

DECEMBER 2023

PENSION PERSPECTIVES

Los Angeles Fire & Police Pensions Retired/DROP Member Newsletter

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2024 HEALTH AND DENTAL SUBSIDY UPDATES

MEDICARE HEALTH SUBSIDY BENEFIT

The maximum Medicare Health Subsidy will increase to \$549.16, effective January 1, 2024. The maximum Medicare Health Subsidy is set at the highest monthly premium of an approved plan supplemental to Part A of Medicare available to retired members of the Los Angeles City Employees' Retirement System (LACERS), pursuant to the City of Los Angeles Administrative Code Section 4.1154(c).

A Medicare Health Subsidy is provided to eligible retired members or Qualified Surviving Spouses/Domestic Partners who are enrolled in both Medicare Parts A and B. The monthly subsidy that you may receive is based on the number of whole years of service at the time of retirement (or DROP entry) as shown in the chart on page 3.

RETIRED MEMBER DENTAL SUBSIDY BENEFIT

The maximum retiree dental subsidy will decrease from \$43.81 to \$42.93 per month, effective January 1, 2024. Per City of Los Angeles Administrative Code Section 4.1164(b), the maximum dental subsidy for retirees shall be the lower of LACERS' maximum dental subsidy or any amount allowed active members of any LAFPP Tier.

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DECEMBER 2023

MESSAGE FROM THE General Manager



As 2023 comes to an end and we prepare for 2024, the Los Angeles Fire and Police Pensions (LAFPP) team and I would like to wish you and your family a prosperous and healthy New Year!

I am pleased to introduce the newest member of our executive team. In July, following an extensive search, we welcomed our new Chief Investment Officer Bryan Fujita. Bryan will lead our investment team managing LAFPP's nearly

\$30 billion in assets. He brings over 22 years of both public and private investment experience to LAFPP, serving the last 10 years as the Deputy Chief Investment Officer at the Los Angeles City Employees' Retirement System.

One of my goals as General Manager is to ensure that you are informed about the status of your retirement plan. There are various measures that can be reviewed to determine the overall health of a retirement plan. One such measure is the plan's funded status, which is the ratio of a retirement plan's assets to its liabilities (i.e., the pension or retiree health benefits we expect to provide to members). I am pleased to report that for the fiscal year ending June 30, 2023, the combined funded ratio for LAFPP's pension and health benefits is 96.8%, up from 95.0% the previous year. This marks the sixth consecutive year that the combined funded ratio has increased for LAFPP. The pension benefit funded ratio is now 99.5%, up from 98.0%, and the retiree health benefits funded ratio increased from 74.3% to 77.7%. This increase in the plan's funded ratio is excellent news and is indicative of the continued strength and stability of your retirement plan.

Reflecting on the incredible journey we've shared in 2023, I want to express my deepest gratitude to all of our staff at LAFPP. Their dedication, trust, and support have been the driving force behind our success. As we approach the end of this year, let's celebrate the milestones, learn from the challenges, and embrace the new possibilities that await in 2024.

We look forward to continuing to provide you with excellent service. If you have any questions or comments, please contact us at (213) 279-3000 or via email at pensions@lafpp.com.

Respectfully,

Joe Salazar, CEBS
General Manager

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2024 HEALTH AND DENTAL SUBSIDY UPDATES



You are eligible for a dental subsidy if you are retired with at least 10 years of service, are at least 55 years old, and are enrolled in a Board-approved dental plan. If you retire with more than 25 years of service, your eligibility is capped at 100% of the maximum subsidy. If you retire with 10 to 24 years of service, your subsidy is calculated at 4% of the current maximum for each whole year of service.

Note: Qualified Survivors are not eligible to receive a dental subsidy from LAFPP but are allowed to enroll in a Board-approved dental plan.

QUALIFIED SURVIVOR NON-MEDICARE HEALTH SUBSIDY BENEFIT

The non-Medicare health subsidy maximum for Qualified Surviving Spouses/Domestic Partners (Qualified Survivors) will increase from \$939.09 to \$1,051.78 per month, effective January 1, 2024.

