59	equipment or uniform, travel, or similar payments;
60	(v) a lump-sum payment or special payments covering accumulated leave; and
61	(vi) all contributions made by a participating employer under this system or under any
62	other employee benefit system or plan maintained by a participating employer for the benefit of
63	a member or participant.
64	(d) "Compensation" for purposes of this chapter may not exceed the amount allowed
65	under Internal Revenue Code Section 401(a)(17).
66	(2) "Final average salary" means the amount computed by averaging the highest three
67	years of annual compensation preceding retirement, subject to Subsections (2)(a) and (b).
68	(a) Except as provided in Subsection (2)(b), the percentage increase in annual
69	compensation in any one of the years used may not exceed the previous year's compensation by
70	more than 10% plus a cost-of-living adjustment equal to the decrease in the purchasing power
71	of the dollar during the previous year, as measured by a United States Bureau of Labor
72	Statistics Consumer Price Index average as determined by the board.
73	(b) In cases where the participating employer provides acceptable documentation to the
74	office, the limitation in Subsection (2)(a) may be exceeded if:
75	(i) the public safety service employee has transferred from another agency; or
76	(ii) the public safety service employee has been promoted to a new position.
77	(3) (a) "Line-of-duty death" means a death resulting from:
78	(i) external force, violence, or disease occasioned by an act of duty as a public safety
79	service employee[-]; or
80	(ii) strenuous activity, including a heart attack or stroke, that occurs during strenuous
81	training or another strenuous activity required as an act of duty as a public safety service
82	employee.
83	(b) "Line-of-duty death" does not include a death that:
84	(i) occurs during an activity that is required as an act of duty as a public safety service
85	employee if the activity is not $\hat{H} \rightarrow \underline{a} \leftarrow \hat{H}$ strenuous $\hat{H} \rightarrow \underline{activity} \leftarrow \hat{H}$, including an activity that is
85a	clerical, administrative, or
86	of a nonmanual nature;
87	(ii) occurs during the commission of a crime committed by the employee;
88	(iii) the employee's intoxication or use of alcohol or drugs, whether prescribed or
89	nonprescribed, contributes to the employee's death; or

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90	(iv) occurs in a manner other than as described in Subsection (3)(a).
91	(4) "Participating employer" means an employer which meets the participation
92	requirements of Section 49-14-201.
93	(5) (a) "Public safety service" means employment normally requiring an average of
94	2,080 hours of regularly scheduled employment per year rendered by a member who is a:
95	(i) law enforcement officer in accordance with Section 53-13-103;
96	(ii) correctional officer in accordance with Section 53-13-104;
97	(iii) special function officer approved in accordance with Sections 49-14-201 and
98	53-13-105; and
99	(iv) full-time member of the Board of Pardons and Parole created under Section
100	77-27-2.
101	(b) Except as provided under Subsection (5)(a)(iv), "public safety service" also requires
102	that in the course of employment the employee's life or personal safety is at risk.
103	(c) Except for the minimum hour requirement, Subsections (5)(a) and (b) do not apply
104	to any person who was eligible for service credit in this system before January 1, 1984.
105	(6) "Public safety service employee" means an employee of a participating employer
106	who performs public safety service under this chapter.
106a	Ĥ→ (7)(a)"Strenuous activity" means engagement involving a difficult, stressful, or vigorous
106b	fire suppression, rescue, hazardous material response, emergency medical service, physical law
106c	enforcement, prison security, disaster relief, or other emergency response activity.
106d	(b)"Strenuous activity" includes participating in a participating employer sanctioned
106e	and funded training exercise that involves difficult, stressful, or vigorous physical
106f	activity.
107	[(7)] (8) (**H* "System" means the Public Safety Contributory Retirement System
107a	created under
108	this chapter.
109	$\hat{\mathbf{H}} \rightarrow [(8)]$ (9) $\leftarrow \hat{\mathbf{H}}$ "Years of service credit" means the number of periods, each to
109a	consist of 12 full
110	months as determined by the board, whether consecutive or not, during which a public safety
111	service employee was employed by a participating employer, including time the public safety
112	service employee was absent in the service of the United States government on military duty.
113	Section 2. Section 49-15-102 is amended to read:
114	49-15-102. Definitions.
115	As used in this chapter:

