

Association of State Correctional Administrators Resolutions

Resolution #12 - Pension Protection Act of 2006 (PPA) to include Correctional Officer and Probation and Parole Officer in the definition of "public safety officer."

WHEREAS, the Association of State Correctional Administrators (ASCA) is a professional organization of correctional administrators responsible for the care and custody of over 2,000,000 prisoners;

WHEREAS, on August 17, 2006 President George W. Bush signed the Pension Protection Act of 2006 (PPA) into law;

WHEREAS, a significant provision provides for the pre-tax treatment of qualified health and long-term care insurance premiums. The PPA defines this as premiums for accident or health insurance or qualified long term care coverage for retired public safety officers, their spouses, and their dependents. Retirees will be allowed to exclude from their gross income up to \$3,000 annually in order to pay these insurance premiums. The PPA allows for up to \$3,000 in annual distribution from retirement plans;

WHEREAS, another PPA provision waives the 10% early distribution penalty tax for Deferred Retirement Option Plan distributions to be waived for public safety officers over age 50;

WHEREAS, it is our understanding that the Internal Revenue Service (IRS) is now in the process of defining public safety officer. It is clear that the IRS definition includes police officers, firefighters, and EMS officers;

WHEREAS, a critical component of the mission of Correctional Officers and Probation and Parole Officers is to insure the safety of the public, staff and inmates. These Officers face many daily challenges, but continue to do their jobs with the utmost dedication, professionalism and attention to public safety twenty-four hours a day, seven days a week;

WHEREAS, we are seeking to insure that Correctional Officers and Probation and Parole Officers are included in this definition;

NOW THEREFORE, BE IT RESOLVED, that the Association of State Correctional Administrators (ASCA) urges the IRS to include Corrections Officers and Probation and Parole Officers within the definition of public safety officers for purposes of the Pension Protection Act.

Adopted by the Association of State Correctional Administrators – May 25, 2007.

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