Chapter 1  

ENROLLMENT OF EMPLOYEES IN THE FRS

Chapter 1  Contents:

I. Participation...........................................................................................................1-3
II. Regularly Established Position............................................................................1-7
III. Temporary Position ............................................................................................1-9
IV. Enrollment of Members......................................................................................1-11
   A. General ..............................................................................................................1-11
   B. Regular Class ....................................................................................................1-15
   C. Special Risk Class ............................................................................................1-16
   D. Special Risk Administrative Support Class......................................................1-29
   E. Elected Officers’ Class ......................................................................................1-32
   F. Senior Management Service Class ...................................................................1-37
      1. State Agencies ..................................................................................................1-37
      2. Local Agencies ..................................................................................................1-40
   G. State University System Optional Retirement Program ..................................1-46
   H. Senior Management Service Optional Annuity Program ................................1-53
   I. State Community College System Optional Retirement Program ................1-56
   J. Dual Employment ...............................................................................................1-62
V. Institute of Food and Agricultural Sciences .......................................................1-64
VI. Enrollment/Change Procedures for Current Employees .....................................1-66
VII. Change of Unit Status Transfer, Merger, or Consolidation ...............................1-70
VIII. Employment-after-Retirement Limitations .......................................................1-71
IX. Renewed Membership for Retirees ....................................................................1-73
X. Community Development Block Grants ..............................................................1-77
XI. Independent Contractors ....................................................................................1-78
XII. Social Security Coverage ....................................................................................1-82
This *Division of Retirement Employer Handbook* is intended for the employers of members of the FRS Pension Plan or the FRS Investment Plan. However, references to an FRS member in this Handbook will refer to a member of the FRS Pension Plan, unless stated otherwise. The Division is responsible for processing contributions and maintaining service credit records for Investment Plan members, and for administering Investment Plan participants’ disability benefits and Health Insurance Subsidy benefits. Procedures in this handbook should be well marked to indicate the difference in actions required of the employer with respect to Pension Plan vs. Investment Plan members.
Chapter 1: ENROLLMENT OF EMPLOYEES IN THE FRS

I. PARTICIPATION

Membership in the FRS is mandatory for all employees who begin employment with an FRS agency on or after December 1, 1970, in a position that is not a temporary position. All members of the FRS are also covered by Social Security under an agreement by the State of Florida with the U.S. Social Security Administration (see page 1-82). All members of the FRS have the choice to participate in either the FRS Pension Plan or the FRS Investment Plan (which was established July 2002). Contributions and salaries, etc., of your employees participating in the Investment Plan will be reported to the Division in the same manner as reported for your employees in the Pension Plan, using different codes. The conditions of membership are discussed in greater detail in this chapter. We encourage you to refer to the FRS Rules and Florida Statutes cited at the end of each section to locate additional information on a subject. Participation in one of the closed retirement systems is explained on page 1-12.

Membership Classes

The five classes of membership in the FRS Pension Plan and the Investment Plan are:

- Regular Class (see page 1-15)
- Special Risk Class (see page 1-16)
- Special Risk Administrative Support Class (see page 1-29)
- Elected Officers’ Class (see page 1-32)
- Senior Management Service Class (see page 1-37)

Anyone employed in a regularly established position (see page 1-7) will belong to one of these classes unless he/she is covered by one of the closed systems outlined on page 1-12. An employee can be a member of only one class at a time. If employed in two or more covered positions that belong to different classes (i.e., Regular, SMSC, Special Risk, Special Risk Administrative Support or EOC), the employee will be enrolled in only one class (see page 1-62). The retirement contribution rates for each class are listed in rate chart 1 under chapter 2, part II. Renewed membership for reemployed retirees is covered on page 1-73.

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1 Underlined terms are defined in the glossary in chapter 15.
Plan Enrollment and “Second Chance” Transfer Option

New employees are initially enrolled as members of the FRS Pension Plan by default\(^2\) and have the opportunity to enroll in the FRS Investment Plan. Upon initial employment and enrollment\(^3\), CitiStreet (the third party administrator of the Investment Plan responsible for the educational and choice program) provides information to each new employee explaining the employee’s option to participate in the Investment Plan instead of the Pension Plan. All FRS members also have a single additional opportunity to transfer on their own initiative into the opposite plan prior to termination\(^4\).

Educational and Choice Information

Newly hired employees who have never been employed with an FRS participating employer and newly hired renewed members will receive the education and choice information from CitiStreet\(^5\). Any employee who was previously employed by an FRS participating employer and had completed an active or passive election to enroll in the FRS Pension Plan will not receive the educational and choice information.

Retirement Coverage for Dependent Special Districts & Other Dependent Governmental Entities

Dependent special districts and other dependent governmental entities must provide the same retirement coverage as the “parent agency” on which they are dependent. Effective July 1, 1996, dependent entities (within the jurisdiction of an independent participating agency) that, in error, were not providing FRS retirement coverage for their employees must provide such coverage, and all employees of such entities filling regularly established positions must be enrolled in the FRS. For service before July 1, 1996, retroactive enrollment and payment of contributions is not required of the employer; however, the affected employees are eligible to purchase such past service. If your agency is a “parent agency,” please make certain all affected employees of entities dependent on you are enrolled in the FRS. Periodically, audits are conducted to ensure compliance with this provision and adjustments will be required back to July 1, 1996, for any governmental entities found to be in noncompliance. (The Department of Community Affairs determines the dependent or independent status of special districts, in accordance with s. 189.403, F.S.)

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\(^2\) Some university employees are first enrolled in the State University System Optional Retirement Program (see page 1-46).

\(^3\) Between March 2002 and February 2003, existing members of the FRS Pension Plan could elect to transfer to the FRS Investment Plan if they wished, in different choice periods that varied based on the member’s employer group (for more on choice periods, see chapter 9, part XV).

\(^4\) For more on the “second chance” transfer opportunity, see chapter 9, part XV.

\(^5\) For more on education and outreach, see chapter 9, part XV.
Optional retirement programs are available for eligible employees in certain positions in lieu of participating in the FRS. These defined contribution programs offer individual or group retirement contracts that provide retirement and/or death benefits for participants. These programs are:

- **State University System Optional Retirement Program (SUSORP)** – Membership in SUSORP is compulsory for faculty and Administrative and Professional (A&P) positions in the State University System, unless they choose FRS Pension Plan membership within 90 days of being hired or the Investment Plan prior to the last day of the 5th month following the employee’s month of hire (see pages 1-39, 1-46 and 1-49).

- **Senior Management Service Optional Annuity Program (SMSOAP)** – Available for certain positions in state agencies, the legislative branch, the judicial branch, and the State Board of Administration (see pages 1-37 and 1-53).

- **State Community College System Optional Retirement Program (CCORP)** – Available for certain positions in public community colleges where a CCORP is established by a community college board of trustees under s. 1001.64(20), F.S., and is implemented by the employing community college under s. 1012.875, F.S. (see page 1-56).

The Division of Retirement is responsible for administering the SUSORP and the SMSOAP, but local community college boards of trustees administer the individual CCORPs.

In addition to the three optional retirement programs described above, local senior managers who are eligible for membership in the Senior Management Service Class may elect to withdraw from the Florida Retirement System under the provisions of s. 121.055(1)(b)2., F.S (see pages 1-33, 1-37, 1-41, and 1-44). (In such cases, local employers may provide coverage for these employees at their discretion.)

From January 1 through June 30, 2006, any active employee who, while filling an SMSC-eligible position, opted to withdraw from the FRS as described above will have one opportunity to reverse that decision and elect to return to the FRS (see page 1-41).
As of July 1, 2002, all current and future active and renewed members of the FRS may elect to participate in the FRS Investment Plan (an employer-funded defined contribution plan) in lieu of the FRS Pension Plan (the current employer-funded defined benefit plan), except for DROP participants. In addition, employees participating in the Senior Management Service Optional Annuity Program (SMSOAP), and university employees who are eligible to participate in, but are not participating in, the State University System Optional Retirement Program (SUSORP), may elect to join the FRS Investment Plan. Beginning July 1, 2003, participants of the State Community College Optional Retirement Program (CCORP) may also elect to participate in this plan (see page 1-56). From January 1 through June 30, 2006, any local senior manager who opted to withdraw from the FRS as described on page 1-5 could reverse that decision and elect to return to the FRS and participate in the FRS Investment Plan (see page 1-41 for details).

Participants of the SUSORP (see pages 1-39, 1-46 and 1-49) are not eligible to transfer to the FRS Investment Plan or FRS Pension Plan while they continue to fill SUSORP-eligible positions.

See chapter 9, part XV, for specifics regarding the FRS Investment Plan, which is administered by the Florida State Board of Administration (SBA).

**STATUTORY REFERENCE:**
Sections 121.055 and 121.35, F.S.

**FRS RULE REFERENCE:**
Sections 60V-4.002 and 60U-4.002, F.A.C.
II. REGULARLY ESTABLISHED POSITION

[Applicable to all employees of covered agencies]

An employee who is filling a full-time or part-time regularly established position is a compulsory member of the FRS, except that eligible positions in the State University System shall be initially enrolled in the SUSORP (see page 1-39). See page 1-9 for information on temporary positions. An employee filling a regularly established position shall be enrolled on the first day of employment, even if the employee is serving a probationary period.

NOTE: Official court reporters are mandatory members of the FRS, whereas deputy court reporters (who are employees of the official court reporters and are considered independent contractors) are not eligible for FRS membership. [See Williams v. Department of Management Services, App., (1st) 647 So. 2d 317 (1994)].

For State Agencies

A regularly established position in a state agency, including state universities, is a position authorized pursuant to s. 216.262(1)(a) and (b), F.S., and compensated from either a salaries appropriation as provided in s. 216.011(1)(dd), F.S., or a salaries account.

For Local Agencies

A regularly established position in a local agency (county agency, district school board, community college, or a participating city, special district, or charter school) is an employment position that will be in existence beyond 6 consecutive calendar months. The expected length of the position’s existence, not the length of time an employee is anticipated to fill the position, determines membership in the FRS. When creating or establishing an employment position, the agency should determine if the position would exist beyond 6 consecutive months. If it will, it is a regularly established position. For retirement purposes, a position that exists for any part of a month is considered to be in existence for the entire month.

The following provisions shall apply to all members employed by a local agency:

- A member filling a regularly established position who performs additional duties for the same FRS employer is considered to be filling a regularly established position for the total employment, and the employer shall make the required retirement contributions.

- A member filling a regularly established position who performs additional duties in a temporary position for a different FRS employer shall have retirement contributions reported only for the regularly established position. The other employer does not report retirement contributions for the temporary position.

- A teacher filling a regularly established position who performs additional duties (beyond those contracted) for the same employer is considered to be filling a regularly established position for the total employment and the employer shall make the required retirement contributions.
A teacher who is employed to teach during the summer session, but who did not fill a regularly established position during the preceding school year, is filling a temporary position. The employer shall not make retirement contributions for this summer employment.

A person filling a regularly established position as a temporary replacement for a member on a leave of absence approved for more than 6 months shall be enrolled in the system upon employment; or, if the leave of absence is approved for 6 months or less and is subsequently extended beyond 6 months, such person shall be enrolled into the System effective with the date of the extension; or, if the leave of absence is open-ended (that is, the duration of the leave of absence is not documented), such person shall be enrolled as of the date of employment; otherwise, such person shall be considered a temporary employee and shall not be reported for retirement purposes.

An employment position financed by grant moneys becomes a regularly established position if the position exists beyond 6 consecutive calendar months. If the position established by the grant will exceed 6 months, it is a regularly established position and is covered for FRS purposes from the date of employment.

**STATUTORY REFERENCE:**
Section 121.021, F.S.

**FRS RULE REFERENCE:**
Sections 60S-1.004(4) and 60S-6.001(52), F.A.C.
III. Temporary Position

[Applicable to all employees of covered agencies/]

For State Agencies

A temporary position in a state agency is an employment position, which is compensated from an OPS account as provided in s. 216.011(1)(dd), F.S.

For Local Agencies

A temporary position in a local agency is:

- An employment position which will not exist beyond 6 consecutive calendar months (see page 1-10 for information on positions extended beyond 6 months); or
- An employment position listed below, regardless of whether it will exist beyond 6 consecutive calendar months:
  1. Student Positions — positions filled by persons who are bona fide students in an accredited educational or vocational program and who perform service for a public employer in a temporary position set aside strictly for students. The position cannot be filled by anyone other than a student.
  2. Work-Study Positions — positions filled by students participating in the Federal work-study program.
  3. Temporary Instructional Positions — positions established with no expectations of continuation beyond one semester or trimester at a time for persons to teach in a community college, public school, or vocational institution; such positions may include paper graders, tutors, note takers, and lab tutors at community colleges.
  4. Substitute Teacher Positions — positions filled by persons who are not on contract and who are called to work intermittently to substitute teach.
  5. On-Call Positions — positions filled by employees who are called to work unexpectedly for brief periods and whose employment ceases when the work is completed. (If an employee has a work schedule and works consistently month after month, he/she is considered to be filling a regularly established position and should be enrolled in the FRS from the date of employment.)
  6. CETA and JTPA Positions, and “Enrollees” of the Senior Community Service Employment Program — positions provided for in rule 60S-1.004(4)(c)7.a. and 8.a., F.A.C.
  7. Non-salaried Elective Positions — elective office positions in which the elected officials receive no compensation, but receive expenses, such as per diem, a stipend, or an honorarium.
  8. Temporary Non-instructional Community College Positions — effective July 1, 1991, non-instructional positions filled by employees paid from an OPS budget account for not more than 2,080 hours of total service within a single community college. (Any such person who is employed beyond 2,080 total aggregate hours within a community college shall thereafter be an employee filling a regularly established position and a compulsory member of the FRS regardless of the budget from which he/she is paid.)
9. **Temporary Emergency Positions** — positions established on a temporary basis as a result of a state of emergency as declared by the Governor due to a disaster caused by destructive storms, winds, floods, fires, earthquakes, freezes, or other similar emergencies.

Records documenting the intended length of a temporary position and the dates of employment of an employee in such position must be maintained by the agency.

When an employment position is **extended beyond 6 consecutive calendar months**, with the exception of positions described under items 1. through 9. above, it becomes a regularly established position. You should enroll the employee and all subsequent employees in the FRS and begin to make necessary contributions on the first day of the 7th calendar month or on the first day of the month following the month in which the decision is made to extend the position beyond 6 months, if earlier. When a temporary position extends beyond the 6 months and there is no documentation substantiating that the position was originally established as a temporary position to last for 6 months or less, the employee filling such position will be enrolled from the initial date of employment, and retirement contributions shall be due retroactively to that date.

If you have questions concerning an employee’s eligibility for membership in the FRS, please contact the Enrollment Section of the Bureau of Enrollment and Contributions. Outside the Tallahassee calling area, you may use the section’s toll-free number: 877/FRS-ENRL (877/377-3675). Otherwise, call (850) 488-8837 or SUNCOM 278-8837, or contact the section by e-mail at: enrollment@dms.myflorida.com.

**STATUTORY REFERENCE:**
Section 121.021(11) and (12), F.S.

**FRS RULE REFERENCE:**
Section 60S-1.004(4) and (5), F.A.C.
IV. ENROLLMENT OF MEMBERS

[Applicable to all employees of covered agencies]

A. GENERAL

Each participant in the FRS must be enrolled in one of the five classes of membership as described in this section: Regular Class, Special Risk Class, Special Risk Administrative Support Class, Elected Officers’ Class, or Senior Management Service Class. Except for certain university employees (see page 1-39), each FRS-eligible employee will be initially enrolled in the FRS Pension Plan by default, but will also be given an opportunity to transfer to the FRS Investment Plan – (see page 1-12). The procedures for enrolling reemployed retirees are found on page 1-73.

**To Enroll:**

1. **Determine the class of membership to which the employee belongs.**

2. **Include membership enrollment information on your payroll report (include the position number and/or class code information, if required).**

Member enrollment will be accomplished using the information provided on the monthly retirement report as described in chapter 3. An active member who wants to designate a beneficiary should use Form BEN-001, Beneficiary Designation Form. The FRS maintains a database containing the employee’s name, Social Security number, gender, date of birth, home address, retirement plan, beneficiary information, salaries, and contributions. The primary purpose of the database is to establish a member’s basic retirement record, to assure that correct contributions are submitted and credited to the employee under the correct Social Security number, and to facilitate the accurate calculation of retirement benefits when the member ultimately applies for retirement benefits. We must receive accurate and complete information on your payroll report.

**Position Number/Class Code Required** — Members enrolled in the Special Risk Class, Special Risk Administrative Support Class, Senior Management Service Class, and Elected Officers’ Class, reemployed retirees in the Elected Officers’ Class and the Senior Management Service Class, and participants of the Senior Management Service Optional Annuity Program, and the State University System Optional Retirement Program must have position number and/or class code information included with your report.

**Position Number/Class Code Not Required** — Members enrolled in the Regular Class, reemployed retirees in the Regular Class, participants in the DROP, and participants in the Community College Optional Retirement Program do not need position number and/or class code information included with your report.

Members enrolling in the Special Risk and Special Risk Administrative Support Classes in positions that have not been preapproved must submit the appropriate application for membership. Payrolls that do not include complete information on a member will be listed on the Contributions Report, and your agency will be asked to provide complete data. Please note that the steps required to correct this situation can be very time consuming for both the reporting unit and the Division.

Questions regarding the membership class of a member should be directed to the Enrollment Section of the Bureau of Enrollment and Contributions. Outside the Tallahassee calling area, you may use the section’s toll-free number: 877/FRS-ENRL (877/377-3675). Or, you may call (850) 488-8837 or SUNCOM 278-8837 or contact the section by e-mail at: enrollment@dms.myflorida.com.
**Members’ Choice Opportunity** — Except for certain university employees (see page 1-39), each new employee will be enrolled by default in the FRS Pension Plan, but will be given the opportunity to transfer from the FRS Pension Plan to the FRS Investment Plan by the end of the 5th month following the employee’s month of hire or the end of a leave of absence.

- After determining the appropriate class for each new employee, you should report the employee as a member of the FRS Pension Plan.

- Personalized information, including an estimate of future benefits for both plans based on current salary and future increases, will be prepared for each employee.

- The third party administrator (CitiStreet) will mail the personalized information to the employee’s home address within 60-90 days of employment. The employee will have until the end of the 5th month following the month of hire to notify CitiStreet of his/her choice to be a member of either the Pension Plan or the Investment Plan.

- If the employee elects to enroll in the FRS Investment Plan, all employer contributions to date will be transferred to the member’s individual account. If the employee fails to act within the time period, the employee will default into the Pension Plan.

- Regardless of whether the member initially chooses the FRS Pension Plan or the FRS Investment Plan, he/she may make a second and final election to join the other plan as soon as the initial election becomes effective (see chapter 9, part XV, for more on the “second-chance” transfer opportunity).

An employee who was a member of a closed retirement system (TRS or SCOERS) in a public agency position held prior to his/her reemployment in your FRS agency may be eligible to elect membership in the FRS. The following guidelines, which are based upon the circumstances of the member’s termination and reemployment, should be followed in determining the correct plan for such members:

- **Compulsory Member of TRS or SCOERS** — A closed retirement system member who terminates employment (with or without receiving a refund of contributions) and is reemployed in a covered position within 12 months of termination must remain in the closed retirement system. A closed retirement system member who is on an approved leave of absence must remain in the closed retirement system. (A leave of absence does not constitute termination of employment.)

- **Compulsory Member of the FRS** — A closed retirement system member who terminates employment, receives a refund of his/her retirement contributions, and is reemployed in a covered position 12 or more months after termination, is a compulsory member of the FRS.
- **Option to Remain in the TRS or SCOERS or Transfer to the FRS** — A closed retirement system member who terminates employment, **does not** receive a refund of his/her retirement contributions, and is reemployed in a covered position 12 or more months after termination, may elect to remain in that system or **transfer** to the FRS.

- A member of TRS or SCOERS is **not** eligible to participate in the FRS Investment Plan, unless he or she first elects membership in the FRS Pension Plan, if eligible.

The Division may require proof that an employee was terminated. Proof of *employment termination* may consist of, but is not limited to, the following:

- A **copy** of the member’s resignation.

- A **copy** of the advertised vacancy for the member’s position.

- **Evidence** of payments to the member for unused annual and sick leave, or loss of unused annual and sick leave due to termination.

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**Reemployed Members of Closed Retirement Systems, cont’d**

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**Option to Remain in the TRS or SCOERS or Transfer to the FRS** — A closed retirement system member who terminates employment, **does not** receive a refund of his/her retirement contributions, and is reemployed in a covered position 12 or more months after termination, may elect to remain in that system or **transfer** to the FRS.

- A member of TRS or SCOERS is **not** eligible to participate in the FRS Investment Plan, unless he or she first elects membership in the FRS Pension Plan, if eligible.

The Division may require proof that an employee was terminated. Proof of *employment termination* may consist of, but is not limited to, the following:

- A **copy** of the member’s resignation.

- A **copy** of the advertised vacancy for the member’s position.

- **Evidence** of payments to the member for unused annual and sick leave, or loss of unused annual and sick leave due to termination.