If you currently receive a survivorship pension from LAFPP, you may also be eligible for a health subsidy if the following qualifications are met:

- You must be enrolled in a Board-approved health plan offered by:
 - Los Angeles Firemen's Relief Association (LAFRA)
 - Los Angeles Police Relief Association (LAPRA)
 - United Firefighters of Los Angeles City (UFLAC)
- The sworn member completed at least 10 whole years of service; and
- The sworn member received, or was eligible to receive, a health subsidy at the time of death, otherwise, you become eligible when the member would have been 55 years old.

You may also be eligible to receive a health subsidy if you participate in the Health Insurance Premium Reimbursement (HIPR) Program (see HIPR article on page 8 for details).

If you receive a survivorship benefit pursuant to a purchase made by the retired member under the *Survivor Benefit Purchase Program for Retirees*, you are **not** eligible for a health subsidy.

If you would like more information about LAFPP's Health and Dental Subsidy Program, including eligibility requirements, please contact the Medical & Dental Benefits Section at (213) 279-3115, (844) 88-LAFPP ext. 3115, or via email at mdb@lafpp.com. Information is also available at www.lafpp.com.

Member's Whole Years of Service	Maximum Medicare Health Subsidy ¹
20 or more	The lesser of \$549.16 or 100% of the single-party premium of the participant's health plan.
15 - 19	The lesser of \$494.24 or 90% of the single-party premium of the participant's health plan.
10 - 14	The lesser of \$411.87 or 75% of the single-party premium of the participant's health plan.
Less than 10 ²	No subsidy ²

¹ For members who: (1) entered DROP or retired after July 14, 2011, and (2) did not opt-in during the designated period to make the additional 2% pension contributions, the Maximum Medicare Health Subsidy is equal to the July 1, 2011 amount of \$480.41.

² Tier 6 members who retire on a service-connected disability pension with less than 10 years of service may qualify for a minimum health subsidy at age 55 if they are not eligible for a subsidy from any other source.

MEDICARE PART B PREMIUM REIMBURSEMENT



The Centers for Medicare and Medicaid Services (CMS) has announced the new standard Medicare Part B monthly premium for 2024 is \$174.70. However, some pensioners may pay less than this amount, as CMS does not increase a Medicare Part B participant's premium by more than the dollar increase of their Social Security cost of living adjustment. This is known as the "Hold Harmless Rule" and applies to all participants who have their Medicare Part B premium deducted directly from their Social Security check and who do not pay Income Related Monthly Adjustment Amounts, or IRMAAs.

- If you are a new Medicare Part B enrollee in 2024, you will be reimbursed the standard monthly premium of \$174.70 and do not need to provide additional documentation to LAFPP.
- If you began receiving the Medicare Part B premium reimbursement prior to 2024, LAFPP will notify you by email or mail with instructions on how to update your Part B premium amount on record.

WHY DO I HAVE TO SUBMIT PROOF OF MY MEDICARE PART B PREMIUM?

Last year, most Medicare Part B premium reimbursement recipients did not have to submit proof of their Medicare Part B premium. The basic Medicare Part B premium decreased in 2023 from \$170.10 to \$164.90. When there is a decrease in the Medicare Part

DEDUCTIONS			ADJUSTMENTS		
Description	Amount	YTD	Description	Amount	YTD
Federal Tax Withholding			Medicare Reimbursement		
CA Tax Withholding					
			<i>Subsidies paid by LAFPP*</i>		
			Health Subsidy		
			Dental Subsidy		



B premium, LAFPP automatically adjusts the reimbursement amount to the new premium rate for those who received a higher monthly reimbursement in the previous year.

For the coming year (2024), as there is an increase in the basic Medicare Part B premium, LAFPP is unable to automatically determine your basic Medicare Part B premium rate, as some participants will pay less than \$174.70 due to Social Security's Hold Harmless Rule. As long as you remain eligible, LAFPP will continue to reimburse your Medicare Part B premiums each month at the rate we reimbursed you in 2023 until we receive proof of your new premium.

Please keep in mind, retroactive adjustments to your Medicare Part B premium reimbursement are limited to one year. Please submit proof of your new 2024 Medicare Part B premium as soon as possible.

