



**LEGISLATIVE FISCAL ESTIMATE:**

No

**VETO MESSAGE:**

No

**GOVERNOR'S PRESS RELEASE ON SIGNING:**

No

**FOLLOWING WERE PRINTED:**

To check for circulating copies, contact New Jersey State Government Publications at the State Library (609) 278-2640 ext.103 or <mailto:refdesk@njstatelib.org>

**REPORTS:**

No

**HEARINGS:**

No

**NEWSPAPER ARTICLES:**

Yes

"Governor signs bills, wields veto," CourierPostOnline.com, 1-14-14

LAW/KR

P.L.2013, CHAPTER 177, *approved January 13, 2014*  
Senate, No. 512 (*First Reprint*)

1 AN ACT concerning funeral payments for public safety personnel  
2 and supplementing chapter 18A of Title 52 of the Revised  
3 Statutes.

4  
5 **BE IT ENACTED** by the Senate and General Assembly of the State  
6 of New Jersey:

7  
8 1. As used in this act:

9 "Family" means the spouse, parent, children or other person who  
10 pays the funeral expenses of a public safety employee who is killed  
11 in the line of duty; and

12 "Public safety employee" means a permanent, full-time member  
13 of a State, county or municipal law enforcement agency or a county  
14 sheriff's office who is statutorily empowered to act for the  
15 detection, apprehension, arrest, and conviction of offenders against  
16 the laws of this State; an active member in good standing of a paid,  
17 part-paid or volunteer fire department or of a duly incorporated first  
18 aid, emergency, ambulance or rescue squad; or a State or county  
19 correctional officer.

20  
21 2. When a public safety employee is killed in the performance  
22 of his duties, the Treasurer of the State of New Jersey shall  
23 reimburse the employee's family for the <sup>1</sup>**【reasonable】** actual<sup>1</sup>  
24 expenses of the employee's funeral. This reimbursement shall  
25 defray the actual costs of the funeral but shall not exceed a total  
26 amount of \$10,000. The reimbursement shall be reduced by any  
27 amount payable for funeral expenses from workers' compensation  
28 pursuant to R.S.34:15-13.

29  
30 3. The State Treasurer shall promulgate rules and regulations  
31 necessary to effectuate the purposes of this act, pursuant to the  
32 "Administrative Procedure Act," P.L.1968, c.410 (C.52:14B-1 et  
33 seq.).

34  
35 4. This act shall take effect immediately and shall be applicable  
36 to public safety employees who are killed in the line of duty on or  
37 after the effective date.

**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 underlined thus is new matter.

Matter enclosed in superscript numerals has been adopted as follows:

<sup>1</sup>Senate SBA committee amendments adopted February 27, 2012.

**S512 [1R]**

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Authorizes payment of funeral expenses for certain public safety

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employees killed in line of duty.

# SENATE, No. 512

## STATE OF NEW JERSEY 215th LEGISLATURE

PRE-FILED FOR INTRODUCTION IN THE 2012 SESSION

**Sponsored by:**

**Senator DONALD NORCROSS**  
**District 5 (Camden and Gloucester)**  
**Senator FRED H. MADDEN, JR.**  
**District 4 (Camden and Gloucester)**

**Co-Sponsored by:**

**Senators Weinberg and Bateman**

**SYNOPSIS**

Authorizes payment of funeral expenses for certain public safety employees killed in line of duty.

**CURRENT VERSION OF TEXT**

Introduced Pending Technical Review by Legislative Counsel



S512 NORCROSS, MADDEN

2

1 AN ACT concerning funeral payments for public safety personnel  
2 and supplementing chapter 18A of Title 52 of the Revised  
3 Statutes.

4

5 **BE IT ENACTED** by the Senate and General Assembly of the State  
6 of New Jersey:

7

8 1. As used in this act:

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10 pays the funeral expenses of a public safety employee who is killed  
11 in the line of duty; and

12 "Public safety employee" means a permanent, full-time member  
13 of a State, county or municipal law enforcement agency or a county  
14 sheriff's office who is statutorily empowered to act for the  
15 detection, apprehension, arrest and conviction of offenders against  
16 the laws of this State; an active member in good standing of a paid,  
17 part-paid or volunteer fire department or of a duly incorporated first  
18 aid, emergency, ambulance or rescue squad; or a State or county  
19 correctional officer.

