

# NATIONAL ASSOCIATION OF POLICE ORGANIZATIONS, INC.

*Representing America's Finest*

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WILLIAM J. JOHNSON

**Executive Director**

December 2, 2011

The Honorable Douglas H. Shulman  
Commissioner, Internal Revenue Service  
United States Department of Treasury  
1111 Constitution Avenue, NW  
Washington, D.C. 20224

Dear Commissioner:

On behalf of the National Association of Police Organizations (NAPO), representing 241,000 rank-and-file law enforcement officers from across the United States, I am writing to advise you of our concerns regarding the application of Treasury Regulations Section 1.401(a)-1(b) (the "Final Regulations") on governmental plans, especially those where the majority of plan participants are qualified public safety employees.

NAPO has been working together with Congress and the IRS to address the implications of *Final Regulations* on governmental plans. There has been sufficient time to consider the impact of applying these regulations to government pension plans. NAPO is concerned regarding the negative repercussions of the current policies on public safety.

We strongly believe the IRS should not attempt to create standardized definitions for normal retirement age with regards to governmental plans, but instead should defer to the applicable state or local laws, regulations and policies governing the plan.

Therefore, we strongly urge the IRS to defer to applicable state or local laws, regulations and policies in regards to defining normal retirement age for governmental plans. Please feel free to contact me or NAPO's Director of Government Affairs, Rachel Hedge at (703) 549-0775 if you have any questions or require further information.

Sincerely,

William J. Johnson  
Executive Director