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**Part IV. ENROLLMENT OF MEMBERS: GENERAL (Aug 2006) 1-13**

**STATUTORY REFERENCE:**

Section 121.051(1), F.S.

**FRS RULE REFERENCE:**

Section 60S-1.004(2), F.A.C.
SAMPLE OF BLE-1

Florida Retirement System Pension Plan
Ballot for Member of an Existing Retirement System
PO Box 9000
Tallahassee FL 32315-9000

Member Name: ___________________________ Member SSN: ___________________________

I am currently a member of the
(NOTE: Insert Teachers’ Retirement System, or State and County Officers’ and Employees’ Retirement System, as applicable.)

I understand that I have the option to stay in my present retirement system or to transfer to the Florida Retirement System (FRS). (Failure to submit such election in writing to the Division of Retirement within six months of reemployment will result in compulsory membership in the FRS, effective the date of reemployment.)

COMPLETE ONE OF THE FOLLOWING:

☐ YES. I elect to transfer from my present system to the FRS, which includes Social Security Coverage. I understand that this decision cannot be revoked.

Member Signature: ___________________________ Date: ________________

or

☐ NO. I do not elect to transfer to the FRS. I desire to remain in my present system. I understand this decision may not be revoked.

Member Signature: ___________________________ Date: ________________

Please complete and return to above address.
FRS members who choose to retire and participate in the Deferred Retirement Option Program (DROP) will be enrolled automatically in the program and the retirement plan will be updated upon receipt of Form DP-11, Application for Service Retirement and the DROP. Employees participating in DROP should be reported on your payroll under the appropriate DROP plan (position number and/or class code information are not required to be submitted with your report). Beneficiary information will be submitted on the DROP application or Form FST-12. Please see chapter 9, part XIV, for additional information on DROP.

B. REGULAR CLASS

The Regular Class is for employees who are required to participate in the FRS but are not eligible to participate in one of the other retirement classes. These employees should be enrolled in the FRS through your payroll report (position number and/or class code information are not required to be submitted with your report for members of this class).

Enroll in Regular Class

- To enroll:
- Submit FRS Pension Plan contribution and payroll reports under Plan Code HA, except as noted.
- Submit FRS Investment Plan contribution and payroll reports under Plan Code PA.

See page 1-62 for information on employees who are employed in more than one position where each position qualifies for a different class of membership.

FRS RULE REFERENCE:
Section 60S-1.004, F.A.C.
C. SPECIAL RISK CLASS

The Special Risk Class is limited to certain law enforcement officers, firefighters (including firefighters in fire prevention and/or training positions), correctional officers, emergency medical technicians and paramedics, community-based correctional probation officers, specified state-level professional health care employees, youth custody officers, and certain forensic workers who are employed by a law enforcement agency or medical examiner’s office, who meet the criteria for membership.

Legislative Intent

In creating this class, the Legislature recognized that Special Risk Class positions are physically demanding and require extraordinary agility and mental acuity. The Legislature has recognized that, due to the physical and mental limitations of age, Special Risk Class members should be eligible to retire earlier than regular members. To that end, the Legislature enacted an earlier retirement age requirement for these members and credited their service at a higher rate than regular members earn so they could retire with benefits roughly equivalent to benefits of regular members who could be expected to work longer.

Membership Criteria

Members of the FRS who fulfill the following requirements are eligible for Special Risk Class membership. Administrative support personnel, including but not limited to those whose primary duties are in accounting, purchasing, legal and personnel, are not eligible for Special Risk Class membership. The criteria used to determine membership in the Special Risk Class for members who are filling law enforcement, correctional officer, firefighter, emergency medical technician, or paramedic positions, community-based correctional probation officer positions, specified state-level professional health care positions, youth custody officer positions, and certain positions working in forensic disciplines for a law enforcement agency or medical examiner’s office are as follows:

Law Enforcement Officers

Any law enforcement officer requesting Special Risk Class membership must be certified, or be required to be certified, in accordance with s. 943.1395, F.S.

In addition, the officer must hold one of the following law enforcement positions:

- Sheriff* or elected police chief (excluded from certification requirements);
- Law enforcement officer whose duties require the pursuit, apprehension, and arrest of law violators or suspected law violators;
- Active member of a bomb disposal unit whose primary responsibility is the location, handling, and disposal of explosive devices; or
- Command officer or supervisor of a Special Risk Class member or members whose duties require the pursuit, apprehension and arrest of law violators or suspected law violators, or command officer or supervisor of members of a bomb disposal unit.

*NOTE: A person elected or appointed as sheriff on or after July 1, 1990, shall be a compulsory member of the Elected Officers’ Class unless he/she elects membership in the Special Risk Class or withdraws from the FRS. The Division must be notified in writing of the member’s decision within 6 months of assuming office. Failure to do so will result in compulsory membership in the EOC. See page 1-32 for additional information.
Firefighters  Any firefighter requesting Special Risk Class membership must be certified, or required to be certified, in accordance with s. 633.35, F.S.

In addition, the member must hold one of the following firefighting positions:

- Firefighter whose duties and responsibilities include on-the-scene fighting of fires or, effective October 1, 2001, fire prevention or firefighter training responsibilities*; or
- Fire personnel whose duties and responsibilities include direct supervision of firefighting units or, effective October 1, 2001, fire prevention or firefighter training; or
- Firefighter employed by the Division of Forestry of the Department of Agriculture and Consumer Services as a fixed-wing pilot whose duties and responsibilities include aerial firefighting surveillance; or
- Command officer or supervisor of Special Risk Class members who are fire personnel as described above.

*NOTE:  Under Florida retirement law, firefighters approved for Special Risk Class membership must be employed solely within the fire department of the employer or agency of state or local government, and must be employed on a full-time or part-time basis.

Correctional Officers  Any correctional officer requesting Special Risk Class membership must be certified, or be required to be certified, in compliance with s. 943.1395, F.S.

In addition, the officer must hold one of the following correctional officer positions:

- Correctional officer whose primary duty and responsibility is the custody and physical restraint, when necessary, of prisoners or inmates within a prison, jail, or other criminal correctional or detention facility, while on work detail, or while being transported outside the facility; or
- Supervisor or command officer of Special Risk Class members whose primary duties and responsibilities are the custody and physical restraint of prisoners and inmates, whether in a prison, jail, or other criminal detention facility; or
- Superintendent or assistant superintendent of a correctional or detention facility that maintains custody of prisoners or inmates and employs correctional officers. The superintendent is the person directly in charge of the day-to-day operations of a specific correction or detention facility. The assistant superintendent is the one person whose responsibility includes direct line authority from the superintendent over all subordinate employees for the day-to-day operations at the facility. If no single employee in a correctional facility has such responsibility, then, for retirement purposes, there is no assistant superintendent at that facility.
### EMTs & Paramedics
Effective October 1, 1999, any emergency medical technician or paramedic requesting Special Risk Class membership must be certified in accordance with s. 401.27, F.S. and be employed by a licensed Advance Life Support (ALS) or Basic Life Support (BLS) employer. In addition, the member’s primary duties and responsibilities must include:
- On-the-scene emergency medical care; or
- Effective October 1, 2001, direct supervision of emergency medical technicians or paramedics.

### Community-Based Correctional Probation Officers
Effective January 1, 2001, any community-based correctional probation officer requesting Special Risk Class membership must be certified, or be required to be certified, in compliance with s. 943.1395, F.S. In addition, the officer must hold one of the following community-based correctional probation officer positions:
- Community-based correctional probation officer whose primary duty and responsibility is the supervised custody, surveillance, control, investigation, and counseling of assigned inmates, probationers, parolees, or community controllees within the community; or
- Supervisor or command officer of Special Risk Class members whose primary duties and responsibilities are the supervised custody, surveillance, control, investigation, and counseling of assigned inmates, probationers, parolees, or community controllees within the community; or
- Probation and parole circuit or deputy circuit administrator.
Effective January 1, 2001, any professional health care bargaining unit or non-unit member requesting Special Risk Class membership must be an employee of the Department of Corrections or the Department of Children and Family Services who spends at least 75% of his/her time performing duties which involve contact with patients or inmates in a correctional or forensic facility or institution. In addition, the member must be employed in one of the following job classes:

- Dietitian (class codes 5203 and 5204).
- Public health nutrition consultant (class code 5224).
- Psychological specialist (class codes 5230 and 5231).
- Psychologist (class code 5234).
- Senior psychologist (class codes 5237 and 5238).
- Regional mental health consultant (class code 5240).
- Psychological services director - DCF (class code 5242).
- Pharmacist (class codes 5245 and 5246).
- Senior pharmacist (class codes 5248 and 5249).
- Dentist (class code 5266).
- Senior dentist (class code 5269).
- Registered nurse (class codes 5290 and 5291).
- Senior registered nurse (class codes 5292 and 5293).
- Registered nurse specialist (class codes 5294 and 5295).
- Clinical associate (class codes 5298 and 5299).
- Advanced registered nurse practitioner (class codes 5297 and 5300).
- Advanced registered nurse practitioner specialist (class codes 5304 and 5305).
- Registered nurse supervisor (class codes 5306 and 5307).
- Senior registered nurse supervisor (class codes 5308 and 5309).
- Registered nursing consultant (class codes 5312 and 5313).
- Quality management program supervisor (class code 5314).
- Executive nursing director (class codes 5320 and 5321).
- Speech and hearing therapist (class code 5406); or
- Pharmacy manager (class code 5251).
**Youth Custody Officers**

Effective July 1, 2001, any member requesting Special Risk Class membership as a youth custody officer must be employed as a youth custody officer by the Department of Juvenile Justice in addition to meeting the following criteria:

- Be certified, or be required to be certified, in accordance with s. 943.1395, F.S.
- Have **primary** duties and responsibilities consisting of supervised custody, surveillance, control, investigation, apprehension, arrest, and counseling of assigned juveniles within the community.

**Forensic Workers (LE/ME)**

Effective October 1, 2005, to qualify for Special Risk Class membership as a forensic worker employed by a **law enforcement agency** or **medical examiner’s office**, the member must also meet the following criteria:

- The member must work in a forensic discipline recognized by the International Association for Identification and must qualify for active membership in this association; and
- The member’s primary duties and responsibilities must include the collection, examination, preservation, documentation, preparation, or analysis of physical evidence or testimony, or both, or the member must be the direct supervisor, quality management supervisor, or command officer of one or more individuals with such responsibilities.
State Agencies

**Enrollment in Special Risk Class**

The Department of Management Services specifies the classes of positions established in *state government* that satisfy the criteria for Special Risk Class membership. If the employee is filling an approved Special Risk Class position, you should enroll the employee as a member of the Special Risk Class on your payroll report.

**To Enroll:**

- The employee will be enrolled in the FRS based on the information on your payroll report.
- Include the employee’s class code on the payroll report.
- Submit FRS Pension Plan contribution and payroll report under **Plan Code HB**.
- Submit FRS Investment Plan contribution and payroll report under **Plan Code PB**.

**Change of Position**

If an employee changes positions, you should indicate the new class code number of the new position on the payroll report. The new class code should be provided if:

- A Special Risk Class member is promoted or reassigned to another preapproved Special Risk Class position designated under the same criteria (i.e., Correctional Officer I to Correctional Officer II); or
- A Special Risk Class member changes from one type of position to another (designated under different criteria, such as changing from a law enforcement officer to a correctional officer).
Local Agencies

**Position Approval**

For local government participating agencies, the position held by an employee must be approved by the Division of Retirement as a position in the Special Risk Class.

**To apply**, the local agency employer should complete and submit the following:

- *Form FRS-400*, Application for Special Risk Membership Law Enforcement/Correctional Officers;
- *Form FRS-405*, Application for Special Risk Membership Firefighters/Fire Prevention/Fire Training/Paramedics/EMTs; or
- *Form FRS-410*, Application for Special Risk Class Membership Forensic Discipline.

- Current job description of the member’s duties showing the percentage of time spent performing each duty.

In the event the application for membership in the Special Risk Class is denied, the member or the employer may appeal to the State Retirement Commission.

**Enrollment in Special Risk Class**

In the event the application for Special Risk Class membership is denied, the member or the employer may appeal to the State Retirement Commission.

**To enroll** a member in a position approved for Special Risk Class membership, the local agency employer should:

- Submit FRS Pension Plan contribution and payroll report under Plan Code HB, with the appropriate class code; or
- Submit FRS Investment Plan contribution and payroll report under Plan Code PB, with the appropriate class code.

**Change of Position**

If the local Special Risk Class member is promoted or reassigned to another preapproved Special Risk Class position based upon the same set of criteria or another set of criteria, you should report the appropriate class code on your payroll report. If the member changes to a position that is not preapproved for the Special Risk Class, you must apply as described above.

**Dual Employment**

See page 1-62 for information on employees who are employed in more than one position where each position qualifies for a different class of membership.
After January 1, 2001, the following class codes should be used when enrolling local government employees in the Special Risk Class. If an employee holds a position with the same title exactly as listed below and meets the criteria for Special Risk Class membership, it is not necessary for the agency to submit an application for Special Risk Class membership. Enroll the member in the Special Risk Class by including the appropriate class code on your payroll report. Members filling positions not included in the listing below must submit an application for Special Risk Class membership and must be approved by the Division in order to be eligible for membership in the class.

### LAW ENFORCEMENT

<table>
<thead>
<tr>
<th>POSITION</th>
<th>CLASS CODE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Airport Police Officer</td>
<td>02501</td>
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<tr>
<td>Bailiff</td>
<td></td>
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<tr>
<td>Career Deputy</td>
<td></td>
</tr>
<tr>
<td>Deputy Detective</td>
<td></td>
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<tr>
<td>Deputy/Law Enforcement</td>
<td></td>
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<tr>
<td>Deputy/Road Patrol</td>
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<tr>
<td>Deputy Sheriff</td>
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<td>Deputy Sheriff I, II, III</td>
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<tr>
<td>Deputy Sheriff Patrol</td>
<td></td>
</tr>
<tr>
<td>Detective</td>
<td></td>
</tr>
<tr>
<td>In-House Deputy</td>
<td></td>
</tr>
<tr>
<td>Investigator</td>
<td></td>
</tr>
<tr>
<td>Investigator I, II, and III</td>
<td></td>
</tr>
<tr>
<td>Judicial Support Officer</td>
<td></td>
</tr>
<tr>
<td>Law Enforcement/Airplane Pilot</td>
<td></td>
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<tr>
<td>Law Enforcement Deputy</td>
<td></td>
</tr>
<tr>
<td>Law Enforcement Detective</td>
<td></td>
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<tr>
<td>Patrol Deputy</td>
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<tr>
<td>Patrol Officer</td>
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<td>Police Officer</td>
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<td>Policeman</td>
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<td>School Police Officer</td>
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<td>Security Specialist</td>
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<tr>
<td>Security Officer</td>
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<tr>
<td>Warrant Deputy I</td>
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<tr>
<td>Warrant Officer I &amp; II</td>
<td></td>
</tr>
<tr>
<td>Elected Police Chief</td>
<td>02503</td>
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<tr>
<td>County Sheriff (Special Risk Class)</td>
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### CORRECTIONS

<table>
<thead>
<tr>
<th>POSITION</th>
<th>CLASS CODE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bailiff</td>
<td></td>
</tr>
<tr>
<td>Corrections Counselor</td>
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</tr>
<tr>
<td>Corrections Deputy</td>
<td></td>
</tr>
<tr>
<td>Correctional Officer I, II &amp; III</td>
<td>03501</td>
</tr>
<tr>
<td>Court Deputy</td>
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<tr>
<td>Deputy Corrections</td>
<td></td>
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<tr>
<td>Detention Officer</td>
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<tr>
<td>Detention Deputy</td>
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<tr>
<td>Jailer</td>
<td></td>
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<tr>
<td>Jailer/Correctional Officer</td>
<td></td>
</tr>
<tr>
<td>Jail Deputy</td>
<td></td>
</tr>
</tbody>
</table>

### FIREFIGHTING

<table>
<thead>
<tr>
<th>POSITION</th>
<th>CLASS CODE</th>
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<tbody>
<tr>
<td>Airport Firefighter</td>
<td>04501</td>
</tr>
<tr>
<td>Aviation Firefighter</td>
<td></td>
</tr>
<tr>
<td>Driver/Engineer</td>
<td></td>
</tr>
<tr>
<td>Emergency Specialist</td>
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<tr>
<td>Firefighter</td>
<td></td>
</tr>
<tr>
<td>Firefighter I</td>
<td></td>
</tr>
<tr>
<td>Firefighter II &amp; III</td>
<td></td>
</tr>
<tr>
<td>Firefighter/Driver</td>
<td></td>
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<tr>
<td>Firemedic</td>
<td></td>
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<tr>
<td>Firefighter/Paramedic</td>
<td></td>
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<tr>
<td>Firefighter/EMT</td>
<td></td>
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<tr>
<td>Fire Safety Specialist II</td>
<td></td>
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<tr>
<td>Fire Service Technician</td>
<td></td>
</tr>
<tr>
<td>Fire Service Technician/Paramedic</td>
<td></td>
</tr>
<tr>
<td>Lieutenant</td>
<td></td>
</tr>
<tr>
<td>Rescue Firefighter</td>
<td></td>
</tr>
</tbody>
</table>
Membership in the Special Risk Class may be claimed retroactively for service performed without the required certification or temporary waiver from October 1, 1978, through June 30, 1982, if:

- The member was removed from the Special Risk Class in October 1978 because he/she did not have the required certification due to changes in the Special Risk Class criteria;
- The member obtained the appropriate certification and approval for Special Risk Class membership prior to June 30, 1982;
- The agency verifies the member met all other Special Risk eligibility criteria; and
- The member or employer pays the difference between contributions actually paid and the Special Risk Class contributions due during the period, plus interest.

**NOTE:** Unless otherwise permitted to upgrade previous service within the purview of the class (see chapter 7, part III, relating to Special Risk Class upgraded service), members who became eligible for the Special Risk Class on or after October 1, 1999, cannot claim service as Special Risk service before the position’s effective date of inclusion in the Special Risk Class.

Questions regarding Special Risk Class membership should be directed to the Special Risk Unit of the Enrollment Section of the Bureau of Enrollment and Contributions. Outside the Tallahassee area you may reach the unit toll-free at 877/FRS-ENRL (877/377-3675). Or, you may call at (850) 488-8837 or SUNCOM 278-8837 or contact the unit by e-mail at: enrollment@dms.myflorida.com.

**STATUTORY REFERENCE:**
Sections 121.051 and 121.0515, F.S.

**FRS RULE REFERENCE:**
Sections 60S-1.005, 1.0051, 1.0052, and 1.0053, F.A.C.
Florida Retirement System
Application for Special Risk Membership
Law Enforcement/Correctional Officers

PO Box 9000
Tallahassee FL 32315-9000

Member Name: __________________________________________ Member SSN: __________________________

Birthdate: ____/____/____ Position Title: __________________________ Date Employed in Position: ____/____/____

Agency: __________________________ County/Agency Number: __________ Class Code Reported on Payroll ________

I hereby make application for Special Risk Membership as a member of the Florida Retirement System meeting the criteria for special risk as indicated below:

A. I am a Law Enforcement Officer certified, or required to be certified, by Criminal Justice Standards and Training Commission; and

   ( ) My duties and responsibilities in this position include the pursuit, apprehension and arrest of law violators or suspected law violators; or

   ( ) I am an active member of a bomb disposal unit whose primary responsibility is the location, handling and disposal of explosive devices; or

   ( ) I am the Supervisor or Command Officer of special risk members whose duties include the pursuit, apprehension and arrest of law violators or suspected law violators; or

   ( ) I am the Supervisor or Command Officer of special risk members of a bomb disposal unit; or

   ( ) I am a County Sheriff or Elected Police Chief.

B. I am a Correctional Officer certified, or required to be certified, by Criminal Justice Standards and Training Commission; and

   ( ) My primary duties and responsibilities in this position are the custody and physical restraint, when necessary, of prisoners or inmates within a prison, jail or other criminal detention facility, or while on work detail outside the facility, or while being transported; or

   ( ) I am the Supervisor or Command Officer of special risk members whose primary duties and responsibilities are the custody and physical restraint of prisoners and inmates within a prison, jail or other criminal detention facility;

   ( ) I am the Superintendent or Assistant Superintendent of a Correctional or Detention Facility.

Member Signature: __________________________ Date Signed: __________________________

TO BE COMPLETED BY EMPLOYER

I hereby certify that the position of __________________________ meets the criteria for special risk membership in accordance with Section 121.0515, F. S., and Florida Retirement System Rules, and he/she is certified, or required to be certified, in compliance with Section 943.1385, Florida Statutes. Attached is a current job description showing all of his/her duties and the percentage of time spent performing each of these duties.

