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National Fraternal Order of Police

National Headquarters 701 Marriott Drive, Nashville, TN 37214 1-800-451-2711 | Phone (615) 399-0900 | Fax (615) 399-0400 Email: glfop@fop.net | www.fop.net

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New Congress, New Strategy to Repeal WEP/GPO



// WRITE TO US! If you have further questions, contact Patrick Yoes at (504) 234-4300, or pyoes@fop.net.

think all of us know just how close we came to forcing H.R. 82, the Social Security Fairness Act, to a vote on the floor of the U.S. House of Representatives. We reached 305 co-sponsors and met all the other requirements of the House rule. It should have happened, and I am still angry today that we did not get the opportunity to have a recorded vote on this vital issue.

The truth is that House leadership, and then the leaders of the Committee on Ways and Means, took steps to ensure that we would not get this vote. It was a bipartisan betrayal of sorts and incredibly disappointing.

I want to thank former Representative Rodney Davis of Illinois and Representative Abigail Spanberger for their leadership and incredibly hard work last Congress. They were the lynchpin of our success last year.

Representative Garret Graves, my representative from Louisiana, was a key supporter and leader on this bill in the 117th Congress. I am proud to say that he is now leading our effort along with Representative Spanberger. The bill has been reintroduced, and we have kept the same bill number, H.R. 82. In just over one month, the legislation already has more than 130 co-sponsors.

As you know, the legislation would repeal both the Windfall Elimination Provision (WEP) and the Government Pension Offset (GPO) in current Social Security law.

Law enforcement officers and other public employees who file for the Social Security benefit they paid for often find themselves facing a significant reduction of that benefit because of the WEP. Many retired law enforcement officers, especially those whose work history includes a mix of jobs inside and outside the Social Security system, are hit particularly hard. This is a loss of benefits to which they are unequivocally entitled, not an adjustment for a "windfall."

The GPO was adopted to shore up the finances of the Social Security trust fund. It offsets the Social Security benefit to which a surviving spouse is entitled by two-thirds of the monthly amount of any government

pension that they might receive. It is estimated that 90% of the time, this so-called "offset" completely eliminates the spousal benefit even though the covered spouse paid Social Security taxes for many years, thereby earning the right to these benefits.

While the House took steps to stop the bill once we triggered the floor vote rule, the 117th Congress came to a close without further action, just as the House leadership wished. We are well on our way to reaching the 290 mark to once again force action to the floor in the House. Our goal is to reach the 290 mark as quickly as possible to allow us more time to force House action. On the Senate side, we have a lot of work to do to advance this bill.

For us, this is an issue of fairness. No one on Capitol Hill believes this is fair — even those who don't support the legislation. We need to end this unfairness against retired public employees. We will be continuing our advocacy efforts in Washington, D.C., this Congress and the next one, and the one after that if necessary. This issue is too important to our members to give up. FOP





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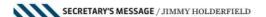
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The Heart of the FOP

// WRITE TO US! If you have further questions, contact Jimmy Holderfield at (904) 813-0067, or jholderfield@fop.net.

reetings, brothers and sisters. I hope this March edition of the *Journal* finds you and your family well. It's been a busy few months, and the upcoming months look the same. I hope I get the opportunity to see you as the National Executive Board visits the many state board meetings and events.

The annual Wellness Seminar and Leadership Matters were once again huge successes. It was refreshing to have over half of the students at these training sessions be first-time attendees. You could see their thirst for information and knowledge. Education Chairman Ron Bartmier, his committee, Seminar Coordinator Stephanie Simpson and our National staff did a fantastic job in coordinating the programs. It was a nice problem to have when we ran out of space a few times and had to get a larger room.

The feedback that I received was all positive. Of course, there is always room for improvement, and we are reviewing the critique sheets to do just that. Now is the time to start planning for your attendance for next year. Whether you are an experienced officer, newly elected or have aspirations to serve in an office, you should attend.

