

1 A bill to be entitled
 2 An act relating to the Firefighters' Relief and
 3 Pension Fund of the City of Pensacola, Escambia
 4 County; amending ch. 21483, Laws of Florida, 1941, as
 5 amended; removing reductions to a retiree's spousal
 6 benefits and the prohibition of remarriage for the
 7 widow or widower; providing for pensionable overtime
 8 hours and basic life support; providing an effective
 9 date.

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

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 13 Section 1. Subsection (n) of section 5, subsection (a) of
 14 section 13, and subsection (d) of section 30 of chapter 21483,
 15 Laws of Florida, 1941, as amended by chapters 2017-205, 2015-
 16 206, and 2000-468, Laws of Florida, are amended to read:

17 Section 5. Basis for compensation.—The pension of all
 18 persons entitled thereto, as hereinafter specified, shall be
 19 computed upon the basis of their compensation and their years of
 20 service in accordance with the following tables:

21 (n) (1) In lieu of the amount and form of retirement income
 22 payable in the event of normal or early retirement as specified
 23 above in this section, a firefighter, upon written request to
 24 the board of trustees, before receiving any retirement income or
 25 benefit from the Plan, and subject to the approval of the board

26 | of trustees, may elect to receive a retirement income or benefit
27 | of equivalent actuarial value as calculated under s. 175.162,
28 | Florida Statutes, payable in accordance with one of the
29 | following options:

30 | a. A retirement income of a larger monthly amount, payable
31 | to the firefighter for his or her lifetime only.

32 | b. A retirement income of a modified monthly amount,
33 | payable to the firefighter during the joint lifetime of the
34 | firefighter and a joint pensioner designated by the firefighter,
35 | and following the death of either of them, 100 percent, 75
36 | percent, 66 2/3 percent, or 50 percent of such monthly amounts
37 | payable to the survivor for the lifetime of the survivor.

38 | c. Such other amount and form of retirement payment or
39 | benefits as, in the opinion of the board of trustees, will best
40 | meet the circumstances of the retired firefighter.

41 | 1. The firefighter, upon electing any option under this
42 | section, will designate the joint pensioner or beneficiary (or
43 | beneficiaries) to receive the benefit, if any, payable under the
44 | Plan in the event of his or her death and will have the power to
45 | change such designation from time to time, but any such change
46 | shall be deemed a new election and will be subject to approval
47 | by the board of trustees. Such designation will name a joint
48 | pensioner or one or more primary beneficiaries where applicable.
49 | If a firefighter has elected an option with a joint pensioner or
50 | beneficiary and his or her retirement income benefits have

51 commenced, the firefighter may thereafter change the designated
52 joint pensioner or beneficiary, but only if the board of
53 trustees consents to such change and if the joint pensioner last
54 previously designated by the firefighter is alive when the
55 firefighter files with the board of trustees a request for such
56 change.

57 2. The consent of a firefighter's joint pensioner or
58 beneficiary to any such change shall not be required.

59 3. The board of trustees may request such evidence of the
60 good health of the joint pensioner that is being removed as it
61 may require, and the amount of the retirement income payable to
62 the firefighter upon designation of a new joint pensioner shall
63 be actuarially redetermined, taking into account the age and sex
64 of the former joint pensioner, the new joint pensioner, and the
65 firefighter. Each such designation will be made in writing on a
66 form prepared by the board of trustees and upon completion will
67 be filed with the board of trustees. In the event that no
68 designated beneficiary survives the firefighter, such benefits
69 as are payable in the event of the death of the firefighter
70 subsequent to his or her retirement shall be paid as provided in
71 subsection (o).

72 ~~(2) For firefighters hired on or after the effective date~~
73 ~~of this act, the spousal benefits shall be equal to such benefit~~
74 ~~payment options as provided by the Florida Retirement System for~~
75 ~~the Special Risk Class, elected as follows:~~

76 ~~a. A monthly benefit payment to the firefighter for the~~
 77 ~~firefighter's lifetime only.~~

78 ~~b. A decreased monthly benefit to the firefighter for the~~
 79 ~~firefighter's lifetime or 10 years certain. If the firefighter~~
 80 ~~dies before receiving the benefit for 10 years, the beneficiary~~
 81 ~~will receive the same monthly benefit for the remainder of the~~
 82 ~~10 years.~~

83 ~~e. A decreased monthly benefit during the joint lifetime~~
 84 ~~of both the firefighter and his or her joint annuitant and~~
 85 ~~which, after the death of either, shall continue during the~~
 86 ~~lifetime of the survivor in the same amount.~~

87 ~~d. A decreased monthly benefit payable during the joint~~
 88 ~~lifetime of the firefighter and his or her joint annuitant and~~
 89 ~~which, after the death of either, shall continue during the~~
 90 ~~lifetime of the survivor in an amount equal to 66 2/3 percent of~~
 91 ~~the amount that was payable during the joint lifetime of the~~
 92 ~~firefighter and his or her joint annuitant.~~

93 (2)~~(3)~~ Retirement income payments made under the option
 94 elected in accordance with this section shall be subject to the
 95 following limitations:

96 a. If a firefighter dies before his or her normal
 97 retirement date or early retirement date, whichever first
 98 occurs, no retirement benefit will be payable under the option
 99 to any person, but the benefits, if any, will be determined
 100 under section 13 or section 14 of the Plan or s. 175.201,

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101 Florida Statutes, as the case may be.