PROOF OF PREMIUM

The amount you pay for Medicare Part B is shown on the following documents provided to you by the Social Security Administration (SSA) or CMS:

- **“New Benefit Amount”** Annual Notice from SSA
- **Notice of Medicare Premium Payment** from CMS
- **Quarterly Billing Statement** from CMS

REIMBURSEMENT AMOUNT

The amount LAFPP reimburses you for your Medicare Part B premium is listed under the “ADJUSTMENTS” on your LAFPP pension check stub/direct deposit advice (See sample on previous page).

REIMBURSEMENT ELIGIBILITY

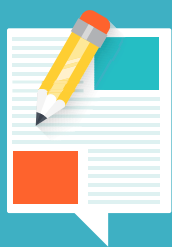
Retired members and Qualified Surviving Spouses/Domestic Partners can receive reimbursement for their standard Medicare Part B premiums if they are eligible for a health subsidy and are enrolled in both Medicare Parts A and B. If you are enrolled in a Board-approved health plan, your reimbursements will automatically be included in your monthly pension payment. If you are enrolled in a state-regulated health plan (e.g., through your spouse or another employer), you may also receive a quarterly reimbursement of your Part B premiums by participating in LAFPP's Health Insurance Premium Reimbursement (HIPR) Program.

Important:

You must maintain your Medicare enrollment to remain eligible for subsidy benefits. LAFPP does NOT make payments to SSA or CMS on your behalf for any Medicare premiums. LAFPP can only reimburse members for their basic Part B premium (i.e., there is no reimbursement for late enrollment penalties or income-related monthly adjustment amounts (IRMAA) charged by CMS).

RETROACTIVE REIMBURSEMENT FOR 2023

You may be retroactively reimbursed for your Part B premiums for up to 12 months if you have been receiving a Medicare Part B reimbursement that is lower than your basic Part B premium. To claim retroactive reimbursements, you may submit a copy of your 2023 tax Form 1099 from SSA, a copy of the SSA benefits statement you received in 2023, or a copy of the last CMS bill you received in 2023.



All documentation should be sent to the Medical & Dental Benefits Section via:

FAX: (213) 628-7782

EMAIL: mdb@lafpp.com

MAIL: Los Angeles Fire & Police Pensions
Attn: Medical & Dental Benefits
701 E. 3rd Street, 2nd floor
Los Angeles, CA 90013



MEDICARE ENROLLMENT REQUIREMENT FOR SUBSIDY

Timely enrollment in Medicare is critical to maintaining your health subsidy eligibility. The Social Security Administration provides a seven-month window to enroll in Medicare, which begins three (3) months before the month you turn age 65 and ends three months after the month you turn age 65. LAFPP recommends that you enroll in Medicare as soon as you are eligible. If you enroll in Medicare during the three (3) months before you turn 65, you will ensure your continuous eligibility for a health subsidy and prevent any loss of subsidy or late enrollment penalties charged by CMS. If your Medicare Part B is not in effect by the month you turn 65, you will lose your subsidy benefit for that month and any following month that you are not enrolled in Medicare.

When you are eligible for Medicare and wish to receive a retiree health subsidy benefit, you must enroll to the fullest extent of your Medicare entitlement. This means you must enroll in Part B and pay a monthly premium to CMS. You must also enroll in Part A, but only if you receive it for free (i.e., you should NOT pay any premium for Part A coverage). Your Part B coverage will be effective one month after you enroll in Medicare.

If you wait until the month you turn 65 to enroll in Medicare, your LAFPP health subsidy will be discontinued for that month, and payment of the subsidy will not resume until you are fully enrolled. Please be aware that if you wait to enroll in Medicare the same month you turn 65 or during any month after turning 65, lost LAFPP subsidies cannot be paid retroactively, Social Security Administration may charge you a permanent late enrollment penalty, and you may be required to wait until the next annual Medicare open enrollment period.

To assist you in this process, LAFPP will send you a courtesy reminder at least 3 months prior to the date you turn 65, along with information regarding Medicare enrollment. However, you are responsible for enrolling in Medicare in a timely manner. You should also receive information from your health plan administrator (LAFRA, LAPRA, UFLAC) and/or the U.S. Department of Health and Human Services/Social Security.

For additional information regarding Medicare, please visit their website at www.medicare.gov or contact Social Security Administration at (800) 772-1213.



