

## FPPA

FIRE & POLICE PENSION ASSOCIATION OF COLORADO

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Official interpretations or determinations are based upon the  
State & Federal Legislation which govern these acts.

2/4/2009



# FPPA 2009

*Legislative Update*

## State Legislative Highlights

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*The following bills introduced by FPPA and sponsored by the Pension Reform Commission are currently on their way through the 2009 Colorado General Assembly. For complete information and current updates refer to the Colorado State web site at [www.colorado.gov](http://www.colorado.gov).*

### House Bill 09-1030 – FPPA IRS Qualification

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- Gives the boards of the Statewide Defined Benefit System, Old Hire, and Volunteer pension plans for firefighters and police officers authority to adopt provisions necessary for compliance with IRS code qualification requirements.
- Permits the FPPA to create a master Old Hire plan document and seek IRS qualification approval for the document. Local Old Hire boards could elect, but would not be required, to adopt the document. Permits the FPPA to amend the master Old Hire plan document as necessary to comply with IRS code.
- The requirement that the plans meet the qualification requirements of section 401 of the IRS code remains, but eliminates itemized requirements that were intended to ensure that plans meet the IRS qualification requirements.

**Sponsor** - House Representative Jeanne Labuda

**Co-sponsor** - Senator Lois Tochtrop

### Senate Bill 09-017

#### FPPA Disability and Survivor Benefits

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- Repeals the earned income offset for occupational disability benefits.
- Repeals the dependent child eligibility requirements with regard to education for dependent children between the ages of 19 and 23 for members receiving an occupational disability benefit prior to October 1, 2002.
- Repeals the termination of benefits upon remarriage for survivors of members awarded total disability benefits prior to January 1, 2000, and clarifies the termination statute.
- Repeals the board's authority to implement the supplemental disability benefit program. (This program has never been implemented.)
- Includes an offset for statewide defined benefits for a member or survivor who subsequently receives a disability or survivor benefit from the Statewide Death and Disability plan.
- Includes the requirement for payment by the employer of the excess contribution over the sixteen percent rate for members in the FPPA Defined Benefit System (for those members paying the re-entry rate) who are found temporarily disabled and subsequently receive a normal retirement benefit.
- Clarifies the applicability of on-duty status for temporary occupational benefits and permanent occupational benefits.
- Repeals obsolete language allowing totally disabled members to elect a new survivor benefit upon the implementation of the flat benefit in 2000.

**Sponsor** -Senator Lois Tochtrop

**Co-sponsor** - House Representative James Riesberg