152	employee.
153	(b) "Line-of-duty death" does not include a death that:
154	(i) occurs during an activity that is required as an act of duty as a public safety service
155	employee if the activity is not $\hat{\mathbf{H}} \rightarrow \underline{\mathbf{a}} \leftarrow \hat{\mathbf{H}}$ strenuous $\hat{\mathbf{H}} \rightarrow \underline{\mathbf{activity}} \leftarrow \hat{\mathbf{H}}$, including an activity that is
155a	clerical, administrative, or
156	of a nonmanual nature;
157	(ii) occurs during the commission of a crime committed by the employee;
158	(iii) the employee's intoxication or use of alcohol or drugs, whether prescribed or
159	nonprescribed, contributes to the employee's death; or
160	(iv) occurs in a manner other than as described in Subsection (3)(a).
161	(4) "Participating employer" means an employer which meets the participation
162	requirements of Section 49-15-201.
163	(5) (a) "Public safety service" means employment normally requiring an average of
164	2,080 hours of regularly scheduled employment per year rendered by a member who is a:
165	(i) law enforcement officer in accordance with Section 53-13-103;
166	(ii) correctional officer in accordance with Section 53-13-104;
167	(iii) special function officer approved in accordance with Sections 49-15-201 and
168	53-13-105; and
169	(iv) full-time member of the Board of Pardons and Parole created under Section
170	77-27-2.
171	(b) Except as provided under Subsection (5)(a)(iv), "public safety service" also requires
172	that in the course of employment the employee's life or personal safety is at risk.
173	(6) "Public safety service employee" means an employee of a participating employer
174	who performs public safety service under this chapter.
174a	$\hat{H} \rightarrow (7)(a)$ "Strenuous activity" means engagement involving a difficult, stressful, or vigorous
174b	fire suppression, rescue, hazardous material response, emergency medical service, physical law
174c	enforcement, prison security, disaster relief, or other emergency response activity.
174d	(b)"Strenuous activity" includes participating in a participating employer sanctioned
174e	and funded training exercise that involves difficult, stressful, or vigorous physical activity.
175	[(7)] (8) \(\hat{H}\) "System" means the Public Safety Noncontributory Retirement System created
176	under this chapter.
177	$\hat{\mathbf{H}} \rightarrow [(8)]$ (9) $\leftarrow \hat{\mathbf{H}}$ "Years of service credit" means the number of periods, each to consist
177a	of 12 full
178	months as determined by the board, whether consecutive or not, during which a public safety

245	disability that:
246	(i) occurs during an activity that is required as an act of duty as a firefighter service
247	employee if the activity is not $\hat{\mathbf{H}} \rightarrow \underline{\mathbf{a}} \leftarrow \hat{\mathbf{H}}$ strenuous $\hat{\mathbf{H}} \rightarrow \underline{\mathbf{activity}} \leftarrow \hat{\mathbf{H}}$, including an activity that is
247a	clerical, administrative, or
248	of a nonmanual nature;
249	(ii) occurs during the commission of a crime committed by the employee;
250	(iii) the employee's intoxication or use of alcohol or drugs, whether prescribed or
251	nonprescribed, contributes to the employee's death; or
252	(iv) occurs in a manner other than as described in Subsection (6)(a).
253	(c) "Line-of-duty death or disability" includes the death of a paid firefighter resulting
254	from heart disease, lung disease, or a respiratory tract condition if the paid firefighter has five
255	years of firefighter service credit.
256	(7) "Participating employer" means an employer which meets the participation
257	requirements of Section 49-16-201.
258	(8) "Regularly constituted fire department" means a fire department that employs a fire
259	chief who performs firefighter service for at least 2,080 hours of regularly scheduled paid
260	employment per year.
260a	Ĥ→ (9)(a)"Strenuous activity" means engagement involving a difficult, stressful, or vigorous
260b	fire suppression, rescue, hazardous material response, emergency medical service, physical law
260c	enforcement, prison security, disaster relief, or other emergency response activity.
260d	(b)"Strenuous activity" includes participating in a participating employer sanctioned
260e	and funded training exercise that involves difficult, stressful, or vigorous physical activity.
261	$[(9)]$ (10) $\leftarrow \hat{\mathbf{H}}$ "System" means the Firefighters' Retirement System created under this
261a	chapter.
262	$\hat{\mathbf{H}} \rightarrow [(10)] (11) \leftarrow \hat{\mathbf{H}}$ (a) "Volunteer firefighter" means any individual that is not regularly
262a	employed as
263	a firefighter service employee, but who:
264	(i) has been trained in firefighter techniques and skills;
265	(ii) continues to receive regular firefighter training; and
266	(iii) is on the rolls of a legally organized volunteer fire department which provides
267	ongoing training and serves a political subdivision of the state.
268	(b) An individual that volunteers assistance but does not meet the requirements of
269	Subsection $\hat{\mathbf{H}} \rightarrow [(10)]$ (11) $\leftarrow \hat{\mathbf{H}}$ (a) is not a volunteer firefighter for purposes of this chapter.
270	(11) "Years of service credit" means the number of periods, each to consist of 12 full