Employer Signature: __________________________ Title: __________________________ Date: ________________

TO BE COMPLETED BY THE DIVISION OF RETIREMENT

Certification of the above officer or employee as a Special Risk Member is hereby:

Approved/Disapproved: __________________________

Authorized Signature: __________________________ Effective Date of Special Risk: ________________
Chapter 1: ENROLLMENT OF EMPLOYEES IN THE FRS

SAMPLE OF FRS-405

Florida Retirement System
Application for Special Risk Membership
Firefighters/Paramedics/EMTs

PO Box 9000
Tallahassee FL 32315-9000

Member Name: ___________________________ Member SSN: ___________________________

Member Birthdate: ___________ Position Title: ___________________________ Date Employed in Position: ___________

Agency: ___________________________ County/Agency Number: ___________________________ Class Code Reported on Payroll ___________

I hereby make application for Special Risk Membership as a member of the Florida Retirement System meeting the criteria for special risk as indicated below:

A. I am a Firefighter certified, or required to be certified, by the Bureau of Fire and Training; and
   ( ) My duties and responsibilities in this position include on-the-scene fighting of fires, fire prevention or firefighting training; or
   ( ) I am the direct supervisor of Special Risk members whose duties include on-the-scene fighting of fires, fire prevention or firefighter training; or
   ( ) I am the Supervisor or Command Officer of Special Risk member(s) whose duties include on-the-scene fighting of fires, fire prevention, firefighter training, or the direct supervisor of members who have such responsibilities.

B. I am a Paramedic or Emergency Medical Technician (EMT), certified by Bureau of Emergency Medical Services, and employed by a licensed Advanced Life Support (ALS) or Basic Life Support (BLS) employer; and
   ( ) My primary duties and responsibilities include on-the-scene emergency medical care; or
   ( ) I am the direct supervisor of Emergency Medical Technicians (EMTs) or paramedics; or
   ( ) I am the Supervisor or Command Officer of Special Risk member(s) whose duties include on-the-scene emergency medical care or the direct supervisor of Emergency Medical Technicians (EMTs) or paramedics.

Member Signature: ___________________________ Date Signed: ___________________________

TO BE COMPLETED BY EMPLOYER

I hereby certify that the position of ___________________________ meets the criteria for special risk membership in accordance with Section 121.0515, F. S., and Florida Retirement System Rules, and he/she is certified, or required to be certified, in compliance with Section 633.35 or Section 401.27, Florida Statues. Attached is a current job description showing all of his/her duties and the percentage of time spent performing each of these duties.

I certify that ___________________________ is a licensed Advanced Life Support (ALS) or Basic Life Support (BLS) employer.

Employing Agency

ALS/BLS License Number

Employer Signature: ___________________________ Title: ___________________________ Date: ___________________________

TO BE COMPLETED BY THE DIVISION OF RETIREMENT

Certification of the above officer or employee as a Special Risk Member is hereby:

Approved/Disapproved: ___________________________.

Authorized Signature: ___________________________ Effective Date of Special Risk: ___________________________.

Part IV. ENROLLMENT OF MEMBERS: SPECIAL RISK CLASS (Aug 2006) 1-27
Florida Retirement System
Application for Special Risk Class Membership
Forensic Discipline

PO Box 9000
Tallahassee FL 32315-9000

Member Name: ___________________________ Member SSN: ___________________________

Member Birthdate: __/__/____  Date Employed in Position: __/__/____  County/Agency Number: ___________________________

Agency: ___________________________ Position Title: ___________________________

I hereby make application for Special Risk Class membership as a member of the Florida Retirement System (FRS) meeting the criteria for Special Risk Class membership as indicated below.

A. I am employed by a law enforcement agency in a forensic discipline recognized by the International Association for Identification (IAI); and

   ( ) My primary duties and responsibilities in this position include the collection, examination, preservation, documentation, preparation, or analysis of physical evidence or testimony or both. I am attaching a certificate of active membership in the IAI or documentation from the IAI stating that I qualify for active membership.

   ( ) I am the direct supervisor, quality management supervisor, or command officer of Special Risk Class members whose primary duties and responsibilities include the collection, examination, preservation, documentation, preparation, or analysis of physical evidence or testimony. I am attaching a certificate of active membership in the IAI or documentation from the IAI stating that I qualify for active membership.

B. I am employed by a medical examiner's office in a forensic discipline recognized by the IAI; and

   ( ) My primary duties and responsibilities in this position include the collection, examination, preservation, documentation, preparation, or analysis of physical evidence or testimony or both. I am attaching a certificate of active membership in the International Association for Identification (IAI) or documentation from IAI stating that I qualify for active membership.

   ( ) I am the direct supervisor, quality management supervisor, or command officer of Special Risk Class members whose primary duties and responsibilities include the collection, examination, preservation, documentation, preparation, or analysis of physical evidence or testimony. I am attaching a certificate of active membership in the International Association for Identification (IAI) or documentation from IAI stating that I qualify for active membership.

Recognized Forensic Discipline: ___________________________

Member Signature: ___________________________ Date Signed: __/__/____

_________________________

TO BE COMPLETED BY EMPLOYER

I hereby certify that ___________________________ meets the criteria for special risk membership in his/her current position of ___________________________ in accordance with Section 121.0515, F.S., and FRS Rules, and he/she performs the duties and responsibilities as described on the current official position/job description. Attached is a current official position/job description showing all of his/her duties and the percentage of time spent performing each of these duties. In addition, I further certify that, if he/she is subsequently employed in a different position within our agency, he/she will have to reapply for Special Risk Class membership.

I certify that ___________________________ is a law enforcement agency ( ) or is/has a medical examiner's office ( )

Employer Signature: ___________________________ Title: ___________________________ Date: __/__/____

_________________________

TO BE COMPLETED BY THE DIVISION OF RETIREMENT

Certification of the above officer or employee as a Special Risk Class member is hereby:

Approved/Disapproved: ___________________________

Authorized Signature: ___________________________ Effective Date of Special Risk: __/__/____

Rule Chapter 60S-9.001, F.A.C.
Page 1 of 1
D. SPECIAL RISK ADMINISTRATIVE SUPPORT CLASS

The 1982 Legislature established the Special Risk Administrative Support Class for Special Risk Class members who are employed in or reassigned to a position that provides administrative support for a special risk employer, but who do not continue to meet the criteria for Special Risk Class membership. This class provides retirement credit at the same percentage values that are provided for members of the Regular Class (ranging from 1.60% to 1.68% per year of service, depending on the member’s normal retirement date), rather than the values granted to members of the Special Risk Class. However, a member can count this service toward the earlier special risk retirement date (see chapter 9, part I).

NOTE: To count such administrative support service toward the special risk normal retirement date, a member must have at least the number of years required to vest in Special Risk Class service or special risk-related service before retirement. Special risk-related service may include: Service earned as a member of the Highway Patrol Pension System; service earned in the High Hazard Class of the State and County Officers and Employees’ Retirement System; service earned in the State and County Officers and Employees’ Retirement System that satisfies the criteria of a Special Risk Class position; service as a correctional counselor between December 1, 1970 and September 30, 1979; or past service with a city or special district that has been purchased as, or been upgraded to, Special Risk Class service.

Eligibility Criteria

To be eligible for this class, the member must meet each of the following criteria:

- The member must be employed by an agency whose primary purpose is law enforcement, firefighting, corrections, or emergency medical care or, if the employer has multiple responsibilities, the member must be employed by a unit of the agency whose primary purpose is law enforcement, firefighting, corrections or emergency medical care;
- The member must be employed or reassigned to a special risk administrative support position for training and/or career development, or to fulfill a critical agency need;
- The member must have participated in the Special Risk Class of the FRS;
- The member must remain certified by the appropriate authority; and
- The member must be subject to reassignment to a special risk position at any time.

Apply

To apply, complete and submit the following:

- Current job description.
- Copy of appropriate certificate.
Membership in the Special Risk Administrative Support Class may be claimed retroactively at no cost for certain service performed from October 1, 1978, through June 30, 1982, if:

- The member was removed from the Special Risk Class in October 1978 as a result of the change in the Special Risk Class criteria; or
- The member was reassigned or reemployed for training and/or career development, or to fill a critical agency need; and
- The member filled a position that met the requirements of the Special Risk Administrative Support Class during the retroactive period; and
- The member submits an Application for Special Risk Administrative Support Class, FRS-404, to the Division.

NOTE: Unless otherwise permitted to upgrade previous service within the purview of the class (see chapter 7, part III, relating to Special Risk Class upgraded service), members who became eligible for the Special Risk Administrative Support Class on or after October 1, 1999 cannot claim service as Special Risk Administrative Support service prior to the position’s effective date of entrance into the Special Risk Administrative Support Class.

See page 1-62 for information on employees who are employed in more than one position where each position qualifies for a different class of membership.

Questions regarding the Special Risk Administrative Support Class should be directed to the Special Risk Unit of the Bureau of Enrollment and Contributions. Outside the Tallahassee area, you may reach the unit toll-free at 877/FRS-ENRL (877/377-3675). Or, you may call at (850) 488-8837 or SUNCOM 278-8837 or contact the unit by e-mail at: enrollment@dms.myflorida.com.

STATUTORY REFERENCE:
Sections 121.051 and 121.0515, F.S.

FRS RULE REFERENCE:
Sections 60S-1.0054 and 2.0041, F.A.C.
Chapter 1: ENROLLMENT OF EMPLOYEES IN THE FRS

SAMPLE OF FRS-404

Florida Retirement System
Application for Special Risk Administrative Support Class

PO Box 8000
Tallahassee FL 32315-8000

Member Name: __________________________ Member SSN: ________________

Position Title: __________________________ Employing Agency: __________________________

I hereby make application for membership in the Special Risk Administrative Support Class. I certify that I meet the following criteria:

( ) I am currently filling a law enforcement, firefighting, correctional or emergency medical care administrative support position.

( ) I have been a special risk member in the Florida Retirement System.

( ) I am currently certified by the appropriate council and expect to remain certified subject to reassignment at any time to a position qualifying for special risk membership.

( ) I understand that I must complete an aggregate of six or more years of service as a designated special risk member in order to count service in this administrative support position toward special risk normal retirement date and shall earn credit for such administrative support service at the same percentage rate as that earned by a regular member.

Member Signature: __________________________ Date Signed: ________________

To Be Completed by the Employer

July 1, 1982 to the Present

This is to certify that __________________________ was employed or reassigned to the above position for ( ) training and/or career development opportunities, or ( ) to fulfill critical agency need, and is subject to reassignment at any time to a position for special risk membership.

Date employed in this position: __/__/______ Position Title: __________________________

Employer Signature: __________________________ Date: __/__/______ Agency Number: ________

Retroactive Service

October 1, 1978 through June 30, 1982

Section 121.051(b)(d), Florida Statutes, provides that an employee who filled a special risk administrative support position in a law enforcement, firefighting or correctional agency and who met the other prerequisites for membership in the Special Risk Administrative Support Class, may, upon application and approval, be granted credit in the Special Risk Administrative Support Class for periods of such employment retroactive to October 1, 1978.

This is to certify that __________________________ Member’s name __________________________ was employed by __________________________ Employing Agency __________________________

in the capacity of __________________________ Official position title(s) __________________________ from _______________ to _______________. I hereby certify that the above titles and dates are correct and request retroactive service in the Special Risk Administrative Support Class.

Employer Signature: __________________________ Date: __/__/______ Agency Number: ________

Completed by the Division of Retirement

Certification of the above named employee as a member in the Special Risk Administrative Support Class is hereby:

Current Service: __________________________Effective Date: __/__/______

(Approved or Disapproved)

Retroactive Service: __________________________Effective Date: __/__/______

(Approved or Disapproved)

Authorized Signature: __________________________
E. ELECTED OFFICERS’ CLASS

Effective July 1, 1990, the following holders of state and local elective office, whether assuming elective office by election, reelection, or appointment, are compulsory members of the Elected Officers’ Class (EOC), unless they elect to retain membership in a different class or plan or to withdraw from the FRS completely as provided on page 1-33.

**State Officers**
Under s. 121.052(2)(a), (b), and (c), F.S., the class includes any Governor, Lieutenant Governor, Cabinet Officer, Legislator, Supreme Court Justice, District Court of Appeal Judge, Circuit Judge, or State Attorney assuming office on or after July 1, 1972, any County Court Judge assuming office on or after October 1, 1974, and any Public Defender assuming office on or after July 1, 1977.

**County Officers**
Under s. 121.052(2)(d), F.S., the class includes any constitutional county elected officer assuming office on or after July 1, 1981, including any sheriff, tax collector, property appraiser, supervisor of elections, clerk of the circuit court, county commissioner, school board member, or elected school board superintendent, or any elected officer of any entity with countywide jurisdiction who, pursuant to general or special law, exercises the power and duties of a constitutionally elected county officer.

**Officers of Consolidated Local Government Chartered as Municipality**
In 2002, s. 121.052(2)(d), F.S., was amended to expressly include the sheriff and circuit court clerk of the City of Jacksonville unless the sheriff or clerk chose to remain in the local retirement system. Since February 2004, the mayor, property appraiser, tax collector, and supervisor of elections of Jacksonville may also choose to participate in the FRS Elected Officers’ Class or the local retirement system. Existing elected officials were given until August 31, 2004, to elect to participate in the EOC. Future elected officials have 6 months from the date of their election to choose to participate in the FRS or the local retirement system. (To enroll in the FRS Elected Officers’ Class, future members must submit Form EOC-1 to the Enrollment Section of the Bureau of Enrollment and Contributions.) Former elected officers of the consolidated local government may also choose to participate in the FRS.

**Public Service Commissioners**
Under s. 121.052(2)(e), F.S., the class includes any public service commissioner assuming office on or after July 1, 1972, but before July 1, 1979.

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6 Effective June 1, 2002, the Florida Legislature enacted chapter 2002-273, Laws of Florida, to specifically authorize FRS participation by “the sheriff and circuit court clerk in a consolidated government with countywide jurisdiction” — the Consolidated City of Jacksonville — “unless the sheriff or clerk elected to participate in the local retirement system.”

7 Because conflicting language in the Jacksonville charter appeared to require all employees and officers of the City of Jacksonville to participate in the local plan, in November 2003, a question was posed to the Attorney General regarding eligibility of the Mayor, Sheriff, Clerk of Courts, Tax Collector, Property Appraiser, and Supervisor of Elections for membership in the FRS Elected Officers’ Class. In Attorney General’s Opinion 2003-46, a finding was made that, like the sheriff and circuit court clerk, Florida law authorizes these officers to participate in the FRS Elected Officers’ Class or to choose to participate in the city’s plan.

8 This deadline applied to any affected elected official who was serving in such office in February 2004 (the month that the City of Jacksonville was notified of this option by the Division).
Chapter 1: ENROLLMENT OF EMPLOYEES IN THE FRS

Municipal & Special District Elected Officers

Under s. 121.052(2)(f) and (3)(e), F.S., from July 1, 1997, through December 31, 1997, and again from July 1, 2001, through December 31, 2001, the governing body of a municipality or special district had the option to elect to designate all of its elected positions for inclusion in the EOC. The elected officers of those municipalities and special districts that elected this option are now compulsory members of the EOC.

If you have questions, contact the Enrollment Section of the Bureau of Enrollment and Contributions. Outside the Tallahassee calling area, call toll-free at: 877/FRS-ENRL (877/377-3675). Or, contact the section at (850) 488-8837 (SUNCOM 278-8837), or by e-mail at: enrollment@dms.myflorida.com.

Participation & Withdrawal Participation in the EOC is compulsory for any officer described on page 1-32 unless the officer elects membership in another class or withdraws from the FRS as follows:

- Any elected sheriff may elect to be a member of the Special Risk Class in lieu of the EOC by notifying the Division in writing within 6 months of assuming office.
- Any elected officer elected on or after July 1, 1997, may elect to be a member of the SMSC in lieu of the EOC by notifying the Division in writing or on Form EOC-1, Ballot Form for Employees of Elected Officers’ Class, within 6 months of assuming office. As a member of the SMSC, a state elected officer may transfer from the SMSC to the Senior Management Service Optional Annuity Program (SMSOAP) within 90 days of becoming a member of the SMSC, and a county, city, or special district elected officer may elect to withdraw from the FRS altogether.
- Any elected officer may elect to withdraw from the FRS by notifying the Division in writing or on Form EOC-1 within 6 months of assuming office.
- Any elected officer who is or becomes dually employed and is a member of the FRS or one of the closed retirement systems may elect membership in any system, plan, or class for which he/she is eligible. Upon becoming dually employed, the elected officer has 6 months to notify the Division in writing of his/her decision.
- Any elected officer who fails to notify the Division of his/her desire to withdraw from the FRS or participate in another class for which he/she is eligible within the 6-month period will be a compulsory member of the EOC.

An officer elected or appointed after July 1, 1990, will be enrolled in the EOC effective upon the date he/she assumes office.

NOTE: Reelected members of the EOC are not required to notify the Division unless they wish to withdraw from the FRS altogether, or to change to a different plan or class for which they may be eligible.

See page 1-62 for information on employees who are employed in more than one position where each position qualifies for a different class of membership.

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9 Elected officers elected before July 1, 1997, were provided window periods from July 1, 1997, through December 31, 1997, and from July 1, 2001, through December 31, 2001, to elect SMSC membership.
To Enroll in the EOC

- **To enroll:**
- Complete and submit *Form EOC–1*, Ballot Form for Employees of Elected Officers’ Class.
- Report officer on the agency’s monthly retirement report under the appropriate retirement plan codes and class codes, as shown in the following tables.

### Retirement Plan Codes

**NON-RETIRED EOC MEMBERS WHO ELECT TO JOIN THE EOC**

<table>
<thead>
<tr>
<th>Elective Office</th>
<th>Retirement Plan Code</th>
<th>Investment Plan Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>Judges</td>
<td>HC</td>
<td>PC</td>
</tr>
<tr>
<td>Legislators</td>
<td>HE</td>
<td>PE</td>
</tr>
<tr>
<td>Governor/Lt. Governor/Cabinet Members</td>
<td>HG</td>
<td>PG</td>
</tr>
<tr>
<td>State Attorney, Public Defender</td>
<td>HH</td>
<td>PH</td>
</tr>
<tr>
<td>County, City &amp; Spec. District Elected Officers</td>
<td>HI</td>
<td>PI</td>
</tr>
</tbody>
</table>

**NON-RETIRED EOC MEMBERS WHO ELECT TO JOIN THE SMSC**

<table>
<thead>
<tr>
<th>Elective Office</th>
<th>Retirement Plan Code</th>
<th>Investment Plan Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>Judges</td>
<td>HP</td>
<td>PP</td>
</tr>
<tr>
<td>Legislators</td>
<td>HP</td>
<td>PP</td>
</tr>
<tr>
<td>Governor/Lt. Governor/Cabinet Members</td>
<td>HP</td>
<td>PP</td>
</tr>
<tr>
<td>State Attorney, Public Defender</td>
<td>HP</td>
<td>PP</td>
</tr>
<tr>
<td>County, City &amp; Spec. District Elected Officers</td>
<td>HQ</td>
<td>PQ</td>
</tr>
</tbody>
</table>

**NON-RETIRED EOC MEMBERS WHO OPT OUT OF SMSC FOR SMSOAP**  
(for state employees only)

<table>
<thead>
<tr>
<th>Elective Office</th>
<th>Retirement Plan Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>Judges</td>
<td>OM</td>
</tr>
<tr>
<td>Legislators</td>
<td>OM</td>
</tr>
<tr>
<td>Governor/Lt. Governor/Cabinet Members</td>
<td>OM</td>
</tr>
<tr>
<td>State Attorney, Public Defender</td>
<td>OM</td>
</tr>
</tbody>
</table>
Chapter 1: ENROLLMENT OF EMPLOYEES IN THE FRS

NON-RETIRED EOC MEMBERS WHO OPT OUT OF SMSC TO WITHDRAW
(for local officers only)

<table>
<thead>
<tr>
<th>Elective Office</th>
<th>Retirement Plan Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>County, City &amp; Spec. District Elected Officers</td>
<td>HO</td>
</tr>
</tbody>
</table>

Class Codes

The following class codes should be used when enrolling and reporting officers in the EOC for both the Pension Plan and the Investment Plan

EOC CLASS CODES FOR FRS PENSION PLAN OR INVESTMENT PLAN

<table>
<thead>
<tr>
<th>Position</th>
<th>Class Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tax Collector</td>
<td>01002</td>
</tr>
<tr>
<td>Property Appraiser</td>
<td>01003</td>
</tr>
<tr>
<td>Supervisor of Elections</td>
<td>01004</td>
</tr>
<tr>
<td>Clerk of Circuit Court</td>
<td>01005</td>
</tr>
<tr>
<td>County Commissioner</td>
<td>01006</td>
</tr>
<tr>
<td>District School Board Member</td>
<td>01007</td>
</tr>
<tr>
<td>Elected District School Superintendent</td>
<td>01008</td>
</tr>
<tr>
<td>Elected Officer with countywide jurisdiction*</td>
<td>01009</td>
</tr>
<tr>
<td>Sheriff (Elected Class)**</td>
<td>01012</td>
</tr>
</tbody>
</table>

* An elected officer who pursuant to general or special law exercises powers and duties that, except for such law, would be exercised by a constitutional elected officer.

** Class code for this group changed in September 2001 (the prior code was 01001).

Miscellaneous Provisions

- Membership in the EOC is compulsory for retirees elected or appointed to EOC positions on or after July 1, 1990 (see page 1-73).
- The Division will make any adjustments to a member’s account necessary due to a withdrawal from the FRS or election of another eligible class.

STATUTORY REFERENCE:
Section 121.052, F.S.

