



# **Law Enforcement Compensation: 2022 Wage and Benefit Review**

**Special Review**

**January 2024**

**Office of the Legislative Auditor**

State of Minnesota

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**State of Minnesota**  
**Office of the Legislative Auditor**

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January 2024

Members of the Legislative Audit Commission:

*Minnesota Statutes* 2023, 299D.03, subd. 2a, directs the Office of the Legislative Auditor (OLA) to compare the salaries and benefits of Minnesota State Patrol troopers with those of police officers in specified cities and report on our work by January 15 of 2021, 2024, 2027, and 2030. This is our second report in response to this legislative directive.

We compared wage rates for 2022, the most recent year for which complete data were available. As a result, this report does not include any contractual changes that may have gone into effect after the conclusion of calendar year 2022.

In addition to comparing wage rates, our report discusses contract and statutory provisions that create differences in supplemental wages, health insurance, and retirement contributions between State Patrol troopers and the city police officers that were part of our review.

This review was conducted by Katherine Theisen, Director of Special Reviews; Roman Morris, Special Reviews Assistant Auditor; and Jodi Munson Rodríguez, Deputy Legislative Auditor. We received full cooperation from the Department of Public Safety, Minnesota Management and Budget, state retirement associations, and various city governments as we conducted our review and prepared this report.

Sincerely,



Judy Randall  
Legislative Auditor



OLA



## Summary

January 2024

# Law Enforcement Compensation: 2022 Wage and Benefit Review

### Report Summary

This review of law enforcement compensation included wages and various benefits available to Minnesota State Patrol troopers and nonsupervisory police officers in 34 Minnesota cities in 2022. We found that:

- The 2020 and 2021 Legislatures mandated a combined 10.45 percent wage increase for State Patrol troopers at the top wage level, and an 8.45 percent increase in all other troopers' wages. Including other factors such as a salary range reassignment and contract negotiations, base starting wages for troopers increased 19.6 percent, and base top wages increased 22.1 percent between 2019 and 2022.
- Between 2019 and 2022, the base starting wage (the wage paid at the first pay scale level) for State Patrol troopers increased by a higher percentage than base starting wages for police officers in most of the cities we examined. The top wage for troopers increased more than any top wages for police officers in all of the cities we examined.
- After these increases, the base starting wage for a State Patrol trooper in 2022 was 2 percent higher than the median base starting wage for police officers in cities we examined; however, the base top wage that could be earned by State Patrol troopers was 8 percent lower than the median top wage available to police officers in the cities we examined.
- State Patrol troopers' moderately lower base top wage relative to the cities we examined may be at least partially explained by the potentially significant value of their post-retirement healthcare benefit, wherein the State of Minnesota continues to pay the same portion of healthcare premiums for retired troopers between the ages of 55 and 65 who meet certain conditions.
- All of the contracts we reviewed had provisions for supplemental or premium pay for law enforcement officers performing certain specialized tasks. The most common types of supplemental pay we observed in police contracts included investigative, school resource officer, and field training officer duties. The State Patrol contract had provisions for several types of supplemental pay, such as freeway trooper and accident reconstruction pay, for which we did not typically see counterparts in city police contracts. While we examined contract provisions for supplemental pay, we did not collect complete information on the actual use of these provisions.

### Background

The Legislature directed the Office of the Legislative Auditor (OLA) to report on compensation for Minnesota State Patrol troopers and police officers in large Minnesota cities by January 15 of 2021, 2024, 2027, and 2030.

OLA's 2021 report presented our review of law enforcement compensation in 2019. For this report, we reviewed compensation in 2022 using employment contracts and data collected from cities and the State of Minnesota.

- In general, the law enforcement agencies that we reviewed paid their officers 1.5 times their regular wages for overtime work.
- State Patrol troopers were responsible for paying a smaller share of health insurance premiums when compared to comparable plans available to police officers in the majority of the cities in our review.
- State Patrol troopers can qualify for early retirement incentives that help cover the costs of post-retirement health insurance. These same incentives were not typically available to the city police officers included in our review.
- For the most part, law enforcement agencies have paid for officers' uniforms and equipment—either by providing these items without cost to the employee or through an annual payment to officers.
- State Patrol troopers received more generous starting and maximum vacation leave than police officers in most of the city police contracts we examined.

### Summary of Agency Response

In a letter dated January 10, 2024, Department of Public Safety Commissioner Bob Jacobson stated, “I am appreciative of the objective, comprehensive, and thorough research contained in this report.” He said he hoped that the “findings serve as a point of clarity for future discussion...” Commissioner Jacobson also noted, “I do not believe that people become peace officers because of high pay, but compensation is a key factor in our ability to recruit and retain diverse candidates.”

The full special review report, *Law Enforcement Compensation: 2022 Wage and Benefit Review*, is available at 651-296-4708 or: [www.auditor.leg.state.mn.us/sreview/lawcomp.htm](http://www.auditor.leg.state.mn.us/sreview/lawcomp.htm)

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# Introduction

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The 2020 Legislature directed the Office of the Legislative Auditor (OLA) to conduct a salary and benefits survey to allow for comparison of compensation provided to Minnesota State Patrol troopers with police officers working for selected Minnesota cities.<sup>1</sup> The law says: “It is the legislature’s intent to use the information in this study to compare salaries between the identified police departments and the State Patrol and to make appropriate increases to patrol trooper salaries.”<sup>2</sup> The Legislature required OLA to transmit the survey report to relevant legislative committee members by January 15 of 2021, 2024, 2027, and 2030. This is the second of the four mandated reports.

Statutes require that police departments in the following cities be included in the comparison: (1) cities with a population in excess of 25,000, located within a “metropolitan county” if the city’s police officers are represented by a union certified by the Bureau of Mediation Services; and (2) cities of the first class.<sup>3</sup> As of May 2022, there were 32 cities that met the first part of this definition, and 4 cities (Duluth, Minneapolis, Rochester, and St. Paul) that met the second part of the definition. Minneapolis and St. Paul are included in both of the categories specified above, so our analysis examined police officer compensation in a total of 34 cities, plus the State Patrol.

The statute mandating the OLA survey says:

The legislative auditor must base the survey on compensation and benefits for the past completed calendar year. The survey must be based on full-time equivalent employees. The legislative auditor must calculate compensation using base salary, overtime wages, and premium pay. Premium pay is payment that is received by a majority of employees and includes but is not limited to education pay and longevity pay. The legislative auditor must not include any payments made to officers or troopers for work performed for an entity other than the agency that employs the officer or trooper, regardless of who makes the payment. The legislative auditor must also include in the survey all benefits, including insurance, retirement, and pension benefits. The legislative auditor must include contributions from both the employee and employer when determining benefits.<sup>4</sup>

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<sup>1</sup> *Laws of Minnesota* 2020, chapter 100, sec. 20, codified as *Minnesota Statutes* 2023, 299D.03, subd. 2a.

<sup>2</sup> *Minnesota Statutes* 2023, 299D.03, subd. 2a(e).

<sup>3</sup> *Minnesota Statutes* 2023, 299D.03, subd. 2a(a). A “metropolitan county” is defined in *Minnesota Statutes* 2023, 473.121, subd. 4, to include Anoka, Carver, Dakota, Hennepin, Ramsey, Scott, and Washington counties. *Minnesota Statutes* 2023, 410.01, defines cities of the first class as “[t]hose having more than 100,000 inhabitants provided that once a city is defined to be of the first class, it shall not be reclassified unless its population decreases by 25 percent from the census figures which last qualified the city for inclusion in the class.”

<sup>4</sup> *Minnesota Statutes* 2023, 299D.03, subd. 2a(b).

We conducted this compensation analysis using a combination of (1) a review of State Patrol and police department contract provisions, and (2) information we requested and obtained directly from the State Patrol, cities, and state retirement associations. Our analysis focused on compensation available to law enforcement officers in calendar year 2022.<sup>5</sup> According to Minnesota Management and Budget, State Patrol troopers do not have supervisory duties, so we focused our analysis on similarly nonsupervisory police officer positions.<sup>6</sup> We reviewed contract provisions for overtime and other types of premium pay, but we did not analyze data on actual agency expenditures for supplemental compensation.

Statutes require OLA to discuss each department's salary structure, including the "minimum and maximum salaries for each range or step."<sup>7</sup> We examined the number of steps in each agency's salary structure, and, for simplicity, our report presents the base starting and top wages available to employees in each agency we examined. Our report presents comparative tables for the agencies we examined in cases where we thought this would be meaningful. In addition, our website has appendices with more information regarding individual agencies' base wages and health insurance costs.<sup>8</sup>

Law enforcement contracts cover a wide range of negotiated topics related to compensation, and our analysis does not address all of these topics. For example, we do not discuss differences in agency provisions for severance pay. Our analysis focused on categories of compensation that likely account for the overwhelming share of ongoing personnel outlays by law enforcement agencies: base wages; longevity pay; overtime and other supplemental wages; health care costs; retirement contributions; and provisions related to vacation leave, sick leave, and allowances for employee uniforms and equipment.

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<sup>5</sup> We use the term "law enforcement officers" to refer collectively to State Patrol troopers and city police officers.

<sup>6</sup> None of the State Patrol troopers represented by the Minnesota Law Enforcement Association have supervisory duties, according to Minnesota Management and Budget. The department said State Patrol lieutenants who supervise state troopers are unrepresented employees whose terms and conditions of employment are covered by the State of Minnesota's Commissioner's Plan.

<sup>7</sup> *Minnesota Statutes* 2023, 299D.03, subd. 2a(c)(1).

<sup>8</sup> Appendices are at <https://www.auditor.leg.state.mn.us/sreview/lawcomp.htm>.

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# Chapter 1: Base Wages and Other Compensation

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This chapter discusses the “base wages” paid to nonsupervisory law enforcement officers, as well as other wage compensation available to them.<sup>1</sup> We begin by reviewing the base salary structures in the contracts we examined, including provisions for (1) base wage “steps” and (2) other pay linked directly to years of employment. For each contract, we then reviewed the base wage for newly hired law enforcement officers—the first step in the salary structure—as well as the maximum base wage level officers could have attained over time if they remained employed by the same law enforcement agency. We also discuss provisions in law enforcement labor contracts for certain supplemental wages, such as compensation for overtime and pay received for special assignments.

## Salary Structure

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All of the employment contracts we examined for city police officers and State Patrol troopers have provisions for base wages that are paid in “steps.” After the first wage step, each subsequent step has a higher wage rate than the step that preceded it.

For the law enforcement contracts we reviewed, officers typically moved from one step to another each year. Some law enforcement contracts specified shorter intervals. For example, Cottage Grove’s 2022 police department contract specified a starting pay rate for police officers, with step increases after 6, 12, 18, 24, 30, and 36 months.<sup>2</sup>

Some contracts supplemented step-based pay with provisions for “longevity pay.” For example, while the Cottage Grove police officers’ base wage steps ended after 36 months of service, the contract provided for longevity pay increases after an employee had been with the agency 4, 7, 10, and 13 years. Cottage Grove’s step-based pay and longevity pay are both related to an employee’s length of service.

Some law enforcement agencies opted not to include contract provisions for longevity pay. For example, the 2022 Plymouth police department contract said the following:

It is understood that the wage rates established pursuant to this Agreement have been arrived at between the parties recognizing the fact that no special supplemental forms of compensation, such as longevity pay or educational incentive pay, are provided Employees.<sup>3</sup>

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<sup>1</sup> We use the term “law enforcement officers” to refer collectively to State Patrol troopers and city police officers.

<sup>2</sup> Some contracts we reviewed—such as the Cottage Grove contract—covered multiple years, including calendar year 2022.

<sup>3</sup> “Labor Agreement Between the City of Plymouth and Law Enforcement Labor Services—Local 18 (Police Officers), January 1, 2021-December 31, 2023,” 24.

Some law enforcement agencies allowed their employees to choose between types of pay that supplement the base wage rate—for example, between pay based on longevity with the agency and pay based on college credits achieved.<sup>4</sup> Although some agencies considered employee performance when determining which employees should move to new wage steps, most of the 2022 contracts we examined did not have explicit provisions for performance-based pay for law enforcement officers.<sup>5</sup>

Exhibit 1.1 shows the number of base wage and longevity pay steps in the contracts of the law enforcement agencies we examined. The number of base wage steps ranged from 3 (Chaska and Duluth) to 16 (Oakdale). The number of longevity pay steps ranged from none (in several agencies) to 20 (Minneapolis).

#### Exhibit 1.1

#### Base Wage Steps and Longevity Pay Steps, 2022

Law Enforcement Agency	Number of Base Wage Steps	Number of Longevity Pay Steps	Law Enforcement Agency	Number of Base Wage Steps	Number of Longevity Pay Steps
Apple Valley	6	0	Minneapolis <sup>c</sup>	7	20
Blaine <sup>a</sup>	7	0	<b>Minnesota State Patrol</b>	<b>8</b>	<b>0</b>
Bloomington	5	3	Minnetonka	5	0
Brooklyn Center	4	5	Oakdale <sup>c, d</sup>	16	0
Brooklyn Park <sup>b</sup>	5	3	Plymouth <sup>c</sup>	10	0
Burnsville	7	0	Prior Lake	4	4
Chaska	3	5	Ramsey	5	4
Coon Rapids	4	3	Richfield	6	0
Cottage Grove	7	4	Rochester	11	0
Duluth	3	2	Rosemount	5	4
Eagan	6	3	Roseville	4	5
Eden Prairie <sup>c</sup>	5	0	Savage	6	0
Edina	6	4	Shakopee	9	0
Fridley	5	4	St. Louis Park <sup>c</sup>	9	0
Inver Grove Heights	10	5	St. Paul	8	0
Lakeville <sup>c</sup>	7	14	White Bear Lake	5	5
Maple Grove	6	3	Woodbury	5	4
Maplewood	7	5			

<sup>a</sup> Only police officers hired before January 1, 1991, were eligible for longevity pay.

