INTERNATIONAL FOUNDATION OF EMPLOYEE BENEFIT PLANS

PUBLIC SECTOR BENEFITS INSTITUTE

San Francisco, California

June 24, 2019

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LEGISLATIVE AND REGULATORY UPDATE
The Latest Challenges to Public Pensions From America's Legislatures and Courtrooms

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CONSTITUTIONAL CASES

Purchase of "Airtime" Not a "Core Pension Right"

In the *Cal Fire* case, Local 2881 challenged amendments which eliminated the ability of employees to increase pension benefits by purchasing "airtime." The elimination of airtime occurred in late 2012 during the Great Recession with the adoption of the California Public Employees' Pension Reform Act of 2013 (PEPRA). Cal Fire Local 2881 sued to reinstate airtime for employees hired prior to the PEPRA amendments.

The Court held that airtime was not a vested right. As a result, the Court did not need to reach the second hotly debated issue. As explained by the Court, "[i]n the absence of constitutional protection, the opportunity to purchase ARS credit could be altered or eliminated at the discretion of the Legislature." According to the Court, "we have no occasion in this decision to address, let alone to alter, the continued application of the California Rule."

Nevertheless, the Court acknowledged that the State and many amici urged it "to use this decision as a vehicle to reduce the protection afforded pension rights by modifying or abandoning" the California Rule. Of course, other amici argued in favor of leaving the California Rule intact.

On the first issue, the Court held that airtime is not a vested right:

> We conclude that the opportunity to purchase ARS credit was not a right protected by the contract clause. There is no indication in the statute conferring the opportunity to purchase ARS credit that the Legislature intended to create contractual rights. Further, unlike core pension rights, the opportunity to purchase ARS credit was not granted to public employees as deferred compensation for their work, and here we find no other basis for concluding that the opportunity to purchase ARS credit is protected by the contract clause. In the absence of constitutional protection, the opportunity to purchase ARS credit could be altered or eliminated at the discretion of the Legislature. We therefore affirm the decisions of the trial court and the Court of Appeal, which concluded that PEPRA's elimination of the opportunity to purchase ARS credit did not violate the Constitution.

In evaluating airtime, the following analogy was important to understand the Court's holding:

> The opportunity to purchase ARS credit was not different in form from a variety of other optional benefits offered to public employees in connection with their work. In addition to their salary or hourly pay, it is not unusual for public employees to be offered the opportunity to purchase different types of health insurance benefits from a variety of providers; to purchase life and long-term disability insurance; and to create a flexible spending account, by which certain medical and child

> care expenses can be paid with pre-tax income. We have never suggested that this type of benefit is entitled to protection under the contract clause.

The Court's reasoning also relied on the early retirement case of *Miller v. California*:

> Our decision in Miller is illustrative. The plaintiff in Miller was a state tax attorney who was forced to retire upon reaching the age of 67, the statutory age of mandatory retirement from state service. At the time he began his state employment, and until a few years before his retirement, the mandatory age of retirement was 70, and the plaintiff's pension benefit would have been less if he was required to abide by the lower retirement age. Despite the impact on the plaintiff's pension benefit, we declined to hold that he had a vested right to retire according to the mandatory age in effect at the time he joined state service. (citations omitted)

The Court took pains to clarify that the 2012 amendment did not impact existing airtime purchases (only the loss of the right to make future purchases). According to the Court:

> Before addressing this argument, it is important to make clear what is not at issue here. The only change made by PEPRA relating to ARS credit was to eliminate the opportunity to purchase ARS credit after the end of 2012. PEPRA does not purport to affect the rights of employees who took advantage of the opportunity to purchase ARS credit while it was still available. Persons who actually purchased ARS credit therefore remain in precisely the same position as they were prior to PEPRA, and we need not consider their circumstances further. What is claimed here to be a vested right is the opportunity to purchase ARS credit, rather than any of the rights conferred by its purchase.

***Cal Fire Local 2881 v. CalPERS,* 435 P. 3d 433 (Cal. 2019)**

Benefits That May Be Earning By Future Service Not Constitutionally Protected

The case centered around whether lowering the DROP interest rate violated Section 66 of the Texas Constitution, which is a provision prohibiting the reduction of impairment of certain benefits under local public retirement systems. Both the trial court and court of appeals agreed the change was constitutional, resulting in an appeal by the employees to the Texas Supreme Court.

