



TO: Members of the Legislative Commission on Pensions and Retirement
FROM: Lawrence A. Martin, Executive Director
RE: 2009 Omnibus Retirement Bill as of March 17, 2009
DATE: March 19, 2009

Introduction

Delete-everything amendment S0191-DE2 contains the contents of the 2009 Omnibus Retirement Bill as recommended by the Legislative Commission on Pensions and Retirement through March 17, 2009.

Source Legislation for the 2009 Omnibus Retirement Bill through March 17, 2009

Delete-everything amendment S0191-DE2, drawn to S.F. 0191 (Betzold); H.F. 723 (Murphy, M.) as a vehicle, includes all or portions of the following retirement bills:

1. S.F. 191 (Betzold); H.F. 723 (Murphy, M.): MSRS-General, MSRS-Correctional, State Patrol: Disability benefit filing deadline and age limit revisions.
2. S.F. 193 (Betzold); H.F. 727 (Murphy, M.): MSRS-Correctional; Disability benefit program revisions.
3. S.F. 197 (Skogen); H.F. 318 (Nornes): PERA; Service credit purchase for period of past due omitted contributions.
4. S.F. 223 (Wiger); H.F. 231 (Lillie): MSRS, PERA; Teacher assistant retirement coverage exclusion option to qualify for deferred annuities augmentation.
5. S.F. 305 (Bakk); H.F. 122 (Dill): MSRS; Disability benefit application filing date deadline exception.
6. S.F. 504 (Betzold); H.F. 825 (Murphy, M.): Volunteer firefighters; Creation of a voluntary statewide lump-sum volunteer firefighter retirement plan.
7. S.F. 546 (Betzold); H.F. 726 (Murphy, M.): State Patrol; Disability benefit program revisions.
8. S.F. 557 (Bakk); H.F. 732 (Dill): Brimson Fire; Permit alternate composition of the board of trustees.
9. S.F. 578 (Betzold); H.F. 1123 (Murphy, M.): MSRS, PERA, TRA, First class city teacher plans; Administrative and benefit-related provisions.
10. S.F. 605 (Jungbauer); H.F. 757 (Murphy, M. by request): DOT Pilots; Transportation department aircraft pilot disability and retirement provisions modification.
11. S.F. 669 (Betzold); H.F. 741 (Kahn): MFRA, MPRA, PERA; Permitting PERA-General coverage for staff of the Minneapolis Firefighters Relief Association and Minneapolis Police Relief Association.
12. S.F. 750 (Betzold); H.F. 982 (Murphy, M.): MSRS; Revise allowable service credit for job-share participants.
13. S.F. 777 (Betzold); H.F. 1111 (Murphy, M., by request): Statewide funds; Revising various retirement plan provisions in light of the Minnesota Post Retirement Investment Fund dissolution.
14. S.F. 921 (Betzold); H.F. 1124 (Murphy, M.): MSRS-Correctional; Addition and deletion to plan membership.
15. S.F. 1001 (Betzold); H.F. 1129 (Murphy, M.): Volunteer fire relief association working group recommendations.
16. S.F. 1191 (Rosen); H.F. 1383 (Gunther): Fairmont Police Relief Association; Extending the amortization target date.
17. S.F. 1311 (Hann); H.F. 1409 (Loon): PERA; Waive minimum service requirement for disability application; certain Hennepin County employee.
18. Amendment LCPR09-01A: PERA Privatization; Weiner Memorial Medical Center, Inc.
19. Amendment LCPR09-02A (Skogen): MSRS, PERA, TRA; Annuity application revocation and overpayment waiver; municipal liquor store employee.

General Summary of Delete-Everything Amendment S0191-DE2

Article 1: Minnesota Post Retirement Investment Fund Dissolution Accommodation implements the mandate of Laws 2008, Chapter 349, Article 2, Section 2, for the statutory changes necessary to conform with the dissolution of the Minnesota Post Retirement Investment Fund (MPRIF) by creating a retirement fund for the Legislators Retirement Plan for purposes of handling that plan's MPRIF participation and its drawdown, and by revising the definition of the actuarial value of assets for public pension plan actuarial valuation reporting purposes

Article 2: Disability Benefit Provision Changes contains changes in the disability benefit programs of the General State Employees Retirement Plan of the Minnesota State Retirement System (MSRS-General), the MSRS Correctional State Employees Retirement Plan (MSRS-Correctional), and the State Patrol Retirement Plan. The article allows disability benefit applications for MSRS-General, MSRS-Correctional, and the State Patrol Retirement Plan to be filed within 18 months after termination of service rather than within 180 days (approximately six months). It also revises various MSRS-Correctional and State Patrol Retirement Plan disability provisions by specifying that disabilitants transfer from disability status to normal retirement at age 55 rather than age 65. The article also includes State Patrol Retirement Plan disabilitants in employer-paid continuing health insurance coverage, reorganizes the State Patrol Retirement Plan definitions, provides for the crediting of full monthly service credit in any month with salary receipt and member contribution deduction in the State Patrol Retirement Plan, newly defines the terms "duty disability," "less frequent duties," "normal duties," and "regular disability" for the State Patrol Retirement Plan, moves two State Patrol Retirement Plan leave of absence service credit provisions, renames the current State Patrol Retirement Plan primary disability coverage as a duty disability benefit, renames the State Patrol Retirement Plan non-duty disability benefit as a regular disability benefit, eliminates the one year of service credit vesting requirement for the State Patrol Retirement Plan for a regular disability benefit, and makes conforming changes in the State Patrol Retirement Plan to accommodate the revised plan definitions provision.

Article 3: State Correctional Retirement Plan Membership Changes increases the occupational positions covered by the plan by one occupied position, automotive mechanic, and reduces the occupational positions covered by the plan by one vacant position, automotive mechanic lead.

Article 4: Administrative Provisions contains various administrative and other changes. All state employees with coverage by the General Employee Retirement Plan of the Public Employees Retirement Association (PERA-General) are included in the state's Post Retirement Option in addition to the PERA staff and the 30-day break requirement following the termination of a Post Retirement Option position for a renewal under age 62 is eliminated. The period for making PERA in lieu of deduction contributions for periodic and repetitive leaves and military leaves is extended by 50 percent and military leave in lieu of deductions payments are permitted only upon return to the pre-leave employer. Military service prior service credit purchases in PERA are limited to discharges other than dishonorable. The PERA and first class city teacher retirement fund associations erroneous receipts provision and the overpayment recovery provision are revised. The accrual date for Teachers Retirement Association (TRA) annuities is made more flexible. Medical exams for TRA or first class city teacher retirement fund association disabilitants are permitted to be waived by the administrator. A TRA prior military service credit purchase is reenacted. Restrictions are placed on automatic deposits to joint or multi-party accounts. Authority is expanded for some TRA members to elect a supplemental needs trust as the second life on a joint-and-survivor annuity. Various plan provisions are revised for consistency with federal law requirements. The TRA payroll cycle reporting requirements are revised to allow TRA to receive more timely information on reemployed annuitants. As part of a benefit denial appeal, a retirement plan executive director is permitted, but not required, to require a plan member who is appealing the executive director's decision on a disability or other benefit application to participate in a fact-finding session conducted by an administrative law judge, and if applicable have a vocational assessment. The TRA refund provisions by requiring that the accumulated value of any disability benefits an individual may have received must be deducted from any refund the individual or the individual's survivors will receive upon termination. TRA provisions are amended to shift reemployed annuitant exempt income determinations and reporting regarding these reemployed annuitants from a calendar year basis to a fiscal year basis.

Article 5: Local Police and Paid Fire Relief Association Changes extends the Fairmont Police Relief Association amortization target date from 2010 to 2020.

Article 6: Voluntary Statewide Lump-Sum Volunteer Firefighter Retirement Plan establishes the Voluntary Statewide Lump-Sum Volunteer Firefighter Retirement Plan to be administered by the Public Employees Retirement Association (PERA) and a voluntary statewide lump-sum volunteer firefighter retirement fund to be invested by the State Board of Investment. The statewide plan would also have an advisory board drawn from local government associations and firefighting organizations. The statewide plan would provide 16 alternative lump sum per year of service service pension amounts, to be selected

by the entity operating the volunteer fire department after receiving a cost estimate from PERA of the financial requirements of one or more potential benefit levels. Service pensions would be payable after the termination of active firefighting service, at or after age 50, with a partial benefit with five years of service credit and a full benefit with 20 years of service. No deferred service pension interest and no ancillary benefits other than a survivor benefit would be payable. For the initial five years after a fire department joins the plan, only a service pension equal to the pre-plan membership volunteer fire relief association service pension amount would be payable. Fire state aid related to the fire department would be transmitted to the statewide plan and deposited in the voluntary statewide lump-sum volunteer firefighter retirement fund to the credit of the applicable account to offset upcoming required funding requirements. Any unfunded actuarial accrued liability of an account is required to be amortized over a ten-year period. The funding requirements for the statewide plan would be prepared using an actuarial procedure developed by the consulting actuary retained by PERA and would be based on a six percent interest actuarial assumption rate. If coverage by the statewide plan is elected, the prior volunteer firefighters' relief association would be dissolved, with the assets and liabilities of the prior relief association transferred to the statewide plan.

Article 7: Volunteer Fire Relief Association Changes, recommended by the Volunteer Fire Working Group, revises various portions of the volunteer firefighters' relief association laws. The provisions applicable to all types of volunteer firefighters' relief associations, the provisions applicable to defined contribution volunteer firefighters' relief associations, and the provisions applicable to defined benefit volunteer firefighters' relief associations are separated out and the various provisions are reorganized to more clearly specify the pertinent regulation. The prohibition on fire departments utilizing minors to perform any fire department activities is modified by an exception for activities by members of a youth group or educational institution that are performed with continuous adult supervision and conform to the applicable federal and state laws. The existing volunteer firefighters' relief association consolidation future benefit and funding provision is clarified as applicable to defined benefit plan volunteer firefighters' relief associations consolidating with defined benefit plan volunteer firefighters' relief associations and comparable volunteer firefighters' relief association consolidation future benefit and funding provisions are developed for the consolidation of defined contribution plan volunteer firefighters' relief associations with defined contribution plan volunteer firefighters' relief associations or for the consolidation of defined contribution plan volunteer firefighters' relief associations with defined benefit plan volunteer firefighters' relief associations. In instances where a municipality does not have a fire department with a firefighter relief association, the municipality is permitted to use fire state aid to pay the Public Employees Police and Fire Retirement Plan (PERA-P&F) employer contributions in addition to or instead of the currently permitted uses of fire equipment or fire department building acquisition or maintenance. Former firefighters or retired firefighters, if the volunteer firefighters' relief association bylaws so permit, could return to active firefighting service without penalty and potentially qualifying for an additional service pension. Volunteer firefighters' relief associations are permitted to define in their bylaws a month for crediting service monthly, which may not be less than 16 days, and provides an anniversary date basis for crediting service monthly if the bylaws do not address the issue. The current uniformity of service pensions provision, which has a current exception for unspecified contrary provisions in Minnesota Statutes, Chapter 424A, is modified to specify that the sole exception is a bylaw limit on creditable service credit. As an authorized disbursement from the special fund, a volunteer firefighters' relief association is authorized to pay premiums on casualty insurance from an insurance company licensed to do business in the state instead of the Volunteer Firefighters' Benefit Association of Minnesota. For firefighters covered by a service pension payable in a single payment, the firefighter can designate a trust created under state law as the beneficiary in the event of the firefighters' death. The definitions of survivors applicable to the state-mandated lump sum volunteer firefighter supplemental benefit are made more consistent with the survivor definitions generally applicable in Minnesota Statutes, Chapter 424A. The Brimson Volunteer Firefighters' Relief Association is permitted to utilize a board of trustees of ten rather than the current statutory number of nine.

