

Public Safety Officer Pension Distribution

- A 1099-R for a Public Safety Officer may or may not need a Simplified Method computation (aka Bogart), the same as any other pension. See [Pensions, Form 1099-R, and the Simplified Method](#) under Income in TXLNX.
- The PSO 1099-R may also require a subtraction from Gross Income (box1) of the amount in box 5 up to \$3,000. This is money that the PSO pensioner elects to exclude that was used to pay for accident or health or long-term care insurance.
 - The premiums can be for coverage for the taxpayer, the spouse, or dependents.
 - Any premiums in excess of the amount subtracted from taxable pension income can be used as a Schedule A medical deduction.
 - After 12/29/2022, the premiums no longer need to be paid directly from the retirement plan.
 - Following the death of the pensioner, the exclusion does not extend to the spouse or beneficiary.
- If Bogarts is used, it will make the deduction, given the information requested.
- If using Taxslayer, then, on the Calculate Screen, it will ask if you want to use the Simplified Method and it will also ask if it was a Public Safety Officer Distribution. You may do one, the other, or both, depending on the circumstances.

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