Florida Retirement System Senior Management Service Class (SMSC)

There are five classes of membership in the FRS Pension Plan and the Investment Plan:

- **Regular Class** – for all members not assigned to Special Risk, Special Risk Administrative Support, Elected Officers or Senior Management Service Classes, most employees are in the Regular Class.
- **Special Risk Class** – for members employed as law enforcement officers, firefighters, paramedics, correctional officers, probation officers, etc.
- **Special Risk Administrative Support Class** – for former Special Risk Class members with provide administrative support within an FRS special risk employing agency.
- **Elected Officers’ Class** – for elected state and local officers.
- **Senior Management Service Class** – for members who fill senior level management positions assigned by law to the SMSC or authorized by law as eligible for SMSC designation.

**Local Government Positions Designation Limits**— Effective July 1, 2000, each local government agency may designate up to ten additional qualified positions (in addition to the city or county manager or appointed school superintendent) to be included in the SMSC. If the agency has 100 or more regularly established positions, it can also designate one additional senior management position for every 100 regularly established positions, as long as the number of additional positions does not exceed 1 percent of the regularly established positions in the local agency.

Alachua County is allowed 18 positions, and currently has 8 positions designated as Senior Management.

Current positions designated Senior Management are:

- Administrative Services Director
- Assistant County Manager
- County Attorney
- Court Services Director
- Deputy County Manager
- Growth Management Director
- Information Services Director
- Public Works Director

**Optional Designation of Senior Management Service Class Eligibility**

Effective January 1, 1994, participating local governments, community college boards of trustees, and certain Judicial Branch employers may designate a limited number of additional positions to be included in the SMSC. Employers must publish a notice of intent once a week for two consecutive weeks in a newspaper of general circulation before designating a position to be included in the SMSC. Each designated position must be:

- A non-elective managerial or policymaking position;
- Filled by an employee who is not subject to a continuing contract and serves at the pleasure of the employer without civil service protection; and
- Filled by an employee who is head of an organizational unit or has responsibility to effect or recommend personnel, budget, expenditure, or policy decisions in his/her areas of responsibility.

To designate a local agency position, the employer must complete and submit *Form SMSD-1*, designating the position to the SMSC. Once a local agency position is designated, it remains in the SMSC as long as it satisfies the above criteria.
FRS Employer Contribution Rates effective July 1, 2013

The contribution rate is set by the Florida Legislature each year. In addition to the listed employer contribution there is also a mandatory 3% employee contribution. Both employee and employer contributions are a percentage of an employee’s salary.

- Senior Management - 18.31%
- Regular Class – 6.95%

Retirement Benefits

_Pension Plan Members_

Each membership class has a percentage value earned for each year of service credit. A member’s retirement benefit is based on a calculation of years of service x percentage value x average final compensation.

- Senior Management – 2.0%
- Regular Class - 1.6%

_Investment Plan members_

Percentage contribution to the members investment plan account

- Senior Management – 7.67%
- Regular Class – 6.30%