

[Second Reprint]

**SENATE, No. 758**

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**STATE OF NEW JERSEY**  
**219th LEGISLATURE**

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PRE-FILED FOR INTRODUCTION IN THE 2020 SESSION

**Sponsored by:**

**Senator VIN GOPAL**

**District 11 (Monmouth)**

**Senator NICHOLAS P. SCUTARI**

**District 22 (Middlesex, Somerset and Union)**

**Co-Sponsored by:**

**Senator Lagana**

**SYNOPSIS**

Reopens Workers Compensation Judges Part of PERS and requires Workers' Compensation Judges to be enrolled in PERS.

**CURRENT VERSION OF TEXT**

As amended by the General Assembly on May 20, 2021.



**(Sponsorship Updated As Of: 2/19/2021)**

1 AN ACT concerning enrollment of workers' compensation judges in  
 2 the Public Employees' Retirement System and amending  
 3 <sup>2</sup>[P.L.2007, c.92 and amending and supplementing P.L.1954,  
 4 c.84 (C.43:15A-1 et seq.)] various parts of the statutory law<sup>2</sup>.

5  
 6 **BE IT ENACTED** *by the Senate and General Assembly of the State*  
 7 *of New Jersey:*

8  
 9 1. Section 2 of P.L.2007, c.92 (C.43:15C-2) is amended to read  
 10 as follows:

11 2. a. The following persons shall be eligible and shall  
 12 participate in the Defined Contribution Retirement Program:

13 (1) A person who commences service on or after the effective  
 14 date of this section of P.L.2007, c.92 (C.43:15C-1 et al.) in an  
 15 elective public office of this State or of a political subdivision  
 16 thereof, except that it shall not include a person who holds elective  
 17 public office on the effective date of this section and is enrolled in  
 18 the Public Employees' Retirement System while that person  
 19 continues to hold that elective public office or, for an elected  
 20 official specified in section 5 of P.L.2017, c.344 (C.43:15A-7.5),  
 21 another elective public office, without a break in service. Service in  
 22 the Legislature shall be considered a single elective public office.

23 (2) A person who commences service on or after the effective  
 24 date of this section in an employment, office or position of the State  
 25 or of a political subdivision thereof, or an agency, board,  
 26 commission, authority or instrumentality of the State or of a  
 27 subdivision, pursuant to an appointment by the Governor that  
 28 requires the advice and consent of the Senate, or pursuant to an  
 29 appointment by the Governor to serve at the pleasure of the  
 30 Governor only during his or her term of office. This paragraph  
 31 shall not be deemed to include a person otherwise eligible for  
 32 membership in the State Police Retirement System or the Judicial  
 33 Retirement System. This paragraph shall not include Workers'  
 34 Compensation Judges of the Division of Workers' Compensation in  
 35 the Department of Labor and Workforce Development <sup>2</sup>], except  
 36 such judges who waive transfer to the Public Employees'  
 37 Retirement System, pursuant to section 3 of P.L. , c. (pending  
 38 before the Legislature as this bill)]<sup>2</sup>.

39 (3) A person who commences service on or after the effective  
 40 date of this section in an employment, office or position in a  
 41 political subdivision of the State, or an agency, board, commission,  
 42 authority or instrumentality of a subdivision, pursuant to an

**EXPLANATION** – Matter enclosed in bold-faced brackets **[thus]** in the above bill is  
 not enacted and is intended to be omitted in the law.

Matter underlined thus is new matter.

Matter enclosed in superscript numerals has been adopted as follows:

<sup>1</sup>Senate SBA committee amendments adopted February 11, 2021.

<sup>2</sup>Assembly floor amendments adopted May 20, 2021.

1 appointment by an elected public official or elected governing  
2 body, that requires the specific consent or approval of the elected  
3 governing body of the political subdivision that is substantially  
4 similar in nature to the advice and consent of the Senate for  
5 appointments by the Governor of the State as that similarity is  
6 determined by the elected governing body and set forth in an  
7 adopted ordinance or resolution, pursuant to guidelines or policy  
8 that shall be established by the Local Finance Board in the  
9 Department of Community Affairs or the Department of Education,  
10 as appropriate to the elected governing body. This paragraph shall  
11 not be deemed to include a person otherwise eligible for  
12 membership in the Teachers' Pension and Annuity Fund or the  
13 Police and Firemen's Retirement System, or a person who is  
14 employed or appointed in the regular or normal course of  
15 employment or appointment procedures and consented to or  
16 approved in a general or routine manner appropriate for and  
17 followed by the political subdivision, or the agency, board,  
18 commission, authority or instrumentality of a subdivision, or a  
19 person who holds a professional license or certificate to perform  
20 and is performing as a certified health officer, tax assessor, tax  
21 collector, municipal planner, chief financial officer, registered  
22 municipal clerk, construction code official, licensed uniform  
23 subcode inspector, qualified purchasing agent, or certified public  
24 works manager.