Article 8: Correction of Prior Drafting Errors eliminates a provision of the Minneapolis Employees Retirement Fund (MERF) Retirement Benefit Fund governing law that was incorrectly included in the transfer of the post-retirement adjustment determination procedure in 2008.

Article 9: One Person and Small Group Retirement Provisions revises the Minnesota State Retirement System (MSRS) transportation department pilots provision by removing any mandatory retirement age for pilots, by permitting disability applications after age 62, by permitting application for disability benefits from MSRS-General, and using an occupation-specific standard, and by closing the provision to new hires. It also adds employees of the Minneapolis relief associations, who are not covered by the relief association plans, to PERA's included employee definition, clarifies that any employee of these relief associations who is covered by the relief association pension plan is not eligible for the PERA coverage,

and to avoid potential double coverage, specifies that contributions to the plan or plans that previously provided primary pension coverage must end when PERA coverage commences. The article also permits a part-time Elizabeth, Minnesota, municipal liquor store employee to purchase four months of service credit in the PERA General Employee Retirement Plan (PERA-General) at full actuarial value, permits a part-time Underwood, Minnesota, municipal liquor store employee to revoke retirement annuity applications previously filed with PERA-General and/or TRA and to continue in public employment and take the two retirement annuities at its conclusion, to permit a former Silver Bay, Minnesota, Veterans Home employee to apply for an MSRS-General disability benefit despite missing the statutory 180-day post-termination limit and receive a disability benefit if otherwise qualified, allows former participants, active or retired, in the Minnesota job share program who were employed on at least a half-time basis, upon application, to receive service credit for MSRS-General on the same basis as non-job share program part-time employees with, for retired state employees, their retirement benefit based on any additional service credit obtained would be recomputed as of the first day of the month next following the effective date of the legislation, but payable without any retroactive recomputed annuity amount, and authorizes a Hennepin County employee to apply for disability benefits from PERA-General, notwithstanding a requirement in PERA disability law that at least two years of service must be provided after returning to PERA-covered employment before being permitted to apply for disability benefits.

cc: Representative Mary Murphy
Representative Phyllis Kahn
Representative Michael V. Nelson
Representative Steve Smith
Representative Paul Thissen
Mark Shepard, House Research
Helen Roberts, House Fiscal Analyst
Janis Rider, Assistant Revisor

Senator Don Betzold
Senator Ann Lynch
Senator Mary A. Olson
Senator Sandra L. Pappas
Senator Julie A. Rosen
Tom Bottern, Senate Counsel and Research
Kevin Lundeen, Senate Fiscal Analyst
Ric Almer, Senate Index

Section-by-Section Summary of Delete-Everything Amendment S0191-DE2

Summary of Delete-Everything Amendment S0191-DE2

Sec.	Pg.Ln – Pg.Ln	Source Bill(s)	Retirement Plan	Stat. Provision	Summary
Article 1: Minnesota Post Retirement Investment Fund Dissolution Accommodation					
1	1.6-1.11	SF777 (Betzold); HF 726 (Murphy, M.)	Legislators Plan	3A.02, Subd. 3	Clarifies the retirement annuities are payable from the retirement fund created in Section 3 or from the general fund instead of the MPRIF.
2	1.12-1.15	SF777 (Betzold); HF 726 (Murphy, M.)	Legislators Plan	3A.02, New Subd. 6	Specifies eligibility for retirement allowances for post-retirement adjustments under M.S., Sec. 356.415.
3	1.16-1.23	SF777 (Betzold); HF 726 (Murphy, M.)	Legislators Plan	3A.03, New Subd. 3	Creates a legislators retirement fund in the State Treasury, consisting of the reserves for the Legislators Retirement Plan in the former MPRIF.
4	1.24-1.27	SF777 (Betzold); HF 726 (Murphy, M.)	Legislators Plan	3A.04, New Subd. 2a	Specifies eligibility for survivor benefits for post-retirement adjustments under M.S., Sec. 356.415.
5	1.28-2.14	SF777 (Betzold); HF 726 (Murphy, M.)	Legislators Plan	3A.115	Provides for the payment of retirement annuities for pre-2003 retired legislators from the Legislators Retirement Fund until its assets are exhausted and then from the State General Fund.
6	2.15-2.26	SF777 (Betzold); HF 726 (Murphy, M.)	State Board of Investment	11A.08, Subd. 1	Clarifies the qualification of the retiree serving on the Investment Advisory Council of the State Board of Investment and updates the provision under current style and language usage conventions.
7	2.27-2.35	SF777 (Betzold); HF 726 (Murphy, M.)	State Board of Investment	11A.23, Subd. 1	Eliminates obsolete reference to the former MPRIF.
8	3.1-3.6	SF777 (Betzold); HF 726 (Murphy, M.)	State Board of Investment	11A.23, Subd. 2	Eliminates obsolete reference to the former MPRIF.
9	3.7-3.14	Commission Amendment	MSRS	352.021, New Subd. 5	Moves provision from M.S., Sec. 352.119, Subd. 4, for better placement.
10	3.15-3.22	SF777 (Betzold); HF 726 (Murphy, M.)	MSRS-General	352.04, Subd. 1	Eliminates provision requiring participation in the former MPRIF.
11	3.23-4.2	SF777 (Betzold); HF 726 (Murphy, M.)	MSRS-General	352.04, Subd. 12	Eliminates provision referencing the former MPRIF.
12	4.3-4.10	SF777 (Betzold); HF 726 (Murphy, M.)	MSRS-General	352.061	Eliminates a requirement that the plan participate in the former MPRIF.
13	4.11-4.14	SF777 (Betzold); HF 726 (Murphy, M.)	MSRS-General	352.113, New Subd. 13	Specifies eligibility for disability benefits for post-retirement adjustments under M.S., Sec. 356.415.
14	4.15-4.16	SF777 (Betzold); HF 726 (Murphy, M.)	MSRS-General	352.115, New Subd. 14	Specifies eligibility for retirement annuities for post-retirement adjustments under M.S., Sec. 356.415.
15	4.17-4.19	SF777 (Betzold); HF 726 (Murphy, M.)	MSRS-General	352.12, New Subd. 2c	Specifies eligibility for survivor benefits for post-retirement adjustments under M.S., Sec. 356.415.
16	4.20-4.23	SF777 (Betzold); HF 726 (Murphy, M.)	MSRS-General	352.75, Subd. 3	Eliminates obsolete 1978 MPRIF transfer requirement related to the Metropolitan Transit Commission-Transit Operating Division consolidation into MSRS-General.
17	4.24-5.9	SF777 (Betzold); HF 726 (Murphy, M.)	MSRS-General	352.75, Subd. 4	Eliminates obsolete MPRIF reserve transfer requirement for Transit Operating Division employees and specifies their eligibility for post-retirement adjustments under M.S., Sec. 356.415.
18	5.10-6.8	SF777 (Betzold); HF 726 (Murphy, M.)	MSRS-Correctional	352.911, Subd. 3	Eliminates a requirement that the plan participate in the former MPRIF.
19	6.9-6.14	SF777 (Betzold); HF 726 (Murphy, M.)	MSRS-Correctional	352.911, Subd. 5	Eliminates references to the former MPRIF participation regarding fund disbursements, transfer, and appropriation.
20	6.15-6.29	SF777 (Betzold); HF 726 (Murphy, M.)	MSRS-Correctional	352.93, New Subd. 7	Specifies eligibility for retirement annuities for post-retirement adjustments under M.S., Sec. 356.415.
21	6.30-6.33	SF777 (Betzold); HF 726 (Murphy, M.)	MSRS-Correctional	352.931, New Subd. 6	Specifies eligibility for survivor benefits for post-retirement adjustments under M.S., Sec. 356.415.
22	7.1-7.4	SF777 (Betzold); HF 726 (Murphy, M.)	MSRS-Correctional	352.95, New Subd. 8	Specifies eligibility for disability benefits for post-retirement adjustments under M.S., Sec. 356.415.
23	7.5-7.15	SF777 (Betzold); HF 726 (Murphy, M.)	State Patrol	352B.02, Subd. 1d	Eliminates a requirement for transfers to and from the former MPRIF.

Summary of Delete-Everything Amendment S0191-DE2

Sec.	Pg.Ln – Pg.Ln	Source Bill(s)	Retirement Plan	Stat. Provision	Summary
24	7.16-7.19	SF777 (Betzold); HF 726 (Murphy, M.)	State Patrol	352B.08, New Subd. 4	Specifies eligibility for retirement annuities for post-retirement adjustments under M.S., Sec. 356.415.
25	7.20-7.23	SF777 (Betzold); HF 726 (Murphy, M.)	State Patrol	352B.10, New Subd. 6	Specifies eligibility for disability for post-retirement adjustments under M.S., Sec. 356.415.
26	7.24-7.27	SF777 (Betzold); HF 726 (Murphy, M.)	State Patrol	352B.11, New Subd. 2e	Specifies eligibility for survivor for post-retirement adjustments under M.S., Sec. 356.415.
27	7.28-8.2	SF777 (Betzold); HF 726 (Murphy, M.)	Elected State Officers	352C.10	Specifies that retirement allowances and surviving spouse benefits are eligible for post-retirement adjustments under M.S., Sec. 356.415.
28	8.3-8.11	SF777 (Betzold); HF 726 (Murphy, M.)	MSRS-Unclassified	352D.06, Subd. 1	Requires reserves for annuities paid from the plan transfers to the MSRS-General retirement fund rather than to the MPRIF and specifies the eligibility for those annuities for post-retirement adjustments under M.S., Sec. 356.415.
29	8.12-8.15	SF777 (Betzold); HF 726 (Murphy, M.)	MSRS-Unclassified	352D.065, New Subd. 3a	Specifies that disability benefits are eligible for post-retirement adjustments under M.S., Sec. 356.415.
30	8.16-8.19	SF777 (Betzold); HF 726 (Murphy, M.)	MSRS-Unclassified	352D.075, New Subd. 2b	Specifies that survivor benefits are eligible for post-retirement adjustments under M.S., Sec. 356.415.
31	8.20-9.2	SF777 (Betzold); HF 726 (Murphy, M.)	PERA-General	353.06	Eliminates a requirement for transfers to the MPRIF and removes an obsolete reference to the former State Employees Retirement Fund.
32	9.3-9.10	SF777 (Betzold); HF 726 (Murphy, M.)	PERA-General	353.27, Subd. 1	Eliminates a reference to the former MPRIF.
33	9.11-9.14	SF777 (Betzold); HF 726 (Murphy, M.)	PERA-General	353.29, New Subd. 9	Specifies that annuities are eligible for post-retirement adjustments under M.S., Sec. 356.415.
34	9.15-9.31	SF777 (Betzold); HF 726 (Murphy, M.)	PERA-General	353.31, Subd. 1b	Clarifies references to historic post-retirement adjustments and to the future post-retirement adjustment provision in M.S., Sec. 356.415.
35	9.32-10.3	SF777 (Betzold); HF 726 (Murphy, M.)	PERA-General	353.31, New Subd. 12	Specifies that survivor benefits are eligible for post-retirement adjustments under M.S., Sec. 356.415.
36	10.4-11.2	SF777 (Betzold); HF 726 (Murphy, M.)	PERA-General	353.33, Subd. 3b	Clarifies references to historic post-retirement adjustments and to the future post-retirement adjustment provision in M.S., Sec. 356.415.
37	11.3-11.20	SF777 (Betzold); HF 726 (Murphy, M.)	PERA-General	353.33, Subd. 7	Clarifies references to historic post-retirement adjustments and to the future post-retirement adjustment provision in M.S., Sec. 356.415.
38	11.21-11.24	SF777 (Betzold); HF 726 (Murphy, M.)	PERA-General	353.33, New Subd. 13	Specifies that disability benefits are eligible for post-retirement adjustments under M.S., Sec. 356.415.
39	11.25-11.28	SF777 (Betzold); HF 726 (Murphy, M.)	PERA-P&F	353.651, New Subd. 5	Specifies that retirement annuities are eligible for post-retirement adjustments under M.S., Sec. 356.415.
40	11.29-12.33	SF777 (Betzold); HF 726 (Murphy, M.)	PERA-P&F	353.656, Subd. 5a	Clarifies references to historic post-retirement adjustments and to future post-retirement adjustment provision in M.S., Sec. 356.415.
41	12.34-13.2	SF777 (Betzold); HF 726 (Murphy, M.)	PERA-P&F	353.656, New Subd. 14	Specifies that disability benefits are eligible for post-retirement adjustments under M.S., Sec. 356.415.
42	13.3-13.22	SF777 (Betzold); HF 726 (Murphy, M.)	PERA-P&F	353.657, Subd. 3a	Clarifies references to historic post-retirement adjustments and to future post-retirement adjustment provisions in M.S., Sec. 356.415.
43	13.23-13.26	SF777 (Betzold); HF 726 (Murphy, M.)	PERA-P&F	353.657, New Subd. 5	Specifies that survivor benefits are eligible for post-retirement adjustments under M.S., Sec. 356.415.
44	13.27-14.5	SF777 (Betzold); HF 726 (Murphy, M.)	PERA-P&F	353.665, Subd. 3	Eliminates obsolete references to the former MPRIF.
45	14.6-14.10	SF777 (Betzold); HF 726 (Murphy, M.)	PERA Local Relief Assoc. Consolid.	353A.02, Subd. 14	Eliminates cross-references to the former MPRIF.
46	14.11-14.19	SF777 (Betzold); HF 726 (Murphy, M.)	PERA Local Relief Assoc. Consolid.	353A.02, Subd. 23	Revises cross-references to the applicable post-retirement adjustment statute.
47	14.20-15.23	SF777 (Betzold); HF 726 (Murphy, M.)	PERA Local Relief Assoc. Consolid.	353A.05, Subd. 1	Revises cross-references to the applicable post-retirement adjustment statute.
48	15.24-16.8	SF777 (Betzold); HF 726 (Murphy, M.)	PERA Local Relief Assoc. Consolid.	353A.05, Subd. 2	Eliminates cross-references to the former MPRIF.

