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July 18, 2013

Thomas Ansbro, City Attorney  
City of Dania Beach  
100 W. Dania Beach Boulevard  
Dania, Florida 33004

*Re: City of Dania Beach General Employees Retirement System  
HEART Act Ordinance Amendment*

Dear Tom:

This firm represents the Board of Trustees for the City of Dania Beach General Employees Retirement System. You have requested that we provide your office with summary concerning the ordinance amendment addressing the HEART Act proposed by the Retirement System. The following is a summary of that amendment.

### Amendment for HEART ACT

The Heroes Earnings Assistance and Relief Tax Act (“HEART” Act) provides for certain benefits to survivors of participants who die while performing qualified military service as provided for in the Uniformed Services Employment and Reemployment Rights Act (“USERRA”)<sup>1</sup>. As a tax qualified benefit plan,

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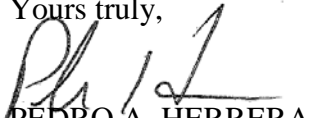
<sup>1</sup> “Qualified military service” is defined as service in the uniformed services while on active or inactive duty, including training periods. “Uniformed services” include the Army, Navy, Air Force, Marines, Coast Guard, Reserves, Army and Air National Guards, the commissioned corps of the Public Health Service, and any other persons accordingly designated by the President of the United States.

Tom Ansbro, City Attorney  
City of Dania Beach  
July 18, 2013  
Page 2

reference to the HEART Act's applicability to pension benefits is required to maintain compliance with the Internal Revenue Code.

Under the HEART Act, survivor benefits are calculated as though the Retirement System member returned to work and died immediately thereafter. Also, for vesting purposes with respect to survivor benefits, credit is given for the time during which the person was away performing USERRA-qualified service.

Please feel free to contact us should you have any questions or need additional information.

Yours truly,  
  
PEDRO A. HERRERA

PAH/jd

cc: Board of Trustees