Something that is weighing heavy on me is membership. Membership is the "heart" of the FOP at all levels ... local, State and National.

Without proper membership management, our members suffer, and all other functions, including our outstanding programs and benefits, fall by the wayside. Our membership prerequisites are straightforward. You must be a full-time elected or appointed law enforcement officer working at least 30 hours per week

with arrest powers. Though we have the greatest admiration for reserve officers, part-time officers, security guards, civilian staff, volunteers, etc., they do not qualify for regular FOP membership.

In some areas where these people are represented in a collective bargaining agreement with full-time law enforcement officers, the appropriate membership status would be creating

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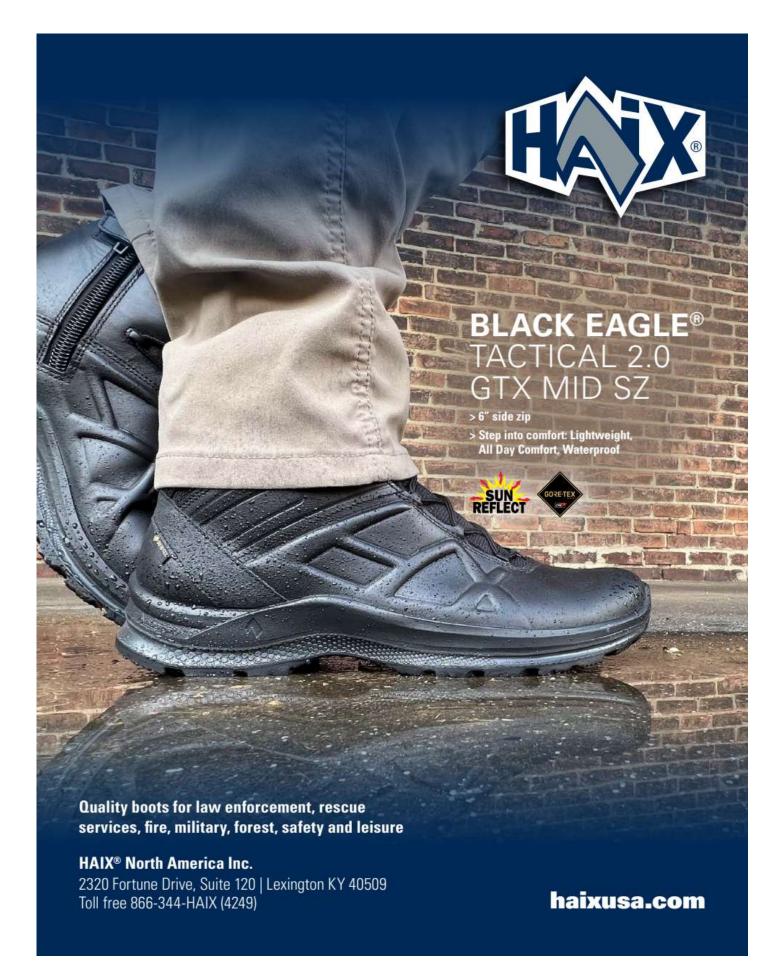
and placing them in an associate FOP lodge under the control of the local lodge. They then would be able to pay their portion of labor services and legal defense.

I recently had a lodge that listed an associate member as the vice president of the FOP lodge. This cannot be done since the associate member is not an active regular member of the FOP. Associate and Auxiliary members can certainly help a lodge by serving on committees and helping with special events, but they do not have a voice and vote in the lodge. A great example of this is our National Auxiliary. They work closely with our National Memorial Committee to make our annual memorial service a success. This would not happen without our Auxiliary.

Another issue that has recently surfaced is active membership. Our constitution is crystal clear on this definition. Active members are regularly appointed or elected fulltime law enforcement officers and retired regularly appointed or elected law enforcement officers who have remained in good standing with their local and State lodges after retirement and per capita has been paid to the National FOP. There is no longer a retired member status as there once was. Many lodges waive the local dues for their retired active members, though that is a local lodge decision, and pay their per capita to their State and National lodges. Other lodges reduce the local lodge dues for their retired active members and charge an amount that covers some costs for the local and the per capita to their State and the National lodge.