20

21 2. When a public safety employee is killed in the performance  
22 of his duties, the Treasurer of the State of New Jersey shall  
23 reimburse the employee's family for the reasonable expenses of the  
24 employee's funeral. This reimbursement shall defray the actual  
25 costs of the funeral but shall not exceed a total amount of \$10,000.  
26 The reimbursement shall be reduced by any amount payable for  
27 funeral expenses from workers' compensation pursuant to  
28 R.S.34:15-13.

29

30 3. The Treasurer shall promulgate rules and regulations  
31 necessary to effectuate the purpose of this act, pursuant to the  
32 "Administrative Procedure Act," P.L.1968, c.410 (C.52:14B-1 et  
33 seq.).

34

35 4. This act shall take effect immediately and shall be applicable  
36 to public safety employees who are killed in the line of duty on or  
37 after the effective date.

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STATEMENT

41

42 This bill authorizes a State contribution to the funeral expenses  
43 of police officers; sheriff's officers; firefighters; first aid,  
44 ambulance and rescue squad members; and correctional officers  
45 who are killed in the line of duty.

46 The bill requires the State Treasurer to reimburse the actual  
47 funeral expenses of these public safety officers in an amount not to  
48 exceed \$10,000. This reimbursement would be reduced by any

**S512 NORCROSS, MADDEN**

3

- 1 amount payable for funeral expenses from worker's compensation.
- 2 The bill would take effect immediately and be applicable to
- 3 persons killed in the line of duty on or after the effective date.

# SENATE LAW AND PUBLIC SAFETY COMMITTEE

## STATEMENT TO

### **SENATE, No. 512**

# **STATE OF NEW JERSEY**

DATED: JANUARY 23, 2012

The Senate Law and Public Safety Committee reports favorably Senate Bill No. 512.

This bill authorizes a State contribution to the funeral expenses of police officers; sheriff's officers; firefighters; first aid, ambulance and rescue squad members; and correctional officers who are killed in the line of duty.

The bill requires the State Treasurer to reimburse the actual funeral expenses of these public safety officers in an amount not to exceed \$10,000. This reimbursement would be reduced by any amount payable for funeral expenses from workers' compensation.

The bill would take effect immediately and be applicable to persons killed in the line of duty on or after the effective date.

According to the sponsor, this bill is intended to provide a token of public appreciation to the survivors of the brave men and women who risk their lives daily to protect the residents of this state.

This bill was pre-filed for introduction in the 2012-2013 session pending technical review. As reported, the bill includes the changes required by technical review, which has been performed.



**LEGISLATIVE FISCAL ESTIMATE**  
**SENATE, No. 512**  
**STATE OF NEW JERSEY**  
**215th LEGISLATURE**

DATED: FEBRUARY 24, 2012

**SUMMARY**

**Synopsis:** Authorizes payment of funeral expenses for certain public safety employees killed in line of duty.

**Type of Impact:** Expenditure Increase. General Fund.

**Agencies Affected:** Department of Treasury

**Office of Legislative Services Estimate**

<b>Fiscal Impact</b>	<b><u>Year 1</u></b>	<b><u>Year 2</u></b>	<b><u>Year 3</u></b>
<b>State Expenditures</b>	Indeterminate Annual Increase		

- The Office of Legislative Services (OLS) notes that there would be an indeterminate expense to the State to reimburse the families of certain public safety employees' funerals because the number of public safety employee deaths is uncertain from year to year.
- Requires the State to reimburse the actual funeral expenses of public safety employees killed in the line of duty in an amount not to exceed \$10,000.
- State reimbursement for funeral expenses shall be reduced by amounts payable from workers' compensation benefits.

**BILL DESCRIPTION**

Senate Bill No. 512 of 2012 authorizes a State contribution to the funeral expenses of law enforcement officers, firefighters, first aid, ambulance and rescue squad members, and correctional officers who are killed in the line of duty.