On March 8, 2019, the Texas Supreme Court handed down its opinion of the case, affirming the judgment of the court of appeals. In a brief review, the Dallas Police and Fire Retirement System amended the retirement plan in 2014. The amendment lowered the DROP interest rate going forward and allowed current DROP members a one-time opportunity to revoke their election to participate in DROP, recognizing that members may have made their decision based upon the prospective interest rate. Before the amendment took effect, three DROP members sued the plan, alleging that the change in interest rate reduced or impaired protected benefits, and that DROP, or at the very least, the formula and interest rate for calculating annuities is protected by the Section 66 of the Texas Constitution.

In its opinion, the Court agreed with the Retirement System that while accrued benefits are constitutionally protected, benefits that may be earned by future service are not. In support of its decision, the Court discussed *Van Houten v. City of Fort Worth*, 827 F.3d 530 (Texas 5th Cir. 2016), a case with significantly similar facts to *Eddington*. In *Van Houten*, the City of Fort Worth prospectively changed the annuity formula, using five instead of three years of highest salaries and reducing the multiplier by 0.5%. Employees hired before the change sued, alleging the protection of Section 66 prohibited the reduction of benefits. Much like the Texas Supreme Court, the court of appeals concluded that the protection only extended to annuity payments, not the formula used to calculate them.

The court mentioned that while Section 66 does not specifically define benefits, "subsection (c)'s exclusions– referring to 'benefits ... no longer payable' and 'terms of... paying... benefits'– strongly suggest, at least in the present context, that the protected benefits are the petitioner's annuity payments." (No. 17-0058 at pg. 11, Texas).

***Eddington v. Dallas Police and Fire Pension System,* ___S.W. 3d___,2019 WL 1090799(Tex. 3/8/2019)**

California Strikes Down Pension Reductions Without Bargaining

In a long-awaited decision, the California Supreme Court unanimously found that the City of San Diego committed an unfair labor practice by refusing to meet and confer over a voter initiative sponsored by the city's mayor. In 2010, a San Diego city councilman and the mayor proposed closing the city's defined benefit retirement system to new employees and replacing it with a defined contribution plan, similar to a 401(k) plan common in the private sector. The proposals were made on city letterhead and city employees worked on the process of gathering signatures needed to place the matters on the ballot. As the mayor's proposal and the council member's proposal differed, they met and agreed to a single proposal which would place all new city employees, except police officers, in a newly-created defined contribution plan and froze the amount of compensation which could be considered for pension purposes.

City unions demanded to meet and confer under the public bargaining law. The city refused saying it was a "citizen" initiative. The unions filed an unfair practice over the refusal to meet and confer. The Public Employee Relations Board agreed to hear the matter but the City sought an injunction which was granted by a trial court. On appeal, the appellate court found that the matter was within PERB's exclusive jurisdiction and vacated the stay. While the PERB case was pending, the measure appeared on the ballot and was approved by the electors. PERB ultimately found that the measure was a city initiative and that the mayor violated the labor law by refusing to meet and confer. PERB ordered the city to make employees whole for lost pension benefits for as long as the initiative remained in effect. The City appealed and an intermediate appellate court overturned PERB in April 2017. The California Supreme Court granted a petition for review from the unions and in August 2018 overturned the appeals court and reinstated the PERB decision.

The Court found that deference to PERB on labor matters within its expertise was settled law and would not be overturned unless clearly erroneous. The Court also noted that under the statute, PERB's factual findings were conclusive. The Supreme Court found that the appeals court erred in rejecting the considerable evidence supporting the finding that the ballot measure was sponsored by the city and not by disconnected citizens. Lastly, the Supreme Court found that the duty to meet and confer was a central tenet of the public bargaining law and the appeals court erred when it took an unduly restrictive view of that duty. The case, however, is not over. The Supreme Court found that because it did not address PERB's remedy by finding no unfair labor practice, the case was remanded to the appeals court to address remedies consistent with the ruling of the Supreme Court. The case bears a close resemblance to a similar ruling by the Florida Supreme Court in 2017 finding the City

of Miami committed an unfair labor practice in making unilateral pension and wage changes without bargaining.

