Procedure 6.2601

Special Law Enforcement Allowance Procedure

1. Eligibility
    a. Completed 30 or more years of creditable service or 55 years of age and completed five or more years of creditable service. Creditable service means the service for which credit is allowed under the NC Retirement System, provided that at least fifty percent (50%) of the service is as a law enforcement officer.
    b. Under the age of 62.
    c. Completed five (5) years of continuous service as a law enforcement officer immediately preceding service retirement.

2. **Termination of Payment**
    It is the recipient's responsibility to inform Beaufort County Community College Human Resources Department (BCCC HR) of any circumstance affecting the SPLE eligibility. In the event of the recipient's death, it is the responsibility of the surviving spouse, beneficiary or estate administrator to inform BCCC HR. Any overpayment resulting from a failure to notify BCCC HR of any circumstance affecting the LEO's eligibility will be reimbursed to the College.

    Separation allowance payments cease:
    a. Upon the death of the individual.
    b. The last day of the month the individual attains 62 years of age.
    c. The first day of reemployment by any State department, agency, or institution, except that this subdivision does not apply to an officer returning to State employment in a position exempt from the North Carolina Human Resources Act in an agency other than the agency from which that officer retired. As such that BCCC Police Department is a duly sworn department and can be considered its own agency, an LEO retiring from BCCC PD with the SPLE may return to BCCC in a part time non-LEO capacity without termination of the SPLE.

3. **Payment**
    At the retirement of a law enforcement officer, BCCC HR shall confirm the years of creditable service, number of years in the Law Enforcement Officers Retirement System, and date of birth.
    a. The SPLE is calculated on the LEO's last base annual salary (excludes longevity, overtime, and any other monies paid).
    b. Payment shall begin in the month in which the LEO retires and is paid in equal installments in accordance with BCCC's payroll schedule.
    c. Benefits payable under this statutory provision are not subject to any increase in salary or retirement allowance authorized by the General Assembly.

d. The SPLE is considered wages under the IRS definition and is therefore subject to all applicable Federal and State taxes.
e. The SPLE is not subject to Retirement Contributions.
f. The calculation for the SPLE is creditable service x last annual salary x 0.85% ÷ yearly # of payroll periods. The resulting pay period amount shall be paid each pay period until payment ceases as per Section 2 Termination of Payment.

Example:

Creditable service	×	Last annual salary	×	0.85% = Annual benefit	÷	yearly # of payroll periods
30 years	×	$40,000	×	0.85% = $10,200.00 annually	÷	12 = $850 gross/mo

4. Certification & Recertification

BCCC HR will complete the Special Law Enforcement Allowance Verification Form prior to the first SPLE payment being due. BCCC HR may require periodic recertification via the Special Law Enforcement Allowance Recertification Form. By accepting the SPLE allowance, the employee accepts the periodic recertification requirement.

References

Legal References: ***NC General Statute G.S. 143-166.41***

Cross References: *Enter SACSCOC references here*

History

Leadership Council Review/Approval Dates: *10/18/2024*

Senior Staff Review/Approval Dates: *5/8/2024*

Board of Trustees Review/Approval Dates: *Enter date(s) here*

Implementation Dates: *Enter date(s) here*