



**2026 Omnibus Pension and Retirement Bill:
HF 4074 (Frentz; Lillie), 3rd Engrossment,
enacted as Laws 2026, Chapter 106**

Section- by- Section Summary

Completed June 3, 2026

Article 1: Minnesota State Retirement System (MSRS)

<u>Sec.</u>	<u>Pg.Ln</u>	<u>Source</u>	<u>Statute/Law</u>	<u>Plan</u>	<u>Summary</u>
1	2.34	SF4276-Frentz; HF4074-Lillie	352.021, Subd. 2	MSRS General Plan	Clarifies that a state employee is covered by the MSRS General Plan unless the state employee is covered by the MSRS Correctional Plan.
2	2.42	SF4276/HF4074	352.029, Subd. 1	MSRS Plans: General Correctional	Clarifies that state employees in either the MSRS General or Correctional Plans may elect coverage while on a leave of absence to provide service to a labor organization.
3	3.14	SF4276/HF4074	352.029, Subd. 2	MSRS Plans: General Correctional	Adds references to the MSRS General and Correctional Plans in describing the process to elect coverage by the applicable plan.
4	3.22	SF4276/HF4074	352.029, Subd. 2a	MSRS Plans: General Correctional	Inserts a reference to section 352.92, which sets out the required contributions to the MSRS Correctional Plan; makes additional technical and conforming changes.
5	4.1	SF4276/HF4074	352.029, Subd. 3	MSRS Plans: General Correctional	Adds references to the MSRS General and Correctional Plans in describing the contributions required and who pays those contributions; deletes obsolete language.
6	4.16	SF4276/HF4074	352.115, Subd. 7a	All MSRS Plans	Updates the annuity application procedure to state that filing an application is effective on the date the original application is received, but to complete the application, supporting documents must be received by MSRS no later than 60 days after filing the application.
7	5.3	SF4276/HF4074	352.115, Subd. 8	All MSRS Plans	Divides the subdivision into four paragraphs and makes conforming changes to reflect the language used in section 352.115, subd. 7a.

Article 1: Minnesota State Retirement System (MSRS)

Sec.	Pg.Ln	Source	Statute/Law	Plan	Summary
8	5.23	SF4276/HF4074	352.115, Subd. 9	All MSRS Plans	Adds a reference to Chapter 356 in the provision that states that the annuities and disability benefits must not be increased, decreased, or revoked, except as provided in Chapter 352.
9	5.27	SF4276/HF4074	352.87, Subd. 1	MSRS Fire Marshal Subplan	Revises how members become covered by the Fire Marshal Subplan; a member first employed as a deputy state fire marshal, fire/arson investigator, after June 30, 2026, is automatically covered by the Fire Marshal Subplan.
10	6.9	SF4276/HF4074	352.87, Subd. 2	MSRS Fire Marshal Subplan	Changes “general plan members” to “members of the general state employees retirement plan.”
11	6.14	SF4276/HF4074	352.905, New Subd. 8	MSRS Correctional Plan	Adds a subdivision to clarify that eligible employees of labor organizations will continue to be covered by the MSRS Correctional Plan.
12	6.19	SF4276/HF4074	352.907, New Subd. 7	MSRS Correctional Plan	States that sections 15.0597 and 15.0599 are not applicable to the correctional plan membership committee.
13	6.25	SF4276/HF4074	Session Law	MSRS Fire Marshal Subplan	Allows two deputy state fire marshals who missed making an election of the special coverage for deputy fire marshals to make the election.
14	8.8	SF4276/HF4074	Repealer: 352.87, Subd. 8	MSRS Fire Marshal Subplan	Repeals the section that sets out the provisions for electing coverage by the Fire Marshal Subplan and making salary deductions for retroactive coverage.
15	8.10	SF4276/HF4074	Effective date	--	Each section is effective July 1, 2026.

Article 2: Public Employees Retirement Association (PERA)

Sec.	Pg.Ln	Source	Statute	Plan	Summary
1	8.14	LCPR S4276-14A	353.65, Subd. 3b	PERA Police & Fire Plan	To fund the COLA delay reduction in Section 4, adds an annual direct state aid to the PERA Police & Fire Plan in the amount of \$8,000,000; this aid expires July 1, 2042; effective the day following final enactment.
2	9.6	SF4721-Frentz; HF4514-Lillie	353E.03, Subd. 1	PERA Correctional Plan	Reduces the employee contribution rate from 6.83% to 6% of salary; effective January 1, 2027.

Article 2: Public Employees Retirement Association (PERA)

Sec.	Pg.Ln	Source	Statute	Plan	Summary
3	9.10	SF4721/HF4514	353E.03, Subd. 2	PERA Correctional Plan	Reduces the employer contribution rate from 10.25% to 9% of salary; effective January 1, 2027.
4	9.14	LCPR S4276-14A	356.415, Subd. 1c	PERA Police & Fire Plan	Reduces by 12 months the two-year period by which a retiree's first COLA is delayed for the PERA Police & Fire Plan; effective for COLAs beginning on or after January 1, 2027.
5	10.9	SF4721/HF4514	356.415, Subd. 1g	PERA Correctional Plan	Increases the maximum COLA for the PERA Correctional Plan from 2.5% to 3%; effective for COLAs beginning on or after January 1, 2027.

Article 3: Teachers Retirement Association (TRA); St. Paul Teachers' Retirement Fund Association (St. Paul Teachers)

Sec.	Pg.Ln	Source	Statute/Law	Plan	Summary
1	11.21	SF4765-Rasmusson; HF4429-Nadeau	354.05, Subd. 37	TRA	Revises the definition of "termination of teaching service" to change age 62 to 59-1/2; effective the day following final enactment.
2	12.1	SF4330-Rasmusson; HF4167-Nadeau	354.05, New Subd. 44	TRA	Adds a definition of "medical provider"; effective the day following final enactment.
3	12.7	SF4330/HF4167	354.07, Subd. 2	TRA	Replaces the word "physician" with "medical provider" in stating the TRA Board may require a claimant to submit to a medical examination for claims for disability benefits; effective the day following final enactment.
4	12.15	SF4765/HF4429	354.444, Subd. 2	TRA	Changes age 62 to 59-1/2 in the return-to-work agreement provisions, which allow eligible persons to enter into a return-to-work agreement and continue to receive a retirement annuity; effective the day following final enactment.
5	12.22	SF4765/HF4429	354.444, Subd. 3	TRA	Adds that a member who is at least age 59-1/2 may, before the effective date of retirement, enter into a written agreement to return to work; effective the day following final enactment.
6	13.4	SF4330/HF4167	354.48, Subd. 4	TRA	Clarifies that a member must be examined by a licensed physician and any one or more medical providers to receive a disability benefit; effective the day following final enactment.