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Sec.	Pg.Ln – Pg.Ln	Source Bill(s)	Retirement Plan	Stat. Provision	Summary
49	16.9-17.10	SF777 (Betzold); HF 726 (Murphy, M.)	PERA Local Relief Assoc. Consolid.	353A.08, Subd. 1	Revises cross-references to the application post-retirement adjustment statute.
50	17.11-17.31	SF777 (Betzold); HF 726 (Murphy, M.)	PERA Local Relief Assoc. Consolid.	353A.08, Subd. 3	Revises reference to the applicable post-retirement adjustment.
51	17.32-18.13	SF777 (Betzold); HF 726 (Murphy, M.)	PERA Local Relief Assoc. Consolid.	353A.081, Subd. 2	Revises reference to the applicable post-retirement adjustment.
52	18.14-19.5	SF777 (Betzold); HF 726 (Murphy, M.)	PERA Local Relief Assoc. Consolid.	353A.09, Subd. 1	Eliminates obsolete references to the former MPRIF.
53	19.6-19.18	SF777 (Betzold); HF 726 (Murphy, M.)	PERA Local Relief Assoc. Consolid.	353A.10, Subd. 2	Corrects cross-reference citation to conform with the repealer.
54	19.19-19.32	SF777 (Betzold); HF 726 (Murphy, M.)	PERA Local Relief Assoc. Consolid.	353A.10, Subd. 3	Corrects cross-reference citation to conform with the repealer.
55	19.33-20.6	SF777 (Betzold); HF 726 (Murphy, M.)	PERA-Correctional	353C.01, Subd. 3	Eliminates references to the former MPRIF.
56	20.7-20.23	SF777 (Betzold); HF 726 (Murphy, M.)	PERA-Correctional	353E.01, Subd. 5	Eliminates references to the former MPRIF.
57	20.24-20.27	SF777 (Betzold); HF 726 (Murphy, M.)	PERA-Correctional	353E.04, New Subd. 7	Specifies that annuities are eligible for post-retirement adjustments under M.S., Sec. 356.415.
58	20.28-20.31	SF777 (Betzold); HF 726 (Murphy, M.)	PERA-Correctional	353E.06, New Subd. 9	Specifies that disability benefits are eligible for post-retirement adjustments under M.S., Sec. 356.415.
59	20.32-21.2	SF777 (Betzold); HF 726 (Murphy, M.)	PERA-Correctional	353E.07, New Subd. 8	Specifies that survivor benefits are eligible for post-retirement adjustments under M.S., Sec. 356.415.
60	21.3-21.22	SF777 (Betzold); HF 726 (Murphy, M.)	TRA	354.07, Subd. 4	Eliminates references to the former MPRIF.
61	23.23-21.33	SF777 (Betzold); HF 726 (Murphy, M.)	TRA	354.33, Subd. 5	Revises cross-references to the applicable post-retirement adjustment statute.
62	22.1-22.4	SF777 (Betzold); HF 726 (Murphy, M.)	TRA	354.35, New Subd. 3	Specifies that annuities are eligible for post-retirement adjustments under M.S., Sec. 356.415.
63	22.5-22.17	SF777 (Betzold); HF 726 (Murphy, M.)	TRA	354.42, Subd. 1a	Eliminates a reference to the former MPRIF.
64	22.18-22.25	SF777 (Betzold); HF 726 (Murphy, M.)	TRA	354.44, New Subd. 7a	Specifies that annuities are eligible for post-retirement adjustments under M.S., Sec. 356.415 and moves originally determined annuity floor provision from M.S. 2008, Sec. 354.05, Subd. 26, proposed for repeal as generally obsolete.
65	22.26-22.29	SF777 (Betzold); HF 726 (Murphy, M.)	TRA	354.46, New Subd. 7	Specifies that survivor benefits are eligible for post-retirement adjustments under M.S., Sec. 356.415.
66	22.30-22.33	SF777 (Betzold); HF 726 (Murphy, M.)	TRA	354.48, New Subd. 11	Specifies that disability benefits are eligible for post-retirement adjustments under M.S., Sec. 356.415.
67	23.1-23.12	SF777 (Betzold); HF 726 (Murphy, M.)	TRA	354.55, Subd. 13	Clarifies references to historic post-retirement adjustments and to future post-retirement adjustments under M.S., Sec. 356.415.
68	23.13-24.36	SF777 (Betzold); HF 726 (Murphy, M.)	TRA	354.70, Subd. 5	Clarifies a statutory citation to the former MPRIF.
69	25.1-25.22	SF777 (Betzold); HF 726 (Murphy, M.)	TRA	354.70, Subd. 6	Clarifies references to historic post-retirement adjustments and to future post-retirement adjustments under M.S., Sec. 356.415.
70	25.23-30.32	SF777 (Betzold); HF 726 (Murphy, M.)	General	356.215, Subd. 1	Redefines the actuarial value of assets to use a consistently applied 8.5 percent interest rate assumption, to incorporate a five-year phase in of market value asset recognition for the dissolved former MPRIF, and to establish a "corridor actuarial value of assets" set at not less than 80 percent of market value of assets and at not more than 120 percent of market value of assets.
71	32.33-33.25	SF777 (Betzold); HF 726 (Murphy, M.)	General	356.215, Subd. 11	Eliminates an obsolete provision related to the former MPRIF.
72	33.26-34.25	SF777 (Betzold); HF 726 (Murphy, M.)	General	356.351, Subd. 2	Adds specific reference to the actuary to determine the appropriate annuity factor for a money purchase annuity and eliminates a reference to the former MPRIF.

Summary of Delete-Everything Amendment S0191-DE2

Sec.	Pg.Ln – Pg.Ln	Source Bill(s)	Retirement Plan	Stat. Provision	Summary
73	34.26-35.35	SF777 (Betzold); HF 726 (Murphy, M.)	General	New 356.415	Replaces the generally applicable post-retirement amount enacted in Laws 2008, Ch. 349, Art. 2, Sec. 1, with a permanent 2.5 percent annual compounding adjustment procedure for all annuities, disability benefits, and survivor benefits from the various statewide retirement plans.
74	36.1-36.10	SF777 (Betzold); HF 726 (Murphy, M.)	Judges	490.123, Subd. 1	Eliminates a reference to the former MPRIF.
75	36.11-36.21	SF777 (Betzold); HF 726 (Murphy, M.)	Judges	490.123, Subd. 3	Eliminates a reference to the former MPRIF.
76	36.22-36.27	SF777 (Betzold); HF 726 (Murphy, M.)	Judges	490.124, New Subd. 14	Specifies that retirement annuities, disability benefits, and survivor benefits are eligible for post-retirement adjustments under M.S., Sec. 356.415.
77	36.28-36.33	SF777 (Betzold); HF 726 (Murphy, M.)	Repealer	Repealer	Repeals: <ul style="list-style-type: none"> • 11A.041, report on MPRIF increases • 11A.18, MPRIF • 11A.181, MPRIF dissolution • 352.119, Subd. 2, MPRIF adjustments • 352.119, Subd. 3, automatic MPRIF increases • 352.119, Subd. 4, determining applicable law • 352B.26, Subd. 1, MPRIF authorization • 352B.26, Subd. 3, MPRIF adjustments • 353.271, MPRIF authorization and adjustments • 353A.02, Subd. 20, MPRIF definition • 353A.09, Subd. 2, initial MPRIF allocation • 353A.09, Subd. 3, subsequent MPRIF transfers • 354.05, Subd. 26, postretirement investment fund annuity definition • 354.55, Subd. 14, 1973 MPRIF adjustments • 354.63, MPRIF authorization • 356.41, non-MPRIF adjustments • 356.431, Subd. 2, lump sum conversion to MPRIF annuity • 422A.01, Subd. 13, postretirement investment fund annuity definition • 422A.06, Subd. 4, MPRIF prohibition • 490.123, Subd. 1c, additional MPRIF employer contribution for transfer deficiencies • 490.123, Subd. 1e, MPRIF authorization
78	37.1-37.2	SF777 (Betzold); HF 726 (Murphy, M.)	Effective Date	--	Effective July 1, 2009.

Article 2: Disability Benefit Provision Changes

1	37.5-37.18	SF 546 (Betzold); HF 726 (Murphy, M.)	Employee relations	43A.34, Subd. 4	Clarifies cross-reference to State Patrol Retirement Plan definition section.
2	37.19-39.5	SF 546 (Betzold); HF 726 (Murphy, M.)	Public safety disabilitant health coverage	299A.465, Subd. 1	Includes the State Patrol Retirement Plan in the disabled public safety officer employer-paid health insurance coverage mandate.
3	39.6-41.34	SF 546 (Betzold); HF 726 (Murphy, M.)	MSRS-General	352.01, Subd. 2	Corrects cross-reference to the State Patrol Retirement Plan in the MSRS-General exclusions.
4	42.1-42.8	SF 193 (Betzold); HF 727 (Murphy)	MSRS-Correctional	352.01, New Subd. 17a	A definition of "occupational disability" is added, defined as a physical or mental inability to perform the duties of a correctional employee's employment position.
5	42.9-42.16	SF 193 (Betzold); HF 727 (Murphy)	MSRS-Correctional	352.01, New Subd. 17b	A "duty disability, physical or psychological" definition is added for disabling conditions incurred during or arising out of covered correctional position normal or less-frequent duties.
6	42.17-42.24	SF 193 (Betzold); HF 727 (Murphy)	MSRS-Correctional	352.01, New Subd. 17c	A "regular disability, physical or psychological" is defined for disabling conditions incurred outside of employment or during employment duties without inherent correctional employment dangers
7	42.25-42.31	SF 193 (Betzold); HF 727 (Murphy)	MSRS-Correctional	352.01, New Subd. 17d	A definition of "normal duties" is added, meaning duties designated in the correctional employee's job description for performance on a day-to-day basis, but excluding less frequent duties.

