

Sections 1012.685 and 1012.87, Florida Statutes, allow school boards and community colleges to supplement the early retirement income payable from the FRS to retiring school personnel. The benefits provided are usually equal to the amount of the reduction in monthly benefits resulting from retirement under the FRS prior to age 62. The participant must have applied for FRS early retirement, in addition to the many other requirements, to be eligible for the early retirement benefit.

The following is an inventory of reporting school board early retirement programs with their effective dates and a brief description of the plan:

| School Board District | Effective Date | Plan Description |
|---------------------------------|-----------------------|---|
| Alachua County | 01/01/84 | Provides for benefits after participant is credited with at least 25 years of FRS service, and has attained age 55 to 61. |
| Hillsborough County (Closed) | 08/01/84 | Provides for benefits after completing 25, 26 or 27 years of FRS service, and attaining age 55, but less than age 60. |
| Martin County (Closed) | 07/01/89 | Provides for benefits on or after attaining age 51 and completing 25 years of service. Participant must retire within two years of becoming eligible for the supplemental benefit to receive any benefits from this plan. |
| Miami-Dade County (Closed) | 07/01/84 | Provides for benefits upon retirement at any time on or after attaining age 55, but before the age of 62, and upon completion of 25, 26 or 27 years of FRS service. |
| Monroe County (Closed) | 07/01/92 | Provides for benefits on or after the attainment of age 55, but before age 62, and the completion of 25, but less than 30, years of creditable service. |
| Pasco County | 07/01/83 | Provides for benefits to participants who are at least age 50 but less than age 62 and with 25 or more years of service. |