FRS RULE REFERENCE:
Section 60S-1.0055, F.A.C.
As an employee covered by the Florida Retirement System (FRS), you have an opportunity to enroll in the FRS Pension Plan, the FRS Investment Plan, or the FRS Investment Plan Hybrid Option. Your enrollment DEADLINE is 4:00 P.M. ET on the last business day of the 5th month following the month you assume your elected office. If you decide to enroll in the Senior Management Service Class (SMSC) or decide not to participate in the FRS, your form must be received no later than 4 P.M. ET of the 6th month after assuming your elected office. If you do not enroll, you will be a member of the FRS Pension Plan (see Section 1 below).

Before you enroll: Use the FREE help offered through the MyFRS Financial Guidance Program, including the:
- Toll-free MyFRS Financial Guidance Line at 1-888-44-MyFRS (1-888-448-9377); or TTY: 1-888-429-2160; and
- CHOICE SERVICE benefits projection software, available at MyFRS.com or through the Financial Guidance Line
- Information is also available from the Senior Management Service Optional Annuity Program marketing companies by contacting them directly.

NOTE: You may only submit your retirement plan enrollment information by providing this form to your employer. Your choice will be final at 4:00 p.m., ET, on the day it is received by the FRS Plan Choice Administrator. Be sure your employer forwards the completed form to the FRS Plan Choice Administrator.

### Section 1: Retirement Plan Choice
(All participants must complete this section.)

Please Print:

Name ____________________________________________

(Last Name) ____________________________ (First Name) ____________________________ (Middle Name) ____________________________

Social Security Number ____________________________ Birth date: ____________________________ Gender: Male _____ Female _____

I want to enroll in (Choose only one by making an X in the appropriate box):

1. The **FRS Pension Plan, Elected Officers’ Class (EOC)**. Designed for longer-term employees. It pays you a guaranteed monthly retirement benefit based on a formula that includes service and salary. You qualify for a benefit after 6 years of service. (Review Section 2 and complete Section 5)

2. The **FRS Investment Plan, Elected Officers’ Class**. Designed for a shorter service, more mobile workforce. Your benefit is based on how much money is contributed to your account and how that money grows over time when invested. Future employer contributions will be sent to your Investment Plan account. You qualify for a benefit after 1 year of service. (Please review Section 2 and complete Sections 3 and 5)

3. The **FRS Investment Plan Hybrid Option**. Designed to freeze a Pension Plan benefit already accrued and establish an Investment Plan account to receive all future employer contributions. You must have 5 years of previous Pension Plan service to select this option. (Please review Section 2 and complete Sections 3 and 5)

4. The **FRS Pension Plan, Senior Management Service Class (SMSC)**. This means I choose to join the Senior Management Service Class of the FRS Pension Plan and retain any accrued benefit in the FRS Investment Plan. I understand that my decision must be made no later than the last day of the 6th month after assuming my elected office. (Review Section 2 and complete Section 5)

5. The **State Senior Management Service Optional Annuity Program (SMSAOP)**. This means I choose to switch prospectively to the SMSAOP and retain any accrued benefit in the FRS Pension Plan. I understand that my decision must be made no later than the last day of the 6th month after assuming my elected office. I understand that I must be a state elected officer to select this option. (Complete Sections 4 and 5)

6. To **withdraw from the Florida Retirement System for local officials [local annuity plan]**. This means I will not participate in the FRS. I understand that my decision to participate in the local annuity plan is irrevocable so long as I hold a position eligible for the Senior Management Service Class. I understand that my election must be made no later than the last business day of the 6th month after assuming elected office. I understand that I must be a local elected officer to select this option. (Complete Section 5)

7. To **withdraw from the Florida Retirement System altogether**. This means I will not participate in the FRS or any retirement plan offered by my employer. I understand that my effective date of this election will be the date I assumed my elected office. I understand I may rejoin the EOC by submitting a written request to the Division of Retirement, provided I am in an EOC position at the time of such request. I understand that my decision to withdraw must be made no later than the last day of the 6th month...
F. **Senior Management Service Class**

1. **State Agencies**

   Membership in the SMSC shall be **compulsory** for the following positions:

   - Effective February 1, 1987, positions assigned to the Senior Management Service with a state agency;
   - Effective January 1, 1990, certain legislative managers (selected by the Speaker of the House of Representatives and President of the Senate), the Auditor General and his/her managerial staff (selected by the Auditor General), and the Executive Director of the Ethics Commission;
   - Effective January 1, 1991, certain managerial positions with the State Board of Administration - senior managers who have policy-making authority as determined by the Governor, Chief Financial Officer, and Attorney General, acting as the State Board of Administration;
   - Effective July 1, 1996, the following positions with the Department of Military Affairs: Adjutant General, Assistant Adjutant General-Army, Assistant Adjutant General-Air, State Quartermaster, Director of Military Personnel, Director of Administration, and additional directors as designated by the agency head, not to exceed a total of 10 positions;
   - Effective July 1, 1999, judges of compensation claims with the Office of the Judges of Compensation Claims in the Department of Labor and Employment Security; and
   - Effective June 1, 2002, county health department directors and county health department administrators of the Department of Health.

2. **Retirement Plan Options for State Senior Managers**

   A state employee who is appointed or employed in one of the eligible SMSC positions may elect membership in the SMSC or elect to withdraw from the SMSC within 90 days of employment to participate in the SMSOAP (see page 1-53 for additional information on the SMSOAP). Upon initial employment, a senior manager may also elect to participate in the FRS Investment Plan prior to the end of the 5th month following his or her date of hire. Participation in the SMSOAP or the SMSC is irrevocable as long as the member remains in an eligible position. The SMSOAP allows eligible employees to choose among retirement annuity contracts purchased by the State from designated insurance companies, in lieu of FRS membership. Employees who elect to participate in either the FRS Pension Plan or the FRS Investment Plan are allowed one opportunity, after the initial choice and prior to retirement, to transfer to the other plan.

   Any member eligible for membership in the SMSC who is a member of a closed retirement system may elect to remain in his/her current retirement plan, transfer to the SMSC, or elect to join the SMSOAP. This election must be made in writing and filed with the personnel office of the employer and the Division within 90 days after employment begins in an SMSC position.
Any member of the Special Risk Class or Special Risk Administrative Support Class who is also eligible for membership in the SMSC may elect to transfer to the SMSC, join the SMSOAP, or, if the SMSC position is eligible, remain in the Special Risk Class or Special Risk Administrative Support Class. This election must be made in writing and filed with the personnel office of the employer and the Division within 90 days after employment begins in an SMSC position.

Within the first 60 to 90 days of enrollment as a SMSC-eligible senior manager, CitiStreet will contact the member and provide the information and forms necessary for the member to elect to enroll in the FRS Investment Plan. For more information on enrollment in the FRS Investment Plan, call the MyFRS help line for employers at 1-866-377-2121.

To enroll state agency employees, the member should complete and submit Form SMS-1, selecting membership in the SMSC or electing to participate in SMSOAP, and the agency should:

- Report the employee on your monthly retirement report under Plan Code HM if the employee chooses to be a member of the SMSC in the FRS Pension Plan. Include the approved position number that the Division provided to your agency.
- Report the member on your monthly retirement report under Plan Code OM if the employee elects participation in the SMSOAP. Include the approved position number that the Division provided to your agency.
- Report the member on your monthly retirement report under Plan Code PM if the employee elects participation in the FRS Investment Plan and chooses to be a member of the SMSC. The approved position number, which the Division provided to your agency, should be included.

**STATUTORY REFERENCE:**
Section 121.055, F.S.

**FRS RULE REFERENCE:**
Section 60S-1.0057, F.A.C.
Chapter 1: ENROLLMENT OF EMPLOYEES IN THE FRS

Effective January 1, 1994, the following judicial employees are included in the SMSC: State Courts Administrator and Deputy State Courts Administrators, Clerk of the Supreme Court, Marshal of the Supreme Court, Executive Director of the Justice Administrative Commission, Capital Collateral Regional Counsels, Clerks of the District Courts of Appeals, Marshals of the District Courts of Appeals, the Trial Court Administrator and, effective June 1, 2002, the Chief Deputy Court Administrator in each judicial circuit.

Effective January 1, 2001, the following judicial employees are included in the SMSC: Assistant State Attorneys, Assistant Statewide Prosecutors, Assistant Public Defenders, and Assistant Capital Collateral Regional Counsels.

NOTE: These employees are not permitted to join the SMSOAP.

Since January 1, 2002, Assistant Attorneys General have been included in the SMSC.

NOTE: These employees are not permitted to join the SMSOAP.

Since January 1, 1994, the public defender and state attorney in each of the 20 judicial circuits have been permitted to designate additional positions in their offices to be included in the SMSC (see page 1-43 for additional information).

A member appointed to the Executive Service of the State University System or to the Presidency of a state university is eligible for membership in the SMSC (see page 1-46 for additional enrollment instructions). However, since January 1, 1993, such members are enrolled by default in the State University System Optional Retirement Program (SUSORP) at the beginning of eligible employment, and will remain participants of the SUSORP unless they elect membership in the SMSC within 90 days of eligible employment. If the member elects membership in the SMSC, the effective date of membership in the SMSC will be the first date of employment in an SMSC eligible position. Participation in the SUSORP or the SMSC is irrevocable as long as the member remains in an eligible position. (Before January 1, 1993, university employees in SMSC-eligible positions were enrolled by default in the SMSC and participation in the SUSORP was optional — the reverse of the current situation.)

See chapter 7, part III, relating to SMSC upgraded service, for information on upgrading SMSC service and page 1-62 for information on employees who are employed in more than one position in different classes of membership.

STATUTORY REFERENCE:
Section 121.055, F.S.

FRS RULE REFERENCE:
Section 60S-1.0057, F.A.C.
2. Local Agencies

**Community College Presidents, Superintendents, and County Managers — Compulsory Membership**

Effective January 1, 1990, Community College Presidents, Appointed District School Superintendents, County Managers (Administrators) and City Managers (Administrators) of participating local governments became **compulsory** members of the SMSC of the FRS. In lieu of participation in the SMSC, as of July 1, 1999, such members may withdraw at any time from the FRS altogether. Such senior managers are no longer required to participate in a lifetime monthly annuity as a condition of withdrawing from the FRS. In addition, employers who established such annuities before July 1, 1999, are no longer required to fund these annuities with contributions equal to the SMSC retirement contribution rate and are permitted to change the terms of the annuity. The decision to withdraw from the FRS is irrevocable\(^\text{10}\) for as long as the affected employee holds such a position.

**Closed System Members**

Any member eligible for membership in the SMSC who is a member of a closed retirement system may elect to remain in his/her current retirement plan, transfer to the SMSC, or withdraw at any time from the FRS altogether.

**Special Risk Members**

Any local agency employee eligible for membership in the SMSC who is a member of the Special Risk Class or Special Risk Administrative Support Class may elect to transfer to the SMSC, withdraw at any time from the FRS altogether, or, if eligible, remain in the Special Risk Class or Special Risk Administrative Support Class.

**Consolidated government sheriff/clerk**

Effective June 1, 2002, the sheriff and clerk of the court in a consolidated government with countywide jurisdiction (who are eligible for membership in the SMSC if they wish to opt out of the Elected Officers’ Class) may elect to participate in the FRS or elect to remain in a local retirement system. The officer is not eligible to purchase retroactive service credit.

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\(^{10}\) Notwithstanding this provision, in 2005, the Florida Legislature established a 6-month window of opportunity for any SMSC-eligible local manager who had withdrawn from the FRS to re-enroll in the system (see page 1-41).
1. For compulsory SMSC employees who wish to remain in the FRS, the member should complete and submit Form SMS-3, and the agency should:
   - Report members who elect to participate in the FRS Pension Plan on the monthly retirement report under Plan Code HM, and include the member’s approved position number on the form.
   - Report members who elect to participate in the FRS Investment Plan on the monthly retirement report under Plan Code PM, and include the member’s approved position number on the form.

2. For compulsory SMSC employees who elect to withdraw from the FRS altogether (whether from their date of employment or at a later date), the member should complete Form SMS-3, and the agency should report these employees on the monthly retirement report under Plan Code HO and include the member’s approved position number. (Even though no contributions will be reported to the FRS for these employees, salary information is needed to monitor maximum compensation limits, total qualified positions for SMSC, etc.)

- From 1/1/06 through 6/30/06, any active employee who had withdrawn from the FRS altogether as described above and was reported under Plan Code HO (or should have been so reported\(^{11}\)) could reverse his/her decision to withdraw and elect to participate in either the FRS Investment Plan or FRS Pension Plan. This limited enrollment opportunity ended on July 1, 2006.

\(^{11}\) If not reported under Plan HO, the employer was required to correctly report the member using prior period adjustments. This had to occur before a cost to transfer to the FRS Pension Plan could be calculated.
As an employee covered by the Florida Retirement System (FRS), you have an opportunity to enroll in the FRS Pension Plan, the FRS Investment Plan, or the FRS Investment Plan Hybrid Option. Your enrollment DEADLINE is 4:00 P.M. ET on the last business day of the 6th month following your month of hire. You are also eligible to participate in the Senior Management Service Optional Annuity Program (SMSOAP) in lieu of participation in the FRS. To choose membership in the SMSOAP — Your Retirement Plan Choice Form must be received no later than 4 pm ET of the 90th day from your date of hire. If you do not enroll, you will be a member of the FRS Pension Plan (see Section 1 below).

Before you enroll: Use the FREE help offered through the MyFRS Financial Guidance Program, including the:

- Toll-free MyFRS Financial Guidance Line at 1-866-44-MyFRS (1-866-446-9377; or TTY: 1-888-429-2160); and
- CHOICE SERVICE benefits projection software, available at MyFRS.com or through the Financial Guidance Line
- Information is also available from the Senior Management Service Optional Annuity Program marketing companies by contacting them directly.

NOTE: You may only submit your retirement plan enrollment information by providing this form to your employer. Your choice will be final at 4:00 p.m., ET, on the day it is received by the FRS Plan Choice Administrator. Be sure your employer sends the completed form to the FRS Plan Choice Administrator.

To choose membership in the Senior Management Service Optional Annuity Program (SMSOAP) the Retirement Plan Enrollment Form must be received no later than 4 p.m., ET, of the 90th day from your date of hire. See Section 1 below.

### Section 1: Retirement Plan Choice
(Choose only one by making an X in the appropriate box)

Please Print:

Name ___________________________ (Last Name) ___________________________ (First Name) ___________________________ (Middle Name)

Social Security Number ___________________________

I want to enroll in:

- [ ] 1. The **FRS Pension Plan, Senior Management Service Class**, Designed for longer-term employees. It pays you a guaranteed monthly retirement benefit based on a formula that includes service and salary. **You qualify for a benefit after 6 years of service**. (Complete Section 5)

- [ ] 2. The **FRS Investment Plan, Senior Management Service Class**, Designed for a more mobile workforce. Your benefit is based on how much money is contributed to your account and how that money grows over time when invested. Future employer contributions will be sent to your Investment Plan account. **You qualify for a benefit after 1 year of service**. (Review Section 2 and complete Sections 3 and 5)

- [ ] 3. The **FRS Investment Plan Hybrid Option**, Designed to freeze a Pension Plan benefit already accrued and establish an Investment Plan account to receive all future employer contributions. You must have 5 years of previous Pension Plan service to select this option. (Review Section 2 and complete Sections 3 and 5)

- [ ] 4. The **Senior Management Service Optional Annuity Program (SMSOAP)** This means I choose to switch prospectively to the SMSOAP and retain any accrued benefit in the FRS Pension Plan. (Complete Sections 4 and 5)

### Section 2: Beneficiary Designation

If I chose option 1, 2, or 3 above, I understand that by filing this form, I have designated that my benefit, in the event of my death, will be distributed in accordance with s. 121.091(8), Florida Statutes, as applicable. I understand that I may designate alternative beneficiaries by completing a Beneficiary Designation Form (BEN-001 Pension Plan or IPBEN-1 Investment Plan). Both forms are available online at MyFRS.com or by calling the MyFRS Financial Guidance Line.
Chapter 1: ENROLLMENT OF EMPLOYEES IN THE FRS

SAMPLE OF SMS-3, page 1

Local Senior Management Service Employees
Retirement Plan Enrollment Form

As an employee covered by the Florida Retirement System (FRS), you have an opportunity to enroll in the FRS Pension Plan, the FRS Investment Plan, or the FRS Investment Plan Hybrid Option. Your enrollment DEADLINE is 4:00 P.M. ET on the last business day of the 5th month following your month of hire. If you do not enroll, you will be a member of the FRS Pension Plan (see Section 1 below).

Before you enroll: Use the FREE help offered through the MyFRS Financial Guidance Program, including the:

- Toll-free MyFRS Financial Guidance Line at 1-866-44-MyFRS (1-866-446-9377; or TTY: 1-888-429-2160); and
- CHOICE SERVICE benefits projection software, available at MyFRS.com or through the Financial Guidance Line.
- Information is also available from the Senior Management Service Optional Annuity Program marketing companies by contacting them directly.

NOTE: You may only submit your retirement plan enrollment information by providing this form to your employer. Your choice will be final at 4:00 p.m., ET, on the day it is received by the FRS Plan Choice Administrator. Be sure your employer sends the completed form to the FRS Plan Choice Administrator.

You may choose to withdraw from the Florida Retirement System at any time while employed in a local government Senior Management Service Class position. You must do so by completing and submitting a Form SMS-3 to your employer. Information is also available from your local government Human Resources office concerning any local retirement plan, which may be offered.

Section 1: Retirement Plan Choice

(Choose only one by making an X in the appropriate box)

Please Print:

Name _____________________________ (Last Name) (First Name) (Middle Name)

Social Security Number _____________________________

I want to choose:

☐ 1. The **FRS Pension Plan, Senior Management Service Class**, Designed for longer-term employees. It pays you a guaranteed monthly retirement benefit based on a formula that includes service and salary. You qualify for a benefit after 6 years of service. (Complete Section 4)

☐ 2. The **FRS Investment Plan, Senior Management Service Class**, Designed for a shorter service, more mobile workforce. Your benefit is based on how much money is contributed to your account and how that money grows over time when invested. Future employer contributions will be sent to your Investment Plan account. You qualify for a benefit after 1 year of service. (Review Section 2 and complete Sections 3 and 4)

☐ 3. The **FRS Investment Plan Hybrid Option**, Designed to freeze a Pension Plan benefit already accrued and establish an Investment Plan account to receive all future employer contributions. You must have 5 years of previous Pension Plan service to select this option. (Review Section 2 and complete Sections 3 and 4)

☐ 4. To **withdraw from the Florida Retirement System**, This means I will not be participating in the Florida Retirement System and that such decision is irrevocable for as long as I hold a position eligible for membership in the Senior Management Service Class. (Complete Section 4)

Section 2: Beneficiary Designation

If I chose option 1, 2, or 3 above, I understand that by filing this form, I have designated that my benefit, in the event of my death, will be distributed in accordance with s. 121.091(8), Florida Statutes, as applicable. I understand that I may designate alternative beneficiaries by completing a Beneficiary Designation Form (BEN-001 Pension Plan or iPBEN-1 Investment Plan). Both forms are available online at MyFRS.com or by calling the MyFRS Financial Guidance Line.
Effective January 1, 1994, participating local governments, community college boards of trustees, and certain Judicial Branch employers may designate a limited number of additional positions to be included in the SMSC. Employers must publish a notice of intent once a week for 2 consecutive weeks in a newspaper of general circulation before designating a position to be included. Each designated position must be:

- A nonelective managerial or policymaking position;
- Filled by an employee who is not subject to a continuing contract and serves at the pleasure of the employer without civil service protection; and
- Filled by an employee who is head of an organizational unit or has responsibility to effect or recommend personnel, budget, expenditure, or policy decisions in his/her areas of responsibility.

Local Government Positions — Effective July 1, 2000, each local government agency may designate up to 10 additional qualified positions (in addition to the city or county manager or appointed school superintendent) to be included in the SMSC. If the agency has 100 or more regularly established positions, it can also designate one additional senior management position for every 100 regularly established positions, as long as the number of additional positions does not exceed 1% of the regularly established positions in the local agency.

Community College Positions — Each community college may designate at least one additional qualified position (in addition to community college presidents) to be included in the SMSC. In addition, if the community college has 100 or more regularly established positions, it can also designate one additional senior management position for every 100 regularly established positions, as long as the number of additional positions does not exceed 1% of the regularly established positions in the community college.

Judicial Branch Positions — The office of each public defender and state attorney may designate at least one additional qualified position in his/her office for membership in the SMSC. If the office of the public defender or state attorney has 200 or more regularly established positions, it can also designate one additional senior management position for every 200 regularly established positions, as long as the additional number does not exceed 0.5% of the regularly established positions in such office.

NOTE: Once a position is designated as eligible for inclusion in the SMSC, that position will not be removed from the SMSC unless the duties and responsibilities of the position change substantially and therefore no longer meet the requirements for participation in the SMSC.

See chapter 7, part III, for information on upgrading SMSC service.

STATUTORY REFERENCE:
Sections 121.055 and 121.35, F.S.