Initial Medicare Enrollment Period

3 Months before you turn 65	2 Months before	1 Month before	Month you turn age 65	1 Month after you turn age 65	2 Months after	3 Months after	4 Months after
Enroll within these months	→		Medicare is Effective				
			Enroll Here NO SUBSIDY	Medicare and Subsidy begin here			
			NO SUBSIDY	Enroll Here NO SUBSIDY	Medicare and Subsidy begin here		
			NO SUBSIDY	NO SUBSIDY	Enroll Here NO SUBSIDY	Medicare and Subsidy begin here	
			NO SUBSIDY	NO SUBSIDY	NO SUBSIDY	Enroll Here NO SUBSIDY	Medicare and Subsidy begin here



Questions?

If you would like more information about LAFPP's Health and Dental Subsidy Program, including eligibility requirements, Medicare Part B Reimbursements, or the HIPR Program, please contact the **Medical & Dental Benefits Section** at (213) 279-3115, (844) 88-LAFPP ext. 3115, or via email to mdb@lafpp.com. Information is also available at www.lafpp.com.





HEALTH INSURANCE PREMIUM REIMBURSEMENT (HIPR) PROGRAM

The HIPR Program is available to you if you meet the eligibility requirements to receive a health subsidy, even if you reside within the state of California or are enrolled as a dependent on your spouse or domestic partner's health plan. (Subsidy eligibility requirements can be found on page 3). With an approved HIPR claim, you can be reimbursed for up to your maximum eligible health subsidy benefit.

Most pensioners enroll in a health plan offered by the Los Angeles Firemen's Relief Association, Los Angeles Police Relief Association, or United Firefighters of Los Angeles City (collectively referred to as "Association plans"), which are annually approved by the LAFPP Board. By enrolling in a Board-approved Association plan, you can expect to have your eligible health subsidy applied automatically towards the monthly premium and these transactions are reflected directly on your monthly pension check.

Depending on your situation, it may not be possible or practical for you to enroll in an Association plan. Although you may have access to a Board-approved Association plan, it is possible that you:

- Have access to health insurance through another employer;
- Have access to group health insurance through your spouse or domestic partner;
- Prefer to enroll in a non-Association health plan due to cost or place of residency; or
- Are not required to pay for your health insurance and are eligible for a Medicare Part B reimbursement.

These are some of the most common reasons why you might consider the HIPR program. If you are enrolled in a subsidized group health plan through your spouse/domestic partner or employer, you may have a premium balance for which you are responsible. If you have a limited subsidy, you may be able to find an individual health plan that better suits your financial situation.

If you permanently reside outside of the United States and cannot take advantage of a Board-approved plan, you may still participate in HIPR. LAFPP requires participants to be enrolled in a state-regulated health plan, which ensures you will have comprehensive medical coverage. HIPR participants living outside the U.S. must provide proof of comprehensive medical coverage. It is important to make sure your desired health plan will qualify for the HIPR program by contacting LAFPP prior to enrolling. Please note that you cannot be reimbursed for dental or standalone vision insurance premiums through the HIPR program. Dental subsidies are only available to retired members enrolled in an Association-sponsored dental plan.



Need More Information?

If you would like more information regarding the HIPR program, please contact the Medical and Dental Benefits Section at (213) 279-3115, (844) 88-LAFPP ext. 3115, or via email to mdb@lafpp.com.

TAX SEASON— FORM 1099-R INFORMATION

As you prepare to file your taxes, below are a couple of options for obtaining your 2023 Form 1099-R tax information:

1 Online beginning the week of January 31, 2024

You may view and/or print a copy of your 1099-R tax form by logging into your MyLAFPP portal. The link to MyLAFPP is available from our website at www.lafpp.com.

2 Mailed on January 31, 2024

If you prefer to wait for a hard copy of your 1099-R tax form, it will be mailed to your address on file via U.S. mail on January 31, 2024. Please allow up to 10 business days to receive your 1099-R by mail. If you have not received your 1099-R form by February 15, 2024, please contact the Accounting Section at (213) 279-3040, (844) 88-LAFPP ext. 3040, or via email at accounting@lafpp.com to request a copy.



