



NATIONAL ASSOCIATION OF POLICE ORGANIZATIONS, INC.

Representing America's Finest

317 South Patrick Street. ~ Alexandria, Virginia ~ 22314-3501

(703) 549-0775 ~ (800) 322-NAPO ~ Fax: (703) 684-0515

www.napo.org ~ Email: info@napo.org

EXECUTIVE OFFICERS December 7, 2022

MICHAEL McHALE

President
Florida Police Benevolent
Association

The Honorable Nancy Pelosi
Speaker
United States House of Representatives
Washington, D.C. 20515

The Honorable Kevin McCarthy
Minority Leader
United States House of Representatives
Washington, D.C. 20515

JOHN A. FLYNN

Vice President
Police Benevolent
Association of New York City

The Honorable Charles Schumer
Majority Leader
United States Senate
Washington, D.C. 20510

The Honorable Mitch McConnell
Minority Leader
United States Senate
Washington, D.C. 20510

CRAIG LALLY

Recording Secretary
Los Angeles Police
Protective League

SCOTT HOVSEPIAN

Treasurer
Massachusetts Coalition
of Police

Dear Speaker Pelosi, Minority Leader McCarthy, Majority Leader Schumer, and Minority Leader McConnell:

KEITH CURRY

Sergeant-at-Arms
New Jersey State Policemen's
Benevolent Association

On behalf of the National Association of Police Organizations (NAPO), representing over 241,000 sworn law enforcement officers across the country, I am writing to advise you of the importance of the first responder related provisions in the Securing a Strong Retirement Act (H.R. 2954) and the Enhancing American Retirement Now (EARN) Act (S. 4808) and urge their inclusion in the final negotiated retirement package. It is a top priority for NAPO to see these provisions, as part of a broad retirement package, included in one of the must-pass year end bills to ensure the retirement security of our nation's first responders.

SCOTT LEETON

Executive Secretary
Combined Law Enforcement
Associations of Texas

MARK YOUNG

Vice President,
Associate Members
Detroit Police Lieutenants &
Sergeants Association

Section 312 of H.R. 2954 and Section 303 of S. 4808 excludes certain disability-related first responder retirement payments from gross income. This provision provides significant tax relief to those who have been disabled serving their country and communities.

JAMES PALMER

Parliamentarian
Wisconsin Professional Police
Association

S. 4808 also includes a provision in Section 304 to repeal the direct payment requirement from Section 402(l) of the Pension Protection Act of 2006, which allows eligible retired public safety officers to exclude up to \$3,000 annually from gross income to pay for qualified health insurance or long-term care premiums. The repeal of the direct payment requirement will make it easier for plans to execute Section 402(l) and ensure more public safety retirees can take advantage of this vital benefit.

WILLIAM J. JOHNSON, CAE

Executive Director and
General Counsel

Lastly, Section 306 of S. 4808 includes language to modify the eligible age for the exemption from the retirement plan early withdrawal penalty for public safety officers. It establishes the age eligibility at age 50 or 25 years of service under the plan, whichever is earlier. This would protect many public safety retirees from being penalized for withdrawing their rightfully earned retirement funds after reaching their prescribed normal retirement age.

NAPO urges the inclusion of the retirement package and these important provisions in any must-pass bill. If you have any questions, or if we can be of further assistance, please feel free to contact me at: (703) 549-0775.

Sincerely,

William J. Johnson, Esq.
Executive Director