FRS RULE REFERENCE:
Section 60S-1.0057, F.A.C.
Chapter 1: ENROLLMENT OF EMPLOYEES IN THE FRS

SAMPLE OF SMSD-1, page 1

Florida Retirement System Pension Plan
Senior Management Service Class Designated Position Form

PO Box 9000
Tallahassee, FL 32315-9000

INSTRUCTIONS

This form should be used only by State Public Defender Offices, State Attorney Offices and local agencies (district school boards, county agencies, community colleges, cities and independent special districts) designating positions to the Senior Management Service Class (SMSC). The positions of Community College President, City Manager, County Manager, appointed School Superintendent and most State government SMSC positions are compulsory and should not be designated on this form.

Under the provisions of Section 121.055, Florida Statutes, you may designate positions to be included in the Florida Retirement System’s (FRS) SMSC.

The agency must:
- Place appropriate notice of intent to designate position(s) in the SMSC in a newspaper of general circulation in the county or counties affected, once a week for two consecutive weeks.
- Complete the section below and submit this form (SMSD-1) to the Division of Retirement.
- Comply with requirements and formula when designating positions to the SMSC.

The employee(s) must complete:
- **State Agency Positions** – Form SMS-1, Senior Management Service Optional Annuity Program Ballot/Enrollment Form.
- **Local Agency Positions** – Form SMS-3, Senior Management Service Class Ballot/Enrollment Form for local agency employees.

<table>
<thead>
<tr>
<th>Agency Name:</th>
<th>Agency Number:</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Position Title</th>
<th>*Position Number</th>
<th>**Date Position Effec. In SMSC</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
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<tr>
<td>2.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

*Position number should be 1 to 10 numeric digits. Numbers less than 10 digits should be preceded by zeros on your payroll. **Positions are effective the first of the month following the month the forms are received by the Division.

Please provide the total number of regularly established, filled positions reported by your agency to the Florida Retirement System as of the date the position(s) are being designated to the SMSC:

____________________________________

Our agency published the notice of intent to include the position(s) in the SMSC in the

<table>
<thead>
<tr>
<th>Name of Publication:</th>
<th>Dates Position(s) Advertised:</th>
</tr>
</thead>
</table>

**Statement of Certification:** I certify that the above position(s) has/have been designated by the employing agency to be included in the Florida Retirement System’s SMSC and that the position(s) meet the requirements of Section 121.055, Florida Statutes. Further, I acknowledge the documentation supporting the eligibility of this position(s) for the SMSC is on file in our office.

<table>
<thead>
<tr>
<th>Agency Head/Designee:</th>
<th>Title:</th>
<th>Date:</th>
</tr>
</thead>
</table>
G. State University System Optional Retirement Program

The State University System Optional Retirement Program (SUSORP) is a defined contribution plan qualified under Sec. 403(b) of the Internal Revenue Code.

**SUSORP Eligibility**

Membership in the State University System Optional Retirement Program is limited to the following SUS positions:

- Instructional and research faculty positions that are exempt from career service under the provisions of s. 110.205(2)(d), F.S.
- Administrative and Professional (A&P) positions that are exempt from career service under the provisions of s. 110.205(2)(d), F.S.
- The Chancellor of the Division of Colleges and Universities of the State Board of Education and the president of each state university.

A retiree with renewed membership is **not** eligible to participate in the SUSORP. See page 1-73 for additional information on renewed membership.

**SUSORP and FRS Membership Options**

University employees initially employed in SUSORP-eligible positions on or after January 1, 1993, are compulsory participants of the SUSORP unless they elect membership in the FRS within 90 days of becoming eligible for SUSORP. They are enrolled in the SUSORP (under **Plan Code OP**) beginning with their first day of employment in the SUSORP-eligible position. Upon taking an SUSORP-eligible position, the employee chooses a retirement plan by filing **Form ORP-16**, a Retirement Plan Choice Form, with the Plan Administrator (**see page 1-49**):

**FRS Plan Choice Administrator**

P.O. Box 56290
Jacksonville, FL 32241-6290

The employee may elect to remain in the SUSORP or to participate in the FRS — the FRS Pension Plan, the FRS Investment Plan, or a hybrid option — in lieu of the SUSORP. The employee must execute an investment contract with one or more SUSORP provider companies and submit **Form ORP-16** to the Plan Administrator (**see page 1-49**) within the 90-day enrollment period or he/she will become a member of the FRS Pension Plan by default. Similarly, an employee who terminates employment before executing an investment contract and notifying the Division will also be deemed a default member of the FRS Pension Plan.

Any SUSORP-eligible member enrolled in the FRS may choose to participate in either the FRS Pension Plan or the FRS Investment Plan, but a plan election to participate in the FRS Investment Plan must be made by the last day of the 5th month following the employee’s month of hire.

If an SUSORP participant or SUSORP-eligible employee who elected membership in the FRS Pension Plan in lieu of the SUSORP severs his/her employment with an institution in the State University System and is later reemployed in an SUSORP-eligible position at any participating institution, he/she will again become a compulsory participant in the SUSORP unless, within 90 days of becoming eligible, he/she elects membership in the FRS (**as described above**).
Chapter 1: ENROLLMENT OF EMPLOYEES IN THE FRS

If an FRS Investment Plan participant is employed in an SUSORP-eligible position, he/she will not be automatically enrolled under Plan Code OP as described on page 1-46. Whenever an FRS Investment Plan participant wishes to participate in the SUSORP rather than remain in the FRS Investment Plan, he/she must use his/her one-time “second election” transfer opportunity, if available, to first move to the FRS Pension Plan by submitting Form ELE-2 to the Plan Administrator (see chapter 9, part XV). Upon receipt of this form, the Division will compute the cost to the member to return to the FRS Pension Plan. Once the ‘buy back’ procedures are finalized, the employee may submit Form ORP-16 to enroll in the SUSORP. As long as the employee begins the ‘buy back’ procedure within 90 days of entering the SUSORP-eligible position, SUSORP membership will be allowed.

NOTE: Whenever a covered employee is no longer employed in an SUSORP-eligible position, by default he/she becomes a member of the FRS Pension Plan. Therefore, any such employee who exercised his/her one-time “second election” transfer opportunity as described above must remain in the FRS Pension Plan unless he/she is later employed in another SUSORP-eligible position.

SUSORP Contributions

Employer
The employer is required to contribute on behalf of each SUSORP participant a percentage of the employee’s salary as required by law. The total contribution is divided two ways:

- A percentage is contributed to the employee’s investment account(s); and
- A percentage goes for administrative costs.

The Division will place SUSORP contributions submitted on behalf of an employee in a holding account, but the contributions will not accrue interest until the member has executed an investment contract with a provider company and notified the Division. Upon execution of an investment contract, employees will be immediately vested in the SUSORP. Once the participant selects a provider company, these funds will be transferred from the holding account to the company or companies the member selected. If an SUSORP-eligible employee elects membership in the FRS, actively or passively (either by failing to execute an investment contract or by terminating employment before executing the investment contract as described on page 1-46), FRS membership will be retroactive to the date of eligibility, and all appropriate contributions will be transferred to the FRS and HIS Trust Funds.

Employee
The SUSORP participant may choose to contribute a portion of his/her adjusted gross taxable income (not to exceed the total contribution paid by the employer, less the administrative fee) to his/her SUSORP account. Any optional employee contributions will be treated as a section 403(b) contribution and will be excluded from federal income tax but will be subject to Social Security (see page 1-82). Employees are responsible for ensuring that their individual tax-deferred contributions do not exceed federal maximum amounts and/or salary percentages. To change the percentage contributed, the SUSORP participant and his/her employer must complete Form ORP-16A and submit it to the Plan Administrator.
Benefits are payable under the SUSORP only to a vested participant in the program or his/her designated beneficiary or beneficiaries or estate, and only by the designated company according to terms of the investment contract(s) applicable to the participant, less federal withholding taxes as required by the Internal Revenue Service (IRS).

1. Benefits funded by employer contributions are payable to the **member** as follows:
   - A lump-sum distribution to the participant; or
   - A lump-sum direct rollover distribution where all accrued benefits, plus interest and investment earnings, are paid from the participant’s account directly to an eligible retirement plan, as defined in Sec. 402(c)(8)(B) of the Internal Revenue Code, on behalf of the participant; or
   - Periodic distributions; or
   - A partial lump-sum payment where a portion of the accrued benefit is paid to the participant and the remaining amount is transferred to an eligible retirement plan, as defined in Sec. 402(c)(8)(B) of the Internal Revenue Code, on behalf of the participant; or
   - Other distribution options as provided in the participant’s ORP contract.

2. Benefits funded by employer contributions are payable to the **member’s beneficiary or beneficiaries** as follows:
   - A lump-sum distribution payable to the beneficiary or beneficiaries or to the deceased participant’s estate;
   - An eligible rollover distribution on behalf of the surviving spouse of the deceased participant, where all accrued benefits, plus interest and investment earnings, are paid from the deceased participant’s account directly to an eligible retirement plan, as described in Sec. 402(c)(8)(B) of the Internal Revenue Code, on behalf of the surviving spouse;
   - Other distribution options as provided for in the participant’s optional retirement program contract; or
   - A partial lump-sum payment where a portion of the accrued benefit is paid to the deceased participant’s surviving spouse or other designated beneficiaries, less withholding taxes remitted to the IRS, if any, and the remaining amount is transferred directly to an eligible retirement plan, as described in Sec. 402(c)(8)(B) of the Internal Revenue Code, on behalf of the surviving spouse. The participant or the surviving beneficiary must specify the proportions.

Special provisions apply to distributions made under this program:

**Termination and SUSORP Distribution**

Like other FRS retirees, ORP members must terminate from all FRS employment for a **full calendar month** to be eligible for a distribution. Retirements begin on the first day of the month. For example, an employee who terminated on June 16th would not be eligible to receive his/her employer-funded ORP benefits until August 1st.
See the following excerpts from the 2005 Florida Statutes *(key provisions are italicized for emphasis)*:

### 121.35 Optional retirement program for the State University System.—

(5) **BENEFITS.**—

(a) Benefits shall be payable under the optional retirement program only to vested participants in the program, or their beneficiaries as designated by the participant in the contract with a provider company, and such benefits shall be paid only by the designated company in accordance with s. 403(b) of the Internal Revenue Code and in accordance with the terms of the annuity contract or contracts applicable to the participant. Benefits shall accrue in individual accounts that are participant-directed, portable, and funded by employer contributions and the earnings thereon. The participant must be terminated from all employment with all Florida Retirement System employers, as provided in s. 121.021(39), to begin receiving the employer-funded benefit .... [emphasis supplied]

### 121.021 Definitions.—The following words and phrases as used in this chapter have the respective meanings set forth unless a different meaning is plainly required by the context:

(39)(a) “Termination” occurs, except as provided in paragraph (b), when a member ceases all employment relationships with employers under this system, as defined in subsection (10), but in the event a member should be employed by any such employer within the next calendar month, termination shall be deemed not to have occurred. A leave of absence shall constitute a continuation of the employment relationship, except that a leave of absence without pay due to disability may constitute termination for a member, if such member makes application for and is approved for disability retirement in accordance with s. 121.091(4). The department or board may require other evidence of termination as it deems necessary. [emphasis supplied]

### Hardship Distributions or Loans

Neither hardship distributions nor loans are allowed for any portion of ORP proceeds based on employer contributions. (Hardship distributions or loans from ORP proceeds based solely on employee contributions may or may not be permitted, depending upon the policies of the affected investment provider.)

### Required Minimum Distribution Regulations

Under federal law *(see Sec. 401(a)(9), Internal Revenue Code, as applied by s. 1.403(b)-3, Code of Federal Regulations)*, benefits from SUSORP and similar plans cannot be deferred beyond April 1 of the year after the beneficiary reaches 70½ years of age. These 1987 regulations are based on the Tax Reform Acts of 1984 and 1986. However, the regulations do not apply if the affected ORP participant is still employed.

### Restrictions after an ORP Distribution is Received

In accordance with s. 121.122, F.S., once ORP participants receive a distribution of employer contributions, they are barred from future ORP participation. Upon reemployment in an FRS-covered position, they become renewed members. As renewed members, these reemployed former SUSORP participants are **not eligible for disability coverage** under the FRS plans and are also **ineligible to participate in DROP**.

### Enroll in SUSORP or FRS

To make a plan choice, the employee and his/her employer should complete Form ORP-16 and mail it to the Plan Administrator at the address shown on page 1-46 whenever an employee is hired in an SUSORP-eligible position. If, within 90 days of employment, the employee elects to participate in the FRS in lieu of SUSORP, the FRS portion of this form must be completed and forwarded to the Plan Administrator. While each SUSORP-eligible employee is initially a member of the SUSORP by default, any such employee who fails to submit Form ORP-16 within 90 days of eligibility will be deemed to have elected...
membership in the FRS. To make an active election to participate in the FRS or the SUSORP, the SUSORP-eligible employee must indicate his/her choice on Form ORP-16 by signing and dating the form.

Faculty members employed for a university health center with a faculty practice plan\(^{12}\) must participate in the SUSORP. They are not eligible for membership in the FRS in lieu of SUSORP.

Each eligible employee who participates in the SUSORP must, together with the employer, indicate on Form ORP-16 the following information:

- The company or companies and the percentage of the total contribution to be contributed to each by the employer for his/her investment account(s).
- The percentage, if any, to be deducted from the employee’s salary as an employee contribution and the company/companies to which contributions should be forwarded.
- The signature of the employee electing SUSORP participation and the date the election was made.
- The employee must submit to the employer appropriate verification of having executed an investment contract(s).

For more information about SUSORP, please contact:

- **Enrollment Section** - Determines participant eligibility, enrolls participants and establishes provider company selections, coordinates positions included in the SUSORP, and liaisons with universities — Outside the Tallahassee calling area, call toll-free at 877/FRS-ENRL (877/377-3675) or otherwise at 850/488-8837 or SUNCOM 278-8837 (enrollment@dms.myflorida.com);

- **Contributions Section** - Receives and balances monthly payroll reports from FRS employers and answers employer questions about monthly reporting requirements. — Outside the Tallahassee calling area, the toll-free number is 877/FRS-1CON (877/377-1266) or otherwise call 850/488-6011 (278-6011) (enrollment@dms.myflorida.com); or

- **SUSORP Section** - Accumulates, balances, and transmits contributions for biweekly payrolls; contribution adjustments, and liaisons with provider companies and Florida State Board of Administration — Outside the Tallahassee calling area, call toll-free at 877/3-SUSORP (877/378-7677) or otherwise at 850/488-2784 or SUNCOM 278-2784 (orpdata@dms.myflorida.com).

**STATUTORY REFERENCE:**
Section 121.35, F.S.

**FRS RULE REFERENCE:**
Sections 60S-1.0057 and 60U-1.004 and 2.003, F.A.C.

---

\(^{12}\) This includes the J. Hillis Miller Health Center at the University of Florida and the Medical Center at the University of South Florida
As an employee covered by the Florida Retirement System (FRS), you have an opportunity to enroll in the FRS Pension Plan, the FRS Investment Plan, or the FRS Investment Plan Hybrid Option. Your enrollment DEADLINE is 4:00 P.M. ET on the last business day of the 9th month following your month of hire. You are also eligible to participate in the State University System Optional Retirement Program (SUSORP) in lieu of participation in the FRS. To enroll in the SUSORP you must execute a contract with an SUSORP provider company and the Plan Choice Administrator must receive your Retirement Plan Enrollment Form no later than 4 pm ET of the 90th day from your date of hire. **If you do not enroll**, you will be a member of the FRS Pension Plan (see Section 1 below).

**Before you enroll:** Use the **FREE** help offered through the MyFRS Financial Guidance Program, including the:
- Toll-free MyFRS Financial Guidance Line at 1-866-44-MyFRS (1-866-446-9377; or TTY: 1-888-429-2160);
- **CHOICE SERVICE** benefits projection software, available at MyFRS.com or through the MyFRS Financial Guidance Line;
- Information is available from the State University System Optional Retirement Program marketing companies by contacting them or your university Human Resources office directly.

**Section 1: Retirement Plan Choice**  
(All participants must complete this section. Choose only one by making an X in the appropriate box)

**Please Print:**
- **Name**
  - (Last Name) ________________________________
  - (First Name) ________________________________
  - (Middle Name) ________________________________
- **Social Security Number**
- **Birth Date**: ____________
- **Gender**: Male ____ Female ____

I want to elect:

1. The **State University System Optional Retirement Program (SUSORP)**. This means I choose to prospectively join the SUSORP and retain any accrued benefit in the FRS Pension Plan. This election must be made no later than the 90th day from my date of hire. NOTE: Faculty members employed at J. Hillis Miller Center at the University of Florida or the Medical Center at the University of South Florida must **elect** this option. (Complete Sections 4 and 5)

2. The **FRS Pension Plan**. This means I choose to enroll in the FRS Pension Plan. This election must be made no later than the last business day of the 5th month after the month of hire. (Review Section 2 and complete Section 5)

3. The **FRS Investment Plan**. This means I choose to transfer the present value, if any, of my FRS Pension Plan benefit to the Investment Plan. I will also have future employer contributions sent to my Investment Plan account. (Review Section 2 and complete Sections 3 and 5)

4. The **FRS Investment Plan Hybrid Option**. This means I choose to enroll in the FRS Investment Plan prospectively and retain any accrued benefit in the FRS Pension Plan. I understand that I must have 5 years of previous Pension Plan service to select this option. (Review Section 2 and complete Sections 3 and 5)

**Section 2: Beneficiary Designation**

If I chose option 2, 3 or 4 above, I understand that by filing this form, I have designated that my benefit, in the event of my death, will be distributed in accordance with s. 121.091(8), Florida Statutes, as applicable. I understand that I may designate alternative beneficiaries by completing a Beneficiary Designation Form (GEN-001 Pension Plan or IPBEN-1 Investment Plan). Both forms are available online at MyFRS.com or by calling the MyFRS Financial Guidance Line.

**Section 3: FRS Investment Plan Fund Selections**

(Complete this section only if you selected Option 3 or 4 in Section 1.)

Be sure to use the free resources discussed above to help you understand your investment fund choices. Once your contributions are in your account, you can also use the MyFRS Financial Guidance Line or MyFRS.com to change your fund selections, although transfer restrictions may apply. Your plan selection confirmation statement will indicate when you can expect contributions to be in your account.

**How to enter your investment fund selection:**
- Write the percentage you wish to allocate to each investment option. Use whole percentages only.
- Choose your investment funds from the balanced funds, the other investment funds OR from a combination of the two.
- The total of all your selections must equal 100%.
## SAMPLE OF ORP-16A

**Florida Retirement System**  
**State University System Optional Retirement Program (SUSORP)**  
**Change Form**  

**TO BE COMPLETED BY EMPLOYEE**  
(Please Type or Print)  

**Member SSN:** ________________

**Member Name:** ________________  
**Birthday:** ________________  
**Gender:** ________________

---

**As a participating ORP member, I elect the following changes:**

<table>
<thead>
<tr>
<th>Employer’s %</th>
<th>Employee’s %</th>
<th>Name of Company</th>
</tr>
</thead>
<tbody>
<tr>
<td>(Must equal 10.42% of salary*)</td>
<td>(Cannot exceed 10.42% of salary*)</td>
<td></td>
</tr>
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</tr>
</tbody>
</table>

Total ____ ____ %  
Total ____ ____ %

---

**I Understand That:**

*1. It is my responsibility to assure that my tax deferred income deductions do not exceed the maximum amount set in the Internal Revenue Service Code and Regulations.

*2. If my maximum exclusion allowance allows it and I choose to have up to 10.42% of my adjusted gross taxable salary deducted as an employee contribution to my plan, my adjusted gross income minus any payroll deductions, such as to a credit union, the 457 plan, or other, must be sufficient to cover this personal ORP deduction. My employer contributions shall be based upon my total unadjusted gross salary.

**Member Signature:** ________________  
**Date:** ________________

---

**TO BE COMPLETED BY EMPLOYER**

**Employing Agency:** ________________  
**Agency Number:** ________________

**Reason for Submitting This Form**

- ____ Company Change  
- ____ Contributions Change

**Signature of University Personnel Officer:** ________________  
**Date:** ________________

---

**General Information**

**To Be Completed by the Employee**

- **Member’s SSN** – The employee’s social security number must be entered in this space. Example: 123/45/6789. The member’s entire account is controlled by the use of the social security number; therefore, it is imperative that this entry be correct.

- **Member’s Birthdate** – Enter all dates as month, day, and year. Example: May 8, 1939 would be entered as 05/08/39

- **Member’s Name** – Enter the employee’s last name, first name, and middle initial, in this order. If the employee’s name includes Jr., Sr., II, etc., enter this after last name.

**To Be Completed by Employer**

- **Agency** – Enter the complete name of the employing agency. Example: Florida State University.

- **Agency Number** – This is a five digit code. Example: 04310

- **Signature of Official Completing this Certification** – The individual assisting the member in completing this form should sign in this space, and include the date.