***Boling v. PERB,* 422 P. 3d 552 (Cal. 8/2/18)**

Texas Court Finds Immunity When Trustees Follow Plan

The Texas Supreme Court ruled in 2009 that the El Paso Firemen and Policemen's Pension Fund was immune from claims for damages but remained open to claims for injunctive relief. In **City of El Paso v. Heinrich**,284 S.W.3d 366 (Tex. 2009), the Supreme Court considered an action filed by the widow of an El Paso police officer whose benefits were adjusted when it was determined that she had been substantially overpaid. The Court held that while prospective injunctive relief is not prevented by sovereign immunity, any attempt, by whatever name, to seek retroactive financial relief, remains barred (unless the Legislature specifically authorizes retrospective relief). The Heinrich case was remanded back to the trial court following the Supreme Court decision as the plaintiff pursued her ultra vires claims against the individual board members. Ultimately, an appeals court determined that the board members acted in accordance with the by-laws in effect at the time of the member's death and therefore had the authority to correct the payment level of benefits to the widow. Because they did not act without legal authority, no ultra vires claim could be maintained.

***Heinrich v. Calderazzo*, 569 S.W.3d 247(Tex. App. - El Paso 2018).**

DISABILITY RETIREMENT

Disabling Condition Claimed Under Heart/Lung Bill Must be Total and Permanent

A firefighter was denied line of duty disability benefits after the Board determined that his injury did not fall under the Heart/Lung Bill Presumption. While the Board agreed that the applicant was indeed disabled**,** they did not find his disabling condition to be cardiac in nature, which is a requirement to be afforded the presumption. The applicant appealed and the Circuit Court upheld the Board's decision, reasoning that the applicant "has presented no basis to disturb the Board's decision." The applicant once again appealed, requesting a second-tier certiorari review, which was denied.

***Appel v. Board of Trustees of City Pension Fund for Firefighters and Police Officers in City of Tampa,* 2019 WL 1294187 (Fla. 2d DCA 2019)**

Injury in Fire Station Parking Lot Considered Non-Duty Related

An Illinois firefighter slipped on ice in a fire station parking lot after arriving for her shift and suffered a severe shoulder injury, which ultimately was determined to be disabling. She applied for disability retirement. The Board denied her application for service-connected disability retirement on the basis that she would not begin her shift for another 20 minutes and that she was not performing "an act of duty" at the time of her injury. On appeal by the member, a trial court reversed. On review, the appeals court focused on what constitutes an "act of duty" and determined that not every incident occurring at work is a work-related injury. The appeals court found the Board correctly interpreted the statute and affirmed the denial of the service-connected disability retirement.

***Frisby v. Village of Bolingbrook Firefighters' Pension Fund*, 2018 IL App (2d) 180212 (Dec. 31, 2018)**

Ex-Wife Not Entitled to Half of Disability Pension

A Berwyn, Illinois police officer divorced after 21 years of marriage. In the marital settlement agreement, the former spouse was to receive half of the member's pension and 457 account upon retirement. Five years later, the employee suffered

a disabling injury on the job and retired with a 65% disability pension. The service retirement at early retirement would have paid 50% and at normal retirement, the benefit would have been worth 75%. The former spouse made claim to one half of the disability retirement saying that the type of retirement benefit was not specified in the marital settlement agreement. The court determined that until the member was eligible for normal retirement, the disability benefit was replacement income and not subject to marital division until the member reached normal retirement eligibility. The Court did note, however, that the member could not refuse to begin normal retirement benefits at the mandated age and stay on disability retirement for life, thereby frustrating the purpose of the marital settlement.

***In re Marriage of Cokins,* 2018 IL App. (3d) 170158-U (12/21/18)**

Disability Resulting From Workplace Sexual Harassment Not Considered Line-of-Duty

A former police lieutenant sought review of the decision of the Police and Firefighters' Retirement and Relief Board that her disability, resulting from workplace sexual harassment was not considered to be incurred in the performance of duty. In affirming the decision of the Board, the Court relied on precedent set by *Underwood v. National Credit Union Administration*, 665 A.2d 621 (D.C. Ct. App. 1995). In *Underwood*, the Court held that workplace sexual harassment was unrelated to any work task and so could not be an injury arising out of employment. As a result, while the employee was granted a disability benefit, it would not be considered "line-of-duty."

***Nunnally v. District of Columbia Police and Firefighters Retirement and Relief Board*, 184 A.3d 885 (D.C. Ct. App. 2018)**.

