city~~, metropolitan planning organization, charter  
656 school, charter technical career center, or special district ~~who~~  
657 ~~that~~ become a covered group under this system. The governing  
658 body of a covered group in compliance with s. 121.051(2)(b) may  
659 elect to provide benefits for ~~with respect to~~ past service  
660 earned before ~~prior to~~ January 1, 1975, in accordance with this  
661 chapter, and the cost for such past service is ~~shall be~~  
662 established by applying the following formula: The member  
663 contribution for both regular and special risk members is ~~shall~~  
664 ~~be~~ 4 percent of the gross annual salary for each year of past  
665 service claimed, plus 4-percent employer matching contribution,  
666 plus 4-percent interest thereon compounded annually, figured on  
667 each year of past service, with interest compounded from date of  
668 annual salary earned until July 1, 1975, and 6.5-percent  
669 interest compounded annually thereafter until date of payment.  
670 Once the total cost for a member has been figured to date, then  
671 after July 1, 1975, 6.5-percent compounded interest shall be  
672 added each June 30 thereafter on any unpaid balance until the  
673 cost of such past service liability is paid in full. The  
674 following formula shall be used in calculating past service  
675 earned before ~~prior to~~ January 1, 1975: (Annual gross salary  
676 multiplied by 8 percent) multiplied by the 4-percent or 6.5-  
677 percent compound interest table factor, as may be applicable.  
678 The resulting product equals cost to date for each particular  
679 year of past service.





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680 (b) Past service earned after January 1, 1975, may be  
681 claimed by officers or employees of a municipality ~~city~~,  
682 metropolitan planning organization, charter school, charter  
683 technical career center, or special district who become ~~that~~  
684 ~~becomes~~ a covered group under this system. The governing body of  
685 a covered group may elect to provide benefits for ~~with respect~~  
686 to past service earned after January 1, 1975, in accordance with  
687 this chapter, and the cost for such past service is ~~shall be~~  
688 established by applying the following formula: The employer  
689 shall contribute an amount equal to the contribution rate in  
690 effect at the time the service was earned, multiplied by the  
691 employee's gross salary for each year of past service claimed,  
692 plus 6.5-percent interest thereon, compounded annually, figured  
693 on each year of past service, with interest compounded from date  
694 of annual salary earned until date of payment.

695 (e) Past service, as defined in s. 121.021~~(18)~~, may be  
696 claimed as creditable service by a member of the Florida  
697 Retirement System who formerly was an officer or employee of a  
698 municipality ~~city~~, metropolitan planning organization, charter  
699 school, charter technical career center, or special district,  
700 notwithstanding the status or form of the retirement system, if  
701 any, of that municipality ~~city~~, metropolitan planning  
702 organization, charter school, charter technical career center,  
703 or special district and irrespective of whether such officers or  
704 employees ~~of that city, metropolitan planning organization, or~~  
705 ~~special district~~ now or hereafter become a covered group under  
706 the Florida Retirement System. Such member may claim creditable  
707 service and be entitled to the benefits accruing to the regular  
708 class of members as provided for the past service claimed under



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709 this paragraph by paying into the retirement trust fund an  
710 amount equal to the total actuarial cost of providing the  
711 additional benefit resulting from such past-service credit,  
712 discounted by the applicable actuarial factors to date of  
713 retirement.

714 (f) ~~If~~ When any person, ~~either prior to this act or~~  
715 ~~hereafter,~~ becomes entitled to and participates ~~does participate~~  
716 in one of the retirement systems under ~~consolidated within or~~  
717 ~~created by~~ this chapter through the consolidation or merger of  
718 governments or the transfer of functions between units of  
719 government, ~~either~~ at the state or local level or between state  
720 and local units, or through the assumption of functions or  
721 activities by a state or local unit from an employing  
722 governmental entity that ~~which~~ was not an employer under the  
723 system, and such person becomes a member of the Florida  
724 Retirement System, such person is ~~shall be~~ entitled to receive  
725 past-service credit ~~as defined in s. 121.021(18)~~ for the time  
726 the ~~such~~ person performed services for, and was an employee of,  
727 such state or local unit or other governmental employing entity  
728 before ~~prior to~~ the transfer, merger, consolidation, or  
729 assumption of functions and activities. Past-service credit  
730 allowed by this paragraph is ~~shall be~~ available to any  
731 person who becomes a member of an existing system before, ~~as~~  
732 ~~defined in s. 121.021(2), prior to~~ December 1, 1970, through the  
733 transfer, merger, consolidation, or assumption of functions and  
734 activities set forth in this paragraph and who subsequently  
735 becomes a member of the Florida Retirement System. However,  
736 credit for the past service may not be granted until  
737 contributions are made in the manner provided in this



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738 subsection. If a person rejected Florida Retirement System  
739 membership at the time of the transfer, merger, ~~or~~  
740 consolidation, or assumption of governmental functions and  
741 activities, the required contributions shall be at total  
742 actuarial cost as specified in paragraph (e). Such contributions  
743 or accrued interest may not be paid from any public ~~state~~ funds.

744 (h) The following provisions apply to the purchase of past  
745 service:

746 1. Notwithstanding any of the provisions of this  
747 subsection, past-service credit may not be purchased under this  
748 chapter for any service that is used to obtain a pension or  
749 benefit from a ~~any~~ local retirement system. Eligibility to  
750 receive or the receipt of contributions to a retirement plan  
751 made by the employer on behalf of the employee is considered a  
752 benefit.

753 2. A member may not receive past service credit under  
754 paragraphs (a), (b), (e), or (f) for any leaves of absence  
755 without pay, except that credit for active military service  
756 leaves of absence may be claimed under paragraphs (a), (b), and  
757 (f), in accordance with s. 121.111(1).

758 3. A member may not receive past service credit for co-  
759 employer service. Co-employer service or a co-employer  
760 relationship is employment in a single position simultaneously  
761 covered and reported by both a public employer and a private  
762 employer.

763 ~~4.3.~~ If a member does not want ~~desire~~ to receive credit for  
764 all of his or her past service, the period the member claims  
765 must be the most recent past service prior to his or her  
766 participation in the Florida Retirement System.



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767            ~~5.4.~~ The cost of past service purchased by an employing  
768 agency for its employees may be amortized over the ~~such~~ period  
769 of time ~~as is~~ provided in the agreement, but not to exceed 15  
770 years, calculated in accordance with rule 60S-1.007(5)(f),  
771 Florida Administrative Code.

772            ~~6.5.~~ The retirement account of each member for whom past  
773 service is being provided by his or her employer shall be  
774 credited with all past service the employer agrees to purchase  
775 as soon as the agreement between the employer and the department  
776 is executed. ~~Pursuant thereto:~~

777            a. Each ~~such~~ member's account shall also be posted with the  
778 total contribution his or her employer agrees to make on ~~in~~ the  
779 member's behalf for past service earned before ~~prior to~~ October  
780 1, 1975, excluding those contributions representing the  
781 employer's matching share and the compound interest calculation  
782 on the total contribution. However, a portion of any  
783 contributions paid by an employer for past service credit earned  
784 on and after October 1, 1975, may not be posted to the ~~a~~  
785 member's account.

786            b. A refund of contributions payable after an employer has  
787 made a written agreement to purchase past service for employees  
788 of the covered group includes ~~shall include~~ contributions for  
789 past service which are posted to the ~~a~~ member's account.  
790 However, contributions for past service earned on and after  
791 October 1, 1975, are not refundable.

792            Section 9. Subsections (9), (13), and (14) of section  
793 121.091, Florida Statutes, are amended to read:

794            121.091 Benefits payable under the system.—Benefits may not  
795 be paid under this section unless the member has terminated



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796 employment as provided in s. 121.021(39) (a) or begun  
797 participation in the Deferred Retirement Option Program as  
798 provided in subsection (13), and a proper application has been  
799 filed in the manner prescribed by the department. The department  
800 may cancel an application for retirement benefits when the  
801 member or beneficiary fails to timely provide the information  
802 and documents required by this chapter and the department's  
803 rules. The department shall adopt rules establishing procedures  
804 for application for retirement benefits and for the cancellation  
805 of such application when the required information or documents  
806 are not received.

807 (9) EMPLOYMENT AFTER RETIREMENT; LIMITATION.—

808 (a) Any person who is retired under this chapter, except  
809 under the disability retirement provisions of subsection (4),  
810 may be employed by an employer that does not participate in a  
811 state-administered retirement system and ~~may~~ receive  
812 compensation from that employment without limiting or  
813 restricting in any way the retirement benefits payable to that  
814 person.

815 (b)~~1.~~ Any person whose retirement is effective before July  
816 1, 2010, or whose participation in the Deferred Retirement  
817 Option Program terminates before July 1, 2010, ~~who is retired~~  
818 ~~under this chapter,~~ except under the disability retirement  
819 provisions of subsection (4) or as provided in s. 121.053, may  
820 be reemployed by an any private or public employer that  
821 participates in a state-administered retirement system after  
822 retirement and receive retirement benefits and compensation from  
823 that his or her employer without any limitations, except that  
824 the a person may not be reemployed by an employer ~~receive both a~~



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825 ~~salary from reemployment with any agency participating in the~~  
826 ~~Florida Retirement System and retirement benefits under this~~  
827 ~~chapter for a period of 12 calendar months immediately~~  
828 ~~subsequent to the date of retirement. However, a DROP~~  
829 ~~participant shall continue employment and receive a salary~~  
830 ~~during the period of participation in the Deferred Retirement~~  
831 ~~Option Program, as provided in subsection (13).~~

832 ~~1.2. A retiree~~ Any person to whom the limitation in  
833 ~~subparagraph 1. applies~~ who violates such reemployment  
834 ~~limitation and who is reemployed with any agency participating~~  
835 ~~in the Florida Retirement System~~ before completion of the 12-  
836 ~~month limitation period~~ must ~~shall~~ give timely notice of this  
837 ~~fact in writing to the employer and to the Division of~~  
838 ~~Retirement or the state board~~ and shall have his or her  
839 ~~retirement benefits suspended for the balance of the 12-month~~  
840 ~~limitation period.~~ A retiree ~~Any person~~ employed in violation of  
841 ~~this paragraph and~~ an employer who ~~any employing agency which~~  
842 ~~knowingly employs or appoints such person~~ are ~~without notifying~~  
843 ~~the Division of Retirement to suspend retirement benefits shall~~  
844 ~~be~~ jointly and severally liable for reimbursement to the  
845 ~~retirement trust fund,~~ including the Florida Retirement System  
846 Trust Fund and the Public Employee Optional Retirement Program  
847 Trust Fund, from which the benefits were paid ~~of any benefits~~  
848 ~~paid during the reemployment limitation period.~~ The employer  
849 must ~~To avoid liability, such employing agency shall~~ have a  
850 ~~written statement from the retiree that he or she is not retired~~  
851 ~~from a state-administered retirement system.~~ ~~Any retirement~~  
852 ~~benefits received while reemployed during this reemployment~~  
853 ~~limitation period shall be repaid to the retirement trust fund,~~



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854 ~~and~~ Retirement benefits shall remain suspended until ~~such~~  
855 repayment has been made. Benefits suspended beyond the  
856 reemployment limitation shall apply toward repayment of benefits  
857 received in violation of the reemployment limitation.

