

## **Public Safety Officer Tax Penalty Exemption**

Terms Defined

## A "Qualified Public Safety Employee" Includes:

- Any employee of a State or political subdivision of a State who provides police protection, firefighting services or emergency medical services for any area within the jurisdiction of such State or political subdivision, or
- Any Federal law enforcement officer, any Federal customs and border protection officer, any Federal firefighter or any air traffic controller

## Under the Act, a "Qualified Public Safety Employee" Now Includes:

- "law enforcement officer" means an employee ,the duties of whose position (A) are primarily the investigation, apprehension, or detention of individuals suspected or convicted of offenses against the criminal laws of the United States, or the protection of officials of the United States against threats to personal safety; and (B) are sufficiently rigorous that employment opportunities should be limited to young and physically vigorous individuals, including an employee engaged in this activity who is transferred to a supervisory or administrative position. For the purpose of subparagraph (A), "detention" includes the duties of (i) employees of the Bureau of Prisons and Federal Prison Industries, Incorporated; (ii) employees in the field service at Army or Navy disciplinary barracks or at confinement and rehabilitation facilities operated by any of the armed forces; and (iv) employees of the Department of Corrections of the District of Columbia, its industries and utilities.
- "customs and border protection officer" means an employee in the Department of Homeland Security (A) who holds a position within the GS-1895 job series (determined applying the criteria in effect as of September 1, 2007) or any successor position, and (B) whose duties include activities relating to the arrival and departure of persons, conveyances, and merchandise at ports of entry, including any such employee who is transferred directly to a supervisory or administrative position in the Department of Homeland Security after performing such duties (as described in subparagraph (B)) in 1 or more positions as described above for at least 3 years.
- "firefighter" means an employee, the duties of whose position (A) are primarily to perform work directly connected with the control and extinguishment of fires or the maintenance and use of firefighting apparatus and equipment, and (B) are sufficiently rigorous that employment opportunities should be limited to young and physically vigorous individuals, including an employee engaged in this activity who is transferred to a supervisory or administrative position after performing the duties described above for at least 3 years.
- "air traffic controller" or "controller" means a civilian employee of the Department of Transportation or the Department of Defense who, in an air traffic control facility or flight service station facility (A) is actively engaged (i) in the separation and control of air traffic; or (ii) in providing preflight, inflight, or airport advisory service to aircraft operators; or (B) is the immediate supervisor of any employee described in subparagraph (A).