25 (4) A person who is granted a pension or retirement allowance  
26 under any pension fund or retirement system established under the  
27 laws of this State and elects to participate pursuant to section 1 of  
28 P.L.1977, c.171 (C.43:3C-3) upon being elected to public office.

29 (5) A member of the Teachers' Pension and Annuity Fund,  
30 Police and Firemen's Retirement System, State Police Retirement  
31 System, or the Public Employees' Retirement System for whom  
32 compensation is defined as the amount of base or contractual salary  
33 equivalent to the annual maximum wage contribution base for  
34 Social Security, pursuant to the Federal Insurance Contributions  
35 Act, for contribution and benefit purposes of those retirement  
36 systems, for whom participation in this retirement program shall be  
37 with regard to any excess over the maximum compensation only.

38 (6) A person in employment, office or position for which the  
39 annual salary or remuneration is less, or the hours of work per week  
40 are fewer, than that which is required to become a member of the  
41 Teachers' Pension and Annuity Fund or the Public Employees'  
42 Retirement System, or to make contributions to those systems as a  
43 member on the basis of any such employment, office or position,  
44 after November 1, 2008.

45 b. No person shall be eligible to participate in the retirement  
46 program with respect to any public employment, office, or position  
47 if:

1 (1) the base salary for that employment, office, or position is  
2 less than \$5,000 per year;

3 (2) the person is, on the basis of service in that employment,  
4 office, or position, eligible for membership or enrolled as a member  
5 of another State or locally-administered pension fund or retirement  
6 system established under the laws of this State including the  
7 Alternate Benefit Program, except as otherwise specifically  
8 provided in subsection a. of this section;

9 (3) the person is receiving a benefit as a retiree from any other  
10 State or locally-administered pension fund or retirement system  
11 established under the laws of this State, except as provided in  
12 section 1 of P.L.1977, c.171 (C.43:3C-3); or

13 (4) the person is an officer or employee of a political  
14 subdivision of this State or of a board of education, or of any  
15 agency, authority or instrumentality thereof, who is ineligible for  
16 membership in the Public Employees' Retirement System pursuant  
17 to section 20 of P.L.2007, c.92 (C.43:15A-7.2).

18 c. A person eligible and required to participate in the retirement  
19 program pursuant to paragraph (5) of subsection a. of this section  
20 may elect to waive participation with regard to that employment,  
21 office, or position by filing, when first eligible, on a form required  
22 by the division, a written waiver with the Division of Pensions and  
23 Benefits that waives all rights and benefits that would otherwise be  
24 provided by the retirement program. Such a person may thereafter  
25 elect to participate in the retirement program by filing, on a form  
26 required by the division, a written election to participate in the  
27 retirement program and participation in the retirement program  
28 pursuant to such election shall commence on the January 1 next  
29 following the filing of the election to participate.

30 d. Service credited to a participant in the Defined Contribution  
31 Retirement Program shall not be recognized as service credit to  
32 determine eligibility for employer-paid health care benefits in  
33 retirement pursuant to P.L.1961, c.49 (C.52:14-17.25 et seq.),  
34 N.J.S.40A:10-16 et seq., P.L.1979, c.391 (C.18A:16-12 et al.) or  
35 any other law, rule or regulation.

36 (cf: P.L.2017, c.344, s.3)

37  
38 2. Section 7 of P.L.1954, c.84 (C.43:15A-7) is amended to read  
39 as follows:

40 7. There is hereby established the Public Employees'  
41 Retirement System of New Jersey in the Division of Pensions and  
42 Benefits of the Department of the Treasury. The membership of the  
43 retirement system shall include:

44 a. The members of the former "State Employees' Retirement  
45 System of New Jersey" enrolled as such as of December 30, 1954,  
46 who shall not have claimed for refund their accumulated deductions  
47 in said system as provided in this section;

