

2014-09-15  
attachment

**Manning, Deborah**

---

**From:** Keane, John  
**Sent:** Saturday, August 30, 2014 2:37 PM  
**To:** Manning, Deborah  
**Subject:** FW: IRS Requirement to Amend Retirement Plans to Account for Same Sex Marriages

Board Agenda - Legal

-----Original Message-----

**From:** Robert Klausner [<mailto:bob@robertdklausner.com>]  
**Sent:** Friday, August 29, 2014 5:28 PM  
**To:** Keane, John  
**Subject:** Re: IRS Requirement to Amend Retirement Plans to Account for Same Sex Marriages

Mr Keane

Our plan does not require an amendment. It provides a benefit to a "spouse." Following the recent U.S. Supreme Court decision in the Windsor case, and the IRS guidance on treatment of same gender spouses, we advised the Fund that it should honor a same gender marriage entered into in a state which recognizes such unions. Florida's same gender marriage prohibition has been declared invalid by three state circuit courts and one U.S. District Court.

If the plan is presented with a valid marriage certificate from a participant, then the Fund must treat that certificate as valid regardless of the gender of the parties.

For our next tax filing, it may be appropriate to add a provision to our operating rules and procedures stating as follows:

"The plan shall treat the surviving partner of any marriage, following the death of the member, which was lawfully formed in the jurisdiction in which it was entered as a surviving spouse. The surviving spouse must be married to and residing with the member at the time of the member's death."

I trust the foregoing answers your questions.

Please enjoy a safe Labor Day holiday as we recognize the contributions of working men and women to this country.

Bob Klausner

Sent from my iPad

> On Aug 29, 2014, at 2:40 PM, "Keane, John" <[KEANE@coj.net](mailto:KEANE@coj.net)> wrote:  
>  
> Please review and comment. Have a great Labor Day Holiday.  
>  
> John Keane  
>  
> John Keane  
> Executive Director-Administrator  
> Police and Fire Pension Fund  
> One West Adams Street, Suite 100  
> Jacksonville, FL 32202-3616

> (904) 255-7373 FAX (904) 353-8837

>

> Under Florida law, e-mail addresses are public records. If you do not want your e-mail address released in response to a public records request, do not send electronic mail to this entity. Instead, contact this office by phone or in writing.

>

>

> -----Original Message-----

> From: Horkan, Tim

> Sent: Friday, August 29, 2014 3:16 PM

> To: Keane, John

> Subject: FW: IRS Requirement to Amend Retirement Plans to Account for Same Sex Marriages

>

> John,

>

> I'm guessing you and/or Bob are aware of this issue. I'm not sure exactly how it applies to the PFPF but I wanted to pass it along. At first blush, it looks like a City Council ordinance is needed and possibly an actuarial impact statement. Let me know if you want OGC to look into it some more. I think John Sawyer may end up doing so for the GEPP.

>

> Tim

>

> -----Original Message-----

> From: Horkan, Tim

> Sent: Friday, August 29, 2014 2:45 PM

> To: Byndloss, Wendy; Brooks, Jody; Sawyer, John; Greive, Patrick; Ferngren, Raymond

> Cc: Hodges, Lawsikia

> Subject: IRS Requirement to Amend Retirement Plans to Account for Same Sex Marriages

>

> All,

>

> Attached is a memorandum JEA received from its 401(a) Defined Contribution Plan administrator regarding an IRS regulation that requires retirement plans to be amended so that the term "marriage" includes same sex marriages if recognized in whatever jurisdiction the marriage took place. It says the amendment has to be adopted by the legislative body by the end of its first meeting in 2015. For JEA, that's the first board meeting. For the City, that's the first City Council meeting.

>

> The IRS rules so apply to government retirement plans.

>

> I just wanted to let you know and see if any of you have looked into this yet. If so, please let me know. Thanks.

>

> Tim

>

> <150411\_LEGAMEND.pdf>