

**2015 Police and Firefighter Pension Law  
Worksheet: No Mutual Consent  
Updated 9/26/2023**

Under the law, if the city and the police officer or firefighter union (or if there is no union, the officers or firefighters themselves) cannot reach “mutual consent” on the use of insurance premium tax revenues (IPTR) for retirement purposes, which means the city and union are basically at impasse over the use of IPTR, a statutory IPTR distribution process is engaged. This worksheet is designed to provide the city with information and projected dollar amounts, under the statutory IPTR distribution process, to be used with the summary document. (Remember, if “mutual consent” is obtained, all of the provisions of the law described below on the required use of IPTR are **NOT** applicable.)

The city will need the following information to develop the dollar amounts under the law (the insurance premium tax distribution information for cities from the state Department of Management Services can be accessed by clicking [here](#) or can be emailed to you by contacting Sheri Beal [sbeal@flcities.com](mailto:sbeal@flcities.com))

1. Calendar year 2002 IPTR distribution amounts to the city.
2. Calendar year 2012 IPTR distribution amounts to the city.
3. Most current IPTR distribution amounts (currently calendar year 2022) to the city. (Please note for 2022 there is no Firefighters Supplemental Distribution.)
4. If the city had in effect “supplemental plan benefits” as of September 30, 2014, the amount of “additional premium tax revenues” distributed to the supplemental plan for the 2012 calendar year. “Supplemental plan benefits” typically refers to defined contribution type benefits that are in addition to defined benefit plan benefits (and may be referred to as supplemental plans or share plans). A city will have to independently determine this amount.

**No Mutual Consent Calculations**

1. **Determine “base premium tax revenues.”** For a local law plan in effect on October 1, 2003, this is the IPTR received by the city for the 2002 calendar year. (If your city’s plan was not in effect on October 1, 2003, your city will need additional information).

**Fire**

1. 2002 Fire Distribution Amount: .....	\$ _____
2. Firefighters Supplemental Distribution Excess as of September 2003: .....	\$ _____
Total Fire Distribution for calendar year 2002: .....	\$ _____

The total Fire distribution for calendar year 2002 is the “base premium tax revenue” amount. Of the current distribution of IPTR, the city is entitled to use an amount equal to the “base premium tax revenue” amount to fund minimum benefits under Chapter 175, Florida Statutes, or other retirement benefits in excess of the minimum benefits as determined by the city. See section 175.351(1)(a), Florida Statutes.

**Police**

1. 2002 Police Distribution Amount: ..... \$ \_\_\_\_\_
  2. [There is no Police Supplemental Distribution.] \_\_\_\_\_
- 
- Total Police Distribution for calendar year 2002: ..... \$ \_\_\_\_\_

The total Police distribution for calendar year 2002 is the “base premium tax revenue” amount. Of the current distribution of IPTR, the city is entitled to use an amount equal to the “base premium tax revenue” amount to fund minimum benefits under Chapter 185, Florida Statutes, or other retirement benefits in excess of the minimum benefits as determined by the city. See section 185.35(1)(a), Florida Statutes.

**2. Determine “additional premium tax revenues” for the period between the distributions for calendar year 2002 and calendar year 2012. (“Gap amount”)**

**Fire**

1. 2012 Fire Distribution Amount: ..... \$ \_\_\_\_\_
  2. Firefighters Supplemental Distribution Excess as of October 2013:..... \$ \_\_\_\_\_
- 
- Total Fire Distribution for calendar year 2012: ..... \$ \_\_\_\_\_
- 
- Total Fire Distribution for calendar year 2012: ..... \$ \_\_\_\_\_
- Total Fire Distribution for calendar year 2002:..... \$ \_\_\_\_\_
- 
- Total of Difference between 2012 and 2002 amounts: ..... \$ \_\_\_\_\_

The total of the difference between the 2012 and 2002 amounts is the amount to be used under section 175.351 (1)(c), Florida Statutes, (referred to as the “Gap amount” in the summary document), and must be used to fund benefits in excess of the minimum benefits. This is also the amount to be considered under section 175.351(1)(f), Florida Statutes, if benefits are reduced. If supplemental plan benefits were in effect as of September 30, 2014, the amount of “additional premium tax revenues” distributed to the supplemental plan for calendar year 2012 would have to be taken into account.

