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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-FOURTH SESSION

H. F. No. 3456

02/19/2026 Authored by Cha, Wolgamott, Hill, Lillie, O'Driscoll and others
The bill was read for the first time and referred to the Committee on State Government Finance and Policy

1.1 A bill for an act
1.2 relating to retirement; implementing recommendations of state auditor's fire relief
1.3 association working group; amending Minnesota Statutes 2024, sections 424A.001,
1.4 subdivisions 8, 9, 9a, 9b; 424A.014, subdivision 1; 424A.016, subdivision 4;
1.5 Minnesota Statutes 2025 Supplement, sections 424A.016, subdivision 6; 424A.05,
1.6 subdivision 3; proposing coding for new law in Minnesota Statutes, chapter 424A;
1.7 repealing Minnesota Statutes 2024, section 424A.01, subdivision 6.

1.8 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

1.9 Section 1. Minnesota Statutes 2024, section 424A.001, subdivision 8, is amended to read:

1.10 Subd. 8. Firefighting service. "Firefighting service" means duties performed by
1.11 firefighters and, if approved by the appropriate municipality or municipalities under section
1.12 424A.01, duties performed by fire prevention personnel and volunteer emergency medical
1.13 personnel.

1.14 EFFECTIVE DATE. This section is effective January 1, 2027.

1.15 Sec. 2. Minnesota Statutes 2024, section 424A.001, subdivision 9, is amended to read:

1.16 Subd. 9. Separate from active service. "Separate from active service" means that a
1.17 firefighter permanently ceases ceasing to perform fire suppression duties and fire prevention
1.18 duties and, permanently ceases to supervise fire suppression, and fire prevention duties all
1.19 firefighting service with a particular fire department.

1.20 EFFECTIVE DATE. This section is effective January 1, 2027.

2.1 Sec. 3. Minnesota Statutes 2024, section 424A.001, subdivision 9a, is amended to read:

2.2 Subd. 9a. **Break in service.** "Break in service" means temporarily ceasing ~~all of the~~
2.3 ~~following~~ to perform and supervise all firefighting service with a particular fire department.:

2.4 ~~(1) performing fire suppression duties;~~

2.5 ~~(2) performing fire prevention duties;~~

2.6 ~~(3) supervising fire suppression duties; and~~

2.7 ~~(4) supervising fire prevention duties.~~

2.8 **EFFECTIVE DATE.** This section is effective January 1, 2027.

2.9 Sec. 4. Minnesota Statutes 2024, section 424A.001, subdivision 9b, is amended to read:

2.10 Subd. 9b. **Firefighter.** "Firefighter" means a person who is a member of the fire
2.11 department and who is a volunteer firefighter, paid on-call firefighter, part-time firefighter,
2.12 full-time firefighter, career firefighter, or any combination thereof and who, in that capacity,
2.13 engages in firefighting service.

2.14 **EFFECTIVE DATE.** This section is effective January 1, 2027.

2.15 Sec. 5. **[424A.012] RETURN TO ACTIVE FIREFIGHTING SERVICE.**

2.16 **Subdivision 1. Return to active firefighting without prior receipt of pension or**
2.17 **benefit.** (a) This subdivision governs the service pension calculation requirements of a
2.18 firefighter who returns to active service after a break in service and who has not previously
2.19 been paid a service pension or disability benefit from the relief association. This subdivision
2.20 applies to all breaks in service, except that the resumption service requirements of this
2.21 subdivision do not apply to leaves of absence made available by federal or state statute.

2.22 (b) If a firefighter who has a break in service of any duration resumes performing active
2.23 firefighting with the fire department associated with the relief association and if permitted
2.24 in the bylaws of the relief association, the firefighter may again become an active member
2.25 of the relief association, subject to the requirements of this subdivision and the service
2.26 pension calculation requirements under this section.

2.27 (c) A firefighter who has been granted an approved leave of absence not exceeding one
2.28 year by the fire department or the relief association is exempt from any minimum period
2.29 of resumption service requirement established under paragraph (f).