<sup>b</sup> Brooklyn Park had five base wage steps and three longevity steps for each police officer classification. The contract had four such classifications (Patrol Officer and Specialty Grade 1 through Specialty Grade 3). Thus, the contract had 20 possible base wage steps and 12 longevity steps for patrol officers; however, receiving Specialty Grade compensation required police officers to earn “service credits” through special assignments such as investigative or instructor duties, roles such as Canine Officer and others, and/or educational attainment.

<sup>c</sup> Step progression was contingent on performance.

<sup>d</sup> On January 1, 2022, police officers transitioned from a pay system that included longevity pay to a system with eight base wage steps for each of two police officer classifications (Police Officer and Senior Police Officer). Thus, the contract had 16 possible base wage steps; however, placement on the Senior Police Officer compensation schedule required at least ten years of continuous service.

Source: Office of the Legislative Auditor, based on review of Minnesota State Patrol and city police contracts.

<sup>4</sup> Six cities (Brooklyn Center, Inver Grove Heights, Lakeville, Rosemount, Roseville, and White Bear Lake) offered education-based pay or longevity pay as an option; police officers could not select both.

<sup>5</sup> Step progression was contingent on performance in Eden Prairie, Lakeville, Minneapolis, Oakdale, Plymouth, and St. Louis Park.

## Starting Wages

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We reviewed the 34 city police contracts and the State Patrol’s contract for 2022 to determine the lowest starting wage paid to a city police officer and a State Patrol trooper—that is, the wage paid at the first step in the pay structure. Because newly hired employees have not yet accumulated years of service within their law enforcement agency (and would therefore not be eligible for longevity pay if their employer offered it), the starting wages in our analysis were based entirely on the agencies’ base wage schedules. It should be noted, however, that employment contracts may authorize the law enforcement agency to place newly hired officers at a higher wage step; for example, to recognize the experience of officers making a “lateral transfer” from one law enforcement agency to another. The “starting wages” of these officers would therefore be higher than what is reported here.

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**The base starting wage for a State Patrol trooper in 2022 was similar to the median base starting wage for police officers in the cities reviewed.**

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It is important to consider the starting pay base because the initial employee wage level may affect the ability of a law enforcement agency to recruit new employees. Exhibit 1.2 shows base starting monthly wages for the agencies we examined.<sup>6</sup>

Base starting monthly wages in 2022 for city police officers ranged from \$4,926 (Fridley) to \$6,717 (Burnsville). Among the 34 city police contracts we reviewed, the median 2022 base starting monthly wage was \$5,677. The base starting monthly wage for a State Patrol trooper was \$5,766, slightly higher than the median starting monthly wage of the police contracts we examined. For troopers who received “freeway pay” (a wage supplement available to most of the troopers based in the seven-county metropolitan area), the base starting monthly wage was \$5,916 in 2022.<sup>7</sup> This places the base starting wage of troopers who received freeway pay in the top third of law enforcement agencies we reviewed.

This analysis of 2022 wages does not take into account the supplemental pay provided to troopers or police officers (except for freeway pay, as previously noted). As we discuss later, law enforcement officers in all jurisdictions were eligible to receive supplemental compensation for at least one specific responsibility, such as investigative or training duties, in every contract we reviewed.

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<sup>6</sup> An appendix provided at the Office of the Legislative Auditor’s website for this report provides additional details on each agency’s wage schedules (<https://www.auditor.leg.state.mn.us/sreview/lawcomp.htm>).

<sup>7</sup> The Minnesota State Patrol contract allows the Chief State Patrol Officer to designate stations in which the troopers receive freeway pay. The Chief State Patrol Officer has designated all stations in the seven-county Twin Cities Metropolitan area, with the exception of those in Isanti County, to receive freeway pay. Freeway pay is defined in the troopers’ contract as a supplement of 2.6 percent of the first step on the troopers’ wage schedule. Some troopers may not receive freeway pay if they receive other, higher supplemental pay, such as the 13 percent supplement paid to licensed helicopter pilots.

## Exhibit 1.2

## Law Enforcement Officer Base Starting Monthly Wages, 2022

Law Enforcement Agency	Base Starting Monthly Wage	Law Enforcement Agency	Base Starting Monthly Wage
Burnsville	\$6,717	Coon Rapids	\$5,682
Minnetonka	6,706	Bloomington	5,672
Inver Grove Heights	6,500	Brooklyn Park	5,670
Chaska	6,388	Eden Prairie	5,661
Oakdale	6,281	Shakopee	5,654
Lakeville	6,275	Plymouth	5,647
Rosemount	6,066	Richfield	5,642
Maple Grove	6,062	Eagan	5,583
Maplewood	5,952	Prior Lake	5,560
<b>Minnesota State Patrol (Freeway Pay)</b>	<b>5,916</b>	Duluth	5,465
Woodbury	5,893	Roseville	5,459
Edina	5,892	Cottage Grove	5,436
Minneapolis	5,871	Brooklyn Center	5,396
Savage	5,869	Rochester	5,354
St. Paul	5,803	Blaine	5,116
<b>Minnesota State Patrol</b>	<b>5,766</b>	Ramsey	5,074
St. Louis Park	5,729	White Bear Lake	5,040
Apple Valley	5,715	Fridley	4,926

Source: Office of the Legislative Auditor, based on review of Minnesota State Patrol and city police contracts.

## Top Wages

While starting wages can affect the ability of law enforcement agencies to recruit new officers, the “top wages” may be one factor that affects agencies’ abilities to retain officers for extended periods.<sup>8</sup> For our analysis of “top wages,” we only considered those wages that were paid to nonsupervisory officers who stayed with an agency long enough to obtain the highest base wage and (if applicable) the highest longevity pay. Our analysis of top wages did not consider the extent to which nonsupervisory officers had opportunities to receive (or actually received) overtime or other types of supplemental pay.

For example, we determined that the 2022 Maplewood police contract allowed for a base top monthly wage of \$8,265 for a police officer who was not a supervisor. This was the amount that would have been paid to a police officer who reached the highest step of the base monthly wage schedule (\$7,480) and whose tenure of at least 20 years of continuous employment with the agency qualified the employee for longevity pay equal to 10.5 percent of the base wage rate.

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**The base top wage that could be earned by nonsupervisory State Patrol troopers in 2022 was less than the base top wage available to nonsupervisory police officers in most cities we reviewed.**

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Exhibit 1.3 shows the base top monthly wages available to police officers in the cities we examined and to State Patrol troopers.

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<sup>8</sup> A Minnesota Management and Budget official told us that the State Patrol trooper retention rate has been about 98 percent, which is above the retention rates for other state job classifications.

## Exhibit 1.3

## Law Enforcement Officer Base Top Monthly Wages, 2022

Law Enforcement Agency	Base Top Monthly Wage	Years to Base Top Monthly Wage	Law Enforcement Agency	Base Top Monthly Wage	Years to Base Top Monthly Wage
Inver Grove Heights	\$9,100	20	Minnetonka	\$8,382	15
Maple Grove	9,054	15	Rosemount	8,273	16
Bloomington	8,832	15	Maplewood	8,265	20
Brooklyn Center	8,808	25	St. Paul	8,260	18
Eagan	8,788	15	Oakdale	8,245	11
Eden Prairie	8,654	4	Cottage Grove	8,206	13
Woodbury	8,649	16	Richfield	8,178	5
St. Louis Park	8,646	8	Fridley	8,124	16
Brooklyn Park	8,623	14	Blaine	8,064	8
Edina	8,606	13	Roseville	8,048	20
Lakeville	8,569	17	Savage	7,996	5
Coon Rapids	8,534	16	Shakopee	7,968	14
Minneapolis	8,517	25	<b>Minnesota State Patrol (Freeway Pay)</b>	<b>7,893</b>	<b>7</b>
Plymouth	8,479	20	White Bear Lake	7,884	20
Prior Lake	8,417	16	Ramsey	7,828	16
Apple Valley	8,405	5	<b>Minnesota State Patrol</b>	<b>7,743</b>	<b>7</b>
Burnsville	8,403	6	Rochester	7,743	14
Chaska	8,386	20	Duluth	7,256	16

Note: The base top monthly wage available to officers in a given agency is the sum of the highest base wage available in the employment contract and, if applicable, the highest amount available for longevity pay in the contract.

Source: Office of the Legislative Auditor, based on review of Minnesota State Patrol and city police contracts.

As shown in the table, the base top monthly wage available to police officers in the 34 city police contracts we examined ranged from \$7,256 (Duluth) to \$9,100 (Inver Grove Heights). The median base top monthly wage across these contracts was \$8,395.

The base top monthly wage available to nonsupervisory State Patrol troopers in 2022 was \$7,743—\$652 less than the median base top monthly wage for police officers in contracts we reviewed. Base top monthly pay for State Patrol troopers who received freeway pay was \$7,893, or \$502 less than the median base top monthly pay for city police officers. Without freeway pay, the trooper base top monthly wage was lower than the base top monthly wage of all but two of the city police contracts we examined.

The State Patrol contract did not contain a provision for longevity pay for troopers, in contrast to many of the city police contracts. The absence of longevity pay in a contract does not necessarily mean officers will have lower overall wages than those in law enforcement agencies that offer longevity pay.<sup>9</sup> Nonetheless, it is worth noting that troopers' top 2022 pay lagged behind the median police officer top wage by 8 percent, whereas troopers' starting 2022 wage was 2 percent higher than the median police officer starting wage. This suggests that State Patrol trooper and city police officer

<sup>9</sup> The top wages calculated in our analysis reflected a combination of regular (or "base") monthly wages and any supplements given for longevity. It is possible that agencies that did not offer longevity pay had higher base monthly wage rates, thus offsetting the fact that they did not have longevity pay adjustments.

salaries tended to be more competitive at the early stages of their careers; over time, the salaries of troopers fell behind the salaries of police officers in many cities.

The number of years it took a law enforcement officer to reach the base top wage ranged from 4 (Eden Prairie) to 25 (Brooklyn Center and Minneapolis). State Patrol troopers reached their base top wage after seven years. The time it takes for a police officer or trooper to reach the base top wage impacts total compensation over the span of a career in law enforcement. For example, considering base wages alone, an officer hired in 2022 (based on 2022 wage schedules), would earn 2.6 percent more over a 33-year career in Eden Prairie than in Brooklyn Center, despite the fact that Brooklyn Center's base top wage is 1.8 percent higher.<sup>10</sup>

## State Patrol Trooper Salary Increases, 2020-2022

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The Legislature mandated increases to State Patrol trooper pay twice over the past three years.

- In 2020, the Legislature mandated an 8.4 percent increase in the wages paid to State Patrol troopers.<sup>11</sup> The increase took effect October 22, 2020.
- In 2021, the Legislature raised State Patrol troopers' salaries by an additional 2.05 percent for those at the base top wage step and 0.05 percent for all others, retroactive to October 22, 2020, for a total of 10.45 percent and 8.45 percent wage increase, respectively, compared to before October 2020.<sup>12</sup>

An official with Minnesota Management and Budget (MMB) voiced concerns regarding these salary increases. They said that after the 2020 increase in State Patrol trooper salaries, salaries for other members of the Minnesota Law Enforcement Association (MLEA) bargaining unit—such as Special Agents of the Bureau of Criminal Apprehension and Conservation Officers, who did not receive legislatively mandated salary increases—were not aligned with State Patrol troopers.

In addition, the MMB official discussed issues with pay equity. They said MMB is required to maintain pay equity among state employees and that compensation in female- and male-dominated fields should be equivalent, based on the complexity of the role. They noted that there has been a notable gender-based pay inequity at the state in recent years, and they stated that this is “almost exclusively” due to the salary increases for State Patrol troopers.

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<sup>10</sup> Based on statutes, many officers' retirement annuities will be based on a maximum of 33 years of service. *Minnesota Statutes* 2023, 352B.08, subd. 2(b). We provide details on retirement annuity calculations in Chapter 3 of this report.

<sup>11</sup> *Laws of Minnesota* 2020, Fifth Special Session, chapter 3, art. 9, sec. 6.

<sup>12</sup> *Laws of Minnesota* 2021, First Special Session, chapter 5, art. 3, sec 1, as amended by *Laws of Minnesota* 2021, First Special Session, chapter 11, art. 8, sec. 8.



In addition to increases mandated by the Legislature, State Patrol troopers' pay increased further as a result of negotiations between MMB and MLEA.

