



1. Supplemental Benefit Reimbursements

The form to seek reimbursement of any supplemental benefits paid during 2024 is now available on the [Minnesota Department of Revenue \(DOR\)'s website](#). The online form requires that a relief association provide its Minnesota ID number. If you do not know the relief association's ID number, you can obtain it by calling Business Registration within the DOR at (651) 282-5225.

A relief association seeking reimbursement of supplemental benefits paid during 2023 must submit the Supplemental Benefit Reimbursement form to the DOR by **February 18, 2025**, to receive reimbursement in March 2025. See the OSA's [Statement of Position](#) for information on how supplemental benefits are calculated and the reimbursement process.

2. Fire State Aid Forfeiture Deadline

Minnesota law requires forfeiture of fire state aid for relief associations that do not submit all required reporting information to the OSA on or before November 30 (this year December 2). A relief association that does not submit the reports by this statutory deadline automatically forfeits its 2024 fire state aid and does not qualify for future aid distributions until the missing forms are submitted. The OSA does not have authority to grant filing extensions beyond this statutory deadline.

You can check out our new [reporting status dashboard](#) to see a relief association's status in meeting its requirements with the OSA to qualify for fire state aid, and to view the status of relief association report submissions and the OSA's review of the submitted reports.

A list of the 2024 fire and supplemental state aid amounts from the Department of Revenue is posted on the [OSA website](#).

3. Clarification of Legislative Proposal

Last month's newsletter provided information about legislative proposals adopted by the [Fire Relief Association Working Group](#) that will be introduced in a bill for consideration during the 2025 Legislative Session. One of the proposals, if passed into law, will allow relief associations with a defined contribution plan to amend their bylaws to permit retirement benefit distributions to firefighters who are not yet age 50. A minimum retirement age for these relief association members would be removed from statute, allowing relief associations to decide locally whether to require that members meet an age requirement to qualify for a benefit distribution.

We want to highlight that the proposal being considered would apply **only** to defined contribution (split the pie) plans. Members of relief associations with a defined benefit plan will continue to have a required minimum retirement age of at least 50.

Also, defined contribution plans cannot pay retirement benefits to members who are not yet 50 unless and until 1) the proposal is passed into law, 2) the bill has gone into effect, and 3) the relief association has amended its bylaws. We will continue to keep you updated on the status of this Working Group proposal.

TIPS FOR TRUSTEES

4. Fire Department Grants

Occasionally, the OSA sees grant revenue deposited into a relief association's general fund. Relief associations that receive grant funds should be sure that the terms of the grant are followed. The grant may require that the funds be given directly to the fire department. If the fire department is a city or town fire department, the funds need to be given directly to the municipality.

Minnesota law requires city councils and town boards to have full control over their municipality's financial matters. Any money intended for use by the municipal fire department must be controlled by the city council or town board. Learn more about fire department and relief association accounts in our [Statement of Position](#).



Mid-November: Application period opens for reimbursement of [supplemental benefits](#).

November 30: Final deadline for submitting 2023 reporting forms to avoid forfeiture of fire state aid.

January 15: [Certified Listing of Individuals Who Filed a Statement of Economic Interest](#) due to the Campaign Finance and Public Disclosure Board.

February 18: Final deadline for submitting 2024 [Supplemental Benefit Reimbursement Forms](#) to the Department of Revenue.

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