

LAW ENFORCEMENT OFFICERS' SPECIAL SEPARATION ALLOWANCE
INFORMATION SHEET

Eligibility Requirements:

1. Five (5) years of continuous service as a law enforcement officer immediately prior to application for retirement **and**
2. Thirty (30) years of creditable service with the NC Retirement System, at least half of which must be as a law enforcement officer **or**

55 years of age with five (5) years of creditable service with the NC Retirement System **and**
3. Be less than age 62

Benefit Calculation: The Separation Allowance is based on the percentage of the officer's base annual City salary (excludes overtime and other additional money) and the number of years of creditable service with the NC Retirement System.

Benefit Termination: LEO payments will be disbursed bi-weekly according to the City's normal payroll cycle. LEO payments shall cease upon:

1. The retiree reaching age 62 (the LEO allowance is paid through the end of the month in which the retiree reaches age 62) **or**
2. The death of the retiree prior to age 62 (the LEO allowance is paid through the end of the pay cycle in which the retiree dies. Payments made inadvertently after that cycle are recoverable.)

Other Information:

1. Because the City of Durham's LEO Separation Allowances are considered "wages" under the IRS definition, eligible health deductions may be taken pre-tax, provided the appropriate flexible benefits form is completed.
2. LEO Separation Allowance payments may be direct deposited, provided the appropriate form is completed and submitted to Human Resources or Payroll.
3. LEO payments should be checked for accuracy, particularly after Open Enrollment where changes have been made.