- In 2021, MMB settled the 2019-2021 contract with MLEA, which further increased troopers' base wages by 2.25 percent, retroactive to July 1, 2019, and 2.5 percent, retroactive to July 1, 2020.
- In 2022, MMB and MLEA settled the 2021-2023 contract, which gave troopers a 2.5 percent increase to base wages in both the first year (retroactive to July 1, 2021) and the second year (beginning on July 1, 2022).
- Also in 2022, MMB implemented a range reassignment (moving all MLEA job classes, including troopers, to higher salary ranges), which increased base top wages by 2 to 2.5 percent, depending on the job class.<sup>13</sup>

## Overtime

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Overtime can be defined as hours worked with the employer's express authorization in excess of a law enforcement officer's scheduled shifts.

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**In general, the law enforcement agencies that we reviewed paid their officers 1.5 times their regular wage for overtime work.**

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Although all contracts we reviewed provided for paying time-and-a-half to employees for overtime, some contracts had limited exceptions to this general rule. For example, the Chaska police department contract states that hours assigned in excess of 14 continuous hours are paid at double time. Some contracts required payment of rates above 1.5 times the regular pay rate for overtime hours worked on holidays.

Contracts differed somewhat in the way overtime was paid; for example, whether employees had the option to receive overtime pay in the form of compensatory time. In addition, many of the contracts we reviewed provided for overtime to be calculated to the nearest 15 minutes, but some specified shorter periods, and others did not specify how overtime would be calculated.

We also examined overtime provisions for officers appearing in court outside of their regular work shifts. Nearly all contracts we reviewed provided for paying employees 1.5 times their regular rate of pay if they were required to appear in court outside of their scheduled shifts.<sup>14</sup> However, as shown in Exhibit 1.4, the contracts differed in the minimum number of hours for which employees would receive pay for "court time."<sup>15</sup>

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<sup>13</sup> The Office of the Legislative Auditor will release a financial audit of retroactive payments related to the 2021-2022 salary adjustments in early 2024.

<sup>14</sup> The contract for Rochester specified that officers would be paid four hours at their regular rate or 1.5 times their regular rate for actual hours worked, whichever is greater, for court time. The contract for St. Paul stated that officers would receive a minimum of four hours at the employee's normal hourly rate for court time.

<sup>15</sup> These hours may differ under certain circumstances. For example, the White Bear Lake contract stated that officers who worked the evening shift the day prior would receive a minimum of three (rather than two) hours court time, and Apple Valley's contract specified that an extension or early report to a regularly scheduled shift for duty does not qualify the employee for the three-hour minimum.

Two contracts we reviewed (State Patrol and White Bear Lake) required payment for a minimum of two hours for court appearances during off-duty hours. Four contracts (Duluth, Maplewood, Rochester, and St. Paul) required payment for at least four hours. Other contracts required payment for at least 2.5 or 3.0 hours, except for Minneapolis. The Minneapolis contract did not specify a minimum number of hours.

#### Exhibit 1.4

#### Minimum Number of Hours of “Court Time” Pay for Off-Duty Law Enforcement Officers

Minimum Hours Paid	Law Enforcement Agency
2.0 hours	Minnesota State Patrol, White Bear Lake
2.5 hours	Minnetonka
3.0 hours	Apple Valley, Blaine, Bloomington, Brooklyn Center, Brooklyn Park, Burnsville, Chaska, Coon Rapids, Cottage Grove, Eagan, Eden Prairie, Edina, Fridley, Inver Grove Heights, Lakeville, Maple Grove, Oakdale, Plymouth, Prior Lake, Ramsey, Richfield, Rosemount, Roseville, Savage, Shakopee, St. Louis Park, Woodbury
4.0 hours	Duluth, Maplewood, Rochester, St. Paul
Unspecified minimum	Minneapolis

Source: Office of the Legislative Auditor, based on review of Minnesota State Patrol and city police contracts.

Contracts also differed regarding the conditions under which off-duty officers would be paid for scheduled court appearances that were cancelled. For example, a Savage police officer—who would have received at least three hours of time-and-a-half pay for appearing in court when off-duty—would receive two hours of regular base pay if the appearance was cancelled with less than 16 hours advance notice. In contrast, an off-duty Maplewood police officer would receive the same payment for a court appearance that occurred at the scheduled time—a minimum of four hours of time-and-a-half pay—for a court appearance cancelled with less than 36 hours of notice. Under the Minnesota State Patrol contract, a trooper whose appearance in court is cancelled after 4:00 p.m. on the day prior to the scheduled appearance must be paid for two hours of work at time-and-a-half pay.

Nearly every contract we reviewed had provisions for paying law enforcement officers 1.5 times their regular rate of pay if they were “called back” to work on a work day during their off-duty hours.<sup>16</sup> But, as Exhibit 1.5 shows, the minimum number of hours of “call-back” pay an officer received ranged from two hours to four hours, depending on the agency for which they worked.<sup>17</sup>

<sup>16</sup> The contract for Rochester specified that officers would be paid four hours at their regular rate or 1.5 times their regular rate for actual hours worked, whichever was greater, for call-back time. The contract for St. Paul said that officers would receive a minimum of four hours at the employee’s normal hourly rate for call-back time.

<sup>17</sup> Most contracts stipulated that extensions or early reports for scheduled shifts did not qualify the officers for the minimum number of hours of call-back pay.

**Exhibit 1.5****Minimum Number of Hours of “Call-Back” Pay for Off-Duty Law Enforcement Officers**

Minimum Hours Paid	Law Enforcement Agency
2.0 hours	Brooklyn Center, Coon Rapids, Eden Prairie, Maple Grove, Maplewood, <b>Minnesota State Patrol</b> , Minnetonka, Plymouth, Prior Lake, Richfield, Rosemount, Roseville, Savage, St. Louis Park, White Bear Lake, Woodbury
2.5 hours	Burnsville
3.0 hours	Apple Valley, Blaine, Bloomington, Brooklyn Park, Chaska, Cottage Grove, Eagan, Edina, Fridley, Inver Grove Heights, Lakeville, Oakdale, Ramsey, Shakopee
4.0 hours	Duluth, Minneapolis, Rochester, St. Paul

Source: Office of the Legislative Auditor, based on review of Minnesota State Patrol and city police contracts.

## Other Wage Provisions

In addition to the categories of law enforcement wages we have discussed so far, there were some other wage provisions that deserve mention.

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**All of the contracts we reviewed had provisions for supplemental or premium pay for law enforcement officers performing certain specialized tasks.**

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The most common types of supplemental pay we observed in police contracts were available to police officers who performed the following specialized duties:

- Detective or investigative duties.
- Duties as a “field training officer,” providing training to other officers within the agency.
- Duties as a “school resource officer” or juvenile officer.
- Responsibility for training, handling, or caring for police canines.

A majority of the 34 police contracts we reviewed had provisions for supplemental compensation for police officers in the categories above. However, there were many other provisions—in smaller numbers of police contracts—that provided for supplemental pay for police officers performing various other specialized positions, such as narcotics officers, special weapons and tactics (SWAT) specialists, and crime prevention specialists.

While it was common for law enforcement contracts to have provisions for “specialty” pay, the arrangements for this type of pay defy easy comparison. The 2022 contract for State Patrol troopers had provisions for several types of specialized pay for which we typically saw no counterpart premiums in jobs performed by city police officers. For example, the trooper contract provided for the following types of supplemental pay:

- **“Freeway trooper” pay.** Troopers who were permanently assigned to freeway duty received a supplemental amount equal to 2.6 percent of the first step of the trooper wage level.
- **Accident reconstruction pay.** Troopers who were normally assigned to road patrol and accident reconstruction duties received an additional 3 percent of their base wage level.
- **Pilot pay.** Troopers who were designated as pilots and licensed by the Federal Aviation Administration received a supplement to their base pay of 11 percent (for “fixed wing” airplane pilots) or 13 percent (for helicopter pilots).

While we examined contract provisions for supplemental pay, we did not collect complete information on the actual use of these provisions from each of the law enforcement agencies in our analysis. Therefore, we did not assess the impact of supplemental pay on compensation for individual officers or across agencies.

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**Several city police contracts contained provisions for supplemental wages paid to officers based on whether they worked certain time slots, such as overnight shifts.**

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Nine of the city police contracts we examined required payment of “shift differentials” to police officers who worked during specified hours, typically at night.<sup>18</sup> Most contracts specified a supplement to the hourly wage amount, ranging from \$0.25 to \$1.65 per hour. St. Paul’s contract specified a supplemental percentage increase in base pay; in 2022, a St. Paul police officer who worked between the hours of 6:00 p.m. and 6:00 a.m. received a wage supplement of 6.5 percent for hours worked in that time frame.

The State Patrol contract did not include a provision for shift differentials. Instead, it provided a uniform supplemental monthly payment of \$70. The contract said:

Because of the frequency of changes in shift assignments, starting and stopping times, and rotation of shifts, thereby making shift premiums difficult to determine, [...the Employer will increase the wages of all employees...] in lieu of any shift differential....<sup>19</sup>

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<sup>18</sup> The cities were Chaska, Duluth, Eagan, Fridley, Inver Grove Heights, Minneapolis, Oakdale, Savage, and St. Paul.

<sup>19</sup> “Agreement between the Minnesota Law Enforcement Association and the State of Minnesota, Dates: July 1, 2021 through June 30, 2023,” 76.

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# Chapter 2: Health Insurance Costs

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Employee health insurance can be very complex, making it challenging to comprehensively compare insurance provisions and costs across multiple health plans and jurisdictions. This chapter compares health insurance costs paid by law enforcement officers and agencies.<sup>1</sup> To make comparisons, we adopted some simplifying rules.

First, we focused on the aspects of health insurance plans that are most relevant to employees: the premium, copay or coinsurance, deductible, and maximum out-of-pocket amounts. Insurance plans vary in their coverage of health-related procedures and medications, and we did not examine these types of coverage.

Second, for each of the agencies we examined, we focused exclusively on the medical insurance plan that had the highest monthly premium cost.<sup>2</sup> Jurisdictions may offer multiple health plan options for employees to choose from, with a range of costs. We focused on the health plans with the highest premiums because plans with higher premiums generally have lower out-of-pocket costs when the employee accesses health care services.<sup>3</sup>

Third, we limited our review to employee-only and family coverage. Health insurance costs vary depending on who is covered by the health plan; many employees have the options to choose insurance plans that cover one additional person (+1), children, or a spouse. Insurance that only covers the employee typically has the lowest monthly premiums. On the other hand, it is more expensive to provide full family coverage—insurance for the employee, a spouse or domestic partner, and dependent children. Jurisdictions may offer options other than employee-only and family coverage, such as coverage for only the employee and a spouse, or for only the employee and one child or multiple children.

Fourth, there are various types of employer-provided insurance, but we examined only medical, dental, and vision insurance. We did not compare separate provisions for life insurance, for example.

To make comparisons, we relied largely on “rate sheets” and “schedules of benefits” that jurisdictions have prepared to summarize their health insurance costs.<sup>4</sup> We generally did not look at more detailed documents regarding specific types of coverages or exclusions, so there may have been nuances regarding the health plans that we did not fully consider.

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<sup>1</sup> We use the term “law enforcement officers” to refer collectively to State Patrol troopers and city police officers.

<sup>2</sup> For agencies where, rather than a variety of plans, a single plan with multiple cost levels was offered, we focused on Cost Level 1 instead of selecting the plan with the highest premium.

<sup>3</sup> We did not obtain data on the number of enrollees in various plans, or assess how the number of enrollees in higher-premium plans compared with enrollments in other plans the jurisdictions offered.

<sup>4</sup> An appendix provided at the Office of the Legislative Auditor’s website for this report provides additional details on each agency’s health insurance costs (<https://www.auditor.leg.state.mn.us/sreview/lawcomp.htm>).

In addition to looking at the costs of employee-only and family health insurance coverage for employees of law enforcement agencies, this chapter examines post-retirement provisions for law enforcement officers' health insurance.

## Medical Coverage

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We examined medical insurance plan options offered by law enforcement agencies included in our review, focusing on three aspects of each plan: (1) deductible, (2) copay or coinsurance, and (3) out-of-pocket maximum. A deductible is the dollar amount that the employee pays—on a yearly basis—for covered health care services before their insurance carrier starts to contribute to those health care costs. A copay is a *fixed amount* that the employee pays for covered health care services after meeting their yearly deductible. Coinsurance is a *specified percentage* of the cost of covered health care services that employees and/or employers pay after meeting their yearly deductible.<sup>5</sup> An out-of-pocket maximum is the maximum dollar amount the employee would have to spend on covered health care services on a yearly basis before those services would be paid for entirely by the insurance provider.

Law enforcement agencies offered two broad categories of plans, which we referred to as “deductible” and “copay.” These plans were similar in that most required employees to pay a deductible. They were different in that “copay” plans always required employees to pay a copay; deductible plans did not. However, some deductible plans *did* require employees to pay coinsurance. While the State Patrol only offered copay plans, several of the police departments included in our review offered both copay and deductible plans. For agencies that offered both copay and deductible plans, we only report details of the copay plans, as these plans had the highest premiums.

In addition to paying for health care services, most State Patrol troopers and city police officers paid “premiums”—on a monthly basis—for health insurance. Generally, both the employee and the employer paid a share of the premium. For medical insurance plans offered to troopers and police officers in 2022, we reviewed total premium amounts, as well as employee and employer shares.

