

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

Policy Number: 428
Policy: Deductions from Pension Benefits
Eff. Date: 11/19/02 08/26/03 05/27/04 12/15/11 09/23/16 06/27/25
Ref: Pension Contract, Board Minutes, Chapters 112, 175/185

POLICY:

1. The following deductions may be made from pension benefits:
 - a. Federal income tax shall be withheld in accordance with federal law, unless the payee elects otherwise on Form W-4P. (Federal law prevails over state law).
 - b. Upon receipt of written authorization from the retiree or eligible dependents, premiums for any/all insurances offered to retirees and/or their eligible dependents by the City of Tampa and/or Tampa Firefighters and Police Officers Health Trust, including life, health, accident, hospitalization, or annuity insurance, pursuant to Section 112.0801, Florida Statutes. Deduction of insurance premiums for benefits not paid directly to insurance providers by or offered by the City of Tampa or Tampa Firefighters and Police Officers Health Trust will not be authorized.
 - c. Repayment of overpayments from the retirement system or plan upon notification to the payee. (See Section 21 of Pension Contract/Act, Brown v. City of Jacksonville Beach and Board of Trustees of the City of Jacksonville Beach Employees' Retirement System, 789 So.2d 434 (Fla. 1st DCA 2001), and letter dated October 1, 2002 from James B. Loper, Board Counsel, re: Pension Overpayments).
 - d. Payments to an alternate payee for alimony or child support pursuant to an income deduction order under Section 61.1301, Florida Statutes. (See Alvarez v. Board of Trustees of the City Pension Fund for Firefighters and Police Officers in the City of Tampa, 580 So.2d 151 (Fla. 1991)).
 - e. Payments to the Internal Revenue Service for federal income tax levies upon notification to the retirement system or plan by the Internal Revenue Service. (Federal law prevails over state law. The anti-alienation provision is subordinate to Internal Revenue Code §§ 6321 and 6331).

- f. Upon receipt of valid deduction files from the City of Tampa and/or Tampa Firefighters and Police Officers Health Trust, premiums for any/all insurances offered to retirees and/or their eligible dependents by a certified bargaining agent of the City of Tampa and/or Tampa Firefighters and Police Officers Health Trust including life, health, accident, hospitalization, or annuity insurance. Deduction of insurance premiums for benefits not paid directly to insurance providers by or offered by a certified bargaining agent of the City of Tampa and/or Tampa Firefighters and Police Officers Health Trust will not be authorized.
 - g. Any other deductions contained in the law governing the retirement system or plan.
- 5. The deductions set forth in subparagraphs 3.b., 3.d., and 3.f. are specifically authorized by Sections 175.061(7) and 185.05(6), Florida Statutes.