Firefighter on Disability Leave Still Covered by Heart Bill

A Florida firefighter suffered a heart attack while employed and was granted workers' compensation benefits. He remained on disability leave pay while awaiting commencement of his retirement benefits. During this time, he suffered a second heart attack. The employer claimed he was no longer a "firefighter" because he was on leave pending commencement of retirement and not actively engaged in firefighting. Both a workers' compensation judge and a state appeals court disagreed. The Court found that until his actual retirement and separation from service, the injured firefighter remained a "firefighter" and was entitled to the continued protection of the presumptive disease statute.

***St. Lucie FCRD v. FMIT, 259* So. 3d 992 (Fla. 1st DCA 2018)**

Board Decision Finding Applicant Not Worthy of Belief Upheld

A Florida firefighter applied for service-connected disability retirement, allegedly based on an injury suffered at a fire. The applicant gave varying versions of the account to fellow firefighters, to the examining physicians, and during the disability hearing before the pension board. While the disabling nature of the injury was not disputed, the causation was. The pension board ultimately determined that the member was not worthy of belief and that, as a result, he had failed to carry the burden of proof that his injury arose from a work-related incident. On appeal, a trial court, sitting in an appeals capacity agreed with the Board. An appeal was taken to the state appeals court and later dismissed.

***Bulger v. Board of Trustees,* 2018 WL 6331642 (Fla. 2d DCA 2018).**

Firefighter Awarded Disability Retirement When Job Duties Aggravated Pre-Existing PTSD

A second year firefighter and Air National Guard member was deployed to Afghanistan as a combat medic. While in combat operations he suffered a traumatic brain injury. He was later diagnosed as also suffering from PTSD. Upon returning to his work as a firefighter, his PTSD symptoms rose and fell. In 2014, a job-related vehicular incident which reminded him of a combat situation prevented the firefighter from being able to perform further work due to now frequent panic attacks. While his disability was not in question, the pension board considered whether aggravation of his military injury was sufficient to constitute a line-of-duty disability. The board ultimately decided that it was a pre-existing condition and not caused by firefighting. A trial court agreed. On appeal, the court reversed the denial finding the statute permitted disability benefits based on aggravation of pre-existing circumstances. Because there was evidence of a particular on-the-job incident, the Court ordered the service disability benefit to be granted.

***Prawdzik v. Board of* Trustees*,* 2018 Ill. App. (3d) 170024-U (2018)**

Disability Denied Due to Pre-Existing Condition

Ramos was employed by the City of Newark as a truck driver. In February 2014, his snowplow struck a concrete wall that was obscured by snow, resulting in injuries to his right thigh and back. He received treatment and returned to work. After

experiencing pain in October 2014, he underwent surgery to repair a herniated disk. His doctor concluded he could return to work in 6-8 weeks. Sometime between then and January 2015, Ramos slipped on ice, twisting his back. Ramos applied for accidental disability benefits but was denied benefits because the Board concluded the injury was the result of a pre-existing disease that may have been aggravated by the work event. Ramos appealed and the case was transferred to an Administrative Law Judge. The ALJ affirmed the Board's decision and another appeal followed.

Under New Jersey statute, a member of the Public Employees' Retirement System (PERS) is eligible for accidental disability retirement if he "is permanently and totally disabled as a direct result of a traumatic event occurring during and as a result of the performance of his regular or assigned duties..."

In their review of the Board's decision, the appeals court can only overturn a decision in which there is a clear showing that it is arbitrary, capricious, unreasonable, or it lacks fair support in the record. The court found no reason to review the Board's denial, including the Board's decision to find the testimony of one doctor to be more credible than that of a second doctor. The denial of accidental disability benefits was affirmed.

***Dionisio Ramos v. Board of, Public Employees' Retirement System*, 2019 WL 1487599 (N.J. Super. A.D. 4/3/2019)**

Board's Failure to Disclose Private Investigator's Video Before Hearing Leads to Remand

Petty was employed by the Baltimore City Fire Department for 19 years. On August 12, 2013, he injured his thumb while extinguishing a fire. He received treatment and was later diagnosed with a fracture and ligament tear. Petty had surgery and was advised by his doctor that he was permanently unable to perform all essential functions of a firefighter. The doctor for the Fire Department agreed. After months of not being able to work, Petty applied for Line-of-Duty disability benefits. He was again examined and the doctor agreed he was permanently disabled.

