City of Jacksonville, Florida Police and Fire Pension Fund Procedures Manual



Updated August 17, 2015

Index of Procedures Manual

TABLE OF CONTENTS

1. New Pension Membership:

- a. Pension Membership Applications & Pre-Existing Condition Medical Waivers.
- b. New Pension Members Established on Oracle Payroll System (New Employee Set-up).

2. DROP Program Administration:

- a. Initial Consultations with Prospective DROP Participants.
- b. Preparing Estimated Pension Benefits for Prospective DROP Participants (and other Prospective Retirees).
- c. Consultations and Package of Information for Terminating DROP Participants.
- d. DROP Amortization Schedules via TVALUE.
- e. DROP Manual Adjustments to Account Balances.
- f. Establishing Maximum Payout Periods for DROP Distribution.
- g. Set-Up DROP in Phase I.
- h. Ending DROP Phase I.
- i. Calculation of Interest on DROP account and Retirement Leave Accounts.

3. Applications and Set-up for Benefits:

- a. Application and Set-up for Time Service Retirement Benefits.
- b. Application and Set-up for Vested Retirement Benefits.
- c. Application and Set-up for Disability Benefits.
- d. Application and Set-up for Survivor Benefits.
- e. Application and Set-up for Child's Benefits.
- f. Application and Affidavit for Eligibility for Extended Children's Benefits.
- g. Create New Pensioner Forms in Support of Benefit Set-Ups.
- h. Retirement Estimates through the Retirement Estimate Wizard.
- i. Application for the Restoration of Spouse's Benefits.

4. Pension Payroll:

- a. Use of the Payroll Parameter Screen.
- b. Verification of the Phase I Payroll Run.
- c. Direct Deposit Processing with Wells Fargo Bank.
- d. Actions in Response to the Receipt of Death Notices.
- e. Management of the Current Action File.
- f. Set-Up Activities for the Next Payroll Date.
- g. Voiding a Pension Payroll Paper Check or an ACH Direct Deposit Return Item.
- h. Voiding a Pension Payroll Payment with a Personal Check.
- i. Viewing Direct Deposit Statements Online.
- j. Reconciliation of the Pension Payroll Register to 1099R and other BW Reports.
- k. Set-up Direct Deposit and Multiple Bank Account Options.
- 1. Summary of Activities During the Pension Payroll Cycle.

Index of Procedures Manual

TABLE OF CONTENTS

- 5. Pension Deductions and Withholding:
 - a. Enrollment of New Pensioners into the City's Group Health Insurance Program.
 - b. City E-Mail Confirmation for "No Pension Deduction Found".
 - c. Changing Pension Deductions in Oracle.
 - d. Setting up Payroll Deductions in Oracle for Monroe Street Parking Garage Fees.
 - e. Deductions for Federal Tax Levies.
 - f. Annual Changes to the Federal Tax Withholding Table.
 - g. Vendor Upload Report.
 - h. Claims on Pension Benefits from QDRO's, IDO's and Personal Bankruptcy.
 - Vendors Established on the System for Pension Payroll Deductions / Table Maintenance.
 - j. Use of the Manuel Check Feature for Testing Net Pay and Issuance of Duplicate Checks for ACH Returns.
- 6. Time Service Connections:
 - a. Processing Applications and Authorizations for Time Service Connections.
 - b. Add a New TSC Set-Up on the System for "Pending Status".
 - c. Initiate TSC Deductions or Process Lump Sum Payments.
 - d. Completion of TSC Payments with the Aid of the TSC "Termination Report".
- 7. Miscellaneous Subjects:
 - a. Records Review to Establish Correct Pension Date & Service Available for TSC.
 - b. ACH Returns and Notice of Change.
 - c. Simplified Method for Determining Annuity Exclusion (Tax-Free Amount Per Payroll from Post-Tax Pension Contributions).
 - d. Pension Benefit Limitations on Atlantic Beach Retirees.
 - e. Members on Military Leave of Absence.
 - f. Old Payroll Information on Microfiche.
 - g. Jax Pension Interface Activity Error Message Report.
- 8. Pension Reporting:
 - a. Annual 1099-R Schedule of Activities.
 - b. Form 1099-R Distributions to Members.
 - c. Administration of the \$3,000 Pre-Tax Program for City Medical Premiums.
 - d. Pre-Tax and Post-Tax Treatment of Health Deductions for PFPF Retirees (\$3,000 Limit).
 - e. Specifications for Filing 1099-R Forms Electronically.
 - f. Transmitting the 1099-R File Electronically to the IRS.
 - g. Form 945 Annual Return of Withheld Federal Income Tax.

