

43:16A-1

LEGISLATIVE HISTORY CHECKLIST

NJSA: 43:16A-1, 43:16A-3.6, (County sheriffs -- permit membership in P & FRS)  
43:16A-3.7

LAWS OF: 1983

CHAPTER: 439

Bill No: S1102

Sponsor(s): Rand and Dalton

Date Introduced: March 1, 1982

Committee: Assembly: State Government, Civil Service, Elections, Pensions & Veterans Affairs

Senate: State Government, Federal & Interstate Relations and Veterans Affairs

Amended during passage: Yes Amendments during passage denoted by asterisks

Date of Passage: Assembly: July 11, 1983

Senate: June 21, 1982

Date of Approval: January 9, 1984

Following statements are attached if available:

Sponsor statement: Yes

Committee statement: Assembly Yes

Senate Yes

Fiscal Note: Yes 10-20-82 & 10-7-82

Veto Message: No

Message on Signing: No

Following were printed:

Reports: No

Hearings: No

rdv

LAW LIBRARY COPY

DO NOT REMOVE

[SECOND OFFICIAL COPY REPRINT]

SENATE, No. 1102

STATE OF NEW JERSEY

INTRODUCED MARCH 1, 1982

By Senators RAND and DALTON

Referred to Committee on State Government, Federal and  
Interstate Relations and Veterans Affairs

AN ACT to amend and supplement "An act for the establishment of  
a police and firemen's retirement system for police, firemen and  
certain other law enforcement officers," approved May 23, 1944  
(P. L. 1944, c. 255, C. 43:16A-1 et seq.), as said title was amended  
by P. L. 1976, c. 139.

1 BE IT ENACTED by the Senate and General Assembly of the State  
2 of New Jersey:

1 1. Section 1 of P. L. 1944, c. 255 (C. 43:16A-1) is amended to  
2 read as follows:

3 \*\*[1. As used in this act:

4 (1) "Retirement system" shall mean the Police and Firemen's  
5 Retirement System of New Jersey as defined in section 2 of this act.

6 (2) "Policeman or fireman" shall mean any permanent and full-  
7 time active uniformed employee, and any active permanent and  
8 full-time employee who is a detective, lineman, fire alarm operator  
9 or inspector of combustibles of any police or fire department or any  
10 employee of a police or fire department who was a member of the  
11 retirement system for a period of 15 years prior to his transfer to a  
12 position within the department not otherwise covered by the retire-  
13 ment system. It shall also mean any permanent, active, and  
14 full-time firefighter or officer employee of the State of New Jersey,  
15 or any political subdivision thereof, with police powers and holding  
16 one of the following titles: motor vehicles officer, motor vehicles  
17 sergeant, motor vehicles lieutenant, motor vehicles captain, assist-

**EXPLANATION**—Matter enclosed in bold-faced brackets [thus] in the above bill  
is not enacted and is intended to be omitted in the law.

Matter printed in italics *thus* is new matter.

Matter enclosed in asterisks or stars has been adopted as follows:

\*—Senate committee amendments adopted June 10, 1982.

\*\*—Assembly committee amendments adopted June 23, 1983.