858 ~~a.3.~~ A district school board may reemploy a retiree ~~retired~~  
859 ~~member~~ as a substitute or hourly teacher, education  
860 paraprofessional, transportation assistant, bus driver, or food  
861 service worker on a noncontractual basis after he or she has  
862 been retired for 1 calendar month, ~~in accordance with s.~~  
863 ~~121.021(39)~~. A district school board may reemploy a retiree  
864 ~~retired member~~ as instructional personnel, as defined in s.  
865 1012.01(2)(a), on an annual contractual basis after he or she  
866 has been retired for 1 calendar month, ~~in accordance with s.~~  
867 ~~121.021(39)~~. Any ~~other retired~~ member who is reemployed within 1  
868 calendar month after retirement shall void his or her  
869 application for retirement benefits. District school boards  
870 reemploying such teachers, education paraprofessionals,  
871 transportation assistants, bus drivers, or food service workers  
872 are subject to the retirement contribution required by  
873 subparagraph 2. ~~7.~~

874 ~~b.4.~~ A community college board of trustees may reemploy a  
875 retiree ~~retired member~~ as an adjunct instructor, ~~that is, an~~  
876 ~~instructor who is noncontractual and part-time,~~ or as a  
877 participant in a phased retirement program within the Florida  
878 Community College System, after he or she has been retired for 1  
879 calendar month, ~~in accordance with s. 121.021(39)~~. A ~~Any retired~~  
880 member who is reemployed within 1 calendar month after  
881 retirement shall void his or her application for retirement  
882 benefits. Boards of trustees reemploying such instructors are



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883 subject to the retirement contribution required in subparagraph  
884 2. ~~7.~~ A retiree ~~retired member~~ may be reemployed as an adjunct  
885 instructor for no more than 780 hours during the first 12 months  
886 of retirement. A retiree ~~Any retired member~~ reemployed for more  
887 than 780 hours during the first 12 months of retirement must  
888 ~~shall~~ give timely notice in writing to the employer and to the  
889 Division of Retirement or the state board of the date he or she  
890 will exceed the limitation. The division shall suspend his or  
891 her retirement benefits for the remainder of the ~~first~~ 12 months  
892 of retirement. Any retiree ~~person~~ employed in violation of this  
893 sub-subparagraph ~~subparagraph~~ and any employer who ~~employing~~  
894 ~~agency which knowingly~~ employs or appoints such person without  
895 notifying the division ~~of Retirement~~ to suspend retirement  
896 benefits are ~~shall be~~ jointly and severally liable for  
897 ~~reimbursement to the retirement trust fund of~~ any benefits paid  
898 during the reemployment limitation period. The employer must ~~To~~  
899 ~~avoid liability, such employing agency shall~~ have a written  
900 statement from the retiree that he or she is not retired from a  
901 state-administered retirement system. Any retirement benefits  
902 received by the retiree ~~a retired member~~ while reemployed in  
903 excess of 780 hours during the first 12 months of retirement  
904 must ~~shall~~ be repaid to the Florida Retirement System Trust  
905 Fund, and retirement benefits shall remain suspended until  
906 repayment is made. Benefits suspended beyond the end of the  
907 retiree's ~~retired member's~~ first 12 months of retirement shall  
908 apply toward repayment of benefits received in violation of the  
909 780-hour reemployment limitation.

910 c.5. The State University System may reemploy a retiree  
911 ~~retired member~~ as an adjunct faculty member or as a participant





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912 in a phased retirement program within the State University  
913 System after the retiree ~~retired member~~ has been retired for 1  
914 calendar month, ~~in accordance with s. 121.021(39)~~. A ~~Any retired~~  
915 member who is reemployed within 1 calendar month after  
916 retirement shall void his or her application for retirement  
917 benefits. The State University System is subject to the retired  
918 contribution required in subparagraph 2. 7., as appropriate. A  
919 retiree ~~retired member~~ may be reemployed as an adjunct faculty  
920 member or a participant in a phased retirement program for no  
921 more than 780 hours during the first 12 months of his or her  
922 retirement. A retiree ~~Any retired member~~ reemployed for more  
923 than 780 hours during the first 12 months of retirement must  
924 ~~shall~~ give timely notice in writing to the employer and to the  
925 Division of Retirement or the state board of the date he or she  
926 will exceed the limitation. The division shall suspend his or  
927 her retirement benefits for the remainder of the ~~first~~ 12 months  
928 ~~of retirement~~. Any retiree ~~person~~ employed in violation of this  
929 sub-subparagraph ~~subparagraph~~ and any employer who ~~employing~~  
930 ~~agency which knowingly~~ employs or appoints such person without  
931 notifying the division ~~of Retirement~~ to suspend retirement  
932 benefits are ~~shall be~~ jointly and severally liable for  
933 ~~reimbursement to the retirement trust fund of~~ any benefits paid  
934 during the reemployment limitation period. The employer must ~~To~~  
935 ~~avoid liability, such employing agency shall~~ have a written  
936 statement from the retiree that he or she is not retired from a  
937 state-administered retirement system. Any retirement benefits  
938 received by the retiree ~~a retired member~~ while reemployed in  
939 excess of 780 hours during the first 12 months of retirement  
940 must ~~shall~~ be repaid to the Florida Retirement System Trust



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941 Fund, and retirement benefits shall remain suspended until  
942 repayment is made. Benefits suspended beyond the end of the  
943 retiree's ~~retired member's~~ first 12 months of retirement shall  
944 apply toward repayment of benefits received in violation of the  
945 780-hour reemployment limitation.

946 ~~d.6.~~ The Board of Trustees of the Florida School for the  
947 Deaf and the Blind may reemploy a retiree ~~retired member~~ as a  
948 substitute teacher, substitute residential instructor, or  
949 substitute nurse on a noncontractual basis after he or she has  
950 been retired for 1 calendar month, ~~in accordance with s.~~  
951 ~~121.021(39).~~ Any ~~retired~~ member who is reemployed within 1  
952 calendar month after retirement shall void his or her  
953 application for retirement benefits. The Board of Trustees of  
954 the Florida School for the Deaf and the Blind reemploying such  
955 teachers, residential instructors, or nurses is subject to the  
956 retirement contribution required by subparagraph 2. 7.  
957 ~~Reemployment of a retired member as a substitute teacher,~~  
958 ~~substitute residential instructor, or substitute nurse is~~  
959 ~~limited to 780 hours during the first 12 months of his or her~~  
960 ~~retirement. Any retired member reemployed for more than 780~~  
961 ~~hours during the first 12 months of retirement shall give timely~~  
962 ~~notice in writing to the employer and to the division of the~~  
963 ~~date he or she will exceed the limitation. The division shall~~  
964 ~~suspend his or her retirement benefits for the remainder of the~~  
965 ~~first 12 months of retirement. Any person employed in violation~~  
966 ~~of this subparagraph and any employing agency which knowingly~~  
967 ~~employs or appoints such person without notifying the division~~  
968 ~~of Retirement to suspend retirement benefits shall be jointly~~  
969 ~~and severally liable for reimbursement to the retirement trust~~



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970 ~~fund of any benefits paid during the reemployment limitation~~  
971 ~~period. To avoid liability, such employing agency shall have a~~  
972 ~~written statement from the retiree that he or she is not retired~~  
973 ~~from a state-administered retirement system. Any retirement~~  
974 ~~benefits received by a retired member while reemployed in excess~~  
975 ~~of 780 hours during the first 12 months of retirement shall be~~  
976 ~~repaid to the Retirement System Trust Fund, and his or her~~  
977 ~~retirement benefits shall remain suspended until payment is~~  
978 ~~made. Benefits suspended beyond the end of the retired member's~~  
979 ~~first 12 months of retirement shall apply toward repayment of~~  
980 ~~benefits received in violation of the 780-hour reemployment~~  
981 ~~limitation.~~

982 e. A developmental research school may reemploy a retiree  
983 as a substitute or hourly teacher or an education  
984 paraprofessional as defined in s. 1012.01(2) on a noncontractual  
985 basis after he or she has been retired for 1 calendar month. A  
986 developmental research school may reemploy a retiree as  
987 instructional personnel, as defined in s. 1012.01(2)(a), on an  
988 annual contractual basis after he or she has been retired for 1  
989 calendar month after retirement. Any member who is reemployed  
990 within 1 calendar month voids his or her application for  
991 retirement benefits. A developmental research school that  
992 reemploys retired teachers and education paraprofessionals is  
993 subject to the retirement contribution required by subparagraph  
994 2.

995 f. A charter school may reemploy a retiree as a substitute  
996 or hourly teacher on a noncontractual basis after he or she has  
997 been retired for 1 calendar month. A charter school may reemploy  
998 a retired member as instructional personnel, as defined in s.



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999 1012.01(2)(a), on an annual contractual basis after he or she  
1000 has been retired for 1 calendar month after retirement. Any  
1001 member who is reemployed within 1 calendar month voids his or  
1002 her application for retirement benefits. A charter school that  
1003 reemploys such teachers is subject to the retirement  
1004 contribution required by subparagraph 2.

1005 2.7. The employment ~~by an employer~~ of a any retiree or  
1006 DROP participant of a any state-administered retirement system  
1007 does not affect ~~shall have no effect on~~ the average final  
1008 compensation or years of creditable service of the retiree or  
1009 DROP participant. Before ~~Prior to~~ July 1, 1991, upon employment  
1010 of any person, other than an elected officer as provided in s.  
1011 121.053, who is ~~has been~~ retired under a any state-administered  
1012 retirement program, the employer shall pay retirement  
1013 contributions in an amount equal to the unfunded actuarial  
1014 liability portion of the employer contribution which would be  
1015 required for regular members of the Florida Retirement System.  
1016 Effective July 1, 1991, contributions shall be made as provided  
1017 in s. 121.122 for retirees who have ~~with~~ renewed membership or,  
1018 as provided in subsection (13), for ~~with respect to~~ DROP  
1019 participants.

1020 ~~8. Any person who has previously retired and who is holding~~  
1021 ~~an elective public office or an appointment to an elective~~  
1022 ~~public office eligible for the Elected Officers' Class on or~~  
1023 ~~after July 1, 1990, shall be enrolled in the Florida Retirement~~  
1024 ~~System as provided in s. 121.053(1)(b) or, if holding an~~  
1025 ~~elective public office that does not qualify for the Elected~~  
1026 ~~Officers' Class on or after July 1, 1991, shall be enrolled in~~  
1027 ~~the Florida Retirement System as provided in s. 121.122, and~~



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1028 ~~shall continue to receive retirement benefits as well as~~  
1029 ~~compensation for the elected officer's service for as long as he~~  
1030 ~~or she remains in elective office. However, any retired member~~  
1031 ~~who served in an elective office prior to July 1, 1990,~~  
1032 ~~suspended his or her retirement benefit, and had his or her~~  
1033 ~~Florida Retirement System membership reinstated shall, upon~~  
1034 ~~retirement from such office, have his or her retirement benefit~~  
1035 ~~recalculated to include the additional service and compensation~~  
1036 ~~earned.~~

1037 3.9. Any person who is holding an elective public office  
1038 which is covered by the Florida Retirement System and who is  
1039 concurrently employed in nonelected covered employment may elect  
1040 to retire while continuing employment in the elective public  
1041 office ~~if, provided that~~ he or she terminates ~~shall be required~~  
1042 ~~to terminate~~ his or her nonelected covered employment. Such Any  
1043 ~~person who exercises this election~~ shall receive his or her  
1044 retirement benefits in addition to the compensation of the  
1045 elective office without regard to the time limitations otherwise  
1046 provided in this subsection. A ~~No~~ person who seeks to exercise  
1047 the provisions of this subparagraph, as they ~~the same~~ existed  
1048 before ~~prior to~~ May 3, 1984, may not be ~~shall be~~ deemed to be  
1049 retired under those provisions, unless such person is eligible  
1050 to retire under ~~the provisions of~~ this subparagraph, as amended  
1051 by chapter 84-11, Laws of Florida.