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Sec.	Pg.Ln – Pg.Ln	Source Bill(s)	Retirement Plan	Stat. Provision	Summary
8	43.1-43.6	SF 193 (Betzold); HF 727 (Murphy)	MSRS-Correctional	352.01, New Subd. 17e	A definition of "less frequent duties" is added, meaning duties designated on the correctional employee's job description, but performed outside of the correctional employee's normal routine.
9	43.7-44.4	SF 191 (Betzold); HF 723 (Murphy, M.)	MSRS-General	352.113, Subd. 4	Extends the deadline for the filing of a disability benefit application from 180 days to 18 months.
10	44.5-44.17	SF 193 (Betzold); HF 727 (Murphy)	MSRS-Correctional	352.95, Subd. 1	Modifies the duty disability benefit provision to utilize the new disability definitions.
11	44.18-44.33	SF 193 (Betzold); HF 727 (Murphy)	MSRS-Correctional	352.95, Subd. 2	The period of correctional employee service required for vesting for a regular disability benefit for a correctional employee first hired after July 1, 2009, is extended from one year to three years and the regular disability benefit for a correctional employee first hired after July 1, 2009, will be computed without the 15 years of assumed correctional employee service minimum applicable to current correctional employees.
12	45.1-45.9	SF 191 (Betzold); HF 723 (Murphy, M.)	MSRS-Correctional	352.95, Subd. 3	Extends disability benefit application deadline to 18 months.
13	45.10-46.11	SF 191 (Betzold); HF 723 (Murphy, M.)	MSRS-Correctional	352.95, Subd. 4	Converts a disability benefit to a retirement annuity at age 55 rather than at age 65.
14	46.12-46.34	SF 191 (Betzold); HF 723 (Murphy, M.)	MSRS-Correctional	352.95, Subd. 5	Converts a disability benefit to a retirement annuity at age 55 rather than at age 65.
15	47.1-50.3	SF 546 (Betzold); HF 726 (Murphy, M.)	State Patrol	New 352B.011	Recodifies and reorganizes plan definitions.
16	50.4-50.8	SF 546 (Betzold); HF 726 (Murphy, M.)	State Patrol	352B.02, Subd. 1	Corrects cross-reference to membership definition.
17	50.9-50.22	SF 546 (Betzold); HF 726 (Murphy, M.)	State Patrol	New 352B.085	Re-enacts current M.S., Sec. 352B.01, Subd. 11, Para. (c), relating to workers' compensation benefits in average salary.
18	50.23-51.30	SF 546 (Betzold); HF 726 (Murphy, M.)	State Patrol	New 352B.086	Re-enacts current M.S., Sec. 352B.01, Subd. 3b, relating to military service leaves.
19	51.31-52.6	SF 546 (Betzold); HF 726 (Murphy, M.)	State Patrol	352B.10, Subd. 1	Renames "injury" disability benefit as "duty disability" benefit.
20	52.7-52.18	SF 546 (Betzold); HF 726 (Murphy, M.)	State Patrol	352B.10, Subd. 2	Renames "disabled while not on duty" disability benefit as "regular" disability benefit.
21	52.19-52.28	SF 191 (Betzold); HF 723 (Murphy, M.)	State Patrol	352B.10, New Subd. 2a	Specifies 18-month deadline for filing disability benefit application.
22	52.29-53.8	SF 191 (Betzold); HF 723 (Murphy, M.)	State Patrol	352B.10, Subd. 5	Converts a disability benefit to a retirement annuity at age 55 rather than at age 65.
23	53.9-53.28	SF 546 (Betzold); HF 726 (Murphy, M.)	State Patrol	352B.11, Subd. 2	Corrects cross-reference in surviving dependent child benefit provision.
24	53.29-53.32	SF 546 (Betzold); HF 726 (Murphy, M.)	State Patrol	Repealer	Repeals current plan definitions.

Article 3: State Correctional Retirement Plan Membership Changes

1	54.4-55.13	SF 921 (Betzold); HF 1124 (Murphy, M.)	MSRS-Correctional	352.91. Subd.3d	Adds the occupational position of "automotive mechanic" to covered correctional service, effective retroactive to May 29, 2007.
2	55.14-55.19	SF 921 (Betzold); HF 1124 (Murphy, M.)	MSRS-Correctional	Uncoded	Excludes the occupational title "automotive mechanic lead" from covered correctional service.

Article 4: Administrative Provisions

1	55.22-56.15	SF 578 (Betzold); HF 1123 (Murphy, M.)	PERA-General	43A.346, Subd. 2	Expands the PERA staff inclusion to include all state employees with PERA coverage in the Post Retirement Option.
2	56.16-56.29	SF 578 (Betzold); HF 1123 (Murphy, M.)	Various plans	43A.346, Subd. 6	Eliminates the requirement that there be a 30-day break following termination of a Post Retirement Option position before an offer of renewal can be offered if the person is under age 62.
3	56.30-57.7	SF 578 (Betzold); HF 1123 (Murphy, M.)	State Patrol	352B.02, Subd. 1a	Eliminates obsolete contribution rate phase-in.

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Sec.	Pg.Ln – Pg.Ln	Source Bill(s)	Retirement Plan	Stat. Provision	Summary
4	57.8-57.18	SF 578 (Betzold); HF 1123 (Murphy, M.)	State Patrol	352B.02, Subd. 1c	Eliminates obsolete contribution rate phase-in.
5	57.19-60.14	SF 578 (Betzold); HF 1123 (Murphy, M.)	PERA-General	353.01, Subd. 16	Modifies allowable service definitions by clarifying language, revising periodic, repetitive leave and USERRA-compliant service credit language to permit contributions within 30 days of termination of service rather than within 20 days, revising the USERRA-compliant service credit provision to require return to employment with the same government subdivision rather than to public service in general, and clarifying that allowable service credit includes service during a period of reduced salary during a period of workers' compensation.
6	60.15-61.5	SF 578 (Betzold); HF 1123 (Murphy, M.)	PERA-General	353.01, Subd. 16b	Disallows military service credit purchase if the service credit was purchased from another Minnesota public pension plan or if the separation from military service was other than honorable.
7	61.6-61.12	SF 578 (Betzold); HF 1123 (Murphy, M.)	PERA-General	353.0161, Subd. 1	Amends service credit purchase provision by correcting a cross-reference.
8	61.13-61.30	SF 578 (Betzold); HF 1123 (Murphy, M.)	PERA-General	353.27, Subd. 2	Revises the PERA-General employee contribution provision by removing obsolete phase-in language.
9	61.31-62.12	SF 578 (Betzold); HF 1123 (Murphy, M.)	PERA-General	353.27, Subd. 3	Revises the PERA-General employer contribution provision by removing obsolete phase-in language.
10	62.13-64.29	SF 578 (Betzold); HF 1123 (Murphy, M.)	PERA-General	353.27, Subd. 7	Augments the existing erroneous receipts provision by specifying that interest will be paid to employees when excess contributions are refunded to the employee, and a statute of limitations is added as an adjustment period of the fiscal year in which the error is discovered and the prior two fiscal years unless there is evidence of fraud or abuse, in which case a longer period may apply. All returned employer contributions are without interest and will be done by a credit against future contributions. Any fees or penalties assessed by reporting eligible members and salary must be paid by the employer.
11	64.30-65.23	SF 578 (Betzold); HF 1123 (Murphy, M.)	PERA-General	353.27, Subd. 7b	The overpayment recovery provision is revised by providing that when a benefit overpayment results from an overpayment of contributions, the amount of the benefit overpayment recapture must be netted against the refund of the contributions.
12	65.24-65.33	SF 578 (Betzold); HF 1123 (Murphy, M.)	PERA-General	353.33, Subd. 1	Revises the PERA-General disability eligibility provision by clarifying that basic member disability benefit eligibility ends at normal retirement age.
13	66.1-66.5	SF 578 (Betzold); HF 1123 (Murphy, M.)	PERA-General	353.33, New Subd. 1a	Adds a new subdivision to the PERA-General disability provision, (containing language from another subdivision) clarifying that no PERA-General member can receive a disability benefit and a retirement benefit at the same time.
14	66.6-66.25	SF 578 (Betzold); HF 1123 (Murphy, M.)	PERA-General	353.33, Subd. 11	Revises the PERA-General coordinated member disabilitant-transfer-to-retirement provision, by moving language to another subdivision and revising the subdivision title.
15	66.26-67.15	SF 578 (Betzold); HF 1123 (Murphy, M.)	PERA-General	353.33, Subd. 12	Revises the PERA-General basic member disability and disabilitant survivor benefit provision, by clarifying language and by specifying that the disability benefit converts to a retirement benefit at normal retirement age.
16	67.16-67.26	SF 578 (Betzold); HF 1123 (Murphy, M.)	PERA-P&F	353.65, Subd. 2	Removes obsolete phase-in language in the PERA-P&F employee contribution provision.
17	67.27-68.3	SF 578 (Betzold); HF 1123 (Murphy, M.)	PERA-P&F	353.65, Subd. 3	Removes obsolete phase-in language in the PERA-P&F plan employer contribution provision.
18	68.4-68.21	SF 578 (Betzold); HF 1123 (Murphy, M.)	PERA Local Relief Assoc. Consolid.	353A.08, Subd. 6a	Corrects a cross-reference in a PERA consolidation account military service credit purchase provision.
19	68.22-68.26	SF 578 (Betzold); HF 1123 (Murphy, M.)	TRA	354.05, New Subd. 42	Adds a subdivision defining annual base salary for purposes of computing TRA service credit.
20	68.27-69.9	SF 578 (Betzold); HF 1123 (Murphy, M.)	TRA	354.42, Subd. 2	Simplifies language in the TRA employee contribution provision.