18 ant chief, bureau of enforcement, and chief, bureau of enforcement  
19 in the Division of Motor Vehicles, alcoholic beverage control in-  
20 vestigators, alcoholic beverage control inspectors, assistant  
21 deputy director, bureau of enforcement and deputy director, bureau  
22 of enforcement in the Division of Alcoholic Beverage Control, con-  
23 servation officer, assistant district conservation officer, district con-  
24 servation officer, and chief conservation officer, in the Division of  
25 Fish, Game, and [Shell Fisheries] *Wildlife*, rangers, and chief  
26 ranger in the Bureau of Parks, State fire warden and chief, assist-  
27 ant chief, division fire warden, assistant division fire warden, staff  
28 section fire warden, and field section fire warden, in the Forest  
29 Fire Service, Department of Environmental Protection, chief,  
30 Bureau of Forest Fire Management—State forest fire warden,  
31 supervising forester (fire), principal forester (fire), senior forester  
32 (fire), assistant forester (fire), in the Bureau of Forest Fire  
33 Management, Department of Environmental Protection, marine  
34 patrolman, senior marine patrolman, principal marine patrolman,  
35 and chief, bureau of marine law enforcement, State fire marshal,  
36 deputy State fire marshal, and inspector fire safety, Department of  
37 Law and Public Safety, institution fire chief, and assistant institu-  
38 tion fire chief, Department of Human Services, correction officer,  
39 senior correction officer, correction officer sergeant, correction  
40 officer lieutenant, correction officer captain, and deputy keepers in  
41 the Department of Corrections, medical security officer, assistant  
42 supervising medical security officer, and supervising medical  
43 security officer in the Department of Human Services, county detec-  
44 tive, lieutenant of county detectives, captain of county detectives,  
45 deputy chief of county detectives, chief of county detectives, super-  
46 vising auditor-investigator, auditor-investigator, electronics  
47 specialist, traffic safety coordinator-investigator and supervisor of  
48 electronics and investigations, county investigator in the office of  
49 the county prosecutors, *county sheriff*, sheriff's officer, sergeant  
50 sheriff's officer, lieutenant sheriff's officer, captain sheriff's officer,  
51 chief sheriff's officer, and sheriff's investigator in the office of the  
52 county sheriffs, county correction officer, county correction  
53 sergeant, county correction lieutenant, county correction captain,  
54 and county deputy warden in the several county jails, industrial  
55 trade instructor and identification officer in a county of the first  
56 class having a population of more than 850,000 inhabitants, cottage  
57 officer, head cottage officer, interstate escort officer, juvenile officer,  
58 head juvenile officer, assistant supervising juvenile officer, super-  
59 vising juvenile officer, patrolman capitol police, patrolman institu-  
60 tions, sergeant patrolman institutions and supervising patrolman

61 institutions and patrolman or other police officer of the Board of  
62 Commissioners of the Palisades Interstate Park appointed pur-  
63 suant to R. S. 32:14-21.

64 (3) "Member" shall mean any policeman or fireman included in  
65 the membership of the retirement system as provided in section 3  
66 of this act.

67 (4) "Board of trustees" or "board" shall mean the board pro-  
68 vided for in section 13 of this act.

69 (5) "Medical board" shall mean the board of physicians pro-  
70 vided for in section 13 of this act.

71 (6) "Employer" shall mean the State of New Jersey, the county,  
72 municipality or political subdivision thereof which pays the par-  
73 ticular policeman or fireman.

74 (7) "Service" shall mean service as a policeman or fireman paid  
75 for by an employer.

76 (8) "Creditable service" shall mean service rendered for which  
77 credit is allowed as provided under section 4 of this act.

78 (9) "Regular interest" shall mean interest as determined annu-  
79 ally by the State Treasurer after consultation with the Directors  
80 of the Divisions of Investment and Pensions and the actuary of the  
81 system. It shall bear a reasonable relationship to the percentage  
82 rate of earnings on investments but shall not exceed 105% of such  
83 percentage rate.

84 (10) "Aggregate contributions" shall mean the sum of all the  
85 amounts, deducted from the compensation of a member or con-  
86 tributed by him or on his behalf, standing to the credit of his indi-  
87 vidual account in the annuity savings fund.

88 (11) "Annuity" shall mean payments for life derived from the  
89 aggregate contributions of a member.

90 (12) "Pension" shall mean payments for life derived from con-  
91 tributions by the employer.

92 (13) "Retirement allowance" shall mean the pension plus the  
93 annuity.

94 (14) "Earnable compensation" shall mean the full rate of the  
95 salary that would be payable to an employee if he worked the full  
96 normal working time for his position. In cases where salary in-  
97 cludes maintenance, the retirement system shall fix the value of that  
98 part of the salary not paid in money which shall be considered  
99 under this act.