1052 ~~10. The limitations of this paragraph apply to reemployment~~  
1053 ~~in any capacity with an "employer" as defined in s. 121.021(10),~~  
1054 ~~irrespective of the category of funds from which the person is~~  
1055 ~~compensated.~~

1056 ~~11. An employing agency may reemploy a retired member as a~~



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1057 ~~firefighter or paramedic after the retired member has been~~  
1058 ~~retired for 1 calendar month, in accordance with s. 121.021(39).~~  
1059 ~~Any retired member who is reemployed within 1 calendar month~~  
1060 ~~after retirement shall void his or her application for~~  
1061 ~~retirement benefits. The employing agency reemploying such~~  
1062 ~~firefighter or paramedic is subject to the retired contribution~~  
1063 ~~required in subparagraph 8. Reemployment of a retired~~  
1064 ~~firefighter or paramedic is limited to no more than 780 hours~~  
1065 ~~during the first 12 months of his or her retirement. Any retired~~  
1066 ~~member reemployed for more than 780 hours during the first 12~~  
1067 ~~months of retirement shall give timely notice in writing to the~~  
1068 ~~employer and to the division of the date he or she will exceed~~  
1069 ~~the limitation. The division shall suspend his or her retirement~~  
1070 ~~benefits for the remainder of the first 12 months of retirement.~~  
1071 ~~Any person employed in violation of this subparagraph and any~~  
1072 ~~employing agency which knowingly employs or appoints such person~~  
1073 ~~without notifying the Division of Retirement to suspend~~  
1074 ~~retirement benefits shall be jointly and severally liable for~~  
1075 ~~reimbursement to the Retirement System Trust Fund of any~~  
1076 ~~benefits paid during the reemployment limitation period. To~~  
1077 ~~avoid liability, such employing agency shall have a written~~  
1078 ~~statement from the retiree that he or she is not retired from a~~  
1079 ~~state-administered retirement system. Any retirement benefits~~  
1080 ~~received by a retired member while reemployed in excess of 780~~  
1081 ~~hours during the first 12 months of retirement shall be repaid~~  
1082 ~~to the Retirement System Trust Fund, and retirement benefits~~  
1083 ~~shall remain suspended until repayment is made. Benefits~~  
1084 ~~suspended beyond the end of the retired member's first 12 months~~  
1085 ~~of retirement shall apply toward repayment of benefits received~~



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1086 ~~in violation of the 780-hour reemployment limitation.~~

1087 (c) Any person whose retirement is effective on or after  
1088 July 1, 2010, or whose participation in the Deferred Retirement  
1089 Option Program terminates on or after July 1, 2010, except as  
1090 provided under the disability retirement provisions of  
1091 subsection (4) or under s. 121.053, may be reemployed by an  
1092 employer that participates in a state-administered retirement  
1093 system and receive retirement benefits and compensation from  
1094 that his or her employer without limitation, except that the  
1095 person may not be reemployed by an employer participating in the  
1096 Florida Retirement System for 6 calendar months immediately  
1097 subsequent to the date of retirement. However, a DROP  
1098 participant shall continue employment and receive a salary  
1099 during the period of participation in the Deferred Retirement  
1100 Option Program, as provided in subsection (13). A retiree  
1101 initially reemployed in violation of this paragraph and an  
1102 employer that employs or appoints such person are jointly and  
1103 severally liable for reimbursement of any retirement benefits  
1104 paid to the retirement trust fund from which the benefits were  
1105 paid, including the Florida Retirement System Trust Fund and the  
1106 Public Employee Optional Retirement Program Trust Fund, as  
1107 appropriate. The employer must have a written statement from the  
1108 employee that he or she is not retired from a state-administered  
1109 retirement system.

1110 (d) ~~(e)~~ The provisions of this subsection apply to retirees,  
1111 as defined in s. 121.4501(2) ~~(j)~~, of the Public Employee Optional  
1112 Retirement Program ~~created in part II~~, subject to the following  
1113 conditions:

- 1114 1. The ~~Such~~ retirees may not be reemployed with an employer



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1115 participating in the Florida Retirement System ~~as provided in~~  
1116 ~~paragraph (b)~~ until such person has been retired for 6 3  
1117 calendar months, ~~unless the participant has reached the normal~~  
1118 ~~retirement requirements of the defined benefit plan as provided~~  
1119 ~~in s. 121.021(29).~~

1120 2. A ~~Such~~ retiree employed in violation of this subsection  
1121 and an employer ~~any employing agency~~ that knowingly employs or  
1122 appoints such person are ~~shall be~~ jointly and severally liable  
1123 for reimbursement of any benefits paid to the retirement trust  
1124 fund from which the benefits were paid, including the Retirement  
1125 System Trust Fund and the Public Employee Optional Retirement  
1126 Program Trust Fund, as appropriate. The employer ~~To avoid~~  
1127 ~~liability, such employing agency~~ must have a written statement  
1128 from the retiree that he or she is not retired from a state-  
1129 administered retirement system.

1130 (e) The limitations of this subsection apply to  
1131 reemployment in any capacity irrespective of the category of  
1132 funds from which the person is compensated.

1133 (13) DEFERRED RETIREMENT OPTION PROGRAM.—In general, and  
1134 subject to ~~the provisions of~~ this section, the Deferred  
1135 Retirement Option Program, hereinafter referred to as ~~the~~ DROP,  
1136 is a program under which an eligible member of the Florida  
1137 Retirement System may elect to participate, deferring receipt of  
1138 retirement benefits while continuing employment with his or her  
1139 Florida Retirement System employer. The deferred monthly  
1140 benefits shall accrue in the Florida Retirement System Trust  
1141 Fund on behalf of the participant, plus interest compounded  
1142 monthly, for the specified period of the DROP participation, as  
1143 provided in paragraph (c). Upon termination of employment, the





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1144 participant shall receive the total DROP benefits and begin to  
1145 receive the previously determined normal retirement benefits.  
1146 Participation in the DROP does not guarantee employment for the  
1147 specified period of DROP. Participation in ~~the~~ DROP by an  
1148 eligible member beyond the initial 60-month period as authorized  
1149 in this subsection shall be on an annual contractual basis for  
1150 all participants.

1151 (a) *Eligibility of member to participate in ~~the~~ DROP.*—All  
1152 active Florida Retirement System members in a regularly  
1153 established position, and all active members of ~~either~~ the  
1154 Teachers' Retirement System established in chapter 238 or the  
1155 State and County Officers' and Employees' Retirement System  
1156 established in chapter 122, which systems are consolidated  
1157 within the Florida Retirement System under s. 121.011, are  
1158 eligible to elect participation in ~~the~~ DROP if provided that:

1159 1. The member is not a renewed member ~~of the Florida~~  
1160 ~~Retirement System~~ under s. 121.122, or a member of the State  
1161 Community College System Optional Retirement Program under s.  
1162 121.051, the Senior Management Service Optional Annuity Program  
1163 under s. 121.055, or the optional retirement program for the  
1164 State University System under s. 121.35.

1165 2. Except as provided in subparagraph 6., election to  
1166 participate is made within 12 months immediately following the  
1167 date on which the member first reaches normal retirement date,  
1168 or, for a member who reaches normal retirement date based on  
1169 service before he or she reaches age 62, or age 55 for Special  
1170 Risk Class members, election to participate may be deferred to  
1171 the 12 months immediately following the date the member attains  
1172 57, or age 52 for Special Risk Class members. A member who



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1173 delays DROP participation during the 12-month period immediately  
1174 following his or her maximum DROP deferral date, except as  
1175 provided in subparagraph 6., loses a month of DROP participation  
1176 for each month delayed. For a member who first reached normal  
1177 retirement date or the deferred eligibility date described above  
1178 prior to the effective date of this section, election to  
1179 participate shall be made within 12 months after the effective  
1180 date of this section. A member who fails to make an election  
1181 within the such 12-month limitation period forfeits shall  
1182 forfeit all rights to participate in the DROP. The member shall  
1183 advise his or her employer and the division in writing of the  
1184 date on which the DROP begins shall begin. The Such beginning  
1185 date may be subsequent to the 12-month election period, but must  
1186 be within the original 60-month participation or, with respect  
1187 to members who are instructional personnel employed by the  
1188 Florida School for the Deaf and the Blind and who have received  
1189 authorization by the Board of Trustees of the Florida School for  
1190 the Deaf and the Blind to participate in the DROP beyond 60  
1191 months, or who are instructional personnel as defined in s.  
1192 1012.01(2)(a)-(d) in grades K-12 and who have received  
1193 authorization by the district school superintendent to  
1194 participate in the DROP beyond 60 months, the 96-month  
1195 limitation period as provided in subparagraph (b)1. When  
1196 establishing eligibility of the member to participate in the  
1197 DROP for the 60-month or, with respect to members who are  
1198 instructional personnel employed by the Florida School for the  
1199 Deaf and the Blind and who have received authorization by the  
1200 Board of Trustees of the Florida School for the Deaf and the  
1201 Blind to participate in the DROP beyond 60 months, or who are



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1202 ~~instructional personnel as defined in s. 1012.01(2)(a)-(d) in~~  
1203 ~~grades K-12 and who have received authorization by the district~~  
1204 ~~school superintendent to participate in the DROP beyond 60~~  
1205 ~~months, the 96-month maximum participation period, the member~~  
1206 may elect to include or exclude any optional service credit  
1207 purchased by the member from the total service used to establish  
1208 the normal retirement date. A member who has ~~with~~ dual normal  
1209 retirement dates is ~~shall be~~ eligible to elect to participate in  
1210 DROP ~~within 12 months~~ after attaining normal retirement date in  
1211 either class.

1212 3. The employer of a member electing to participate in ~~the~~  
1213 DROP, or employers if dually employed, shall acknowledge in  
1214 writing to the division the date the member's participation in  
1215 ~~the~~ DROP begins and the date the member's employment and DROP  
1216 participation will terminate.

1217 4. Simultaneous employment of a participant by additional  
1218 Florida Retirement System employers subsequent to the  
1219 commencement of participation in ~~the~~ DROP is ~~shall be~~  
1220 permissible if provided such employers acknowledge in writing a  
1221 DROP termination date no later than the participant's existing  
1222 termination date or the maximum participation ~~60-month~~  
1223 ~~limitation~~ period as provided in subparagraph (b)1.

1224 5. A DROP participant may change employers while  
1225 participating in ~~the~~ DROP, subject to the following:

1226 a. A change of employment must take place without a break  
1227 in service so that the member receives salary for each month of  
1228 continuous DROP participation. If a member receives no salary  
1229 during a month, DROP participation shall cease unless the  
1230 employer verifies a continuation of the employment relationship



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1231 for such participant pursuant to s. 121.021(39)(b).