3.1 (d) A firefighter who has a break in service not exceeding one year but has not been
3.2 granted an approved leave of absence may be made exempt from any minimum period of
3.3 resumption service requirement established under paragraph (f).

3.4 (e) A firefighter may qualify to receive a service pension from the relief association for
3.5 the original and resumption service periods if the firefighter:

3.6 (1) is a former firefighter who has not been paid a service pension or disability benefit;

3.7 (2) returns to active relief association membership under paragraph (b); and

3.8 (3) meets the service requirements of section 424A.016, subdivision 3, or 424A.02,
3.9 subdivision 2, as applicable, and as defined in the bylaws in effect on the date of the
3.10 firefighter's separation from active service, based on the original and resumption years of
3.11 service credit.

3.12 (f) A defined benefit relief association may define in the association's bylaws a minimum
3.13 period of resumption service requirement that applies to firefighters who return to active
3.14 membership and who have not been paid a service pension or disability benefit for their
3.15 original period of service. The service pension benefit level used to calculate any service
3.16 pension payable for both the original and resumption service periods is:

3.17 (1) the service pension benefit level in effect on the date of the firefighter's separation
3.18 from active resumption service if a minimum period of resumption service requirement is
3.19 defined in the bylaws and is completed prior to a firefighter's cessation of resumption service
3.20 or if no resumption service is defined in the bylaws; or

3.21 (2) the service pension benefit level in effect on the date of the firefighter's termination
3.22 of original service if a minimum period of resumption service requirement is defined in the
3.23 bylaws but is not completed prior to a firefighter's cessation of resumption service.

3.24 (g) Any service pension payable under this subdivision is less any amounts previously
3.25 forfeited under section 424A.02, subdivision 3, paragraph (c), or section 424A.016,
3.26 subdivision 4, as applicable.

3.27 **Subd. 2. Return to active firefighting after receipt of pension or benefit.** (a) This
3.28 subdivision governs the service pension calculation requirements of a firefighter who resumes
3.29 performing active firefighting service with the fire department associated with the relief
3.30 association after being paid a service pension or disability benefit from the relief association.
3.31 The firefighter must wait at least 60 days following receipt of the pension or benefit before
3.32 resuming active firefighting service with the fire department and, if permitted in the bylaws
3.33 of the relief association, active membership in the relief association.

4.1 (b) A firefighter may qualify to receive a service pension from the relief association for
4.2 the resumption service period if the firefighter:

4.3 (1) is a former firefighter who has been paid a service pension or disability benefit or is
4.4 receiving a monthly benefit service pension;

4.5 (2) returns to active relief association membership; and

4.6 (3) meets the service requirements of paragraph (g); section 424A.016, subdivision 3;
4.7 or section 424A.02, subdivision 2, as applicable, and as defined in the relief association's
4.8 bylaws in effect on the date of the firefighter's separation from active service.

4.9 (c) For defined benefit relief associations, the service pension for the resumption service
4.10 period must be calculated by applying the service pension benefit level in effect on the date
4.11 of the firefighter's termination of resumption service for all years of the resumption service.

4.12 (d) For defined contribution relief associations, the service pension for the resumption
4.13 service period must be calculated to include allocations credited to the firefighter's individual
4.14 account during the resumption period of service and deductions for administrative expenses,
4.15 if applicable.

4.16 (e) If provided in the bylaws, a firefighter who returns to active relief association
4.17 membership may continue to collect a monthly service pension from the relief association,
4.18 notwithstanding the requirement under section 424A.02, subdivision 1, that the firefighter
4.19 has separated from active service.

4.20 (f) If a firefighter receiving a monthly benefit service pension returns to active monthly
4.21 benefit relief association membership under paragraph (b):

4.22 (1) the firefighter's monthly service pension payments are suspended as of the first day
4.23 of the month next following the date on which the firefighter returns to active membership
4.24 if the relief association bylaws prohibit the firefighter from collecting a monthly service
4.25 pension;

4.26 (2) the firefighter is entitled to an additional monthly benefit service pension upon a
4.27 subsequent cessation of duties calculated based on the resumption service credit and the
4.28 service pension accrual amount in effect on the date of the termination of the resumption
4.29 service; and

4.30 (3) if the monthly service pension payments were suspended under clause (1), the
4.31 suspended initial service pension resumes as of the first of the month next following the
4.32 termination of the resumption service.