Article 3: Teachers Retirement Association (TRA); St. Paul Teachers' Retirement Fund Association (St. Paul Teachers)

Sec.	Pg.Ln	Source	Statute/Law	Plan	Summary
7	13.24	SF4330/HF4167	354.48, Subd. 6	TRA	Replaces the list of providers that a member receiving a disability benefit may be examined by with "medical providers;" effective the day following final enactment.
8	14.7	LCPR S4276-2A	354A.011, Subd. 14b	St. Paul Teachers	Adds "licensed physician assistant" to definition of "medical expert"; effective the day following final enactment.
9	14.13	LCPR S4276-2A	354A.021, Subd. 8	St. Paul Teachers	Revises the audit requirement for St. Paul Teachers; a CPA firm must conduct the audit if the state auditor notifies St. Paul Teachers the state auditor will not conduct the audit for a particular year; effective the day following final enactment.
10	14.28	LCPR S4276-16A	354A.12, Subd. 1	St. Paul Teachers	Reduces the employee contribution rate from 11.5% to 10.5% of salary for basic members and from 9% to 8% of salary for coordinated members; effective July 1, 2026.
11	15.21	LCPR S4276-16A	354A.12, Subd. 3a	St. Paul Teachers	To fund the employee contribution decrease in Section 10, adds an annual direct state aid to St. Paul Teachers in the amount of \$3,400,000; effective July 1, 2026.
12	16.2	LCPR S4276-16A	354A.12, Subd. 3c	St. Paul Teachers	Sets the termination of the direct state aid in Section 11 to the earlier of the day after plan assets equal or exceed liabilities for three years, or July 1, 2048; effective July 1, 2026.
13	16.13	LCPR S4276-2A	356.219, Subd. 1	St. Paul Teachers	Revises the reporting requirement to the state auditor to incorporate the revised audit requirements in Section 9; effective the day following final enactment.
14	17.14	SF4765/HF4429	Laws 2022, ch. 65, art. 3, sec. 1, subd. 2 (as amended in 2024)	TRA St. Paul Teachers	Extends the temporary suspension on earnings limitation for retirees returning to teaching service; the earnings limitation will not apply to salary earned through 2030 and annuity payments to re-employed teachers will not be deferred or forfeited during calendar years 2026–2031; effective the day following final enactment.
15	18.1	SF4765/HF4429	Laws 2022, ch. 65, art. 3, sec. 1, subd. 3 (as amended in 2024)	TRA St. Paul Teachers	Extends the expiration date for the suspension of the earnings limitation from January 1, 2029, to January 1, 2032; effective the day following final enactment.

Article 4: Probation and Telecommunicator Subplan of the MSRS General State Employees Retirement Plan

Sec.	Pg.Ln	Source	Statute/Law	Plan	Summary
1	18.8	LCPR S4276-12A	352.75, Subd. 2	MSRS Probation & Telecommuni- cator Subplan	Clarifies that employees of the Transit Operating Division are members of the MSRS General Plan unless specifically covered by the MSRS Probation and Telecommunicator Subplan; effective January 1, 2027.
2	18.17	LCPR S4276-12A	New Section 352.88	MSRS Probation & Telecommuni- cator Subplan	Establishes the Probation and Telecommunicator Retirement Subplan administered by MSRS, including defining terms, setting additional contribution rates, and allowing members to purchase credit for past service; effective January 1, 2027.
3	23.1	LCPR S4276-12A	New Section 352.881	MSRS Probation & Telecommuni- cator Subplan	Establishes committees that will oversee changes to the titles of an employment position and approve or deny coverage by the subplan; effective January 1, 2027.
4	26.19	LCPR S4276-12A	352.951	MSRS Probation & Telecommuni- cator Subplan	Adds that Chapter 352 applies to probation officers and public safety telecommunicators covered under section 352.88; effective January 1, 2027.
5	26.27	LCPR S4276-12A	356.315, Subd. 9	MSRS Probation & Telecommuni- cator Subplan	Adds a reference to section 352.88, subdivision 4, in the provision that states that benefit accrual rate increases must apply only to service rendered after the effective date of the benefit accrual rate increase; effective January 1, 2027.
6	27.6	LCPR S4276-12A SCS4276A-3	Uncoded Appropriation	MSRS Probation & Telecommuni- cator Subplan	To fund the 2% employer contribution increase, appropriates: <ul style="list-style-type: none"> • \$272,000 from the general fund to the commissioner of corrections in fiscal year 2027, the base is \$545,000 in fiscal years 2028 and 2029; • \$14,000 from the general fund to the commissioner of public safety in fiscal year 2027, the base is \$29,000 in fiscal years 2028 and 2029; • \$40,000 from the general fund to Metropolitan Council in fiscal year 2027, the base is \$80,000 in fiscal years 2028 and 2029; • \$7,000 from the trunk highway fund to the commissioner of public safety in fiscal year 2027, the base is \$14,000 in fiscal years 2028 and 2029.

Article 5: Local Government Probation and Telecommunicator Retirement Plan

Sec.	Pg.Ln	Source	Statute/Law	Plan	Summary
1	27.22	LCPR S4276-11A	353.01, Subd. 2a	PERA Probation & Telecommu- nicator Plan	Adds the PERA Probation & Telecommunicator Plan to the list of PERA-administered pension plans in which public employees must participate.
2	29.14	LCPR S4276-11A	353.01, Subd. 2b	PERA Probation & Telecommu- nicator Plan	Adds the PERA Probation & Telecommunicator Plan to the list of PERA-administered pension plans in which excluded public employees may not participate.
3	33.22	LCPR S4276-11A	353.01, Subd. 16	PERA Probation & Telecommu- nicator Plan	Adds a reference to section 353H.04 in the definition of “allowable service.”
4	34.30	LCPR S4276-11A	353.01, Subd. 37	PERA Probation & Telecommu- nicator Plan	Adds a definition of “normal retirement age” for members of the PERA Probation & Telecommunicator Plan by referring to section 353H.01, subdivision 6.
5	35.8	LCPR S4276-11A	353.0141, Subd. 1	PERA Probation & Telecommu- nicator Plan	Adds the PERA Probation & Telecommunicator Plan to the list of PERA-administered pension plans that permit members with three years of allowable service to purchase service credit for periods of military leave.
6	36.5	LCPR S4276-11A	353.031, Subd. 1	PERA Probation & Telecommu- nicator Plan	Adds a reference to the PERA Probation & Telecommunicator Plan and section 353H.06 so the disability determination procedures of section 353.031 apply to the PERA Probation & Telecommunicator Plan.
7	36.20	LCPR S4276-11A	353.031, Subd. 2	PERA Probation & Telecommu- nicator Plan	Adds that the disability determinations for the PERA Probation & Telecommunicator Plan must be made subject to section 353.01, subdivision 19.
8	36.26	LCPR S4276-11A	353.031, Subd. 3	PERA Probation & Telecommu- nicator Plan	Adds that no member of the PERA Probation & Telecommunicator Plan may receive a disability benefit and retirement annuity simultaneously from the same plan.
9	38.9	LCPR S4276-11A	353.15, Subd. 1	PERA Probation & Telecommu- nicator Plan	Exempts the PERA Probation & Telecommunicator Plan, along with the other PERA-administered pension plans, from the provisions of section 356.401.