100 (15) "Average final compensation" shall mean the average  
101 annual salary upon which contributions are made for the 3 years  
102 of creditable service immediately preceding his retirement or death,  
103 or it shall mean the average annual salary for which contributions

104 are made during any 3 fiscal years of his or her membership pro-  
105 viding the largest possible benefit to the member or his beneficiary.

106 (16) "Retirement" shall mean the termination of the member's  
107 active service with a retirement allowance granted and paid under  
108 the provisions of this act.

109 (17) "Annuity reserve" shall mean the present value of all pay-  
110 ments to be made on account of any annuity or benefit in lieu of  
111 any annuity computed upon the basis of such mortality tables  
112 recommended by the actuary as shall be adopted by the board of  
113 trustees, and regular interest.

114 (18) "Pension reserve" shall mean the present value of all pay-  
115 ments to be made on account of any pension or benefit in lieu of  
116 any pension computed upon the basis of such mortality tables  
117 recommended by the actuary as shall be adopted by the board of  
118 trustees, and regular interest.

119 (19) "Actuarial equivalent" shall mean a benefit of equal value  
120 when computed upon the basis of such mortality tables recom-  
121 mended by the actuary as shall be adopted by the board of trustees,  
122 and regular interest.

123 (20) "Beneficiary" shall mean any person receiving a retire-  
124 ment allowance or other benefit as provided by this act.

125 (21) "Child" shall mean a deceased member's or retirant's  
126 unmarried child either (a) under the age of 18 or (b) of any age  
127 who, at the time of the member's or retirant's death, is disabled  
128 because of mental retardation or physical incapacity, is unable to  
129 do any substantial, gainful work because of the impairment and his  
130 impairment has lasted or can be expected to last for a continuous  
131 period of not less than 12 months, as affirmed by the medical board.

132 (22) "Parent" shall mean the parent of a member who was  
133 receiving at least one-half of his support from the member in the  
134 12-month period immediately preceding the member's death or the  
135 accident which was the direct cause of the member's death. The  
136 dependency of such a parent will be considered terminated by  
137 marriage of the parent subsequent to the death of the member.

138 (23) "Widower" shall mean the man to whom a member or  
139 retirant was married at least 2 years before the date of her death  
140 and to whom she continued to be married until the date of her  
141 death and who was receiving at least one-half of his support from  
142 the member or retirant in the 12-month period immediately preced-  
143 ing the member's or retirant's death or the accident which was the  
144 direct cause of the member's death. The dependency of such a  
145 widower will be considered terminated by marriage of the widower  
146 subsequent to the death of the member or retirant. In the event of

147 the payment of an accidental death benefit, the 2-year qualification  
148 shall be waived.

149 (24) "Widow" shall mean the woman to whom a member or  
150 retirant was married at least 2 years before the date of his death  
151 and to whom he continued to be married until the date of his  
152 death and who has not remarried. In the event of the payment of an  
153 accidental death benefit, the 2-year qualification shall be waived.

154 (25) "Fiscal year" shall mean any year commencing with July 1,  
155 and ending with June 30, next following.

156 (26) "Compensation" shall mean the base salary, for services  
157 as a member as defined in this act, which is in accordance with  
158 established salary policies of the member's employer for all em-  
159 ployees in the same position but shall not include individual salary  
160 adjustments which are granted primarily in anticipation of the  
161 member's retirement or additional remuneration for performing  
162 temporary duties beyond the regular work day.

163 (27) "Department" shall mean any police or fire department of  
164 a municipality or a fire department of a fire district located in a  
165 township or a county police or park police department or the  
166 appropriate department of the State or instrumentality thereof. ]\*\*

1 \*\*1. As used in this act:

2 (1) "Retirement system" shall mean the Police and Firemen's  
3 Retirement System of New Jersey as defined in section 2 of this act.