5.1 (g) A relief association may define in the association's bylaws vesting requirements that
 5.2 apply solely to former firefighters who have been paid a service pension or disability benefit
 5.3 and subsequently return to active relief association membership. If a relief association elects
 5.4 to define vesting requirements that are applicable solely to these former firefighters, the
 5.5 requirements may be different than the requirements for all other relief association members
 5.6 and need not comply with the service requirements of section 424A.016, subdivision 3, or
 5.7 424A.02, subdivision 2, as applicable, but cannot require more than 20 years of active
 5.8 service for full vesting.

5.9 (h) No firefighter may be paid a service pension more than once for the same period of
 5.10 service.

5.11 **EFFECTIVE DATE.** This section is effective January 1, 2027.

5.12 Sec. 6. Minnesota Statutes 2024, section 424A.014, subdivision 1, is amended to read:

5.13 Subdivision 1. **Financial report and audit.** (a) An annual financial report and audited
 5.14 financial statements in accordance with paragraphs (c) to (e) must be submitted by the board
 5.15 of trustees of the Bloomington Fire Department Relief Association and the board of trustees
 5.16 of each firefighters relief association with special fund assets of at least ~~\$750,000~~ \$1,000,000
 5.17 or special fund liabilities of at least ~~\$750,000~~ \$1,000,000, according to ~~any~~ the previous
 5.18 year's financial report.

5.19 (b) The board of trustees of a firefighters relief association with special fund assets of
 5.20 less than ~~\$750,000~~ \$1,000,000 and special fund liabilities of less than ~~\$750,000~~ \$1,000,000,
 5.21 according to ~~each~~ the previous year's financial report, may submit an annual financial report
 5.22 and audited financial statements in accordance with paragraphs (c) to (e). If the special fund
 5.23 assets or special fund liabilities of a firefighters relief association to which this paragraph
 5.24 applies subsequently exceed \$1,000,000 as of the beginning of a calendar year, then an
 5.25 annual financial report and audited financial statements are required under paragraph (a),
 5.26 beginning with reports filed with the state auditor in the calendar year following the calendar
 5.27 year in which the \$1,000,000 threshold was exceeded.

5.28 (c) The financial report must cover the relief association's special fund and general fund
 5.29 and be in the style and form prescribed by the state auditor. The financial report must be
 5.30 countersigned by:

5.31 (1) the municipal clerk or clerk-treasurer of the municipality in which the relief
 5.32 association is located if the relief association is directly associated with a municipal fire
 5.33 department;

6.1 (2) the municipal clerk or clerk-treasurer of the largest municipality in population that
 6.2 contracts with the independent nonprofit firefighting corporation if the firefighters relief
 6.3 association is a subsidiary of an independent nonprofit firefighting corporation, and by the
 6.4 secretary of the independent nonprofit firefighting corporation; or

6.5 (3) the chief financial official of the county in which the firefighters relief association
 6.6 is located or primarily located if the relief association is associated with a fire department
 6.7 that is not located in or associated with an organized municipality.

6.8 (d) The financial report must be retained in the office of the Bloomington Fire Department
 6.9 Relief Association or the firefighters relief association for public inspection and must be
 6.10 filed with the governing body of the government subdivision in which the associated fire
 6.11 department is located after the close of the fiscal year. One copy of the financial report must
 6.12 be furnished to the state auditor on or before June 30 after the close of the fiscal year.

6.13 (e) Audited financial statements that present the true financial condition of the relief
 6.14 association's special fund and general fund must be attested to by a certified public accountant
 6.15 or by the state auditor and must be filed with the state auditor on or before June 30 after the
 6.16 close of the fiscal year. Audits must be conducted in compliance with generally accepted
 6.17 auditing standards and section 6.65 governing audit procedures. The state auditor may accept
 6.18 audited financial statements in lieu of the financial report required in paragraph (a).

