

## SUMMARY STATEMENT

*Kuna Rural Fire District v. PERSI*, Docket No. 48980

This appeal came to the Idaho Supreme Court based on conflicting interpretations of the Idaho Code provisions that govern the Public Employee Retirement System of Idaho (“PERSI”) and the administration of employer contributions to the Firefighters’ Retirement Fund (“FRF”). Under Idaho Code sections 59-1391 and 59-1394, a city or fire district that “employs” firefighters participating in the FRF on October 1, 1980 is considered an employer and required to make additional contributions to ensure the FRF remains solvent. Having employed only a single firefighter who received funds from the FRF, Kuna Rural Fire District (“KRFD”) argued it was not an employer under the code and not required to contribute to the fund because that employee retired in 1985 and received a lump-sum benefit. PERSI denied KRFD’s request to cease contributions, but KRFD appealed this decision to the PERSI Retirement Board. The Board reaffirmed PERSI’s decision, and KRFD petitioned for judicial review to the district court, which also affirmed the Board’s decision. KRFD timely appealed to this Court.

The Idaho Supreme Court affirmed the district court’s decision, concluding that KRFD is an “employer” under Idaho Code section 59-1391(e) and KRFD is required to make payments to the FRF. The Court also awards costs on appeal to PERSI under I.A.R. 40(a).

***\*\*\*This summary constitutes no part of the opinion of the Court, but has been prepared by court staff for the convenience of the public.\*\*\****