

**Florida Retirement System**  
**State Senior Management Service Optional Annuity Program (SMSOAP)**  
**Supplemental Statement for Distributions**

Division of Retirement – OAP/ORP Section  
P.O. Box 9000  
Tallahassee, Florida 32315-9000  
Phone (850) 414.6318 Toll-free: (877) 378.7677 FAX: (850) 410.2143

**Information and Instructions for OAP-ETF form**

**NOTE:** This form is not required for transfers of contributions between SMSOAP-approved providers.

Under Florida law, you are not eligible to access the employer/mandatory employee contributions and related earnings until you terminate from all employers that participate in the state-administered retirement plans for three full calendar months. The voluntary employee contributions are also not available to you until you meet the definition of termination. There may be tax penalties if you access the funds prior to age 59 ½.

To request a distribution from your SMSOAP account, complete the name and social security number boxes on the OAP-ETF form. Your signature on this form must be notarized before you return this form to our office as indicated on the form. We will obtain the other necessary signatures required to complete this form and submit the form to your provider company.

If you are requesting the employer/mandatory employee contributions, you will also need to complete the second page of the form which is a notice that provides some additional information regarding the impact of taking these contributions.

If your provider company gives you a form that requests our signature, we suggest that you indicate on that form that the Division of Retirement will provide the Florida OAP-ETF to them directly. This will help the company know to expect this form from us.

You may return the form to us by fax, e-mail or regular mail. We will send the completed form to your provider company. Please let us know if you would like a copy for your records.

Please contact us using the information at the top of this page or e-mail us at [orpdata@dms.MyFlorida.com](mailto:orpdata@dms.MyFlorida.com) if you have any questions.

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**Name:** \_\_\_\_\_ **SSN:** \_\_\_\_\_

I understand that I cannot begin receiving my employer/mandatory employee-funded benefits while I am employed with any Florida Retirement System (FRS) employer. I have terminated or will terminate all employment with FRS employers on (date) \_\_\_\_\_. I will be eligible to receive my employer/mandatory employee-funded benefit, three full calendar months following my termination date. For example, if I terminate on June 6, the earliest that I can receive my benefit is October 1. My retirement becomes final when I receive the money or it is rolled-over to a non-SMSOAP provider company. I will not be eligible for reemployment for 6 full calendar months following the distribution date.

By receiving my employer/mandatory employee-funded benefit under the SMSOAP, I will be considered a retiree if I return to work in an FRS-covered position. **A retiree who is initially reemployed on or after July 1, 2010, is not eligible to participate in any state-administered retirement program in Florida.** The Florida Statutes are available online at <http://www.flsenate.gov>.

**Member Certification:** (sign in the presence of a Notary)

Signature \_\_\_\_\_

**Notary:**

State of \_\_\_\_\_, County of \_\_\_\_\_. The above named person who has sworn to and subscribed before me this \_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_ and who is personally known \_\_\_\_\_ or produced \_\_\_\_\_ Identification.

\_\_\_\_\_  
Signature of Notary Public. State of \_\_\_\_\_

\_\_\_\_\_  
Print, Type or Stamp Commissioned Name of Notary Public

**Employer Certification:**

This is to certify that the above named member was employed by this agency and will terminate, or has terminated on \_\_\_\_\_.

Authorized Signature: \_\_\_\_\_

Agency Name/Number: \_\_\_\_\_

Agency Phone: \_\_\_\_\_

Date: \_\_\_\_\_

**Division of Retirement Certification:**

By: \_\_\_\_\_ Date: \_\_\_\_\_

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Name: \_\_\_\_\_ SS#: \_\_\_\_\_

**Notice regarding distributions from the SMSOAP**

The 2009 Florida Legislature passed House Bill 479, which has become law as Chapter No. [2009-209](#). We are providing the following additional notice for Senior Management Service Optional Annuity Program (SMSOAP) distributions. The OAP statute has been changed to include: **“For purposes of this section, "retiree" means a former participant of the optional retirement program who has terminated employment and has taken a distribution as provided in this subsection, except for a mandatory distribution of a de minimis account authorized by the department.”**

Also, effective on or after July 1, 2010, employees who previously retired will not be eligible for renewed membership in the SMSOAP or any other state-administered retirement system. Examples of distributions from the SMSOAP include:

- a. A lump-sum payment to the beneficiary upon the death of the participant;
- b. A cash-out of a de minimis account upon the request of a former participant who has been terminated for a minimum of 6 months from the employment that entitled him or her to optional annuity program participation. A de minimis account is an account with a provider company containing employer contributions and accumulated earnings of not more than \$5,000 made under the provisions of this chapter. Such cash-out must be a complete liquidation of the account balance with that company and is subject to the provisions of the Internal Revenue Code; or
- c. A lump-sum direct rollover distribution whereby all accrued benefits, plus interest and investment earnings, are paid from the participant's account directly to the custodian of an eligible retirement plan, as defined in s. 402(c)(8)(B) of the Internal Revenue Code, on behalf of the participant.

\_\_\_\_\_

**By taking a distribution of Employer and/or Mandatory Employee contributions at this time, I acknowledge that I will be considered a retiree. A retiree of a state-administered retirement system who is initially reemployed on or after July 1, 2010, is not eligible for renewed membership and will not have retirement coverage.**

Signed \_\_\_\_\_ Date \_\_\_\_\_

**Return to the Division of Retirement by mail to the address shown above, or by e-mail to [ORPDATA@DMS.MYFLORIDA.COM](mailto:ORPDATA@DMS.MYFLORIDA.COM), or by Fax to (850) 410-2143**