Article 5: Local Government Probation and Telecommunicator Retirement Plan

10	38.14	LCPR S4276-11A	353.27, Subd. 4	PERA Probation & Telecommuni- cator Plan	Adds references to the PERA Probation & Telecommunicator Plan and section 353H.04 in the provisions governing the employer's reporting requirements for contributions and member status.
11	40.15	LCPR S4276-11A	353.27, Subd. 7b	PERA Probation & Telecommuni- cator Plan	Adds a reference to the PERA Probation & Telecommunicator Plan in the provision governing the recovery of an annuity or benefit overpayment.
12	41.11	LCPR S4276-11A	353.27, Subd. 11	PERA Probation & Telecommuni- cator Plan	Adds references to the PERA Probation & Telecommunicator Plan in the provision governing PERA's ability to compute the obligations of the employee and the employer in the event payroll abstract records have been lost or destroyed.
13	42.1	LCPR S4276-11A	353.27, Subd. 12	PERA Probation & Telecommuni- cator Plan	Adds a reference to the PERA Probation & Telecommunicator Plan in the provision governing omitted salary deductions for current employees.
14	43.11	LCPR S4276-11A	353.27, Subd. 12a	PERA Probation & Telecommuni- cator Plan	Adds a reference to the PERA Probation & Telecommunicator Plan in the provision governing omitted salary deductions for terminated employees.
15	43.29	LCPR S4276-11A	353.27, Subd. 12b	PERA Probation & Telecommuni- cator Plan	Adds a reference to the PERA Probation & Telecommunicator Plan in the provision governing omitted salary deductions for terminated employees who are immediately eligible to draw a monthly benefit.
16	44.8	LCPR S4276-11A	353.27, Subd. 13	PERA Probation & Telecommuni- cator Plan	Adds a reference to the PERA Probation & Telecommunicator Plan in the provision governing the cancelation of certain unpaid warrants.
17	44.14	LCPR S4276-11A	353.27, Subd. 14	PERA Probation & Telecommuni- cator Plan	Adds a reference to the PERA Probation & Telecommunicator Plan in the provision governing retroactive coverage for governmental subdivisions that get a notice of eligibility from PERA.
18	45.1	LCPR S4276-11A	353.30, Subd. 3	PERA Probation & Telecommuni- cator Plan	Adds a reference to section 353H.05, subdivisions 1 and 3, in the provision governing optional retirement annuities.

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19	45.14	LCPR S4276-11A	353.33, Subd. 3	PERA Probation & Telecommuni- cator Plan	Adds a reference to section 353H.05, subdivision 1, in the provision providing how to compute disability benefits.
20	45.25	LCPR S4276-11A	353.33, Subd. 7a	PERA Probation & Telecommuni- cator Plan	Adds a reference to the PERA Probation & Telecommunicator Plan in the provision governing the trial work period for members receiving disability benefits.
21	46.10	LCPR S4276-11A	353.33, Subd. 11	PERA Probation & Telecommuni- cator Plan	Adds a reference to section 353H.05, in the provision governing transferring a disabled coordinated member to retirement status upon reaching normal retirement age.
22	46.27	LCPR S4276-11A	353.34, Subd. 1	PERA Probation & Telecommuni- cator Plan	Adds a reference to the PERA Probation & Telecommunicator Plan in the provision governing refunds and deferred annuities.
23	47.16	LCPR S4276-11A	353.34, Subd. 3	PERA Probation & Telecommuni- cator Plan	Adds a reference to section 353H.01, subdivision 12, and section 353H.05, subdivisions 1 and 3, in the provision governing eligibility and computation of a deferred annuity.
24	48.29	LCPR S4276-11A	353.37, Subd. 5	PERA Probation & Telecommuni- cator Plan	Adds a reference to the PERA Probation & Telecommunicator Plan in the provision that states public service after retirement does not increase or decrease the amount of an annuity.
25	49.6	LCPR S4276-11A	353.46, Subd. 2	PERA Probation & Telecommuni- cator Plan	Adds a reference to the PERA Probation & Telecommunicator Plan in the provision that preserves the ability of a deferred annuitant or other former member of a PERA pension plan to receive an annuity under the law in effect at the time the person terminated public service.
26	49.17	LCPR S4276-10A	New Section 353H.001	PERA Probation & Telecommuni- cator Plan	States that Chapter 353 applies to the PERA Probation & Telecommunicator Plan unless specifically addressed in new Chapter 353H.
27	49.21	LCPR S4276-10A	New Section 353H.002	PERA Probation & Telecommuni- cator Plan	Provides a policy statement about why special consideration, earlier retirement, and larger retirement annuities should be provided to probation officers and telecommunicators; notes that these benefits will be paid for initially by employees.
28	49.29	LCPR S4276-10A	New Section 353H.01	PERA Probation & Telecommuni- cator Plan	Defines multiple terms, including “normal retirement age,” “past service,” “probation officer,” “public safety telecommunicator,” and “vesting or vested.”

Article 5: Local Government Probation and Telecommunicator Retirement Plan

29	51.10	LCPR S4276-10A	New Section 353H.02	PERA Probation & Telecommunicator Plan	Establishes the PERA Probation & Telecommunicator Plan and provides how funds must be administered, invested, and disbursed.
30	51.29	LCPR S4276-10A	New Section 353H.03	PERA Probation & Telecommunicator Plan	Describes membership by noting the individuals who are and are not members of the PERA Probation & Telecommunicator Plan.
31	52.4	LCPR S4276-10A	New Section 353H.04	PERA Probation & Telecommunicator Plan	Sets the contribution requirements for the PERA Probation & Telecommunicator Plan; the employee contribution rate is 8.82% of salary and the employer contribution rate is 7.5% of salary.
32	52.22	LCPR S4276-10A	New Section 353H.05	PERA Probation & Telecommunicator Plan	Describes the normal retirement annuity as average salary times 1.9% times years of service; describes optional annuities, early retirement annuity, and eligibility for COLAs; provides direction for computing and paying annuities for allowable service earned under a different PERA plan.
33	53.23	LCPR S4276-10A	New Section 353H.06	PERA Probation & Telecommunicator Plan	Provides that a vested member of the PERA Probation & Telecommunicator Plan who becomes totally and permanently disabled is entitled to a disability benefit on the same basis as a member of the PERA General Plan.
34	53.27	LCPR S4276-10A	New Section 353H.07	PERA Probation & Telecommunicator Plan	Provides that survivor benefits are payable for members of the PERA Probation & Telecommunicator Plan on the same basis as a member of the PERA General Plan.
35	54.1	LCPR S4276-10A	New Section 353H.08	PERA Probation & Telecommunicator Plan	Allows members a one-time opportunity to purchase credit for past service; permits members to request that PERA prepare an estimate of the purchase price for up to three different periods of past service; states that the purchase price is calculated by PERA as the actuarial cost of the additional benefit taking into account the purchased service.
36	55.23	LCPR S4276-11A	356.20, Subd. 2	PERA Probation & Telecommunicator Plan	Adds the PERA Probation & Telecommunicator Plan to the pension plans listed in the section governing the financial reporting requirement for public pension plans.