276	49-16-601.5. Line-of-duty disability benefit Benefits Monthly allowance.
277	(1) An active member of this system who is unable to perform firefighter service due to
278	a physical or mental condition incurred in the line-of-duty may apply to the office for a
279	disability retirement benefit under this section.
280	(2) If the condition is classified by the office as a line-of-duty disability, the member
281	shall be granted a disability retirement benefit subject to Section 49-16-602.
282	(3) A paid firefighter who has five years of firefighter service credit is eligible for a
283	line-of-duty disability benefit resulting from heart disease, lung disease, or a respiratory tract
284	condition.
285	(4) A paid firefighter who receives a service connected disability benefit for more than
286	six months due to violence or illness other than heart disease, lung disease, or respiratory tract
287	condition, and then returns to paid firefighter service, may not be eligible for a line-of-duty
288	disability benefit due to heart disease, lung disease, or respiratory tract condition for two years
289	after the firefighter returned to work unless clear and convincing evidence is presented that the
290	heart disease, lung disease, or respiratory tract condition was directly a result of firefighter
291	service.
292	[(3)] (5) The monthly disability retirement benefit is 50% of the member's final average
293	salary.
294	Section 5. Section 49-20-406 is amended to read:
295	49-20-406. Insurance benefits for employees' beneficiaries.
296	(1) As used in this section:
297	(a) "Children" includes stepchildren and legally adopted children.
298	(b) (i) "Line-of-duty death" means a death resulting from:
299	(A) external force or violence occasioned by an act of duty as an employee[:]; or
300	(B) strenuous activity, including a heart attack or stroke, that occurs during strenuous
301	training or another strenuous activity required as an act of duty as an employee.
302	(ii) "Line-of-duty death" does not include a death that:
303	(A) occurs during an activity that is required as an act of duty as an employee if the
304	activity is not $\hat{H} \rightarrow \underline{a} \leftarrow \hat{H}$ strenuous $\hat{H} \rightarrow \underline{activity} \leftarrow \hat{H}$, including an activity that is clerical,
304a	administrative, or of a nonmanual
305	nature contributes to the employee's death;
306	(B) occurs during the commission of a crime committed by the employee;