In any case, a member who retires should be given the option to continue his or her active membership status. If a local lodge changes a member's status to anything other than active, that member is not entitled to receive any of the benefits of the Order, including the purchase of car tags or merchandise, the NFOP app, the monthly Journal, the many products and service discounts we offer or the NFOP Legal Plan HR-218 firearm carry insurance.

Continued on page 14 >



SECRETARY'S MESSAGE Continued from page 12 >

In addition, the member no longer has a voice and vote in the lodge and cannot stand for election, including state or national delegate.

A membership question that arises from time to time is lifetime membership. A lodge can bestow the honor of a lifetime membership on a member at any time, but usually upon retirement from the member's respective agency. The lodge can purchase, from my office, a special lifetime membership card with the member's name and lodge number printed on it. However, in order for the lifetime member to stay an active member, per capita must be paid each year on that member.

The lifetime member status is a recognition by the local lodge but does not relieve the payment of dues or per capita. However, a lodge may elect to waive the dues at the local level and pay the per capita required by the State and National lodges. In addition, a lifetime membership status is not transferable. If a member receives the honor at one lodge and transfers to another lodge, the lifetime membership does not transfer with the member.

The other membership classification is honorary membership. An honorary membership is generally given by a lodge to an individual who has demonstrated exceptional service or contributions to the lodge. It may be a legislator, a member of the legal community, a businessperson or a volunteer recognizing their contributions

to our noble profession and the lodge. People receiving such an honor are recognized as being a part of the FOP family, but no dues or per capita are paid by or for them. Additionally, they do not have a voice or vote and are not entitled to any of the other benefits of the Order.

In closing, many state legislative assemblies are either in session or preparing to be, as well as the U.S. Congress. Keep up to date with your local, State and National leadership on how you can assist in passing our various priority legislation. As an individual member, you have an influence on your elected leaders, and when we work in unison, nothing can stop us. Right now, we need to stay focused and together more than at any other time in our history. We are each other's keeper. Stay safe, and I will see you soon. FOP

National Police Week

May 11 National Police K-9 Memorial Service May 12 Police Unity Tour and Law Enforcement United Bike Ride Arrival Ceremonies Annual Candlelight Vigil **May 13** FOP D.C. Lodge #1 Tent City Events May 13-14 Steve Young Honor Guard Competition **May 14** and Pipe Band Competition **May 14** Annual Emerald Society/Pipe Band Memorial March and Service May 14 Police Vehicle Display May 14 National Police Survivors Conference May 15 FOP National Peace Officers' Memorial Service May 16 National Police Survivors Conference

For more information, go to policeweek.org for schedule details and policeweekhg.com for Honor Guard and Drum and Pipe details.

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Preparing for Tax Season

// WRITE TO US! If you have further questions, contact James Smallwood at (615) 474-8898, or fopsmallwood@gmail.com

Written by Bob Krone, FOP staff accountant

t is once again time to file your annual not-for-profit tax returns for the IRS. Returns are due four-and-a-half months after a lodge's tax year-end. Therefore, if a lodge has a calendar tax year-end, then the tax filing is due by May 15. There are three types of tax returns that a lodge might file. The easiest form is the 990-N postcard, which may be used provided that a lodge has less than \$50,000 of annual gross receipts. If a lodge has over \$50,000 but not over \$200,000 in gross annual receipts and

has total assets of less than \$500,000, they are eligible to file form 990-EZ.

