



1. Annual Financial and Investment Report

The Office of the State Auditor released its [Financial and Investment Report of Fire Relief Associations](#) for the year ended 2024. The report summarizes and evaluates the finances, basic benefit structure, and investment performance of Minnesota's fire relief associations, and includes annual benefit levels, municipal contribution amounts, fire state aid amounts, and rates of return for each relief association.

Some highlights from the report include:

- Relief associations held \$699.5 million in net assets at the end of 2024, representing accrued benefits for 14,253 firefighters.
- Relief associations received \$29.9 million in state aid and \$5.2 million in municipal contributions during 2024.
- A total of \$39.7 million in service pensions was paid out by 262 different relief associations in 2024.
- The average lump sum benefit level for relief association members during 2024 was \$2,756 per member, per year of service.

2. Supplemental Benefit Reimbursement Amounts

A list of the [2026 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](#) on this topic.

3. Legislative Update

The 2026 Fire Relief Association Working Group bill was heard by the [Legislative Commission on Pensions and Retirement \(LCPR\)](#) earlier this month and the proposals were all approved. We anticipate all of these proposals will move forward in an omnibus Pension and Retirement Bill and will keep you updated in our monthly newsletter on the status of these proposals as they make their way through the legislative process. Working Group proposals included in the bill would:

- Increase the audit threshold to \$1 million in either special fund assets or liabilities, for consistency with thresholds for other types of local governments.
- Allow relief associations that drop below the audit threshold to revert to an agreed-upon procedures engagement instead of maintaining the audit requirement.

- Rewrite and clarify provisions governing service credit for firefighters who resume active fire department service after retirement or a break in service.
- Update definitions so they include service performed by volunteer emergency medical personnel.

Another proposal approved by the LCPR that was not initiated by the Working Group but supported by the OSA would clarify how benefits are calculated when a relief association dissolves and terminates its retirement plan. The proposal would remove references to "present value" when calculating benefit amounts.

4. Reporting Reminder

As we announced earlier this month, the 2025 FIRE Form and 2026 Schedule Form are available for download in SAFES. Note that the March 31 reporting deadline has changed to June 30 starting with submission of 2025 reporting forms during calendar year 2026. **All relief associations now have a reporting deadline to the OSA of June 30.**

See our [Reporting Update](#) for links to updated training videos and instructions for completing the forms.

Relief associations with at least \$750,000 in either special fund assets or liabilities must submit an audit report with their reporting forms, while those with assets and liabilities both below the threshold may submit an agreed-upon procedures report with their forms. We've posted a [document](#) on our website listing each relief association and whether an agreed-upon procedures (AUP) engagement or audit report is required to be filed with us this year.



TIPS FOR TRUSTEES

5. Membership Dues

A law change that went into effect on **January 1, 2026**, removes authority for relief associations to deposit member dues or member contributions into the special fund. If a relief association chooses to collect dues from its members, the dues must be deposited into the general fund.

See our [Bylaw Guides](#) for sample language for collecting member dues and requiring deposit in the general fund.



March 31: Fire Chief's [service credit certification](#) due to the municipal clerk and relief association's board.

June 30: [Reporting forms](#) for relief associations are due to the OSA. View a relief association's reporting status in our [Fire Relief Association Reporting Compliance Dashboard](#).

August 1: The 2026 Schedule Form must be certified to the municipality or independent nonprofit firefighting corporation.

Contact Us



Minnesota Office of the State Auditor | 525 Park Street, Suite 500 | Saint Paul, MN 55103 US

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