Article 5: Local Government Probation and Telecommunicator Retirement Plan

37	56.15	LCPR S4276-11A	356.214, Subd. 1	PERA Probation & Telecommuni- cator Plan	Adds the PERA Probation & Telecommunicator Plan to the pension plans listed in the section governing the preparation of annual actuarial valuations.
38	58.8	LCPR S4276-11A	356.215, Subd. 8	PERA Probation & Telecommuni- cator Plan	Sets the investment return assumption at 7% for the PERA Probation & Telecommunicator Plan.
39	59.12	LCPR S4276-11A	356.302, Subd. 1	PERA Probation & Telecommuni- cator Plan	Adds the PERA Probation & Telecommunicator Plan to the definition of "General employee retirement plan" in the section governing disability benefits for eligible members with service in multiple pension plans.
40	60.5	LCPR S4276-11A	356.302, Subd. 7	PERA Probation & Telecommuni- cator Plan	Adds the PERA Probation & Telecommunicator Plan to the pension plans listed in the section governing disability benefits for eligible members with service in multiple pension plans.
41	60.26	LCPR S4276-11A	356.303, Subd. 4	PERA Probation & Telecommuni- cator Plan	Adds the PERA Probation & Telecommunicator Plan to the pension plans listed in the section governing benefits for the survivor of an eligible deceased member with service in multiple pension plans.
42	61.20	LCPR S4276-11A	356.315, Subd. 9	PERA Probation & Telecommuni- cator Plan	Adds a reference to section 353H.05, subdivision 1, in the provision that limits benefit accrual rate increases to allowable service or formula service rendered after the effective date of the rate increase.
43	62.1	LCPR S4276-11A	356.32, Subd. 2	PERA Probation & Telecommuni- cator Plan	Adds the PERA Probation & Telecommunicator Plan to the pension plans listed in the section requiring proportionate retirement annuities for members who terminate active service under a mandatory retirement law or policy or at the normal retirement age, but not less than age 65.
44	62.20	LCPR S4276-11A	356.401, Subd. 3	PERA Probation & Telecommuni- cator Plan	Adds the PERA Probation & Telecommunicator Plan to the pension plans listed in the section that generally exempts the annuities and benefits from assignability, state estate tax, execution, levy, attachment, and garnishment.

Article 5: Local Government Probation and Telecommunicator Retirement Plan

45	63.17	LCPR S4276-10A	356.415, New Subd. 1h	PERA Probation & Telecommuni- cator Plan	Establishes the COLA for the PERA Probation & Telecommunicator Plan; the COLA is 1% unless the Social Security COLA is greater than 1%, in which case the COLA is the same as the Social Security COLA, not to exceed 1.75%; the COLA maximum decreases to 1.5% if the Plan's funded status is 85% for two years or 80% for one year.
46	64.24	LCPR S4276-11A	356.415, Subd. 2	PERA Probation & Telecommuni- cator Plan	Adds the PERA Probation & Telecommunicator Plan to the pension plans listed in the section governing the COLAs for the statewide pension plans.
47	65.12	LCPR S4276-11A	356.461, Subd. 2	PERA Probation & Telecommuni- cator Plan	Adds the PERA Probation & Telecommunicator Plan to the pension plans listed in the section governing the investment return assumption for computing joint and survivor annuities.
48	66.3	LCPR S4276-11A	356.465, Subd. 3	PERA Probation & Telecommuni- cator Plan	Adds the PERA Probation & Telecommunicator Plan to the pension plans listed in the section allowing a member to designate a supplemental needs trust as the remainder recipient on an optional retirement annuity.
49	66.24	LCPR S4276-11A	356.47, Subd. 3	PERA Probation & Telecommuni- cator Plan	Adds the PERA Probation & Telecommunicator Plan to the pension plans listed in the section governing the payment of annuity reductions for reemployed annuitants.
50	67.24	LCPR S4276-11A	356.48, Subd. 1	PERA Probation & Telecommuni- cator Plan	Adds the PERA Probation & Telecommunicator Plan to the pension plans listed in the section governing the revocation of an optional annuity due to a marriage dissolution or annulment.
51	68.12	LCPR S4276-11A	356.611, Subd. 6	PERA Probation & Telecommuni- cator Plan	Adds the PERA Probation & Telecommunicator Plan to the pension plans listed in the section limiting the amount of compensation that can be included for contribution and benefit computation purposes.
52	69.14	LCPR S4276-10A	Session Law	PERA Probation & Telecommuni- cator Plan	Requires the assets attributable to the members whose coverage is transferred from the PERA General Plan to the PERA Probation & Telecommunicator Plan on January 1, 2027, be transferred from the general employees retirement fund to the local government probation and telecommunicator retirement fund no later than January 16, 2027; the amount of assets to be transferred must be calculated in accordance with Appendix C to the Standards for Actuarial Work.

Article 5: Local Government Probation and Telecommunicator Retirement Plan

53	70.4	LCPR S4276-10A LCPR S4276-11A	Effective date	--	Sections 1 to 44 and sections 46 to 52 are effective January 1, 2027; Section 45 is effective for postretirement adjustments beginning on or after January 1, 2027.
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Article 6: Probation and Telecommunicator Plans; Transfers from the General Fund; Temporary Reduction in Employee Contribution Rates

Sec.	Pg.Ln	Source	Statute/Law	Plan	Summary
1	70.11	LCPR S4276-17A	Session Law	MSRS Probation & Telecommunicator Subplan PERA Probation & Telecommunicator Plan	Requires one-time transfers by January 15, 2027, from the State's general fund to the local government probation and telecommunicator retirement fund in the amount of \$2,610,000, and to the general state employees retirement fund for probation officers and telecommunicators in the amount of \$390,000, to fund the cost of the employee contribution rate decrease in Section 2.
2	70.24	LCPR S4276-17A	Session Law	MSRS Probation & Telecommunicator Subplan PERA Probation & Telecommunicator Plan	Temporarily reduces the employee contribution rates for members of the MSRS Probation & Telecommunicator Subplan and the PERA Probation & Telecommunicator Plan such that members will contribute 8% of salary through August 31, 2028; starting in September 2028, members of the MSRS Probation & Telecommunicator Subplan will contribute 8.71% of salary and members of the PERA Probation & Telecommunicator Plan will contribute 8.82% of salary.
3	71.2	LCPR S4276-17A	Effective date	--	Sections 1 and 2 are effective January 1, 2027.

Article 7: Volunteer Firefighters

Sec.	Pg.Ln	Source	Statute/Law	Plan	Summary
1	71.6	LCPR S4276-5A	353G.02, Subd. 4	PERA Statewide Volunteer Firefighter (SVF) Plan	Requires the executive director of PERA to perform annual, rather than biennial, funding assessments of the accounts in the defined benefit plan; effective the day following final enactment.
2	71.19	LCPR S4276-5A	353G.08, Subd. 1	PERA SVF Plan	Changes PERA's obligation to determine the funding requirements for each account in the lump-sum division of the defined benefit plan from a biennial obligation to an annual obligation; effective the day following final enactment.

Article 7: Volunteer Firefighters

Sec.	Pg.Ln	Source	Statute/Law	Plan	Summary
3	73.29	SF3588-Pappas; HF3456-Cha	424A.001, Subd. 8	Firefighter relief associations	Modifies the definition of “firefighting service” to include duties performed by volunteer emergency medical personnel, if approved under section 424A.01; effective January 1, 2027.
4	74.2	SF3588/HF3456	424A.001, Subd. 9	Firefighter relief associations	Modifies the definition of “separate from active service” to mean permanently ceasing to perform and supervise all firefighting service within a particular fire department; effective January 1, 2027.
5	74.8	SF3588/HF3456	424A.001, Subd. 9a	Firefighter relief associations	Modifies the definition of “break in service” to delete unnecessary language; effective January 1, 2027.
6	74.16	SF3588/HF3456	424A.001, Subd. 9b	Firefighter relief associations	Modifies the definition of “firefighter” to add language requiring being a member of a fire department and engaging in firefighting service; effective January 1, 2027.
7	74.22	SF3588/HF3456	New Section 424A.012	Firefighter relief associations	Recodifies section 424A.01, subdivision 6, into a new section, 424A.012, and revises the provisions to clarify language and reduce ambiguity; effective January 1, 2027.
8	77.25	SF3588/HF3456	424A.014, Subd. 1	Firefighter relief associations	Increases the threshold at which annual financial reporting and audited financial statements are required from \$750,000 to \$1,000,000; effective December 31, 2026, and applies to audited financial statements for calendar year 2026 and thereafter.
9	79.5	SF3588/HF3456	424A.016, Subd. 4	Firefighter relief associations	Makes a conforming change to reflect the recodification of 424A.01, subdivision 6; effective January 1, 2027.
10	80.20	SF3588/HF3456	424A.016, Subd. 6	Firefighter relief associations	Deletes references to “interest” from the provision on how investment performance on a deferred pension must be allocated; effective the day following final enactment.
11	81.28	SF3588/HF3456	424A.05, Subd. 3	Firefighter relief associations	Adds language to allow relief associations to use a special fund disbursement for the purchase of an annuity that replaces a monthly benefit service pension; effective the day following final enactment.

