



1. Schedule Form Redesign

We plan to release next year a redesigned version of the Schedule Form that's completed annually by fire relief associations that pay defined benefit lump-sum service pensions. The form is used to estimate member liability amounts, determine the plan's funded status, and calculate whether any city or town contributions are required for the upcoming calendar year. The redesigned form will streamline and reduce data entry and enhance accessibility.

We're looking for input on the new layout from relief association officers, municipal officials, and accountants who complete or use the form. If you'd like to be one of the first to see the redesigned form and have an opportunity to share your thoughts before we move to the next phase of development, please send the [Pension Division](#) an email!

2. Supplemental Benefit Reimbursement Amounts

A list of the 2025 supplemental benefit reimbursement amounts for fire relief associations, released by the Department of Revenue, is now available on the [OSA website](#).

Supplemental benefits are additional benefits relief associations are required to pay to most recipients of retirement benefit distributions. The benefits help offset taxes that are paid by the retiring firefighter on the distribution, and relief associations are reimbursed by the State of Minnesota for the payments. Additional information about supplemental benefit payments and the reimbursement process is provided in a [Statement of Position](#) available on the OSA website.

3. New Training Video

A new training video titled "[Defined Contribution Plans – Deferred Interest Types and Credit Methods](#)" is available on the OSA website that explains allowable options for crediting interest to deferred members of fire relief associations with a defined contribution pension plan.

Additional training videos can be found by filtering for "Pension" on the OSA's [Training Videos](#) webpage.

TIPS FOR TRUSTEES

4. Annual Business Renewal

Every relief association must register annually as a nonprofit corporation with the Minnesota Secretary of State's Office. If a relief association fails to register or to notify the Secretary of State of corporate name or address changes, the Secretary of State may reject the registration and dissolve the relief association's nonprofit corporation status.

A relief association can learn of its status by going to the [Secretary of State's website](#). If a relief association has completed its registration for this calendar year, the renewal due date displayed on the Secretary of State's website will read "12/31/2026." Relief associations with a renewal due date displayed as "12/31/2025," must complete the registration before December 31, 2025, or face possible dissolution of the association's nonprofit corporation status.



June 30: [Reporting forms](#) for relief associations with assets or liabilities of at least \$750,000 are due to the OSA.

August 1: The 2025 Schedule Form must be certified to the municipality or independent nonprofit firefighting corporation.

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