



MEASURE FF TIER 1-ENHANCED REFUND FREQUENTLY ASKED QUESTIONS

Q. When will the refunds be issued to Tier 1 Enhanced Members who paid the \$5,700 contribution?

Response: With the exception of the requirement that the issuance of the refunds take place after the Department of Airports reimbursed LACERS for the cost of the refunds, a deadline for the completion of the issuance of refund was not defined in the Measure FF ordinance reimburses LACERS for the cost of the refunds, a deadline for the completion of the issuance of refunds.

Having recently received the reimbursement from LAWA, LACERS has begun the process of notifying eligible Members of the requirements for requesting their refund. As part of this process, LACERS is requesting that eligible Airport Police Officers (APOs) submit a Measure FF Tier 1-Enhanced Refund Request Forms by May 1, 2026, so that LACERS can process refunds at once. Refunds will be issued after the May 1, 2026 deadline has elapsed and the Refund Request Forms have been processed.

Q. Will the \$5,700 refund to Tier 1 Enhanced Members who transfer to LAFPP Tier 6 be taxed?

Response: To receive enhanced Tier 1 benefits, APOs paid \$5,700 to LACERS using personal funds that were post-tax (had already been taxed) via a cashier's check. LACERS can refund this payment and will not withhold for taxes. No interest is being paid on the \$5,700.

Q. Why is LAFPP issuing refunds to Tier 6 Members who transferred during the OPS and APO Service Purchase Program?

Response: Measure FF authorized refunds for certain Tier 6 Members — those who previously transferred and purchased Tier 6 service through the OPS Service Purchase Program and the APO Service Purchase Program with personal funds. For the OPS and APO Service Purchase Programs, participating Tier 6 Members had to spend personal funds to pay the cost difference between LACERS service credit and health benefits and LAFPP Tier 6 service credit and health benefits, as determined by an actuary.

LAFPP's Plan provisions, LACERS' Plan provisions, and the Internal Revenue Code are complex and subject to change. If there is a conflict between the law and the information in this FAQ, the law supersedes the information in this FAQ.

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As part of Measure FF, these Tier 6 Members are now entitled to a refund for the personal funds they paid to cover the cost difference between LACERS service credit and health benefits and LAFPP service credit and health benefits.

Q. What process will LACERS use to issue the refunds?

Response: In early April, LACERS will notify all eligible APOs who elected to transfer to LAFPP and paid the \$5,700 for Tier 1-Enhanced death and disability benefits in 2018. LACERS will notify eligible APOs that they must complete and submit a Measure FF Tier 1-Enhanced Refund Request Form (Refund Form). By submitting the Refund Form, the APOs will decide whether they would like LACERS to hold the check for the Member to pick up in person or mail the refund check to the Member at a verified address.

Forms will be due from the APOs by Friday, May 1, 2026. Once received, LACERS will verify each member's address, process the refund request in LACERS' pension administration system, and close out each Member's account. If necessary, LACERS will reach out to APOs who need to provide additional information to verify their addresses.

After Friday, May 1, 2026, and only once the forms have been processed, LACERS will issue notifications to APOs who have submitted completed Refund Forms. Members who requested to pick up their checks from the LACERS headquarters will have a month to do so in person. When they arrive to pick up their checks, they will have to provide valid government-issued identification to verify their identity. Members who have requested that their checks be mailed should receive them within ten (10) business days of receiving the notification.

LACERS does not have an estimated date for issuance of the checks; however, the checks will arrive **after** the May 1, 2026, deadline to submit the Refund Forms.

Q. Who can I contact for more information?

Response: For more information about the Measure FF Tier 1-Enhanced Refund Program, contact LACERS staff at 800-779-8328.

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