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307	(C) the employee's intoxication or use of alcohol or drugs, whether prescribed or
308	nonprescribed, contributes to the employee's death; or
309	(D) occurs in a manner other than as described in Subsection (1)(b)(i).
309a	$\hat{H} \rightarrow \underline{(c)(i)}$ "Strenuous activity" means engagement involving a difficult, stressful, or vigorous
809b	fire suppression, rescue, hazardous material response, emergency medical service, physical law
309c	enforcement, prison security, disaster relief, or other emergency response activity.
809d	(ii)"Strenuous activity" includes participating in a participating employer sanctioned
309e	and funded training exercise that involves difficult, stressful, or vigorous physical
309f	<u>activity.</u> ←Ĥ
310	(2) The beneficiary of a covered individual who is employed by the state and who has a
311	line-of-duty death shall receive:
312	(a) the proceeds of a \$50,000 group term life insurance policy paid for by the state and
313	administered and provided as part of the group life insurance program under this chapter; and
314	(b) group health coverage paid for by the state that covers the covered individual's:
315	(i) surviving spouse until remarriage or becoming eligible for Medicare, whichever
316	comes first; and
317	(ii) unmarried children up to the age of 26.
318	(3) A covered employer not required to provide the benefits under Subsection (2) may
319	provide either or both of the benefits under Subsection (2) by paying rates established by the
320	program.
321	(4) The benefit provided under Subsection (2)(a) s subject to the same terms and
322	conditions as the group life insurance program provided under this chapter.
323	Section 6. Section 49-23-102 is amended to read:
324	49-23-102. Definitions.
325	As used in this chapter:
326	(1) (a) "Compensation" means the total amount of payments that are includable in
327	gross income received by a public safety service employee or a firefighter service employee as
328	base income for the regularly scheduled work period. The participating employer shall
329	establish the regularly scheduled work period. Base income shall be determined prior to the
330	deduction of any amounts the public safety service employee or firefighter service employee
331	authorizes to be deducted for salary deferral or other benefits authorized by federal law.
332	(b) "Compensation" includes performance-based bonuses and cost-of-living
333	adjustments.
334	(c) "Compensation" does not include:
335	(i) overtime;
336	(ii) sick pay incentives;
337	(iii) retirement pay incentives;

369	service employee trained in firefighter techniques and assigned to a position of hazardous duty
370	with a regularly constituted fire department, but does not include secretarial staff or other
371	similar employees.
372	(5) "Firefighter service employee" means an employee of a participating employer who
373	provides firefighter service under this chapter. An employee of a regularly constituted fire
374	department who does not perform firefighter service is not a firefighter service employee.
375	(6) (a) "Line-of-duty death" means a death resulting from:
376	(i) external force, violence, or disease occasioned by an act of duty as a public safety
377	service or firefighter service employee; or
378	(ii) strenuous activity, including a heart attack or stroke, that occurs during strenuous
379	training or another strenuous activity required as an act of duty as a public safety service or
380	firefighter service employee.
381	(b) "Line-of-duty death" does not include a death that:
382	(i) occurs during an activity that is required as an act of duty as a public safety service
383	or firefighter service employee if the activity is not $\hat{\mathbf{H}} \rightarrow \underline{\mathbf{a}} \leftarrow \hat{\mathbf{H}}$ strenuous $\hat{\mathbf{H}} \rightarrow \underline{\mathbf{activity}} \leftarrow \hat{\mathbf{H}}$,
383a	including an activity that is
384	clerical, administrative, or of a nonmanual nature;
385	(ii) occurs during the commission of a crime committed by the employee;
386	(iii) the employee's intoxication or use of alcohol or drugs, whether prescribed or
387	nonprescribed, contributes to the employee's death; or
388	(iv) occurs in a manner other than as described in Subsection (6)(a).
389	[(6)] (7) "Participating employer" means an employer which meets the participation
390	requirements of:
391	(a) Sections 49-14-201 and 49-14-202;
392	(b) Sections 49-15-201 and 49-15-202;
393	(c) Sections 49-16-201 and 49-16-202; or
394	(d) Sections 49-23-201 and 49-23-202.
395	[(7)] (8) (a) "Public safety service" means employment normally requiring an average
396	of 2,080 hours of regularly scheduled employment per year rendered by a member who is a:
397	(i) law enforcement officer in accordance with Section 53-13-103;
398	(ii) correctional officer in accordance with Section 53-13-104;
399	(iii) special function officer approved in accordance with Sections 49-15-201 and