Some members may receive more than one 1099-R tax form in a year. Here are some of the possible reasons why this may occur:

1 You exited DROP and received the proceeds of your DROP account via a rollover, a lump-sum cash distribution, and received at least one monthly pension check in the same year. In this case you would receive a total of three 1099-Rs. One 1099-R for the DROP rollover (Distribution Code G), one 1099-R for the DROP lump-sum (Distribution Code 1, 2 or 7), and one 1099-R for monthly pension payments (also Distribution Code 1, 2 or 7).

2 You have a non-tax dependent covered on your LAFPP-subsidized health insurance plan (e.g., domestic partner or child of a domestic partner). This 1099-R would have a Distribution Code 9.

3 Your IRS tax distribution code changed during the year (i.e., when member attains age 59 ½ by June of the same year). You would receive two 1099-Rs, one for when you were under 59.5 years old (Distribution Code 2) and another for when you were over 59.5 years old (Distribution Code 7).

4 You received pension payments based on your City service and from a qualified domestic relations order (QDRO) (Distribution Code 2 or 7) or as a beneficiary (Distribution Code 4).

Reminder: if you were an active employee at any time during 2023, you will also receive a W-2 tax form from the City of Los Angeles.



WHAT DOES EACH BOX REPRESENT ON THE 1099-R?

VOID CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Gross distribution \$	OMB No. 1545-0119 2023 Form 1099-R	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.	
PAYER'S TIN		2a Taxable amount \$	2b Taxable amount not determined <input type="checkbox"/>	Total distribution <input type="checkbox"/>	
RECIPIENT'S TIN		3 Capital gain (included in box 2a) \$	4 Federal income tax withheld \$	Copy D For Payer and/or State, City, or Local Tax Department	
RECIPIENT'S name, street address, city or town, state or province, country and ZIP or foreign postal code		5 Employee contributions/ Designated Roth contributions or insurance premiums \$	6 Net unrealized appreciation in employer's securities \$	For Privacy Act and Paperwork Reduction Act Notice, see the 2023 General Instructions for Certain Information Returns.	
10 Amount allocable to IRR within 5 years \$		7 Distribution code(s) IR/ SEP/ SIMPLE <input type="checkbox"/>	8 Other \$	9a Your percentage of total distribution %	9b Total employee contributions \$
11 1st year of desig. Roth contrib.	12 FATCA filing requirement <input type="checkbox"/>	13 Date of payment	14 State tax withheld \$	15 State/Payer's state no.	16 State distribution \$
Account number (see instructions)		17 Local tax withheld \$	18 Name of locality	19 Local distribution \$	

Form **1099-R** www.irs.gov/Form1099R Department of the Treasury - Internal Revenue Service

Box 1 Total gross distribution

Box 2a Your total taxable amount. (If you are retired on a Service-Connected Disability pension, this box will show \$0.00)

Box 4 Federal income tax withheld

Box 5 Basis recovery distributed

Box 7 Distribution codes

1=Under 59.5 years old
2=Under 59.5 years old, exceptions
3=Disability 4=Death
7=Over 59.5 years old, normal distribution
9=Taxable Health Subsidy
G=Rollover of a distribution to a qualified plan (e.g., DROP distribution)

Box 14 California State tax withheld

Box 15 LAFPP's state and Payer Number (This reflects LAFPP's information only)

Box 16 Total amount subject to California state taxes



NEED TO MAKE CHANGES TO YOUR INCOME TAX WITHHOLDING?

Make them electronically through the MyLAFPP portal! You can make changes in 5 easy steps:

- 1 Access MyLAFPP - www.lafpp.com/mylafpp
- 2 Click **Retiree Benefits**
- 3 Click **Tax Withholding**
- 4 Click **Update Pension Tax Withholding Instructions**
- 5 Fill in all information, even if you are only changing either Federal or State of California withholdings.
- 6 Click **Submit**

Important Note: In addition to Federal taxes, LAFPP is responsible for tax withholding only in the State of California. Since LAFPP does not have an operating business presence in other states, we do not offer tax withholding for states other than California. If you reside outside the State of California, no state taxes will be withheld. The State tax withheld (Box 14) and State distribution (Box 16) on your Form 1099-R will be populated with \$0.00.

