## SECOND ENGROSSMENT

Fifty-fifth Legislative Assembly of North Dakota

## REENGROSSED SENATE BILL NO. 2144

Introduced by

Senators Mutzenberger, Heitkamp, Klein

Representatives Drovdal, Kroeplin, Nichols

- 1 A BILL for an Act to amend and reenact section 18-11-15 of the North Dakota Century Code,
- 2 relating to benefits under the alternate firefighters relief association plan.

## 3 BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:

- SECTION 1. AMENDMENT. Section 18-11-15 of the 1995 Supplement to the North
  Dakota Century Code is amended and reenacted as follows:
- 6 **18-11-15.** Service pensions Qualifications.
- A monthly service pension must be paid to members of the association with the
   following qualifications:
- 9 Percent of first-class 10 Years of firefighter's monthly salary 11 Years of on January first during year age at 12 service retirement the pension is paid 13 20 50 40% 14 21 51 42% 15 22 52 44% 16 23 53 46% 17 24 54 48% 25 55 18 50% 19 26 56 52% 27 57 20 54% 21 28 58 56% 22 29 59 58% 23 30 60 60%

1 2. Except for members participating in a firefighters relief association paying a 2 monthly service pension to members of the association under subsection 4 or 5, all 3 members must serve twenty years before they are eligible for a service pension. 4 Members participating in a firefighters relief association paying a monthly service 5 pension to members of the association under subsection 4 or 5 must serve ten 6 years before they are eligible for a service pension. However, any member who 7 has twenty years of service or ten years of service with a firefighters relief 8 association paying a monthly service pension to members of the association under 9 subsection 4 or 5, and who has not attained retirement age may retire from the 10 department without forfeiting the right to a service pension. The association, in its 11 bylaws, may establish a retirement age of not less than fifty years, at which time 12 the service pension becomes payable. This retirement age may be established for 13 all firefighters or classes of firefighters by birth dates. A person who has served 14 twenty years or ten years with a firefighters relief association paying monthly 15 service pensions to members of the association under subsection 4 or 5 or more 16 and who is separated from service must, upon application, be placed on the 17 deferred pension roll of the association, and after reaching retirement age, the 18 association shall, upon application therefor, pay the service pension from the date 19 the member attains eligibility at a rate of forty percent of the monthly salary of a 20 first-class firefighter as determined on January first of the year in which the 21 pension is paid. Any person making such application waives all other rights, 22 claims, or demands against the association for any cause, except those causes 23 that may have arisen from, or that may be attributable to, the person's service on 24 the fire department. 25 3. With the consent of the governing body of the city involved, and in substitution for 26 the pension payment schedule provided in subsection 1, a firefighters relief

association shall pay a monthly service pension to members of the association
with the following qualifications, the following amounts:

29Percent of first-class30firefighter's monthly salary31Years ofon January first during year

1	service	age	the pension is paid				
2	20	50	40%				
3	21	51	42%				
4	22	52	44%				
5	23	53	46%				
6	24	54	48%				
7	25	55	50%				
8	26	56	52%				
9	27	57	54%				
10	28	58	56%				
11	29	59	58%				
12	30	60	60%				
13	4. With the consent	4. With the consent of the governing body of the city involved, and in substitution for					
14	the pension paym	the pension payment schedule provided in subsection 1 or 3, a firefighters relief					
15	association shall p	association shall pay a monthly service pension to members of the association					
16	with the following	with the following qualifications, the following amounts:					
17			Percent of first-class				
18			firefighter's monthly salary				
19	Years of	Years of	on January first during year				
20	service	age	the pension is paid				
21	10	50	20%				
22	11	50	22%				
23	12	50 24%					
24	13	50	26%				
25	14	50	28%				
26	15	50	30%				
27	16	50	32%				
28	17	50	34%				
29	18	50	36%				
30	19	50	50 38%				
31	20	50	40%				

	9					
1	21	51	42%			
2	22	52	44%			
3	23	53	46%			
4	24	54	48%			
5	25	55	50%			
6	26	56	52%			
7	27	57	54%			
8	28	58	56%			
9	29	59	58%			
10	30	60	60%			
11	5. <u>With the consent</u>	With the consent of the governing body of the city involved, upon the advice of its				
12	actuary that the	actuary that the pension schedule can be implemented on an actuarially sound				
13	basis and notifica	basis and notification to the legislative council's employee benefits programs				
14	committee, and i	committee, and in substitution for the pension payment schedule provided in				
15	subsection 1, 3,	subsection 1, 3, or 4, a firefighters relief association shall pay a monthly service				
16	pension to memb	pension to members of the association with the following qualifications, the				
17	following amount	following amount:				
18			Percent of first-class			
19			firefighter's monthly salary			
20	Years of	Years of	on January first during year			
21	service	age	the pension is paid			
22	<u>10</u>	<u>50</u>	<u>20%</u>			
23	<u>11</u>	<u>50</u>	<u>22%</u>			
24	<u>12</u>	<u>50</u>	<u>24%</u>			
25	<u>13</u>	<u>50</u>	<u>26%</u>			
26	<u>14</u>	<u>50</u>	<u>28%</u>			
27	<u>15</u>	<u>50</u>	<u>30%</u>			
28	<u>16</u>	<u>50</u>	<u>32%</u>			
29	<u>17</u>	<u>50</u>	<u>34%</u>			
30	<u>18</u>	<u>50</u>	<u>36%</u>			
31	<u>19</u>	<u>50</u>	<u>38%</u>			

1		<u>20</u>	<u>50</u>	<u>40%</u>	
2		<u>21</u>	<u>51</u>	<u>43%</u>	
3		<u>22</u>	<u>52</u>	<u>46%</u>	
4		<u>23</u>	<u>53</u>	<u>49%</u>	
5		<u>24</u>	<u>54</u>	<u>52%</u>	
6		<u>25</u>	<u>55</u>	<u>55%</u>	
7		<u>26</u>	<u>56</u>	<u>58%</u>	
8		<u>27</u>	<u>57</u>	<u>61%</u>	
9		<u>28</u>	<u>58</u>	<u>64%</u>	
10		<u>29</u>	<u>59</u>	<u>67%</u>	
11		<u>30</u>	<u>60</u>	<u>70%</u>	
12	<u>6.</u>	Benefits with respect to a member may not exceed the maximum benefits			
13		specified under section 415 of the Internal Revenue Code; 26 U.S.C. 415 for			

14 governmental plans. This section does not constitute an election under 15

section 415(b)(10)(C) of the Internal Revenue Code; 26 U.S.C. 415(b)(10)(C).