Article 7: Volunteer Firefighters

Sec.	Pg.Ln	Source	Statute/Law	Plan	Summary
12	83.2	SF3897-Gustafson; HF3703-Nadeau	424B.22, Subd. 5	Firefighter relief associations	Deletes references to “present value;” removes the requirement to consider the earliest payable retirement date; removes duplicate references to “pension;” effective the day following final enactment.
13	84.1	SF3897/HF3703	424B.22, Subd. 7	Firefighter relief associations	Adds definition of “surplus;” deletes references to “present value;” adds provisions for allocating the surplus for monthly annuities; effective the day following final enactment.
14	85.5	SF3897/HF3703	424B.22, Subd. 8	Firefighter relief associations	Clarifies that the board must offer to pay lump sum benefits in a direct payment or as a direct rollover; effective the day following final enactment.
15	86.2	SF3897/HF3703	424B.22, Subd. 9	Firefighter relief associations	Deletes definitions for “retirement benefit” and “individual retirement account;” clarifies that that the benefit of firefighters who are missing or “nonresponsive” must be transferred to an IRA in the name of the participant or escheated to the state; effective the day following final enactment.
16	87.18	SF3828-Limmer; HF3512-Robbins LCPR S3828-DE1	Session Law	PERA SVF Plan	Requires the executive director of PERA to transfer assets, liabilities, and records from the SVF Plan to the Maple Plain Fire Relief Association no later than 60 days after the effective date; notes that Section 353G.17 applies to the termination of participation by the Maple Plain fire department in the SVF Plan, except as modified by the session law; defines how the value of a firefighter’s benefit is to be determined; effective the day following final enactment.
17	88.16	SF3828/HF3512 LCPR S3828-DE1	Session Law	PERA SVF Plan	Requires that the Maple Plain Fire Relief Association make distributions in accordance with section 424B.22 and subsequently terminate and dissolve the relief association; effective the day following final enactment.
18	88.23	SF3828/HF3512 LCPR S3828-DE1	Session Law	PERA SVF Plan	Gives the city of Maple Plain authority to make the supplemental payments and seek reimbursement from the commissioner of revenue, and if the city makes the supplemental payments, the Maple Plain Fire Relief Association is relieved of that requirement; effective the day following final enactment.

Article 7: Volunteer Firefighters

Sec.	Pg.Ln	Source	Statute/Law	Plan	Summary
19	89.4	SF3588/HF3456	Repealer: 424A.01, Subd. 6	Firefighter relief associations	Repeals the subdivision that governs the service pension calculation requirements for firefighters who return to active fire department service and relief association membership following a break in service; effective January 1, 2027.

Article 8: All Public Pension Plans

Sec.	Pg.Ln	Source	Statute	Plan	Summary
1	89.9	HF4162-O'Driscoll LCPR H4162-DE1	43A.346, Subd. 8	MSRS General Plan PERA General Plan	Requires the employer of a terminated state employee who accepts a postretirement option position to make employer contributions to the MSRS General Plan or PERA General Plan, as applicable, during the period of subsequent employment; effective on the first day of the payroll period beginning on or after January 1, 2027.
2	90.1	HF4162 LCPR H4162-DE1	43A.346, Subd. 10	MSRS General Plan PERA General Plan	Removes the statement that no employer contributions may be made for the period of subsequent employment; effective on the first day of the payroll period beginning on or after January 1, 2027.
3	90.11	SF4373-Frentz	352.01, Subd. 13	All MSRS Plans	Modifies the MSRS definition of "salary" to exclude payments from the State for Minnesota paid leave; effective retroactively from January 1, 2026.
4	91.11	HF4162 LCPR H4162-DE1	352.115, Subd. 10	MSRS Plans: General Correctional	Requires the employer of a reemployed annuitant to make employer and supplemental employer contributions to the MSRS General Plan or the MSRS Correctional Plan, as applicable, during the period of reemployment; effective on the first day of the payroll period beginning on or after January 1, 2027.
5	92.20	HF4162 LCPR H4162-DE1	352.1155, Subd. 3	MSRS General Plan	Requires the employer of a person who was a member of the MSRS General Plan and an employee of Minnesota State Colleges and Universities to make employer contributions to the MSRS General Plan during the period of reemployment; effective on the first day of the payroll period beginning on or after January 1, 2027.

Article 8: All Public Pension Plans

Sec.	Pg.Ln	Source	Statute	Plan	Summary
6	93.3	SF4373	353.01, Subd. 10	All PERA Plans	Modifies the PERA definition of “salary” to: <ul style="list-style-type: none"> simplify when compensation paid during an authorized leave of absence will be considered part of the member’s salary; effective July 1, 2026; exclude payments from the State for Minnesota paid leave; effective retroactively from January 1, 2026.
7	96.17	HF4162 LCPR H4162-DE1	353.37, Subd. 5	PERA Plans: General Police & Fire Correctional	Requires the employer of a reemployed annuitant to make employer and additional employer contributions to the PERA General Plan, PERA P&F Plan, or the PERA Correctional Plan, as applicable, during the period of reemployment; effective January 1, 2027.
8	97.4	HF4162 LCPR H4162-DE1	353.371, Subd. 6	PERA General Plan	Requires the employer of a terminated member of the PERA General Plan who enters into a phased retirement agreement to make employer and additional employer contributions to the PERA General Plan during the term of employment under the agreement; effective January 1, 2027.
9	97.23	HF4162 LCPR H4162-DE1	353.371, Subd. 7	PERA General Plan	Removes the statement that no employer contributions may be made for the period of subsequent employment; effective January 1, 2027.
10	98.5	SF4373	354.05, Subd. 35	TRA	Modifies the TRA definition of “salary” to exclude payments from the State for Minnesota paid leave; effective retroactively from January 1, 2026.
11	99.8	HF4162 LCPR H4162-DE1	354.44, Subd. 5	TRA	Requires the employer of a reemployed annuitant to make regular and, if applicable, additional employer contributions to TRA during the period of reemployment; effective on the first day of the payroll period beginning on or after July 1, 2026.
12	100.12	HF4162 LCPR H4162-DE1	354.444, Subd. 5	TRA	Requires the employer of a member who enters into a return-to-work agreement to make regular and, if applicable, additional employer contributions to TRA during the period of employment under the agreement; effective on the first day of the payroll period beginning on or after July 1, 2026.

