



Form PA-1 Instructions for Certification of Peace Officers for Calendar Year 2021

Police State Aid amounts are determined based upon the total officer months of each applicant. These instructions are designed to provide guidance to certifiers and their staff to help them calculate their eligible officer months in order to submit the PA-1 Form by the **March 15, 2022, due date**. Below is guidance for determining eligibility.

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2021 Law Changes

No law changes in 2021.

Determining Eligibility

Eligible Peace Officers

A “peace officer” is any person:

- whose primary source of income derived from wages is from direct employment by a municipality/county/state agency as a law enforcement officer on a full-time basis of not less than 30 hours per week;
- who has been employed by the applicant for a minimum of six months prior to December 31, preceding the date of the current certification under [Minnesota Statutes, section 477C.01, subdivision 7](#);
- who is sworn to enforce the general criminal laws of the state and local ordinances;
- who is licensed by the Peace Officer Standards and Training Board and is authorized to arrest with a warrant; and
- who is a member of the State Patrol retirement plan or the public employees police and fire fund.

Eligible Officer Months

Six Month Minimum

To be eligible, an officer must have been employed by the applicant during the 2021 calendar year and have at least six months of employment history with the applicant. Not all of the minimum six months of employment need to have occurred during 2021. Below are scenario examples of officer months that meet the six-month requirement and will be included in the calculation of the applicant’s total officer months.

Scenario	Six-month Minimum Met?	Officer Months included in calculation
Officer “Alex” was hired on July 15, 1980, and left the department on March 3, 2021.	Yes. Officer met this requirement through previous years of service.	2 (January, February)
Officer “Bailey” was hired on September 20, 2021, and worked through the end of the year.	No.	0
Officer “Chase” was hired on September 1, 2017, worked 40 hours per week starting February 1 through April 30, 2021, and 24 hours per week June 6 through the end of the year.	Yes. Officer met this requirement through previous months of service.	9 (February – April, July – December)

Special Considerations

What if an officer worked both full-time and part-time during the year?

- If an officer worked a mix of part-time and full-time (as in the scenario above), that officer's total months will still qualify if the overall average is at least 30 hours per week. However, only include the full months worked in the number of full months employed calculation.

Will an officer's six months with a prior police department count towards the six-month minimum?

- No. Only the full months of employment with the current department will count towards the officer's six month minimum.

I have an officer on leave for part of the year. How do I calculate those months?

- If the applicant contributed to one of the eligible pension plans on behalf of the officer during the period of leave, the officer's months are eligible.

Should I omit an eligible officer from the form if their months are not eligible?

- No. Include all eligible officers on the form. The form will show the officer's number of months, however, this number will not be included in the applicant's total officer months. Including the officer allows the Form PA-1 to capture the officer's information for the next reporting year.

Complete the Form

1. **County of Location.** This is the county where your police department is located. Select your county from the dropdown list. For a state agency, select Ramsey County.
2. **Name of Department.** Select your department from the dropdown list.
3. **Minnesota Tax ID.** The department must have a 7-digit Minnesota Tax ID to submit this form. The Property Tax Division cannot help you find this number. If you don't have it, please contact someone who works with accounting or payroll for your department.
4. **Load Prior Year Data & Verify.** You can use the "Load" button to populate individual officers' information into the form. This only works if your department submitted a form in 2021 and the County, Peace Office Department, and Minnesota Tax ID are entered correctly. If this function does not apply to your department, skip this step.
 - a. This function will:
 - i. Keep the original hire date entered into the prior year form.
 - ii. Enter 12/31/2021 as the end date for all officers.

- iii. End up with a blank row at the end, which you can use to enter information for a new officer or delete. (Note: The form will not submit if the row is left blank. Please delete this row if there's nothing to add.)
 - b. Remember to update end dates that occurred before 12/31/2021.
5. **Remove Officer.** Select the Remove Officer button if an officer was no longer employed by your department during 2021.
6. **Add New Officers.** If new officers were hired during 2021, select Add Officer button and enter the information according to the guidelines below for officer identification.
7. **Last Name.** This is the last name of the officer employed during calendar year 2021.
8. **First Name.** This is the first name of the officer employed during calendar year 2021.
9. **P.O.S.T. License.** This is the officer's Peace Officer Standards and Training Board license number.
10. **Original Hire Date.** This is the original date of the officer's entry into the payroll system for your department. The date must be entered in the MM/DD/YYYY format.
11. **End Date.** This is the last day that the officer was employed by your department in calendar year 2021.
 - a. **Full year:** Enter 12/31/2021 if the officer was employed on the last day of 2021.
 - b. **Partial year:** If an officer left employment during 2021, enter the last day of the officer's employment.
 - c. **Leave:** Enter 12/31/2021 if an officer goes on leave for any reason (e.g., military, disability, or sick leave) and the department still makes PERA contributions on the officer's behalf until the end of the year. However, if the officer is taken off the payroll, the end date must be the date the officer was removed from the payroll.
 - d. **Transfer:** If an officer transferred to or from another department, only list the dates that the officer was employed by your department.
12. **No. of Full Months Employed.** This is the number of full calendar months that the officer was employed in 2021.
 - a. **Partial Months:** Only full calendar months can be included in the total. For example, if an officer was employed on 01/01/2021 but left the department on 11/29/2021, the number of full months employed would be 10.
 - b. **Too Many Months:** If you enter more months than are allowed, you will get an error message saying that you need to correct the amount before moving on.