The bill requires the State Treasurer to reimburse the actual funeral expenses of these public safety officers in an amount not to exceed \$10,000. This reimbursement would be reduced by any amount payable for funeral expenses from worker's compensation.

The bill would take effect immediately and be applicable to persons killed in the line of duty on or after the effective date.

## FISCAL ANALYSIS

### *EXECUTIVE BRANCH*

In 2004, in response to similar legislation the New Jersey Department of Treasury noted that over a ten year period there were 53 public safety workers (13 law enforcement officers, 37 firefighters, one correctional officer, and two emergency medical technicians) that were killed in the line of duty, an average of five per year. At the time, it was estimated to cost the State \$50,000 annually to reimburse the families for the funeral expenses.

### *OFFICE OF LEGISLATIVE SERVICES*

The OLS notes that there would be an indeterminate expense to the State to reimburse the families of certain public safety employees' funerals because the number of public safety employee deaths, if any, is uncertain from year to year.

Every three years, the State's actuary prepares a Report on an Investigation of Experience (experience study) for each of the State's defined benefit retirement systems. In these reports, the actuaries analyze the variables that are used to calculate the benefits that the members and beneficiaries of the retirement system earned including: mortality rates, years of service, and compensation data. From the examination of the last three years actual data, the actuaries make projections of benefit factor data for use in the next three years' annual actuarial evaluations.

According to the most recent experience studies published for each system, there have been no State Police and Retirement System (SPRS) and Public Employee Retirement System (PERS)<sup>1</sup> accidental deaths and an average of two Police and Firemen Retirement System (PFRS) deaths per year since FY 2005.

Experience Studies	Accidental Deaths		Cost
	Actual	Expected*	
<b>PFRS</b>			
2010 Report	2	4	\$20,000 to \$40,000
<b>SPRS</b>			
2008 Report	0	2	\$0 to \$20,000
<b>PERS</b>			
2008 Report	0	1	\$0 to \$10,000

Source: Accidental death rates, Buck Consultants.

\* Numbers are rounded to reflect the number of whole people.

Based on the experience studies which use long term historical data to make projections, the actuaries expect the accidental mortality rate for SPRS to be two people per year, one person per year for PERS, and four people per year for PFRS. The OLS notes that the total cost to the State would be determined by the actual number of deaths in the line of duty which may occur in any given year, less any costs paid from workers' compensation insurance.

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<sup>1</sup> The FY 2011 PERS Experience Study has not been published, however there is at least one PERS accidental death that will be counted in the FY 2011 study.

S512

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*Section: Law and Public Safety*

*Analysts: Kristin B. Santos  
Senior Fiscal Analysts*

*Approved: David J. Rosen  
Legislative Budget and Finance Officer*

This fiscal estimate has been prepared pursuant to P.L.1980, c.67 (C.52:13B-6 et seq.).

# SENATE BUDGET AND APPROPRIATIONS COMMITTEE

## STATEMENT TO

### **SENATE, No. 512**

with committee amendments

# **STATE OF NEW JERSEY**

DATED: FEBRUARY 27, 2012

The Senate Budget and Appropriations Committee reports favorably Senate Bill No. 512, with committee amendments.

This bill, as amended, authorizes a State contribution to the funeral expenses of police officers; sheriff's officers; firefighters; first aid, ambulance and rescue squad members; and correctional officers who are killed in the line of duty.

The bill requires the State Treasurer to reimburse the actual funeral expenses of these public safety officers in an amount not to exceed \$10,000. This reimbursement would be reduced by any amount payable for funeral expenses from workers' compensation.

The bill would take effect immediately and be applicable to persons killed in the line of duty on or after the effective date.

According to the sponsor, this bill is intended to provide a token of public appreciation to the survivors of the brave men and women who risk their lives daily to protect the residents of this state.

#### COMMITTEE AMENDMENTS:

The committee amendments clarify that the reimbursement to defray up to \$10,000 are for "actual" expenses, and replaces a requirement that the State Treasurer judge which expenses might be considered "reasonable" expenses of the employee's funeral.