4 (2) "Policemen or firemen" shall mean any permanent and full-  
5 time active uniformed employee, and any active permanent and  
6 full-time employee who is a detective, lineman, fire alarm operator,  
7 or inspector of combustibles of any police or fire department or  
8 any employee of a police or fire department who was a member  
9 of the retirement system for a period of 15 years prior to his trans-  
10 fer to a position within the department not otherwise covered by  
11 the retirement system. It shall also mean any permanent, active,  
12 and full-time firefighter or officer employee of the State of New  
13 Jersey, or any political subdivision thereof, with police powers and  
14 holding one of the following titles: motor vehicles officer, motor  
15 vehicles sergeant, motor vehicles lieutenant, motor vehicles captain,  
16 assistant chief, bureau of enforcement, and chief, bureau of enforce-  
17 ment in the Division of Motor Vehicles, alcoholic beverage control  
18 investigators, alcoholic beverage control inspectors, assistant  
19 deputy director, bureau of enforcement, and deputy director, bureau  
20 of enforcement in the Division of Alcoholic Beverage Control, con-  
21 servation officer, assistant district conservation officer, district con-  
22 servation officer and chief conservation officer [.] in the Division of  
23 Fish, Game, and Wildlife, rangers [.] and chief ranger in the

24 Bureau of Parks, State fire warden and chief, assistant chief,  
 25 division fire warden, assistant division fire warden, staff section  
 26 fire warden, and field section fire warden[,] in the Forest Fire  
 27 Service, Department of Environmental Protection, chief, Bureau  
 28 of Forest Fire Management—State forest fire warden, supervising  
 29 forester (fire), principal forester (fire), senior forester (fire),  
 30 assistant forester (fire)[,] in the Bureau of Forest Fire Manage-  
 31 ment, Department of Environmental Protection, marine patrolman,  
 32 senior marine patrolman, principal marine patrolman, and chief,  
 33 bureau of marine law enforcement, State fire marshal, deputy  
 34 State fire marshal, and inspector fire safety, Department of Law  
 35 and Public Safety, institution fire chief, and assistant institution  
 36 fire chief, Department of Human Services, correction officer, senior  
 37 correction officer, correction officer sergeant, correction officer lieu-  
 38 tenant, correction officer captain, and deputy keepers in the Depart-  
 39 ment of Corrections, medical security officer, assistant supervising  
 40 medical security officer, and supervising medical security officer in  
 41 the Department of Human Services, county detective, lieutenant of  
 42 county detectives, captain of county detectives, deputy chief of  
 43 county detectives, chief of county detectives, supervising auditor-  
 44 investigator, auditor-investigator, electronics specialist, traffic  
 45 safety coordinator-investigator [and], supervisor of electronics  
 46 and investigations, *and* county investigator in the office of the  
 47 county prosecutors, *county sheriff*, sheriff's officer, sergeant  
 48 sheriff's officer, lieutenant sheriff's officer, captain sheriff's officer,  
 49 chief sheriff's officer, and sheriff's investigator in the office of  
 50 the county sheriffs, county correction officer, county correction  
 51 sergeant, county correction lieutenant, county correction captain,  
 52 and county deputy warden in the several county jails, industrial  
 53 trade instructor and identification officer in a county of the  
 53A first class having a population of more than 850,000 inhabitants,  
 54 cottage officer, head cottage officer, interstate escort officer, juvenile  
 55 officer, head juvenile officer, assistant supervising juvenile officer,  
 56 supervising juvenile officer, patrolman capital police, patrolman  
 57 institutions, sergeant patrolman institutions, and supervising  
 58 patrolman institutions and patrolman or other police officer of the  
 59 Board of Commissioners of the Palisades Interstate Park appointed  
 60 pursuant to R. S. 32:14-21.

61 (3) "Member" shall mean any policeman or fireman included  
 62 in the membership of the retirement system as provided in section  
 63 3 of this act.

64 (4) "Board of trustees" or "board" shall mean the board pro-  
 65 vided for in section 13 of this act.

66 (5) "Medical board" shall mean the board of physicians pro-

67 vided for in section 13 of this act.