1232 b. Such participant and new employer shall notify the  
1233 division of the identity of the new employer on forms required  
1234 by the division ~~as to the identity of the new employer.~~

1235 c. The new employer shall acknowledge, in writing, the  
1236 participant's DROP termination date, which may be extended but  
1237 not beyond the maximum participation ~~original 60-month or, with~~  
1238 ~~respect to members who are instructional personnel employed by~~  
1239 ~~the Florida School for the Deaf and the Blind and who have~~  
1240 ~~received authorization by the Board of Trustees of the Florida~~  
1241 ~~School for the Deaf and the Blind to participate in the DROP~~  
1242 ~~beyond 60 months, or who are instructional personnel as defined~~  
1243 ~~in s. 1012.01(2)(a)-(d) in grades K-12 and who have received~~  
1244 ~~authorization by the district school superintendent to~~  
1245 ~~participate in the DROP beyond 60 months, the 96-month period~~  
1246 provided in subparagraph (b)1., shall acknowledge liability for  
1247 any additional retirement contributions and interest required if  
1248 the participant fails to timely terminate employment, and is  
1249 ~~shall be~~ subject to the adjustment required in sub-subparagraph  
1250 (c)5.d.

1251 6. Effective July 1, 2001, for instructional personnel as  
1252 defined in s. 1012.01(2), election to participate in ~~the~~ DROP  
1253 may ~~shall~~ be made at any time following the date on which the  
1254 member first reaches normal retirement date. The member shall  
1255 advise his or her employer and the division in writing of the  
1256 date on which DROP begins ~~the Deferred Retirement Option Program~~  
1257 ~~shall begin~~. When establishing eligibility of the member to  
1258 participate in ~~the~~ DROP for the 60-month ~~or, with respect to~~  
1259 ~~members who are instructional personnel employed by the Florida~~



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1260 ~~School for the Deaf and the Blind and who have received~~  
1261 ~~authorization by the Board of Trustees of the Florida School for~~  
1262 ~~the Deaf and the Blind to participate in the DROP beyond 60~~  
1263 ~~months, or who are instructional personnel as defined in s.~~  
1264 ~~1012.01(2) (a)-(d) in grades K-12 and who have received~~  
1265 ~~authorization by the district school superintendent to~~  
1266 ~~participate in the DROP beyond 60 months, the 96-month maximum~~  
1267 ~~participation period, as provided in subparagraph (b)1., the~~  
1268 ~~member may elect to include or exclude any optional service~~  
1269 ~~credit purchased by the member from the total service used to~~  
1270 ~~establish the normal retirement date. A member who has ~~with~~ dual~~  
1271 ~~normal retirement dates is ~~shall be~~ eligible to elect to~~  
1272 ~~participate in either class.~~

1273 (b) *Participation in ~~the~~ DROP.-*

1274 1. An eligible member may elect to participate in ~~the~~ DROP  
1275 for a period not to exceed a maximum of 60 calendar months.  
1276 However, or, with respect to members who are instructional  
1277 personnel employed by the Florida School for the Deaf and the  
1278 Blind and authorized ~~who have received authorization~~ by the  
1279 Board of Trustees of the Florida School for the Deaf and the  
1280 Blind ~~to participate in the DROP beyond 60 months, or~~ who are  
1281 instructional personnel as defined in s. 1012.01(2) (a)-(d) in  
1282 grades K-12 and authorized ~~who have received authorization~~ by  
1283 the district school superintendent ~~to participate in the DROP~~  
1284 ~~beyond 60 calendar months, or~~ who are instructional personnel as  
1285 defined in s. 1012.01(2) (a) employed by a developmental research  
1286 school and authorized by the school's director, or if the school  
1287 has no director, by the school's principal, may participate in  
1288 DROP for up to 36 calendar months beyond the 60-month period. 96



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1289 ~~calendar months immediately following the date on which the~~  
1290 ~~member first reaches his or her normal retirement date or the~~  
1291 ~~date to which he or she is eligible to defer his or her election~~  
1292 ~~to participate as provided in subparagraph (a)2. However, a~~  
1293 ~~member who has reached normal retirement date prior to the~~  
1294 ~~effective date of the DROP shall be eligible to participate in~~  
1295 ~~the DROP for a period of time not to exceed 60 calendar months~~  
1296 ~~or, with respect to members who are instructional personnel~~  
1297 ~~employed by the Florida School for the Deaf and the Blind and~~  
1298 ~~who have received authorization by the Board of Trustees of the~~  
1299 ~~Florida School for the Deaf and the Blind to participate in the~~  
1300 ~~DROP beyond 60 months, or who are instructional personnel as~~  
1301 ~~defined in s. 1012.01(2)(a)-(d) in grades K-12 and who have~~  
1302 ~~received authorization by the district school superintendent to~~  
1303 ~~participate in the DROP beyond 60 calendar months, 96 calendar~~  
1304 ~~months immediately following the effective date of the DROP,~~  
1305 ~~except a member of the Special Risk Class who has reached normal~~  
1306 ~~retirement date prior to the effective date of the DROP and~~  
1307 ~~whose total accrued value exceeds 75 percent of average final~~  
1308 ~~compensation as of his or her effective date of retirement shall~~  
1309 ~~be eligible to participate in the DROP for no more than 36~~  
1310 ~~calendar months immediately following the effective date of the~~  
1311 ~~DROP.~~

1312       2. Upon deciding to participate in ~~the~~ DROP, the member  
1313 shall submit, on forms required by the division:  
1314       a. A written election to participate in ~~the~~ DROP;  
1315       b. Selection of ~~the~~ DROP participation and termination  
1316 dates that, ~~which~~ satisfy the limitations stated in paragraph  
1317 (a) and subparagraph 1. The ~~Such~~ termination date must ~~shall~~ be



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1318 in a binding letter of resignation to ~~with~~ the employer,  
1319 establishing a deferred termination date. The member may change  
1320 the termination date within the limitations of subparagraph 1.,  
1321 but only with the written approval of the ~~his or her~~ employer;  
1322 c. A properly completed DROP application for service  
1323 retirement as provided in this section; and  
1324 d. Any other information required by the division.  
1325 3. The DROP participant is ~~shall be~~ a retiree under the  
1326 Florida Retirement System for all purposes, except for paragraph  
1327 (5) (f) and subsection (9) and ss. 112.3173, 112.363, 121.053,  
1328 and 121.122. DROP participation is final and may not be canceled  
1329 by the participant after the first payment is credited during  
1330 the DROP participation period. However, participation in ~~the~~  
1331 DROP does not alter the participant's employment status, and the  
1332 member is ~~such employee shall not be~~ deemed retired from  
1333 employment until his or her deferred resignation is effective  
1334 and termination occurs as provided in s. 121.021(39).  
1335 4. Elected officers are ~~shall be~~ eligible to participate in  
1336 ~~the~~ DROP subject to the following:  
1337 a. An elected officer who reaches normal retirement date  
1338 during a term of office may defer the election to participate ~~in~~  
1339 ~~the DROP~~ until the next succeeding term in that office. An ~~Such~~  
1340 elected officer who exercises this option may participate in ~~the~~  
1341 DROP for up to 60 calendar months or ~~a period of~~ no longer than  
1342 the ~~such~~ succeeding term of office, whichever is less.  
1343 b. An elected or a nonelected participant may run for a  
1344 term of office while participating in DROP and, if elected,  
1345 extend the DROP termination date accordingly; ~~except,~~ however,  
1346 if such additional term of office exceeds the 60-month



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1347 limitation established in subparagraph 1., and the officer does  
1348 not resign from office within such 60-month limitation, the  
1349 retirement and the participant's DROP is ~~shall be~~ null and void  
1350 as provided in sub-subparagraph (c)5.d.

1351 c. An elected officer who is dually employed and elects to  
1352 participate in DROP must meet ~~shall be required to satisfy~~ the  
1353 definition of termination in s. 121.021(39) within the original  
1354 60-month period or maximum participation, ~~with respect to~~  
1355 ~~members who are instructional personnel employed by the Florida~~  
1356 ~~School for the Deaf and the Blind and who have received~~  
1357 ~~authorization by the Board of Trustees of the Florida School for~~  
1358 ~~the Deaf and the Blind to participate in the DROP beyond 60~~  
1359 ~~months, or who are instructional personnel as defined in s.~~  
1360 ~~1012.01(2)(a)-(d) in grades K-12 and who have received~~  
1361 ~~authorization by the district school superintendent to~~  
1362 ~~participate in the DROP beyond 60 months, the 96-month~~  
1363 ~~limitation~~ period as provided in subparagraph 1. for the  
1364 nonelected position and may continue employment as an elected  
1365 officer as provided in s. 121.053. The elected officer shall  
1366 ~~will~~ be enrolled as a renewed member in the Elected Officers'  
1367 Class or the Regular Class, as provided in ss. 121.053 and  
1368 121.122, on the first day of the month after termination of  
1369 employment in the nonelected position and termination of DROP.  
1370 Distribution of ~~the~~ DROP benefits shall be made as provided in  
1371 paragraph (c).

1372 (c) *Benefits payable under ~~the~~ DROP.*—

1373 1. Effective on ~~with~~ the date of DROP participation, the  
1374 member's initial normal monthly benefit, including creditable  
1375 service, optional form of payment, and average final





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1376 compensation, and the effective date of retirement are ~~shall be~~  
1377 fixed. The beneficiary established under the Florida Retirement  
1378 System is ~~shall be~~ the beneficiary eligible to receive any DROP  
1379 benefits payable if the DROP participant dies before completing  
1380 ~~prior to the completion of~~ the period of DROP participation. If  
1381 ~~In the event~~ a joint annuitant predeceases the member, the  
1382 member may name a beneficiary to receive accumulated DROP  
1383 benefits payable. The ~~Such~~ retirement benefit, the annual cost  
1384 of living adjustments provided in s. 121.101, and interest ~~shall~~  
1385 accrue monthly in the Florida Retirement System Trust Fund. The  
1386 ~~Such~~ interest accrues ~~shall accrue~~ at an effective annual rate  
1387 of 6.5 percent compounded monthly, on the prior month's  
1388 accumulated ending balance, up to the month of termination or  
1389 death, except as provided in s. 121.053(1)(b)5.

1390 2. Each employee who elects to participate in ~~the~~ DROP may  
1391 ~~shall be allowed to~~ elect to receive a lump-sum payment for  
1392 accrued annual leave earned in accordance with agency policy  
1393 upon beginning participation in ~~the~~ DROP. The ~~Such~~ accumulated  
1394 leave payment certified to the division upon commencement of  
1395 DROP shall be included in the calculation of the member's  
1396 average final compensation. The employee electing the ~~such~~ lump-  
1397 sum payment is ~~upon beginning participation in~~ DROP will not be  
1398 eligible to receive a second lump-sum payment upon termination,  
1399 except to the extent the employee has earned additional annual  
1400 leave which, combined with the original payment, does not exceed  
1401 the maximum lump-sum payment allowed by the employing agency's  
1402 policy or rules. An ~~Such~~ early lump-sum payment shall be based  
1403 on the hourly wage of the employee at the time he or she begins  
1404 participation in ~~the~~ DROP. If the member elects to wait and



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1405 receive a ~~such~~ lump-sum payment upon termination of DROP and  
1406 termination of employment with the employer, any accumulated  
1407 leave payment made at that time may not ~~cannot~~ be included in  
1408 the member's retirement benefit, which was determined and fixed  
1409 by law when the employee elected to participate in ~~the~~ DROP.

