



Nassau County Police Department

Our Mission is to serve the people of Nassau County
and to provide safety and an improved quality of life in
our communities through excellence in policing.

Department Administrative Order

ORDER TITLE

FILE

NUMBER

Treatment of Line of Duty Earnings

18-001

REFERENCE DOCUMENTS

EFFECTIVE DATE

TERMINATION DATE

1/1/2018

Under the New York State General Municipal Law §207-c, peace officers that have been injured on duty are entitled to receive their full pay for the days that they are unable to work due to their injury. In addition, in accordance with the Internal Revenue Service (IRS) as these payments are made “in the nature of” a workers’ compensation law they are not subject to employment taxes

Therefore, effective 1/1/18, Personnel & Accounting Bureau (PAB) will ensure that these GML §207-c payments are excluded from Federal Withholding, State Withholding, Social Security Tax, and Medicare Tax. (There will be a one pay period lag in these exclusions to allow for PAB processing.)

Even though these payments are not subject to the taxable withholdings, they are still required to be reported to the NYS Pension System and are subject to any withholding amounts pursuant to the pension system requirements.

In addition, under the IRS regulations and from the direction of the NYS Deferred Compensation Board, payments made under GML §207-c are not eligible to be contributed to a deferred compensation plan. During any per period where there are §207-c earnings, any deferred compensation contributions will be automatically reduced, and subsequently restored when returned to duty.

ISSUING AUTHORITY

SIGNATURE

ISSUE DATE

PAGE

Commissioner

Patrick J. Ryder

1/3/2018

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