68 (6) "Employer" shall mean the State of New Jersey, the county,  
69 municipality or political subdivision thereof which pays the par-  
70 ticular policeman or fireman.

71 (7) "Service" shall mean service as a policeman or fireman paid  
72 for by an employer.

73 (8) "Creditable service" shall mean service rendered for which  
74 credit is allowed as provided under section 4 of this act.

75 (9) "Regular interest" shall mean interest as determined annu-  
76 ally by the State Treasurer after consultation with the Directors  
77 of the Divisions of Investment and Pensions and the actuary of the  
78 system. It shall bear a reasonable relationship to the percentage  
79 rate of earnings on investments but shall not exceed 105% of such  
80 percentage rate.

81 (10) "Aggregate contributions" shall mean the sum of all the  
82 amounts, deducted from the compensation of a member or con-  
83 tributed by him or on his behalf, standing to the credit of his indi-  
84 vidual account in the annuity savings fund.

85 (11) "Annuity" shall mean payments for life derived from the  
86 aggregate contributions of a member.

87 (12) "Pension" shall mean payments for life derived from  
88 contributions by the employer.

89 (13) "Retirement allowance" shall mean the pension plus the  
90 annuity.

91 (14) "Earnable compensation" shall mean the full rate of the  
92 salary that would be payable to an employee if he worked the full  
93 normal working time for his position. In cases where salary in-  
94 cludes maintenance, the retirement system shall fix the value of that  
95 part of the salary not paid in money which shall be considered  
96 under this act.

97 (15) "Average final compensation" shall mean the average  
98 annual salary upon which contributions are made for the three years  
99 of creditable service immediately preceding his retirement or death,  
100 or it shall mean the average annual salary for which contributions  
101 are made during any three fiscal years of his or her membership  
102 providing the largest possible benefit to the member or his benefi-  
103 ciary.

104 (16) "Retirement" shall mean the termination of the member's  
105 active service with a retirement allowance granted and paid under  
106 the provisions of this act.

107 (17) "Annuity reserve" shall mean the present value of all pay-  
108 ments to be made on account of any annuity or benefit in lieu of  
109 any annuity computed upon the basis of such mortality tables



110 recommended by the actuary as shall be adopted by the board of  
111 trustees, and regular interest.

112 (18) "Pension reserve" shall mean the present value of all pay-  
113 ments to be made on account of any pension or benefit in lieu of  
114 any pension computed upon the basis of such mortality tables  
115 recommended by the actuary as shall be adopted by the board of  
116 trustees, and regular interest.

117 (19) "Actuarial equivalent" shall mean a benefit of equal value  
118 when computed upon the basis of such mortality tables recom-  
119 mended by the actuary as shall be adopted by the board of trustees,  
120 and regular interest.

121 (20) "Beneficiary" shall mean any person receiving a retire-  
122 ment allowance or other benefit as provided by this act.

123 (21) "Child" shall mean a deceased member's or retirant's un-  
124 married child either (a) under the age of 18 or (b) of any age  
125 who, at the time of the member's or retirant's death, is disabled  
126 because of mental retardation or physical incapacity, is unable to  
127 do any substantial, gainful work because of the impairment and his  
128 impairment has lasted or can be expected to last for a continuous  
129 period of not less than 12 months, as affirmed by the medical board.

130 (22) "Parent" shall mean the parent of a member who was  
131 receiving at least one-half of his support from the member in the  
132 12-month period immediately preceding the member's death or the  
133 accident which was the direct cause of the member's death. The  
134 dependency of such a parent will be considered terminated by  
135 marriage of the parent subsequent to the death of the member.

136 (23) "Widower" shall mean the man to whom a member or  
137 retirant was married at least two years before the date of her  
138 death and to whom she continued to be married until the date of her  
139 death and who was receiving at least one-half of his support from  
140 the member or retirant in the 12-month period immediately preced-  
141 ing the member's or retirant's death or the accident which was the  
142 direct cause of the member's death. The dependency of such a  
143 widower will be considered terminated by marriage of the widower  
144 subsequent to the death of the member or retirant. In the event of  
145 the payment of an accidental death benefit, the two year qualifica-  
146 tion shall be waived.