[Note: While not likely, it could be that the 2002 amount is greater than the 2012 amount. In which case there would be no “additional premium tax revenues” for consideration under section

175.351(1)(c) or (f), Florida Statutes. Rather, the city would be entitled to use an amount of current IPTR up to the full 2002 “base premium tax revenue” amount.]

**Police**

- 1. 2012 Police Distribution Amount: ..... \$ \_\_\_\_\_
- 2. [There is no Police Supplemental Distribution.]

\_\_\_\_\_

Total Police Distribution for calendar year 2012: ..... \$ \_\_\_\_\_

Total Police Distribution for calendar year 2012: ..... \$ \_\_\_\_\_

Total Police Distribution for calendar year 2002: ..... \$ \_\_\_\_\_

\_\_\_\_\_

Total of Difference between 2012 and 2002 amounts: ..... \$ \_\_\_\_\_

The total of the difference between the 2012 and 2002 amounts is the amount to be used under section 185.35 (1)(c), Florida Statutes, (referred to as the “Gap amount” in the summary document), and must be used to fund benefits in excess of the minimum benefits. This is also the amount to be considered under section 185.35(1)(f), Florida Statutes, if benefits are reduced. If supplemental plan benefits were in effect as of September 30, 2014, the amount of “additional premium tax revenues” distributed to the supplemental plan for calendar year 2012 would have to be taken into account.

[Note: While not likely, it could be that the 2002 amount is greater than the 2012 amount. In which case there would be no “additional premium tax revenues” for consideration under section 185.35(1)(c) or (f), Florida Statutes. Rather, the city would be entitled to use an amount of current IPTR up to the full 2002 “base premium tax revenue” amount.]

**3. Determine “additional premium tax revenues” that are in excess of the amount received for calendar year 2012. (“Growth amount”)**

**Fire**

- 1. Most Current (currently 2022) Fire Distribution Amount: ..... \$ \_\_\_\_\_
- 2. There is no Firefighters Supplemental Distribution Excess for 2022:..... \$ \_\_\_\_\_

\_\_\_\_\_

Total Most Current Fire Distribution: ..... \$ \_\_\_\_\_

Total Most Current Fire Distribution: ..... \$ \_\_\_\_\_

Total Fire Distribution for calendar year 2012: ..... \$ \_\_\_\_\_

\_\_\_\_\_

Total of Difference between Most Current and 2012 amounts: ..... \$ \_\_\_\_\_

The total of the difference between the most current and the 2012 amounts is the amount to be used under section 175.351 (1)(b), Florida Statutes. The city is entitled to use an amount equal to 50% of the total difference between the most current and the 2012 amount to fund minimum benefits under chapter 175, Florida Statutes, or other retirement benefits in excess of the minimum benefits as determined by the city, and the other 50% is to be placed in a defined contribution plan for firefighters.

**Police**

1. Most Current (currently 2022) Police Distribution Amount: ..... \$ \_\_\_\_\_

2. [There is no Police Supplemental Distribution.]

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Total Most Current Police Distribution: ..... \$ \_\_\_\_\_

Total Most Current Police Distribution: ..... \$ \_\_\_\_\_

Total Police Distribution for calendar year 2012: ..... \$ \_\_\_\_\_

Total of Difference between Most Current and 2012 amounts: ..... \$ \_\_\_\_\_

The total of the difference between the most current and the 2012 amounts is the amount to be used under section 185.35 (1)(b), Florida Statutes. The city is entitled to use an amount equal to 50% of the total difference between the most current and the 2012 amount to fund minimum benefits under chapter 185, Florida Statutes, or other retirement benefits in excess of the minimum benefits as determined by the city, and the other 50% is to be placed in a defined contribution plan for police officers.