- **Reasons for Submitting this Form: Enter an X on the appropriate line. If “other” is marked, briefly explain specific change being reported.**
H. Senior Management Service Optional Annuity Program

The Senior Management Service Optional Annuity Program (SMSOAP) is a defined contribution plan available only to senior-level managers employed with the State of Florida, the Florida State Board of Administration, the Legislature, the Auditor General and his/her managerial staff, the Executive Director of the Ethics Commission, and Judicial Branch* employees who are eligible for membership in the Senior Management Service Class (SMSC). If the employee is employed in an eligible senior management position with one of these state agencies, within 90 days of appointment, he/she may choose to participate in the SMSOAP in lieu of membership in the SMSC or may elect to transfer to the FRS Investment Plan as described in chapter 9, part XV. He/she may not be an active member of any FRS class of the Pension or Investment Plans or a closed retirement system and the SMSOAP simultaneously. Once the period for exercising an option has expired, his/her retirement plan choice is irrevocable for as long as he/she is in an eligible SMSC position. (Senior managers with a local employer are not eligible to participate in the SMSOAP, but may elect to withdraw from the FRS altogether. See page 1-40 for additional information.) If the member elects to participate in the Investment Plan, the member may elect at any time to transfer back to the Pension Plan, subject to the conditions provided by law.

Options for Reemployed SMSOAP Retirees

Effective July 1, 1997, reemployed SMSOAP retirees may participate in the Pension Plan, the Investment Plan, or, if they are reemployed in an eligible position, may participate in the SMSOAP. See page 1-73 for additional information on renewed membership.

Transfer Opportunity

Participants of SMSOAP actively employed in a covered position were given a one-time irrevocable opportunity to transfer back into the FRS Pension Plan between 7/1/02 and 9/30/02. The plan change will be effective upon payment to the FRS Trust Fund of all funds in the participant’s individual SMSOAP account and any additional cost required to equal the present value of the pension benefit for which the participant becomes eligible.

NOTE: The following Judicial Branch employees are not permitted to participate in the SMSOAP: Assistant State Attorneys, Assistant Statewide Prosecutors, Assistant Public Defenders, Assistant Capital Collateral Regional Counsels, and Assistant Attorneys General.

13 See page 1-37 for additional information on the SMSC.
The employer is required to contribute a percentage of the employee’s salary on behalf of each SMSOAP participant. This percentage is set by statute and includes the portion that would otherwise go to the health insurance subsidy. The rate is different from the SMSC blended rates applicable to the FRS Pension and Investment Plans.

The SMSOAP contributions submitted on behalf of an employee will be placed in a holding account and will not accrue interest until the member has executed an annuity contract and notified the Division. It is therefore in the employee’s best interest to make this decision as soon as possible. Once a provider company has been selected, the funds will be transferred from the holding account to the company or companies the member selected. The employee may elect to contribute an amount of his/her adjusted gross taxable income, not to exceed the total contribution paid by the employer.

Under the SMSOAP, benefits are payable only to participants in the program or their beneficiaries. Such benefits will be paid by the designated company in accordance with the terms of the annuity contract or contracts applicable to the participant. Benefits funded by employer contributions are payable only as a lifetime annuity to the participant, his/her beneficiary, or his/her estate, except for:

- Effective July 1, 2000, a lump-sum direct rollover distribution whereby all accrued benefits, plus interest and investment earnings, are paid from the participant’s account directly to the custodian of an eligible retirement plan, as defined in Sec. 402(c)(8)(B) of the Internal Revenue Code, on behalf of the participant;
- A lump-sum payment to the beneficiary upon the death of the participant; or
- A cash-out of a de minimis account* upon the request of a former participant who has been terminated for a minimum of 6 months from the employment that entitled him/her to SMSOAP participation.

*NOTE: A de minimis account is an account with a provider company containing employer contributions and accumulated earnings of not more than $5,000. A cash-out for a de minimis account must be a complete liquidation of the account balance with that company and may be subject to the tax and penalty provisions of the IRS.

To enroll in SMSOAP, within 90 days of employment:

- The senior manager must complete and submit Form SMS-1, electing to participate in SMSOAP.
- The employing agency must report the member on your monthly retirement report under Plan Code OM and include the approved position number.
Within 90 days of employment, Form SMS-1 (see page 1-43) should be completed and mailed to the Division if the employee wishes to make an active election to participate in the SMSOAP in lieu of the SMSC. Each eligible employee who participates in the SMSOAP must, in conjunction with the employer, indicate the following information on Form SMS-1:

- The company or companies and the percentage of the total employer contribution to be contributed to each for the participant’s annuity.
- The percentage of salary, if any, to be deducted from the employee’s salary as an employee contribution and the company or companies and percentage of the total employee contribution to be contributed to each.
- The signature of the employee electing to participate in SMSOAP and the date the election was made.
- The employee must also submit to the employer a copy of the annuity contract form verifying that the contract has been executed.

For more information on SMSOAP, please contact:

- Enrollment Section - Determines participant eligibility, enrolls participants and establishes provider company selections, coordinates positions included in the SMSOAP, and liaisons with employer — Outside the Tallahassee calling area, call toll-free at 877/FRS-ENRL (877/377-3675) or otherwise at (850) 488-8837 or SUNCOM 278-8837 (enrollment@dms.myflorida.com);
- Contributions Section - Receives and balances monthly payroll reports from FRS employers and answers employer questions about monthly reporting requirements. — Outside the Tallahassee calling area, the toll-free number is 877/FRS-1CON (877/377-1266) or otherwise call 850/488-6011 (278-6011) (enrollment@dms.myflorida.com); or
- SMSOAP Section - Accumulates, balances, and transmits contributions for biweekly payrolls, contribution adjustments, and liaisons with provider companies and the Florida State Board of Administration — Outside the Tallahassee calling area, call toll-free at 877/3-SUSORP (877/378-7677) or otherwise at (850) 488-2784 or SUNCOM 278-2784 (orpdata@dms.myflorida.com).

STATUTORY REFERENCE:
Section 121.055, F.S.

FRS RULE REFERENCE:
Sections 60S-1.0057, 60V-1.004, 1.005, 2.003, and 2.004, F.A.C.
I. **Community College Optional Retirement Program**

Since January 1, 1996, community colleges have been authorized to provide an optional retirement program, known as the State Community College System Optional Retirement Program (CCORP) — a defined contribution plan qualified under Sec. 403(b) of the Internal Revenue Code — for certain community college employees and certain charter technical career center employees whose charter school is sponsored by a community college. Upon establishing such an optional retirement program, the community college is responsible for administering the program in accordance with state and federal statutes. Since all community college employees filling regularly established positions are compulsory members of the FRS, the Division is responsible for notifying eligible employees and processing plan elections for those who choose to participate in the CCORP in lieu of the FRS. (Community college senior managers have other options, as described below.)

**CCORP Eligibility**

Membership in the CCORP is limited to:

- Employees who are eligible for or are members of the Regular Class of the FRS Pension Plan. (Community college presidents and employees in any other positions designated for inclusion in the SMSC are not eligible for the CCORP, but they may elect to participate in the FRS Pension Plan or the FRS Investment Plan and can withdraw from the FRS altogether. See page 1-40 for additional information.)

- Employees who are employed in full-time community college positions classified in the Accounting Manual for Florida’s Public Community Colleges as:
  
  (i) Instructional employees, or

  (ii) Executive Management, Instructional Management, or Institutional Management, if a community college determines that recruiting to fill a vacancy in the position is to be conducted in the national or regional market, and the duties and responsibilities of the position include either the formulation, interpretation, or implementation of policies or the performance of functions that are unique or specialized within higher education and that frequently involve the support of the mission of the community college.

Except for a one-time opportunity to transfer to the FRS as described on page 1-59, participation in the CCORP is irrevocable for as long as the employee remains in an eligible position with the community college. However, if a participant becomes ineligible to continue participating in the CCORP, the employee becomes a member of the FRS Pension Plan (see note on page 1-57).
On July 1, 2003, the election window for CCORP was expanded from 60 to 90 days. An employee who is hired in a CCORP-eligible position or whose original election period was scheduled to end on or after that date has 90 days to file an election to participate in the CCORP in lieu of the FRS, provided that the election is made within 90 days of:

- The date the community college activates the program; or
- The employee’s date of hire or qualifying employment status change.

An employee who fails to elect participation in the CCORP within the prescribed enrollment period will remain in the FRS.

**NOTE:** Effective July 1, 2003, enrollment in the CCORP is retroactive to the date of hire. *(For more on this provision, see page 1-59.)*

When an FRS Investment Plan participant becomes employed in a CCORP-eligible position, if he/she wishes to participate in the CCORP rather than remain in the FRS Investment Plan, he/she must first use his/her one-time “second election” transfer opportunity, if available, to move to the FRS Pension Plan by submitting Form ELE-2 to the Plan Administrator *(see chapter 9, part XV)*. Upon receipt of this form, the Division will compute the cost to the member to return to the FRS Pension Plan. Once the ‘buy back’ procedures are finalized, the employee may submit Form OCC-1 to enroll in the CCORP. As long as the employee begins the ‘buy back’ procedure within 90 days of entering the CCORP-eligible position, CCORP membership will be allowed.

**NOTE:** When a covered employee is no longer employed in a CCORP-eligible position, by default he/she becomes a member of the FRS Pension Plan. Therefore, any such employee who exercised his/her one-time “second election” transfer opportunity as described above must remain in the FRS Pension Plan unless he/she is later employed in another CCORP-eligible position.

The employer is required to contribute on behalf of each CCORP participant a percentage of the employee’s salary as required by law. Through June 30, 2001, the cost to the employer was generally equal to the total retirement and health insurance subsidy contribution rates required for Regular Class members of the FRS Pension Plan. Beginning July 1, 2001, each employer must contribute on behalf of each CCORP participant an amount set by law under ss. 121.051(2)(c)1. and 1012.875(4)(a), F.S. *(see chapter 2, part II, rate chart 11, for current CCORP rates).* (Any contributions paid by the employer to the FRS Trust Fund during the 90-day enrollment period through the month of the employee plan change will be transferred to the community college for deposit in the employee’s CCORP account.)
In addition to required employer contributions, the employee may choose to contribute to his/her account by salary reduction a portion of his/her gross taxable income (not to exceed the total contribution paid by the employer, less the administrative fee). Effective July 1, 2003, the sponsoring community college may accept for deposit in participant account(s) contributions in the form of rollovers or direct trustee-to-trustee transfers by or on behalf of participants. Any optional employee contribution will be treated as a qualified contribution under Sec. 403(b) of the Internal Revenue Code.

Any contribution that is processed will be excluded from federal income tax. Contributions to CCORP by a college or a program participant are in addition to, and have no effect upon, contributions required for Social Security (see page 1-82). The employee and employer are both responsible for ensuring that the employee’s individual tax-deferred contributions do not exceed federal maximum amounts. Both the employee and employer are subject to the federal law that limits the amount of salary that may be applied towards retirement (see chapter 9, part II, Average Final Compensation).

Under Sec. 403(b) of the Internal Revenue Code, benefits for CCORP participants and their beneficiaries are provided through contracts with designated providers and accrue in individual accounts that are participant-directed, portable, and funded by employer contributions and earnings thereon. Effective July 1, 2003, CCORP benefits are payable in accordance with the terms of applicable contracts, and are payable in the form of a lump-sum distribution to the participant; a lump-sum direct rollover distribution to an eligible retirement plan on behalf of the participant; periodic distributions; a partial lump-sum payment and partial rollover distribution; or such other distribution options as are provided for in the participant’s CCORP contract. (Before July 1, 2003, benefits were paid only through lifetime annuity contracts.)

To enroll, an eligible employee must first select CCORP or FRS (either the FRS Pension Plan or the FRS Investment Plan), and:

- To participate in CCORP, the employee must, within 90 days after becoming eligible to participate, complete and file Form OCC-1 with the Division and the community college and complete and file an application for an individual contract or certificate with a provider company.

- To participate in the FRS, the employee must be enrolled through your payroll report.

If the employee elects participation in the CCORP, Form OCC-1, Ballot/Enrollment Form for Community College Optional Retirement Program Employees, must be completed and filed with the Division and the community college, and an application for an individual annuity contract or certificate must be completed and filed with a provider company within the 90-day deadline outlined previously in the Election Section.
Effective July 1, 2003, if program eligibility results from initial employment, the employee will be enrolled in the CCORP retroactive to the first day of eligible employment. If program eligibility results from a change in status to a CCORP-eligible position, the employee will be enrolled in the program on the first day of the first full calendar month that the change in status is effective. Each program participant will be fully and immediately vested in CCORP upon the issuance of a program contract.

Through June 30, 2003, while in certain cases a newly hired employee might be enrolled as of the date of hire, in general, participation in the CCORP began the first day of the next full calendar month following completion and filing of forms. (Any service before the Division received the required forms was credited as FRS service.)

Effective July 1, 2003, any CCORP participant who has service credit in the FRS Pension Plan for the period between his or her first eligibility to transfer to CCORP and the actual transfer date may transfer to his/her CCORP account(s) a sum representing the present value under the pension plan for this period of service credit. Upon such transfer, service credit earned during this period is nullified for purposes of entitlement to a future benefit under the FRS Pension Plan.

To provide for the transfer of FRS credit earned during his/her enrollment period, the employee should complete Form OCC-2.

Effective July 1, 2003, any community college employee participating in the CCORP will have one opportunity, at his/her discretion, to choose to transfer from the CCORP to the FRS Pension Plan or the FRS Investment Plan, as follows:

- If the employee elects to move to the FRS Pension Plan, he/she will receive service credit under the pension plan equal to his or her years of service under the CCORP, upon paying the required cost. The Division will calculate the cost for the transfer as provided by s. 121.051(2)(c)3., F.S., using a formula and methodology certified by the FRS consulting actuary. The cost formula will credit the employee with any service already maintained under the FRS Pension Plan.

- If the employee chooses to move to the FRS Investment Plan, any contributions, interest, and earnings creditable to the employee under the CCORP will be kept by the employee in his/her CCORP account(s), and the applicable provisions of s. 121.4501(4), F.S., will govern the election. All future contributions will go to the employee’s FRS Investment Plan account(s).

To transfer from CCORP to the FRS Pension Plan or FRS Investment Plan, the employee should complete Form OCC-2.

STATUTORY REFERENCE:
Sections 121.051(2) and 1012.875, F.S.
Community College Optional Retirement Program (CCORP) Retirement Plan Choice Form for Eligible Employees

As an employee covered by the Florida Retirement System (FRS), you have an opportunity to enroll in the FRS Pension Plan, the FRS Investment Plan, or the Local Community College Optional Retirement Program (CCORP). Your enrollment DEADLINE to choose membership in the Pension Plan, Investment Plan, or Hybrid Option is 4 pm ET on the last business day of the 5th month following your month of hire. Your enrollment DEADLINE to choose membership in the Local Community College Optional Retirement Program (CCORP) is 4 pm ET on the 90th day after commencing CCORP qualified employment.

Before you enroll: Use the FREE help offered through the MyFRS Financial Guidance Program, including the:
• Toll-free MyFRS Financial Guidance Line at 1-866-44-MyFRS (1-866-446-9377), or TTY: 1-888-429-2160, and
• The MyFRS.com Web site.

Information is also available from your Community College Human Resources office concerning the investment funds and marketing companies providing services under the Community College Optional Retirement Program.

NOTE: You may only submit your retirement plan choice information by providing this form to your employer. Your choice will be final at 4:00 p.m. (Eastern Time) on the day it is received by the FRS Plan Choice Administrator.

Section 1: Plan Choice
(All participants must complete this section.)

Please Print:
Name ____________________________
(First) ____________________________ (M.I.) ____________________________ Date of Birth (mm/dd/yyyy)
Social Security Number ____________________________ Gender: Male___ Female___

(Choose only one option shown below by making an X in the appropriate box.)

☐ 1. The FRS Pension Plan. (Complete Section 4)

☐ 2. The FRS Investment Plan. This means I choose to transfer the present value, if any, of my FRS Pension Plan benefit to the Investment Plan. I will also have future employer contributions sent to my Investment Plan account. (Complete Sections 3 and 4)

☐ 3. The FRS Investment Plan Hybrid Option. This means I choose to switch prospectively to the FRS Investment Plan and retain any accrued benefit in the FRS Pension Plan. I understand that I must have 5 years of previous Pension Plan service to select this option. (Complete Sections 3 and 4)

☐ 4. To withdraw from the Florida Retirement System to participate in my local Community College Optional Retirement Program (CCORP). This means I will not be participating in the Florida Retirement System. This election must be made within 90 days of commencing CCORP qualifying employment and will be effective from date of employment. (Complete Section 4)

Section 2: FRS Beneficiary Designation
A beneficiary designation should be completed when you begin work in covered employment or after you qualify for a retirement benefit (i.e. become "vested"). If you do not designate a beneficiary, your benefit will be distributed in accordance with s. 121.091(8), Florida Statutes, as applicable. You may designate a beneficiary by completing a Beneficiary Designation Form (BEN-001 Pension Plan or IPBEN-1 Investment Plan). Both forms are available online at MyFRS.com or by calling the MyFRS Financial Guidance Line.
Chapter 1: ENROLLMENT OF EMPLOYEES IN THE FRS

SAMPLE OF OCC-2, page 1

Retirement Plan CONVERSION Form for Community College Optional Retirement Program (CCORP) Members

There are several retirement plan alternatives available to CCORP participants. These options may be exercised at any time during your career under the CCORP. You may also choose to simply remain in the CCORP. The following table summarizes the options available to you.

Option 1 - Remain in the CCORP and Transfer Pension Plan Credit. If you have service credit in the Florida Retirement System (FRS) Pension Plan for the period between the time you first became eligible to transfer to the CCORP and your actual date of transfer (a maximum of 2 months), you may elect to transfer to the CCORP a sum representing the present value of your accumulated benefit obligation for this brief period of service. Upon transfer of this sum, your service credit under the FRS Pension Plan for this period will be nullified. If you are interested in the present value transfer, you may contact the Division of Retirement at 1-866-446-9377, prompt 3, for a calculation of the amount to be transferred.

Option 2 - “Buy-in” to the FRS Pension Plan. If you wish to transfer from CCORP to the FRS Pension Plan, you must “buy in” to the Plan. The cost of the buy-in is the present value of the Pension Plan benefit (accumulated benefit obligation) you would have accrued had you been in the FRS Pension Plan (rather than the CCORP) for the affected period. You must transfer from your CCORP account a sum representing the buy-in cost. If your CCORP account balance is less than the buy-in cost, you must make up the difference with your own personal funds, and your CCORP account will be closed. If your CCORP balance is greater than the buy-in cost, the excess balance will remain in the CCORP. You must have 6 years of creditable service to vest under the FRS Pension Plan. However, the service credit you purchase under the Pension Plan for your previous CCORP service will count toward this vesting requirement. If you are interested in the Pension Plan buy-in, you should contact the Division of Retirement at 1-866-446-9377, prompt 3, for a calculation of your Pension Plan buy-in cost.

Option 3 - Change Prospectively to the FRS Investment Plan. If you elect to transfer from CCORP to the FRS Investment Plan, your CCORP account and balance will remain in place and all future employer contributions will be directed to your account in the FRS Investment Plan. There is no “buy-in” cost. Your combined service under the Investment Plan, Pension Plan, and/or CCORP must equal at least 1 year for you to be vested in your employer contributions and associated earnings under the Investment Plan. Under this option, the present value of any previous Pension Plan service will be transferred to the Investment Plan as your opening account balance. The transferred amount only vests after you have completed at least 6 years of FRS service (including your service under the Pension Plan and Investment Plan, but excluding your CCORP service).

Option 4 (Hybrid Option) – Change Prospectively to the FRS Investment Plan, retain your CCORP account, and retain any accrued benefit in the FRS Pension Plan. If you elect this option, your CCORP account and balance will remain in place and all future employer contributions will be directed to your account in the FRS Investment Plan, but your previous service credit in the FRS Pension Plan will remain in the FRS Pension Plan. (Note: Only participants with 5 or more years of previous Pension Plan service credit are eligible for this option.)
J. Dual Employment

A member may not participate in more than one Florida state-administered retirement system, plan or class of membership simultaneously. A member who is employed simultaneously in two or more covered positions belonging to different classes (i.e., Regular, SMSC, Special Risk, Special Risk Administrative Support, or EOC) shall be determined to have membership in only one class, based on the following:

Elected Officers

Upon becoming dually employed, the elected officer will have 6 months to elect membership in any system or class for which he/she is eligible. The officer must select from the following alternatives and must notify the Division of his/her decision in writing with a copy to the employer.

- The officer may elect to be a member of the EOC and have only his/her employment in the elective position reported for retirement purposes. (Salary earned in his/her nonelective position will not be reported; however, Social Security contributions will be required.)

- An officer who is dually employed in EOC and Regular Class positions may elect to participate in the Regular Class and have salaries reported for both his/her elective and nonelective positions. (Both employers are responsible for enrolling and reporting the officer as a Regular Class member.)

- If eligible for any class other than the EOC or the Regular Class, the officer may choose to participate in such other class; in that case, contributions, service credit, and AFC will be based on salary earned in the “other” class position(s) only.

- An elected officer who is no longer dually employed will become a compulsory member of the EOC. The Division should be notified at such time.

Nonelected Officers/Employees

If the member is employed simultaneously in two or more positions covered by different classes other than the EOC, he/she shall be a member of the class in which he/she is employed more than 50% of the time.