During the hearing for benefits, the Retirement System called a private investigator to testify regarding a video he had recorded of Petty that showed him unloading scrap metal at a salvage yard. Additionally, the Retirement System produced a second IME by the same doctor who changed his opinion of the disability after seeing the video, now stating that Petty was not disabled. The Retirement System admitted they had the video and IME for some time before the hearing and purposely

did not produce it earlier because it would affect the credibility of the applicant. The evidence was admitted over objections and an appeal followed on the basis that Petty's due process rights were violated.

Upon review, the circuit court determined the case should be remanded to the hearing officer, not because there wasn't enough evidence to deny the disability, but rather to give Petty the opportunity to respond to the new evidence presented against him. The Maryland Special Court of Appeals affirmed.

***Fire and Police Employees Retirement System of Baltimore City v. Petty*, 2019 WL 626173 (Md. App. 2019)**

Disabling Event Must Be "Undesigned and Unexpected"

A police officer applied for accidental disability retirement claiming he suffers from PTSD and panic attacks following a work incident. The officer was called to respond to a suspect who was naked, armed with some sort of BB gun, who was throwing objects over his apartment balcony. During the arrest, another officer shot the subject in the foot, but the disability applicant was not injured. The Board awarded ordinary retirement benefits as they concluded that the specific event that caused the disability was no "undesigned and unexpected." At the time of the injury, the officer was a 10 year veteran, although he had never discharged his service weapon. He appealed.

The Administrative Law Judge made a finding that the officer was entitled to accidental benefits because of his lack of experience in situations where he had to protect himself or his partner from a potentially dangerous suspect. The Board rejected the ALJ's legal conclusion and this appeal followed. In their review, the Superior Court of New Jersey agreed with the Board that the event was not "undesigned or unexpected. Specifically, the concluded that the Officer's duties included making arrests and investigating suspicious activity, and that some of those investigations could be expected to involve the discharge of his service weapon, and the possibility of being faced with imminent danger. "There was nothing here that fell outside the scope of ... general duties as a police officer."

***Lynch v. Board of Trustees Police and Firemen's Retirement System*, 2019 WL 489780 (N.J. Super. A.D. 2019)**

PLAN ADMINISTRATION

Participant Injured In Police Academy Not Entitled to Disability Benefits

Jeremiah Brutus was hired by the City of Fort Lauderdale to become a certified law enforcement officer in compliance with Florida Statutes. While participating in an exercise at the Police Academy, he employee injured his right knee and was determined by the Board's medical panel to be permanently and totally disabled because of the injury. As a result, he would be unable to complete the academy and become certified as a law enforcement officer. Although the employee had already begun contributing to his pension, he was not entitled to a disability pension because he was not certified as a law enforcement officer or capable of being certified, as was required to be a member of the pension plan.

Brutus filed a motion for summary judgment for entitlement to line-of-duty benefits and the Board of Trustees filed a cross motion. Following oral arguments, the Board's motion was granted. The court reasoned that although the injury was unfortunate, Brutus did not, and could not, due to his injury, meet the statutory definition of a police officer.

***Brutus v. Fort Lauderdale Police and Fire Retirement System*, 2018 WL 4775961(Cir. Ct. Fla. 2019)**

Resignation Ends Right to Disability Pension

A Kentucky police officer was injured in the line of duty and subsequently developed arthritis which limited his ability to perform the duties of a police officer. The officer applied for a service-connected disability retirement. While awaiting a hearing on his application, the officer got in an off-duty altercation with a 13 year old youth league soccer referee. He was arrested and entered a guilty plea to a misdemeanor. As a result, he was suspended from the police department. The officer was advised his disciplinary hearing had to be completed before his disability hearing. He was advised by the city attorney that his disciplinary hearing would be before the City Council and that he should resign. The officer contends he was told by unidentified persons that a resignation would not impact his disability application and resigned with a written reservation of the right to pursue his disability application. Despite

that, the Board denied his application on the basis of his having voluntarily resigned. On judicial review, the court found that the Board's reading of the statute, that resignation ended membership, was not arbitrary and therefore he was not eligible to apply for a disability retirement.