- 1       b. Any person becoming an employee of the State or other  
2 employer after January 2, 1955 and every veteran, other than a  
3 retired member who returns to service pursuant to subsection b. of  
4 section 27 of P.L.1966, c.217 (C.43:15A-57.2) and other than those  
5 whose appointments are seasonal, becoming an employee of the  
6 State or other employer after such date, including a temporary  
7 employee with at least one year's continuous service. The  
8 membership of the retirement system shall not include those  
9 persons appointed to serve as described in paragraphs (2) and (3) of  
10 subsection a. of section 2 of P.L.2007, c.92 (C.43:15C-2), except a  
11 person who was a member of the retirement system prior to the  
12 effective date of sections 1 through 19 of P.L.2007, c.92 (C.43:15C-  
13 1 through C.43:15C-15, C.43:3C-9, C.43:15A-7, C.43:15A-75 and  
14 C.43:15A-135) and continuously thereafter. The membership of the  
15 retirement system shall include Workers' Compensation Judges of  
16 the Division of Workers' Compensation in the Department of Labor  
17 and Workforce Development; and
- 18       c. Every employee veteran in the employ of the State or other  
19 employer on January 2, 1955, who is not a member of any  
20 retirement system supported wholly or partly by the State.
- 21       d. Membership in the retirement system shall be optional for  
22 elected officials other than veterans, and for school crossing guards,  
23 who having become eligible for benefits under other pension  
24 systems are so employed on a part-time basis. Elected officials  
25 commencing service on or after the effective date of sections 1  
26 through 19 of P.L.2007, c.92 (C.43:15C-1 through C.43:15C-15,  
27 C.43:3C-9, C.43:15A-7, C.43:15A-75 and C.43:15A-135) shall not  
28 be eligible for membership in the retirement system based on  
29 service in the elective public office, except that an elected official  
30 enrolled in the retirement system as of that effective date who  
31 continues to hold that elective public office or, for an elected  
32 official specified in section 5 of P.L.2017, c.344 (C.43:15A-7.5),  
33 another elective public office, without a break in service shall be  
34 eligible to continue membership in the retirement system under the  
35 terms and conditions of enrollment. Service in the Legislature shall  
36 be considered a single elective public office. Any part-time school  
37 crossing guard who is eligible for benefits under any other pension  
38 system and who was hired as a part-time school crossing guard  
39 prior to March 4, 1976, may at any time terminate his membership  
40 in the retirement system by making an application in writing to the  
41 board of trustees of the retirement system. Upon receiving such  
42 application, the board of trustees shall terminate his enrollment in  
43 the system and direct the employer to cease accepting contributions  
44 from the member or deducting from the compensation paid to the  
45 member. State employees who become members of any other  
46 retirement system supported wholly or partly by the State as a  
47 condition of employment shall not be eligible for membership in  
48 this retirement system. Notwithstanding any other law to the

1 contrary, all other persons accepting employment in the service of  
2 the State shall be required to enroll in the retirement system as a  
3 condition of their employment, regardless of age.

4 (1) Before or on November 1, 2008, no person in employment,  
5 office or position, for which the annual salary or remuneration is  
6 fixed at less than \$1,500.00, shall be eligible to become a member  
7 of the retirement system.

8 (2) After November 1, 2008, a person who was a member of the  
9 retirement system on that date and continuously thereafter shall be  
10 eligible to be a member of the retirement system in employment,  
11 office or position, for which the annual salary or remuneration is  
12 fixed at \$1,500 or more.

13 (3) After November 1, 2008 and before or on the effective date  
14 of P.L.2010, c.1, a person who was not a member of the retirement  
15 system on November 1, 2008, or who was a member of the  
16 retirement system on that date but not continuously thereafter, and  
17 who is in employment, office or position, for which the annual  
18 salary or remuneration is certified by the applicable public entity at  
19 \$7,500 or more, shall be eligible to become a member of the  
20 retirement system. The \$7,500 minimum annual salary or  
21 remuneration amount shall be adjusted annually by the Director of  
22 the Division of Pensions and Benefits, by regulation, in accordance  
23 with changes in the Consumer Price Index but by no more than 4  
24 percent. "Consumer Price Index" means the average of the annual  
25 increase, expressed as a percentage, in the consumer price index for  
26 all urban consumers in the New York City and Philadelphia  
27 metropolitan statistical areas during the preceding calendar year as  
28 reported by the United States Department of Labor.