If the employment is split equally, the member may choose any class of membership for which he/she is eligible, even though both positions may be full-time positions. The member’s choice, which must be made in writing, will be final as long as the member is employed equally in two positions. Based on the member’s choice:

- If the member elects to participate in the Regular Class, he/she shall have retirement contributions made on the total salary he/she receives for all covered employment.

- If the member elects to participate in the Senior Management Service, Special Risk, or Special Risk Administrative Support Class, he/she shall have retirement contributions made only on the salary received in the designated class of membership.
Social Security contributions\textsuperscript{14} are required for both positions an employee fills as a dually employed member even though retirement contributions may only be required for one of the positions.

Please direct your questions concerning dual employment to the Enrollment Section of the Bureau of Enrollment and Contributions. Outside the Tallahassee calling area, call toll-free at 877/FRS-ENRL (877/377-3675) or you may also reach the section at (850) 488-8837 or SUNCOM 278-8837 (enrollment@dms.myflorida.com).

\textbf{STATUTORY REFERENCE:}
Section 121.052, F.S.

\textbf{FRS RULE REFERENCE:}
Sections 60S-1.0055 and 1.008, F.A.C.

\textsuperscript{14}Although Social Security coverage is a part of an FRS member’s overall benefit package, the Division has no control over Social Security or Medicare benefit payments and possible limitations on those benefits. \textit{(For more on Social Security coverage, see page 1-82.)}
V. INSTITUTE OF FOOD AND AGRICULTURAL SCIENCES

[Applicable Only to Selected University of Florida Employees]

Plan Options for IFAS Employees

Institute of Food and Agricultural Sciences (IFAS) employees who are jointly employed and compensated by both the University of Florida and a county agency on or after January 1, 1993, are compulsory participants of the SUSORP (see page 1-46). The employee must execute investment contract(s) and complete the SUSORP portion of Form ORP-16 within 90 days of employment unless he/she elects membership in the FRS (a sample of Form ORP-16 is on page 1-50). If, within 90 days of employment, an IFAS employee elects to participate in the FRS in lieu of SUSORP, the FRS portion of Form ORP-16 must be completed and forwarded to the Division.

Enroll in SUSORP or FRS

To enroll:

- Eligible employee selects SUSORP or FRS.
- If SUSORP, the employee selects the investment company or companies and submits Form ORP-16.
- If FRS, the employee submits Form ORP-16 and is enrolled through your payroll report.

IFAS Class Codes

Effective October 1, 1999, the following class codes should be used when reporting IFAS employees:

<table>
<thead>
<tr>
<th>POSITION</th>
<th>CLASS CODE</th>
</tr>
</thead>
<tbody>
<tr>
<td>County Extension Director IV, Home Economics Agent IV, and Extension Agent IV</td>
<td>09122</td>
</tr>
<tr>
<td>County Extension Director III, Home Economics Agent III, and Extension Agent III</td>
<td>09123</td>
</tr>
<tr>
<td>County Extension Director II, Home Economics Agent II, and Extension Agent II</td>
<td>09124</td>
</tr>
<tr>
<td>County Extension Director I, Home Economics Agent I, and Extension Agent I</td>
<td>09125</td>
</tr>
</tbody>
</table>
Chapter 1: ENROLLMENT OF EMPLOYEES IN THE FRS

If an IFAS employee is a member of SUSORP and his/her total salary is paid through the University, the county will not make any retirement contributions to the FRS and/or SUSORP. If the employee is jointly employed and compensated by the University and a county agency, both will be responsible for making contributions to the FRS and/or SUSORP. The University will send a copy of Form ORP-16 to the appropriate county agency for any dually employed IFAS employee who is a member of SUSORP. The Division will notify the county agency of the effective date of SUSORP membership. Any change to the SUSORP account must be made on a Form ORP-16 and submitted to the Division.

A participant of the SUSORP may contribute by way of salary reduction or deduction a percentage of his/her gross salary not to exceed the percentage contributed by the employer. Any optional employee contribution will be treated as a Sec. 403(b) contribution. Any contribution that is processed will be excluded from federal income tax withholding, but will be subject to Social Security (see page 1-82). If the employee elects to make employee contributions to his/her SUSORP account(s), both the University and the county must deduct the same percentage of employee contributions from his/her salary.

Since June 18, 1999, IFAS employees receiving an IFAS supplemental benefit are not considered renewed members of the FRS upon reemployment with an FRS employer and should be enrolled in the FRS as “new” FRS members. In addition, such IFAS employees are no longer subject to the employment-after-retirement limitations described in Section VIII (see page 1-71). However, an exception to the reemployment law states that an IFAS employee must not be entitled to a benefit from a state-supported retirement system or from Social Security based on service as a cooperative extension employee at the institute. Therefore, if a retired IFAS participant is reemployed in such a position, he/she is no longer eligible to receive the supplement.

STATUTORY REFERENCE:
Sections 121.35 and 121.40, F.S.

FRS RULE REFERENCE:
Section 60W-1.003, F.A.C.
VI. Enrollment/Change Procedures for Current Employees

In some agencies the same office performs personnel and payroll functions. In other agencies, the personnel office is separate from the payroll office. The following information will be required of the payroll office to correctly report employee salaries and contributions to the FRS. Occasionally, it becomes necessary to correct information already reported to the FRS. This section explains how name changes, plan changes, and beneficiary changes are made. Please see page 1-12 for procedures to be used in hiring employees who may have participated in a closed retirement system (Teachers’ Retirement System, State and County Officers and Employees’ Retirement System, etc.).

All information reported for an employee should be made using the name and Social Security number that appears on the employee’s Social Security card.

Name Change

When there is a change in the member’s name, you should report the change on your monthly payroll report. Employees should be reminded to reconsider their beneficiary designation when changing their name. The employee should also go to his/her local Social Security office and complete Form SS-5 to correct Social Security records. A new number will not be assigned; only the name will be changed.

Plan or Class Change

When a member changes to the Regular Class from another plan, the change in plan should be reflected on your payroll report. If the member changes from the Regular Class to another class or from a position in a class other than the Regular Class to a new position or class and there is a preapproved position number and/or class code number, the change should be reflected on your payroll report. If there is not a preapproved position and/or class code, the member needs to submit the appropriate application for membership to the Division. The exception to this procedure is when a member elects to retire and participate in DROP, in which case the member needs only to be reported under the appropriate DROP plan on your payroll report. When there is a plan change, the contribution rate must also be changed to the correct rate for the new plan. Please see chapter 9, part XIV, for additional information on DROP.

Beneficiary Designation

When a member is within 1 year of vesting, he or she should name a beneficiary or beneficiaries to receive any benefits that may be payable upon the member’s death if he/she dies before retirement (after retirement, benefits paid to beneficiaries are determined by the retirement option selected by the member). Form BEN-001, Beneficiary Designation Form, is the form used by active employees to designate beneficiaries (Form FST-12, Beneficiary Designation Form, must be used for retirees and DROP participants). Some members who die before retirement will not have any benefits payable to a beneficiary (i.e., nonvested members with no personal contributions on deposit).
There are three methods by which a member may designate a beneficiary:

- **As stated in s. 121.091(8), F.S.** - Benefits will be paid first to the current living spouse. If there is no surviving spouse, benefits will be paid equally to the living children, if eligible. If there are no surviving children, benefits will be paid to the member’s parents, if eligible. If there are no living parents, benefits will be paid to the legal representative of the member’s estate.

- **Sequentially** - Beneficiaries named sequentially will, if eligible, receive any benefits payable in the order listed. The primary beneficiary, if living, receives all benefits. The first contingent beneficiary would be eligible if the primary beneficiary predeceased the member.

- **Jointly** - When beneficiaries are designated jointly, each person listed will, if eligible, receive benefits in proportion to the percentage indicated by the member. The total must equal 100%.

The member must select one of the above beneficiary designations. If more than one section is completed, the beneficiary designation is invalid and a copy will be returned to the member.

A member may name any person, organization, trust, or his/her estate, or he/she may designate that benefits be paid according to s. 121.091(8), F.S. (see above). Only a person who qualifies as a joint annuitant will be eligible to receive lifetime monthly retirement benefits (the member must have been vested at the time of his/her death or have been within 1 year of being vested and have sufficient additional creditable service the joint annuitant can purchase - see chapter 11, part II, for additional information). (See chapter 15 for the definition of joint annuitant.)

If the beneficiary does not qualify as a joint annuitant, the only benefit payable in the event of the member’s death is a refund of any contributions made to the system by the member.

**Designate a Trust for Joint Annuitant**

A person designated as a beneficiary, with benefits to be paid through a trust, must qualify as a joint annuitant. To designate a trust, Form BEN-001 should be completed as follows:

**SEQUENTIALLY** (In order named) - Benefits paid to the First Named Beneficiary.

*Brown, Mary J.  Daughter  05/01/86  F  
Primary Beneficiary  Relation  Date of Birth  Sex

*Benefits to be deposited in a trust on behalf of the designated beneficiary.

**Change of Beneficiary**

The member may change a designated beneficiary at any time. The most current designation on file at the Division determines who will receive any benefits payable in the event the vested member dies prior to retirement.
Effective January 1, 1999, the **current spouse** of a member who dies before retirement **will automatically be the member’s beneficiary**, regardless of the person previously named by the member, unless the member designates a different beneficiary after his/her most recent marriage.

Questions concerning the designation of beneficiaries for active members should be directed to the Enrollment Section of the Bureau of Enrollment and Contributions. Outside the Tallahassee calling area, call toll-free at 877/FRS-ENRL (877/377-3675). Or, you may reach the section at (850) 488-8837 or SUNCOM 278-8837, or by e-mail at enrollment@dms.myflorida.com.

See chapter 9, part VIII, for beneficiary information for retirees and DROP participants.

**STATUTORY REFERENCE:**

Section 121.091(7), F.S.

**FRS RULE REFERENCE:**

Sections 60S-4.008 and 6.008(34), F.A.C.
Chapter 1: ENROLLMENT OF EMPLOYEES IN THE FRS

SAMPLE OF BEN-001

Florida Retirement System Pension Plan
Beneficiary Designation Form
Active Members Only

PO Box 9000
Tallahassee FL 32315-9000

Last Name: ___________________________ First Name: ___________________________ Middle Name: ___________________________ Member SSN: ___________________________

Prior Name: ___________________________ First Name: ___________________________ Middle Name: ___________________________ Birthdate: ___________ Gender: Female/Male

Designation of Beneficiaries - Complete Only Section 1, 2, or 3

Reemployed Retirees - Completion of this section will not change the beneficiary on your retired account. This beneficiary designation is for your renewed membership under FRS Pension Plan only. Obtain Form FST-12 from the Division of Retirement if you wish to change the beneficiary on your retired account. Only a beneficiary who qualifies as a joint annuitant will be eligible for a monthly benefit upon your death.

Drop Participants - Do not use this form to change your beneficiary. Obtain Form FST-12 from the Division of Retirement.

1. I CHOOSE TO HAVE BENEFITS PAID IN ACCORDANCE WITH 121.091(6), F.S., AS FAR AS:

- **FRS Pension Plan Members Only** - Benefits from your account to be paid: 1st to your spouse, 2nd to your living children (equally), 3rd to your parents (equally), and 4th to the legal representative of your estate (see below). If you are not survived by a spouse, the names of your survivors must be documented by court order. If you do not want your benefits paid in this manner in the event of your death, complete either Section 2 or 3.

- **TRS & SCOEERS Members** - You must name a beneficiary either Sequentially or Jointly. OR

** *** Type or Print the Following Sections *** **

2. Sequentially (In Order Named) - Do not list a beneficiary here if above section is completed. Benefits will be paid to the first named beneficiary.

   - Primary Beneficiary
     - Relationship
     - Birthdate
     - Gender
   - First Contingent Beneficiary
     - Relationship
     - Birthdate
     - Gender
   - Second Contingent Beneficiary
     - Relationship
     - Birthdate
     - Gender

OR

3. Jointly - Benefits shall be divided and payable as indicated below (percentages should total 100%).

   - Primary Beneficiary
     - Relationship
     - Birthdate
     - Gender
     - %
   - Primary Beneficiary
     - Relationship
     - Birthdate
     - Gender
     - %
   - Primary Beneficiary
     - Relationship
     - Birthdate
     - Gender
     - %

If the above does not meet your needs, attach a signed and dated listing of your designated beneficiaries (in the above format). Please include the relationship, birthday, gender, and percentage for each designated beneficiary.

Member Signature: ___________________________ Agency Number/Agency Name: ___________________________ Date: ___________

Designation of Beneficiary - FRS Pension Plan Only: Section 121.091(6), Florida Statutes, provides: "Each member may, on a form provided for that purpose, sign and file with the Division, designate a choice of one or more persons, named sequentially or jointly, as his or her beneficiary who shall receive the benefits, if any, which may be payable in the event of the member's death pursuant to the provisions of this chapter. If no beneficiary is named in the manner provided above, or if no beneficiary designated by the member survives the member, the beneficiary shall be the spouse of the deceased, if living; if the member's spouse is not alive at his or her death, the beneficiary shall be the living children of the member. If no children survive, the beneficiary shall be the member's father or mother; if living; otherwise, the beneficiary shall be the member's estate."

If your designated beneficiary does not qualify as a joint annuitant, only a refund of any contributions you made to the system will be paid at your death. Only a joint annuitant will be eligible to receive monthly benefits from your retirement account. A joint annuitant is your spouse; your natural or legally adopted child who is either under age 25 or is physically or mentally disabled and incapable of self-support (regardless of age); your parent, grandparent, or a person for whom you are the legal guardian, provided such parent, grandparent, or person received one-half or more of their financial support from you or is eligible to be claimed as a dependent on your federal income tax return. Effective January 1, 1999, a member's spouse will be the primary beneficiary regardless of previous beneficiary designations unless a new Form BEN-001 is completed subsequent to the marriage to the current spouse.

TRS or SCOEERS Members: You must name a beneficiary to receive, sequentially or jointly, any benefits that may be payable upon your death prior to retirement. You may name as your beneficiary any person, organization, your estate or trust, but only your spouse is eligible to receive a monthly benefit if you die prior to your actual retirement after completing 10 years of credited service.

You should keep your beneficiary designations current at all times. Any questions on designating beneficiaries should be directed to the Division by writing: Division of Retirement, ATTN: Enrollment Section, PO Box 9000, Tallahassee, FL 32315-9000 or by calling 850-488-8637, SUNCOM 276-8837.
VII. CHANGE OF UNIT STATUS - TRANSFER, MERGER, OR CONSOLIDATION

Some units may experience a change in their reporting status due to transfer, merger, or consolidation with another governmental body. Other units, such as hospitals sold to nonprofit or private organizations, may no longer be eligible to participate in the FRS. Any unit considering changes such as these should contact the Division no fewer than 60 days prior to the effective date of the action under consideration, to determine the implications of the anticipated change.

Any city, independent special district, or hospital which took the necessary action to revoke its membership in the FRS effective January 1, 1996, will continue to pay retirement contributions to the FRS for as long as covered employees hired prior to January 1, 1996, remain employed with them.

It should also be remembered that changes in your retirement coverage status might also have an effect on the Social Security coverage for the unit and its employees. Because the Division is the state agency responsible for administering Social Security coverage for Florida governmental units (see page 1-82), it is important that the Division be contacted if any change in reporting status is contemplated.

STATUTORY REFERENCE:
Sections 112.0515 and 121.081, F.S.

FRS RULE REFERENCE:
Section 60S-1.0075, F.A.C.
VIII. EMPLOYMENT-AFTER-RETIREMENT LIMITATIONS

After terminating employment and retiring under the FRS Pension Plan, the Teachers’ Retirement System (TRS) or State and County Officers’ Retirement System (SCOERS), or concluding DROP, a retiree may work for any private employer or any public employer not in the FRS without affecting his/her FRS retirement benefits. However, such retirees are subject to certain limitations with respect to their employment with any FRS employer during their first year of retirement as highlighted below:

**Termination Requirement**

Any member retiring from the FRS, TRS, or SCOERS (or concluding DROP participation) must end all employment relationships with all FRS employers and remain off all FRS payrolls for at least 1 calendar month following his/her effective retirement date or DROP termination date. If this termination requirement is not met, the member will void his/her retirement and his/her membership in the FRS will be reinstated. If in DROP, the member will also forfeit his/her DROP accumulation. Any retirement benefits received must be repaid and the member will be required to reapply for retirement to establish a later retirement effective date and, if the reinstated member desires and remains eligible, a new DROP enrollment date. *(For more on the termination requirement, see chapter 13, part III, section A.)*

**Restriction on Reemployment in the 2nd-12th Months after Retirement**

Other restrictions apply during the 2nd through 12th months after retirement (or conclusion of DROP). During this period, retirees of the FRS, the Teachers’ Retirement System (TRS), or the State and County Officers’ Retirement System (SCOERS) are also prohibited from receiving both retirement benefits and salary from an FRS employer unless they are eligible for a statutory exception, as briefly summarized below. *(For more on reemployment restrictions, see chapter 13, part III, section B.)*

**Exceptions**

Based on exceptions provided under Florida law, employment with FRS employers is permitted during the first year after retirement (or conclusion of DROP) for elected officers, eligible employees of district school boards, charter schools, developmental research schools, the Florida School for the Deaf and the Blind, community colleges, state universities, and firefighters and paramedics *(see chapter 13, part III, section C, for details on these statutory exceptions.)*

**Consequences: Suspension & Repayment of Benefits**

If any retiree (or terminating DROP participant) is reemployed in violation of these restrictions, retirement benefits must be suspended for the balance of the restricted period, and the member and/or the employer must repay any benefits inappropriately received. To minimize agency liability, the employer should notify the Bureau of Retirement Calculations. Outside the Tallahassee calling area, call toll-free at 888/RET-CALC (888/738-2252). Or, you may reach the bureau at (850) 488-6491 or SUNCOM 278-6491 *(calculations@dms.myflorida.com).* The Division will notify the affected member, with a copy to the employing agency, of the benefits overpaid and the amount due the FRS Trust Fund. *(For more on consequences for violation, see chapter 13, part III, section D.)*

**NOTE:** There are no limits on working for an FRS employer after a member has been retired or has been out of DROP for 12 months.

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15 An exception may apply in the case of elected officers *(see chapter 13, part III, section C).*
Disability Retirees

Disability retirees must discontinue their disability benefits if gainfully employed with any employer, public or private. However, since the statute relating to disability retirement was not amended when the Florida Legislature established joint and several liability for repayment of benefits received in violation of the reemployment provisions of s. 121.091(9), F.S., employing FRS agencies of disability retirees are not held jointly and severally liable for failure to discontinue disability benefits. Even so, participating employers are expected to help disability retirees who seek employment to understand the impact that taking such employment would have on their retirement benefits.

Independent Contractors

Independent contractors are not subject to the reemployment limitations because they are not employees of the agency. However, to avoid contributing to a situation that could require repayment of benefits, before entering into a contract with a retiree as an “independent contractor,” a copy of the contract should be submitted to the Enrollment Section of the Bureau of Enrollment and Contributions to determine if the contract adequately establishes an independent contractor relationship and not an employee-employer relationship. Outside the Tallahassee calling area, you may call the section toll-free at 877/FRS-ENRL (877/377-3675). Otherwise, you can call (850) 488-8837 or SUNCOM 278-8837, or reach the section by e-mail at enrollment@dms.myflorida.com. (See page 1-78 and chapter 13, part III, section C, for more information on reemployment exceptions.)

Renewed Members in Regularly Established Positions

From July 1, 1985, through June 30, 1991, retirees reemployed in regularly established positions were required to be reported for both retirement (under Plan Code HL) and Social Security (see page 1-82). This requirement applied regardless of the employee’s effective date of retirement or date of reemployment. Therefore, even if the employee retired and was reemployed before July 1, 1985, contributions under Plan Code HL would have been mandatory during this period. However, effective July 1, 1991, reemployed retirees are enrolled in the FRS with renewed membership and are reported under different retiree plan codes, not under Plan Code HL (see page 1-73 and chapter 13, part IV, for more on renewed membership).

STATUTORY REFERENCE:
Sections 121.021(11), (39), (50) and (60), 121.091(4), (9) and (13), 121.093, and 121.094, F.S.

FRS RULE REFERENCE:
Section 60S-4.012, F.A.C.

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16 See s. 121.091(4), F.S.
IX. RENEWED MEMBERSHIP

Since July 1, 1991, any retiree of a state-administered retirement system who is subsequently employed with a covered employer in a regularly established position is enrolled as a renewed member and, upon vesting again, is eligible for an additional retirement benefit based on his/her service as a renewed member. Under current law, renewed members who are eligible for membership in the Elected Officers’ Class\(^\text{17}\) or the Senior Management Service Class\(^\text{18}\) receive credit for their renewed service under these classes; all other renewed members, including employees in special-risk-type positions, are covered as members of the Regular Class. Renewed members may elect to transfer to the FRS Investment Plan as described in part IV (see page 1-12) and in chapter 9, part XV. (For more on renewed membership, see chapter 13, part IV.)