#### FISCAL IMPACT:

The Office of Legislative Service (OLS) notes that there would be an indeterminate expense to the State to reimburse the family for an employee's funeral as the number of public safety employee deaths is uncertain from year to year.

Every three years, the State's actuary prepares a Report on an Investigation of Experience (experience study) for each of the State's defined benefit retirement systems. In these reports, the actuaries analyze the variables that are used to calculate the benefits that the members and beneficiaries of the retirement system earned including: mortality rates, years of service, and compensation data. From the examination of the last three years actual data, the actuaries make

projections of benefit factor data for use in the next three years' annual actuarial evaluations.

According to the most recent experience studies published for each system, there have been no State Police and Retirement System (SPRS) and Public Employee Retirement System (PERS) accidental deaths and an average of two Police and Firemen Retirement System (PFRS) deaths per year since FY 2005.

Experience Studies	Accidental Deaths		Cost
	Actual	Expected*	
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2010 Report	2	4	\$20,000 to \$40,000
<b>SPRS</b>			
2008 Report	0	2	\$0 to \$20,000
<b>PERS</b>			
2008 Report	0	1	\$0 to \$10,000

Source: Accidental death rates, Buck Consultants.

\* Numbers are rounded.

Based on the experience studies which use long term historical data to make projections, the actuaries expect the accidental mortality rate for SPRS to be two people per year, one person per year for PERS, and four people per year for PFRS. The OLS notes that the total cost to the State would be determined on the actual number of accidental deaths which may occur in any given year.

The State cost may be defrayed, in part, through workers' compensation insurance or other sources.

# LEGISLATIVE FISCAL ESTIMATE

[First Reprint]

## SENATE, No. 512

### STATE OF NEW JERSEY 215th LEGISLATURE

DATED: APRIL 11, 2012

#### SUMMARY

- Synopsis:** Authorizes payment of funeral expenses for certain public safety employees killed in line of duty.
- Type of Impact:** Expenditure Increase. General Fund.
- Agencies Affected:** Department of Treasury

#### Office of Legislative Services Estimate

<b>Fiscal Impact</b>	<b><u>Year 1</u></b>	<b><u>Year 2</u></b>	<b><u>Year 3</u></b>
<b>State Expenditures</b>	Indeterminate Annual Increase		

- The Office of Legislative Services (OLS) notes that there would be an indeterminate expense to the State to reimburse the families of certain public safety employees' funerals because the number of public safety employee deaths is uncertain from year to year.
- Requires the State to reimburse the actual funeral expenses of public safety employees killed in the line of duty in an amount not to exceed \$10,000.
- State reimbursement for funeral expenses shall be reduced by amounts payable from workers' compensation benefits.

#### BILL DESCRIPTION

Senate Bill No. 512 (1R) of 2012 authorizes a State contribution to the funeral expenses of law enforcement officers, firefighters, first aid, ambulance and rescue squad members, and correctional officers who are killed in the line of duty.

The bill requires the State Treasurer to reimburse the actual funeral expenses of these public safety officers in an amount not to exceed \$10,000. This reimbursement would be reduced by any amount payable for funeral expenses from worker's compensation.

The bill would take effect immediately and be applicable to persons killed in the line of duty on or after the effective date.

## **FISCAL ANALYSIS**

### ***EXECUTIVE BRANCH***

In 2004, in response to similar legislation the New Jersey Department of Treasury noted that over a ten year period there were 53 public safety workers (13 law enforcement officers, 37 firefighters, one correctional officer, and two emergency medical technicians) that were killed in the line of duty, an average of five per year. At the time, it was estimated to cost the State \$50,000 annually to reimburse the families for the funeral expenses.

### ***OFFICE OF LEGISLATIVE SERVICES***

The OLS notes that there would be an indeterminate expense to the State to reimburse the families of certain public safety employees' funerals because the number of public safety employee deaths, if any, is uncertain from year to year.