29 (4) After the effective date of P.L.2010, c.1, no person in an  
30 employment, office or position of the State, or an agency, board,  
31 commission, authority or instrumentality of the State, for which the  
32 hours of work are fixed at fewer than 35 per week shall be eligible  
33 to become a member of the retirement system; and no person in  
34 employment, office or position with a political subdivision of the  
35 State, or an agency, board, commission, authority or instrumentality  
36 of a political subdivision of the State, for which the hours of work  
37 are fixed by an ordinance or resolution of the political subdivision,  
38 or agency, board, commission, authority or instrumentality thereof,  
39 at fewer than 32 per week shall be eligible to become a member of  
40 the retirement system. Any hour or part thereof, during which the  
41 person does not work due to the person's participation in a  
42 voluntary or mandatory furlough program shall not be deducted in  
43 determining if a person's hours of work are fixed at fewer than 35 or  
44 32 per week, as appropriate, for the purpose of eligibility.

45 e. Membership of any person in the retirement system shall  
46 cease if he shall discontinue his service for more than two  
47 consecutive years.

1       f. The accumulated deductions of the members of the former  
2 "State Employees' Retirement System" which have been set aside in  
3 a trust fund designated as Fund A as provided in section 5 of this  
4 act and which have not been claimed for refund prior to February 1,  
5 1955 shall be transferred from said Fund A to the Annuity Savings  
6 Fund of the Retirement System, provided for in section 25 of this  
7 act. Each member whose accumulated deductions are so transferred  
8 shall receive the same prior service credit, pension credit, and  
9 membership credit in the retirement system as he previously had in  
10 the former "State Employees' Retirement System" and shall have  
11 such accumulated deductions credited to his individual account in  
12 the Annuity Savings Fund. Any outstanding obligations of such  
13 member shall be continued.

14       g. Any school crossing guard electing to terminate his  
15 membership in the retirement system pursuant to subsection d. of  
16 this section shall, upon his request, receive a refund of his  
17 accumulated deductions as of the date of his appointment to the  
18 position of school crossing guard. Such refund of contributions  
19 shall serve as a waiver of all benefits payable to the employee, to  
20 his dependent or dependents, or to any of his beneficiaries under the  
21 retirement system.

22       h. A temporary employee who is employed under the federal  
23 Workforce Investment Act shall not be eligible for membership in  
24 the system. Membership for temporary employees employed under  
25 the federal Job Training Partnership Act, Pub.L.97-300  
26 (29 U.S.C.s.1501) who are in the system on September 19, 1986  
27 shall be terminated, and affected employees shall receive a refund  
28 of their accumulated deductions as of the date of commencement of  
29 employment in a federal Job Training Partnership Act program.  
30 Such refund of contributions shall serve as a waiver of all benefits  
31 payable to the employee, to his dependent or dependents, or to any  
32 of his beneficiaries under the retirement system.

33       i. Membership in the retirement system shall be optional for a  
34 special service employee who is employed under the federal Older  
35 American Community Service Employment Act, Pub.L.94-135 (42  
36 U.S.C.s.3056). Any special service employee employed under the  
37 federal Older American Community Service Employment Act,  
38 Pub.L.94-135 (42 U.S.C.s.3056), who is in the retirement system on  
39 the effective date of P.L.1996, c.139 may terminate membership in  
40 the retirement system by making an application in writing to the  
41 board of trustees of the retirement system. Upon receiving the  
42 application, the board shall terminate enrollment in the system and  
43 the member shall receive a refund of accumulated deductions as of  
44 the date of commencement of employment in a federal Older  
45 American Community Service Employment Act program. This  
46 refund of contributions shall serve as a waiver of all benefits  
47 payable to the employee, to any dependent or dependents, or to any  
48 beneficiary under the retirement system.

1       j. An employee of the South Jersey Port Corporation who was  
2 employed by the South Jersey Port Corporation as of the effective  
3 date of P.L.1997, c.150 (C.34:1B-144 et al.) and who shall be re-  
4 employed within 365 days of such effective date by a subsidiary  
5 corporation or other corporation, which has been established by the  
6 Delaware River Port Authority pursuant to subdivision (m) of  
7 Article I of the compact creating the Delaware River Port Authority  
8 (R.S.32:3-2), as defined in section 3 of P.L.1997, c.150 (C.34:1B-  
9 146), shall be eligible to continue membership while an employee  
10 of such subsidiary or other corporation.