Any lodge that has over \$200,000 of annual gross receipts or over \$500,000 in total assets must file Form 990. Both Form 990-EZ and Form 990 are more complicated to file, and if a lodge needs additional time to file, they may ask for up to an additional six months to prepare the filings. I would recommend that any lodge filing either Form 990-EZ or Form 990 seek the expertise of a tax professional. Starting in 2021, all tax filings must be prepared and submitted electronically. In addition, most FOP lodges are tax-exempt under the National FOP

Lodge group exemption umbrella. If a lodge files Form 990-EZ or Form 990 and they are listed on the National's group exemption, they need to enter a group exemption number (GEN) code on page one of those returns. The box is located near the upper right-hand corner of the forms. They may contact Staff Accountant Bob Krone if they are unsure as to whether they are on the group exemption listing.

Finally, some lodges need to prepare Forms 1099 or W-2 for the compensation paid to individuals who have provided a service for the lodge. This includes officers getting paid for their service. FOR

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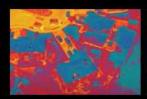
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Could an Apprenticeship Program Help Solve Our Retention and Recruitment Dilemma?



// WRITE TO US! If you have further questions, contact Keith Turney at kturney@fop.org.

n February 2, I represented the National FOP at a listening session conducted by the Bureau of Justice Assistance in Washington, D.C. The purpose of the meeting was to discuss the retention and recruitment challenges facing our profession. At the meeting were many of our familiar CRI-TAC partners, along with several other notable national police organizations. The meeting was conducted at the Department of Justice and dovetailed a meeting with Attorney General Merrick Garland and his staff.

As the discussions went around the room, we heard the usual challenges facing our profession when it came to recruiting. One by one, the woes were sung. Each group had its special ask from the federal government. It was, "This is what **you** need to do to (Mr. Government) to solve this problem. This is the money **you** need to provide (Mr. Government) to help us out of this problem."

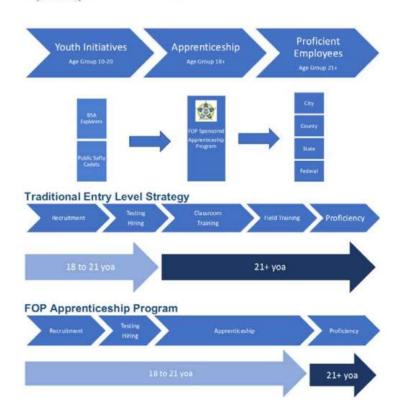
When it was my turn to speak, I took a different avenue. I said, "This crisis needs no review nor explanation. Creative solutions are urgently required."

I then laid out the work that the FOP has been doing. Interviews with Boy Scouts of America about its Explorer program and another similar group called Public Safety Cadets.

I laid out the challenges they are experiencing and our plans to offer partnerships with them where our mutual interests intersect. I laid out our discussions with the U.S. Department of Labor and its Apprenticeship USA program. I explained to the group that 93% of apprentices who complete a registered apprenticeship program retain employment. Lastly, I offered our willingness to partner with any of the organizations in the room to further our apprenticeship initiative. I was well received, and I believe there was a true interest in our unique approach.

Recruitment

A New Perspective for a New Problem



Upon leaving D.C., I traveled back to Nashville for Leadership Matters, where I laid out a similar presentation to our attendees there. I was surprised by the amount of interest our attendees had in this unique approach. While in Nashville, I received a call from a representative of the COPS Office who also offered encouraging words. On our monthly Board of Trustees teleconference for February, I presented a brief slide presentation on our initiative. Again, responses were positive as I requested our Board of Trustees to identify

agencies that may be willing to partner with us on our apprenticeship initiative.

If you believe that you have an agency that may want to partner with us on an apprenticeship program, please reach out to me so that I can set up a meeting. We will soon be seeking grant funding for our apprenticeship program and will need partner agencies to work with to receive funding. This is truly a new perspective for a new problem.