Every three years, the State's actuary prepares a Report on an Investigation of Experience (experience study) for each of the State's defined benefit retirement systems. In these reports, the actuaries analyze the variables that are used to calculate the benefits that the members and beneficiaries of the retirement system earned including: mortality rates, years of service, and compensation data. From the examination of the last three years actual data, the actuaries make projections of benefit factor data for use in the next three years' annual actuarial evaluations.

According to the most recent experience studies published for each system, there have been no State Police and Retirement System (SPRS) and Public Employee Retirement System (PERS)<sup>1</sup> accidental deaths and an average of two Police and Firemen Retirement System (PFRS) deaths per year since FY 2005.

<b>Experience Studies</b>	<b>Accidental Deaths</b>		<b>Cost</b>
	<b>Actual</b>	<b>Expected*</b>	
<b>PFRS</b>			
2010 Report	2	4	\$20,000 to \$40,000
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2008 Report	0	1	\$0 to \$10,000

Source: Accidental death rates, Buck Consultants.

\* Numbers are rounded to reflect the number of whole people.

Based on the experience studies which use long term historical data to make projections, the actuaries expect the accidental mortality rate for SPRS to be two people per year, one person per year for PERS, and four people per year for PFRS. The OLS notes that the total cost to the State would be determined by the actual number of deaths in the line of duty which may occur in any given year, less any costs paid from workers' compensation insurance.

<sup>1</sup> The FY 2011 PERS Experience Study has not been published, however there is at least one PERS accidental death that will be counted in the FY 2011 study.

*Section: Law and Public Safety*

*Analysts: Kristin B. Santos  
Senior Fiscal Analysts*

*Approved: David J. Rosen  
Legislative Budget and Finance Officer*

This fiscal estimate has been prepared pursuant to P.L.1980, c.67 (C.52:13B-6 et seq.).



# ASSEMBLY LAW AND PUBLIC SAFETY COMMITTEE

## STATEMENT TO

[First Reprint]

## SENATE, No. 512

# STATE OF NEW JERSEY

DATED: NOVEMBER 18, 2013

The Assembly Law and Public Safety Committee reports favorably Senate Bill No. 512 (1R).

As reported by the committee, Senate Bill No. 512 (1R) authorizes a State contribution to the funeral expenses of police officers; sheriff's officers; firefighters; first aid, ambulance and rescue squad members; and correctional officers who are killed in the line of duty.

The bill requires the State Treasurer to reimburse the actual funeral expenses of these public safety officers in an amount not to exceed \$10,000. This reimbursement would be reduced by any amount payable for funeral expenses from worker's compensation.

The bill would take effect immediately and be applicable to persons killed in the line of duty on or after the effective date.

This bill is intended to provide a token of public appreciation to the survivors of the brave men and women who risk their lives daily to protect the residents of this State.

The bill clarifies that the reimbursement to defray up to \$10,000 are for "actual" expenses, and replaces a requirement that the State Treasurer determine which expenses might be considered "reasonable" expenses of the employee's funeral.

As reported by the committee, this bill is identical to Assembly Bill No. 1399, which was amended and reported by the committee on this same date.

# ASSEMBLY APPROPRIATIONS COMMITTEE

## STATEMENT TO

[First Reprint]

**SENATE, No. 512**

# **STATE OF NEW JERSEY**

DATED: DECEMBER 12, 2013

The Assembly Appropriations Committee reports favorably Senate Bill No. 512 (1R).

The bill authorizes a State contribution to the funeral expenses of police officers; sheriff's officers; firefighters; first aid, ambulance and rescue squad members; and correctional officers who are killed in the line of duty.

The bill requires the State Treasurer to reimburse the actual funeral expenses of these public safety officers in an amount not to exceed \$10,000. This reimbursement would be reduced by any amount payable for funeral expenses from workers' compensation.

The bill takes effect immediately and applies to persons killed in the line of duty on or after the effective date.

As reported, this bill is identical to Assembly Bill No. 1399 (1R) as also reported by the committee.

### FISCAL IMPACT:

The Office of Legislative Service (OLS) notes that there would be an indeterminate expense to the State to reimburse the family for an employee's funeral as the number of public safety employee deaths is uncertain from year to year.

