

**By** the Committee on Governmental Oversight and Accountability;  
and Senators Burgess, Hooper, and Collins

585-02592-24

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1 A bill to be entitled

2 An act relating to reemployment of retirees in the  
3 Florida Retirement System; amending s. 121.091, F.S.;  
4 allowing a retiree to be reemployed by an employer  
5 participating in the Florida Retirement System and to  
6 receive compensation from that employer and retirement  
7 benefits after meeting the definition of termination;  
8 establishing contributions rates necessary to fund a  
9 new retirement benefit; directing the Division of Law  
10 Revision to adjust accordingly the contribution rates  
11 otherwise in effect; providing a declaration of  
12 important state interest; providing an effective date.

13  
14 Be It Enacted by the Legislature of the State of Florida:

15  
16 Section 1. Paragraphs (c) and (f) of subsection (9) of  
17 section 121.091, Florida Statutes, are amended, and paragraph  
18 (d) of that subsection is republished, to read:

19 121.091 Benefits payable under the system.—Benefits may not  
20 be paid under this section unless the member has terminated  
21 employment as provided in s. 121.021(39) (a) or begun  
22 participation in the Deferred Retirement Option Program as  
23 provided in subsection (13), and a proper application has been  
24 filed in the manner prescribed by the department. The department  
25 may cancel an application for retirement benefits when the  
26 member or beneficiary fails to timely provide the information  
27 and documents required by this chapter and the department's  
28 rules. The department shall adopt rules establishing procedures  
29 for application for retirement benefits and for the cancellation

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30 of such application when the required information or documents  
31 are not received.

32 (9) EMPLOYMENT AFTER RETIREMENT; LIMITATION.—

33 (c) Any person whose retirement is effective on or after  
34 July 1, 2010, or whose participation in the Deferred Retirement  
35 Option Program terminates on or after July 1, 2010, who is  
36 retired under this chapter, except under the disability  
37 retirement provisions of subsection (4) or as provided in s.  
38 121.053, may be reemployed by an employer that participates in a  
39 state-administered retirement system and receive retirement  
40 benefits and compensation from that employer. However, a person  
41 may not be reemployed by an employer participating in the  
42 Florida Retirement System before meeting the definition of  
43 termination in s. 121.021 ~~and may not receive both a salary from~~  
44 ~~the employer and retirement benefits for 6 calendar months after~~  
45 ~~meeting the definition of termination, except as provided in~~  
46 ~~paragraph (f).~~ Effective July 1, 2024, a retiree may be  
47 reemployed by an employer participating in the Florida  
48 Retirement System and receive compensation from that employer  
49 and retirement benefits after meeting the definition of  
50 termination in s. 121.021. However, a DROP participant shall  
51 continue employment and receive a salary during the period of  
52 participation in the Deferred Retirement Option Program, as  
53 provided in subsection (13).

54 1. The reemployed retiree may not renew membership in the  
55 Florida Retirement System, except as provided in s. 121.122.

56 2. The employer shall pay retirement contributions in an  
57 amount equal to the unfunded actuarial liability portion of the  
58 employer contribution that would be required for active members

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59 of the Florida Retirement System in addition to the  
60 contributions required by s. 121.76.

61 3. A retiree initially reemployed in violation of this  
62 paragraph and an employer that employs or appoints such person  
63 are jointly and severally liable for reimbursement of any  
64 retirement benefits paid to the retirement trust fund from which  
65 the benefits were paid, including the Florida Retirement System  
66 Trust Fund and the Florida Retirement System Investment Plan  
67 Trust Fund, as appropriate. The employer must have a written  
68 statement from the employee that he or she is not retired from a  
69 state-administered retirement system. Retirement benefits shall  
70 remain suspended until repayment is made. Benefits suspended  
71 beyond the end of the retiree's 6-month reemployment limitation  
72 period shall apply toward the repayment of benefits received in  
73 violation of this paragraph.