As always, God bless you all, and God bless the FOP. FOP



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Honoring Our Women Leaders

ith March being National Women's
History Month, we commend and
honor our sisters in the Fraternal
Order of Police for their leadership and for

advancing our Order. This year's National theme is "Celebrating Women Who Tell Our Stories." There are hundreds of sisters in our local, State and National lodges serving our members in a variety of capacities from committee members to executive boards. Join us in recognizing some of our National and State leaders. **FOP**



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OFFICERS ACROSS THE COUNTRY ARE PAYING WITH THEIR LIVES FOR FAILED JUSTICE POLICIES

BY BILL YOUNG



AFTER IMPOSING A 120-DAY JAIL SENTENCE, THE JUDGE STAYED THE SENTENCE AND FREED THE SUSPECT ON ONE YEAR OF PROBATION.



disturbing and ugly trend has been happening with tragic frequency over the past several months: Law enforcement

officers are being murdered in the line of duty by career felons who should have been in custody but were instead let loose on society by a failing criminal justice system.

On December 29, 2022, Riverside County Sheriff Deputy Isaiah Cordero was murdered by a lifelong felon, William Shae McKay. McKay has an extensive criminal history dating back to before 2000, with charges that included: kidnapping, robbery and multiple assaults with deadly weapons. He was on the streets only because San Bernardino County Judge Cara D. Hutson inexplicably allowed him to be free on bail following his most recent conviction at trial for a violent felony, which was also his third strike. That felon naturally failed to appear for sentencing and killed Deputy Cordero during a traffic stop.

On January 31, 2023, Selma, California, Officer Gonzalo Carrasco Jr. was ambushed and murdered by a career criminal, Nathaniel Dixon. After a woman flagged down Officer Carrasco and told him there was a suspicious person on her property, Officer Carrasco began to approach the location on foot and was immediately shot.

The criminal had been sentenced to five years and two months in a California prison in 2022 for charges involving robbery, weapons and drugs but was released to the streets on "community supervision" only five months after arriving in prison.

On February 7, 2023, Milwaukee, Wisconsin, Officer Peter Jerving was murdered in the line of duty while chasing a robbery suspect, Terrell Thompson, on foot. The day before, Thompson had been in court on two separate hit-and-run cases and was allowed to plead to one while the other was dismissed. After imposing a 120-day jail sentence, the judge stayed the sentence and freed the suspect on one year of probation.

On February 11, 2023, Fountain, Colorado, Officer Julian Becerra died 10 days after he fell off a bridge while in a foot chase of a man who had fled from a stolen vehicle and was in the midst of a crime spree that included an attempted carjacking. That suspect, a career criminal, was free on the streets after walking away from a local community "inmate transition" program he had been placed into after serving only six months in prison on an 18-month prison sentence.

Following the murder of Officer Carrasco, Fresno County District Attorney Lisa Smittcamp said his death shone a bright light on the reality of a political agenda that puts "closing prisons and freedom of felons over the safety of all Californians." Similarly, Mayor Sharon Thompson of the city of Fountain decried the leniency of our criminal justice system, which led to the death of Officer Becerra, stating the suspect in his case "should never have been out on the street in the first place, but due to a lack of accountability in our justice system ... (was) allowed to prey on our citizens and create the circumstances that put Officer Becerra on the bridge that night."

Their comments apply to not only the death of Officer Becerra but that of Deputy Cordero, Officer Carrasco and Officer Jerving. These four law enforcement deaths are half of the eight law enforcement deaths since December 29, 2022, which are not the result of an accident or illness.

In each of these four cases, the criminal justice system deliberately failed to hold a career criminal accountable, and a law enforcement officer paid with their life for that failure.

Note from the author: This was an op-ed article that is now online and published in The Press-Enterprise, The San Bernardino Sun and Redlands Daily Facts. My editorial highlights four recent law enforcement deaths directly attributable to the criminal justice system's failure to hold a career criminal accountable. Please feel to share or post on social media.