147 (24) "Widower" shall mean the woman to whom a member or  
148 retirant was married at least two years before the date of his death  
149 and to whom he continued to be married until the date of his death  
150 and who has not remarried. In the event of the payment of an  
151 accidental death benefit, the two-year qualification shall be waived.

152 (25) "Fiscal year" shall mean any year commencing with July 1,  
153 and ending with June 30, next following.

154 (26) "Compensation" shall mean the base salary, for services  
155 as a member as defined in this act, which is in accordance with  
156 established salary policies of the member's employer for all em-  
157 ployees in the same position but shall not include individual salary  
158 adjustments which are granted primarily in anticipation of the  
159 member's retirement or additional remuneration for performing  
160 temporary duties beyond the regular work day.

161 (27) "Department" shall mean any police or fire department of  
162 a municipality or a fire department of a fire district located in a  
163 township or a county police or park police department or the  
164 appropriate department of the State or instrumentality thereof.

165 (28) "Final compensation" means the compensation received by  
166 the member in the last 12 months of creditable service preceding  
167 his retirement.]\*\*

1 2. (New section) No county sheriff shall qualify for membership  
2 in the Police and Firemen's Retirement System of New Jersey  
3 pursuant to this amendatory and supplementary act if he has  
4 reached the age of \*[36]\* \*37\* years on the date of his application  
5 for membership. In calculating his age for purposes of eligibility  
6 for membership, a person may subtract the time spent in active  
7 service in any branch of the United States military service.

1 3. (New section) Any officer eligible to become a member pursu-  
2 ant to the amendatory provisions of this act who is enrolled  
3 in the Public Employees' Retirement System (P. L. 1954, c. 84, C.  
4 43:15A-1 et seq.) or any county pension fund established under  
5 Title 43 of the Revised Statutes shall be permitted to transfer  
6 membership from the aforesaid system or fund to the Police and  
7 Firemen's Retirement System of New Jersey in accordance with  
8 the provisions of P. L. 1973, c. 156 (C. 43:16A-62 et seq.) *\*and*  
9 *upon a lump sum payment into the Police and Firemen's Retire-*  
10 *ment System annuity savings fund of the amount of the difference*  
11 *between the contribution which was paid as a member of the Public*  
12 *Employees' Retirement System or county pension fund and the*  
13 *contribution that would have been required if he had been a mem-*  
14 *ber of the Police and Firemen's Retirement System since the date*  
15 *of last enrolling in the Public Employees' Retirement System or*  
16 *a county pension fund. In addition, the employee shall be liable*  
17 *for any payment to the retirement system that the employer would*  
18 *have been required to make on behalf of the member for the pur-*  
19 *chase of such credit; this payment may be made in regular monthly*  
20 *installments or in a lump sum, as the employee may elect, and pur-*

21 *suant to rules and regulations as may be promulgated by the*  
22 *Division of Pensions\*.*

23 Whenever in P. L. 1973, c. 156 a period of time is set which is to  
24 be calculated from the effective date of said act, such time shall be  
25 calculated from the effective date of this amendatory and supple-  
26 mentary act for the purposes hereof.

1 4. This act shall take effect immediately.

## STATEMENT

The purpose of this bill is to allow county sheriffs to join the Police and Firemen's Retirement System.

In order to qualify for membership in the Police and Firemen's Retirement System a county sheriff must apply for membership before he is over 36 years of age. Time spent in United States military service will be deducted from an applicant's age to determine eligibility.