102 b. If the designated beneficiary (or beneficiaries) or
103 joint pensioner dies before the firefighter's retirement under
104 the Plan, the option elected will be canceled automatically, and
105 a retirement income of the normal form and amount will be
106 payable to the firefighter upon retirement as if the election
107 had not been made, unless a new election is made in accordance
108 with this section or a new beneficiary is designated by the
109 firefighter before retirement and within 90 days after the death
110 of the beneficiary.

111 c. If both the retired firefighter and the beneficiary (or
112 beneficiaries) designated by him or her die before the full
113 payment has been effected under any option providing for
114 payments for a period certain and life thereafter, made pursuant
115 to section (1)(c) above, the board of trustees may, in its
116 discretion, direct that the actuarial equivalent value of the
117 remaining payments be paid in a lump sum and in accordance with
118 subsection (o).

119 d. If a firefighter continues beyond his or her normal
120 retirement date and dies before actual retirement and while an
121 option made pursuant to this section is in effect, monthly
122 retirement income payments will be made, or a retirement benefit
123 will be paid, under the option to a beneficiary (or
124 beneficiaries) designated by the firefighter in the amounts or
125 amounts computed as if the firefighter had retired under the

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126 option on the date on which the death occurred.

127 Section 13. Death benefits for survivors.—

128 (a) In the event of the death of a pensioner while he or
129 she is actually drawing a pension under the provisions of this
130 act, or in the event of the death of any person entitled to the
131 benefits of this act, who shall have been employed as a
132 firefighter, the widow or widower of such person, ~~so long as she~~
133 ~~or he remains unmarried,~~ shall be paid a monthly pension equal
134 to one-twelfth (1/12th) of seventy-five percent (75%) of the
135 annual pension which the deceased pensioner or person so
136 entitled was receiving or to which he or she would have been
137 entitled in the event of retirement as of the date of his or her
138 death, having regard to his or her period of service and rate of
139 compensation, irrespective of his or her age, which pension
140 shall be for the use of the said widow or widower. ~~If the~~
141 ~~widow's or widower's pension has been terminated due to~~
142 ~~remarriage and such marriage ends in the spouses's death or~~
143 ~~divorce, then the widow's or widower's pension may be restored~~
144 ~~by the pension board in the same amount as previously provided~~
145 ~~by provisions of this act,~~

146 Section 30. Definitions.—The following words and phrases
147 have the following meanings:

148 (d) "Compensation," "salary," and "earnings" mean the
149 wages paid to a firefighter as a maximum of 300 hours of annual
150 overtime pay, basic life support (bls), station or watch captain

151 pay, special duty pay, in-service sick leave redemption pay
152 (when paid), bonuses, lump-sum payments not paid at termination,
153 including employee-elective salary reductions to deferrals to
154 any salary reduction, deferred compensation, or tax-sheltered
155 annuity programs authorized under the Internal Revenue Code if
156 the firefighter would receive those reductions or deferrals if
157 he or she were not participating in such programs, and any other
158 payments required by law to be included in pension calculations.

159 ~~However:~~

160 ~~(1) For those firefighters with 10 or more years of~~
161 ~~service as of June 10, 2015, a maximum of 300 hours per plan~~
162 ~~year of annual overtime pay shall be included in compensation.~~

163 ~~(2) For those firefighters with fewer than 10 years of~~
164 ~~service as of June 10, 2015, a maximum of 200 hours per plan~~
165 ~~year of annual overtime pay shall be included in compensation.~~

166 ~~(3) For those firefighters hired on or after June 10,~~
167 ~~2015, no overtime pay shall be included in compensation.~~

168 Compensation for any plan year shall not exceed the annual
169 compensation limit under section 401(a)(17) of the Code, as in
170 effect on the first day of the plan year. This limit shall be
171 adjusted by the Secretary of the Treasury to reflect increases
172 in the cost of living, as provided in section 401(a)(17)(B) of
173 the Code; however, the dollar increase in effect on January 1 of
174 any calendar year is effective for the plan year beginning in
175 such calendar year. If a Plan determines compensation over a

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176 | plan year that contains less than 12 calendar months (a "short
177 | plan year"), then the compensation limit for such short plan
178 | year is equal to the compensation limit for the calendar year in
179 | which the short plan year begins multiplied by the ratio
180 | obtained by dividing the number of full months in the short plan
181 | year.

182 | Section 2. This act shall take effect upon becoming a law.