6.19 **EFFECTIVE DATE.** This section is effective December 31, 2026, and applies to
 6.20 audited financial statements for calendar year 2026 and thereafter. A relief association with
 6.21 special fund assets of less than \$1,000,000 and special fund liabilities of less than \$1,000,000
 6.22 on December 31, 2026, is not required to submit audited financial statements under Minnesota
 6.23 Statutes, section 424A.014, subdivision 1, unless and until the association's special fund
 6.24 assets or special fund liabilities exceed \$1,000,000, even if audited financial statements
 6.25 were required on the date immediately prior to December 31, 2026.

6.26 Sec. 7. Minnesota Statutes 2024, section 424A.016, subdivision 4, is amended to read:

6.27 Subd. 4. **Individual accounts.** (a) An individual account must be established for each
 6.28 firefighter who is a member of the relief association.

6.29 (b) To each individual active member account must be credited an equal share of:

6.30 (1) any amounts of fire state aid and police and firefighter retirement supplemental state
 6.31 aid received by the relief association;

7.1 (2) any amounts of municipal contributions to the relief association raised from levies
7.2 on real estate or from other available municipal revenue sources exclusive of fire state aid;
7.3 and

7.4 (3) any amounts equal to the share of the assets of the special fund to the credit of:

7.5 (i) any former member who terminated active service with the fire department to which
7.6 the relief association is associated before meeting the minimum service requirement provided
7.7 for in subdivision 2, paragraph (b), and either has not returned to active service with the
7.8 fire department for a period no shorter than five years or has died and no survivor benefit
7.9 or death benefit is payable; or

7.10 (ii) any member who terminated active service before becoming 100 percent vested in
7.11 the member's account under subdivision 2, paragraph (b), and any applicable provision of
7.12 the bylaws of the relief association.

7.13 (c) In addition, any investment return on the assets of the special fund must be credited
7.14 in proportion to the share of the assets of the special fund to the credit of each individual
7.15 active member account and inactive member account, unless the inactive member is a
7.16 deferred member as defined in subdivision 6.

7.17 (d) Administrative expenses of the relief association payable from the special fund may
7.18 be deducted from individual accounts in a manner specified in the bylaws of the relief
7.19 association.

7.20 (e) Amounts to be credited to individual accounts under paragraph (b) must be allocated
7.21 uniformly for all years of active service and allocations must be made for all years of service,
7.22 except for caps on service credit if so provided in the bylaws of the relief association.

7.23 Amounts forfeited under paragraph (b), clause (3), before a resumption of active service
7.24 and membership under section ~~424A.01, subdivision 6~~, 424A.012 remain forfeited and may
7.25 not be reinstated upon the resumption of active service and membership. The allocation
7.26 method may utilize monthly proration for fractional years of service, as the bylaws or articles
7.27 of incorporation of the relief association so provide. The bylaws or articles of incorporation
7.28 may define a "month," but the definition must require a calendar month to have at least 16
7.29 days of active service. If the bylaws or articles of incorporation do not define a "month," a
7.30 "month" is a completed calendar month of active service measured from the member's date
7.31 of entry to the same date in the subsequent month.

7.32 (f) At the time that the payment of a service pension commences under subdivision 2
7.33 and any applicable provision of the bylaws of the relief association, a retiring member is
7.34 entitled to that portion of the assets of the special fund to the credit of the member in the

8.1 individual member account which is nonforfeitable under subdivision 3 and any applicable
8.2 provision of the bylaws of the relief association based on the number of years of service to
8.3 the credit of the retiring member.

8.4 (g) Annually, the secretary of the relief association shall certify the individual account
8.5 allocations to the state auditor at the same time that the annual financial statement or financial
8.6 report and audit of the relief association, whichever applies, is due under section 424A.014.

8.7 **EFFECTIVE DATE.** This section is effective January 1, 2027.

