

DISTRICT OF COLUMBIA RETIREMENT BOARD

NOTICE OF FINAL RULEMAKING

The District of Columbia Retirement Board (DCRB), pursuant to the authority set forth in § 121(e) of the District of Columbia Retirement Reform Act (Reform Act), approved November 17, 1979 (Pub. L. 96-122, 93 Stat. 866; D.C. Official Code § 1-711(e) (2014 Repl.)), and § 12(j)(c)(5) of the Policemen and Firemen's Retirement and Disability Act, approved September 1, 1916 (39 Stat. 718; D.C. Official Code § 5-714(c)(5) (2012 Repl.)), hereby gives notice of the adoption of final rulemaking to amend the annual income review rule under Chapter 17 (District of Columbia Retirement Board Benefits Rules) of Title 7 (Employment Benefits) of the District of Columbia Municipal Regulations (DCMR).

The purpose of the final rule is to clarify when the annual earned income review conducted by DCRB for disability annuitants under the District of Columbia Police Officers and Firefighters' Retirement Plan ends, and to clarify that basic pay includes longevity pay and technical pay.

DCRB stated its intent to adopt the proposed rule as final in the Notice of Proposed Rulemaking published in the *D.C. Register* on January 22, 2016 at 63 DCR 000900. No comments were received and no substantive changes were made to the proposed rulemaking. These rules were adopted as final on December 17, 2015 and will become final upon publication in the *D.C. Register*.

Chapter 17, DISTRICT OF COLUMBIA RETIREMENT BOARD BENEFITS RULES, of Title 7 DCMR, EMPLOYMENT BENEFITS, is amended as follows:

Section 1701, ANNUAL INCOME REVIEW, Subsections 1701.1, 1701.2, 1701.3, 1701.6(d), and 1701.8(a), are amended to read as follows:

- 1701.1 Annual Income Review for Teacher Disability Annuitants. Any teacher disability annuitant who retired under D.C. Official Code § 38-2021.04(a) and who is under the eligibility requirements for voluntary retirement as defined in D.C. Official Code § 38-2021.03 must file annually with DCRB by May 15th a notarized statement of employment and earnings and any additional information as requested by DCRB to verify employment income beginning for the first calendar year after retirement up to and including the last calendar year in which the annuitant is under the eligibility requirements for voluntary retirement as of December 31st.
- 1701.2 Annual Income Review for Police Officer and Firefighter Disability Annuitants Under Age 50. Any police officer or firefighter annuitant who was hired on or after February 15, 1980, retired under D.C. Official Code § 5-709 or § 5-710, and who is under age fifty (50), must file annually with DCRB by May 15th a notarized statement of employment and earnings and any additional information as requested by DCRB to verify employment income beginning for the first

calendar year after retirement up to and including the last calendar year in which the annuitant is under age fifty (50) as of December 31st.

1701.3 Notarized Annual Earnings Statement. DCRB will notify annuitants in March of each calendar year if they are required to file an annual income report, what they must file, when they must file, and the forfeiture of annuity payments for failure to file. Information required to be filed may include, but is not limited to, tax returns, Forms W-2 and 1099, proof of non-filing of a tax return or extension of time to file a tax return, Form 4506-T Request for Transcript of Tax Return, or Form 1040 Schedule C or C-EZ.

...

1701.6

...

(d) [REPEALED].

1701.8 Current Rate of Pay for the Position Occupied Immediately Before Retirement.

(a) A disability annuitant's earned income for a calendar year is compared to the gross annual rate of basic pay in effect on December 31st of that year for the position occupied immediately before retirement. The earned income for disability annuitants is based on the rate for the grade and step which reflects the total amount of basic pay (both the grade and step and any additional basic pay such as longevity and technical pay) in effect on the date of retirement.