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STATE OF NEW JERSEY 219th LEGISLATURE

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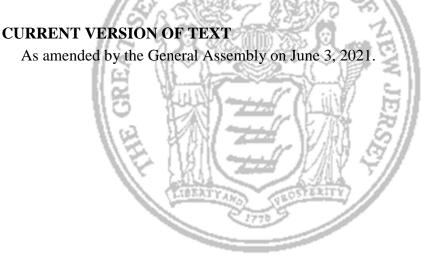
Sponsored by: Senator VIN GOPAL District 11 (Monmouth) Senator NICHOLAS P. SCUTARI District 22 (Middlesex, Somerset and Union) Assemblywoman JOANN DOWNEY District 11 (Monmouth) Assemblyman SEAN T. KEAN District 30 (Monmouth and Ocean) Assemblyman JON M. BRAMNICK District 21 (Morris, Somerset and Union)

Co-Sponsored by: Senator Lagana and Assemblyman Benson

SYNOPSIS

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

HE.



(Sponsorship Updated As Of: 6/24/2021)

AN ACT concerning enrollment of workers' compensation judges in 1 the Public Employees' Retirement System and amending 2 ²[P.L.2007, c.92 and amending and supplementing P.L.1954, 3 4 c.84 (C.43:15A-1 et seq.)] various parts of the statutory law². 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 date of this section of P.L.2007, c.92 (C.43:15C-1 et al.) in an 14 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 or of a political subdivision thereof, or an agency, board, 25 commission, authority or instrumentality of the State or of a 26 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 the Department of Labor and Workforce Development ²[, except 35 such judges who waive transfer to the Public Employees' 36 37 Retirement System, pursuant to section 3 of P.L., c. (pending before the Legislature as this bill)]². 38 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

Matter underlined thus is new matter.

Matter enclosed in superscript numerals has been adopted as follows:

¹Senate SBA committee amendments adopted February 11, 2021.

²Assembly floor amendments adopted May 20, 2021.

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

³Assembly floor amendments adopted June 3, 2021.

appointment by an elected public official or elected governing 1 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.

(4) A person who is granted a pension or retirement allowance
under any pension fund or retirement system established under the
laws of this State and elects to participate pursuant to section 1 of
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 systems, for whom participation in this retirement program shall be 36 37 with regard to any excess over the maximum compensation only.

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

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

(1) the base salary for that employment, office, or position is
 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

(4) the person is an officer or employee of a political
subdivision of this State or of a board of education, or of any
agency, authority or instrumentality thereof, who is ineligible for
membership in the Public Employees' Retirement System pursuant
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 19 retirement program pursuant to paragraph (5) of subsection a. of 20 this section may elect to waive participation with regard to that employment, office, or position by filing, when first eligible, on a 21 22 form required by the division, a written waiver with the Division of 23 Pensions and Benefits that waives all rights and benefits that would 24 otherwise be provided by the retirement program. Such a person 25 may thereafter elect to participate in the retirement program by 26 filing, on a form required by the division, a written election to 27 participate in the retirement program and participation in the 28 retirement program pursuant to such election shall commence on 29 the January 1 next following the filing of the election to participate.

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

- 36 (cf: P.L.2017, c.344, s.3)
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38 2. Section 7 of P.L.1954, c.84 (C.43:15A-7) is amended to read39 as follows:

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

a. The members of the former "State Employees' Retirement
System of New Jersey" enrolled as such as of December 30, 1954,
who shall not have claimed for refund their accumulated deductions
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

c. Every employee veteran in the employ of the State or other
employer on January 2, 1955, who is not a member of any
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 State employees who become members of any other member. 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

contrary, all other persons accepting employment in the service of
 the State shall be required to enroll in the retirement system as a
 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.

(3) After November 1, 2008 and before or on the effective date 13 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.

(4) After the effective date of P.L.2010, c.1, no person in an 29 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.

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

The accumulated deductions of the members of the former 1 f 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 the former "State Employees' Retirement System" and shall have 10 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 this section shall, upon his request, receive a refund of his 16 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 Membership in the retirement system shall be optional for a i. 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.

An employee of the South Jersey Port Corporation who was 1 j. 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.

k. An employee of a renaissance school project established
pursuant to P.L.2011, c.176 (C.18A:36C-1 et seq.) upon
commencement of employment.