Tax year 2023 1099-Rs: The State/Payer's State No. (Box 15) will continue to reflect the LAFPP Tax ID CA/800-7968-4 regardless of your state of residence. Box 15 is an administrative 1099-R field for California payers.

TAX EXCLUSION BENEFIT FOR RETIRED MEMBERS

\$3,000 Healthcare Tax Exclusion

As a retired public safety officer, you may be able to exclude up to \$3,000 from your annual gross income for any portion of your health or dental insurance premiums that were not covered by your LAFPP health or dental subsidy in 2023. These year-to-date amounts are reflected under “DEDUCTIONS” on your December 31, 2023, pension payment statement. Long-term care insurance premiums may also be eligible for this tax exclusion.

New for 2023: This exclusion is now available to retired members participating in the *Health Insurance Premium Reimbursement* (HIPR) program for premiums paid on or after December 30, 2022.

Note: This tax exclusion is NOT available to Qualified Surviving Spouses or Domestic Partners.

For assistance with determining the total amount which may be eligible for exclusion, we recommend that you consult with your tax professional.

For questions, please contact the Medical and Dental Benefits Section at (213) 279-3115 or (844) 88-LAFPP, ext. 3115, or via email to mdb@lafpp.com.





2024 PENSION PAYMENT SCHEDULE



The schedule below will assist you in determining when you can expect to receive your 2024 pension payments.

Pension payment	Make changes no later than 3pm PT*	Payable date**
December	December 15, 2023	December 29, 2023
January	January 15, 2024	January 31, 2024
February	February 15, 2024	February 29, 2024
March	March 15, 2024	March 29, 2024
April	April 15, 2024	April 30, 2024
May	May 15, 2024	May 31, 2024
June	June 14, 2024	June 28, 2024
July	July 15, 2024	July 31, 2024
August	August 15, 2024	August 30, 2024
September	September 13, 2024	September 30, 2024
October	October 15, 2024	October 31, 2024
November	November 15, 2024	November 29, 2024
December	December 13, 2024	December 31, 2024

**This is the deadline to make any changes to your contact information, tax withholding elections, or direct deposit information for the pension payment indicated.*

***Availability of funds from direct deposit may vary according to your financial institution.*

For questions regarding your pension payments, please contact the Retirement Services Section at (213) 279-3125 or via email to: rs@lafpp.com.

OTHER NEWS & INFORMATION



LAFPP QUARTERLY MEMBERSHIP REVIEW

Statistical Facts—As of September 30, 2023*

Membership

Total Membership	26,628
Active Members (including DROP)	12,357
Service Pensioners	10,148
Disability Pensioners	1,602
Qualified Survivors	2,521

DROP Program

Total Entries: Fiscal Year thru 9/30/2023	72
Fire	2
Police	70
Harbor Port Police	0
Airport Police	0
Total Exits: Fiscal Year thru 9/30/2023	97
Fire	38
Police	59
Harbor Port Police	0
Airport Police	0
Total Current Participants	1,475

*This information is unaudited.

RETIRED ID CARD RENEWAL

Upon retiring or exiting DROP, your employing department's personnel group may offer you a Retired Identification (ID) Card. If your Retired ID is expired or about to expire and you have questions regarding what you need to do or submit to obtain a renewal, please call or email the appropriate Department using the contact information below. **Note:** LAFPP does not process Retired ID's.

Fire Personnel	(213) 978-3750	LAFDPERSONNEL@LACITY.ORG
Police Personnel	(213) 486-6610	RCO@LAPD.ONLINE

BOARD NEWS & INFORMATION



BOARD DIRECTORY

The Board of Fire and Police Pension Commissioners will continue to meet as scheduled. Please review the respective Board Meeting Agenda on our website for the most current information.