For three copay plans and about three-quarters of deductible plans we reviewed, employers contributed to a special health expense account on a monthly basis for single coverage. Through these accounts, employees can be reimbursed tax-free for qualified medical expenses. Two main types of accounts were the Health Reimbursement Arrangement (HRA) account and the Health Savings Account (HSA). Both HRA and HSA accounts are funded on a pre-tax basis. But, HRAs are funded by the employer, while HSAs are funded by the employee. Several of the health expense accounts we reviewed were a Voluntary Employees' Beneficiary Association (VEBA) account, a type of HRA. We refer to these as HRAs throughout the report.

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<sup>5</sup> Coinsurance amounts are reported throughout this report as the percentage the employee pays.

## Copay Plans

The State Patrol and 15 of the 34 city police contracts in our review offered copay health insurance plans to new enrollees in 2022.<sup>6</sup> We reviewed plan details for the highest-deductible copay plan offered in those jurisdictions.<sup>7</sup> As shown in Exhibit 2.1, benefits varied widely. Copay amounts ranged from \$20 to \$45, while deductibles extended from \$0 to \$3,000. Maximum out-of-pocket amounts ranged from \$1,000 to \$3,000 for single coverage, and \$2,500 to \$6,000 for family coverage.

### Exhibit 2.1

#### Health Insurance Plan Details: Copay Plans, 2022

Law Enforcement Agency	Copay	Deductible (Single/Family)	Maximum Out-of-Pocket (Single/Family)
Apple Valley	\$30	\$0/0	\$1,200/5,000
Blaine	30	0/0	1,200/5,000
Bloomington	30	350/700	1,500/3,000
Brooklyn Park <sup>a</sup>	30	250/500	2,750/5,500
Burnsville	30	0/0	1,200/2,500
Eagan	20	0/0	1,000/3,000
Fridley	25	500/1,000	2,750/5,500
Maple Grove	20	0/0	1,000/3,000
<b>Minnesota State Patrol</b>	<b>35</b>	<b>250/500</b>	<b>2,750/5,500</b>
Prior Lake <sup>b</sup>	45	1,500/3,000	3,000/6,000
Savage	35	500/2,500	2,500/5,000
Shakopee	25	500/1,000	2,750/5,500
St. Louis Park	30	0/0	1,200/5,000
St. Paul	35	0/0	3,000/5,000
White Bear Lake	40	1,000/3,000	3,000/6,000
Woodbury <sup>c</sup>	45	1,500/3,000	3,000/6,000

Notes: Only agencies where copay plans were offered to new enrollees are included in this table. If multiple copay plans were offered, the plan with the highest premium is shown. If a copay plan had multiple cost levels, we used the figures for Cost Level 1. The copay amount shown is the standard office visit copay.

<sup>a</sup> The city of Brooklyn Park contributed \$125 to the employee's HRA monthly.

<sup>b</sup> For the city of Prior Lake family copay plan, the "per member" deductible was \$2,800, and the "per member" maximum out-of-pocket amount was \$5,000. The city contributed \$160 for single coverage to the employee's HSA monthly.

<sup>c</sup> For the city of Woodbury family copay plan, the "per member" deductible was \$2,800, and the "per member" maximum out-of-pocket amount was \$5,000. The city contributed \$167 for single and \$333 for all other coverage types to the employee's HSA monthly.

Source: Office of the Legislative Auditor, based on review of information provided by individual cities and Minnesota Management and Budget.

<sup>6</sup> The city of Minnetonka offers a copay plan that was closed to new enrollment in 2019.

<sup>7</sup> For agencies where, rather than a variety of plans, a single plan with multiple cost levels was offered, we focused on Cost Level 1 instead of selecting the plan with the highest premium.

Monthly premiums for single and family medical coverage for copay plans included in our study are shown in Exhibits 2.2 and 2.3, respectively.

### Exhibit 2.2

#### Monthly Premiums for Single Medical Coverage for Copay Plans, 2022

Law Enforcement Agency	Medical Premium	Employee Share <sup>a</sup>	Employer Share	Employer Share (Percent)
Apple Valley	\$1,151	\$ 191	\$ 960	83%
Blaine	1,151	(239)	1,390	121%
Bloomington	688	99	589	86%
Brooklyn Park	975	251	724	74%
Burnsville	921	166	756	82%
Eagan	1,183	81	1,102	93%
Fridley	953	83	871	91%
Maple Grove	948	(177)	1,125	119%
<b>Minnesota State Patrol</b>	755	38	717	95%
Prior Lake	565	10	555	98%
Savage	738	50	688	93%
Shakopee	757	151	606	80%
St. Louis Park	872	(3)	875	100%
St. Paul	911	512	399	44%
White Bear Lake	722	124	598	83%
Woodbury	532	239	294	55%

Notes: Only agencies where copay plans were offered to new enrollees are included in this table. If multiple copay plans were offered, the plan with the highest premium is shown. If a copay plan had multiple cost levels, we used the figures for Cost Level 1.

<sup>a</sup> A negative employee premium amount means that the city contribution exceeded the total premium amount. The employee could use the remaining balance on other insurance, such as dental or life, contribute it to a deferred compensation plan on a pre-tax basis, or receive it as taxable income.

Source: Office of the Legislative Auditor, based on review of information provided by individual cities and Minnesota Management and Budget.



## Exhibit 2.3

## Monthly Premiums for Family Medical Coverage for Copay Plans, 2022

Law Enforcement Agency	Medical Premium	Employee Share	Employer Share	Employer Share (Percent)
Apple Valley	\$2,993	\$2,033	\$ 960	32%
Blaine	2,993	1,603	1,390	46%
Bloomington	2,065	739	1,326	64%
Brooklyn Park	2,588	875	1,712	66%
Burnsville	1,945	668	1,276	66%
Eagan	2,117	558	1,559	74%
Fridley	3,059	953	2,107	69%
Maple Grove	2,841	1,251	1,590	56%
<b>Minnesota State Patrol</b>	2,220	258	1,963	88%
Prior Lake	1,551	394	1,156	75%
Savage	2,170	848	1,322	61%
Shakopee	2,413	956	1,458	60%
St. Louis Park	2,440	1,031	1,410	58%
St. Paul	2,389	1,641	748	31%
White Bear Lake	2,017	616	1,401	69%
Woodbury	1,981	694	1,287	65%

Notes: Only agencies where copay plans were offered to new enrollees are included in this table. If multiple copay plans were offered, the plan with the highest premium is shown. If a copay plan had multiple cost levels, we used the figures for Cost Level 1.

Source: Office of the Legislative Auditor, based on review of information provided by individual cities and Minnesota Management and Budget.

## Deductible Plans

Of the 34 city police contracts we reviewed, 19 offered new enrollment only in deductible plans in 2022.<sup>8</sup> We reviewed plan details for the highest-premium deductible plan available to police officers in those 19 jurisdictions. As shown in Exhibit 2.4, most of these plans did not require payment of coinsurance, meaning the employee paid no costs for covered services after meeting their deductible. Similar to copay plans, there was a wide range in deductible and out-of-pocket maximum amounts.

### Exhibit 2.4

#### Health Insurance Plan Details, Deductible Plans, 2022

Law Enforcement Agency	Coinsurance <sup>a</sup>	Deductible (Single/Family)	Maximum Out-of-Pocket (Single/Family)	Monthly Employer HRA Contribution (Single/Family)
Brooklyn Center	0%	\$2,500/5,000	\$2,500/5,000	\$0/0
Chaska	0%	2,500/5,000	2,500/5,000	104/208
Coon Rapids	0%	2,500/5,000	2,500/5,000	104/208
Cottage Grove <sup>b</sup>	20%	2,500/5,000	4,500/9,000	0/0
Duluth	20%	250/500	1,250/2,500	0/0
Eden Prairie	20%	1,000/2,500	1,500/4,000	70/130
Edina	0%	2,500/5,000	2,500/5,000	104/208
Inver Grove Heights	0%	2,000/4,000	2,000/4,000	111/111
Lakeville	20%	2,500/5,000	3,500/6,000	160/205
Maplewood	0%	2,500/5,000	2,500/5,000	142/0
Minneapolis	20%	2,000/4,000	3,000/6,000	90/190
Minnetonka	0%	2,500/5,000	2,500/5,000	104/208
Oakdale	0%	1,400/2,800	1,400/2,800	70/80
Plymouth	0%	2,250/4,500	2,250/4,500	188/188
Ramsey	0%	2,500/5,000	2,500/5,000	130/192
Richfield <sup>c</sup>	0%	2,800/5,600	2,800/5,600	0/0
Rochester	20%	200/400	3,000/6,000	0/0
Rosemount	0%	1,200/2,400	1,200/2,400	53/53
Roseville	0%	2,000/4,000	2,500/5,000	200/125

<sup>a</sup> Coinsurance, as shown here, is the amount the employee pays after reaching their deductible, up to the maximum out-of-pocket amount.

<sup>b</sup> The city of Cottage Grove made a contribution of up to a monthly maximum of \$117 for single and \$233 for all other coverage types to the employee's HSA, using a matching basis of two employer dollars for every one dollar contributed by the employee.

<sup>c</sup> The city of Richfield contributed \$182 for single coverage to the employee's HSA monthly.

Source: Office of the Legislative Auditor, based on review of information provided by individual cities and Minnesota Management and Budget.

<sup>8</sup> Some jurisdictions included in the copay plan section of this chapter also offered deductible plans. Those plans are not included here, as the highest-premium plan with the lowest out-of-pocket costs to access covered health care services for those jurisdictions is already represented in the copay section.

Monthly premiums for single coverage for deductible plans included in our study ranged from \$509 in Cottage Grove to \$980 in Duluth, as shown in Exhibit 2.5. The share paid by the employer ranged from 79 percent in Minneapolis to 162 percent in Brooklyn Center.<sup>9</sup>

#### Exhibit 2.5

#### Monthly Premiums for Single Medical Coverage for Deductible Plans, 2022

Law Enforcement Agency	Medical Premium	Employee Share <sup>a</sup>	Employer Share	Employer Share (Percent)
Brooklyn Center	\$854	\$(532)	\$1,386	162%
Chaska	670	(262)	932	139%
Coon Rapids	874	57	817	94%
Cottage Grove	509	0	509	100%
Duluth	980	(206)	1,186	121%
Eden Prairie	918	46	873	95%
Edina	853	(58)	911	107%
Inver Grove Heights	759	(386)	1,145	151%
Lakeville	739	121	619	84%
Maplewood	718	70	647	90%
Minneapolis	766	162	604	79%
Minnetonka	761	(235)	996	131%
Oakdale	644	0	644	100%
Plymouth	834	0	834	100%
Ramsey	896	18	878	98%
Richfield	965	0	965	100%
Rochester	945	109	837	88%
Rosemount	851	0	851	100%
Roseville	721	(161)	882	122%

Note: This table includes deductible plans with the highest premiums offered by those agencies that *only* offered deductible plans to new employees.

<sup>a</sup> A negative employee premium amount means that the employer contribution exceeded the total premium amount. The employee could use the remaining balance on other insurance, such as dental or life, or receive it as taxable income.

Source: Office of the Legislative Auditor, based on review of information provided by individual cities and Minnesota Management and Budget.

<sup>9</sup> An employer share greater than 100 percent means that the employer contribution exceeded the total premium amount. The employee could use the remaining balance on other insurance, such as dental or life, or receive it as taxable income.

Exhibit 2.6 shows that monthly premiums for family coverage for deductible plans included in our study ranged from \$1,425 in Cottage Grove to \$3,334 in Rochester. The share paid by the employer ranged from 56 percent in Lakeville to 90 percent in Duluth.

#### Exhibit 2.6

#### Monthly Premiums for Family Medical Coverage for Deductible Plans, 2022

Law Enforcement Agency	Medical Premium	Employee Share	Employer Share	Employer Share (Percent)
Brooklyn Center	\$2,219	\$833	\$1,386	62%
Chaska	1,741	435	1,306	75%
Coon Rapids	2,274	987	1,287	57%
Cottage Grove	1,425	428	998	70%
Duluth	2,410	253	2,157	90%
Eden Prairie	2,181	611	1,571	72%
Edina	2,218	411	1,807	81%
Inver Grove Heights	1,981	743	1,238	63%
Lakeville	1,945	862	1,083	56%
Maplewood	1,760	583	1,177	67%
Minneapolis	2,130	496	1,634	77%
Minnetonka	1,980	579	1,402	71%
Oakdale	1,733	382	1,350	78%
Plymouth	2,085	625	1,459	70%
Ramsey	2,329	960	1,370	59%
Richfield	2,038	538	1,500	74%
Rochester	3,334	500	2,834	85%
Rosemount	2,617	654	1,963	75%
Roseville	1,965	393	1,572	80%

Note: This table includes deductible plans with the highest premiums offered by those agencies that *only* offered deductible plans to new employees.

Source: Office of the Legislative Auditor, based on review of information provided by individual cities and Minnesota Management and Budget.

## Dental and Vision Insurance

We examined 2022 contract provisions for dental and vision insurance available to State Patrol troopers and city police officers from the 34 cities included in our review. For every agency we examined, dental insurance was available to officers; vision insurance was available to officers at approximately half of these agencies.

Exhibit 2.7 shows premium and deductible amounts for dental insurance plans available to State Patrol troopers and city police officers who elected single coverage. The employee share for dental premiums ranged from \$0 in several jurisdictions to \$114 in Blaine in 2022. The employee share of the dental insurance premium for State Patrol troopers was \$14; equal to the median cost across all jurisdictions we examined.