8.8 Sec. 8. Minnesota Statutes 2025 Supplement, section 424A.016, subdivision 6, is amended
8.9 to read:

8.10 **Subd. 6. Deferred service pensions.** (a) A "deferred member" means a member of a
8.11 relief association who has separated from active service and membership and has completed
8.12 the minimum service and membership requirements in subdivision 2. The requirement that
8.13 a member separate from active service and membership is waived for any person who has
8.14 discontinued volunteer firefighter and paid on-call firefighter duties and is employed on a
8.15 part-time or full-time basis under section 424A.015, subdivision 1.

8.16 (b) A deferred member is entitled to receive a deferred service pension as soon as
8.17 practicable after the member submits a valid written application for the distribution and
8.18 complies with any conditions as to age prescribed by the relief association's bylaws.

8.19 (c) A defined contribution relief association must credit ~~interest or~~ additional investment
8.20 performance on the deferred lump-sum service pension during the period of deferral for all
8.21 deferred members on or after January 1, 2021. A defined contribution relief association
8.22 may specify in its bylaws the method by which it will credit ~~interest or~~ additional investment
8.23 performance to the accounts of deferred members. Such method shall be limited to one of
8.24 the three methods provided in this paragraph. In the event the bylaws do not specify a
8.25 method, the ~~interest or~~ additional investment performance must be credited using the method
8.26 defined in clause (3). The permissible methods are:

8.27 (1) at the investment performance rate actually earned on that portion of the assets if the
8.28 deferred benefit amount is invested by the relief association in a separate account established
8.29 and maintained by the relief association;

8.30 (2) at the investment performance rate actually earned on that portion of the assets if the
8.31 deferred benefit amount is invested in a separate investment vehicle held by the relief
8.32 association; or

9.1 (3) at the investment return on the assets of the special fund of the defined contribution
9.2 relief association in proportion to the share of the assets of the special fund to the credit of
9.3 each individual deferred member account.

9.4 (d) Notwithstanding the requirements of section 424A.015, subdivision 6, bylaw
9.5 amendments made in accordance with paragraph (c) on or before January 1, 2022, shall
9.6 apply to members already in deferred status as of January 1, 2021.

9.7 (e) Unless the bylaws provide differently, ~~interest or~~ additional investment performance
9.8 must be allocated to each deferred member account beginning on the date that the member
9.9 separates from active service and membership and ending on the last date that the deferred
9.10 member account is valued before the final distribution of the deferred service pension.

9.11 (f) Notwithstanding the requirements of section 424A.015, subdivision 6, a relief
9.12 association that amends its bylaws to lower the required minimum retirement age may
9.13 specify in the bylaws amendment that the lower minimum retirement age applies to members
9.14 who separated from active service and membership prior to the effective date of the bylaws
9.15 amendment.

9.16 **EFFECTIVE DATE.** This section is effective the day following final enactment.

9.17 Sec. 9. Minnesota Statutes 2025 Supplement, section 424A.05, subdivision 3, is amended
9.18 to read:

9.19 Subd. 3. **Authorized disbursements from special fund.** (a) Disbursements from the
9.20 special fund may not be made for any purpose other than one of the following:

9.21 (1) for the payment or direct rollover under section 356.633 of service pensions to
9.22 members of the relief association if authorized and paid under law and the bylaws governing
9.23 the relief association;

9.24 (2) for the purchase of an annuity for the applicable person under section 424A.015,
9.25 subdivision 3, or to replace a monthly benefit service pension under section 424A.093,
9.26 subdivision 1;

9.27 (3) for the payment or direct rollover under section 356.633 of temporary or permanent
9.28 disability benefits to disabled members of the relief association if authorized and paid under
9.29 law and specified in amount in the bylaws governing the relief association;

9.30 (4) for the payment or direct rollover under section 356.633 of survivor benefits or for
9.31 the payment of a death benefit to the estate of the deceased active or deferred firefighter, if

10.1 authorized and paid under law and specified in amount in the bylaws governing the relief
10.2 association;

10.3 (5) for the payment of the fees, dues and assessments to the Minnesota State Fire
10.4 Department Association and to the Minnesota State Fire Chiefs Association in order to
10.5 entitle relief association members to membership in and the benefits of these associations
10.6 or organizations;

10.7 (6) for the payment of insurance premiums to the state Volunteer Firefighters Benefit
10.8 Association, or an insurance company licensed by the state of Minnesota offering casualty
10.9 insurance, in order to entitle relief association members to membership in and the benefits
10.10 of the association or organization;

10.11 (7) for the payment of administrative expenses of the relief association as authorized
10.12 under subdivision 3b; and

10.13 (8) for the payment or direct rollover under section 356.633 of a service pension to the
10.14 former spouse of a member or former member of a relief association, if the former spouse
10.15 is an alternate payee designated in a qualified domestic relations order under subdivision
10.16 5.