1410 3. The effective date of DROP participation and the  
1411 effective date of retirement of a DROP participant shall be the  
1412 first day of the month selected by the member to begin  
1413 participation in ~~the~~ DROP, provided such date is properly  
1414 established, with the written confirmation of the employer, and  
1415 the approval of the division, on forms required by the division.

1416 4. Normal retirement benefits and any interest ~~thereon~~  
1417 shall continue to accrue in ~~the~~ DROP until the established  
1418 termination date of ~~the~~ DROP, or until the participant  
1419 terminates employment or dies prior to such date, except as  
1420 provided in s. 121.053(1)(b)5. Although individual DROP accounts  
1421 shall not be established, a separate accounting of each  
1422 participant's accrued benefits under ~~the~~ DROP shall be  
1423 calculated and provided to participants.

1424 5. At the conclusion of the participant's DROP, the  
1425 division shall distribute the participant's total accumulated  
1426 DROP benefits, subject to the following ~~provisions~~:

1427 a. The division shall receive verification by the  
1428 participant's employer or employers that the ~~such~~ participant  
1429 has terminated all employment relationships as provided in s.  
1430 121.021(39) ~~(b)~~.

1431 b. The terminated DROP participant or, if deceased, the  
1432 ~~such~~ participant's named beneficiary, shall elect on forms  
1433 provided by the division to receive payment of the DROP benefits



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1434 in accordance with one of the options listed below. If ~~For~~ a  
1435 participant or beneficiary ~~who~~ fails to elect a method of  
1436 payment within 60 days after ~~of~~ termination of ~~the~~ DROP, the  
1437 division shall ~~will~~ pay a lump sum as provided in sub-sub-  
1438 subparagraph (I).

1439 (I) Lump sum.—All accrued DROP benefits, plus interest,  
1440 less withholding taxes remitted to the Internal Revenue Service,  
1441 shall be paid to the DROP participant or surviving beneficiary.

1442 (II) Direct rollover.—All accrued DROP benefits, plus  
1443 interest, shall be paid from ~~the~~ DROP directly to the custodian  
1444 of an eligible retirement plan as defined in s. 402(c)(8)(B) of  
1445 the Internal Revenue Code. However, in the case of an eligible  
1446 rollover distribution to the surviving spouse of a deceased  
1447 participant, an eligible retirement plan is an individual  
1448 retirement account or an individual retirement annuity as  
1449 described in s. 402(c)(9) of the Internal Revenue Code.

1450 (III) Partial lump sum.—A portion of the accrued DROP  
1451 benefits shall be paid to ~~the~~ DROP participant or surviving  
1452 spouse, less withholding taxes remitted to the Internal Revenue  
1453 Service, and the remaining DROP benefits must ~~shall~~ be  
1454 transferred directly to the custodian of an eligible retirement  
1455 plan as defined in s. 402(c)(8)(B) of the Internal Revenue Code.  
1456 However, in the case of an eligible rollover distribution to the  
1457 surviving spouse of a deceased participant, an eligible  
1458 retirement plan is an individual retirement account or an  
1459 individual retirement annuity as described in s. 402(c)(9) of  
1460 the Internal Revenue Code. The proportions must ~~shall~~ be  
1461 specified by the DROP participant or surviving beneficiary.

1462 c. The form of payment selected by the DROP participant or



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1463 surviving beneficiary must comply ~~complies~~ with the minimum  
1464 distribution requirements of the Internal Revenue Code.

1465 d. A DROP participant who fails to terminate all employment  
1466 relationships as provided ~~defined~~ in s. 121.021(39) ~~(b)~~ shall be  
1467 deemed as not ~~to be~~ retired, and the DROP election is ~~shall be~~  
1468 null and void. Florida Retirement System membership shall be  
1469 reestablished retroactively to the date of the commencement of  
1470 ~~the~~ DROP, and each employer with whom the participant continues  
1471 employment must ~~shall be required to~~ pay to the Florida  
1472 Retirement System Trust Fund the difference between the DROP  
1473 contributions paid in paragraph (i) and the contributions  
1474 required for the applicable Florida Retirement System class of  
1475 membership during the period the member participated in ~~the~~  
1476 DROP, plus 6.5 percent interest compounded annually.

1477 6. The retirement benefits of any DROP participant who  
1478 terminates all employment relationships as provided in s.  
1479 121.021(39) but is reemployed in violation of the reemployment  
1480 provisions subsection (9) shall be suspended during those months  
1481 in which the retiree is in violation. Any retiree in violation  
1482 of this subparagraph and any employer that employs or appoints  
1483 such person without notifying the Division of Retirement to  
1484 suspend retirement benefits are jointly and severally liable for  
1485 any benefits paid during the reemployment limitation period. To  
1486 avoid liability, the employer must have a written statement from  
1487 the retiree that he or she is not retired from a state-  
1488 administered retirement system. Any retirement benefits received  
1489 by a retiree while employed in violation of the reemployment  
1490 limitations must be repaid to the Florida Retirement System  
1491 Trust Fund, and his or her retirement benefits shall remain



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1492 suspended until payment is made. Benefits suspended beyond the  
1493 end of the retired retiree's first 6 calendar months shall apply  
1494 toward repayment of benefits received in violation of the  
1495 reemployment limitation.

1496 ~~7.6.~~ The accrued benefits of any DROP participant, and any  
1497 contributions accumulated under the ~~such~~ program, are ~~shall~~ not  
1498 ~~be~~ subject to assignment, execution, attachment, or ~~to~~ any legal  
1499 process whatsoever, except for qualified domestic relations  
1500 orders by a court of competent jurisdiction, income deduction  
1501 orders as provided in s. 61.1301, and federal income tax levies.

1502 ~~8.7.~~ DROP participants are ~~shall~~ not ~~be~~ eligible for  
1503 disability retirement benefits as provided in subsection (4).

1504 (d) *Death benefits under ~~the~~ DROP.*-

1505 1. Upon the death of a DROP participant, the named  
1506 beneficiary is ~~shall be~~ entitled to apply for and receive the  
1507 accrued benefits in ~~the~~ DROP as provided in sub-subparagraph  
1508 (c)5.b.

1509 2. The normal retirement benefit accrued to ~~the~~ DROP during  
1510 the month of a participant's death is ~~shall be~~ the final monthly  
1511 benefit credited for such DROP participant.

1512 3. Eligibility to participate in ~~the~~ DROP terminates upon  
1513 death of the participant. If the participant dies on or after  
1514 the effective date of enrollment in ~~the~~ DROP, but before ~~prior~~  
1515 ~~to~~ the first monthly benefit is ~~being~~ credited to ~~the~~ DROP,  
1516 Florida Retirement System benefits are ~~shall be~~ paid in  
1517 accordance with subparagraph (7)(c)1. or subparagraph 2.

1518 4. A DROP participant's ~~participants'~~ survivors are ~~shall~~  
1519 not ~~be~~ eligible to receive Florida Retirement System death  
1520 benefits as provided in paragraph (7)(d).



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1521 (e) *Cost-of-living adjustment.*—On each July 1, the  
1522 participant's ~~participants'~~ normal retirement benefit shall be  
1523 increased as provided in s. 121.101.

1524 (f) *Retiree health insurance subsidy.*—DROP participants are  
1525 not eligible to apply for the retiree health insurance subsidy  
1526 payments as provided in s. 112.363 until such participants have  
1527 terminated employment and participation in ~~the~~ DROP.

1528 (g) *Renewed membership.*—DROP participants are ~~shall~~ not be  
1529 eligible for renewed membership in the Florida Retirement System  
1530 under ss. 121.053 and 121.122 until all employment relationships  
1531 are terminated ~~termination of employment is effectuated~~ as  
1532 provided in s. 121.021(39) ~~(b)~~.

1533 (h) *Employment limitation after DROP participation.*— Upon  
1534 ~~satisfying the definition of~~ termination of all employment  
1535 relationships as provided in s. 121.021(39) ~~(b)~~, DROP  
1536 participants are ~~shall be~~ subject to the same ~~such~~ reemployment  
1537 limitations as other retirees. Reemployment restrictions  
1538 applicable to retirees as provided in subsection (9) do ~~shall~~  
1539 not apply to DROP participants until their employment and  
1540 participation in ~~the~~ DROP are terminated.

1541 (i) *Contributions.*—

1542 1. All employers paying the salary of a DROP participant  
1543 filling a regularly established position shall contribute 8.0  
1544 percent of such participant's gross compensation for the period  
1545 of July 1, 2002, through June 30, 2003, and the percentage ~~11.56~~  
1546 ~~percent~~ of such compensation required by s. 121.71 thereafter,  
1547 which shall constitute the entire employer DROP contribution  
1548 with respect to such participant. Such contributions, payable to  
1549 the Florida Retirement System Trust Fund in the same manner as



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1550 required in s. 121.071, must ~~shall~~ be made as appropriate for  
1551 each pay period and are in addition to contributions required  
1552 for social security and the Retiree Health Insurance Subsidy  
1553 Trust Fund. Such employer, social security, and health insurance  
1554 subsidy contributions are not included in ~~the~~ DROP.

1555 2. The employer shall, in addition to subparagraph 1., also  
1556 withhold one-half of the entire social security contribution  
1557 required for the participant. Contributions for social security  
1558 by each participant and each employer, in the amount required  
1559 for social security coverage as ~~now or hereafter~~ provided by the  
1560 federal Social Security Act, are ~~shall be~~ in addition to  
1561 contributions specified in subparagraph 1.

1562 3. All employers paying the salary of a DROP participant  
1563 filling a regularly established position shall contribute the  
1564 percent of such participant's gross compensation required in s.  
1565 121.071(4), which ~~shall~~ constitute the employer's health  
1566 insurance subsidy contribution with respect to such participant.  
1567 Such contributions must ~~shall~~ be deposited by the administrator  
1568 in the Retiree Health Insurance Subsidy Trust Fund.

1569 (j) *Forfeiture of retirement benefits.* ~~Nothing in~~ This  
1570 section does not ~~shall be construed to~~ remove DROP participants  
1571 from the scope of s. 8(d), Art. II of the State Constitution, s.  
1572 112.3173, and paragraph (5)(f). DROP participants who commit a  
1573 specified felony offense while employed are ~~will be~~ subject to  
1574 forfeiture of all retirement benefits, including DROP benefits,  
1575 pursuant to those provisions of law.

1576 (k) *Administration of program.* ~~The division shall~~ adopt  
1577 ~~make such~~ rules as ~~are~~ necessary for the effective and efficient  
1578 administration of this subsection. The division is ~~shall~~ not ~~be~~



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1579 required to advise members of the federal tax consequences of an  
1580 election related to the DROP but may advise members to seek  
1581 independent advice.

1582 (14) PAYMENT OF BENEFITS.—This subsection applies to the  
1583 payment of benefits to a payee (retiree or beneficiary) under  
1584 the Florida Retirement System:

1585 (a) Federal income tax shall be withheld in accordance with  
1586 federal law, unless the payee elects otherwise on Form W-4P. The  
1587 division shall prepare and distribute to each recipient of  
1588 monthly retirement benefits an appropriate income tax form that  
1589 reflects the recipient's income and federal income tax withheld  
1590 for the calendar year just ended.

1591 (b) Subject to approval by the division in accordance with  
1592 rule 60S-4.015, Florida Administrative Code, a payee receiving  
1593 retirement benefits under the ~~Florida Retirement~~ system may also  
1594 have the following payments deducted from his or her monthly  
1595 benefit:

1596 1. Premiums for life and health-related insurance policies  
1597 from approved companies.