11       k. An employee of a renaissance school project established  
12 pursuant to P.L.2011, c.176 (C.18A:36C-1 et seq.) upon  
13 commencement of employment.  
14 (cf: P.L.2018, c.129, s.2)

15  
16       <sup>2</sup>[3.(New section) a. Notwithstanding the provisions of any  
17 other law to the contrary, Workers' Compensation Judges of the  
18 Division of Workers' Compensation in the Department of Labor and  
19 Workforce Development appointed on or after the effective date of  
20 P.L. , c. (pending before the Legislature as this bill) shall be  
21 enrolled in the Public Employees' Retirement System. Membership  
22 in the Public Employees' Retirement System shall be a condition of  
23 employment for service as a judge of compensation for each judge  
24 enrolled after that effective date.

25       Notwithstanding enrollment in the system, the laws and  
26 regulations governing the system shall not apply to workers'  
27 compensation judges covered by this section. Those judges shall be  
28 subject to and governed by the laws and regulation of the Judicial  
29 Retirement System, established pursuant to P.L.1973, c.140  
30 (C.43:6A1 et seq.), in the same manner as a judge enrolled in the  
31 Judicial Retirement System. For all purposes, those workers'  
32 compensation judges covered by this section shall be deemed  
33 members of the Judicial Retirement System but for enrollment in  
34 the Public Employees' Retirement System.

35       b. A workers' compensation judge who is a participant in the  
36 Defined Contribution Retirement Program, established pursuant to  
37 P.L.2007, c.92 (C.43:15C-1 et seq.), on the effective date of  
38 P.L. , c. (pending before the Legislature as this bill) or a  
39 participant in the Workers' Compensation Judges Part of the Public  
40 Employees' Retirement System on the effective date of  
41 P.L. , c. (pending before the Legislature as this bill), shall be  
42 transferred out of the program or the part within 90 days following  
43 that effective date and covered by the provisions of section a. of this  
44 section. A judge may elect not to be transferred and covered by the  
45 provisions of subsection a. of this section by filing a statement  
46 within 30 days following that effective date with the Division of  
47 Pensions and Benefits in the Department of the Treasury waiving all



1 rights and benefits which would otherwise be provided in  
2 accordance with subsection a. of this section.

3 The account in the program or the part for each judge transferred  
4 and covered by the provisions of subsection a. of this section shall  
5 be adjusted to reflect the transfer and each judge shall be given  
6 service credit for the provisions of subsection a. of this section for  
7 service starting on the judge's date of appointment.

8 The actuary for the Public Employees' Retirement System, in  
9 consultation with the actuary for the Judicial Retirement System,  
10 shall determine the unfunded accrued liability resulting from the  
11 transfer and coverage of judges under subsection a. of this section  
12 in the same manner provided for the determination of the unfunded  
13 accrued liability of the retirement system by section 24 of P.L.1954,  
14 c.84 (C.43:15A-24). This unfunded accrued liability shall be  
15 amortized in the manner provided by section 24 over an  
16 amortization period of 20 years. Accrued liability and normal  
17 contributions for workers compensation judges shall be paid by  
18 transfers from the Second Injury Fund as provided by subsection j.  
19 of R.S.34:15-94. The Commissioner of Labor and Workforce  
20 Development may, with the authorization of and appropriation by  
21 the Legislature, pay the unfunded accrued liability in a lump sum or  
22 over a period of time shorter than 20 years.

23 <sup>1</sup>The value of the account of a workers' compensation judge who  
24 is transferred out of the program shall be transferred from the  
25 Defined Contribution Retirement Program to the Public Employees'  
26 Retirement System in accordance with the rollover requirements of  
27 the federal Internal Revenue Code and relevant regulations as a  
28 qualified rollover distribution from one qualified retirement plan to  
29 another qualified retirement plan, and shall not be a taxable  
30 distribution to the workers' compensation judge. The transfer shall  
31 be in accordance with a rule, method, or process that shall not result  
32 in the transfer being deemed a distribution includible in federal  
33 gross income for the workers' compensation judge.<sup>1</sup><sup>2</sup>

34

35 <sup>2</sup>3. Section 2 of P.L.2001, c.259 (C.43:15A-143) is amended to  
36 read as follows:

37 2. a. Notwithstanding the provisions of any other law, workers  
38 compensation judges shall be members of the Workers Compensation  
39 Judges Part, established pursuant to this act, P.L.2001, c.259  
40 (C.43:15A-142 et seq.), of the Public Employees' Retirement System,  
41 established pursuant to P.L.1954, c.84 (C.43:15A-1 et seq.), **【**if  
42 enrolled in the part prior to the effective date of P.L.2007, c.92  
43 (C.43:15C-1 et al.)**】** and shall be subject to the same membership and  
44 benefit provisions as State employees, except as provided by P.L.2001,  
45 c.259. Membership in the retirement system shall be a condition of  
46 employment for service as a judge of compensation **【**for a judge

1 enrolled in the part prior to the effective date of P.L.2007, c.92  
2 (C.43:15C-1 et al.).

