



1. Fire Relief Association Working Group

The Fire Relief Association Working Group met on August 12. Working Group members continued discussing relief association audit requirements and agreed to pursue an increase to the threshold at which an annual audit is required, from \$750,000 to \$1,000,000 in either special fund assets or liabilities. Working Group members also began reviewing tentative changes to provisions governing how service is credited to firefighters who return to relief association membership after a break in firefighting service.

Accountants and auditors, we would love to hear your thoughts on the potential audit threshold increase. Please send any comments you have to our Pension [email](#).

The next Fire Relief Association Working Group meeting will be on Tuesday, September 16, from 2:00 pm to 3:30 pm. Meeting materials and a link to watch the live stream will be posted on our [Working Group](#) webpage.

2. New Legislative Updates Training Video

A new [online training video](#) is available on our website that summarizes legislative changes pertaining to fire relief associations, enacted during the 2025 legislative session. The 2025 legislative changes include changes to a reporting deadline, elimination of a reporting requirement, changes to the defined contribution plan minimum retirement age, and changes to the defined benefit plan maximum benefit level.

3. Deadline for Fire State Aid Eligibility

The first deadline for fire relief associations to be eligible to receive 2025 fire state aid is on **September 15**, less than a month away. Check out our [reporting compliance dashboard](#) to see a relief association's status in submitting required reports to the OSA and if the relief association has met its requirements with the OSA to be qualified for its fire state aid distribution.

Contact the [Pension Team](#) for help with questions about reporting requirements or completing reporting forms.

Relief associations ineligible to receive 2025 state aid in the first round of state aid payments may be eligible to receive their state aid in the second round of payments if all required reports have been submitted, the OSA review has been completed, and any identified issues are resolved by November 1.

The 2025 fire state aid amounts will be available in mid-September. Lists of the state aid amounts will be posted on the OSA and Department of Revenue websites when they are available.

TIPS FOR TRUSTEES

4. Fire State Aid Allocation Agreements

Fire state aid can be allocated between a relief association and affiliated municipality if the fire department is a combination fire department, and both the relief association and municipality have mutually agreed to an allocation method. If both of these criteria are met, the municipality may use the portion of fire state aid it retains pursuant to the agreement to pay employer contributions to the Public Employees Retirement Association on behalf of its full-time firefighters.

The authority is described in [Minn. Stat. § 477B.042](#) and includes filing requirements with the OSA.

5. Payment of Fines and Penalties

Special fund assets may be disbursed for purposes expressly authorized under Minnesota law. Authorized special fund disbursements include service pension, disability, and survivor benefit payments, and certain authorized administrative expenses. Administrative expenses that may be paid from the special fund include office expenses, officer salaries, training fees, and professional expenses.

The OSA occasionally sees special fund assets used to pay for fines or penalties, such as late filing penalties with the Internal Revenue Service (IRS).

Relief associations have authority to pay filing and application fees (like IRS fees) from a relief association's special fund if the fees are payable to federal or other governmental entities. Fines and penalties are not allowable expenses from a relief association's special fund. Any fines or penalties incurred by a relief association, including late filing penalties with the IRS, must be paid from the relief association's general fund.



September 15: First certification deadline for 2025 fire state aid. To be certified as eligible, all 2024 information must be submitted to the OSA, the OSA review must be completed, and any issues resolved. View a relief association's 2024 reporting status in our [Fire Relief Association Reporting Compliance Dashboard](#).

September 16: Fire Relief Association [Working Group](#) meeting from 2:00 pm to 3:30 pm.

September 30: Fire Relief Association [Working Group](#) meeting from 2:00 pm to 3:30 pm.

October 1: Fire State Aid is paid to those relief associations certified as eligible on the first certification deadline.

Contact Us



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