1598 2. Life insurance premiums for the State Group Life  
1599 Insurance Plan, if authorized in writing by the payee and by the  
1600 department ~~of Management Services~~.

1601 3. Repayment of overpayments from the Florida Retirement  
1602 System Trust Fund, the State Employees' Health Insurance Trust  
1603 Fund, or the State Employees' Life Insurance Trust Fund, upon  
1604 notification of the payee.

1605 4. Payments to an alternate payee for alimony or child  
1606 support pursuant to an income deduction order under s. 61.1301,  
1607 or division of marital assets pursuant to a qualified domestic





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1608 relations order under s. 222.21 ~~or an income deduction order~~  
1609 ~~under s. 61.1301.~~

1610 5. Payments to the Internal Revenue Service for federal  
1611 income tax levies, upon notification of the division by the  
1612 Internal Revenue Service.

1613 (c) A payee must ~~shall~~ notify the division of any change in  
1614 his or her address. The division may suspend benefit payments to  
1615 a payee if correspondence sent to the payee's mailing address is  
1616 returned due to an incorrect address. Benefit payments shall be  
1617 resumed upon notification to the division of the payee's new  
1618 address.

1619 (d) A payee whose retirement benefits are reduced by the  
1620 application of maximum benefit limits under s. 415(b) of the  
1621 Internal Revenue Code, as specified in s. 121.30(5), shall have  
1622 the portion of his or her calculated benefit in the Florida  
1623 Retirement System defined benefit plan which exceeds such  
1624 federal limitation paid through the Florida Retirement System  
1625 Preservation of Benefits Plan, as provided in s. 121.1001.

1626 (e) The Division of Retirement may issue retirement  
1627 benefits payable for division of marital assets pursuant to a  
1628 qualified domestic relations order directly to the alternate  
1629 payee, any court order to the contrary notwithstanding, in order  
1630 to meet Internal Revenue Code requirements.

1631 (f) ~~(e)~~ A ~~no~~ benefit may not be reduced for the purpose of  
1632 preserving the member's eligibility for a federal program.

1633 (g) ~~(f)~~ The division shall adopt rules establishing  
1634 procedures for determining that ~~the~~ persons to whom benefits are  
1635 being paid are still living. The division shall suspend the  
1636 benefits being paid to any payee if ~~when~~ it is unable to contact



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1637 such payee and to confirm that he or she is still living.

1638 Section 10. Section 121.1115, Florida Statutes, is amended  
1639 to read:

1640 121.1115 Purchase of retirement credit for out-of-state or  
1641 ~~and~~ federal service.—Effective January 1, 1995, a member ~~of the~~  
1642 ~~Florida Retirement System~~ may purchase creditable service for  
1643 periods of public employment in another state and receive  
1644 creditable service for such periods of employment. Service with  
1645 the Federal Government, including any active military service,  
1646 may be claimed. Upon completion of each year of service earned  
1647 under the Florida Retirement System, a member may purchase up to  
1648 1 year of retirement credit for his or her out-of-state service,  
1649 subject to the following provisions:

1650 (1) LIMITATIONS AND CONDITIONS.—To receive credit for the  
1651 out-of-state service:

1652 (a) The out-of-state service ~~being claimed~~ must have been:

1653 1. Performed in a position of employment with the state or  
1654 a political subdivision thereof or with the Federal Government;

1655 2. Covered by a retirement or pension plan provided by the  
1656 state or political subdivision, or by the Federal Government, as  
1657 appropriate; and

1658 3. Performed prior to a period of membership in the Florida  
1659 Retirement System.

1660 (b) The member must have completed a minimum of 6 years of  
1661 creditable service under the Florida Retirement System,  
1662 excluding out-of-state service and in-state service claimed and  
1663 purchased under s. 121.1122.

1664 (c) Not more than 5 years of creditable service may be  
1665 claimed for creditable service aggregated under ~~the provisions~~



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1666 ~~of~~ this section and s. 121.1122.

1667 (d) The out-of-state service credit ~~claimed under this~~  
1668 ~~section~~ shall be credited only as service in the Regular Class  
1669 ~~of membership~~, and any benefit or pension based thereon is ~~shall~~  
1670 ~~be~~ subject to the limitations and restrictions of s. 112.65.

1671 (e) The member is not eligible for and may not receive a  
1672 pension or benefit from a retirement or pension plan based on or  
1673 including the out-of-state service. Eligibility for or the  
1674 receipt of contributions to a retirement plan made by the  
1675 employer on behalf of the employee is considered a benefit.

1676 (f) ~~(e) A member shall be eligible~~ To receive service credit  
1677 for out-of-state service performed after leaving the Florida  
1678 Retirement System, the member must complete ~~only upon return to~~  
1679 ~~membership and completion of~~ at least 1 year of creditable  
1680 service in the Florida Retirement System following the out-of-  
1681 state service.

1682 (2) COST.—For each year claimed, the member must pay into  
1683 the Florida Retirement System Trust Fund an amount equal to 20  
1684 percent of the member's annual compensation for the first full  
1685 work year of creditable service earned under the Florida  
1686 Retirement System, but not less than \$12,000, plus interest at  
1687 6.5 percent compounded annually from the date of first annual  
1688 salary earned until full payment is made. The employer may pay  
1689 all or a portion of the cost of this service credit.

1690 Section 11. Subsection (2) of section 121.1122, Florida  
1691 Statutes, is amended to read:

1692 121.1122 Purchase of retirement credit for in-state public  
1693 service and in-state service in accredited nonpublic schools and  
1694 colleges, including charter schools and charter technical career



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1695 centers.—Effective January 1, 1998, a member of the Florida  
1696 Retirement System may purchase creditable service for periods of  
1697 certain public or nonpublic employment performed in this state,  
1698 as provided in this section.

1699 (2) LIMITATIONS AND CONDITIONS.—

1700 (a) A member is not eligible to receive credit for in-state  
1701 service under this section until he or she has completed 6 years  
1702 of creditable service under the Florida Retirement System,  
1703 excluding service purchased under this section and out-of-state  
1704 service claimed and purchased under s. 121.1115.

1705 (b) A member may not purchase and receive credit for more  
1706 than 5 years of creditable service aggregated under ~~the~~  
1707 ~~provisions of~~ this section and s. 121.1115.

1708 (c) Service credit claimed under this section shall be  
1709 credited only as service in the Regular Class ~~of membership~~ and  
1710 is shall be subject to ~~the provisions of~~ s. 112.65.

1711 (d) Service credit may not be purchased under this section  
1712 if the member is eligible to receive or is receiving a pension  
1713 or benefit from a retirement or pension plan based on or  
1714 including the service. Eligibility for or the receipt of  
1715 contributions to a retirement plan made by the employer on  
1716 behalf of the employee is considered a benefit.

1717 (e) ~~(d)~~ A member is ~~shall be~~ eligible to receive service  
1718 credit for in-state service performed after leaving the Florida  
1719 Retirement System only after ~~upon returning to membership and~~  
1720 completing at least 1 year of creditable service in the Florida  
1721 Retirement System following the in-state service.

1722 (f) ~~(e)~~ The service claimed must have been service covered  
1723 by a retirement or pension plan provided by the employer.



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1724 Section 12. Section 121.122, Florida Statutes, is amended  
1725 to read:

1726 121.122 Renewed membership in system.—

1727 (1) Except as provided in s. 121.053, effective July 1,  
1728 1991, any retiree of a state-administered retirement system who  
1729 is initially reemployed ~~employed~~ in a regularly established  
1730 position with a covered employer shall be enrolled as a  
1731 compulsory member of the Regular Class of the Florida Retirement  
1732 System or, effective July 1, 1997, any retiree of a state-  
1733 administered retirement system who is initially reemployed  
1734 ~~employed~~ in a position included in the Senior Management Service  
1735 Class shall be enrolled as a compulsory member of the Senior  
1736 Management Service Class of the Florida Retirement System as  
1737 provided in s. 121.055, and shall be entitled to receive an  
1738 additional retirement benefit, subject to the following  
1739 conditions:

1740 (1) (a) Such member must ~~shall~~ resatisfy the age and service  
1741 requirements as provided in this chapter for initial membership  
1742 under the system, unless such member elects to participate in  
1743 the Senior Management Service Optional Annuity Program in lieu  
1744 of the Senior Management Service Class, as provided in s.  
1745 121.055(6).

1746 (b) Such member is ~~shall~~ not ~~be~~ entitled to disability  
1747 benefits as provided in s. 121.091(4).

1748 (c) Such member must meet the reemployment after retirement  
1749 limitations as provided in s. 121.091(9), as applicable.

1750 (2) Upon renewed membership or reemployment of a retiree,  
1751 the employer of such member shall pay the applicable employer  
1752 contributions as required by ss. 121.71, 121.74, 121.76, and



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1753 112.363 ~~121.055(3) and 121.071(1)(a) and (4).~~

1754 (3) Such member is ~~shall be~~ entitled to purchase additional  
1755 retirement credit in the Regular Class or the Senior Management  
1756 Service Class, as applicable, for any postretirement service  
1757 performed in a regularly established position as follows:

1758 (a) For regular class service prior to July 1, 1991, by  
1759 paying the Regular Class applicable employee and employer  
1760 contributions for the period being claimed, plus 4 percent  
1761 interest compounded annually from first year of service claimed  
1762 until July 1, 1975, and 6.5 percent interest compounded  
1763 thereafter, until full payment is made to the Florida Retirement  
1764 System Trust Fund; or

1765 (b) For Senior Management Service Class prior to June 1,  
1766 1997, as provided in s. 121.055(1)(j).

1767  
1768 The contribution for postretirement service between July 1,  
1769 1985, and July 1, 1991, for which the reemployed retiree  
1770 contribution was paid, shall be the difference between such  
1771 contribution and the total applicable contribution for the  
1772 period being claimed, plus interest. The employer of such member  
1773 may pay the applicable employer contribution in lieu of the  
1774 member. If a member does not wish to claim credit for all of the  
1775 postretirement service for which he or she is eligible, the  
1776 service the member claims must be the most recent service.

1777 (4) No creditable service for which credit was received, or  
1778 which remained unclaimed, at retirement may be claimed or  
1779 applied toward service credit earned following renewed  
1780 membership. However, service earned as an elected officer with  
1781 renewed membership in the Elected Officers' Class may be used in



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1782 conjunction with creditable service earned under this section,  
1783 provided the applicable vesting requirements and other existing  
1784 statutory conditions required by this chapter are met.

1785 (5) Notwithstanding any other limitations provided in this  
1786 section, a participant of the State University System Optional  
1787 Retirement Program, the State Community College Optional  
1788 Retirement Program, or the Senior Management Service Optional  
1789 Annuity Program who terminated employment and commenced  
1790 receiving a distribution ~~an annuity~~ under ~~the provisions of~~ the  
1791 optional program, who initially renews membership ~~in the Regular~~  
1792 ~~Class~~ as required by this section upon reemployment after  
1793 retirement, and who had previously earned creditable Florida  
1794 Retirement System service that was not included in any  
1795 retirement benefit may include such previous service toward  
1796 vesting and service credit in the second career benefit provided  
1797 under renewed membership.