About the Author

Bill Young is president of the Riverside Sheriffs' Association. FOP

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CULTIVATING RESILIENCE

A Police Officer Embraces Yoga

VANCE ROW / GUEST AUTHOR

'm not one to fail. Whatever I put my name on will be a success." I'm not completely sure where that logic came from because I was a terrible student throughout my grade-school life. When I went to college, something changed inside me. I found drive and initiative. I began to care about what I did, and it showed. Not just in the classroom but also on the football field. At the end of my college career, I was an Academic All-American, multiple-year all-conference honors football player. I also received a bachelor's degree in criminal justice. I found that I like to break stereotypes and didn't want anyone to regard me as a "dumb jock." I decided that if I were to do something, I would give it my all and strive to be the best in the business, no matter the odds.

I found early success in my law enforcement career when I was asked to be part of specialty assignments. Even though I didn't have any administrative talent that I knew of, I was able to adapt. In my off time, I volunteered to serve on the local Fraternal of Police chapter as an Executive Board member. While many people would say that I wasn't a "typical" cop, I spent most of my working and non-working hours in law enforcement activities. If something needed to be

accomplished, I did it. No matter the task, I believed that I could learn it, create it, earn it and deliver. I took considerable pride in being the person who "got sh*t done." At work, if there were extra work, stay-overs or additional responsibilities, I was the "go-to" person.

On October 1, 2016, I was injured, and my life changed forever. It was a silly accident. My police bicycle hit a sidewalk crack and the impact sent me flying over the handlebars, which resulted in me tearing my patella tendon.

My recovery was a lengthy process that included extensive rehab. I never made it back to who I was prior to the accident. The accident not only tore my patella tendon but also took my sense of self-work and my value to the police agency. I was able to manage administrative duties; however, commanders decided that they no longer wanted me to do what I knew how to do.

With no disability retirement, I survived a tortured existence for the better part of five years. Despite my arduous work and years of accomplishment, I felt thrown away by the police department. During this time, my alcohol consumption skyrocketed. There were multiple days per week when



I woke up on the living room couch, remembering nothing. I could deal with the physical pain from injuries; however, I was unsure how to manage my mental health. I spoke with a therapist regarding the frustration of dealing with difficult individuals but never considered that I had any personal difficulties.

Late in 2019, my wife told me that "we need to talk" about my drinking. This directly followed an antic-filled afternoon where she took videos to show me what I looked like while intoxicated. At that moment, I knew I needed a change. The first change was to "pause" my drinking. That change remains in effect today, three years later (November 2019).

For so many years, I was the one who maneuvered through tough situations. How does one help themselves? Though I appeared fine on the surface, I was troubled inside. I had no idea how to help myself. Then, I found a studio yoga practice. I may never know why I decided to go one Saturday morning, but I discovered a powerful connection with the

folks in the room. This beautiful practice gave me the ability to release negative emotions and find a calm, peaceful mind for the first time in years. It was within a month of regular studio practice that I knew I wanted to instruct people like me. I wanted to teach yoga to first responders and military personnel.

Mark Twain said, "The two most important days are the day you are born and the day that you find out why." I had unknowingly stumbled into my "purpose" through training to be a yoga teacher. I initially enrolled because I wanted to provide a beneficial way to take care of public safety personnel who take care of everyone. My primary motivator was the growing number of suicides in the first responder and military communities. When a person suffers in silence and doesn't know what to do with heavy burdens, they tend to make unsound decisions in order to escape the pain.

I completed my initial yoga teacher certification (200-hour YTT) in 2021. This past year, I have additionally completed yoga teacher training programs through the Veterans Yoga Project and Warriors at Ease. These programs gave me tools to utilize researched-backed methods that provide students with techniques to quiet the storm in their minds and achieve a peaceful existence both on and off the mat.

