



STATE OF MINNESOTA OFFICE OF THE STATE AUDITOR

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Statement of Position Service Credit Determinations

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This Statement of Position is not legal advice and is subject to revision.

Fire departments and fire relief associations each need to determine, for different reasons, whether their members are in good standing and have met minimum service requirements.

Fire departments can be flexible in defining active service requirements and in identifying the period over which these requirements are to be measured. Relief associations, in contrast, must operate within a structure defined by state law and by their own bylaws when awarding service credit for pension purposes. Therefore, it is important for relief associations and their affiliated fire departments to work together to implement a process for determining service credit that works for both entities and that provides a clear set of service requirements to their firefighters.

Fire Departments

Minnesota law allows fire departments to define active service standards locally. Most fire departments, for example, require attendance to a minimum percentage of emergency calls, department meetings, trainings, and drills for firefighters to be in good standing.

If the fire department has an associated fire relief association, the fire chief is required to annually certify service credit of each volunteer and paid on-call firefighter rendering active service with the fire department.¹ The amount of service credit certified by the fire chief must be the number of completed months of the previous year during which an active firefighter rendered at least the minimum level of duties as specified and required by the fire department's rules, regulations, and policies.

No more than one year of service credit may be certified for a calendar year. In addition, a firefighter cannot receive service credit in a relief association and in a fund operated by the Public Employees Retirement Association for the same hours of service.²

The certification must be made annually by March 31 to an officer of the relief association's board of trustees and to the municipal clerk or clerk-treasurer of the largest (in population) municipality served by the associated fire department.

¹ Minn. Stat. § 424A.003. See Minn. Stat. § 424A.001, subds. 10 and 10a, for the definitions of "volunteer firefighter" and "paid on-call firefighter."

² Minn. Stat. § 424A.01, subd. 4a.

The fire chief must also notify each firefighter who had active service during the previous calendar year of the amount of service credited to the firefighter. The notification provided by the fire chief to each firefighter must include a description of the process and deadlines for if the firefighter wants to challenge the fire chief's determination of service credit. Upon request, the fire chief must provide the firefighter with a written explanation and documentation to support the determination of service credit. The notification must be provided to each firefighter 21 days before the fire chief certifies the service credit amounts to the relief association and municipality. If a firefighter challenges the service credit amount determined by the fire chief, the fire chief must accept and consider any additional pertinent information and make a final determination of the service credit amount.

Some information contained within the fire chief's notification and certification is private information. Private data must be protected by the relief association and the municipality in accordance with Minnesota's Data Practices Act.³ The fire chief should not, therefore, post a copy of the service credit certification in the fire hall or other public place without first redacting (removing or covering up) all private data.

Relief Associations

Minnesota law permits relief associations to award service credit for pension purposes based on each completed year of active service that a member has served with the affiliated fire department or, if the relief association's bylaws authorize it, to prorate service credit on a monthly basis.

If a relief association's bylaws authorize the monthly proration of service credit, the bylaws may define what constitutes a "month." The definition must require a calendar month to have at least 16 days of active service. If the bylaws allow service credit to be prorated on a monthly basis but do not define a "month," a "month" must be a completed month of active service measured from the member's date of entry to the same date in the subsequent calendar month.⁴

Working Together

Relief associations award service credit for pension purposes based, in large part, on the fire chief's service credit certifications. Relief associations are allowed to establish additional requirements that firefighters must meet to receive pension service credit (provided such additional requirements do not violate other state or federal law), but any additional requirements should be compatible with the requirements established by the fire department.

The standard for determining a "month" should also be considered. For example, if a relief association has defined a "month" in its bylaws, the system to determine service credit should integrate the definition. Service credit should not be granted for a month in which a firefighter was not active (as determined by the fire chief) for at least the minimum number of days in the month as defined in the relief association's bylaws.

³ The Data Practices Office within the Minnesota Department of Administration provides information about data practices on its [website](#).

⁴ For more information about defining active service in the bylaws, see the Office of the State Auditor's sample [Bylaw Guides](#) for fire relief associations. The Bylaw Guides include sample language that defines active service, authorizes the monthly proration of service credit, and defines a "month." These definitions are in Article II, Sections 5 and 6.