### Exhibit 2.7

#### Monthly Premiums and Yearly Deductibles for Single Coverage for Dental Plans, 2022

Law Enforcement Agency	Dental Premium	Employee Share	Employer Share	Deductible
Apple Valley	\$ 50	\$ 50	\$ 0	\$ 25
Blaine <sup>a</sup>	114	114	0	25
Bloomington	40	0	40	25
Brooklyn Center <sup>a</sup>	44	44	0	0
Brooklyn Park	28	28	0	50
Burnsville	47	47	0	25
Chaska <sup>a</sup>	53	53	0	25
Coon Rapids	53	53	0	0
Cottage Grove	45	0	45	0
Duluth <sup>a</sup>	33	0	33	0
Eagan	22	0	22	0
Eden Prairie	46	0	46	25
Edina <sup>a</sup>	33	33	0	50
Fridley	45	20	25	0
Inver Grove Heights <sup>a</sup>	48	48	0	0
Lakeville	54	0	54	0
Maple Grove <sup>a</sup>	39	39	0	25
Maplewood	38	0	38	0
Minneapolis	33	0	33	50
<b>Minnesota State Patrol</b>	41	14	27	50
Minnetonka <sup>a</sup>	40	40	0	25
Oakdale <sup>b, c</sup>	35	0	35	100
Plymouth <sup>b</sup>	35	0	35	25

(Continued on next page.)

Law Enforcement Agency	Dental Premium	Employee Share	Employer Share	Deductible
Prior Lake	\$ 45	\$ 0	\$45	\$ 25
Ramsey	33	0	33	50
Richfield	60	0	60	50
Rochester	40	0	40	25
Rosemount	39	0	39	25
Roseville <sup>a</sup>	35	35	0	50
Savage	42	0	42	50
Shakopee	42	0	42	0
St. Louis Park <sup>a</sup>	49	49	0	25
St. Paul	16	0	16	0
White Bear Lake	41	41	0	25
Woodbury	52	0	52	0

<sup>a</sup> The city's health benefits contribution amount exceeded the employee's medical premiums for single coverage. The remaining balance could be applied to the employee's dental premium.

<sup>b</sup> The figures shown assume the employee also elected single medical coverage, in which case the city paid the full dental premium.

<sup>c</sup> The deductible amount shown is a nonrenewing "lifetime deductible," which is the most the employee would have to spend on covered dental services in their lifetime.

Source: Office of the Legislative Auditor, based on review of information provided by individual cities and Minnesota Management and Budget.

Exhibit 2.8 shows premium and deductible amounts for dental insurance plans available to law enforcement officers who elected family coverage. The employee share for dental insurance premiums ranged from \$0 in three cities to \$156 in Coon Rapids in 2022. The premium for State Patrol troopers was \$53, which was less than the median amount of \$101.

### Exhibit 2.8

#### Monthly Premiums and Yearly Deductibles for Family Coverage for Dental Plans, 2022

Law Enforcement Agency	Dental Premium	Employee Share	Employer Share	Deductible
Apple Valley	\$130	\$130	\$ 0	\$ 75
Blaine	114	114	0	75
Bloomington	118	39	79	75
Brooklyn Center	133	133	0	0
Brooklyn Park	85	85	0	150
Burnsville <sup>a</sup>	129	129	0	25
Chaska	142	142	0	75
Coon Rapids	156	156	0	0
Cottage Grove	135	90	45	0
Duluth	114	81	33	0
Eagan	73	0	73	0
Eden Prairie	145	49	96	75
Edina	106	106	0	150
Fridley	135	110	25	0
Inver Grove Heights	153	153	0	0
Lakeville	160	106	54	0
Maple Grove	116	116	0	75
Maplewood	114	76	38	0
Minneapolis	90	0	90	150
<b>Minnesota State Patrol</b>	121	53	67	150
Minnetonka	104	104	0	75
Oakdale <sup>b, c</sup>	133	133	0	100
Plymouth <sup>b</sup>	105	105	0	75
Prior Lake	106	61	45	75
Ramsey	134	101	33	150
Richfield	65	65	0	150
Rochester	104	10	95	75
Rosemount	115	76	39	75
Roseville	116	116	0	150
Savage	111	45	65	150
Shakopee	128	86	42	0
St. Louis Park	119	119	0	75
St. Paul	52	0	52	0
White Bear Lake	123	123	0	75
Woodbury	130	78	52	0

<sup>a</sup> The deductible amount shown is "per person."

<sup>b</sup> The figures shown assume the employee also elected family medical coverage; for employees who elected single medical coverage, the employer paid the dental premiums.

<sup>c</sup> The deductible amount shown is a nonrenewing "lifetime deductible," which is the most the employee would have to spend on covered dental services in their lifetime.

Source: Office of the Legislative Auditor, based on review of information provided by individual cities and Minnesota Management and Budget.

Vision insurance was available to law enforcement officers in just over half of the agencies we examined, including the State Patrol. None of the employers made contributions toward the premium amount for vision insurance. Exhibit 2.9 shows premium amounts for single and family coverage, which were paid entirely by employees who elected vision insurance. Among the law enforcement agencies that offered vision insurance, the median premium for single coverage was \$6 and the median premium for family coverage was \$15.

#### Exhibit 2.9

#### Monthly Premiums for Single and Family Coverage for Vision Plans, 2022

Law Enforcement Agency	Vision Premium Single	Vision Premium Family
Burnsville	\$5	\$16
Chaska <sup>a</sup>	8	23
Coon Rapids	6	15
Eagan	4	11
Eden Prairie	7	19
Edina <sup>a</sup>	7	18
Inver Grove Heights <sup>a</sup>	5	14
Lakeville	5	13
Maplewood	7	18
<b>Minnesota State Patrol</b>	6	17
Minnetonka <sup>a</sup>	6	15
Oakdale	6	16
Plymouth	5	13
Prior Lake	5	14
Ramsey	6	15
Savage	5	13
Shakopee	6	19
Woodbury	4	13

Notes: This exhibit includes only those law enforcement agencies that we reviewed that offered vision insurance. Employees were responsible for all vision premiums if they elected vision insurance.

<sup>a</sup> The city's health benefits contribution amount exceeded the employee medical premiums for single coverage. The remaining balance could be applied to the employee's vision premium.

Source: Office of the Legislative Auditor, based on review of information provided by individual cities and Minnesota Management and Budget.



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## Post-Retirement Health Care Benefits

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In general, law enforcement officers, like other people, become eligible for Medicare when they turn age 65.<sup>10</sup> Individuals who started a law enforcement career at age 22 (after completing a four-year college degree) and who retire from law enforcement 33 years later (at age 55) could have as long as 10 years without employer-based health insurance before they are eligible to enroll in Medicare.<sup>11</sup>

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**State Patrol troopers can qualify for early retirement incentives that help cover the cost of post-retirement health insurance. These same incentives were not typically available to the city police officers included in our review.**

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State employees who retire prior to age 65 may choose to continue purchasing health insurance through the State of Minnesota after retirement. As a general rule, retired state employees are responsible for paying the full cost of premiums for this insurance—in contrast to current state employees, for whom the State of Minnesota pays a large share (the employer share) of the insurance cost.

However, under the Minnesota Law Enforcement Association contract for fiscal years 2022-2023, certain retired State Patrol troopers qualified for up to ten years of the full state-paid employer contribution toward their health insurance premium.<sup>12</sup> The contract specified various conditions that an employee had to meet to qualify for this early retirement incentive. A trooper meeting these conditions who was age 55 or older could retire and have the State of Minnesota pay for the employer portion of health and dental family coverage until the former trooper reached age 65.<sup>13</sup> The retiree would be required to pay the remaining portion (the employee share) of the insurance premium during this time.

The post-retirement health care benefit described in the preceding paragraph has potentially significant value. For example, in 2022, the employer's share of a retired State Patrol trooper's health insurance for family coverage was just under \$2,000 per month at Cost Level 1, or about \$23,500 for the year. For a trooper that retired at the

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<sup>10</sup> Some people, such as persons with disabilities, can qualify for Medicare before age 65.

<sup>11</sup> Based on statutes, many officers' retirement annuities will be based on a maximum of 33 years of service. *Minnesota Statutes* 2023, 352B.08, subd. 2(b). We provide details on retirement annuity calculations in Chapter 3 of this report.

<sup>12</sup> For example, the most recent contract for state law enforcement employees says that employees covered by the agreement who are scheduled to work at least 75 percent of full-time are eligible to receive the full employer contribution to health insurance. The contract said that, for single medical coverage, the employer shall contribute 95 percent of the premium of the Minnesota Advantage Health Plan. The contract said that, for family medical coverage, the employer shall contribute 85 percent of the premium.

<sup>13</sup> "Agreement between the Minnesota Law Enforcement Association and the State of Minnesota, Dates: July 1, 2021 through June 30, 2023," said: "Employees eligible to receive an Employer contribution for health and dental insurance shall continue to receive the coverage to which the employee was entitled at the time of retirement until he/she reaches age sixty-five...." For employees who meet the conditions specified in the contract, "the Employer shall pay the full Employer contribution...toward health and dental insurance coverage for the employee and his/her dependents until the employee reaches age 65..., " 82.

age of 55, this benefit would have a total value of around \$235,000 over the ten years until they are eligible for Medicare. An official with Minnesota Management and Budget noted that the cost of providing this benefit for State Patrol troopers factors into what the state can pay in wages, meaning that the provision of post-retirement health care may at least partially explain why the base top pay step for troopers is moderately lower than the median base top pay step for all jurisdictions we examined.

We reviewed the 2022 police contracts in 34 cities to determine how, if at all, those contracts provided for post-retirement health insurance. We identified contracts in only five cities in which, similar to the practice for State Patrol troopers, the employer paid for portions of retired police officers' health insurance premiums:

- Brooklyn Center's contract said that retirees would receive the same insurance options and level of city contribution for insurance coverage as provided by the city for nonunion employees.
- Coon Rapids' contract said that police officers hired before March 1, 2007, who retire with at least 20 years of service to the city, qualify for the city to pay the employer share of single insurance coverage for these police officers when they are ages 55 to 65.
- Duluth's contract said that police officers hired before December 31, 2006, qualified to continue to receive the city's health insurance coverage after retirement and until age 65. For officers who served the city for 20 or more years, the city agreed to bear the full cost of the insurance. For those who served between 5 and 19 years, the employer share was between 25 and 95 percent.
- Eagan's contract said that police officers who retire with at least 15 years of service could receive the same city contribution to health insurance that active employees receive. However, the contract said this benefit was not available to officers hired on or after January 1, 2018.
- St. Paul's contract said police officers hired on or before July 1, 2005, who retire with at least 20 years of service would be eligible to receive city payments for post-retirement health insurance. For example, those who retire before age 65 could qualify to receive city payments of \$350 per month, toward the cost of employee-only or family health insurance. For employees hired after July 1, 2005, the city agreed to pay \$375 per year per employee into an employer-maintained "post employment health plan" rather than paying a portion of retiree insurance costs.

Rather than paying directly for a share of retirees' health insurance costs, a majority of law enforcement agencies have created a post-retirement "health care savings plan" (HCSP)—authorized by state law and administered by the Minnesota State Retirement System—that employees can use in retirement to help offset health care costs.<sup>14</sup> For the 35 agencies whose contracts we reviewed, we saw 24 references to HCSPs. The contracts of six cities contained references to "post-retirement health reimbursement arrangement," "retirement health savings plan," or "post-employment health plan" accounts.

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<sup>14</sup> *Minnesota Statutes* 2023, 352.98.

Agencies varied in the way that these post-retirement health care accounts were funded, including different types of employer and employee contributions. Around two-thirds of agencies with such plans had contract provisions for converting to the post-retirement account the employee's unused vacation hours, sick hours, compensatory time, or other severance pay at the time of retirement. Half of these agencies had provisions for ongoing contributions of specified portions of current employees' sick time, vacation time, or compensatory time to the post-retirement account. Over half of the agencies with these types of plans that we examined had provisions for ongoing deductions from the employee's salary (or ongoing employer contributions of salary-related amounts), which were then deposited into the post-retirement account. The Duluth contract had a unique provision among the contracts we reviewed; it required the city to make a \$12,000 one-time deposit into certain employees' HCSPs.<sup>15</sup>

State Patrol troopers also have had contract provisions for contributions to a post-retirement health care savings plan, administered by the Minnesota State Retirement System. The trooper contract in effect during 2022 said employees eligible to receive severance pay would typically have their entire severance pay amount deposited into a health care savings plan at retirement, rather than getting a cash payout. Likewise, the contract said that employees eligible to receive payment for unused vacation upon separation from employment would generally have all of that amount deposited into a health care savings plan.

It is noteworthy that the State Patrol contract provided both for a post-retirement health care savings plan and for the State of Minnesota to pay the employer share of certain troopers' post-retirement health insurance costs. While the specific provisions of various jurisdictions' post-retirement health care savings plans are complex and defy easy comparison, the fact that the State Patrol troopers have such a plan in combination with employer contributions to post-retirement health insurance is different from the usual practice in cities we examined.

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<sup>15</sup> This deposit was available to employees hired on or after January 1, 2007, who had worked continuously for the city for at least three years.



