

§2256. Benefits; refund of contributions, application, and payment

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(b) However, if the member dies after the selection of the option but prior to the commencement of benefits, the optional benefit will become payable to the option beneficiary at the time the member would have otherwise begun to receive benefits. If the member selects neither the maximum regular retirement benefit nor an optional retirement allowance prior to thirty days before the date that benefits are scheduled to commence, the surviving eligible spouse shall be paid benefits as though the member had elected Option 2 of R.S. 11:2259, naming the member's surviving eligible spouse as the option beneficiary. If a member has no surviving eligible spouse, the designated beneficiary shall be the option beneficiary. If a member has no surviving eligible spouse or designated beneficiary, the accumulated contributions of the member shall be refunded to his estate immediately upon receipt of proof of death.

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(6) For purposes of this Section, "surviving eligible spouse" means the spouse who was married to and living with the member at the time of his death.

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B.(1) Benefits shall be payable to the surviving eligible spouse or designated beneficiary of a deceased member as specified in the following:

(a)(i) If any active contributing member is killed in the line of duty before he is eligible to retire, and leaves a surviving eligible spouse, the spouse shall be paid, on a monthly basis, an annual benefit equal to two-thirds of the deceased member's average final compensation.

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(b) If any active contributing member dies before he is eligible to retire from a cause not in the line of duty and leaves a surviving eligible spouse, the spouse shall be paid, on a monthly basis, an annual benefit equal to three percent of the deceased member's average final compensation multiplied by his total years of creditable service; however, in no event shall the annual benefit be less than forty percent nor more than sixty percent of the deceased member's average final compensation.

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(d) If any active contributing member who is eligible for retirement dies before retiring, the member's surviving eligible spouse shall automatically be paid benefits as though the member had retired on the date of death and elected Option 2 of R.S. 11:2259, naming the member's surviving eligible spouse as the option beneficiary. If a member has no surviving eligible spouse, the designated beneficiary shall be the option beneficiary. This benefit shall be payable even if the member has not completed one year of membership service at the date of death. Any person entitled to benefits under this Subparagraph may decline such benefits and elect to receive benefits under Subparagraph (a) or (b) of this Paragraph, whichever is applicable.

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(2) Benefits shall be payable to the surviving child or children of a deceased member or retiree as specified in the following:

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(a) If any active contributing member or a disability retiree dies and leaves in addition to a surviving spouse, one or more children under eighteen years of age, each child under age eighteen shall be paid, on a monthly basis, an annual benefit equal to ten percent of the deceased member's or retiree's average final compensation, or two hundred dollars per month, whichever is greater. However, benefits payable on account of each child, when added to the benefits payable to the surviving eligible spouse, shall not exceed an aggregate of one hundred percent of the average final compensation. Benefits for a surviving child shall cease upon the child's attaining age eighteen years or upon marriage, whichever occurs first, except that benefits shall continue for an unmarried surviving child who has a physical or intellectual disability as provided in Paragraph (3) of this Subsection. Additionally, any unmarried surviving child, who graduates from high school and enrolls, on a full-time basis, in an institute of higher education, shall have his benefit continued as long as he remains enrolled on a full-time basis and remains unmarried; however, the benefit payments shall not extend past four additional years nor past the surviving child's twenty-second birthday. Benefits payable under the provisions of this Subparagraph may be paid in trust as provided in R.S. 11:2256.2.

(3)(a) Benefits shall be payable as specified in this Paragraph to any surviving child of a deceased member or retiree if the child has a total physical disability or an intellectual disability. The surviving child of a deceased active contributing member, a deceased disability retiree, or a deceased regular retiree, whether under or over the age of eighteen years, shall be entitled to the same benefits, payable in the same manner as are provided in this Section for minor children, if the child has a total physical disability or an intellectual disability and had such disability at the time of death of the member or retiree, and the child is dependent upon the surviving spouse or other legal guardian for subsistence. Benefits payable under the provisions of this Paragraph may be paid in trust as provided in R.S. 11:2256.2.

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H.(1)(a) A surviving eligible spouse who is receiving a survivor benefit pursuant to Subsection B of this Section, shall be authorized to select an amount of benefits to be payable to the deceased member's child or children with a permanent mental or physical disability, or the deceased member's dependent minor child or children as the surviving eligible spouse shall designate, provided the benefit being paid to such child or children, together with the reduced retirement allowance being paid to the surviving eligible spouse, shall be certified in advance of any payment, by the system's actuary to be of equivalent value to the total benefits that would otherwise be payable to the surviving eligible spouse. Benefits payable on account of each child, when added to the benefits payable to the surviving eligible spouse before such designation, shall not exceed an aggregate of one hundred percent of the survivor benefit originally payable to the surviving eligible spouse.

(b) If the surviving eligible spouse's benefit is reduced to attain actuarial equivalence for payment of benefits to a minor or permanently disabled child, then benefits that are already payable to any such child or children pursuant to Subsection B(2)(a) of this Section shall be factored to mitigate any reduction of the surviving spouse's benefit that may be related to designating such child as a beneficiary.