3 A workers compensation judge who becomes a member of the  
4 retirement system on or after the effective date of P.L.2007, c.92  
5 (C.43:15C-1 et al.) shall not be a member of the Workers  
6 Compensation Judges Part and the provisions of P.L.2001, c.259  
7 (C.43:15A-142 et seq.) shall not apply to such judge or the judge's  
8 survivors】.

9 b. A Workers' Compensation Judge of the Division of Workers'  
10 Compensation in the Department of Labor and Workforce  
11 Development who is a participant in the Defined Contribution  
12 Retirement Program, established pursuant to P.L.2007, c.92  
13 (C.43:15C-1 et seq.), on the effective date of P.L. , c. (pending  
14 before the Legislature as this bill) shall be transferred and enrolled in  
15 the Workers' Compensation Judges Part of the Public Employees'  
16 Retirement System within 90 days following that effective date. The  
17 account in the Defined Contribution Retirement Program or the Public  
18 Employees' Retirement Program for each judge transferred and  
19 enrolled shall be transferred to the Workers' Compensation Judges  
20 Part of the Public Employees' Retirement System and each judge shall  
21 be given service credit in the Workers' Compensation Judges Part of  
22 the Public Employees' Retirement System for service starting on the  
23 judge's date of appointment. The unfunded liability for the benefits  
24 provided by the transfer and enrollment of such judges shall be paid by  
25 transfers from the Second Injury Fund as provided by section 13 of  
26 P.L.2001, c.259 (C.43:15A-154) to the Workers' Compensation  
27 Judges Part of the Public Employees' Retirement System.

28 Service credit transferred from a participant in the Defined  
29 Contribution Retirement Program under this subsection shall be  
30 recognized as service credit to determine eligibility for employer-paid  
31 health care benefits in retirement pursuant to P.L.1961, c.49 (C.52:14-  
32 17.25 et seq.), or any other law, rule or regulation.

33 The actuary for the Public Employees' Retirement System shall  
34 determine the unfunded accrued liability resulting from the transfer  
35 and coverage of judges under this subsection a. of this section in the  
36 same manner provided for the determination of the unfunded accrued  
37 liability of the retirement system by section 24 of P.L.1954, c.84  
38 (C.43:15A-24). This unfunded accrued liability shall be amortized in  
39 the manner provided by section 24 over an amortization period of 20  
40 years. Accrued liability and normal contributions for workers  
41 compensation judges shall be paid by transfers from the Second Injury  
42 Fund as provided by subsection j. of R.S.34:15-94. The Commissioner  
43 of Labor and Workforce Development may, with the authorization of  
44 and appropriation by the Legislature, pay the unfunded accrued  
45 liability in a lump sum or over a period of time shorter than 20 years.

46 c. The value of the account of a workers' compensation judge who  
47 is transferred out of the program shall be transferred from the Defined  
48 Contribution Retirement Program to the Public Employees'

1 Retirement System in accordance with the rollover requirements of the  
2 federal Internal Revenue Code and relevant regulations as a qualified  
3 rollover distribution from one qualified retirement plan to another  
4 qualified retirement plan, and shall not be a taxable distribution to the  
5 workers' compensation judge. The transfer shall be in accordance  
6 with a rule, method, or process that shall not result in the transfer  
7 being deemed a distribution includible in federal gross income for the  
8 workers' compensation judge.

9 d. A workers compensation judge who retired on or after May 20,  
10 2021 and who was not transferred and enrollment pursuant to this  
11 subsection shall be retroactively transferred and enrolled in the  
12 Workers Compensation Judges Part of the Public Employees'  
13 Retirement System pursuant to this section and the retirement  
14 allowance calculated and paid from the date of retirement based on  
15 that enrollment in Workers Compensation Judges Part of the Public  
16 Employees' Retirement System, provided the retiree complies with  
17 any terms and conditions for that transfer, enrollment, and calculation  
18 as required by the Division of Pensions and Benefits and the board of  
19 trustees of the Public Employees' Retirement System.<sup>2</sup>

20 (cf: P.L.2007, c.92, s.22)

21  
22 4. This act shall take effect immediately.