10.17 (b) Checks or authorizations for electronic fund transfers for disbursements authorized
10.18 by this section must be signed by the relief association treasurer and at least one other elected
10.19 trustee who has been designated by the board of trustees to sign the checks or authorizations.
10.20 A relief association may make disbursements authorized by this subdivision by electronic
10.21 fund transfers only if the specific method of payment and internal control policies and
10.22 procedures regarding the method are approved by the board of trustees.

10.23 **EFFECTIVE DATE.** This section is effective the day following final enactment.

10.24 Sec. 10. **REPEALER.**

10.25 Minnesota Statutes 2024, section 424A.01, subdivision 6, is repealed.

10.26 **EFFECTIVE DATE.** This section is effective January 1, 2027.

424A.01 MEMBERSHIP IN A FIREFIGHTERS RELIEF ASSOCIATION.

Subd. 6. **Return to active firefighting after break in service.** (a) This subdivision governs the service pension calculation requirements of a firefighter who returns to active service after a break in service and applies to all breaks in service, except that the resumption service requirements of this subdivision do not apply to leaves of absence made available by federal statute, such as the Family Medical Leave Act, United States Code, title 29, section 2691, and the Uniformed Services Employment and Reemployment Rights Act, United States Code, title 38, section 4301, and do not apply to leaves of absence made available by state statute, such as the Parental Leave Act, section 181.941; the Leave for Organ Donation Act, section 181.9456; the Leave for Civil Air Patrol Service Act, section 181.946; the Leave for Immediate Family Members of Military Personnel Injured or Killed in Active Service Act, section 181.947; or the Protection of Jurors' Employment Act, section 593.50.

(b)(1) If a firefighter who has a break in service of any duration resumes performing active firefighting with the fire department associated with the relief association, and if the bylaws of the relief association so permit, the firefighter may again become an active member of the relief association, subject to the requirements of this paragraph and the service pension calculation requirements under this section.

(2) A firefighter who has been paid a service pension or disability benefit must wait at least 60 days following receipt of the pension or benefit before resuming active firefighting with the fire department and active membership in the relief association.

(3) A firefighter who has been granted an approved leave of absence not exceeding one year by the fire department or by the relief association is exempt from the minimum period of resumption service requirement of this section.

(4) A person who has a break in service not exceeding one year but has not been granted an approved leave of absence may be made exempt from the minimum period of resumption service requirement of this section by the relief association bylaws.

(5) If the bylaws so provide, a firefighter who returns to active relief association membership after a break in service of any duration may continue to collect a monthly service pension from the relief association, notwithstanding the requirement under section 424A.02, subdivision 1, that the firefighter has separated from active service.

(c) If a former firefighter who has been paid a service pension or disability benefit returns to active relief association membership under paragraph (b), the firefighter may qualify for the receipt of a service pension from the relief association for the resumption service period if the firefighter meets the service requirements of section 424A.016, subdivision 3, or 424A.02, subdivision 2, as applicable, or meets the resumption minimum service requirements specified in the relief association's bylaws. No firefighter may be paid a service pension more than once for the same period of service.

(d) If a former firefighter who has not been paid a service pension or disability benefit returns to active relief association membership under paragraph (b), the firefighter may qualify for the receipt of a service pension from the relief association for the original and resumption service periods if the firefighter meets the service requirements of section 424A.016, subdivision 3, or 424A.02, subdivision 2, based on the original and resumption years of service credit.