14 (cf: P.L.2018, c.129, s.2)

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16 ²[3. (New section) a. Notwithstanding the provisions of any other law to the contrary, Workers' Compensation Judges of the 17 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

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

The account in the program or the part for each judge transferred and covered by the provisions of subsection a. of this section shall be adjusted to reflect the transfer and each judge shall be given service credit for the provisions of subsection a. of this section for 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 ¹The 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 in the transfer being deemed a distribution includible in federal 32 33 gross income for the workers' compensation judge.¹]²

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²3. Section 2 of P.L.2001, c.259 (C.43:15A-143) is amended to
 read as follows:

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

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1 a judge of compensation [for a judge enrolled in the part prior to 2 the effective date of P.L.2007, c.92 (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 10 Workers' Compensation in the Department of Labor and Workforce Development who is a participant in the Defined Contribution 11 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 15 in the Workers' Compensation Judges Part of the Public 16 Employees' Retirement System within 90 days following that 17 effective date. The account in the Defined Contribution Retirement 18 Program or the Public Employees' Retirement Program for each 19 judge transferred and enrolled shall be transferred to the Workers' 20 Compensation Judges Part of the Public Employees' Retirement 21 System and each judge shall be given service credit in the Workers' 22 Compensation Judges Part of the Public Employees' Retirement 23 System for service starting on the judge's date of appointment. The 24 unfunded liability for the benefits provided by the transfer and 25 enrollment of such judges shall be paid by transfers from the 26 Second Injury Fund as provided by section 13 of P.L.2001, c.259 27 (C.43:15A-154) to the Workers' Compensation Judges Part of the 28 Public Employees' Retirement System. 29 Service credit transferred from a participant in the Defined 30 Contribution Retirement Program under this subsection shall be 31 recognized as service credit to determine eligibility for employer-32 paid health care benefits in retirement pursuant to P.L.1961, c.49 33 (C.52:14-17.25 et seq.), or any other law, rule or regulation. 34 The actuary for the Public Employees' Retirement System shall 35 determine the unfunded accrued liability resulting from the transfer 36 and coverage of judges under this subsection a. of this section in the 37 same manner provided for the determination of the unfunded 38 accrued liability of the retirement system by section 24 of P.L.1954, 39 c.84 (C.43:15A-24). This unfunded accrued liability shall be 40 amortized in the manner provided by section 24 over an 41 amortization period of 20 years. Accrued liability and normal 42 contributions for workers compensation judges shall be paid by 43 transfers from the Second Injury Fund as provided by subsection j. 44 of R.S.34:15-94. The Commissioner of Labor and Workforce 45 Development may, with the authorization of and appropriation by 46 the Legislature, pay the unfunded accrued liability in a lump sum or 47 over a period of time shorter than 20 years.

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1 c. The value of the account of a workers' compensation judge 2 who is transferred out of the program shall be transferred from the 3 Defined Contribution Retirement Program to the Public Employees' Retirement System in accordance with the ³[rollover requirements] 4 relevant provisions³ of the federal Internal Revenue Code and 5 ³[<u>relevant regulations as a qualified rollover distribution from one</u> 6 7 qualified retirement plan to another qualified retirement plan, and 8 shall not be a taxable distribution to the workers' compensation 9 judge] Internal Revenue Service guidance as a direct trustee-totrustee transfer.³ The transfer shall be in accordance with a rule, 10 method, or process that shall not result in the transfer being deemed 11 12 a distribution includible in federal gross income for the workers' 13 compensation judge. 14 d. A workers compensation judge who retired on or after May 20, 2021 and who was not transferred and ³[enrollment] enrolled³ 15 pursuant to this subsection shall be retroactively transferred and 16 17 enrolled in the Workers Compensation Judges Part of the Public 18 Employees' Retirement System pursuant to this section and the retirement allowance calculated and paid from the date of 19 20 retirement based on that enrollment in Workers Compensation 21 Judges Part of the Public Employees' Retirement System, provided 22 the retiree complies with any terms and conditions for that transfer, 23 enrollment, and calculation as required by the Division of Pensions 24 and Benefits and the board of trustees of the Public Employees' Retirement System.² ³The retroactive provision in this subsection 25 shall only apply to those workers compensation judges who have 26 27 not received a distribution from the judge's Defined Contribution 28 Retirement Program account.³ 29 (cf: P.L.2007, c.92, s.22) 30 4. This act shall take effect immediately. 31