Each three years, the State's actuary prepares a Report on an Investigation of Experience (experience study) for each of the State's defined benefit retirement systems. In these reports, the actuaries analyze the variables that are used to calculate the benefits that the members and beneficiaries of the retirement system earned including: mortality rates, years of service, and compensation data. From the examination of the last three years actual data, the actuaries make projections of benefit factor data for use in the next three years' annual actuarial evaluations.

According to the most recent experience studies published for each system, there have been no State Police and Retirement System (SPRS) and Public Employee Retirement System (PERS) accidental deaths and an average of two Police and Firemen Retirement System (PFRS) deaths per year since FY 2005.

Based on the experience studies which use long term historical data to make projections, the actuaries expect the accidental mortality

rate for SPRS to be two people per year, one person per year for PERS, and four people per year for PFRS. The OLS notes that the total cost to the State would be determined on the actual number of accidental deaths which may occur in any given year.

The State cost may be defrayed, in part, through workers' compensation insurance or other sources.

# ASSEMBLY, No. 1399

## STATE OF NEW JERSEY 215th LEGISLATURE

PRE-FILED FOR INTRODUCTION IN THE 2012 SESSION

**Sponsored by:**

**Assemblyman GILBERT "WHIP" L. WILSON**

**District 5 (Camden and Gloucester)**

**Assemblyman TROY SINGLETON**

**District 7 (Burlington)**

**Assemblyman CRAIG J. COUGHLIN**

**District 19 (Middlesex)**

**Assemblywoman CELESTE M. RILEY**

**District 3 (Cumberland, Gloucester and Salem)**

**Co-Sponsored by:**

**Assemblymen DeAngelo and Johnson**

**SYNOPSIS**

Authorizes payment of funeral expenses for certain public safety employees killed in line of duty.

**CURRENT VERSION OF TEXT**

Introduced Pending Technical Review by Legislative Counsel



**(Sponsorship Updated As Of: 11/19/2013)**

1 AN ACT concerning funeral payments for public safety personnel  
2 and supplementing chapter 18A of Title 52 of the Revised  
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5 **BE IT ENACTED** by the Senate and General Assembly of the State  
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8 1. As used in this act:

9 "Family" means the spouse, parent, children or other person who  
10 pays the funeral expenses of a public safety employee who is killed  
11 in the line of duty; and

12 "Public safety employee" means a permanent, full-time member  
13 of a State, county or municipal law enforcement agency who is  
14 statutorily empowered to act for the detection, apprehension, arrest  
15 and conviction of offenders against the laws of this State; an active  
16 member in good standing of a paid, part-paid or volunteer fire  
17 department or of a duly incorporated first aid, emergency,  
18 ambulance or rescue squad; or a State or county correctional officer.

19  
20 2. When a public safety employee is killed in the performance  
21 of his duties, the Treasurer of the State of New Jersey shall  
22 reimburse the employee's family for the reasonable expenses of the  
23 employee's funeral.

24 This reimbursement shall defray the actual costs of the funeral  
25 but shall not exceed a total amount of \$10,000. The reimbursement  
26 shall be reduced by any amount payable for funeral expenses from  
27 workers' compensation pursuant to R.S.34:15-13.

28  
29 3. The Treasurer shall promulgate rules and regulations  
30 necessary to effectuate the purpose of this act, pursuant to the  
31 "Administrative Procedure Act," P.L.1968, c.410 (C.52:14B-1 et  
32 seq.).

33  
34 4. This act shall take effect immediately and shall be applicable  
35 to public safety employees who are killed in the line of duty on or  
36 after the effective date.

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STATEMENT

40

41 This bill authorizes a State contribution to the funeral expenses  
42 of police officers; firefighters; first aid, ambulance and rescue  
43 squad members; and correctional officers who are killed in the line  
44 of duty.

45 The bill requires the State Treasurer to reimburse the actual  
46 funeral expenses of these public safety officers in an amount not to  
47 exceed \$10,000. This reimbursement would be reduced by any  
48 amount payable for funeral expenses from worker's compensation.