(e) A firefighter who returns to active lump-sum relief association membership under paragraph (b) and who qualifies for a service pension under paragraph (c) must have, upon a subsequent cessation of duties, any service pension for the resumption service period calculated as a separate benefit. If a lump-sum service pension had been paid to the firefighter upon the firefighter's previous cessation of duties, a second lump-sum service pension for the resumption service period must be calculated by applying the service pension amount in effect on the date of the firefighter's termination of the resumption service for all years of the resumption service.

(f) A firefighter who had not been paid a lump-sum service pension returns to active relief association membership under paragraph (b), who did not meet the minimum period of resumption service requirement specified in the relief association's bylaws, but who does meet the minimum service requirement of section 424A.02, subdivision 2, based on the firefighter's original and resumption years of active service, must have, upon a subsequent cessation of duties, a service pension for the original and resumption service periods calculated by applying the service pension amount in effect on the date of the firefighter's termination of the resumption service, or, if the bylaws so provide, based on the service pension amount in effect on the date of the firefighter's previous cessation of duties. The service pension for a firefighter who returns to active lump-sum

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relief association membership under this paragraph, but who had met the minimum period of resumption service requirement specified in the relief association's bylaws, must be calculated by applying the service pension amount in effect on the date of the firefighter's termination of the resumption service.

(g) If a firefighter receiving a monthly benefit service pension returns to active monthly benefit relief association membership under paragraph (b), and if the relief association bylaws do not allow for the firefighter to continue collecting a monthly service pension, any monthly benefit service pension payable to the firefighter is suspended as of the first day of the month next following the date on which the firefighter returns to active membership. If the firefighter was receiving a monthly benefit service pension, and qualifies for a service pension under paragraph (c), the firefighter is entitled to an additional monthly benefit service pension upon a subsequent cessation of duties calculated based on the resumption service credit and the service pension accrual amount in effect on the date of the termination of the resumption service. A suspended initial service pension resumes as of the first of the month next following the termination of the resumption service. If the firefighter was not receiving a monthly benefit service pension and meets the minimum service requirement of section 424A.02, subdivision 2, a service pension must be calculated by applying the service pension amount in effect on the date of the firefighter's termination of the resumption service for all years of service credit.

(h) A firefighter who was not receiving a monthly benefit service pension returns to active relief association membership under paragraph (b), who did not meet the minimum period of resumption service requirement specified in the relief association's bylaws, but who does meet the minimum service requirement of section 424A.02, subdivision 2, based on the firefighter's original and resumption years of active service, must have, upon a subsequent cessation of duties, a service pension for the original and resumption service periods calculated by applying the service pension amount in effect on the date of the firefighter's termination of the resumption service, or, if the bylaws so provide, based on the service pension amount in effect on the date of the firefighter's previous cessation of duties. The service pension for a firefighter who returns to active relief association membership under this paragraph, but who had met the minimum period of resumption service requirement specified in the relief association's bylaws, must be calculated by applying the service pension amount in effect on the date of the firefighter's termination of the resumption service.

(i) For defined contribution plans, a firefighter who returns to active relief association membership under paragraph (b) and who qualifies for a service pension under paragraph (c) or (d) must have, upon a subsequent cessation of duties, any service pension for the resumption service period calculated as a separate benefit. If a service pension had been paid to the firefighter upon the firefighter's previous cessation of duties, and if the firefighter meets the minimum service requirement of section 424A.016, subdivision 3, or meets the resumption minimum service requirements specified in the relief association's bylaws, as applicable, based on the resumption years of service, a second service pension for the resumption service period must be calculated to include allocations credited to the firefighter's individual account during the resumption period of service and deductions for administrative expenses, if applicable.

(j) For defined contribution plans, if a firefighter who had not been paid a service pension returns to active relief association membership under paragraph (b), and who meets the minimum service requirement of section 424A.016, subdivision 3, based on the firefighter's original and resumption years of service, must have, upon a subsequent cessation of duties, a service pension for the original and resumption service periods calculated to include allocations credited to the firefighter's individual account during the original and resumption periods of service and deductions for administrative expenses, if applicable, less any amounts previously forfeited under section 424A.016, subdivision 4.