***Spears v. Board of Trustees,* 2018 WL 4677515 (Ky. App. 2018).**

Pension Employees Must Be Held Accountable in Providing Accurate Retirement Information

An appellate court in Kentucky agreed with a former employee of the Department of Corrections and member of the Kentucky Employees Retirement System (KERS) that his benefits were wrongly voided. The member met with a counselor prior to retirement to discuss materials for potential retirements. One item discussed was a requirement that should he wish to return to work in a non-participating position with a participating injury, he would have to observe a three-month break in service. If an employee fails to observe the break, retirement is voided and all benefits must be repaid. After retirement, the member sought advice from a KERS employee regarding potential re-employment. Relying on the advice given, the member took a part-time job as a bailiff with the County Sheriff's Office prior to the end of the three-month period.

KERS argued that as a result of the member's failure to observe the three-month period, KERS demanded repayment of all benefits he had received. The Court, in disagreeing with KERS, reasoned in part that employment as a bailiff, "had no effect on his retirement benefits through KERS and made no impact on any present or future liability of KERS." at 4. Additionally, the Court reasoned that the member relied in good faith on the advice of the KERS employee and that KERS must be held accountable in carefully providing retirement information, especially when the consequences are as severe as a void retirement.

***Kentucky Retirement Systems v. Chamberlain*, 2018 WL 1546708(Ky. Ct. App.)**.

Parties Must Adequately Review Separation Agreements Regarding Pension Benefits

An ex-wife appealed the judgment of the Greene County Court of Common Plea, which denied her motion to set aside a 2007 decree of dissolution. The ex-wife alleged that her ex-husband committed fraud by filing a misleading financial disclosure during their divorce. The Ohio court of appeals confirmed the decision of

the trial court, concluding that although the ex-husband did not list his interest in a deferred compensation account in his financial disclosures, he did list the account in their separation agreement. The ex-wife voluntarily entered the agreement and had a full opportunity to review all documents submitted.

***Wuebben v. Wuebben*, 2018 WL 6266358 (Ohio App.)**

Retiree's Pension Benefits Changed Due Mistake In Calculation

14 years after retiring, a retiree was notified by the New York State and Local Retirement System that his one time, 30-day overtime pay earned in his last year of employment should have been excluded from the final average salary, as such payment is considered termination pay under Retirement and Social Security Law. The retiree sought review and the hearing officer confirmed that the payment should have been excluded. In affirming the Board's decision, the Supreme Court, Appellate Division reasoned, "The Comptroller is statutorily required to correct errors in the retirement benefits records and adjust payments accordingly to ensure the integrity of the public retirement system."

***Smith v. Dinapoli*, 167 A.D.3d 1208 (N.Y. App. 2018)**

FORFEITURE

California Forfeiture Statute Upheld as Constitutional, But Supreme Court Grants Review

When California amended the state retirement law in 2013, a felony forfeiture provision was added. Shortly after his retirement from Los Angeles County, the firefighter was convicted of directing an off-shore illegal gambling operation connected with this work. LACERA subsequently reduced his pension benefits under the statute. The retiree challenged the constitutionality of the law claiming it was an ex post facto denial of rights; that it was cruel and unusual punishment; and that it impaired vested contract rights. The statute was upheld as constitutional, but the Court held that the retirement board was required to conduct an evidentiary hearing on whether the crime was job connected. The California Supreme Court granted review as part of a comprehensive series of five cases considering the constitutional parameters of pension rights in California.

***Hipsher v. LACERA,* 234 Cal. Rptr. 3d 564 (Cal. App. 2108); review granted, 425 P. 3d 1005 (Cal. 9/12/2018).**

School Coach Forfeits Benefits After Plea To Felony Battery

A basketball coach had his pension benefits forfeited as a result of his plea of nolo contendere to two counts of felony battery for acts committed during employment. At his formal hearing, evidence was presented that the former basketball coach instructed a student to remove his clothes and attempted to touch his genitals. While the Administrative Law Judge found that the coach was an employee and that his plea constituted a conviction under the statute, he found that the record failed to indicate the required nexus between employment and the crimes charged.

The decision went before the State Board and they concluded the ALJ's findings were incorrect. The coach was in a unique position of authority over the students, acting in loco parentis, and that the evidence clearly established a nexus. The Court, affirming the Board's decision, noted, "This determination is based on th conduct of the public employee, not by the elements of the crime for which the employee was convicted.

Cuenca v. State Board of Administration, 259 So.3d 253 (Fla. 3d DCA 2018)

PENDING LEGISLATIVE ISSUES.

Possible Tax and Social Security Reform

Presumptive Disease Bills for Public Safety

Return to DB plans

Websites and the American with Disabilities Act

Divestment

QUESTIONS?

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