1798 (6) A ~~Any~~ renewed member who is not receiving the maximum  
1799 health insurance subsidy provided in s. 112.363 is ~~shall be~~  
1800 entitled to earn additional credit toward the maximum health  
1801 insurance subsidy. Any additional subsidy due because of such  
1802 additional credit may ~~shall~~ be received only at the time of  
1803 payment of the second career retirement benefit. ~~In no case~~  
1804 ~~shall~~ The total health insurance subsidy received by a retiree  
1805 receiving benefits from initial and renewed membership may not  
1806 exceed the maximum allowed in s. 112.363.

1807 Section 13. Section 121.136, Florida Statutes, is amended  
1808 to read:

1809 121.136 Annual benefit statement to members. Each year  
1810 ~~Beginning January 1, 1993, and each January thereafter,~~ the



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1811 department shall provide each active member of the Florida  
1812 Retirement System with 5 or more years of creditable service an  
1813 annual statement of benefits that provides. ~~Such statement~~  
1814 ~~should provide~~ the member with basic data about the member's  
1815 retirement account. At a minimum ~~Minimally~~, it must ~~shall~~  
1816 include the member's retirement plan, accrued service credit ~~the~~  
1817 ~~amount of funds on deposit in the retirement account~~, and an  
1818 estimate of retirement benefits.

1819 Section 14. Section 121.1905, Florida Statutes, is amended  
1820 to read:

1821 121.1905 Division of Retirement; creation.-

1822 ~~(1)~~ There is created the Division of Retirement within the  
1823 Department of Management Services.

1824 ~~(2) The mission of the Division of Retirement is to provide~~  
1825 ~~quality and cost-effective retirement services as measured by~~  
1826 ~~member satisfaction and by comparison with administrative costs~~  
1827 ~~of comparable retirement systems.~~

1828 Section 15. Paragraph (a) of subsection (2) of section  
1829 121.23, Florida Statutes, is amended to read:

1830 121.23 Disability retirement and special risk membership  
1831 applications; Retirement Commission; powers and duties; judicial  
1832 review.-The provisions of this section apply to all proceedings  
1833 in which the administrator has made a written final decision on  
1834 the merits respecting applications for disability retirement,  
1835 reexamination of retired members receiving disability benefits,  
1836 applications for special risk membership, and reexamination of  
1837 special risk members in the Florida Retirement System. The  
1838 jurisdiction of the State Retirement Commission under this  
1839 section shall be limited to written final decisions of the





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1840 administrator on the merits.

1841 (2) A member shall be entitled to a hearing before the  
1842 State Retirement Commission pursuant to ss. 120.569 and  
1843 120.57(1) on the merits of any written adverse decision of the  
1844 administrator, if he or she files with the commission a written  
1845 request for such hearing within 21 days after receipt of such  
1846 written decision from the administrator. For the purpose of such  
1847 hearings, the commission shall be an "agency head" as defined by  
1848 s. 120.52.

1849 (a) The commission may ~~shall have the authority to~~ issue  
1850 orders as a result of the ~~a~~ hearing that are ~~shall be~~ binding on  
1851 all parties to the dispute and. ~~The commission~~ may order any  
1852 action that it deems appropriate. Any disability retirement  
1853 order of the commission that ~~issued pursuant to this subsection~~  
1854 ~~which~~ sustains the application of the member may include an  
1855 amount, to be determined by the commission, for reasonable  
1856 attorney's fees and taxable costs, which shall be calculated in  
1857 accordance with the statewide uniform guidelines for taxation of  
1858 costs in civil actions. The amount of the attorney's fees ~~fee~~  
1859 may not exceed 50 percent of the initial yearly benefit awarded  
1860 under s. 121.091(4). In cases involving disability retirement,  
1861 the ~~State Retirement~~ commission shall require the member to  
1862 present substantial competent medical evidence that meets the  
1863 requirements of s. 121.091(4)(c)2. and 3., and may require  
1864 vocational evidence, before awarding disability retirement  
1865 benefits.

1866 Section 16. Paragraph (a) of subsection (1) of section  
1867 121.24, Florida Statutes, is amended to read:

1868 121.24 Conduct of commission business; legal and other



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1869 assistance; compensation.-

1870 (1) The commission shall conduct its business within the  
1871 following guidelines:

1872 (a) For purposes of hearing appeals under s. 121.23, the  
1873 commission may meet in panels ~~consisting of no not~~ fewer than  
1874 three members. ~~For the purpose of meeting in these panels, a~~  
1875 ~~quorum shall be not fewer than two members. For all other~~  
1876 ~~purposes,~~ A quorum shall consist of three members. The  
1877 concurring vote of a majority of the members present is ~~shall be~~  
1878 required to reach a decision, issue orders, and conduct the  
1879 business of the commission.

1880 Section 17. Paragraph (h) of subsection (3) and paragraphs  
1881 (a) and (e) of subsection (5) of section 121.35, Florida  
1882 Statutes, are amended, and paragraph (g) is added to subsection  
1883 (5) of that section, to read:

1884 121.35 Optional retirement program for the State University  
1885 System.-

1886 (3) ELECTION OF OPTIONAL PROGRAM.-

1887 (h) A participant in the optional retirement program may  
1888 not participate in more than one state-administered retirement  
1889 system, plan, or class simultaneously. Except as provided in s.  
1890 121.052(6)(d), a participant who is or becomes dually employed  
1891 in two or more positions covered by the Florida Retirement  
1892 System, one of which is eligible for the optional program and  
1893 one of which is not, may remain a member of the optional program  
1894 and contributions shall be paid as required only on the salary  
1895 earned in the position eligible for the optional program during  
1896 the ~~such~~ period of dual employment; or, within 90 days after  
1897 becoming dually employed, he or she may elect membership in the



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1898 Regular Class of the Florida Retirement System in lieu of the  
1899 optional program and contributions shall be paid as required on  
1900 the total salary received for all employment. At retirement, the  
1901 average final compensation used to calculate any benefits for  
1902 which the member becomes eligible under the Florida Retirement  
1903 System must ~~shall~~ be based on all salary reported for both  
1904 positions during such period of dual employment. If the ~~When~~  
1905 ~~such~~ member ceases to be dually employed, he or she may, within  
1906 90 days, elect to remain in the Florida Retirement System class  
1907 for which he or she is eligible or to again become a participant  
1908 in the optional retirement program. Failure to elect membership  
1909 in the optional program within 90 days shall result in  
1910 compulsory membership in the Florida Retirement System, except  
1911 that a member filling a faculty position at ~~under~~ a college that  
1912 has a faculty practice plan at the University of Florida, at ~~or~~  
1913 the Medical Center at the University of South Florida, or other  
1914 state university shall again participate in the optional  
1915 retirement program as required in s. 121.051(1)(a).

1916 (5) BENEFITS.—

1917 (a) Benefits are ~~shall be~~ payable under the optional  
1918 retirement program only to vested participants in the program,  
1919 or their beneficiaries as designated by the participant in the  
1920 contract with a provider company, and such benefits shall be  
1921 paid only by the designated company in accordance with s. 403(b)  
1922 of the Internal Revenue Code and ~~in accordance with~~ the terms of  
1923 the annuity contract or contracts applicable to the participant.  
1924 Benefits ~~shall~~ accrue in individual accounts that are  
1925 participant-directed, portable, and funded by employer  
1926 contributions and the earnings thereon. The participant must be



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1927 terminated from all employment relationships with all Florida  
1928 Retirement System employers, as provided in s. 121.021(39), to  
1929 begin receiving the employer-funded benefit. Benefits funded by  
1930 employer contributions are ~~shall be~~ payable in accordance with  
1931 the following terms and conditions:

1932 1. Benefits shall be paid ~~payable~~ only to a participant, to  
1933 his or her beneficiaries, or to his or her estate, as designated  
1934 by the participant.

1935 2. Benefits shall be paid by the provider company or  
1936 companies in accordance with the law, the provisions of the  
1937 contract, and any applicable department ~~board~~ rule or policy.

1938 3. In the event of a participant's death, moneys  
1939 accumulated by, or on behalf of, the participant, less  
1940 withholding taxes remitted to the Internal Revenue Service, if  
1941 any, shall be distributed to the participant's designated  
1942 beneficiary or beneficiaries, or to the participant's estate, as  
1943 if the participant retired on the date of death, as provided in  
1944 paragraph (c). No other death benefits are ~~shall be~~ available to  
1945 ~~for~~ survivors of participants under the optional retirement  
1946 program except for such benefits, or coverage for such benefits,  
1947 as are separately afforded by the employer, at the employer's  
1948 discretion.

1949 (e) A participant who chooses to receive his or her  
1950 benefits upon termination as defined in s. 121.021(39) ~~must~~ ~~of~~  
1951 ~~employment shall have responsibility to~~ notify the provider  
1952 company of the date ~~on which~~ he or she wishes benefits funded by  
1953 employer contributions to begin. Benefits may be deferred until  
1954 ~~such time as~~ the participant chooses to make such application.

1955 (g) For purposes of this section, "retiree" means a former



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1956 participant of the optional retirement program who has  
1957 terminated employment and has taken a distribution as provided  
1958 in this subsection, except for a mandatory distribution of a de  
1959 minimis account authorized by the department.

1960 Section 18. Paragraphs (a) and (b) of subsection (1) of  
1961 section 121.591, Florida Statutes, is amended to read:

1962 121.591 Benefits payable under the Public Employee Optional  
1963 Retirement Program of the Florida Retirement System.—Benefits  
1964 may not be paid under this section unless the member has  
1965 terminated employment as provided in s. 121.021(39) (a) or is  
1966 deceased and a proper application has been filed in the manner  
1967 prescribed by the state board or the department. The state board  
1968 or department, as appropriate, may cancel an application for  
1969 retirement benefits when the member or beneficiary fails to  
1970 timely provide the information and documents required by this  
1971 chapter and the rules of the state board and department. In  
1972 accordance with their respective responsibilities as provided  
1973 herein, the State Board of Administration and the Department of  
1974 Management Services shall adopt rules establishing procedures  
1975 for application for retirement benefits and for the cancellation  
1976 of such application when the required information or documents  
1977 are not received. The State Board of Administration and the  
1978 Department of Management Services, as appropriate, are  
1979 authorized to cash out a de minimis account of a participant who  
1980 has been terminated from Florida Retirement System covered  
1981 employment for a minimum of 6 calendar months. A de minimis  
1982 account is an account containing employer contributions and  
1983 accumulated earnings of not more than \$5,000 made under the  
1984 provisions of this chapter. Such cash-out must either be a



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1985 complete lump-sum liquidation of the account balance, subject to  
1986 the provisions of the Internal Revenue Code, or a lump-sum  
1987 direct rollover distribution paid directly to the custodian of  
1988 an eligible retirement plan, as defined by the Internal Revenue  
1989 Code, on behalf of the participant. If any financial instrument  
1990 issued for the payment of retirement benefits under this section  
1991 is not presented for payment within 180 days after the last day  
1992 of the month in which it was originally issued, the third-party  
1993 administrator or other duly authorized agent of the State Board  
1994 of Administration shall cancel the instrument and credit the  
1995 amount of the instrument to the suspense account of the Public  
1996 Employee Optional Retirement Program Trust Fund authorized under  
1997 s. 121.4501(6). Any such amounts transferred to the suspense  
1998 account are payable upon a proper application, not to include  
1999 earnings thereon, as provided in this section, within 10 years  
2000 after the last day of the month in which the instrument was  
2001 originally issued, after which time such amounts and any  
2002 earnings thereon shall be forfeited. Any such forfeited amounts  
2003 are assets of the Public Employee Optional Retirement Program  
2004 Trust Fund and are not subject to the provisions of chapter 717.