**A1399 WILSON, SINGLETON**

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1       The bill would take effect immediately and be applicable to  
2 persons killed in the line of duty on or after the effective date.

3       According to the sponsor, this bill is intended to provide a token  
4 of public appreciation to the survivors of the brave men and women  
5 who risk their lives daily to protect the residents of this State.

# ASSEMBLY LAW AND PUBLIC SAFETY COMMITTEE

## STATEMENT TO

### **ASSEMBLY, No. 1399**

with committee amendments

# **STATE OF NEW JERSEY**

DATED: NOVEMBER 18, 2013

The Assembly Law and Public Safety Committee reports favorably and with committee amendments Assembly Bill No. 1399.

As amended and reported by the committee, Assembly Bill No. 1399 authorizes a State contribution to the funeral expenses of police officers; firefighters; first aid, ambulance and rescue squad members; and correctional officers who are killed in the line of duty.

The amended bill requires the State Treasurer to reimburse the actual funeral expenses of these public safety officers in an amount not to exceed \$10,000. This reimbursement would be reduced by any amount payable for funeral expenses from worker's compensation.

The bill would take effect immediately and be applicable to persons killed in the line of duty on or after the effective date.

This bill is intended to provide a token of public appreciation to the survivors of the brave men and women who risk their lives daily to protect the residents of this State.

As amended, the bill clarifies that the reimbursement to defray up to \$10,000 are for "actual" expenses, and replaces a requirement that the State Treasurer determine which expenses might be considered "reasonable" expenses of the employee's funeral.

As amended and reported by the committee, this bill is identical to Senate Bill No. 512 (1R), also reported by the committee on this same date.

This bill was pre-filed for introduction in the 2012-2013 session pending technical review. As reported, the bill includes the changes required by technical review, which has been performed.

#### COMMITTEE AMENDMENTS:

The committee amended the bill to clarify that the reimbursement to defray up to \$10,000 are for "actual" expenses, and replaces a requirement that the State Treasurer determine which expenses might be considered "reasonable" expenses of the employee's funeral.

# ASSEMBLY APPROPRIATIONS COMMITTEE

## STATEMENT TO

[First Reprint]

**ASSEMBLY, No. 1399**

# **STATE OF NEW JERSEY**

DATED: DECEMBER 12, 2013

The Assembly Appropriations Committee reports favorably Assembly Bill No. 1399 (1R).

The bill authorizes a State contribution to the funeral expenses of police officers; sheriff's officers; firefighters; first aid, ambulance and rescue squad members; and correctional officers who are killed in the line of duty.

The bill requires the State Treasurer to reimburse the actual funeral expenses of these public safety officers in an amount not to exceed \$10,000. This reimbursement would be reduced by any amount payable for funeral expenses from workers' compensation.

The bill takes effect immediately and applies to persons killed in the line of duty on or after the effective date.

As reported, this bill is identical to Senate Bill No. 512 (1R) as also reported by the committee.

### FISCAL IMPACT:

The Office of Legislative Service (OLS) notes that there would be an indeterminate expense to the State to reimburse the family for an employee's funeral as the number of public safety employee deaths is uncertain from year to year.

Each three years, the State's actuary prepares a Report on an Investigation of Experience (experience study) for each of the State's defined benefit retirement systems. In these reports, the actuaries analyze the variables that are used to calculate the benefits that the members and beneficiaries of the retirement system earned including: mortality rates, years of service, and compensation data. From the examination of the last three years actual data, the actuaries make projections of benefit factor data for use in the next three years' annual actuarial evaluations.

According to the most recent experience studies published for each system, there have been no State Police and Retirement System (SPRS) and Public Employee Retirement System (PERS) accidental deaths and an average of two Police and Firemen Retirement System (PFRS) deaths per year since FY 2005.

Based on the experience studies which use long term historical data to make projections, the actuaries expect the accidental mortality



rate for SPRS to be five persons per year, three persons per year for PERS, and four persons per year for PFRS. The OLS notes that the total cost to the State would be determined on the actual number of accidental deaths which may occur in any given year.