74 (d) This subsection applies to retirees, as defined in s.  
75 121.4501(2), of the Florida Retirement System Investment Plan,  
76 subject to the following conditions:

77 1. A retiree may not be reemployed with an employer  
78 participating in the Florida Retirement System until such person  
79 has been retired for 6 calendar months.

80 2. A retiree employed in violation of this subsection and  
81 an employer that employs or appoints such person are jointly and  
82 severally liable for reimbursement of any benefits paid to the  
83 retirement trust fund from which the benefits were paid. The  
84 employer must have a written statement from the retiree that he  
85 or she is not retired from a state-administered retirement  
86 system.

87 ~~(f) A retired law enforcement officer may be reemployed as~~

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~~a school resource officer by an employer that participates in the Florida Retirement System and receive compensation from that employer and retirement benefits after meeting the definition of termination in s. 121.021, but may not receive both a salary from the employer and retirement benefits for 6 calendar months immediately subsequent to the date of retirement. The reemployed retired law enforcement officer may not renew membership in the Florida Retirement System, except as provided in s. 121.122.~~

Section 2. (1) In order to fund the benefit changes provided by this act, the required employer contribution rates for the members of the Florida Retirement System established in s. 121.71(4), Florida Statutes, are increased as follows:

(a) By 0.02 percentage point for the Regular Class.

(b) By 0.05 percentage point for the Special Risk Class.

(c) By 0.02 percentage point for the Special Risk Administrative Support Class.

(d) By 0.02 percentage point for the Elected Officers' Class—Legislators, Governor, Lt. Governor, Cabinet Officers, State Attorneys, Public Defenders.

(e) By 0.06 percentage point for the Elected Officers' Class—Justices, Judges.

(f) By 0.03 percentage point for the Elected Officers' Class—County Elected Officers.

(g) By 0.02 percentage point for the Senior Management Service Class.

(h) By 0.03 percentage point for the DROP.

(2) In order to fund the benefit changes provided by this act, the required employer contribution rates for the unfunded actuarial liability of the Florida Retirement System established

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117 in s. 121.71(5), Florida Statutes, are increased as follows:

118 (a) By 0.03 percentage point for the Regular Class.

119 (b) By 0.07 percentage point for the Special Risk Class.

120 (c) By 0.07 percentage point for the Special Risk  
121 Administrative Support Class.

122 (d) By 0.06 percentage point for the Elected Officers'  
123 Class—Legislators, Governor, Lt. Governor, Cabinet Officers,  
124 State Attorneys, Public Defenders.

125 (e) By 0.10 percentage point for the Elected Officers'  
126 Class—Justices, Judges.

127 (f) By 0.07 percentage point for the Elected Officers'  
128 Class—County Elected Officers.

129 (g) By 0.05 percentage point for the Senior Management  
130 Service Class.

131 (h) By 0.00 percentage point for DROP.

132 (3) The adjustments provided in subsections (1) and (2) are  
133 in addition to any other changes to such contribution rates  
134 which may be enacted into law to take effect on July 1, 2024.  
135 The Division of Law Revision is directed to adjust accordingly  
136 the contribution rates provided in s. 121.71, Florida Statutes.

137 Section 3. The Legislature finds that a proper and  
138 legitimate state purpose is served when employees, officers, and  
139 retirees of the state and its political subdivisions, and the  
140 dependents, survivors, and beneficiaries of such employees,  
141 officers, and retirees, are extended the basic protections  
142 afforded by governmental retirement systems. These persons must  
143 be provided benefits that are fair and adequate and that are  
144 managed, administered, and funded in an actuarially sound manner  
145 as required by s. 14, Article X of the State Constitution and

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146 part VII of chapter 112, Florida Statutes. Therefore, the  
147 Legislature determines and declares that this act fulfills an  
148 important state interest.

149 Section 4. This act shall take effect July 1, 2024.