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Sec.	Pg.Ln – Pg.Ln	Source Bill(s)	Retirement Plan	Stat. Provision	Summary
21	69.10-70.8	SF 578 (Betzold); HF 1123 (Murphy, M.)	TRA	354.44, Subd. 4	Revises the annuity accrual date provision by permitting annuities to accrue as early as the day after termination rather than on the 16th of the month after application for retirement if application is made before the 15th, or on the first of the following month if application is made after the 16th of the month.
22	70.9-70.34	SF 578 (Betzold); HF 1123 (Murphy, M.)	TRA	354.44, Subd. 5	Revises TRA's reemployed annuitant exempt earnings provision, by comparing salary to exempt earnings limits on a fiscal year, rather than calendar year, basis.
23	71.1-71.23	SF 578 (Betzold); HF 1123 (Murphy, M.)	TRA	354.47, Subd. 1	Revises TRA's death refund provision, by specifying that any permanent disability benefits received by the member prior to death must be subtracted from any death refund to heirs otherwise payable following the member's death.
24	71.24-72.7	SF 578 (Betzold); HF 1123 (Murphy, M.)	TRA	354.48, Subd. 4	Revises a TRA disability determination provision requiring TRA's executive director to have disability applicants examined by at least two medical practitioners selected by the TRA medical advisor, by removing redundant language stating that the practitioners must be selected by the medical advisor.
25	72.8-72.21	SF 578 (Betzold); HF 1123 (Murphy, M.)	TRA	354.48, Subd. 6	Allows the TRA executive director to waive periodic disabillitant physical examinations.
26	72.22-72.32	SF 578 (Betzold); HF 1123 (Murphy, M.)	TRA	354.49, Subd. 2	Revises the primary TRA refund provision, by specifying that any permanent disability benefits received by the member must be subtracted from any refund otherwise payable to the terminated employee.
27	72.33-73.10	SF 578 (Betzold); HF 1123 (Murphy, M.)	TRA	354.52, Subd. 2a	Revises a provision requiring employers to report annually on post-retirement income of its employees, by indicating that post-retirement income reporting will now occur through the regular payroll cycle reporting.
28	73.11-73.31	SF 578 (Betzold); HF 1123 (Murphy, M.)	TRA	354.52, Subd. 4b	Revises a TRA payroll cycle reporting requirement provision, by adding a requirement that employing units must report the post-retirement salary earned by TRA annuitants who provide teaching service, and by striking the requirement that the employing unit compute service credit for its members.
29	73.32-74.25	SF 578 (Betzold); HF 1123 (Murphy, M.)	TRA	New 354.543	Creates a TRA military service credit purchase at full actuarial value provision that permits vested TRA members who performed military service before becoming TRA members, or who had a break in TRA service to provide military service but who failed to purchase service credit in the plan in a timely manner under the more favorable TRA USERRA-compliant military service purchase provision, to purchase TRA service credit at full actuarial value for the initial period of enlistment, induction, or call to active duty without voluntary extension. Purchases are permitted if the individual has not purchased service credit for that military service period in any other Minnesota defined benefit plan. Payment must be made prior to the termination of teaching service
30	74.26-76.22	SF 578 (Betzold); HF 1123 (Murphy, M.)	TRA	354.55, Subd. 11	Revises the TRA deferred annuity augmentation provision, by removing obsolete, incorrect cross-references, and by clarifying the provision.
31	76.23-77.10	SF 578 (Betzold); HF 1123 (Murphy, M.)	First class city teacher plans	354A.096	Corrects a cross-reference in the first class city teacher plan medical leave provision.
32	77.11-78.14	SF 578 (Betzold); HF 1123 (Murphy, M.)	First class city teacher plans	354A.12, Subd. 2a	Removes obsolete phase-in language, and by removing erroneous Social Security language in the first class city teacher plan employer regular contributions and additional contribution provision
33	78.15-79.13	SF 578 (Betzold); HF 1123 (Murphy, M.)	First class city teacher plans	354A.12, New Subd. 6	Adds a new subdivision creating an erroneous salary deduction/direct payment provision, based on the TRA provision in existing law
34	79.14-80.7	SF 578 (Betzold); HF 1123 (Murphy, M.)	First class city teacher plans	354A.36, Subd. 6	Allows a first class city teachers retirement fund association executive director to waive periodic disabillitant physical examinations.

Summary of Delete-Everything Amendment S0191-DE2

Sec.	Pg.Ln – Pg.Ln	Source Bill(s)	Retirement Plan	Stat. Provision	Summary
35	80.8-80.29	SF 578 (Betzold); HF 1123 (Murphy, M.)	Retirement generally	356.401, Subd. 2	Revises an automatic deposit authority provision by placing restrictions on deposits to joint or multi-party accounts. The new restriction is that direct deposit to joint accounts may only be made if the benefit recipient consents in writing to authorize the financial institution to release to the pension fund the names and addresses of joint owners of the account. If there is an overpayment to the account following the death of the annuitant, the pension plan can issue an administrative subpoena ordering the financial institution to disclose the account co-owners and all deposits and withdrawals from the account which occur after the annuitant's death.
36	80.30-81.3	SF 578 (Betzold); HF 1123 (Murphy, M.)	Retirement generally	356.465, Subd. 1	Amends the authority for retiring plan members to name a supplemental needs trust to the second half of a joint-and-survivor annuity to clarify that this provision does not take precedence over the mandatory spousal joint-and-survivor provision enacted in 2008.
37	81.4-81.10	SF 578 (Betzold); HF 1123 (Murphy, M.)	TRA	356.465, New Subd. 4	Expands the authority to designate a supplemental needs trust as the second recipient of a joint-and-survivor optional annuity form to include an active, disabled, or deferred TRA member.
38	81.11-81.21	SF 578 (Betzold); HF 1123 (Murphy, M.)	Retirement, generally	356.611, Subd. 3	Revises the federal compliance maximum benefit limitation provision to indicate that the maximum must be increased for cost of living increases after termination of service, and strikes obsolete language.
39	81.22-81.33	SF 578 (Betzold); HF 1123 (Murphy, M.)	Retirement, generally	356.611, Subd. 4	Amends the federal compliance definition of compensation provision by clarifying items included and excluded from the determination of compensation.
40	82.1-82.24	SF 578 (Betzold); HF 1123 (Murphy, M.)	Retirement, generally	356.635, Subd. 6	Revises a federal compliance provision list of eligible plans to receive rollovers to include, for rollovers to a non-spousal beneficiary, an account or annuity treated as an inherited individual retirement account under section 402(c)(11) of Internal Revenue Code.
41	82.25-83.1	SF 578 (Betzold); HF 1123 (Murphy, M.)	Retirement, generally	356.635, Subd. 7	Revises a federal compliance provision definition of "distributee" to include a non-spouse beneficiary who qualifies for a distribution under the plan and is a designated beneficiary under section 401(a)(9)(E) of Internal Revenue Code.
42	83.2-83.16	SF 578 (Betzold); HF 1123 (Murphy, M.)	Retirement, generally	356.96, Subd. 5	Adds language to the major plan appeal procedure petition for review provision permitting an executive director to require the applicant to participate in a fact-finding session conducted by an administrative law judge assigned by the Office of Administrative Hearings, and, if applicable, take part in a vocational assessment
43	83.17-83.20	SF 578 (Betzold); HF 1123 (Murphy, M.)	Repealer	Repealer	M.S., Sec. 354.06, Subd. 6, the TRA board provision definition of fiscal year is repealed and moved to the TRA definition section; and M.S., Sec. 354.55, Subd. 14, an obsolete TRA annuity increase provision, is repealed.

Article 5: Local Police and Fire Relief Association Changes

1	83.24-85.25	SF1191 (Rosen); HF1383 (Gunther)	Fairmont Police	69.77, Subd. 4	Extends the amortization date from 2010 to 2020.
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Article 6: Voluntary Statewide Lump-Sum Volunteer Firefighter Retirement Plan

1	85.29-86.4	SF504 (Betzold); HF825 (Murphy, M.)	State Board of Investment	11A.17, Subd. 1	Creates an eighth account within the supplemental investment fund for investment of the voluntary statewide lump-sum volunteer firefighter retirement plan and also available for various volunteer firefighters' relief associations. Adds to headnote a more accurate reflection of contents.
2	86.5-86.17	SF504 (Betzold); HF825 (Murphy, M.)	State Board of Investment	11A.17, Subd. 2	Provides for the investment of the voluntary statewide lump-sum volunteer firefighter retirement plan in the supplemental investment fund and requires plan investments in the special statewide lump-sum volunteer firefighter account.
3	86.18-88.18	SF504 (Betzold); HF825 (Murphy, M.)	Fire State Aid	69.011, Subd. 1	Defines the term "voluntary statewide lump-sum volunteer firefighter retirement plan" for the fire state aid program.

Summary of Delete-Everything Amendment S0191-DE2

Sec.	Pg.Ln – Pg.Ln	Source Bill(s)	Retirement Plan	Stat. Provision	Summary
4	88.19-89.25	SF504 (Betzold); HF825 (Murphy, M.)	Fire State Aid	69.011, Subd. 2	Provides that for municipalities participating in the voluntary statewide lump-sum volunteer firefighter retirement plan, the PERA executive director will certify the existence of that retirement coverage for each municipality, with the applicable municipal clerk and fire chief responsible for certifying fire personnel and fire department equipment.
5	89.26-90.16	SF504 (Betzold); HF825 (Murphy, M.)	Fire State Aid	69.011, Subd. 4	Clarifies that municipalities with firefighters covered by the voluntary statewide lump-sum volunteer firefighter retirement plan are subject to the same fire department personnel and equipment requirements as applicable to other municipalities and fire departments.
6	90.17-92.14	SF504 (Betzold); HF825 (Murphy, M.)	Fire State Aid	69.011, Subd. 7	Provides that municipalities participating in the voluntary statewide lump-sum volunteer firefighter retirement plan are eligible for a minimum fire state aid allocation, based on the number of firefighters applicable to the municipality, up to 30 firefighters, and provides for the payment of fire state aid for municipalities participating in the voluntary statewide plan to the statewide plan and credited to the municipality.
7	92.15-92.22	SF504 (Betzold); HF825 (Murphy, M.)	Fire State Aid	69.021, Subd. 9	Includes the voluntary statewide lump-sum volunteer firefighter retirement plan in the entities entitled to appeal state aid apportionments.
8	92.23-92.34	SF504 (Betzold); HF825 (Murphy, M.)	Fire State Aid	69.031, Subd. 1	Provides for the issuance of warrants to PERA for fire state aid payable with respect to participants in the voluntary statewide lump-sum volunteer firefighter retirement plan.
9	93.1-95.6	SF504 (Betzold); HF825 (Murphy, M.)	Fire State Aid	69.031, Subd. 5	Provides for the deposit of fire state aid directly to the voluntary statewide lump-sum volunteer firefighter retirement plan to the credit of the applicable municipality.
10	95.7-96.13	SF504 (Betzold); HF825 (Murphy, M.)	Statewide Volunteer Fire Plan	New 353G.01	Defines the terms “advisory board,” “board,” “commissioner of finance,” “executive director,” “fund,” “good time service credit,” “member,” “municipality,” “plan,” “retirement fund,” “retirement plan,” “standards for actuarial work,” “state board of investment,” and “volunteer firefighter.” “Good time service credit” means the length of service credit for an active firefighter as reported by the respective fire chief based on the minimum firefighter activity standards of the fire department, either monthly or annually. “Member” is a volunteer firefighter who provides active service to a fire department where coverage by the voluntary statewide lump-sum volunteer firefighter retirement plan has been elected and where the service is covered by the retirement plan. “Volunteer firefighter” means a person who is an active department member and, in that capacity, engages in fire suppression, emergency response, fire education, or fire prevention on an on-call basis.
11	96.14-97.20	SF504 (Betzold); HF825 (Murphy, M.)	Statewide Volunteer Fire Plan	New 353G.02	Creates the voluntary statewide lump-sum volunteer firefighter retirement plan and fund, administered by PERA, invested by the SBI, audited by the Legislative Auditor, and represented by the Attorney General.
12	97.21-98.18	SF504 (Betzold); HF825 (Murphy, M.)	Statewide Volunteer Fire Plan	New 353G.03	Creates an advisory board to advise the PERA board about the retirement coverage needs of and accommodations for volunteer firefighters. The advisory board consists of a Minnesota Association of Townships appointee, two League of Minnesota Cities appointees, a Minnesota State Fire Chiefs Association appointee, two Minnesota State Fire Departments Association appointees, and an Office of the State Auditor representative. The terms of the appointees are staggered and, after the initial set of appointments, are for three years. The compensation of advisory board members is governed under the state advisory panel provisions.
13	98.19-98.24	SF504 (Betzold); HF825 (Murphy, M.)	Statewide Volunteer Fire Plan	New 353G.04	Requires municipal and fire department chief executive officers to provide all relevant information and records requested by the PERA board, the PERA executive director, or the State Board of Investment.
14	98.25-100.10	SF504 (Betzold); HF825 (Murphy, M.)	Statewide Volunteer Fire Plan	New 353G.05	Allows municipalities and independent nonprofit firefighting corporations to elect to have coverage for their volunteer firefighters provided by the voluntary statewide

