



# Form PA-1 Instructions

Certification of Peace Officers for Calendar Year 2025

Police State Aid amounts are determined based upon the total officer months of each department. These instructions provide guidance to certifiers and their staff on reporting their eligible officer months on Form PA-1 by the **March 16, 2026**, due date.

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## 2025 Law Changes

There were no law changes in 2025 that affect how to complete Form PA-1.

## Eligible Peace Officers

A “peace officer” means any person:

- whose primary source of income derived from wages is from direct employment as a law enforcement officer on a full-time basis of not less than 30 hours per week;
- who has been employed by the department for a minimum of six months prior to December 31, 2025;
- 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.

## Reporting Officer Months

All officers who qualify as described above, as well as those who haven’t yet reached a six-month minimum of employment, should be reported on Form PA-1.

**Officer months reported should be full calendar months.**

### Reporting Scenarios

Scenario	Officer Months Reported
Officer Jones was hired on July 15, 1995, and left the department on March 3, 2025.	2 (January - February)
Officer Vu was hired on September 20, 2025, and worked through the end of the year.	3 (October – December)
Officer Garcia was hired on September 1, 2017, worked 40 hours per week from February 1, 2025, through April 30, 2025, and 24 hours per week June 6 through the end of the year.	9 (February – April, July – December)

### Frequently Asked Questions About Reporting

*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 third 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 calendar months worked in the number of full months employed field.

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

- If the employer contributed to one of the eligible pension plans on behalf of the officer during the period of leave, those months should be included on the form.
- If the employer did not contribute to one of the eligible pension plans during the leave, those months should not be included on the form.
- Do not specify the type of leave used on the form.

*Should I omit an officer from the form if they haven't reach six months of employment?*

No. Include all officers on the form.

## 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 employer (for example, the city) 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 Last Year.** You can use the "Load Last Year" button to populate individual officers' information into the form. This only works if your department submitted a form with calendar year 2024 data and the County, Peace Office Department, and Minnesota Tax ID are entered correctly. If this function does not apply to your department, skip to Step 6.

This function will:

- Load all officers who were listed on last year's form, including those whose end date was earlier than 12/31/2024.
- Keep the original hire date provided on the prior-year form.
- Enter 12/31/2025 as the end date for all officers.

You **must review each officer** to verify that they were employed during calendar year 2025. See Step 5 to remove any officer who left employment during 2024.

For any officers that left employment before the end of 2025, you must update the end date to indicate the correct last date of employment.

- 5 **Remove Officer.** Select the Remove Officer button if an officer was not employed by your department during 2025.
- 6 **Add Officer.**

If your department did not submit a form with calendar year 2024 data, you will need to enter all officers by selecting the Add Officer button and entering the information as described in Steps 7 through 14.

If you loaded last year's data, you need to add new officers were hired during 2025, by selecting the Add Officer button and entering the information in Steps 7 through 14.

- 7 **First Name.** This is the first name of the officer employed during calendar year 2025.
- 8 **Last Name.** This is the last name of the officer employed during calendar year 2025.
- 9 **P.O.S.T. License.** This is the officer's Peace Officer Standards and Training Board license number.
- 10 **Original Hire.** 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 2025.

**Employed entire year.** Enter 12/31/2025 if the officer was employed on the last day of 2025.

**Employed part of the year.** If an officer left employment during 2025, enter the last day of the officer's employment.

**Leave.** Enter 12/31/2025 if an officer goes on leave for any reason (e.g., military, disability, or sick leave) and the department continues to make PERA or State Patrol plan 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. Do not enter the type of leave used in the Leave Explanation.

**Transfer.** If an officer transferred to or from another department, only list the dates that the officer was employed by your department.

- 12 **Months Employed.** This is the number of full calendar months that the officer was employed in 2025.

**No partial months.** Only *full calendar months* can be included in the total. For example, if an officer was employed on 01/01/2025 but left the department on 11/29/2025, the number of full months employed would be 10 (January through October).

**Error messages.** You may see an error message if the number you enter doesn't correspond to the dates entered.

**Too many months:** If you enter more months than expected based on the original hire and end dates, you will see an error message indicating that you need to correct the amount before moving on.

**Too few months/Explain unpaid leave:** If you enter fewer months than expected based on the original hire and end dates, the "Explain unpaid leave" field will be made available.

- If you made a mistake, you can correct the number of months and the Explain unpaid leave field will become unavailable.
- If the officer was on leave for a period of time, include a short explanation in this field. For example, this line can read "leave," or "transferred."

- 13 **Hours per Week.** This is the number of hours worked per week in 2025. 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. Note: This field only allows two characters. A whole number must be entered, with no decimals or fractions.
- 14 **Fund.** Select the pension fund the officer belongs to. Unless you are reporting for a state agency, this should be "PERA Police, Fire Fund."

## Certify and Submit the Form

Form PA-1 must be certified by the person authorized by statute. See Step 1 below for more information.

If someone else fills out the form, this person can save the form for later and have it emailed to the authorized submitter to certify and submit it (see Step 6 below). Forms not certified by the person authorized by statute will be rejected and need to be corrected.

- 1 **Certifier Name.** The name of the person authorized by statute to certify the form.
  - For a state agency, this is the commissioner of the agency.
  - For a county, this is the county auditor.
  - For a municipality, this is the municipal clerk.
  - For a tribal police department, this is the person designated by the tribal government.
  - For others and more information, see [Minnesota Statutes, section 477C.01, subdivision 5](#).
- 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 **Review and verify the information.** The certifier is responsible for verifying the accuracy of information reported for calendar year 2025 as described in these instructions.
- 6 **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.
- 7 **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.

If you don't see the email within 24 hours, please check that the form wasn't delivered to your spam or junk mail folders. The sender is [PropTax.Admin@state.mn.us](mailto:PropTax.Admin@state.mn.us). If you haven't received or found it within 24 hours, please email [PropTax.Admin@state.mn.us](mailto:PropTax.Admin@state.mn.us) so we can check the email address and resend the confirmation.

Your department will be added to the "PA-1 Forms Received" report posted on the [Police State Aid webpage](#) after the form is submitted. This report is updated regularly during the filing period. The next update date is provided at the top of report.

Once you have received your confirmation, there is no further action you need to take unless you receive an email from us.

## Form Rejection

If your form is rejected, the certifier will receive an email with an explanation of what needs to be corrected. The certifier must make the corrections required and resubmit the form by March 16, or within 30 days of the email, whichever is later.

- 1 Receive an email with the subject line "PA1 Rejection: [Name of Your Department]." This email will describe the correction(s) needed.
- 2 Select the Open Form button.
- 3 Make your corrections directly in the form.
- 4 After completing your changes, select the submit button at the end of the form.
- 5 The certifier will receive an email confirmation that the form has been received by the Department of Revenue. This works the same as for the originally submitted form.

## Police State Aid Amounts

Aid amounts will be posted on the [Police State Aid webpage](#) by October 1, 2026. You will receive notification that they've been posted if you are subscribed to email updates. You can subscribe to the Police State Aid webpage.

## Appeals

A municipality may object to the amount of police state aid apportioned to it by filing a written request with the Department of Revenue to review the apportionment of the funds. The objection must be filed within 60 days of the date the aid amount is paid. For more information, see [M.S. 477C.03, subd. 5](#).

## Police State Aid Statutory Reference

Minnesota Statutes, [chapter 477C](#)

## Questions?

Email [PropTax.Admin@state.mn.us](mailto:PropTax.Admin@state.mn.us).