

# Pension Division Newsletter

**Inside this issue:**

<i>Statements of Economic Interest</i>	2
<i>Key Reporting Requirements Calendar and Information for New Trustees</i>	2
<i>2018 Reporting-Year Forms</i>	3
<i>Helpful Contact Information</i>	3
<i>State Aid Forfeiture Deadline Update</i>	3
<i>Pension Division Staff</i>	3

## State Auditor’s Working Group

The 2018-2019 Volunteer Fire Relief Association Working Group held its last meeting on December 6. The Working Group members conducted a final review and approval of draft legislation for introduction during the 2019 Legislative Session.

In addition to some technical changes, the Working Group approved moving forward with the following legislative changes:

- Defining a default benefit level for deferred member disability and survivor benefit payments if no benefit level for deferred member ancillary benefits is defined in the bylaws.
- Expanding eligibility for supplemental survivor benefit payments to include designated beneficiaries and estates. Currently, supplemental survivor benefits are only payable to surviving spouses and surviving children.
- Allowing relief associations to define in their bylaws lower vesting requirements for members who are paid a service pension and then resume active service with the fire department and membership in the relief association. Currently, these members must meet the same vesting requirements as new members to be eligible for a second service pension distribution.
- Requiring the benefit level in effect when a member last was active to be used when calculating service pensions for members with a break in service at the end of their firefighting career.
- Permitting defined-benefit relief associations to offer fully-vested service pensions to members who have completed at least ten years of active service. Currently, defined-benefit plan members must complete at least 20 years of active service to receive a fully-vested service pension. In contrast, defined-contribution relief associations have authority to provide full vesting at ten years.

We will keep you updated in future Pension Division Newsletters on the progress of the Working Group legislation. Working Group meeting materials are available on the [Working Group](#) page of the Office of the State Auditor (OSA)’s website.



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**What's Ahead:****January 15:**

Certified Listing of Individuals Who Filed a Statement of Economic Interest due to the Campaign Finance and Public Disclosure Board.

**February 15:**

Final deadline for submitting 2018 Supplemental Benefit Reimbursement Forms to the Department of Revenue.

**March 15:**

Fire Equipment Certification Form (FA-1) is due to the Department of Revenue

## Statement of Economic Interest

Every year, each volunteer fire relief association board member and chief administrative officer is required to complete a *Statement of Economic Interest*. The Statement must be filed with the chief administrative officer of the relief association and be made available for public inspection.

The chief administrative officer of a relief association must also submit a *Certified Listing of Individuals Who Filed a Statement of Economic Interest* form to the Campaign Finance and Public Disclosure Board (CFPDB) by **January 15**. This form must list all individuals who have filed *Statements of Economic Interest* with the relief association for the preceding 12 months, along with the address of the office at which the statements are available for public inspection.

For your convenience, the required CFPDB's *Statement of Economic Interest* and *Certified Listing of Individuals Who Filed a Statement of Economic Interest* forms are available in the Pension Forms section of our website under the "[Current Forms](#)" heading.

## Key Reporting Requirements Calendar and Information for New Trustees

An updated Key Reporting Requirements calendar is now available on the OSA's website. This PDF document lists each reporting form that relief associations must submit to the OSA and additional required State reporting. Links to the forms and their applicable due dates are also provided. The calendar can be found in the Pension Forms section of our website under the "Resources for Completing Forms" heading, or you can access it directly by clicking [here](#).

Many relief associations will be holding their annual meeting and elections soon. The OSA makes available a one-page document that provides links to resources available on our website. These resources are intended to help individuals who are elected to a relief association's board of trustees be successful in their new positions. The information document can be found in the Pension Documents section of our website under the "Other Resources" heading, or you can access it directly by clicking [here](#).

## 2018 Reporting-Year Forms

The 2018 FIRE Form and 2019 Schedule Form will be available for completion in early January. Notices will be sent by e-mail when the forms are available on the OSA website. If you anticipate that a program other than Microsoft Excel will be used to complete the reporting forms please contact OSA Pension Division staff at (651) 282-6110 or at [pension@osa.state.mn.us](mailto:pension@osa.state.mn.us) to make arrangements for completing and submitting the forms. Relief associations may experience errors if the forms are completed using programs other than Excel.

## Helpful Contact Information

The OSA provides contact information, including phone numbers, e-mail addresses, and websites, for many of the government offices and agencies with which volunteer fire relief associations interact. The information can be found on the OSA website [here](#).

## State Aid Forfeiture Deadline Update

The OSA is pleased to announce that all but one relief association submitted its 2017 reporting-year forms to the OSA by the November 30 deadline. State law requires automatic forfeiture of fire state aid for relief associations that do not file all reporting information by November 30.

We would like to thank the relief association trustees, municipal officials, auditors, investment brokers, Minnesota State Fire Marshal Division staff, and members of the OSA Pension Division team, who worked right up to the deadline to ensure that reporting forms were submitted.

## Pension Division Staff

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