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Sec.	Pg.Ln – Pg.Ln	Source Bill(s)	Retirement Plan	Stat. Provision	Summary
					<p>lump-sum volunteer firefighter retirement plan. The process is initiated jointly by a cost analysis request by the chief administrative officer of the municipality and the volunteer firefighters' relief association secretary if the volunteer firefighters are covered by a volunteer firefighters' relief association, or a request from the chief administrative officer of the entity operating the fire department if no volunteer firefighters' relief association exists. The cost analysis would be based on the service pension level closest to the service pension amount provided by the volunteer firefighters' relief association, rounded up, if there is a volunteer firefighters' relief association, or the lowest service pension level if there is no volunteer firefighters' relief association, and any other potential service pension levels designated in the request and would be prepared using a mathematical procedure established by the consulting actuary retained by PERA. The cost analysis will be based on the financial and demographic information available from the Office of the State Auditor if there is a volunteer firefighters' relief association or supplied by the chief administrative officer of the entity operating the fire department. The cost analysis request also triggers a review by the State Board of Investment for conformity with M. S., Ch. 11A, and for compliance with board investment policy. Once a cost analysis is provided, the municipality or independent nonprofit firefighting corporation has 90 days to approve or disapprove the retirement coverage change. If approved, the retirement coverage change is effective on the next following January 1.</p>
15	100.11-101.23	SF504 (Betzold); HF825 (Murphy, M.)	Statewide Volunteer Fire Plan	New 353G.06	<p>If a retirement coverage change to the voluntary statewide lump-sum volunteer firefighter retirement plan is approved, on the December 31 before the coverage change, the special fund of the applicable volunteer firefighters' relief association ceases to exist and legal title to the special fund transfers to the State Board of Investment, with beneficial title to those assets remaining with the applicable volunteer firefighters. If the asset value declines in the interval before the transfer of title, the applicable municipality must transfer an amount equal to the investment loss. After the retirement coverage change, the volunteer firefighters' relief association may continue as a fraternal entity with a board of trustees of five (fire chief plus four elected active firefighters), but may only maintain a general fund, may not receive any municipal funds or state aid, and may not pay any retirement benefit not authorized for the general fund before the coverage change process began. The statewide plan becomes the successor in interest to the prior volunteer fire relief association special fund for all claims except for fiduciary actions not taken in good faith and constituting a breach.</p>
16	101.24-102.24	SF504 (Betzold); HF825 (Murphy, M.)	Statewide Volunteer Fire Plan	New 353G.07	<p>Good time service credit by active firefighters is certified by the applicable fire chief annually, by March 31. Active firefighters must be notified of their good time service credit determination by the fire chief, which the firefighter can challenge at a public hearing with the fire chief. If the fire chief's final determination is contested by the firefighter, it is not reviewable by PERA. The good time certification is a public document and a false certification or the provision of false information in connection with the certification has the same penalty as the provision of false information to PERA under Minnesota Statutes, Section 353.19. The good time certification is a percentage of a full year that represents the portion of a year undertaking firefighter activities, up to 100 percent in a calendar year. If a firefighter renders military service under the federal Uniformed Service Employment and Reemployment Rights Act (USERRA), the person receives a full year of good time service credit unless the person does not return to firefighting service in a timely fashion, whereupon the good time credit cancels.</p>

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17	102.25-104.20	SF504 (Betzold); HF825 (Murphy, M.)	Statewide Volunteer Fire Plan	New 353G.08	The funding requirements of each volunteer firefighter account in the voluntary statewide lump-sum volunteer firefighter retirement fund will be determined annually by PERA, consisting of the account's annual accruing liability, the proportional portion of the plan's administrative expenses, and the account's amortization contribution, set at one-tenth of the unfunded actuarial accrued liability of the account. The required contribution of the entity associated with the covered fire department is the amount of the funding requirements in excess of the most recent fire state aid amount attributable to the fire department. Unpaid required contributions are subject to the regular collection procedures of the PERA.
18	104.21-15.34	SF504 (Betzold); HF825 (Murphy, M.)	Statewide Volunteer Fire Plan	New 353G.09	Volunteer firefighters who separate from active fire department service for at least 30 days, are at least age 50, and have at least five years of good time service credit may apply for a benefit. Firefighters are partially vested for a service pension with five years of good time service credit and are fully vested for a service pension with at least 20 years of good time service credit. For plan members who retire before rendering at least five years of service under the statewide plan, a service pension at the cost benefit level of the prior volunteer fire relief association is payable as an alternative.
19	105.35-106.5	SF504 (Betzold); HF825 (Murphy, M.)	Statewide Volunteer Fire Plan	New 353G.10	Volunteer firefighters who otherwise qualify for a service pension but who are under age 50 when terminating active fire department service are entitled to a deferred service pension, based on the service pension vesting schedule, and payable without any interest over the deferral period.
20	106.6-106.37	SF504 (Betzold); HF825 (Murphy, M.)	Statewide Volunteer Fire Plan	New 353G.11	The retirement plan will offer 16 levels of service pension, from a low of \$500 per year of good time service credit to a high of \$7,500 per year of good time service credit. Annually, after obtaining a cost estimate from PERA for a new service pension level, the governing body of the entity operating the fire department may approve the selection of a higher service pension level. Retiring volunteer firefighters also qualify for the 1988 state supplemental lump-sum benefit. The voluntary statewide lump-sum volunteer firefighter retirement plan does not pay any ancillary benefits other than a survivor benefit.
21	107.1-107.9	SF504 (Betzold); HF825 (Murphy, M.)	Statewide Volunteer Fire Plan	New 353G.12	If an active member or a deferred member of the plan dies before receiving a service pension from the plan, the survivor of the member is entitled to receive a survivor benefit equal to the service pension that would have been payable to the member at age 50.
22	107.10-107.25	SF504 (Betzold); HF825 (Murphy, M.)	Statewide Volunteer Fire Plan	New 353G.13	A volunteer firefighter with two or more periods of firefighting service covered by the voluntary statewide lump-sum volunteer firefighter retirement plan totaling at least five years of good time service credit is eligible to receive a combined service pension based on all periods, with the total benefit amount consisting of the service pension levels for the applicable lengths of service.
23	107.26-108.2	SF504 (Betzold); HF825 (Murphy, M.)	Statewide Volunteer Fire Plan	New 353G.14	In lieu of direct receipt of a lump-sum service pension, a retiring volunteer firefighter may request that the voluntary statewide lump-sum volunteer firefighter retirement plan purchase an annuity contract from an insurance company so long as the insurance company is licensed to do business in Minnesota and the initial annuity payments do not begin before age 50.
24	108.3-108.13	SF504 (Betzold); HF825 (Murphy, M.)	Statewide Volunteer Fire Plan	New 353G.15	In lieu of direct receipt of a lump-sum service pension, a retiring volunteer firefighter who is at least age 50 may elect to have the service pension amount transferred on an institution-to-institution basis to an individual retirement account.
25	108.14-108.15	SF504 (Betzold); HF825 (Murphy, M.)	Statewide Volunteer Fire Plan	New 353G.16	The voluntary statewide lump-sum volunteer firefighter retirement plan is covered by the general provision exempting retirement funds from garnishment, attachment, and other legal process.

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Sec.	Pg.Ln – Pg.Ln	Source Bill(s)	Retirement Plan	Stat. Provision	Summary
26	108.16-109.7	SF504 (Betzold); HF825 (Murphy, M.)	Statewide Volunteer Fire Plan	356.20, Subd. 2	Adds the voluntary statewide lump-sum volunteer firefighter retirement plan to the list of retirement plans covered by the annual public pension plan financial reporting requirement.
27	109.8-110.7	SF504 (Betzold); HF825 (Murphy, M.)	Statewide Volunteer Fire Plan	356.401, Subd. 3	Adds the voluntary statewide lump-sum volunteer firefighter retirement plan to the general exemption from legal process provision.
28	110.8-110.24	SF504 (Betzold); HF825 (Murphy, M.)	Statewide Volunteer Fire Plan	356.96, Subd. 1	Includes the voluntary statewide lump-sum volunteer firefighter retirement plan to the covered pension plan designation for the general pension plan appeal procedure provision.
29	110.25-111.9	SF504 (Betzold); HF825 (Murphy, M.)	Statewide Volunteer Fire Plan	424A.10, Subd. 1	Augments the definition of “qualified recipient” for the 1988 state supplemental lump-sum volunteer firefighter benefit by including service pension recipients from the voluntary statewide lump-sum volunteer firefighter retirement plan.
30	111.10-111.34	SF504 (Betzold); HF825 (Murphy, M.)	Statewide Volunteer Fire Plan	424A.10, Subd. 2	Includes the voluntary statewide lump-sum volunteer firefighter retirement plan service pension recipients in the 1988 state supplemental benefit payment provision.
31	111.35-112.26	SF504 (Betzold); HF825 (Murphy, M.)	Statewide Volunteer Fire Plan	424A.10, Subd. 3	Includes the voluntary statewide lump-sum volunteer firefighter retirement plan in the 1988 state supplemental benefit state reimbursement provision.
32	112.27-112.28	SF504 (Betzold); HF825 (Murphy, M.)		Effective Date	The proposed legislation is effective on August 1, 2009.
Article 7: Volunteer Fire Relief Association Changes					
1	112.31-114.31	SF1001 (Betzold); HF1129 (Murphy, M.)	VFRAs	69.031, Subd. 5	Permits the payment of Public Employees Police and Fire Retirement Plan (PERA-P&F) employer contributions for paid firefighters from fire state aid allocations if the municipality has no volunteer firefighters’ relief association.
2	114.32-116.32	SF1001 (Betzold); HF1129 (Murphy, M.)	VFRAs	69.771, Subd. 3	Amends volunteer firefighters’ relief association compliance requirements for fire state aid qualification to add defined benefit relief associations with respect to municipal approval by bylaw amendments requirement and to correct cross-reference to prohibited transaction provision.
3	116.33-117.31	SF1001 (Betzold); HF1129 (Murphy, M.)	VFRAs	69.772, Subd. 4	Sets a March 31 or June 30 due date for lump sum volunteer firefighters’ relief association schedules and forms filed with the Office of the State Auditor.
4	117.32-118.31	SF1001 (Betzold); HF1129 (Murphy, M.)	VFRAs	69.772, Subd. 6	Clarifies that the trigger for lump sum volunteer firefighters’ relief associations to exercise their power to implement a service pension increase without municipal approval is based on the special fund funded ratio reported in the prior year.
5	118.32-119.28	SF1001 (Betzold); HF1129 (Murphy, M.)	VFRAs	69.773, Subd. 6	Clarifies that the trigger for a monthly benefit volunteer firefighters’ relief association to exercise its power to implement a service pension increase without municipal approval is based on the special fund funded ratio reported in the prior year.
6	119.29-121.27	SF1001 (Betzold); HF1129 (Murphy, M.)	VFRAs	356.219, Subd. 3	Corrects a reference to the name of the CFA (Chartered Financial Analyst) Institute in a pension plan investment reporting provision.
7	121.28-122.3	SF1001 (Betzold); HF1129 (Murphy, M.)	VFRAs	New 420.20	Moves the fire department minor employment permit to serve as firefighter prohibition to a more appropriate statutory chapter. Creates an exception to the prohibition for minors participating in fire department activities for activities with uninterrupted adult supervision as part of a youth, civic, or educational organization or program.
8	122.4-122.7	SF1001 (Betzold); HF1129 (Murphy, M.)	VFRAs	424A.001, Subd. 1	Adds a common general exception to definitions introduction that definition does not apply if the context clearly indicates otherwise.
9	122.8-122.12	SF1001 (Betzold); HF1129 (Murphy, M.)	VFRAs	424A.001, Subd. 1a	Clarifies that the definition of “ancillary benefit,” applicable for a later limitation, only applies to non-service pensions payable from the special fund.