**Key Elements**

In brief:

- Upon enrollment as a renewed member, the employer pays all applicable employer contributions (see chapter 2, part II, rate charts 5 and 6);
- Renewed members may buy additional retirement credit for certain postretirement service (see chapter 13, part IV);
- Any renewed member who is not already receiving the maximum health insurance subsidy provided by law can earn credit toward the maximum. To receive a benefit for the renewed service, the renewed member must resatisfy the same age and service requirements (see chapter 9);
- Upon retirement, the member must again meet any applicable reemployment-after-retirement limitations (see page 1-71 and chapter 13, part III); and
- Plan provisions can differ for renewed members; for example, no renewed member is eligible for disability benefits (see chapter 10).

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\(^{17}\) Since July 1, 1977, retired elected officers have been allowed to receive credit for their post-retirement service as an elected officer eligible for membership in the Elected Officers’ Class (then known as the Elected State Officers’ Class). Renewed membership has been compulsory for such retired elected officers since July 1, 1990.

\(^{18}\) Effective July 1, 1997, the law was amended to provide that any retiree employed in a position included in the Senior Management Service Class (SMSC) would be enrolled as a compulsory renewed member of the SMSC (see page 1-75).
Renewed Membership for Elected Officers

Membership in the EOC is required for any retired member of the FRS or any existing system who, on or after July 1, 1990, is serving in, or is elected or appointed to, an elective office covered by the EOC, except as provided for elected officers who are participating in DROP and eligible for an exemption (see chapter 13, part III, section C).

An elected officer elected on or after July 1, 1997, may elect membership in the SMSC in lieu of the EOC by notifying the Division in writing or on Form EOC-1, Ballot Form for Employees of EOC, within 6 months of assuming office. As a member of the SMSC, a state elected officer may transfer to the Senior Management Service Optional Annuity Program (SMSOAP) within 90 days of becoming a member of the SMSC, and a county, city, or special district elected officer may elect to withdraw from the system altogether.

Enrollment & Reporting Requirements

The reporting unit must report each reemployed retiree on the payroll report in order to enroll and establish a new retirement account for the member. Retirees must be reported on the monthly retirement report under the appropriate retirement plan and contribution rate as shown below, and the appropriate class code specified on page 1-35 (the class codes for active EOC members are identical for reemployed EOC members). (See the SMSC renewed member section that follows for appropriate plans and contributions if the elected officer elects to be a member of the SMSC.)

### RENEWED PLANS FOR EOC MEMBERS

<table>
<thead>
<tr>
<th>Membership Group</th>
<th>Pension Plan</th>
<th>Investment Plan</th>
<th>Contribution Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Judges</td>
<td>RC</td>
<td>QC</td>
<td>See chapter 2*</td>
</tr>
<tr>
<td>Legislators</td>
<td>RE</td>
<td>QE</td>
<td>&quot;</td>
</tr>
<tr>
<td>Gov./Lt. Gov. &amp; Cabinet</td>
<td>RG</td>
<td>QG</td>
<td>&quot;</td>
</tr>
<tr>
<td>State Attorney &amp; Public Defender</td>
<td>RH</td>
<td>QH</td>
<td>&quot;</td>
</tr>
<tr>
<td>County, City &amp; Spec. District Elected Officials</td>
<td>RI</td>
<td>QI</td>
<td>&quot;</td>
</tr>
</tbody>
</table>

* See chapter 2, part II, rate charts 5 and 6.

**NOTE:** A retired Justice or Judge who is assigned to active judicial service pursuant to Article V of the State Constitution will continue to receive retirement benefits and will **not** be enrolled in the EOC. No retirement contributions are required.

**STATUTORY REFERENCE:**
Section 121.053, F.S.

**FRS RULE REFERENCE:**
Section 60S-1.0055(4), F.A.C.
Renewed Membership for Senior Managers

Since July 1, 1997, every reemployed retiree filling a regularly established position included in the SMSC is a compulsory member of the SMSC. The renewed member will be eligible to receive another retirement benefit after earning the additional service credit required to vest in the FRS. As a member of the SMSC, a state employee may transfer to the Senior Management Service Optional Annuity Program (SMSOAP) within 90 days of becoming a member of the SMSC, and a local employee may at any time withdraw from the FRS altogether (see page 1-41). Both state and local employees who are members of the SMSC may elect to transfer to the FRS Investment Plan as described on page 1-12 and in chapter 9, part XV. (See chapter 13, part IV, for information on retirement credit reemployed retirees may claim.)

The reporting unit must report each reemployed retiree on the payroll report in order to enroll and establish a new retirement account for the member. If a state employee, the reemployed retiree must complete Form SMS-1, to select membership in the SMSC or elect to participate in SMSOAP (SMSOAP is only available for state employees), or, if a local employee, the reemployed retiree must complete Form SMS-3, to select membership in the SMSC or withdraw from the FRS altogether (see page 1-41).

The reemployed retiree must be reported on the monthly retirement report under the appropriate retirement plan and contribution rate, and the approved position number which has been provided to your agency by the Division, as shown in the charts below:

<table>
<thead>
<tr>
<th>Membership Group</th>
<th>Pension Plan</th>
<th>Investment Plan</th>
<th>Contribution Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Senior Managers</td>
<td>RM</td>
<td>QM</td>
<td>See chapter 2*</td>
</tr>
<tr>
<td>Judges</td>
<td>RP</td>
<td>QP</td>
<td>”</td>
</tr>
<tr>
<td>Legislators</td>
<td>RP</td>
<td>QP</td>
<td>”</td>
</tr>
<tr>
<td>Gov./Lt. Gov. &amp; Cabinet</td>
<td>RP</td>
<td>QP</td>
<td>”</td>
</tr>
<tr>
<td>State Attorney &amp; Public Defender</td>
<td>RP</td>
<td>QP</td>
<td>”</td>
</tr>
<tr>
<td>County, City &amp; Spec. District Elected Officials</td>
<td>RQ</td>
<td>QQ</td>
<td>”</td>
</tr>
</tbody>
</table>

* See chapter 2, part II, rate charts 5 and 6.
## RENEWED PLANS FOR SMSC OPTIONAL PROGRAMS
(Includes Renewed EOC Members who Elect to Join SMSOAP in Lieu of the FRS or Elect to Withdraw from the FRS Altogether)

<table>
<thead>
<tr>
<th>Membership Group</th>
<th>Pension Plan</th>
<th>Investment Plan</th>
<th>Contribution Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>State Senior Managers</td>
<td>OR</td>
<td>QM</td>
<td>See chapter 2*</td>
</tr>
<tr>
<td>Local Senior Managers</td>
<td>OZ</td>
<td>N/A</td>
<td></td>
</tr>
<tr>
<td>Judges</td>
<td>OR</td>
<td>QP</td>
<td></td>
</tr>
<tr>
<td>Legislators</td>
<td>OR</td>
<td>QP</td>
<td></td>
</tr>
<tr>
<td>Gov./Lt. Gov. &amp; Cabinet</td>
<td>OR</td>
<td>QP</td>
<td></td>
</tr>
<tr>
<td>State Attorney &amp; Public Defender</td>
<td>OR</td>
<td>QP</td>
<td></td>
</tr>
<tr>
<td>County, City &amp; Spec. District Elected Officials</td>
<td>OQ</td>
<td>QQ</td>
<td></td>
</tr>
</tbody>
</table>

* See chapter 2, part II, rate chart 12.

### Renewed Membership for All Other Employee Groups

All retirees reemployed in regularly established positions (except those in positions eligible for membership in the EOC or SMSC) are enrolled as members of the Regular Class. Renewed members will be allowed to elect membership in the FRS Pension Plan or Investment Plan. The reemployed retiree will be eligible to receive another retirement benefit after earning the additional service credit required to vest under the FRS plan in which the renewed member elects to participate. *(See chapter 13, part IV, for information on retirement credit reemployed retirees may claim.)*

### Renewed Membership for All Other Members

The reporting unit must report the reemployed retiree in either the Pension or the Investment Plan on the payroll report in order to enroll and establish a new retirement account for the member. The retiree must be reported on your monthly retirement report under the appropriate retirement plan and contribution rate as shown below:

## RENEWED PLANS FOR NON-EOC, NON-SMSC MEMBERS

<table>
<thead>
<tr>
<th>Membership Group</th>
<th>Pension Plan</th>
<th>Investment Plan</th>
<th>Contribution Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Regular Class</td>
<td>RA</td>
<td>QA</td>
<td>See chapter 2*</td>
</tr>
</tbody>
</table>

* See rate charts 5 and 6 in chapter 2, part II.

**NOTE:** You are not required to submit position numbers and class code information for reemployed retirees in the Regular Class.

### STATUTORY REFERENCE:
Section 121.122, F.S.

### FRS RULE REFERENCE:
Section 60S-1.0045, F.A.C.
X. Community Development Block Grants

The essential purposes of the Community Development Block Grant (CDBG) Program are:

- To provide for worthwhile and necessary projects that will result in productive jobs in communities, and
- To benefit low and moderate income persons, aid in the prevention or elimination of slums or blight, or meet other community development needs having a particular urgency because existing conditions pose a serious and immediate threat to the health and welfare of the community where other financial resources are not available to meet such needs.

The CDBG participants who are in the program primarily for training purposes are not eligible for FRS membership. For a person hired to perform services rather than training, membership in the FRS is determined by the length of the position. If the position is in existence for more than 6 months, the worker must be enrolled in the FRS effective with date of employment.

CDBG supervisors who are filling regularly established positions should be enrolled and reported for FRS membership.
XI. INDEPENDENT CONTRACTORS

Independent contractors are self-employed individuals who are not eligible for membership in the FRS. A retiree who provides services to an FRS employer as a bona fide “independent contractor” is not subject to the reemployment limitations as described on page 1-71 and in chapter 13, part III. All reemployed retirees in regularly established positions must be reenrolled in the FRS.

As a general rule, most attempts to establish an independent contractor relationship are not successful. A retired employee who returns to an FRS employer to perform the same or similar duties performed prior to retirement is not an independent contractor. An independent contractor is one who is in the business of providing services to the general public. The IRS is becoming increasingly aggressive in examining workers who are being classified as independent contractors. IRS penalties for misuse of this classification are severe.

Employers should exercise caution when using the services of FRS retired employees by retaining them as “consultants” or “independent contractors” under arrangements that appear on the surface to constitute an independent contractual relationship, but actually serve as a means of continuing the employee-employer relationship. The improper use of the independent contractor status to avoid the enrollment of employees in the FRS and to circumvent the limitations on reemployment after retirement can result in major problems for the employing agency and the employee. The Division has discovered numerous “violations” or improper uses of the independent contractor exclusion. Whenever the Division discovers employees improperly reported as “independent contractors”:

- The employer must enroll such employees as members of the FRS and must report and pay retroactive retirement contributions for them.
- Social Security contributions are due from both the employee and employer (see page 1-82).
- The employer may be required to collect contributions from employees who have terminated.

An improperly employed retired employee may become “unretired” and be required to repay all benefits received during the first 12 months following retirement. The employer may be held liable for this repayment. (See page 1-71 and chapter 13, part III, for information on reemployment after retirement and agency liability.)

The following information is provided to assist you in distinguishing between employees and independent contractors. An independent contractor is defined as an individual who is not subject to the control and direction of the employer for whom work is being performed, with respect not only to what shall be done but also to how it shall be done. If the employer has the right to exert such control, an employee-employer relationship exists and the person is an employee and not an independent contractor. The Division has adopted the following factors as guidelines to aid you in determining whether an individual is an employee or an independent contractor. The weight given each factor is not always the same and varies depending on the particular situation.
### INDEPENDENT CONTRACTOR VS. EMPLOYEE

| **Instructions:** | An employee must comply with instructions from his/her employer about when, where, and how to work. The instructions may be oral or may be in the form of manuals or written procedures that show how the desired result is to be accomplished. Even if no actual instructions are given, the control factor is present if the employer has the right to give instructions. An independent contractor is not subject to such employer instructions. |
| **Training:** | An employee is trained to perform services in a particular manner. This is relevant when the skills and experience that would be used as an independent contractor were gained as a result of previous employment. Independent contractors ordinarily use their own methods and receive no training from the purchasers of their services. |
| **Integration:** | An employee’s services are integrated into the business operations because the services are critical and essential to the success or continuation of an agency’s progress/operation. This shows that the employee is subject to direction and control. An independent contractor is independent of the agency. |
| **Services Rendered Personally:** | An employee renders services personally for his/her employer. This shows that the employer is interested in the methods as well as the results. An independent contractor has the right to hire a substitute without the employer’s knowledge or approval. |
| ** Hiring Assistants:** | An employee works for an employer who hires, supervises, and pays assistants. An independent contractor hires, supervises, and pays assistants under a contract that requires him/her to provide materials and labor and to be responsible only for the result. |
| **Continuing Relationship:** | An employee has a continuing relationship with an employer. A continuing relationship may exist where work is performed at frequently recurring, although irregular, intervals. An independent contractor does not have a continuing relationship with an employer. |
| **Set Hours of Work:** | An employee usually has set hours of work established by an employer. An independent contractor is the master of his/her own time and works on his/her own schedule. |
| **Full-Time or Part-Time Work:** | An employee may work either full-time or part-time for an employer. The term “full-time” does not necessarily mean the individual works an 8-hour day or a 5 or 6-day week. Its meanings may vary with the intent of the parties, the nature of the occupation, and customs in the locality. These conditions should be considered in defining “full-time.” An independent contractor can work when and for whom he/she chooses. |
| **Work Done on Premises:** | An employee works on the premises of an employer, or works on a route or at a location designated by an employer. The performance of work on the employer’s premises is not controlling in itself; however, it does imply that the employer has control over the employee. Work performed off the employer’s premises does indicate some freedom from control; however, it does not in itself mean the worker is not an employee. An independent contractor is usually free from employer work location restrictions, but may arrange to work on location as part of the contract. |
| **Order or Sequence of Services:** | An employee generally performs services in the order or sequence set by an employer. This shows that the employee is subject to direction and control of the employer. An independent contractor is not subject to such control. |
**INDEPENDENT CONTRACTOR VS. EMPLOYEE, cont’d**

<table>
<thead>
<tr>
<th>Category</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Reports:</td>
<td>An employee submits oral or written reports to an employer. This shows that the employee must account to the employer for his/her actions. The independent contractor produces only those products or reports required in the contract.</td>
</tr>
<tr>
<td>Payments:</td>
<td>An employee is usually paid by the hour, week, or month. An independent contractor is paid periodically (usually a percent of the total payment), by the job, or on a straight commission.</td>
</tr>
<tr>
<td>Expenses:</td>
<td>An employee’s business and/or travel expenses are paid by an employer. This shows that the employer is in a position to control expenses and therefore the employee is subject to regulations and control. The independent contractor is paid according to the contract.</td>
</tr>
<tr>
<td>Tools and Materials:</td>
<td>An employee is furnished significant tools, materials, and other equipment by an employer. An independent contractor usually provides his/her own tools, materials, etc.</td>
</tr>
<tr>
<td>Investment:</td>
<td>An employee is not required to purchase equipment or supplies to perform the required work. An independent contractor has a significant investment in the facilities he/she uses in performing services for someone else.</td>
</tr>
<tr>
<td>Profit or Loss:</td>
<td>An employee performs the services for an agreed upon wage and is not in a position to realize a profit or suffer a loss as a result of his/her services. An independent contractor can make a profit or suffer a loss. Profit or loss implies the use of capital by the individual in an independent business of his/her own.</td>
</tr>
<tr>
<td>Works for More than One Person or Firm:</td>
<td>An employee usually works for one organization. However, a person may work for a number of people or organizations and still be an employee of one or all of them. An independent contractor provides his/her services to two or more unrelated persons or firms at the same time.</td>
</tr>
<tr>
<td>Offers Services to General Public:</td>
<td>An employee works only for the employer. An independent contractor makes his/her services available to the general public. This can be done in a number of ways: Having his/her own office and assistants, hanging out a “shingle,” holding business licenses, having listings in business directories and telephone directories, and advertising in newspapers, trade journals, etc.</td>
</tr>
<tr>
<td>Right to Terminate Employment:</td>
<td>An employer can terminate an employee. An independent contractor cannot be terminated so long as he/she produces a result that meets the specifications of the contract. An independent contractor can be terminated and have his/her contract canceled, but usually he/she will be entitled to damages for expenses incurred, lost profit, etc.</td>
</tr>
<tr>
<td>Right to Quit:</td>
<td>An employee can quit his/her job at any time without incurring liability. An independent contractor usually agrees to complete a specific job and is responsible for its satisfactory completion, or is legally obligated to make good for failure to complete it.</td>
</tr>
</tbody>
</table>
The determination of the employment classification of a person as an employee or an independent contractor is solely within the jurisdiction of the Division. To establish whether a person is an independent contractor or an employee, you may request a determination from the Enrollment Section of the Bureau of Enrollment and Contributions. Outside the Tallahassee calling area, call the section toll-free at 877/FRS-ENRL (877/377-3675). Or, you may call (850) 488-8837 or SUNCOM 278-8837, or reach the section by e-mail at enrollment@dms.myflorida.com.

STATUTORY REFERENCE:
Sections 121.091(9)(b)2., 122.16(2)(b), and 238.181(2)(a), F.S.

FRS RULE REFERENCE:
Sections 60S-1.004(3)(g) and 6.001(33), F.A.C.
XII. Social Security Coverage

Coverage Requirements

Current Members
Members of the FRS are required by state law to be covered for Social Security. The required employee and employer contributions (FICA taxes) should be deducted and reported directly to the Internal Revenue Service (IRS). Employers should deposit these taxes through the Federal Tax Deposit System.

Any questions regarding the payment of the Social Security tax paid on wages paid on or after January 1, 1987, should be directed to the IRS through the federal agency’s toll-free information number at 1-800-772-1213 (accessed online at www.ssa.gov). You should continue to direct all questions regarding an employee’s eligibility to participate in the Social Security Program to the Division’s Enrollment Section. Outside the Tallahassee calling area, call the section toll-free at 877/FRS-ENRL (877/377-3675). Or, you may also reach the section at (850) 488-8837 or SUNCOM 278-8837 (enrollment@dms.myflorida.com).

Reemployed Members
Members who retired from a Florida state-administered retirement system and who are reemployed in a full-time or part-time regularly established position with an FRS employer must be covered for Social Security effective with the first day of reemployment.

Employees Covered by Separate Agreements
Some reporting units participating in the FRS have an additional agreement with the U.S. Social Security Administration that requires absolute Social Security coverage. These agencies must cover all of their employees for Social Security regardless of their employees’ eligibility to participate in the FRS. Other reporting units participating in the FRS have separate agreements to exclude certain employees from Social Security.

Mandatory Coverage Exceptions
The Omnibus Reconciliation Act of 1990 (Public Law 101-508) mandated full Social Security coverage on services rendered July 2, 1991, and after for all state and local government employees who are not participating in a public retirement system. All full-time, part-time, and temporary employees, who are not participating in a qualifying retirement system made available through their employer, must participate in Social Security coverage, with the following exceptions established by the U.S. Social Security Administration:

1. Students who are employed with the public educational institution in which they are enrolled and regularly attending classes.
2. An election worker, if remuneration paid in a calendar year is less than $1,200.
3. Individuals who are employed to relieve themselves from unemployment. (It is our understanding that this exemption is intended for individuals employed in a position or program established to provide work for people who are unemployed. For additional information, contact the IRS at the number listed below.)
4. Patients or inmates who perform services in a hospital, home, or other institution.
5. Individuals hired as employees serving on a temporary basis in case of a fire, storm, snow, earthquake, flood or other similar emergency.

6. Non-immigrant students and exchange aliens (F-1, J-1, and M-1 visa holders) as provided under Sec. 101(a)(15)(F), (J), and (M) of the Immigration and Nationality Act.

7. Reemployed retirees of the FRS, TRS, or SCOERS who return to employment in a temporary position with a participating FRS employer.

Although Social Security coverage is mandatory for temporary employees, these employees are not eligible for FRS coverage. All questions concerning mandatory Social Security or Medicare coverage should be directed to the IRS through their toll-free information number at 1-800-772-1213.

Mandatory Medicare coverage is required for all workers hired on or after April 1, 1986, who are not covered by Social Security, except for those positions listed as exempt from mandatory Social Security in items 1 through 6 above. This provides Medicare to all employees who are filling temporary positions, as well as members of TRS or SCOERS Plan A. With the implementation of mandatory Social Security coverage effective July 2, 1991, nearly all temporary positions that were previously reported for Medicare have full Social Security coverage. Members of the TRS or SCOERS Plan A continue to have Medicare without Social Security coverage.

Under the Omnibus Budget Reconciliation Act of 1986 (Public Law 99-509), approved October 21, 1986, state and local government employers no longer report the Social Security tax to the Division. Effective January 1, 1987, state and local government employers are required to report both the employee and employer portions of the tax directly to the IRS. Any questions regarding the payment of the Social Security or Medicare tax on wages paid on or after January 1, 1987, should be directed to the IRS through their toll-free information number at 1-800-772-1213.

You should continue to direct all questions regarding an employee’s eligibility to participate in the Social Security Program to the Division. All questions concerning mandatory Social Security coverage should be directed to your local IRS office.

STATUTORY REFERENCE:
Section 121.091(9) and chapter 650, F.S.

FRS RULES REFERENCE:
Section 60S-4.012, F.A.C.