



NATIONAL ASSOCIATION OF POLICE ORGANIZATIONS, INC.

Representing America's Finest

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EXECUTIVE OFFICERS November 15, 2022

MICHAEL McHALE
President
Florida Police Benevolent Association

The Honorable Ron Wyden
Chair, Finance Committee
United States Senate
Washington, D.C. 20510

The Honorable Michael Crapo
Ranking Member, Finance Committee
United States Senate
Washington, D.C. 20510

JOHN A. FLYNN
Vice President
Police Benevolent Association of New York City

The Honorable Richard Neal
Chair, Ways and Means Committee
United States House of Representatives
Washington, D.C. 20515

The Honorable Kevin Brady
Ranking Member, Ways and Means Committee
United States House of Representatives
Washington, D.C. 20515

CRAIG LALLY
Recording Secretary
Los Angeles Police Protective League

SCOTT HOVSEPIAN
Treasurer
Massachusetts Coalition of Police

Dear Chairman Wyden, Ranking Member Crapo, Chairman Neal and Ranking Member Brady:

KEITH CURRY
Sergeant-at-Arms
New Jersey State Policemen's Benevolent Association

On behalf of the National Association of Police Organizations (NAPO), representing over 241,000 sworn law enforcement officers across the country, I am writing to advise you of the importance of the first responder related provisions from the Securing a Strong Retirement Act (H.R. 2954) and the Enhancing American Retirement Now (EARN) Act (S. 4808) and urge their inclusion in the final negotiated retirement package. These provisions include the exclusion of certain disability-related retirement payments, the repeal of the direct payment requirement from Section 402(l), and the modification of the eligible age for exemption from the retirement plan early withdrawal penalty.

SCOTT LEETON
Executive Secretary
Combined Law Enforcement Associations of Texas

Section 312 of H.R. 2954 and Section 303 of S. 4808 excludes certain disability-related first responder retirement payments from gross income. This provision provides significant tax relief to those who have been disabled serving their country and communities. S. 4808, importantly, would accelerate its effective date from 2027 to the taxable years after the date of enactment.

MARK YOUNG
Vice President,
Associate Members
Detroit Police Lieutenants & Sergeants Association

JAMES PALMER
Parliamentarian
Wisconsin Professional Police Association

S. 4808 also includes a provision in Section 304 to repeal the direct payment requirement from Section 402(l) of the Pension Protection Act of 2006, which allows eligible retired public safety officers to exclude up to \$3,000 annually from gross income to pay for qualified health insurance or long-term care premiums. However, the direct payment requirement has proven administratively infeasible for many governmental retirement plans. By repealing this requirement, it would make it easier for plans to execute Section 402(l) and ensure more public safety retirees can take advantage of this vital benefit.

WILLIAM J. JOHNSON, CAE
Executive Director and
General Counsel

Lastly, Section 306 of S. 4808 includes language to modify the eligible age for the exemption from the retirement plan early withdrawal penalty for public safety officers. It establishes the age eligibility at age 50 or 25 years of service under the plan, whichever is

earlier. This would protect many public safety retirees from being penalized for withdrawing their rightfully earned retirement funds after their reaching prescribed normal retirement age.

As you continue to negotiate the final retirement package, NAPO urges you to include these important provisions. If you have any questions, or if we can be of further assistance, please feel free to contact me at: (703) 549-0775.

Sincerely,

A handwritten signature in black ink, appearing to read 'William J. Johnson', followed by a long horizontal line extending to the right.

William J. Johnson, Esq.
Executive Director