Article 8: All Public Pension Plans

Sec.	Pg.Ln	Source	Statute	Plan	Summary
13	100.23	HF4162 LCPR H4162-DE1	354.445	TRA	Requires the employer of a person who was an employee of Minnesota State Colleges and Universities, is receiving a TRA annuity, and returns to employment to make employer contributions to TRA during the period of reemployment; effective on the first day of the payroll period beginning on or after July 1, 2026.
14	102.5	SF4373	354A.011, Subd. 24	St. Paul Teachers	Modifies the St. Paul Teachers definition of “salary” or “covered salary” to exclude payments from the State for Minnesota paid leave; effective retroactively from January 1, 2026.
15	103.8	LCPR S4373-1A	354A.095	St. Paul Teachers	Clarifies that a member of St. Paul Teachers who is on an authorized parental or maternity leave can purchase service credit for that period of leave; effective retroactively from January 1, 2026.
16	103.21	LCPR S4373-9A LCPR S4373-10A	356.30, Subd. 1	All Plans	Adds a reference to new subdivision 1a in the provision allowing a person to elect to receive a retirement annuity subject to the combined service annuity provisions in section 356.30; effective January 1, 2026.
17	105.26	LCPR S4373-9A LCPR S4373-10A	356.30, New Subd. 1a	MSRS Plans: General Correctional Subplans PERA Probation & Telecommu- nicator Plan	Establishes the mixed service approach for calculating annuities when a person is eligible to receive annuities from the MSRS General Plan and the MSRS Correctional Plan, the MSRS General Plan and a subplan of the MSRS General Plan, or the PERA Probation & Telecommunicator Plan and the PERA General Plan but only if the person was transferred from the PERA General Plan to the PERA Probation & Telecommunicator Plan on January 1, 2027; mixed service allows both annuities to be calculated based on the member’s highest average salary for 5 consecutive years under either plan without requiring the annuities to begin within one year of each other; effective January 1, 2026.

Article 8: All Public Pension Plans

Sec.	Pg.Ln	Source	Statute	Plan	Summary
18	107.24	LCPR S4373-9A LCPR S4373-10A	356.30 Subd. 3	PERA Probation & Telecommu- nicator Plan Subplans of the MSRS General Plan	Adds the PERA Probation & Telecommunicator Plan and the subplans of the MSRS General Plan to the pension plans listed in the section authorizing combined service and mixed service approaches for calculating annuities from multiple pension plans; effective January 1, 2026.
19	108.18	SF4588-Frentz; HF4517-Lillie	356.461, Subd. 1	All MSRS Plans All PERA Plans TRA	Adds that the investment return assumption for computing joint and survivor annuities is 6.5% unless a different percentage has been approved or deemed approved by the Legislative Commission on Pensions and Retirement; requires the assumption to be included in the Appendix to the Standards for Actuarial Work; effective July 1, 2026.

Article 9: Minnesota Secure Choice Retirement Program

Sec.	Pg.Ln	Source	Statute	Plan	Summary
1	109.7	SF4797-Pappas; HF4921-Nadeau	187.03, New Subd. 1a	Secure Choice	Adds a definition for “annual report” by consolidating two annual reporting requirements in current law.
2	109.19	SF4797/HF4921	187.03, Subd. 5	Secure Choice	Modifies the definition of “covered employee” to include individuals who are not employed by a covered employer but are permitted to participate in the Program.
3	110.10	SF4797/HF4921	187.03, Subd. 6a	Secure Choice	Modifies the definition of “enrollment window” to include two additional windows for enrolling employees, which are the first 21 days of a covered employee’s employment with a covered employer and the first 21 days of the January after the year in which an employer first becomes a covered employer.
4	110.23	SF4797/HF4921 LCPR 26-07808-1A	187.03, New Subd. 15	Secure Choice	Adds a definition for “waiting period,” which means the 30-day period beginning on the day on which a covered employee is enrolled in the Program.
5	110.27	SF4797/HF4921	187.05, Subd. 1	Secure Choice	Incorporates references to individuals who are not employed by a covered employer but permitted to participate in and make payment to the Program.

Article 9: Minnesota Secure Choice Retirement Program

Sec.	Pg.Ln	Source	Statute	Plan	Summary
6	111.9	SF4797/HF4921	187.05, Subd. 1a	Secure Choice	Allows an employer to certify the employer is not a covered employer by filing a certification online, by mail, or by email, and grants authority to the executive director to request supporting documentation for certification.
7	112.3	SF4797/HF4921	187.05, Subd. 4	Secure Choice	Requires the Secure Choice Board provide notice to covered employees, in addition to covered employers as already required, of a change in the employee contribution rate or escalation schedule.
8	112.13	SF4797/HF4921 LCPR 26-07808-1A	187.05, Subd. 7	Secure Choice	Allows the Program twelve months rather than six months to open the Program to home and community-based services employees.
9	112.23	SF4797/HF4921	187.05, New Subd. 9	Secure Choice	Adds a new subdivision which addresses covered employees' right to begin making contributions, change the rate of contributions, elect not to contribute, or cease contributing at least annually.
10	113.3	SF4797/HF4921	187.06, Subd. 3	Secure Choice	Adds a reference to individuals who are not employed by a covered employer but permitted to participate in and make payments to the Program.
11	113.11	SF4797/HF4921	187.07, Subd. 1	Secure Choice	Modifies the provision requiring covered employers to enroll employees during the applicable enrollment period and clarifies that withholding payroll deduction contributions from an employee's paycheck begins after the employee's waiting period; deletes the paragraph describing the default contribution rates and escalation schedule, which is moved to new subdivision 1a of Section 187.07 (see section 12, below); deletes the requirement that the executive director notify employees regarding federal limits, which is moved to new Section 187.13 (see Section 20, below).
12	114.9	SF4797/HF4921	187.07, New Subd. 1a	Secure Choice	Adds a new subdivision which provides the default employee contribution rates and the contribution escalation schedule, which are deleted in Section 11.
13	114.20	SF4797/HF4921	187.08, Subd. 1	Secure Choice	Replaces specific experience criteria with a requirement that the members of the board appointed by the LCPR have "relevant experience."

Article 9: Minnesota Secure Choice Retirement Program

Sec.	Pg.Ln	Source	Statute	Plan	Summary
14	115.10	SF4797/HF4921	187.08, Subd. 2	Secure Choice	Adds a new paragraph that states if a board member wishes to serve an additional term, the LCPR does not have to seek candidates, and requires the executive director of the Program to notify the Secretary of State and the chair or executive director of the LCPR about the incumbent's desire to serve an additional term.
15	115.22	SF4797/HF4921	187.08, Subd. 3	Secure Choice	Requires an incumbent seeking to serve an additional term to notify the chair of the Secure Choice Board and the executive director of the Program.
16	116.6	SF4797/HF4921	187.08, Subd. 6	Secure Choice	Authorizes the chair of the Secure Choice Board to serve indefinitely if reelected by the directors; defines quorum; states that a simple majority vote of members present is sufficient to approve any item of board business.
17	116.14	SF4797/HF4921	187.08, Subd. 8	Secure Choice	Deletes duties of the Secure Choice Board that are being moved to section 187.03 and new section 187.13 (see Section 20, below).
18	119.11	SF4797/HF4921	187.11	Secure Choice	Requires the commissioner of administration to assist the executive director in identifying and leasing office space in St. Paul.
19	120.1	SF4797/HF4921	187.12, Subd. 1	Secure Choice	Deletes penalties for failure to provide information to covered employees because this duty is transferred from covered employers to the Program's board in new section 187.13 (see Section 20, below).
20	121.3	SF4797/HF4921	New Section 187.13	Secure Choice	Requires the Program's board of directors to provide covered employees with (1) information about the Program, procedures, and disclaimers, among other items, within the first 7 days of employment, and (2) annual notice about the annual limits under federal law on contributions to IRAs.
21	122.7	SF4797/HF4921	New Section 187.14	Secure Choice	Prohibits disclosure of private data on individuals, unless allowed under an exception, and prohibits solicitation by recordkeepers and others of covered employees.
22	122.23	SF4797/HF4921	Repealer: 187.07, Subd. 3	Secure Choice	Repeals the subdivision that requires covered employers to provide information to new covered employees because that duty is transferred to the Program's board in new section 187.13.