51102 (1983)

ASSEMBLY STATE GOVERNMENT, CIVIL SERVICE,  
ELECTIONS, PENSIONS AND VETERANS AFFAIRS  
COMMITTEE

STATEMENT TO  
**SENATE, No. 1102**

[OFFICIAL COPY REPRINT]

---

**STATE OF NEW JERSEY**

---

DATED: JUNE 23, 1983

The purpose of this bill is to permit county sheriffs to be members of the Police and Firemen's Retirement System. These officers are, under current law, only eligible for enrollment in the Public Employees' Retirement System or one of the three county pension funds.

Under the bill, as amended by the Senate State Government Committee, no sheriff will qualify for PFRS membership if he has attained 37 years of age on the date of his application for membership.

In addition, a sheriff who transfers from PERS or a county fund to PFRS will be required to pay the difference between the contributions which he paid as a member of the former fund and what he would have been required to pay if he had been a member of PFRS since the date on which he was last enrolled in the former fund. He will also be liable for any payment for which the employer would otherwise be liable as the result of the transfer.

COMMITTEE AMENDMENT

The Committee adopted a technical amendment to recognize the change made by P. L. 1982, c. 198, in the text of the section of law (C. 43:16A-1) amended by the bill.

SENATE STATE GOVERNMENT, FEDERAL AND  
INTERSTATE RELATIONS AND VETERANS  
AFFAIRS COMMITTEE

STATEMENT TO

**SENATE, No. 1102**

with Senate committee amendments

**STATE OF NEW JERSEY**

DATED: JUNE 10, 1982

The purpose of this bill is to allow county sheriffs the opportunity to join the Police and Firemen's Retirement System.

Amendments to the bill were adopted in order to:

- 1) provide that a county sheriff must apply for PFRS membership before he has reached the age of 37; and
- 2) require the transferee to "buy back" both his and the employer's payments to the system for the amount of the difference between what was paid as a PERS or county member and what would have been paid if he had been a PFRS member.

LAW LIBRARY COPY  
DO NOT REMOVE

FISCAL NOTE TO  
**SENATE, No. 1102**

**STATE OF NEW JERSEY**

DATED: OCTOBER 7, 1982

Senate Bill No. 1102, of 1982, would allow county sheriffs to join the Police and Firemen's Retirement System (P&FRS). The sheriff must apply before he is over 36 years of age, and time spent in the United States military service will be deducted from an applicant's age to determine eligibility.

The Division of Pensions notes that the sheriff could presently be a member of the Essex, Hudson, or Passaic County Pension Funds. If the individual is a member of the Public Employees' Retirement System (PERS), as is most likely the case, the county is now paying nearly 7% of salary for social security, and a little more than 9% for membership in the PERS. If the sheriff transfers to the P&FRS, as is likely, the social security coverage will continue, and the county will pay the additional cost for the P&FRS which is about 15% of salary. In addition, there may be a cost of 2%-3% of salary reflecting the years of service funded in the PERS. and the deficit created by the transfer of such credits to the P&FRS. Hence, the additional cost would be at least 10% of salary.

The Office of Legislative Services concurs.

---

In compliance with written request received, there is hereby submitted a fiscal estimate for the above bill, pursuant to P. L. 1980, c. 67.

FISCAL NOTE TO  
**SENATE, No. 1102**  
[OFFICIAL COPY REPRINT]

**STATE OF NEW JERSEY**

DATED: OCTOBER 20, 1982

Senate Bill No. 1102 OCR, of 1982, would allow county sheriffs to join the Police and Firemen's Retirement System (P & FRS). The sheriff must apply before he is over 37 years of age, and time spent in the United States military service will be deducted from an applicant's age to determine eligibility.

Based on one of the amendments to this bill, there would be no immediate direct cost to the State or any public employer (since the transferee from one system to another would have to buy back both his and the employer's payments to the retirement system for the difference between the two).

In the long run, there would be added costs at retirement since the P & FRS benefits are higher than PERS. Plus the added effect on the Pension Adjustment Program.

This fiscal note has been prepared by the Office of Legislative Services.

---

In compliance with written request received, there is hereby submitted a fiscal estimate for the above bill, pursuant to P. L. 1980, c. 67.