

**PENSION BOARD POLICIES
FIREFIGHTERS & POLICE OFFICERS
PENSION FUND OF THE CITY OF TAMPA**

Policy Number: 209
Policy: Readmission to Pension Fund after Retirement
Eff. Date: 11/25/03 02/25/15 04/22/20 02/22/23 04/24/24 06/27/25
Ref: Pension Contract Legal Opinion 2003-01

POLICY:

- I. PURPOSE: The purpose of this policy is to specify the condition of membership for a retired member upon re-employment in a position covered by the Plan.

II. DEFINITIONS:

- A. A retiree is a member who has completed 20 years or more of credited service or has obtained age 46 with 10 years of credited service and has commenced receipt of retirement benefits.
- B. A retiree who is hired by the City of Tampa in any position, including nonsworn/civilian positions, must have a bona fide break in service, as required by the Internal Revenue Code, and the offer of employment must be made at least one (1) month after the retiree's separation from service. Retirees rehired in positions that are not eligible for membership in this Plan may continue to receive retirement benefits, consistent the requirements of the Internal Revenue Code.
- C. This policy shall not apply to a rehired retiree who is appointed to the position of Police Chief or Fire Chief, and who opts not to rejoin the Fund. In this instance only, the rehired retired member may continue to receive retirement benefits, including any DROP distribution and 13th check benefit.

III. PROCEDURES

A. Required Medical Examination Upon Readmission to the Fund

1. A retiree who is re-employed in a position covered by the Fund shall be required to undergo the same medical examination as is the rehired member was being initially employed. Such examinations shall be at the expense of the Fund. The term "medical examination" shall include the psychological evaluation administered by the City and at the expense of the City. Any such re-admitted member shall execute all necessary releases of medical information promulgated by the Fund.
2. If the readmitted member is not continued in employment as a result of the medical examination, excluding the Medical Director's review of past medical

records, the City shall reimburse the Fund for the cost of the examination. If the individual is not readmitted into the Fund within one year of passing the medical examination, excluding the Medical Director's review of past medical records, for any reason, the City shall reimburse the Fund for the cost of examination. For example, the individual does not accept the offer of employment or the City rescinds the offer of employment.

3. No rehired member who is retained by the City in a position covered by the Fund following the medical examination shall be denied admission to the Fund on the basis of any medical condition.

B. Applicable Pension Contract

1. A re-employed retiree shall be required to complete required paperwork, including the pension contract then in effect, within 90 days of re-employment. The re-admitted member shall immediately commence payment of the employee contributions at the rate then in effect.

C. Creditable Pension Service

1. Pursuant to Section 17 of the pension contract, no period of time in which a retiree was separated shall be deemed creditable service.
2. The retiree shall have benefits suspended during any period of re-employment. No benefit payments can commence while in service.
3. A retiree may not utilize any subsequent period of re-employment for the purpose of increasing the value of the benefits earned during any prior period of employment.
4. Upon separation from the most recent period of service, monthly pension benefits earned during the most recent period of employment shall be calculated and added to the benefits at the level in effect at the time the benefits were earned during any prior period of employment. Cost of living benefit and 13th check eligibility will be based on the date of the most recent separation, without regard to any prior eligibility period. The manner of payment will be in compliance with Board policy.
5. A retiree who participated in the Deferred Retirement Option Program (DROP) during a previous period of service may not participate in DROP a second time. Once a participant in DROP separates from service, he/she cannot rejoin DROP at a later date.

D. Benefits Payable

1. Average Final Compensation (AFC) for the subsequent period of employment shall be calculated as follows:
 - a) If the subsequent period of employment is greater than three (3) years of creditable pension service, the methodology for calculating AFC shall be consistent with Board policy regarding AFC, except that only earnings accrued during the subsequent period of employment shall apply.
 - b) If the subsequent period of employment is less than three (3) years of creditable pension service, the member's earnings for the entire subsequent period of employment shall be summed together and divided by three (3).
2. Should the rehired retiree become disabled during any subsequent period of reemployment and be granted disability benefits, these benefits shall be paid in lieu of any other benefits from the Fund and all pension benefits earned during any prior period of employment shall be waived.
3. Because rehired retirees are not required to re-vest in the plan, the Optional Form of Payment election made at the time of the first retirement shall apply.