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# Chapter 3: Retirement Provisions

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City police officers, covered by the Public Employees Retirement Association (PERA), and State Patrol troopers, covered by the Minnesota State Retirement System (MSRS), who work a specified number of years become “vested,” meaning they qualify for full or partial pensions once they reach a certain age.<sup>1</sup> For example, a trooper becomes vested after ten years of service. Vested members can receive full retirement benefits at age 55, or they can receive reduced retirement benefits starting at age 50.<sup>2</sup>

This chapter discusses the shares of employee wages that law enforcement officers must contribute toward their pensions. In addition, we discuss the methods of calculating pension benefits for law enforcement officers, and whether these methods differ for city police officers and State Patrol troopers. This chapter does not discuss post-employment provisions for law enforcement officer health insurance, which we discussed in Chapter 2.

## Introduction

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In the jurisdictions we examined, employers and employee unions negotiate the salaries and certain other benefits provided to law enforcement officers.<sup>3</sup> In contrast to wages and benefits, retirement provisions for law enforcement officers are, to a large extent—as they are for other public employees—determined by state law and managed by statewide organizations. MSRS administers retirement plans for state employees (including State Patrol troopers, correctional officers, judges, and legislators), employees of the Metropolitan Council, and many nonfaculty employees of the University of Minnesota. MSRS pays benefits to more than 44,000 retirees and surviving beneficiaries of retirees.

PERA administers the statewide retirement system for county, city, and other local employees—including city police officers—and it pays benefits to more than 120,000 retirees, surviving beneficiaries, and disabled members. State laws govern certain aspects of these retirement systems, but MSRS and PERA also have statewide boards that set policies, hear appeals, and oversee retirement plan administration.

State law sets mandatory retirement ages for some law enforcement officers. For example, Minnesota statutes require State Patrol troopers to retire at age 60.<sup>4</sup> State law establishes a mandatory retirement age of 65 for police officers in what the law defines as “cities of the first class” (Duluth, Minneapolis, Rochester, and St. Paul).<sup>5</sup> State law

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<sup>1</sup> We use the term “law enforcement officers” to refer collectively to State Patrol troopers and city police officers.

<sup>2</sup> Under the Public Employees Retirement Association’s plan for city police and fire employees, members become vested after three, five, or ten years of service, depending on when they were hired. These individuals are eligible for full retirement benefits at age 55, and they may qualify for reduced levels of benefits starting at age 50.

<sup>3</sup> Employees in all of the city police departments we examined are represented by unions certified by the Minnesota Bureau of Mediation Services.

<sup>4</sup> *Minnesota Statutes* 2023, 43A.34, subd. 4.

<sup>5</sup> *Minnesota Statutes* 2023, 423.075, subd. 1.

allows other cities, where applicable, to retain policies that were in effect on March 3, 1983, which set compulsory retirement ages for police officers at age 65 or above.<sup>6</sup>

It is worth noting that Minnesota law enforcement officers have different Social Security provisions than most people. Minnesota city police officers who are members of the PERA Police and Fire Plan, and State Patrol troopers who are members of the MSRS State Patrol Retirement Plan, do not pay into Social Security, nor are they covered by Social Security benefits.<sup>7</sup>

## Retirement Contributions

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Pension plan revenues come from ongoing contributions by employees and their employers, as well as the return on investments of those funds over time.

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**In recent years, State Patrol troopers have paid a larger share of their salaries toward pensions than have city police officers.**

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Exhibit 3.1 shows trends in the “employee share”—that is, the percentage of employees’ current salaries—that employees have been required to pay toward the retirement plans of law enforcement officers we examined.

As shown in Exhibit 3.1, State Patrol troopers paid a greater percentage of their salaries toward pensions than city police officers at the beginning of 2012: 12.4 percent in the case of troopers, and 9.6 percent in the case of police officers. That gap has widened slightly over the past decade. In 2022, troopers paid 15.4 percent of their salaries toward retirement, while police officers paid 11.8 percent. The effect of the pattern shown in Exhibit 3.1 is that a trooper would have less take-home pay than a police officer with an identical salary, without considering how factors other than retirement contributions (such as the cost of current health care benefits) might affect take-home pay.

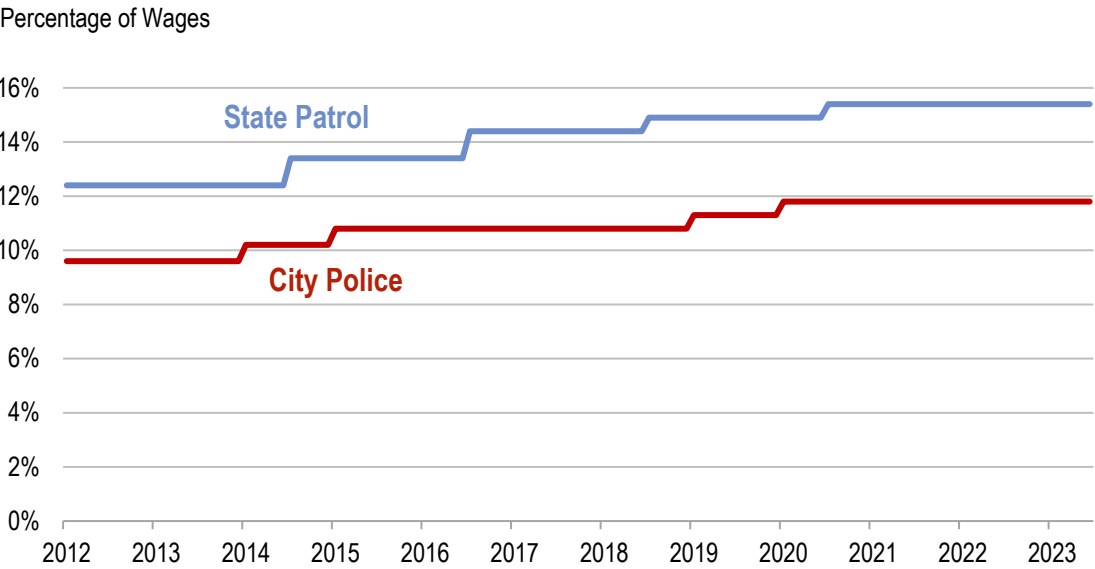
The amount contributed to pensions by the employers of law enforcement officers also increased over the past decade, as shown in Exhibit 3.2. The employer contributions toward pensions—as a share of employee salaries—were greater in January 2012 for State Patrol troopers than for city police officers. At that time, the State of Minnesota contributed 18.6 percent of trooper wages, and cities contributed 14.4 percent of local police officer wages. Over the past decade, the State of Minnesota’s share of trooper pensions have increased substantially when compared to the increase in city police departments’ share—30.1 percent compared to 17.7 percent in 2022.

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<sup>6</sup> *Minnesota Statutes* 2023, 423.076.

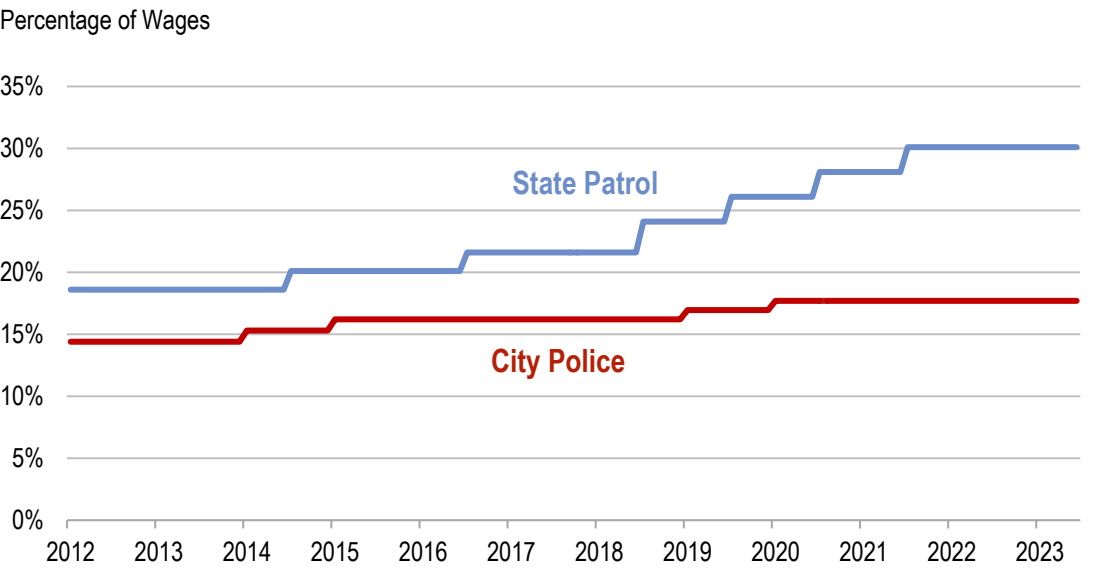
<sup>7</sup> According to PERA, “These employees are exempt from mandatory Social Security because of their membership in a qualifying public retirement system. The employees do not have Social Security coverage under a Section 218 Agreement because Minnesota Statutes Chapter 355 prohibits it.” (Public Employees Retirement Association, “Social Security for Government Employers,” <https://mnpera.org/employers/social-security/>, accessed September 6, 2023.) States can voluntarily enter into Section 218 agreements with the federal Social Security Administration, as authorized in Section 218 of the federal Social Security Act.

Exhibit 3.1  
Employee Share of Law Enforcement Officer Pensions,  
January 2012 through June 2023



Source: Office of the Legislative Auditor, based on review of Minnesota State Retirement Association and Public Employees Retirement Association documents.

Exhibit 3.2  
Employer Share of Law Enforcement Officer Pensions,  
January 2012 through June 2023



Source: Office of the Legislative Auditor, based on review of Minnesota State Retirement Association and Public Employees Retirement Association documents.

As with employee contributions, the increase in the State of Minnesota contributions to trooper pensions has been driven by statutory requirements. Since July 1, 2018, the Department of Public Safety has been required by law to pay a “supplemental employer contribution,” in addition to a regular employer contribution mandated in law.<sup>8</sup> As shown in Exhibit 3.3, the supplemental contribution started at 1.75 percent of the employee salary, but it increased to 3 percent on July 1, 2019, 5 percent on July 1, 2020, and 7 percent in July 2021. According to Minnesota law, “the supplemental [employer] contribution rate of seven percent [that became effective July 1, 2021] remains in effect until, for three consecutive years, the market value of the assets of the State Patrol retirement plan of the Minnesota State Retirement System equals or exceeds the actuarial accrued liability of the plan as determined by the [actuarial assessment required by state law].”<sup>9</sup>

### Exhibit 3.3

#### Employer Regular and Supplemental Pension Contributions (as a Percentage of Wages)

Effective Dates	Regular	Supplemental	Total
7/1/2018 – 6/30/2019	22.35%	1.75%	24.10%
7/1/2019 – 6/30/2020	23.10	3.00	26.10
7/1/2020 – 6/30/2021	23.10	5.00	28.10
7/1/2021 –	23.10	7.00	30.10

Source: *Minnesota Statutes* 2023, 352B.02, subd. 1c.

## Benefit Calculations

We also examined the methods that are prescribed in state law for computing the retirement benefits paid to law enforcement officers.

**State law prescribes identical methods for computing the retirement benefits for State Patrol troopers and city police officers hired in recent years, but there are differences in these methods for law enforcement officers that were hired in earlier years.**

### Calculation of Law Enforcement Officer Retirement Annuities

High-five salary  $\times$  [Years of service  $\times$  3.0] percent\* = Annuity

#### Example:

High-five average salary: \$70,000  
 Years of service: 30  
 $\$70,000 \times 90 \text{ percent} = \$63,000 \text{ annuity}$

\* If years of service exceeds 33, there may be a 99 percent cap applied to the percentage calculated in the bracket. This example assumes officers are fully vested.

The box at the left shows the calculation that is, as a general rule, used to determine the retirement annuity for a law enforcement officer. The starting point is what the law calls “average salary”; this is defined in law as a person’s highest average salary over five successive years of employment, and it is sometimes called the “high-five average salary.”<sup>10</sup> As shown in the box, the percentage of the high-five average salary a fully vested person receives as a retirement annuity is calculated by multiplying years of service by 3.0.<sup>11</sup>

<sup>8</sup> *Minnesota Statutes* 2023, 352B.02, subd. 1c.

<sup>9</sup> *Ibid.*

<sup>10</sup> *Minnesota Statutes* 2023, 352B.011, subd. 4; and 353.01, subd. 17a.

<sup>11</sup> *Minnesota Statutes* 2023, 353.651, subds. 3 and 5; 352B.011, subd. 4; and 352B.08, subd. 2.



State law provides that, except as otherwise specified, law enforcement officers cannot receive a retirement annuity of more than 99 percent of their high-five salary.<sup>12</sup> Thus, under current law, a recently hired law enforcement officer who works 34 years in their job before retiring would receive 99 percent of his or her high-five salary, not 102 percent (34 times 3.0).