Commissioner	Appointed/Elected	Term Expiration
Sumi Parekh, President	Appointed by the Mayor	June 30, 2024
Garrett W. Zimmon, Vice President	Elected by Retired Police Members	June 30, 2024
Andrea Ambriz	Appointed by the Mayor	June 30, 2026
Rigo Arellano	Elected by Active Fire Members	June 30, 2027
Kenneth E. Buzzell	Elected by Retired Fire Members	June 30, 2025
William “Billy” Chun	Appointed by the Mayor	June 30, 2027
Brian J. Churchill	Elected by Active Police Members	June 30, 2025
Michael A. Lawson	Appointed by the Mayor	June 30, 2025
Raul Perez	Appointed by the Mayor	June 30, 2028

For additional Board information, please visit www.lafpp.com/board-of-commissioners/commissioners

CONTACT INFORMATION & MORE

Our staff is available to assist you Monday through Friday (excluding City holidays) from 7:30 am to 4:30 pm PT. Please refer to the following information to contact us. When calling our toll-free number, (844) 88-LAFPP, please enter the extension number as detailed below.

DEPARTMENT DIRECTORY

ACCOUNTING

(213) 279-3040 (toll-free ext.: 3040)
(213) 628-7782 (Fax)
Email: accounting@lafpp.com

- Form 1099-R (current and prior tax years)
- Workers' Compensation Recapture (balances due, offset inquiries, etc.)

COMMUNICATIONS & EDUCATION

(213) 279-3155 (toll-free ext.: 3155)
(213) 628-7716 (Fax)
Email: pensions@lafpp.com

- Annual Report
- MyLAFPP
- Newsletters
- Social Media (e.g., Facebook, Instagram, X)
- Website Updates

DISABILITY PENSIONS

(213) 279-3165 (toll-free ext.: 3165)
(213) 628-7782 (Fax)
Email: disability@lafpp.com

- Disability Pension Inquiries, Processing and Reviews
- Review of Dependent Child/Parent Qualifications



Toll-Free (844) 88-LAFPP (52377)

DROP/SERVICE PENSIONS

(213) 279-3100 (toll-free ext.: 3100)
(213) 628-7716 (Fax)
Email: dropsp@lafpp.com

- DROP – Information on the Deferred Retirement Option Plan
 - DROP Entry/Exit Inquiries and Processing
 - DROP Member Beneficiary Designation
- Service and Deferred Pension Inquiries and Processing

MEDICAL & DENTAL BENEFITS

(213) 279-3115 (toll-free ext.: 3115)
(213) 628-7782 (Fax)
Email: mdb@lafpp.com

- Health and Dental Insurance Subsidies
- Health Insurance Premium Reimbursement Program
- Medicare Part B Reimbursement
- Year-to-Date Insurance Deduction Totals

RETIREMENT SERVICES

(213) 279-3125 (toll-free ext.: 3125)
(213) 628-7716 (Fax)
Email: rs@lafpp.com

- Retired Member Records and Information
 - Change of Address
 - Cost of Living Adjustments
 - Direct Deposit
 - Pension Verification Letters (for home loans, etc.)
 - Tax Withholding
- Post-Retirement Marriage Dissolutions
- Retired Member and Qualified Survivor Deaths
- Survivor Benefit Purchases – Post-Retirement Marriages/ Domestic Partnerships
- Survivor Pensions



**Los Angeles Fire &
Police Pensions**
701 East 3rd Street, Suite 200
Los Angeles, CA 90013

PRESORTED
FIRST-CLASS MAIL
US POSTAGE
PAID
LOS ANGELES CA
PERMIT NO. 12932

CONTACT US

ADDRESS

701 East 3rd Street, Suite 200
Los Angeles, CA 90013

BUSINESS HOURS

Monday - Friday
7:30 AM – 4:30 PM

CONTACT

Main (213) 279-3000
Fax (213) 628-7716
Toll Free (844) 88-LAFPP (52377)
TDD (213) 628-7713
Email pensions@lafpp.com
Website www.lafpp.com

2023-24 HOLIDAY SCHEDULE

Our offices will be closed on these holidays, but you can still find information on our website.

DECEMBER 25, 2023
Christmas Holiday

FEBRUARY 19, 2024
Presidents Day

JANUARY 1, 2024
New Year's Holiday

MARCH 25, 2024
Cesar Chavez Day

JANUARY 15, 2024
Martin Luther King, Jr. Day

MAY 27, 2024
Memorial Day

2023-24 BOARD MEETINGS

- December 21
- January 4 & 18
- February 1 & 15
- March 7 & 21
- April 4 & 18
- May 2 & 16

Please check the Board of Commissioners section of our website (www.lafpp.com/meetings) for meeting information.