

## RETIREMENT PLAN CHECKLIST

In the implementation of the provisions of the Act, that the following checklist be considered:

1. Review the job classifications for which coverage is considered to make sure they are “public safety officers.” NCPERS recommends that plans consult with legal counsel and use local definitions of public safety officer.
2. Ensure that member’s seeking to utilize the \$3000 insurance benefit have in fact secured coverage.
3. Do not authorize direct payment of the insurance benefit to the member. Develop a policy to prove that coverage is in force. Electronic payments are recommended.
4. If the insurance is for a spouse, request proof of marriage.
5. If the insurance is for a dependent, request proof of dependency, such as a tax return.
6. In the case of members who have service in non public safety jobs, determine if the member “retired” as a public safety officer.
7. Utilize a form spelling out permitted insurance options. The form should contain a specific waiver of liability if the IRS disallows the exemption.
8. Develop and implement a uniform, administrative rule setting forth all policies to be employed in the implementation of the Act. This should include a due process procedure in the event eligibility is denied to a member.