However, the law also specifies exceptions to the 99 percent cap. For State Patrol troopers, the cap does not pertain to retired or currently employed individuals with the following two characteristics: (1) had at least 28 years of service prior to July 1, 2013, and (2) tenure as a trooper exceeded (or will exceed) 33 years at retirement.<sup>13</sup> For city police officers, the 99 percent cap does not apply to retired or currently employed individuals with the following two characteristics: (1) enrolled in the public employees' police and fire retirement plan on or before June 30, 2014, and (2) had (or will have) 33 years of service at retirement.<sup>14</sup> This means that some troopers and police officers will continue to qualify for retirement annuities equal to 100 percent or more of their high-five salaries. However, the exemption from the 99 percent cap applies to a small share (if any) of current troopers—specifically, those with at least 38 years of service as of July 2023. In contrast, the exemption from the cap applies to what is likely a sizable share of current city police officers—specifically, those hired before July 2014.

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**The retirement annuities paid to retired law enforcement officers depend partly on their salary histories, which reflect the different wage structures of their agencies.**

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As noted above, state law prescribes that retirement annuities be computed using law enforcement officers' high-five average salaries.<sup>15</sup> In Chapter 1, we noted that the top base salaries that may be earned by veteran police officers in most of the city police contracts we examined were higher in 2022 than the top base salary for veteran State Patrol troopers. If these salary differences were to persist over time, the high-five average salary of a retiring police officer in most of the cities we examined would typically be higher than the high-five average salary of a retiring trooper. This means that, using the same method to compute law enforcement officers' retirement annuities, police officers in most of the cities we reviewed who retire after 33 years would, based on 2022 salary schedules, typically receive larger retirement annuities than would troopers who retire after 33 years.

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<sup>12</sup> *Minnesota Statutes* 2023, 352B.08, subd. 2; and 353.651, subd. 3. The amounts computed in the standard formula are supplemented by “annual postretirement adjustments” (that is, increases) that are specified in *Minnesota Statutes* 2023, 356.415, subds. 1c and 1e.

<sup>13</sup> *Minnesota Statutes* 2023, 352B.08, subd. 2(b).

<sup>14</sup> *Minnesota Statutes* 2023, 353.651, subd. 3(b).

<sup>15</sup> *Minnesota Statutes* 2023, 352B.011, subd. 4; and 353.01, subd. 17a.



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# Chapter 4: Other Benefits

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In this chapter, we look at forms of compensation other than wages, health insurance, and retirement benefits that could play a role in law enforcement officer recruitment or retention. These benefits include providing officers with uniforms or equipment, accrual of vacation leave, and accrual of sick leave.

## Payments for Uniforms and Equipment

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The law enforcement agency contracts we reviewed had provisions for officers' uniforms and, in most cases, equipment. Such provisions may provide compensation that is not reflected in the law enforcement officers' base wages.<sup>1</sup>

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**For the most part, law enforcement agencies pay for officer uniforms and equipment—either by providing these items without cost to the employee or through an annual payment to officers.**

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All of the 34 city police departments in our review provided initial uniforms to newly hired police officers in 2022. However, while contracts for 10 departments said the employer was responsible for providing the required uniforms and equipment, the other 24 departments provided police officers with an annual “allowance” for certain uniform- and equipment-related costs. Some contracts specified that the annual allowance was intended to help employees cover the cost of work-required clothing or equipment not provided by the department, replace damaged items, maintain clothing, or other situations; others did not restrict the use of the allowance. For regular uniformed police officers in these cities, the annual allowances ranged from \$200 (Brooklyn Center) to \$1,603 (Chaska); see Exhibit 4.1.<sup>2</sup> In addition, departments that paid police officers annual uniform and equipment allowances sometimes specified particular items—soft body armor, for example—that were the responsibility of the employer to provide.<sup>3</sup>

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<sup>1</sup> We use the term “law enforcement officers” to refer collectively to State Patrol troopers and city police officers.

<sup>2</sup> Some police contracts had different clothing allowances for certain types of specialized officers, such as detectives or plain-clothes officers, but we only examined the allowances of regular uniformed police officers.

<sup>3</sup> *Minnesota Statutes* 2023, 299A.38, subd. 2, says, “Public safety officers and heads of agencies and entities who buy vests for the use of public safety officer employees may apply to the commissioner [of the Department of Public Safety] for reimbursement of funds spent to buy [bullet-resistant soft body armor].”

## Exhibit 4.1

## Law Enforcement Uniform/Equipment Allowances, 2022

Law Enforcement Agency	Uniform/ Equipment Allowance	Notes on Uniform/Equipment Annual Allowances
Apple Valley	\$1,100	Allowance was available to employees who completed a one-year probation. Includes \$1,000 for uniform and \$100 for personal items lost, damaged, or destroyed while on duty.
Bloomington	1,100	Allowance was available to employees the calendar year after they were hired. Every 15 years, employee could use \$700 of the allowance toward the purchase of a personally owned handgun.
Brooklyn Center	200	Contract does not specify when the allowance was available to employees.
Chaska	1,603	Allowance was available to employees after 12 months and completion of probation. City provides certain items specified in the contract, but officers must purchase their own duty weapons.
Coon Rapids	870	Allowance was available after 24 months, but new employees received \$1,850 "initial issue allowance," rather than issuance of uniform items.
Cottage Grove	979	Allowance was available after one year of employment.
Duluth	250	Allowance was available to employees in paid status as of December 1, 2022.
Eden Prairie	1,000	Allowance was available to employees the calendar year after they were hired.
Inver Grove Heights	1,000	Contract does not specify when the allowance was available to employees.
Lakeville	920	Allowance was available after two years of employment.
Maple Grove	940	Allowance was available after one year of employment.
Maplewood	900	Allowance was available to employees who had completed a probationary period.
Minneapolis	1,152	Allowance was available after three years of employment, but officers could be reimbursed for clothing or equipment purchases before then.
<b>Minnesota State Patrol</b>	<b>150</b>	Contract does not specify when the allowance was available to employees.
Oakdale	1,250	Allowance was paid in January each year. Allowance includes \$1,000 for uniform and \$250 for footwear. Not included in the allowance shown is a \$600 allowance for purchase, operation, and insurance of a mobile communication device.
Plymouth	1,075	Allowance was available to employees who had completed a probationary period.
Prior Lake	1,103	Allowance was available to employees who had completed a probationary period.
Richfield	930	Allowance was available to employees who had completed a probationary period.
Rosemount	950	Allowance was prorated for new employees.
Roseville	980	Allowance was available after six months of employment.
Savage	900	Allowance was available to employees who had completed one year of employment.
Shakopee	925	Allowance was paid in January each year.
St. Paul	995	Contract does not specify when the allowance was available to employees.
White Bear Lake	750	Allowance was paid by June 15 each year.
Woodbury	890	Allowance was available to employees who completed an 18-month probationary period.

Note: This exhibit includes only those departments whose contracts provided law enforcement officers with payments—other than wages—for covering the cost of purchase, maintenance, repair, or replacement of uniforms or equipment, in whole or in part.

Source: Office of the Legislative Auditor, based on review of Minnesota State Patrol and city police contracts.

The State Patrol contract indicated that troopers would be provided the required uniform, as well as an annual allowance for additional uniform items. The State Patrol contract said: “The Employer shall furnish such articles of clothing specified by the Employer as part of the uniform.”<sup>4</sup> As indicated in Exhibit 4.1, state troopers were given a \$150 annual allowance “for necessary uniform items not furnished by the Employer.”<sup>5</sup> The contract also said that proper maintenance of uniforms was the employee’s responsibility.

As indicated in Exhibit 4.1, many of the departments that provided clothing allowances to police officers in 2022 did not do so in the initial period of the officers’ employment. In these cases, the departments typically provided uniforms or clothing-related payments (other than the standard allowances) at least until the officers were eligible to receive the allowances.

## Vacation Leave Accrual

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We examined the rates at which law enforcement officers accrued vacation leave in 2022. For each agency, we identified (1) the initial number of hours of vacation leave starting officers earned each month and (2) the maximum number of vacation leave hours that an officer could earn per month over time. Some city police departments provided “flexible leave” or “annual leave,” a combination of vacation and sick leave that could be used by employees who were sick, injured, on vacation, or taking other types of personal leave. We discuss this type of leave later in the chapter.

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### **State Patrol troopers received more generous starting and maximum vacation leave than police officers in most of the city police departments we examined.**

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Exhibit 4.2 shows the minimum and maximum amounts of vacation leave officers could earn in the agencies we reviewed. Note that the exhibit excludes instances in which agencies offered only “flexible leave” or “annual leave” plans that combined vacation and sick leave.

In the agencies we examined, the most common amount of vacation leave accrued by starting officers was 6.7 hours per month. The most common maximum amount of vacation leave accrued by officers was 16.7 hours per month.

The amount of vacation leave earned per month by newly hired State Patrol troopers (8.7 hours) was second only to the amount earned by newly hired Brooklyn Center, Eagan, and St. Paul police officers (10 hours), and on par with police officers in Blaine. The maximum vacation leave earned per month by State Patrol troopers and police officers in Blaine (19.5 hours) was the highest rate of vacation leave accrual among the law enforcement agencies we examined.

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<sup>4</sup> “Agreement between the Minnesota Law Enforcement Association and the State of Minnesota, Dates: July 1, 2021 through June 30, 2023,” 12.

<sup>5</sup> *Ibid.*

## Exhibit 4.2

## Monthly Starting and Maximum Vacation Leave Accrual, 2022

Law Enforcement Agency	Starting Hours of Vacation Leave per Month	Maximum Hours of Vacation Leave per Month	Law Enforcement Agency	Starting Hours of Vacation Leave per Month	Maximum Hours of Vacation Leave per Month
Blaine	8.7	19.5	<b>Minnesota State Patrol</b>	<b>8.7</b>	<b>19.5</b>
Bloomington	7.0	18.0	Minnetonka <sup>c</sup>	6.7	13.3
Brooklyn Center	10.0	18.0	Oakdale <sup>d</sup>	6.7	16.0
Brooklyn Park	6.7	12.7	Plymouth	8.3	15.9
Burnsville	8.0	16.7	Prior Lake	6.7	16.7
Chaska <sup>a</sup>	6.7	16.7	Ramsey <sup>e</sup>	6.7	16.7
Coon Rapids	6.7	16.7	Richfield	8.0	16.0
Duluth	6.7	17.3	Rochester	6.7	16.7
Eagan	10.0	15.3	Rosemount	6.7	16.0
Edina	6.7	14.0	Roseville	6.7	13.3
Inver Grove Heights	6.7	17.3	Savage	6.7	16.7
Lakeville	8.0	16.7	Shakopee	6.7	16.7
Maple Grove	8.0	16.7	St. Paul <sup>e</sup>	10.0	18.0
Maplewood <sup>b</sup>	6.7	16.7	White Bear Lake	6.7	13.3
Minneapolis	8.0	17.3	Woodbury <sup>f</sup>	6.7	13.3

Note: This table excludes the city police departments in which vacation leave and sick leave were provided only through a combined “annual leave,” “personal leave,” or “paid time off” category.

<sup>a</sup> Officers hired before 2010 may choose between the vacation/sick leave program and the “Paid Personal Leave (PPL)” plan. Only officers hired after January 1, 2010, can be required to use the PPL plan.

<sup>b</sup> These vacation leave accrual hours only applied to employees covered by the vacation/sick leave benefit program. A separate annual leave program was incorporated in 2001.

<sup>d</sup> Police officers hired after January 1, 2013, were required to accrue annual leave instead of vacation and sick leave. Only officers hired on or before that date were eligible to choose between vacation/sick leave and annual leave.

<sup>e</sup> The figures reflect eight-hour working days. The contract stipulated vacation leave based on days, rather than hours, so the figures could be greater for officers working longer shifts.

<sup>f</sup> An employee that maintains a sick leave balance of 800 hours can earn additional vacation hours based on the amount of sick leave used during the year. For example, an employee that uses no sick leave can earn 16 extra hours of vacation leave.

Source: Office of the Legislative Auditor, based on review of Minnesota State Patrol and city police contracts.

## Sick Leave Accrual

We examined the rates at which law enforcement officers accrued leave time in 2022 that could be used for sickness, injury, or other health-related issues. Exhibit 4.3 shows monthly sick leave accrual rates by law enforcement agency.<sup>6</sup>

### Exhibit 4.3

#### Monthly Sick Leave Accrual, 2022

Law Enforcement Agency	Hours of Sick Leave per Month	Law Enforcement Agency	Hours of Sick Leave per Month
Blaine	8.7	<b>Minnesota State Patrol</b>	8.7
Brooklyn Center	8.0	Minnetonka	8.0
Brooklyn Park	8.0	Oakdale <sup>c</sup>	8.0
Burnsville	8.0	Prior Lake	8.0
Chaska <sup>a</sup>	8.0	Ramsey <sup>a</sup>	8.0
Coon Rapids <sup>a</sup>	8.0	Rochester	8.0
Eagan	8.0	Rosemount	8.0
Edina	8.0	Roseville	8.0
Inver Grove Heights	8.0	Savage <sup>a</sup>	8.0
Lakeville	8.0	Shakopee	8.0
Maple Grove	8.0	St. Paul <sup>a</sup>	8.0
Maplewood <sup>b</sup>	10.0	White Bear Lake	7.0
Minneapolis	8.0	Woodbury	8.0

Note: This table excludes the city police departments in which vacation leave and sick leave were provided only through a combined “annual leave,” “personal leave,” or “paid time off” category.

<sup>a</sup> The figure reflects eight-hour working days. The contract stipulated that sick leave was based on days, rather than hours, so the figure could be greater for officers working longer shifts.