Article 9: Minnesota Secure Choice Retirement Program

Sec.	Pg.Ln	Source	Statute	Plan	Summary
23	122.26	SF4797/HF4921	Effective date	--	Each section is effective on the day following final enactment.

Article 10: Supplemental Plans

Sec.	Pg.Ln	Source	Statute	Plan	Summary
1	123.3	SF4587-Westlin; HF4694-O'Driscoll	356.24, Subd. 3	Supplemental plans	Eliminates the requirement that deferred compensation plans annually file investment fee and rate of return information with the LCPR executive director; effective the day following final enactment.

Article 11: Health Care Savings Plan

Sec.	Pg. Ln	Source	Statute	Plan	Summary
1	124.30	SF4764-Nelson; HF4630-Cha LCPR S4764-1A	352.98, Subd. 3	Health Care Savings Plan	Adds "participation plan" and "resolution of the governing body" to the type of documents that are permitted for defining contributions to the Health Care Savings Plan, thereby allowing elected officials to participate; effective the day following final enactment.

Article 12: Work Groups

Sec.	Pg.Ln	Source	Law	Plan	Summary
1	125.20	SF4766-Seeberger; HF4723-Johnson, P. LCPR S4766-DE1	Session Law	Firefighter Relief Associations PERA SVF Plan	Requires LCPR staff convene a work group to meet during the interim to recommend legislation that shortens the vesting schedules for relief associations, includes emergency medical providers in relief association membership, and makes the same changes to the SVF Plan that are recommended for relief associations; effective the day following final enactment.
2	128.6	SF4464-Howe; HF4988-Novotny LCPR S4464-DE4 SCS4276A-5 H4074A9	Session Law	PERA Police & Fire Plan	Requires LCPR staff convene a work group to meet during the interim to recommend legislation that reforms duty disability for members of the PERA Police & Fire Plan and ensures that duty disabled members and retirees have access to affordable health insurance coverage; effective the day following final enactment.

Article 12: Work Groups

Sec.	Pg.Ln	Source	Law	Plan	Summary
3	135.1	SF4464/HF4988 LCPR S4464-DE4 SCS4276A-5 H4074A9	Session Law	PERA Police & Fire Plan	Authorizes the executive director of the Commission to retain experts to assist the work group required by Article 12, Section 2, and, with the approval of the chair, vice chair, or secretary of the Commission, pay for the services with funds in an LCC account established in 2024 for actuarial cost estimates; effective the day following final enactment.

Article 13: Special Legislation

Sec.	Pg.Ln	Source	Law	Plan	Summary
1	135.17	SF1213-Miller; HF2117-Repinski LCPR S1213-1A	Session Law	Minnesota State IRAP	Requires Minnesota State Colleges and Universities to locate an eligible person's missing IRAP account or pay the eligible person \$30,000; effective the day following final enactment.
2	136.14	HF4402-Jordan LCPR H4402-2A	Session Law	PERA General Plan	Requires the city of Minneapolis to pay missed contributions that should have been paid to PERA General for periods of a former employee's employment and, if the city pays the missed employee and employer contributions plus interest, PERA will credit the former employee with service for the periods of employment; effective upon approval by the Minneapolis City Council and compliance with section 645.021.

Article 14: State Board of Investment (SBI)

Sec.	Pg.Ln	Source	Law	Plan	Summary
1	138.14	LCPR S4276-6A	11A.04	SBI	Modifies language to be more precise.
2	140.5	LCPR S4276-6A	11A.07, Subd. 4	SBI	Gives the executive director of the SBI the authority to adjust the administrative fee charged to a fund, based on the services provided to that fund, consistent with fiduciary requirements.
3	141.8	LCPR S4276-6A	11A.07, Subd. 5	SBI	Revises the procedures for invoicing the funds for which the SBI provides investment services against the assets under management.
4	142.26	LCPR S4276-6A	Laws 2025, ch. 39, art. 1, sec. 8	SBI	Strikes the fixed appropriation of \$139,000 to the SBI for expenses associated with managing the General Fund assets.

Article 15: Administrative, Technical, and Conforming Changes Related to Volunteer and Paid On-Call Firefighters

Sec.	Pg.Ln	Source	Law	Plan	Summary
1	143.4	LCPR S4276-3A	6.496	State Auditor Firefighter relief associations	In this section governing the investment information the state auditor must provide firefighter relief associations, conforms references to “volunteer firefighter relief associations” and “statewide lump-sum volunteer firefighter plan” to the definitions and language used in Chapters 424A and 353G; makes additional technical changes.
2	143.20	LCPR S4276-3A	11A.17, Subd. 1	SBI PERA SVF Plan	In the paragraph requiring the SBI to make available an account for the SVF Plan, revises “statewide lump-sum volunteer firefighter plan” to delete “lump-sum.”
3	144.1	LCPR S4276-3A	144F.01, Subd. 2	Firefighter relief associations PERA SVF Plan	In this subdivision authoring the establishment of a special taxing district to provide fire protection or emergency medical services, modifies language to conform to the definitions and language used in Chapters 424A and 353G.
4	145.1	LCPR S4276-3A	151.37, Subd. 12	Volunteer and paid on-call firefighters	In this subdivision authorizing certain individuals to administer opiate antagonists, revises a reference to “volunteer firefighter” to include a paid on-call firefighter, which was added as a defined term in section 424A.001 by the 2024 Omnibus Pension bill.
5	145.27	LCPR S4276-3A	181.101	Paid on-call firefighters	In this section governing the timing of wage payments, replaces “volunteer firefighter” with “paid on-call firefighter” and corrects a reference, to “section 424A.001, subdivision 10a,” to conform to the definitions added to section 424A.001 by the 2024 Omnibus Pension bill.
6	146.33	LCPR S4276-3A	299K.03, Subd. 3	Emergency Response Commission	In this subdivision requiring the appointment of members to the Emergency Response Commission, revises a reference to “volunteer firefighters” to include paid on-call firefighters, which was added as a defined term in section 424A.001 by the 2024 Omnibus Pension bill.