Index of Procedures Manual

TABLE OF CONTENTS

- 9. Financial Transactions and Subjects:
 - a. Issuing Vendor Checks and Making Deposits through 1st Guaranty Bank.
 - b. Issuing Vendor Checks through Northern Trust.
 - c. Cash Transfers
 - -Cash Transfers to Paid Receipts Account
 - -Cash Transfers to 1st Guaranty Account
 - -Cash Transfers to City for Annual Deficit Cash
 - d. Receipt of Court Fines and Penalties.
 - e. Receipt of Insurance Premium Tax Distributions.
 - f. Journal Entry Processing.
 - g. JE Recording Monthly Activity in 1st Guaranty Bank
 - h. Employees Transferring Between Pension Plans.
 - i. Monthly Reporting of Sales Tax to the State of Florida.
 - j. Investment and Other Activity from Northern Trust Statements.
 - k. Bank Reconciliation on 1st Guaranty Bank Operating Account.
 - l. Making Bank Deposits with 1st Guaranty Bank.
- 10. Annually Scheduled Processes:
 - a. Annual Pension Affidavit Program (August).
 - b. Annual 3% COLA Program (January).
 - c. Annual Bonus Program (December).
 - d. Annual Actuarial Reports (July).
- 11. Payments of Eligible Rollover Distributions:
 - a. Refunds of Employee Pension Contributions.
 - b. Lump Sum Distribution and Rollover of DROP Account and RLA.
 - c. Special Tax Notice for Plan Payments.
- 12. Other Subjects:
 - a. Preparing Letter-sized mail for Automation Rates.
- 13. Member Information Services:
 - a. Statement of Pension Entitlement.
 - b. Letters to the Social Security Administration.
 - c. Letters to Banking Institutions.
 - d. Durable Power of Attorney.
 - e. Letters to Members who are Suspended Without Pay (LWOP Status).
 - f. Model Income Deduction Order (or "IDO").

Index of Procedures Manual

TABLE OF CONTENTS

14. Staff Support Services:

- a. Workers' Compensation Coverage for Staff Members.
- b. Life Insurance Coverage for Staff Members.
- c. Oasis Payroll Processing and Administration for PFPF Staff.
- d. Recording 1st Guaranty Bank Transactions for Oasis Payroll Expenditures.
- e. Processing of Leave Usage for PFPF staff in Oracle.
- f. PFPF Staff Salary and Employment Plan.
- g. Unemployment Compensation Coverage for Staff Members.

15. Policies

- a. Statement of Education and Travel Policy.
- b. Securities Litigation Policy.
- c. Public Records Request Policy.
- d. Uniforms.

Standard Procedures Manual

Jacksonville Police & Fire Pension Fund	Section	Page
Uniforms Policy	15 (d)	1 of 1
	Date Effective	Cancels Issue of
	8-17-2015	

Employees are issued uniform shirts and uniform jackets with the Police and Fire Pension Fund logo on them. These uniforms are to be worn only for work purposes and associated De minimis personal usage only. Examples of De minimis personal usage would be wearing the uniform when at lunch hour or stopping at a store along the way home from work or similar situations.

Non-compliance with the De minimis provision of this policy will result in disciplinary actions taken by management.