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Sec.	Pg.Ln – Pg.Ln	Source Bill(s)	Retirement Plan	Stat. Provision	Summary
10	122.13-122.19	SF1001 (Betzold); HF1129 (Murphy, M.)	VFRAs	424A.001, New Subd. 1b	Adds a definition of “defined benefit relief association,” meaning a relief association that pays a lump sum service pension, a monthly benefit service pension, or both alternatively.
11	122.20-122.26	SF1001 (Betzold); HF1129 (Murphy, M.)	VFRAs	424A.001, New Subd. 1c	Adds a definition of “defined contribution relief association,” meaning a relief association that pays a service pension based solely on an individual account balance.
12	122.27-122.30	SF1001 (Betzold); HF1129 (Murphy, M.)	VFRAs	424A.001, Subd. 2	Adds appropriate articles before references to “municipal fire department” or “independent nonprofit firefighting corporations” in definition of “fire department.”
13	123.1-123.6	SF1001 (Betzold); HF1129 (Murphy, M.)	VFRAs	424A.001, Subd. 3	Adds establishment or contract execution references in definition of “municipality.”
14	123.7-123.21	SF1001 (Betzold); HF1129 (Murphy, M.)	VFRAs	424A.001, Subd. 4	Modifies “relief association” definition stylistically to replace lettered divisions with numbered divisions and improves language usage by replacing gerunds with appropriate verb form.
15	123.22-123.26	SF1001 (Betzold); HF1129 (Murphy, M.)	VFRAs	424A.001, Subd. 5	Adds the appropriate article before a reference to “special fund” in the definition of “special fund.”
16	123.27-123.32	SF1001 (Betzold); HF1129 (Murphy, M.)	VFRAs	424A.001, Subd. 6	Modifies the “surviving spouse” definition to eliminate an unnecessary comma and an unnecessary reference to “the term,” repositions the reference to “governing” and clarifies that the time of death confirming status is the death of the member.
17	124.1-124.7	SF1001 (Betzold); HF1129 (Murphy, M.)	VFRAs	424A.001, Subd. 8	Modifies the definition of “firefighting service” by adding a reference to “applicable” to the municipal approval requirement for independent nonprofit firefighting corporations and by adding a reference to “fire department” for fire prevention service.
18	124.8-124.14	SF1001 (Betzold); HF1129 (Murphy, M.)	VFRAs	424A.001, Subd. 9	Modifies the definition of “separation from active service” by adding “firefighter” as the subject of the sentence and replacing the string of infinitives with active tense verbs.
19	124.15-124.31	SF1001 (Betzold); HF1129 (Murphy, M.)	VFRAs	424A.001, Subd. 10	Modifies the definition of “volunteer firefighter” by clarifying that the membership requirements are alternative requirements and by adding “independent nonprofit” references to “firefighting corporation” references.
20	124.32-125.10	SF1001 (Betzold); HF1129 (Murphy, M.)	VFRAs	New 424A.002	Authorizes the creation of new volunteer firefighters’ relief associations or the continuation of existing volunteer firefighters’ relief associations, and requires that volunteer firefighters’ relief association bylaws or articles of incorporation specify whether the relief association is a defined benefit relief association or a defined contribution relief association.
21	125.11-128.10	SF1001 (Betzold); HF1129 (Murphy, M.)	VFRAs	424A.01	Revises subdivision to prohibit minors from being volunteer firefighters’ relief association members, to conform with the relocation of the restriction on minors as firefighters. Modifies the restrictions on volunteer firefighters and volunteer firefighters’ relief association membership by adding some explicit parallel verb references and by eliminating obsolete words and phrases to conform with current drafting and language usage conventions.
22	128.11-129.17	SF1001 (Betzold); HF1129 (Murphy, M.)	VFRAs	New 424A.015	Adds a section that sets forth the provisions that are generally applicable to volunteer firefighters’ relief associations and that are moved from current M.S., Sec. 424A.02, Subd. 1, Para. (d), and Subd. 6 (required separation from active service and exception and restriction on assignment or garnishment), Subd. 8a (purchase of annuity contract), and Subd.8b (transfer to an individual retirement account).

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Sec.	Pg.Ln – Pg.Ln	Source Bill(s)	Retirement Plan	Stat. Provision	Summary
23	129.18-133.11	SF1001 (Betzold); HF1129 (Murphy, M.)	VFRAs	New 424A.016	<p>Adds a section that:</p> <ol style="list-style-type: none"> 1. Specifically authorizes defined contribution lump sum service pension relief associations (Subd. 1); 2. Repeats the service pension eligibility requirements from the current Sec. 424A.02, Subd. 1, that are applicable to defined contribution relief associations (Subd. 2); 3. Transfers the defined contribution relief association vesting schedule from the last portion of current Sec. 424A.02, Subd. 2 (Subd. 3); 4. Transfers the defined contribution relief association individual account provisions from the current Sec. 424A.02, Subd. 4 (Subd. 4); 5. Adapts for defined contribution relief associations the installment payment authority of the current Sec. 424A.02, Subd. 8 (Subd. 5); 6. Transfers the defined contribution relief association deferred service pension provision from the current Sec. 424A.02, Subd. 7 (Subd. 6); 7. Adapts the limitation on ancillary benefits of the current Sec. 424A.02m, Subd. 9, for defined contribution relief associations (Subd. 7); 8. Adapts the penalty for the payment of service pension without actual active service separation of the current Sec. 424A.02, Subd. 9b, for defined contribution relief associations (Subd. 8); and 9. Adapts the bylaw amendment filing requirement of the current Sec. 424A.02, Subd. 10, for defined contribution relief associations (Subd. 9)
24	133.12-134.26	SF1001 (Betzold); HF1129 (Murphy, M.)	VFRAs	424A.02, Subd. 1	<p>Amends the defined benefit service pension authorization provision by clarifying that the entire section and the subdivision apply solely to defined benefit relief associations, clarifies that defined benefit service pensions must be earned under M.S., Chapter 424A, under the relief association articles of incorporation, and under the relief association bylaws, and clarifies the time test on inactive relief association membership for recently established relief associations. Volunteer firefighters' relief associations are permitted to define, in their bylaws, a "month" for monthly service crediting programs, with a minimum of 16 days to constitute a month and a default definition of month as a completed calendar month measured from the entry anniversary date to the same day of the next month.</p>
25	134.27-135.35	SF1001 (Betzold); HF1129 (Murphy, M.)	VFRAs	424A.02, Subd. 2	<p>Amends the vesting requirement provision by clarifying that the provision applies to defined benefit relief associations and by striking the defined contribution vesting provision transferred to new Sec. 424A.16.</p>
26	135.36-143.4	SF1001 (Betzold); HF1129 (Murphy, M.)	VFRAs	424A.02, Subd. 3	<p>Amends the flexible service pension maximums by clarifying that the provision applies to defined benefit relief associations and updates the provision to conform to the current language usage conventions. Incorporates the uniformity previously included in M.S., Sec.424A.02, Subd. 6, repealed to be divided into other sections in the article.</p>
27	143.5-143.34	SF1001 (Betzold); HF1129 (Murphy, M.)	VFRAs	424A.02, Subd. 3a	<p>Amends the excess service pension payment penalty by clarifying that the provision applies to defined benefit relief associations. Transfers the onus for the collection of overpaid deferred benefit service pension amounts from the Office of the State Auditor to the volunteer firefighters' relief association treasurer upon receipt of an order from the State Auditor.</p>
28	144.1-145.12	SF1001 (Betzold); HF1129 (Murphy, M.)	VFRAs	424A.02, Subd. 7	<p>Amends the deferred service pension provision by clarifying that the provision applies to defined benefit relief associations, clarified that the specified qualifying service periods were alternative provisions and re-letters later paragraphs with the elimination of the defined contribution relief association provision moved to new Sec. 424A.016.</p>

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29	145.13-146.1	SF1001 (Betzold); HF1129 (Murphy, M.)	VFRAs	424A.02, Subd. 8	Amends the lump sum service pension installment payment provision by clarifying that the provision applies to defined benefit relief associations, updates the provision to conform to the current language usage conventions, and replaces outdated references to the Commissioner of Commerce with references to the State Auditor with respect to promulgating installment payment liability calculation procedures and tables. Extends the authority to make installment payments from service pensions to include survivor benefits and simplifies the manner in which installment payments are to be calculated.
30	146.2-146.31	SF1001 (Betzold); HF1129 (Murphy, M.)	VFRAs	424A.02, Subd. 9	Amends the ancillary benefit limitation provision by clarifying that the provision applies to defined benefit relief associations.
31	146.32-147.10	SF1001 (Betzold); HF1129 (Murphy, M.)	VFRAs	424A.02, Subd. 9a	Amends the postretirement increase provision by clarifying that the provision applies to defined benefit relief associations and updates the provision to conform to the current language usage conventions.
32	147.11-147.19	SF1001 (Betzold); HF1129 (Murphy, M.)	VFRAs	424A.02, Subd. 9b	Amends the service pension repayment provision by clarifying that the provision applies to defined benefit relief associations and updates the provision to conform to current language usage conventions.
33	147.20-148.29	SF1001 (Betzold); HF1129 (Murphy, M.)	VFRAs	424A.02, Subd. 10	Amends the bylaw amendment local approval and filing requirement by clarifying that the provision applies to defined benefit relief associations and updates the provision to conform to current language usage conventions. Clarifies that the trigger for volunteer firefighters' relief associations to exercise their power to implement a service pension increase without municipal approval is based on the special fund funded ratio reported in the prior year.
34	148.30-149.5	SF1001 (Betzold); HF1129 (Murphy, M.)	VFRAs	424A.02, Subd. 12	Amends the new fire district service credit transfer provision by clarifying that the provision applies to defined benefit relief associations and updates the provision to conform to current language usage conventions.
35	149.6-149.25	SF1001 (Betzold); HF1129 (Murphy, M.)	VFRAs	424A.02, Subd. 13	Amends the combined service pension provision by clarifying that the provision applies to defined benefit relief associations and updates the provision to conform to current language usage conventions.
36	149.26-150.15	SF1001 (Betzold); HF1129 (Murphy, M.)	VFRAs	424A.021	Amends the uniformed service break-in-service provision by clarifying that defined contribution relief associations providing break-in-service coverage is special fund revenue allocation and not solely special fund investment return allocation.
37	150.16-151.6	SF1001 (Betzold); HF1129 (Murphy, M.)	VFRAs	424A.03	Amends the partially paid and partially volunteer firefighters' relief association uniformity provision by updating the provision to conform to current language usage conventions.
38	151.7-153.24	SF1001 (Betzold); HF1129 (Murphy, M.)	VFRAs	424A.04	Amends the volunteer firefighters' relief association board of trustees provision by updating the provision to conform to current language usage conventions and transfers the former prohibited transaction restriction of the current M.S., Sec. 424A.001, Subd. 7, to this section. Clarifies the municipal representatives on the board of a volunteer firefighters' relief association associated with a joint powers board, a township, or an unorganized territory.
39	153.25-153.28	SF1001 (Betzold); HF1129 (Murphy, M.)	VFRAs	424A.05, Subd. 1	Amends the volunteer firefighters' relief association special fund provision establishment provision by adding a reference to "volunteer firefighters" to a relief association reference.
40	153.29-154.10	SF1001 (Betzold); HF1129 (Murphy, M.)	VFRAs	424A.05, Subd. 2	Amends the volunteer firefighters' relief association special fund asset and revenue provision by updating the provision to conform to current language usage conventions.