2005 (1) NORMAL BENEFITS.—Under the Public Employee Optional  
2006 Retirement Program:

2007 (a) Benefits in the form of vested accumulations as  
2008 described in s. 121.4501(6) shall be payable under this  
2009 subsection in accordance with the following terms and  
2010 conditions:

2011 1. To the extent vested, benefits shall be payable only to  
2012 a participant.

2013 2. Benefits shall be paid by the third-party administrator



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2014 or designated approved providers in accordance with the law, the  
2015 contracts, and any applicable board rule or policy.

2016 3. To receive benefits under this subsection, the  
2017 participant must be terminated from all employment with all  
2018 Florida Retirement System employers, as provided in s.  
2019 121.021(39).

2020 4. Benefit payments may not be made until the participant  
2021 has been terminated for 3 calendar months, except that the board  
2022 may authorize by rule for the distribution of up to 10 percent  
2023 of the participant's account after being terminated for 1  
2024 calendar month if a participant has reached the normal  
2025 retirement requirements of the defined benefit plan, as provided  
2026 in s. 121.021(29).

2027 5. If a member or former member of the Florida Retirement  
2028 System receives an invalid distribution from the Public Employee  
2029 Optional Retirement Program Trust Fund, such person shall repay  
2030 the full invalid distribution to the trust fund within 90 days  
2031 after receipt of final notification by the State Board of  
2032 Administration or the third-party administrator that the  
2033 distribution was invalid. If such person fails to repay the full  
2034 invalid distribution within 90 days after receipt of final  
2035 notification, the person may be deemed retired from the Public  
2036 Employee Optional Retirement Program by the state board, as  
2037 provided pursuant to s. 121.4501(2)(j), and shall be subject to  
2038 the provisions of s. 121.122. If such person is deemed retired  
2039 by the state board, any joint and several liability set out in  
2040 s. 121.091(9)(d)2. ~~s. 121.091(9)(e)2.~~ becomes null and void, and  
2041 the state board, the Department of Management Services, or the  
2042 employing agency is not liable for gains on payroll



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2043 contributions that have not been deposited to the person's  
2044 account in the Public Employee Optional Retirement Program,  
2045 pending resolution of the invalid distribution. The member or  
2046 former member who has been deemed retired or who has been  
2047 determined by the board to have taken an invalid distribution  
2048 may appeal the agency decision through the complaint process as  
2049 provided under s. 121.4501(9)(f)3. As used in this subparagraph,  
2050 the term "invalid distribution" means any distribution from an  
2051 account in the Public Employee Optional Retirement Program which  
2052 is taken in violation of the provisions of this section, s.  
2053 121.091(9), or s. 121.4501.

2054 (b) If a participant elects to receive his or her benefits  
2055 upon termination of employment as defined in s. 121.021(39), the  
2056 participant must submit a written application or an equivalent  
2057 form to the third-party administrator indicating his or her  
2058 preferred distribution date and selecting an authorized method  
2059 of distribution as provided in paragraph (c). The participant  
2060 may defer receipt of benefits until he or she chooses to make  
2061 such application, subject to federal requirements.

2062 Section 19. Subsection (1) of section 238.183, Florida  
2063 Statutes, is amended to read:

2064 238.183 Developmental research school and Florida School  
2065 for the Deaf and the Blind instructional personnel; reemployment  
2066 after retirement.-

2067 (1) Notwithstanding any other law, instructional personnel,  
2068 as defined in s. 1012.01(2), employed by a developmental  
2069 research school or the Florida School for the Deaf and the Blind  
2070 are eligible for reemployment after retirement in the same  
2071 manner as classroom teachers who are employed by the district





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2072 school boards, as described in ss. 121.091(9)(b)~~3~~ and  
2073 238.181(2)(c).

2074 Section 20. Paragraph (g) of subsection (3) and subsection  
2075 (8) of section 1012.33, Florida Statutes, are amended to read:

2076 1012.33 Contracts with instructional staff, supervisors,  
2077 and school principals.-

2078 (3)

2079 (g) Beginning July 1, 2001, for each employee who enters  
2080 into a written contract, pursuant to this section, in a school  
2081 district in which the employee was not employed as of June 30,  
2082 2001, or was employed as of June 30, 2001, but has since broken  
2083 employment with that district for 1 school year or more, for  
2084 purposes of pay, a district school board must recognize and  
2085 accept each year of full-time public school teaching service  
2086 earned in the State of Florida or outside the state and for  
2087 which the employee received a satisfactory performance  
2088 evaluation. Instructional personnel employed pursuant to s.  
2089 121.091(9)(b)~~3~~ are exempt from the provisions of this  
2090 paragraph.

2091 (8) Notwithstanding any other provision of law, a retired  
2092 ~~any member who has retired~~ may interrupt retirement and be  
2093 reemployed in any public school. A ~~Any~~ member ~~se~~ reemployed by  
2094 the same district from which he or she retired may be employed  
2095 on a probationary contractual basis as provided in subsection  
2096 (1); ~~however, no regular retirement employee shall be eligible~~  
2097 ~~to renew membership under a retirement system created by chapter~~  
2098 ~~121 or chapter 238.~~

2099 Section 21. Sections 121.093, 121.094, and 121.45, Florida  
2100 Statutes, are repealed.



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2101           Section 22. The Legislature finds that a proper and  
2102 legitimate state purpose is served when employees and retirees  
2103 of the state and its political subdivisions, as well as the  
2104 dependents, survivors, and beneficiaries of such employees and  
2105 retirees, are extended the basic protections afforded by  
2106 governmental retirement systems that provide fair and adequate  
2107 benefits and that are managed, administered, and funded in an  
2108 actuarially sound manner as required by s. 14, Art. X of the  
2109 State Constitution and part VII of chapter 112, Florida  
2110 Statutes. Therefore, the Legislature determines and declares  
2111 that the amendment of s. 121.091, Florida Statutes, by this act  
2112 fulfills an important state interest.

2113           Section 23. This act shall take effect July 1, 2009.

2114  
2115 ===== T I T L E   A M E N D M E N T =====

2116 And the title is amended as follows:

2117           Delete everything before the enacting clause  
2118 and insert:

2119                           A bill to be entitled  
2120           An act relating to retirement; amending s. 121.021,  
2121           F.S.; redefining the terms "employer," "officer or  
2122           employee," "past service," "normal retirement date,"  
2123           "termination," "regularly established position," and  
2124           "temporary position"; defining the terms "state board"  
2125           and "trustees"; amending s. 121.031, F.S.; requiring  
2126           promotional materials that refer to the Florida  
2127           Retirement System to include a disclaimer unless  
2128           approval is obtained from the Department of Management  
2129           Services or the State Board of Administration;



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2130 amending s. 121.051, F.S.; conforming a cross-  
2131 reference; clarifying when a State Community College  
2132 System Optional Retirement Program participant is  
2133 considered a retiree; revising provisions relating to  
2134 participation in the Florida Retirement System by  
2135 certain employers; excluding the participation of  
2136 certain entities under a lease agreement; amending s.  
2137 121.052, F.S.; revising membership criteria for  
2138 members of the Elected Officers' Class; revising the  
2139 dates when a governing body of a municipality or  
2140 special district may elect to designate its elected  
2141 positions for inclusion in the Elected Officers'  
2142 Class; amending s. 121.053, F.S.; revising provisions  
2143 relating to participation in the Elected Officers'  
2144 Class for retired members; providing that a member  
2145 whose DROP participation begins after a certain date  
2146 may not continue to earn interest on his or her DROP  
2147 account after the end of the 60-month DROP period;  
2148 amending s. 121.055, F.S.; revising provisions  
2149 relating to participation in the Senior Management  
2150 Service Class; revising provisions relating to de  
2151 minimis accounts; amending s. 121.071, F.S.; providing  
2152 an additional mechanism for the payment of employee  
2153 contributions to the system; amending s. 121.081,  
2154 F.S.; providing for receipt of credit for past or  
2155 prior service by charter school and charter technical  
2156 career center employees; prohibiting a member from  
2157 receiving credit for service covered and reported by  
2158 both a public employer and a private employer;



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2159 amending s. 121.091, F.S.; revising and clarifying  
2160 provisions relating to retirement benefits;  
2161 authorizing developmental research schools and charter  
2162 schools to reemploy certain retired members under  
2163 specified conditions; providing that retirees of a  
2164 state-administered retirement system who retire after  
2165 a certain date may not be reemployed by an employer  
2166 participating in the Florida Retirement System for 6  
2167 months; revising provisions relating to reemployment  
2168 of retirees of the Public Employee Optional Retirement  
2169 Program; providing that certain members who delay DROP  
2170 participation lose a month of DROP participation for  
2171 each month delayed; clarifying that DROP participation  
2172 may not be canceled; clarifying maximum DROP  
2173 participation; providing for the suspension of DROP  
2174 benefits to a participant who is reemployed; deleting  
2175 obsolete provisions; revising employer contribution  
2176 requirements; authorizing the Division of Retirement  
2177 to issue benefits pursuant to a qualified domestic  
2178 relations order directly to the alternate payee;  
2179 amending s. 121.1115, F.S.; revising provisions  
2180 relating to receiving retirement credit for out-of-  
2181 state service; providing that a member is not eligible  
2182 for and may not receive a benefit based on such  
2183 service; amending s. 121.1122, F.S.; revising  
2184 provisions relating to receiving retirement credit for  
2185 in-state service; providing that certain members are  
2186 not eligible to purchase service credit; amending s.  
2187 121.122, F.S.; providing that certain retirees



2188 initially reemployed on or after a specified date are  
2189 ineligible for renewed membership in the system;  
2190 revising conditions under which a retiree is entitled  
2191 to certain additional retirement benefits; amending s.  
2192 121.136, F.S.; revising provisions relating to the  
2193 annual statement of benefits provided to certain  
2194 active members of the system; amending s. 121.1905,  
2195 F.S.; deleting a provision describing the mission of  
2196 the Division of Retirement; amending s. 121.23, F.S.;  
2197 requiring the State Retirement Commission to use  
2198 certain requirements used by the Secretary of  
2199 Management Services before approving a disability  
2200 retirement benefit; amending s. 121.24, F.S.;  
2201 requiring a quorum of three members for all appeal  
2202 hearings held by the commission; amending s. 121.35,  
2203 F.S.; revising a compulsory membership exception for  
2204 certain members failing to elect membership in the  
2205 optional retirement program; providing a cross-  
2206 reference; defining the term "retiree" for purposes of  
2207 the State University System Optional Retirement  
2208 Program; amending ss. 121.591 and 238.183, F.S.;  
2209 providing and conforming cross-references; amending s.  
2210 1012.33, F.S.; deleting a provision preventing persons  
2211 who have retired from the public school system from  
2212 renewing membership in the Florida Retirement System  
2213 or Teachers' Retirement System upon reemployment by  
2214 the school system; repealing s. 121.093, F.S.,  
2215 relating to instructional personnel reemployment after  
2216 retirement from a developmental research school or the



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2217 Florida School for the Deaf and the Blind; repealing  
2218 s. 121.094, F.S., relating to instructional personnel  
2219 reemployment after retirement from a charter school;  
2220 repealing s. 121.45, F.S., relating to interstate  
2221 compacts relating to pension portability; providing a  
2222 declaration of important state interest; providing an  
2223 effective date.