Article 15: Administrative, Technical, and Conforming Changes Related to Volunteer and Paid On-Call Firefighters

Sec.	Pg.Ln	Source	Law	Plan	Summary
7	147.11	LCPR S4276-3A	299N.02, Subd. 1	Board of Firefighter Training and Education	In this subdivision outlining the membership of the Board of Firefighter Training and Education, revises a reference to “volunteer firefighters” to include paid on-call firefighters, which was added as a defined term in section 424A.001 by the 2024 Omnibus Pension bill.
8	148.3	LCPR S4276-3A	352.98, Subd. 1	Health Care Savings Plan	In this subdivision creating the Health Care Savings Plan administered by MSRS, revises a reference to “volunteer firefighter” to include a paid on-call firefighter, which was added as a defined term in section 424A.001 by the 2024 Omnibus Pension bill.
9	148.14	LCPR S4276-3A	353D.01, Subd. 2	Public Employees Defined Contribution Plan	In this subdivision describing the individuals eligible to participate in the Public Employees Defined Contribution Plan, conforms references to “public employees defined contribution plan” and “emergency on-call firefighters” to the definitions used in Chapters 424A and 353D; makes additional technical changes.
10	149.25	LCPR S4276-3A	353D.02, Subd. 7	Public Employees Defined Contribution Plan	In this section allowing certain individuals to elect coverage by the Public Employees Defined Contribution Plan, revises references to “volunteer firefighters” to include paid on-call firefighters, which was added as a defined term in section 424A.001 by the 2024 Omnibus Pension bill.
11	150.6	LCPR S4276-3A	353D.03, Subd. 6	Public Employees Defined Contribution Plan	In this subdivision setting the contribution rates to the Public Employees Defined Contribution Plan, revises references to “volunteer firefighter” to include a paid on-call firefighters and conforms a reference to “emergency on-call firefighters” to the definition used in Chapters 424A.
12	150.14	LCPR S4276-3A	353G.18, Subd. 4	PERA SVF Plan	Conforms the requirements for allocating a surplus when a plan terminates participation in the SVF Plan with the requirements for allocating a surplus when a defined benefit plan converts to a defined contribution plan.

Article 15: Administrative, Technical, and Conforming Changes Related to Volunteer and Paid On-Call Firefighters

Sec.	Pg.Ln	Source	Law	Plan	Summary
13	151.20	LCPR S4276-3A	356.215, Subd. 8	Firefighter relief associations PERA SVF Plan	In this subdivision governing investment return assumptions, conforms references to “local monthly benefit volunteer firefighter relief associations” and “monthly benefit retirement plans in the statewide volunteer firefighter retirement plan” to the language used in Chapters 424A and 353G.
14	152.25	LCPR S4276-3A	356.215, Subd. 11	Firefighter relief associations	In this subdivision generally requiring actuarial valuations to include information on the contributions necessary to amortize unfunded liabilities, conforms a reference to “local monthly benefit volunteer firefighter relief associations” to the language used in Chapter 424A.
15	153.18	LCPR S4276-3A	356.216	Firefighter relief associations	In this section governing actuarial valuations for monthly firefighter relief associations, conforms a reference to “local monthly firefighters relief associations” to the language used in Chapter 424A.
16	155.1	LCPR S4276-3A	356.401, Subd. 3	PERA SVF Plan	In this section that generally exempts annuities and benefits from assignability, state estate tax, execution, levy, attachment, and garnishment, conforms a reference to “statewide lump-sum volunteer firefighter plan” to the language used in Chapter 353G.
17	155.26	LCPR S4276-3A	356.611, Subd. 6	Firefighter relief associations PERA SVF Plan	In this section limiting the amount of compensation that can be included for contribution and benefit computation purposes, conforms references to “statewide volunteer firefighter retirement plan” and “volunteer firefighter retirement association” to the language used in Chapters 353G and 424A.
18	157.1	LCPR S4276-3A	356.635, Subd. 2a	Defined contribution plans	In this subdivision governing distributions from defined contribution plans, conforms a reference to “statewide volunteer firefighter retirement plan” to the language used in Chapter 353G and deletes obsolete language.
19	158.22	LCPR S4276-3A	356.65, Subd. 1	Firefighter relief associations	In a paragraph defining “public pension fund” changes “Minnesota firefighters relief association” to “firefighter relief association” and deletes unnecessary language.

Article 15: Administrative, Technical, and Conforming Changes Related to Volunteer and Paid On-Call Firefighters

<u>Sec.</u>	<u>Pg.Ln</u>	<u>Source</u>	<u>Law</u>	<u>Plan</u>	<u>Summary</u>
20	159.8	LCPR S4276-3A	356B.02	Firefighter relief associations	In this section governing the drafting of pension and retirement bills, conforms a reference to “volunteer firefighter relief associations” to the language used in Chapter 424A.
21	159.20	LCPR S4276-3A	423A.02, Subd. 1b	Firefighter relief associations	In this section allocating additional amortization state aid, conforms a reference to “volunteer firefighter relief associations” to the language used in Chapter 424A.
22	160.29	LCPR S4276-3A	423A.02, Subd. 3	Firefighter relief associations	In this section reallocating amortization state aid, conforms a reference to “volunteer firefighter relief associations” to the language used in Chapter 424A.
23	161.14	LCPR S4276-3A	424A.01, Subd. 3	Firefighters	Deletes an unnecessary reference to “volunteer” in the title of the subdivision.
24	161.18	LCPR S4276-3A	424B.10, Subd. 1b	Firefighter relief associations	In this section governing the consolidation of defined benefit relief associations, revises a reference to “volunteer firefighter” to include a paid on-call firefighter, which was added as a defined term in section 424A.001 by the 2024 Omnibus Pension bill; conforms a reference to “volunteer firefighters relief associations” to the language used in Chapter 424A.
25	162.8	LCPR S4276-3A	465.90	Firefighters	In this section allowing solicitation by firefighters, revises a reference to “volunteer firefighters” to include paid on-call firefighters, which was added as a defined term in section 424A.001 by the 2024 Omnibus Pension bill.
26	162.25	LCPR S4276-3A	Revisor instruction	--	Instructs the revisor to change “firefighters relief associations” (and variations of that term) to “firefighter relief associations.”
27	163.3	LCPR S4276-3A	Effective date	--	Each section is effective the day following final enactment.

Article 16: Miscellaneous Technical Corrections

<u>Sec.</u>	<u>Pg.Ln</u>	<u>Source</u>	<u>Law</u>	<u>Plan</u>	<u>Summary</u>
1	163.7	LCPR S4276-3A	299A.465, Subd. 1	MSRS State Patrol Plan PERA Police & Fire Plan	Replaces “the date of enactment” with “May 24, 2025,” which was the actual date of enactment; effective the day following final enactment.

Article 16: Miscellaneous Technical Corrections

Sec.	Pg.Ln	Source	Law	Plan	Summary
2	165.24	LCPR S4276-3A	354A.29, Subd. 7	St. Paul Teachers	Corrects an error by changing “paragraph (b)” to “paragraph (c),” to provide that the COLA delay does not apply to members of St. Paul Teachers who retire under the rule of 90; effective the day following final enactment.
3	166.14	LCPR S4276-3A	356.24, Subd. 1	Supplemental plans	Deletes obsolete language and adds “participation plan, or resolution of the governing body” to conform with the changes made in Article 11; effective the day following final enactment.
4	168.7	LCPR S4276-3A	423A.022, Subd. 2	PERA SVF Plan	Corrects an error by changing “352G.02” to “353G.02” in the paragraph providing supplemental state aid to applicable fire department accounts in the SVF Plan; effective the day following final enactment.