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Sec.	Pg.Ln – Pg.Ln	Source Bill(s)	Retirement Plan	Stat. Provision	Summary
41	154.11-155.10	SF1001 (Betzold); HF1129 (Murphy, M.)	VFRAs	424A.05, Subd. 3	Amends the volunteer firefighters' relief association special fund disbursement provision by updating the provision to conform to current language usage conventions. Separates out the Minnesota State Fire Department Association (MSFDA) or Minnesota Area Relief Association Coalition (MARAC) dues from state Volunteer Firefighters' Benefit Association premiums, permits the purchase of casualty insurance from a licensed insurance company instead of the Volunteer Firefighters' Benefit Association, and limits the current restriction on designated beneficiaries to natural persons to monthly benefit volunteer firefighter relief associations and permits trusts under M.S., Chapter 501B, to be a designated beneficiary for defined contribution volunteer fire relief associations, lump sum volunteer fire relief associations, and combination volunteer fire relief associations where a lump sum service pension or benefit is payable.
42	155.11-155.14	SF1001 (Betzold); HF1129 (Murphy, M.)	VFRAs	424A.05, Subd. 4	Amends the volunteer firefighters' relief association special fund investment provision by updating the provision to conform to current language usage conventions.
43	155.15-156.3	SF1001 (Betzold); HF1129 (Murphy, M.)	VFRAs	424A.06	Amends the volunteer firefighters' relief association general fund provision by updating the provision to conform to current language usage conventions.
44	156.4-156.11	SF1001 (Betzold); HF1129 (Murphy, M.)	VFRAs	424A.07	Amends the nonprofit firefighting corporation relief association establishment provision by updating the provision to conform to current language usage conventions.
45	156.12-157.1	SF1001 (Betzold); HF1129 (Murphy, M.)	VFRAs	424A.08	Amends the provision governing the use of fire state aid by municipalities without relief associations to update the provision to conform to current language usage conventions. Permits municipalities with a volunteer firefighters' relief association to use fire state aid to pay the employer contributions to the Public Employees Police and Fire Retirement Plan (PERA-P&F) for any paid firefighters.
46	157.2-157.20	SF1001 (Betzold); HF1129 (Murphy, M.)	VFRAs	424A.10, Subd. 1	Amends the state volunteer firefighters' lump sum supplemental benefit definitions provision by updating the provision to conform to current language usage conventions. Aligns the definition of surviving spouse or surviving child for the mandated supplemental lump sum volunteer firefighter benefit with the definitions for the balance of M.S., Chapter 424A.
47	157.21-158.7	SF1001 (Betzold); HF1129 (Murphy, M.)	VFRAs	424A.10, Subd. 2	Amends the state volunteer firefighters' lump sum supplemental benefit payment of supplement benefit provision by updating the provision to conform to current language usage conventions.
48	158.8-158.30	SF1001 (Betzold); HF1129 (Murphy, M.)	VFRAs	424A.10, Subd. 3	Amends the state volunteer firefighters' lump sum supplemental benefit state reimbursement provision by updating the provision to conform to current language usage conventions.
49	158.31-159.6	SF1001 (Betzold); HF1129 (Murphy, M.)	VFRAs	424A.10, Subd. 4	Amends the state volunteer firefighters' lump sum supplemental benefit in lieu of income tax exclusion provision by updating the provision to conform to current language usage conventions.
50	159.7-159.13	SF1001 (Betzold); HF1129 (Murphy, M.)	VFRAs	424A.10, Subd. 5	Amends the state volunteer firefighters' lump sum supplemental benefit retroactive reimbursement provision by updating the provision to conform to current language usage conventions.
51	159.14-159.19	SF1001 (Betzold); HF1129 (Murphy, M.)	VFRAs	424B.10, New Subd. 1a	Amends the consolidating volunteer firefighters' relief association benefits and funding provision to clarify that the provision applies to situations where all relief associations are defined benefit relief associations.
52	159.20-160.11	SF1001 (Betzold); HF1129 (Murphy, M.)	VFRAs	424B.10 New Subd. 1b	Replicates existing M.S., Sec. 424B.10, Subd. 1, proposed for repeal, as new subdivisions with a specification a consolidation of two defined benefit relief associations must produce a defined benefit relief association as a successor.

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Sec.	Pg.Ln – Pg.Ln	Source Bill(s)	Retirement Plan	Stat. Provision	Summary
53	160.12-160.26	SF1001 (Betzold); HF1129 (Murphy, M.)	VFRAs	424B.10, Subd. 2	Updates the provision to conform with current language usage conventions.
54	160.27-161.14	SF1001 (Betzold); HF1129 (Murphy, M.)	VFRAs	New 424B.11	Adds a benefits and funding provision for consolidations where all relief associations are defined contribution relief associations, adapting the regulation contained in the current M.S., Sec. 424B.10.
55	161.15-161.33	SF1001 (Betzold); HF1129 (Murphy, M.)	VFRAs	New 424B.12	Adds a benefits and funding provision for consolidations where the relief associations include both defined benefit and defined contribution relief associations, adapting the regulation contained in the current M.S., Sec. 424B.10
56	161.34-162.11	SF1001 (Betzold); HF1129 (Murphy, M.)	VFRAs	424B.21	Amends volunteer firefighters' relief association dissolution annuity purchase authority provision by correcting cross-references for annuity contract authority and minimum retirement age provisions.
57	162.12-162.22	SF557 (Bakk); HF732 (Dill)	Brimson Volunteer Firefighters' Relief Association	Local Law	Authorizes the Brimson Volunteer Firefighters' Relief Association to utilize a board of trustees of 10 members rather than the statutory number of nine members.
58	162.33-162.30	SF1001 (Betzold); HF1129 (Murphy, M.)	Repealer	Repealer	Six current statutory provisions are repealed for purposes of transfer to a different position as part of the recodification and one current statutory provision is repealed as an obsolete transition provision from 1979. The recodification provisions are M.S., Sections: 424A.001, Subd. 7; Prohibited Transactions, moved to Sec. 424A.04 424A.02, Subd. 4; Defined Contribution Service Pensions, moved to new Sec. 424A.017 424A.02, Subd. 6; Service Pension Payment and Nonassignability, moved to new Sec. 424A.015 and 424A.017 424A.02, Subd. 8a; Annuity Contract Purchase, moved to new Sec. 424A.015 424A.02, Subd. 8b; Individual Retirement Account Transfer, moved to new Sec. 424A.015 M.S., Sec. 424A.02, Subd. 9b, Requirement for the repayment of a service pension by a retired volunteer firefighter who resumes active firefighting service 424B.10 Subd. 1 Post-Consolidation Benefits, replicated in new Sec. 424B.10, Subd. 1b The obsolete provision is M.S., Sec. 424A.09

Article 8: Correction of Prior Drafting Errors

1	163.3-167.10	Commission Amendment	MERF	422A.06, Subd. 8	Eliminates a post-retirement adjustment amount that was incorrectly included when the provision was relocated in 2008.
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Article 9: One Person and Small Group Retirement Provisions

1	167.14-167.29	SF605 (Betzold); HF757 (Murphy, M., by req.)	Transportation Pilots Plan	352.86, Subd. 1	Restricts the special plan to pilots electing coverage before June 1, 2008.
2	167.30-168.14	SF605 (Betzold); HF757 (Murphy, M., by req.)	Transportation Pilots Plan	352.86, Subd. 1a	Revises the qualification standards for a disability benefit and limits disability benefit payments from the State Airports Fund to five years or until normal retirement age.
3	168.15-168.24	SF605 (Betzold); HF757 (Murphy, M., by req.)	Transportation Pilots Plan	352.86, Subd. 2	Restructures the additional member and employer contribution requirements.
4	168.25-169.4	SF699 (Betzold); HF741 (Kahn)	PERA-General	353.01, Subd. 2	Eliminates a membership inclusion provision moved to a more appropriate place.
5	169.5-170.4	SF699 (Betzold); HF741 (Kahn)	PERA-General	353.01, Subd. 2a	Moves a Dakota County Agricultural Society full-time employee membership inclusion and adds Minneapolis Firefighters Relief Association and Minneapolis Police Relief Association employee membership inclusion.
6	170.5-171.21	SF699 (Betzold); HF741 (Kahn)	PERA-General	353.01, Subd. 6	Adds the Minneapolis Firefighters Relief Association and the Minneapolis Police Relief Association to the definition of "governmental subdivision" as PERA-covered employing unit.

Summary of Delete-Everything Amendment S0191-DE2

Sec.	Pg.Ln – Pg.Ln	Source Bill(s)	Retirement Plan	Stat. Provision	Summary
7	171.22-171.28	SF699 (Betzold); HF741 (Kahn)	PERA-General	Uncoded	Provides for the termination of any prior Minneapolis Firefighters Relief Association or Minneapolis Police Relief Association employee pension plan if PERA-General coverage is elected.
8	171.29-172.24	SF699 (Betzold); HF741 (Kahn)	PERA-General	Uncoded	Authorizes full actuarial value prior service credit purchase for Minneapolis Firefighters Relief Association or Minneapolis Police Relief Association employees with prior relief association employment, sunseting after one year.
9	172.25-173.8	SF699 (Betzold); HF741 (Kahn)	PERA-General	Uncoded	Provides for an election of retirement coverage by Minneapolis Firefighters Relief Association and Minneapolis Police Relief Association employees.
10	173.9-174.17	SF197 (Skogen); HF318 (Nornes)	PERA-General	Uncoded	Allows a part-time Elizabeth, Minnesota, municipal liquor store employee to purchase at full actuarial value service credit for prior service for which contributions were not deducted.
11	174.18-175.15	Commission Amendment LCPR09-02A (Skogen)	PERA-General; TRA	Uncoded	Permits a part-time Underwood, Minnesota, municipal liquor store employee to withdraw retirement annuity applications and resume active PERA-General membership.
12	175.16-176.5	SF223 (Wiger); HF231 (Lillie)	PERA-General	Uncoded	Permits a deferred annuitant to elect a retroactive exclusion from PERA-General membership for a period of Roseville, Minnesota, teacher assistant service.
13	176.6-176.25	SF305 (Bakk); HF122 (Dill)	MSRS-General	Uncoded	Permits an injured former Silver Bay, Minnesota, Veterans Home employee to file a late disability benefit application.
14	176.26-177.20	SF750 (Betzold); HF982 (Murphy, M.)	MSRS-General	Uncoded	Provides identical allowable service credit for half-time or more Job Share state employees as other half-time or more state employees, with a prospective annuity calculation and payment for any retirees.
15	177.21-178.9	SF 1311 (Hann); HF 1409 (Loon)	PERA-General	Uncoded	Permits a Hennepin County employee to apply for a disability benefit despite insufficient post-break-in-service employment period.
16	178.10-178.11	SF605 (Betzold); HF757 (Murphy, M., by req.)	Transportation Pilots Plan	Repealer	Repeals Section 352.86, Subd. 3, an obsolete provision of the Transportation Department Pilots Retirement Plan.