

NATIONAL ASSOCIATION OF POLICE ORGANIZATIONS, INC.

Representing America's Finest

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Executive Director

December 8, 2011

The Honorable Ron Kind
United States House of Representatives
1406 Longworth House Office Building
Washington, D.C. 20515

Dear Representative Kind:

On behalf of the National Association of Police Organizations (NAPO), representing 241,000 rank-and-file police officers from across the United States, I would like to thank and commend you for your support of the Small Business Pension Promotion Act of 2011 (H.R.3561).

Prior to Treasury Regulations Section 1.401(a)-1(b) ("*Final Regulations*") there was no authority that prohibited governmental pension plans from determining and setting an appropriate retirement age. Over the past several years NAPO has worked with both Congress and the IRS to address the implications of *Final Regulations* on governmental plans. Although there has been significant time to consider the impact of applying these regulations, the concerns of public safety have yet to be addressed.

It is important that the IRS should not be authorized to create standardized definitions for normal retirement age with regard to governmental plans. Instead, it should defer to the applicable state or local laws, regulations and policies governing their plans. NAPO supports The Small Business Pension Promotion Act, because it ensures that public safety pension plans will not violate qualified plan rules even if it does not use age as a threshold for "normal retirement age".

Pension plans designed to serve public safety officers take into account the fact that officers typically begin years of service earlier than other public employees and they must endure a physically and mentally demanding career, that results in retirement at an earlier age than the general population.

NAPO supports H.R. 3561, as it affords protections to public safety officers' pension plans. If you have any questions on how NAPO can assist your efforts, please feel free to contact me, or NAPO's Director of Government Affairs, Rachel Hedge, at (703) 549-0775.

Sincerely,

William J. Johnson

Executive Director

cc: Representative Jim Gerlach
Representative Richard Neal
Douglas H. Shulman, Commissioner, Internal Revenue Service