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Writer's Email: bob@robertdklausner.com

December 9, 2015

Beth McCague, Interim Executive Director
Jacksonville Police and Fire Pension Fund
1 West Adams Street
Jacksonville, Florida 32202

Re: Adoption of Board Policies
Our File: 900342

Dear Beth:

This is in response to your request for guidance concerning ratification of a policy or practice relating to use of frequent flyer (including comparable loyalty program) benefits earned while on travel for Fund related business by the employee or officer who made the travel. For the reasons which follow, there is no prohibition to adopting a policy which ratifies past practices of the Fund for this purpose.

As explained in an earlier opinion, frequent flyer miles are not compensation, are not taxable, nor reportable as taxable income. I have been advised that it has been the past practice of the Fund to allow the personal use of frequent flyer miles by the officer or employee who made the travel. This appears consistent with common practice in federal, state, and municipal governments nationwide. There is no City Ordinance Code provision nor any state statute prohibiting such a practice.

Section 22.04(h) of the City Charter empowers the Board to make rules and regulations for the administration of the Fund which are not otherwise prohibited by law.

Florida law does prohibit certain retroactive grants of compensation. The operative provision of that statute, Section 215.425, Florida Statutes, reads as follows:

No extra compensation shall be made to any officer, agent, employee, or contractor after the service has been rendered or the contract made; nor shall any money be appropriated or paid on any claim the subject matter of which has not been provided for by preexisting laws, unless such compensation or claim is allowed by a law enacted by two-thirds of the

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members elected to each house of the Legislature. However, when adopting salary schedules for a fiscal year, a district school board or community college district board of trustees may apply the schedule for payment of all services rendered subsequent to July 1 of that fiscal year.

As frequent flyer miles are not compensation, this provision is not implicated. Accordingly, there is no prohibition to adopting a policy concerning the use of frequent flyer miles which has the effect of ratifying any existing policy.

I trust this has answered your inquiry.

Sincerely,



ROBERT D. KLAUSNER

RDK/yv