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400	53-13-105; and
401	(iv) full-time member of the Board of Pardons and Parole created under Section
402	77-27-2.
403	(b) Except as provided under Subsection $[\frac{(7)}{2}]$ (8)(a)(iv), "public safety service" also
404	requires that in the course of employment the employee's life or personal safety is at risk.
405	[(8)] (9) "Public safety service employee" means an employee of a participating
406	employer who performs public safety service under this chapter.
406a	Ĥ→ (10)(a)"Strenuous activity" means engagement involving a difficult, stressful, or vigorous
406b	fire suppression, rescue, hazardous material response, emergency medical service, physical law
406c	enforcement, prison security, disaster relief, or other emergency response activity.
406d	(b)"Strenuous activity" includes participating in a participating employer sanctioned
406e	and funded training exercise that involves difficult, stressful, or vigorous physical activity. ←Ĥ
407	$[(9)]$ $\hat{\mathbf{H}} \rightarrow [(10)]$ (11) $\leftarrow \hat{\mathbf{H}}$ "System" means the New Public Safety and Firefighter Tier II
407a	Contributory
408	Retirement System created under this chapter.
409	$[(10)]$ $\hat{\mathbf{H}} \rightarrow [(11)]$ $(12) \leftarrow \hat{\mathbf{H}}$ (a) "Volunteer firefighter" means any individual that is not
409a	regularly
410	employed as a firefighter service employee, but who:
411	(i) has been trained in firefighter techniques and skills;
412	(ii) continues to receive regular firefighter training; and
413	(iii) is on the rolls of a legally organized volunteer fire department which provides
414	ongoing training and serves a political subdivision of the state.
415	(b) An individual that volunteers assistance but does not meet the requirements of
416	Subsection $[(10)]$ $\hat{\mathbf{H}} \rightarrow [(11)]$ (12) $\leftarrow \hat{\mathbf{H}}$ (a) is not a volunteer firefighter for purposes of this chapter.
417	$[(11)]$ $\hat{\mathbf{H}} \rightarrow [(12)]$ (13) $\leftarrow \hat{\mathbf{H}}$ "Years of service credit" means:
418	(a) a period, consisting of 12 full months as determined by the board; or
419	(b) a period determined by the board, whether consecutive or not, during which a
420	regular full-time employee performed services for a participating employer, including any time
421	the regular full-time employee was absent on a paid leave of absence granted by a participating
422	employer or was absent in the service of the United States government on military duty as
423 424	provided by this chapter. Section 7. Section 49-23-503 is amended to read:
424	49-23-503. Death of active member in line of duty Payment of benefits.
426	If an active member of this system dies, benefits are payable as follows:
427	(1) If the death is classified by the office as a line-of-duty death, benefits are payable as
428	follows:
429	(a) If the member has accrued less than 20 years of public safety service or firefighter

service credit, the spouse at the time of death shall receive a lump sum of \$1,000 and an

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allowance equal to 30% of the member's final average monthly salary.

(b) If the member has accrued 20 or more years of public safety service or firefighter service credit, the member shall be considered to have retired with an Option One allowance calculated without an actuarial reduction under Section 49-23-304 and the spouse at the time of death shall receive the allowance that would have been payable to the member.

- (2) (a) A volunteer firefighter is eligible for a line-of-duty death benefit under this section if the death results from external force, violence, or disease directly resulting from firefighter service.
- (b) The lowest monthly compensation of firefighters of a city of the first class in this state at the time of death shall be considered to be the final average monthly salary of a volunteer firefighter for purposes of computing these benefits.
- (c) Each volunteer fire department shall maintain a current roll of all volunteer firefighters which meet the requirements of Subsection 49-23-102[(10)] $\hat{\mathbf{H}} \rightarrow$ [(11)] (12) $\leftarrow \hat{\mathbf{H}}$ to determine the eligibility for this benefit.
- (3) (a) If the death is classified as a line-of-duty death by the office, death benefits are payable under this section and the spouse at the time of death is not eligible for benefits under Section 49-23-502.
- (b) If the death is not classified as a line-of-duty death by the office, benefits are payable in accordance with Section 49-23-502.

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