(c) The designation made pursuant to Subparagraph (a) of this Paragraph is irrevocable on and after the date that the first of any benefit payments becomes due.

(d) If a surviving eligible spouse designates a child or children diagnosed with a permanent mental or physical disability to receive a benefit pursuant to this Subsection, the surviving eligible



spouse shall furnish the system such medical documentation as required within the sole discretion of the board of trustees to determine the existence and medical certainty of any claimed permanent mental or physical disability. If any additional medical evidence is required by the board of trustees, then the surviving eligible spouse shall be responsible for the cost of any additional medical examination or procedure. Within the board of trustee's sole discretion, and upon receipt of written consent of the surviving eligible spouse, the cost of any such additional medical processes may be deducted from the benefits payable to the surviving eligible spouse or child or children, or all of the foregoing beneficiaries.

(2)(a) If a surviving eligible spouse irrevocably designates a child or children to receive a benefit as set forth in Paragraph (1) of this Subsection, the benefits of a surviving child shall cease upon the child's attaining the age of majority or upon marriage, whichever occurs first, except that benefits shall continue for an unmarried surviving child who has a permanent physical or intellectual disability and shall continue in duration unless the disabling condition is no longer medically determined to be permanent. Additionally, any unmarried surviving child, who graduates from high school and enrolls, on a full-time basis, in an institute of higher education, shall have his benefit continued as long as he remains enrolled on a full-time basis and remains unmarried; however, the benefit payments shall not extend past four additional years nor past the surviving child's twenty-second birthday.

(b) If a surviving eligible spouse irrevocably designates a child or children to receive a benefit as set forth in Paragraph (1) of this Subsection, and the child predeceases the surviving eligible spouse, then the surviving eligible spouse's benefits shall be increased to account for the forgone payment of benefits to such child, less any actuarial reduction related to the period in which the child was alive and subject to receipt of benefits pursuant to the designation.

(c) If the surviving eligible spouse predeceases any irrevocably designated child or children, then the benefits payable to such child shall continue for the duration specified in Subparagraph (a) of this Paragraph.

(d) If the surviving eligible spouse predeceases any irrevocably designated child or children, and any child beneficiary becomes deceased prior to receiving benefits until the duration specified in Subparagraph (a) of this Paragraph, then the benefits payable to such deceased child shall revert to any other surviving designated child or children on a prorated basis. The benefit payable shall continue until the last surviving child or children are no longer eligible pursuant to the provisions of this Subsection.

(3) Any active contributing member may prefile with the system prior to retirement, but only on such forms prescribed by the system, a notarized statement whereby a surviving eligible spouse consents to legally waive in advance, in whole or in part, any portion of benefits payable to such surviving eligible spouse. The prescribed form shall include a hold harmless clause whereby the system is acknowledged to be an administrator only and not liable for any consequences of relinquished rights or obsolescence of or failure to update any forms prefiled by the member.

(4) If any colorable issue or cause of action arises as it relates to the provisions of this Subsection, the system shall be authorized to place the entire matter in Concursus for the interested parties to assert their positions in court. All costs related to such Concursus shall be paid by the parties in defense and no cost shall be allocated to the system.



§2254.1. Conversion of unused leave to creditable service

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E.(1) In order for a conversion of leave that is otherwise authorized to be effective, the employer shall pay into the system an amount which, on an actuarial basis, totally offsets the increase in accrued liability of the system resulting from the conversion. The employer shall pay the actuarial cost of providing the conversion to this system within thirty days after receiving an invoice from this system.

(2) No funds derived from the assessments against insurers pursuant to R.S. 22:1476 shall be used to pay such cost in whole or in part.

(3)(a) The amount payable shall be calculated based on such interest and mortality factors as adopted by the board of trustees.

(b) Any employer that irrevocably elects to allow conversion of unused leave is authorized to negotiate with its employees the rate at which the conversion will be allowed, provided that the payment to this system based on the rate negotiated complies with the provisions of Paragraph (1) of this Subsection. Any such negotiated rate shall not cause the benefits of any employee to exceed one hundred percent of the employee's average final compensation.

(4) Any employer that elects for conversion of leave to occur on the effective date of an employee's entry into the Deferred Retirement Option Plan pursuant to Subsection B(2) hereof is authorized to allow for the employee's annual conversion of unused leave, provided such authorization is expressly stated in the employer's enabling ordinance that is submitted to this system.



## PUBLIC NOTICE

### (NOTICE OF INTENTION TO INTRODUCE RETIREMENT BILL – PFFA BENE)

Public notice is hereby given, as provided by Section 29(C), Article X of the Constitution of Louisiana, that there will be introduced at the forthcoming session of the Legislature of Louisiana, to be convened on April 10, 2023, a bill relative to the Firefighters' Retirement System, to provide with respect to regular, disability and survivor benefits and procedures for the payment thereof; including the conversion of unused leave to service credit; and to provide for related matters.