- c. **Too Few Months:** If you enter fewer than the number of months allowed, you will get an error message that directs you to explain the officer's unpaid leave. If you made a mistake, you can correct the number of months and move on. If the officer was on leave, include a short explanation on the "Explain unpaid leave" line below the officer's name.
13. **Average Hours Per Week.** This is the number of hours worked per week in 2021. This number is an average of the whole year, so if an officer worked a mix of part-time and full-time, that officer's total months will still qualify if the overall average is at least 30 hours per week.
14. **Pension Fund.** Select the pension fund the officer belongs to. PERA is the default, however, if the officer is part of the State Patrol Fund, you will need to change it accordingly.
15. **Explain Unpaid Leave.** If the officer's number of full months employed is less than 12 even though the officer was employed for more than that, this field will require you to give an explanation. For example, this line can read "military leave," "disability leave," or "transferred."

Certify the Form

The information on PA-1 form must be certified by the person authorized by [Minnesota Statutes, section 477C.01, subdivision 5](#).

1. **Certifier Name.** The name of the person authorized by statute to certify the form.
2. **Certifier Title.** The title of the person authorized to certify the form.
3. **Certifier Telephone Number.** The phone number of the person authorized to certify the form.
4. **Certifier Email.** The email address of the person authorized to certify the form. Please note that the email address you provide will be used by the Department of Revenue to confirm the receipt of your form and to contact you about your form.
5. **Who is authorized to certify the form?**
 - a. For a municipality, this is either the municipal clerk, municipal clerk-treasurer, county auditor, or if there is no such person, the chief financial official or person primarily responsible for managing the finances.
 - b. For a park district, the secretary of the board of park district commissioners.
 - c. For the University of Minnesota, the official designated by the Board of Regents.
 - d. For the Metropolitan Airports Commission, the person designated by the commission.
 - e. For the Departments of Natural Resources and Public Safety, the respective commissioner of the agency.

- f. For tribal police departments, the person designated by the applicable American Indian tribal government.

What if someone other than the person authorized by statute fills out the form?

In this case, you can save the form and have it emailed to the authorized submitter to certify and submit it. Forms not certified by the person authorized by statute will be rejected and need to be corrected.

Review and verify the information. You are responsible to verify the accuracy of information for the 2021 calendar year according to the guidelines for officer eligibility before submitting the form.

Save for later. You have the option to save the Form PA-1 to complete at a later time. This feature can also be used if someone else needs to certify the information. If you select save for later, you will be asked to fill in an email address. That address will receive an email with a link to go back to the form.

Submit the form. Select the “Submit” button to submit the form to the Department of Revenue. You will receive an email stating the PA-1 has been received by Revenue along with a PDF attachment of the form.

- a. Please check that the form wasn’t delivered to your spam or junk mail folders. The sender is no_reply_pa1@state.mn.us
- b. Your department is listed on the “PA-1 Forms Received” report posted on the [Police State Aid webpage](#). This report will be updated during the filing period.

Form Acceptance or Rejection

Accepted Form PA-1

Once your form is properly submitted and you’ve received confirmation that the Department of Revenue has received it, there is nothing more to do. By October 1, if you are subscribed to email updates, you will receive a notification that the Police State Aid amounts are available and posted on the [Police State Aid webpage](#).

Rejected Form PA-1

If your form is rejected, the certifier will receive a rejection email with an explanation. The certifier must make the corrections required and resubmit the form as soon as possible.

Steps

1. **Receipt of the rejection email.**
2. **Open Form.** Select the Open Form link.

3. **Make corrections.** Make your changes directly in the form.
4. **Submit the form.** After completing your changes, select the submit button at the end of the form.
5. **Confirmation of submission.** The certifier will receive an email confirmation that the form has been received by the Department of Revenue.

Reference

Minnesota Statutes, [chapter 477C](#)

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