<sup>b</sup> These sick leave accrual hours only applied to employees covered by the vacation/sick leave program. A separate annual leave program was incorporated in 2001.

<sup>c</sup> Police officers hired after January 1, 2013, were required to accrue annual leave instead of vacation and sick leave. Only officers hired on or before that date were eligible to choose between vacation/sick leave and annual leave plans.

Source: Office of the Legislative Auditor, based on review of Minnesota State Patrol and city police contracts.

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**For most city police departments that provided sick leave as a separate category, officers accrued 8.0 hours of sick leave per month; State Patrol troopers accrued 8.7 hours of sick leave per month.**

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There were fewer variations in sick leave accrual than there were for vacation leave accrual. In general, officers with long tenures in a law enforcement agency received the same amount of sick leave as officers with shorter tenures.<sup>7</sup> Police officers in most cities accrued sick leave at a rate of eight hours per month. A small number of

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<sup>6</sup> We did not examine contract provisions that placed limits on the amount of accumulated sick leave an officer could have at a given time, nor did we examine contract provisions for converting accumulated sick time to other types of compensation.

<sup>7</sup> An exception was Plymouth, which provided officers with “disability leave” for illness or injury rather than “sick leave.” Police officers’ disability leave increased in steps based on their length of service.

agencies had accrual rates that differed from this norm, ranging from seven hours of sick leave per month (White Bear Lake) to ten hours per month (Maplewood, although the ten-hour accrual rate did not apply to all officers).

Duluth had a different sick leave approach than other police departments we reviewed. Unlike departments in which officers accrued sick leave based on hours worked, Duluth assigned officers a maximum amount of sick days per year. The policy said:

Effective the first day of the month following the date of hire, any Employee in the classified or unclassified service shall be granted up to 60 working days of sick leave with full pay (paid sick leave) for each calendar year, except that such minimum requirement shall not be applicable in connection with any illness or injury arising out of and in the course of employment by the City.<sup>8</sup>

The 60 days of sick leave could not be carried over from year to year. However, the Duluth contract said that a labor-management committee could authorize—on an individual basis—paid sick leave for up to an additional 180 days per year beyond the 60-day cap specified above.

State Patrol troopers accrued sick leave on an ongoing basis, as did officers in a majority of city police departments we examined. In 2022, troopers accrued sick leave at a rate of 8.7 hours per month. That was a higher sick leave accrual rate than all but two (Blaine and Maplewood) of the comparable city police departments we examined. Although Duluth police officers did not accrue sick leave in the same manner that state troopers and other police officers did, it is worth noting that the amount of sick leave available per year under the Duluth contract (60 days, or 480 hours) was well above the amount of sick leave that a trooper accrued during a year's time (104 hours).

## Combined Leave Accrual

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As noted earlier, some agencies have combined vacation leave and sick leave into a broader category of “annual leave” or “flexible leave,” and this leave may be taken at the discretion of the employee. This type of combined leave can be different from vacation/sick leave plans in certain ways. For example, sick leave can generally only be used for specific purposes. So, for instance, although newly hired police officers in Burnsville accrue 16 hours in combined vacation and sick leave, they are restricted in their use of half of that time. In contrast, officers in St. Louis Park who receive 16 hours of combined leave do not have those same restrictions. Exhibit 4.4 shows monthly combined leave accrual by law enforcement agency.

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<sup>8</sup> “Agreement between the City of Duluth and Duluth Police Union, Local 807, 2021-2023,” March 9, 2022, 25.



## Exhibit 4.4

**Monthly Combined Leave Accrual, 2022**

Law Enforcement Agency	Starting Hours of Combined Leave per Month	Maximum Hours of Combined Leave per Month
Apple Valley	10.0	20.0
Bloomington <sup>a</sup>	8.7	8.7
Chaska	12.0	20.7
Cottage Grove	12.7	20.7
Eden Prairie	12.0	18.7
Fridley	12.0	18.7
Maplewood	12.7	22.7
Oakdale	12.7	24.0
Richfield <sup>a</sup>	6.5	6.5
St. Louis Park	16.0	22.7

<sup>a</sup> Officers accrued vacation leave, but the contract did not provide for sick leave.

Source: Office of the Legislative Auditor, based on review of Minnesota State Patrol and city police contracts.



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# Chapter 5: Compensation Changes

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As we explained in the Introduction, the 2020 Legislature directed the Office of the Legislative Auditor to complete studies on law enforcement officer compensation by 2021, 2024, 2027, and 2030.<sup>1</sup> Because this is the second such report, we are now able to examine changes in law enforcement compensation over time.<sup>2</sup> This chapter discusses changes in base wages between 2019 and 2022.

## Changes in Wages

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Base wages are one of the most comparable measures for examining compensation across law enforcement agencies. For this reason, we reviewed changes to both the (1) base starting wages (the wage paid at the first step in the pay structure) and (2) base top wages for law enforcement officers from 2019 to 2022.<sup>3</sup>

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**Between 2019 and 2022, both the base starting and top wages for State Patrol troopers increased by a higher percentage than base wages for city police officers in most of the departments we reviewed.**

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The increase in base starting wages was higher for State Patrol troopers than for police officers in 24 of the 33 city police contracts in our comparison.<sup>4</sup> Starting wages for troopers increased 19.6 percent from 2019 to 2022, while the median increase for city police was 12.4 percent. Exhibit 5.1 shows the percent change in base starting wages for the law enforcement agencies included in our analysis.

Similarly, the increase in base top wages for law enforcement officers in our review was highest for State Patrol troopers. Troopers received a 22.1 percent increase in base top wages between 2019 and 2022. The median increase in base top wages for city police officers in our review was 10.4 percent. It is worth noting that despite the large increase in State Patrol trooper wages, the base top wage a trooper could earn was still 8 percent (\$652) lower than the median base top wage for the city police departments we examined. Exhibit 5.2 shows the percent change in base top wages for the law enforcement agencies included in our analysis.

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<sup>1</sup> *Laws of Minnesota* 2020, chapter 100, sec. 20, codified as *Minnesota Statutes* 2023, 299D.03, subd. 2a. We use the term “law enforcement officers” to refer collectively to State Patrol troopers and city police officers.

<sup>2</sup> *Minnesota Statutes* 2023, 299D.03, subd. 2a(a), says, “By January 1 of 2021, 2024, 2027, and 2030, the legislative auditor must conduct a compensation and benefit survey of law enforcement officers....”

<sup>3</sup> Employment contracts may authorize the law enforcement agency to place newly hired officers at a higher wage step; for example, to recognize the experience of officers making a “lateral transfer” from another law enforcement agency. The “starting wages” of these officers would therefore be higher than what is reported here. The “top wage” available to officers in a given law enforcement agency is the sum of the highest base wage available in the employment contract and, if applicable, the highest amount available for longevity pay in the contract.

<sup>4</sup> The city of Rosemount was not included in this comparison because it did not fit legislative criteria for wage review in 2019.

Exhibit 5.1

## Percent Change in Law Enforcement Officer Base Starting Wage, 2019 to 2022

**15 cities**  
increased  
starting wages  
**7 to 11%**

Cottage Grove	7.6%
Shakopee	7.7%
Minneapolis	7.7%
Rochester	8.0%
Plymouth	8.2%
St. Paul	8.4%
Inver Grove Heights	8.5%
Eden Prairie	9.3%
Eagan	9.3%
Richfield	9.3%
Blaine	9.3%
Bloomington	9.8%
Brooklyn Park	10.2%
St. Louis Park	10.2%
Ramsey	10.4%

**7 cities**  
increased  
starting wages  
**11 to 16%**

Fridley	11.2%
Coon Rapids	12.4%
White Bear Lake	12.5%
Edina	12.5%
Apple Valley	13.7%
Brooklyn Center	15.3%
Duluth	15.6%

**Median Change of 12.4%**

**11 cities and the**  
**Minnesota State Patrol**  
increased  
starting wages  
**more than 17%**

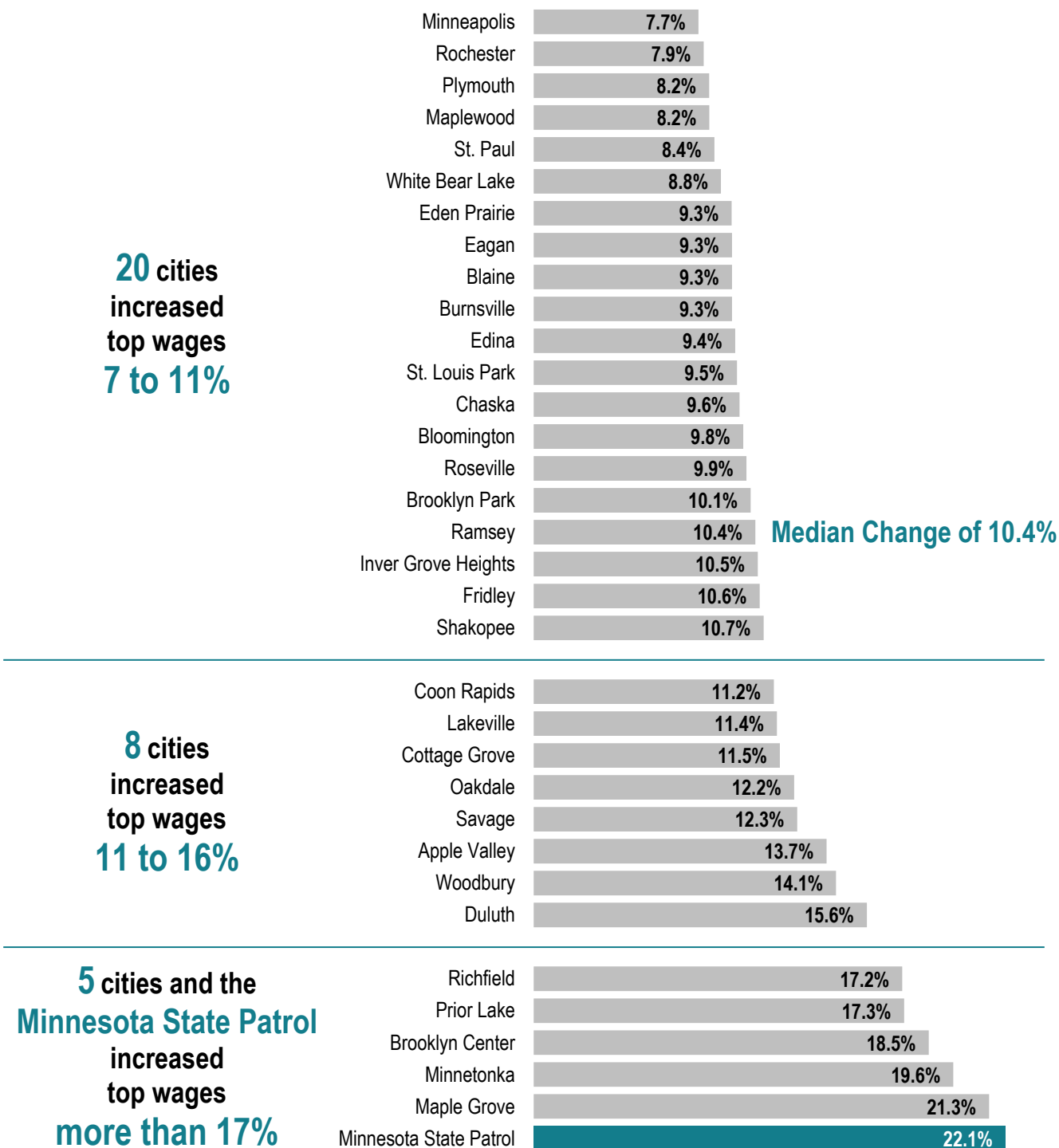
Prior Lake	17.7%
Roseville	18.2%
Minnesota State Patrol	19.6%
Woodbury	20.7%
Minnetonka	22.0%
Lakeville	23.0%
Maplewood	23.7%
Savage	24.9%
Chaska	25.4%
Maple Grove	25.6%
Oakdale	36.8%
Burnsville	37.0%

Note: The city of Rosemount was not included in this exhibit because it did not fit legislative criteria for wage review in 2019; therefore, we have no comparison data.

Source: Office of the Legislative Auditor, based on review of Minnesota State Patrol and city police contracts.

Exhibit 5.2

## Percent Change in Law Enforcement Officer Top Wage, 2019 to 2022



Note: The city of Rosemount was not included in this exhibit because it did not fit legislative criteria for wage review in 2019; therefore, we have no comparison data.

Source: Office of the Legislative Auditor, based on review of Minnesota State Patrol and city police contracts.



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January 10, 2024

Judy Randall  
Legislative Auditor  
658 Cedar Street  
Saint Paul, MN 55155

Dear Legislative Auditor Randall,

Thank you for the opportunity to review the study your office conducted on the compensation of State Patrol Troopers. I am appreciative of the objective, comprehensive, and thorough research contained in this report. I hope that your work and the resulting findings serve as a point of clarity for future discussion surrounding the important topic of compensation for our state law enforcement members. I do not believe that people become peace officers because of high pay, but compensation is a key factor in our ability to recruit and retain diverse candidates. I believe that state law enforcement needs to be reflective of all Minnesotans to build a safer Minnesota.

Sincerely,

A handwritten signature in black ink that reads "Bob Jacobson".

Commissioner Jacobson  
Minnesota Department of Public Safety



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