The State cost may be defrayed, in part, through workers' compensation insurance or other sources.

# LEGISLATIVE FISCAL ESTIMATE

[First Reprint]

## ASSEMBLY, No. 1399

### STATE OF NEW JERSEY 215th LEGISLATURE

DATED: DECEMBER 18, 2013

#### SUMMARY

- Synopsis:** Authorizes payment of funeral expenses for certain public safety employees killed in line of duty.
- Type of Impact:** Expenditure Increase. General Fund.
- Agencies Affected:** Department of the Treasury

#### Office of Legislative Services Estimate

<b>Fiscal Impact</b>	<b><u>Year 1</u></b>	<b><u>Year 2</u></b>	<b><u>Year 3</u></b>
<b>State Expenditures</b>	Indeterminate Annual Increase		

- The Office of Legislative Services (OLS) notes that there would be an indeterminate expense to the State to reimburse the families of certain public safety employees' funerals because the number of public safety employee deaths is uncertain from year to year.
- Requires the State to reimburse the actual funeral expenses of public safety employees killed in the line of duty in an amount not to exceed \$10,000.
- State reimbursement for funeral expenses shall be reduced by amounts payable from workers' compensation benefits.

#### BILL DESCRIPTION

Assembly Bill No. 1399 (1R) of 2012 authorizes a State contribution to the funeral expenses of law enforcement officers, firefighters, first aid, ambulance and rescue squad members, and correctional officers who are killed in the line of duty.

The bill requires the State Treasurer to reimburse the actual funeral expenses of these public safety officers in an amount not to exceed \$10,000. This reimbursement would be reduced by any amount payable for funeral expenses from worker's compensation.

The bill would take effect immediately and be applicable to persons killed in the line of duty on or after the effective date.

## FISCAL ANALYSIS

### *EXECUTIVE BRANCH*

In 2004, in response to similar legislation the New Jersey Department of Treasury noted that over a ten year period there were 53 public safety workers (13 law enforcement officers, 37 firefighters, one correctional officer, and two emergency medical technicians) that were killed in the line of duty, an average of five per year. At the time, it was estimated to cost the State \$50,000 annually to reimburse the families for the funeral expenses.

### *OFFICE OF LEGISLATIVE SERVICES*

The OLS notes that there would be an indeterminate expense to the State to reimburse the families of certain public safety employees' funerals because the number of public safety employee deaths, if any, is uncertain from year to year.

Every three years, the State's actuary prepares a Report on an Investigation of Experience (experience study) for each of the State's defined benefit retirement systems. In these reports, the actuaries analyze the variables that are used to calculate the benefits that the members and beneficiaries of the retirement system earned including: mortality rates, years of service, and compensation data. From the examination of the last three years actual data, the actuaries make projections of benefit factor data for use in the next three years' annual actuarial evaluations.

According to the most recent experience studies published for each system, there was one State Police and Retirement System (SPRS) accidental death and no Public Employee Retirement System (PERS) accidental deaths and an average of two Police and Firemen Retirement System (PFRS) deaths per year since FY 2005.

Experience Studies	Accidental Deaths		Cost
	Actual	Expected*	
<b>PFRS</b>			
2010 Report	2	4	\$20,000 to \$40,000
<b>SPRS</b>			
2011 Report	1	5	\$10,000 to \$50,000
<b>PERS</b>			
2011 Report	0	3	\$0 to \$30,000

Source: Accidental death rates, Buck Consultants.

\* Numbers are rounded to reflect the number of whole people.

Based on the experience studies which use long term historical data to make projections, the actuaries expect the accidental mortality rate for SPRS to be five people per year, three people per year for PERS, and four people per year for PFRS. The OLS notes that the total cost to the State would be determined by the actual number of deaths in the line of duty which may occur in any given year, less any costs paid from workers' compensation insurance.

*Section: Law and Public Safety*

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This legislative fiscal estimate has been produced by the Office of Legislative Services due to the failure of the Executive Branch to respond to our request for a fiscal note.

This fiscal estimate has been prepared pursuant to P.L.1980, c.67 (C.52:13B-6 et seq.).