"The meaning of life is to find your gift. The purpose of life is to give it away." — Pablo Picasso

About the Author

Vance Row is a former police officer who currently works as a police/fire dispatcher for Ocean City, Maryland, Emergency Services. In his spare time, he teaches yoga at several local studios along the Eastern Shore of Maryland, plus "pop-up" events for public safety/military professionals. Vance lives in Ocean City, Maryland, with his wife and their three dogs. You can connect with Vance and his work on social media. Facebook: (Yoga Rescue) and Instagram (@yoga.rescue). Learn more about Vance through his recent Yoga Warrior feature (tinyurl.com/5n7dzjcy). FOP

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Montreat College



ontreat College is an independent, Christ-centered, liberal arts institution that educates students through intellectual inquiry, spiritual formation and preparation for calling and career. It is fully accredited by the Southern Association of Colleges and Schools Commission on Colleges (tinyurl. com/3tew84n9).

For over 25 years, Montreat College's School of Adult and Graduate Studies (AGS) has been helping adult students acquire essential skills, complete their degrees and take their careers to the next level. Montreat offers undergraduate, graduate and certificate programs in a classroom or online. Our dedicated support team will guide you every step of the way. And our flexible start times also let you start when you want.

The goal of Montreat College's AGS program is to help make furthering your education more attainable and affordable. As a member of the National Fraternal Order of Police University (NFOPU), we are able to offer you an exclusive 50% off your first semester's tuition and 10% off remaining tuition for over 20 degree programs, available 100% online.

In addition, Montreat College's AGS program has associate's, bachelor's and master's degree programs that are specific to law enforcement. These programs include



Dr. James Cockerham of Montreat College's public administration and information technology security department

(but are not limited to):

- Associate's degree in cybersecurity
- Bachelor's degree in cybersecurity, criminal justice and public administration
- Master's degree in public administration

These programs are included in the public administration and information technology security (PAInTS) department, which is headed up by Dr. Robert Roth and Dr. James Cockerham. Dr. Roth and Dr. Cockerham are both former law enforcement officers who are not only strong supporters of law enforcement

but also understand the difficulties officers face on a daily basis.

Dr. Roth holds a bachelor's degree in criminal justice from Bloomsburg University of Pennsylvania and a master's degree in criminal justice from West Chester University in Pennsylvania. Dr. Roth also holds an Ed.D. in leadership from Liberty University. Prior to going into education full time, Dr. Roth had worked in law enforcement. He spent over eight years working as a deputy sheriff and over three years as a municipal police officer. During his years in law enforcement, Dr. Roth has held positions as a criminal investigator, patrol officer, member of the County Emergency

Response Team and member of the County Drug Task Force. He has also served as a firearms instructor, less-than-lethal instructor and field training officer.

Dr. Cockerham has a bachelor's degree in criminal justice, a master's degree in public administration and a Ph.D. in public administration. All of his degrees are from Florida State University. Dr. Cockerham has worked at each level of law enforcement in some capacity. He began his career with an internship with the U.S. Marshals Service.

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The National Fraternal Order of Police University (NFOPU) has successfully paved the way for hundreds of FOP members to pursue higher or continued education. For more information on the NFOPU Consortium,

go to fopconnect.com/education-connect/about-the-consortium.





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From there, he worked at a local police department on patrol and in community relations. He also worked for a state-level agency as an investigator and field training officer. Following his law enforcement career, Dr. Cockerham worked as a researcher with the Legislature in the civil and criminal justice policy realm. In this role, he worked closely with lawmakers and criminal justice officials to promote evidence-based policy analysis and implementation.

Montreat College is excited and humbled to be part of the NFOPU consortium of colleges and universities. Through this medium, Montreat is able to offer its 100 years' worth of experience to students. Montreat's mission is to be a leader in Christ-centered higher education regionally, nationally and globally. While we recognize that not all students who attend Montreat come from a Christian faith background, trustees and employees do agree



to live as an example for them in matters of Christian life and conduct. Our courses also have a biblical perspective that is naturally blended into the coursework. We hope that you will explore our site (tinyurl.

com/49ptssnw) and reach out to our friendly admissions team (tinyurl. com/mr2rd47s) to begin your first step toward higher education at Montreat College.

See you in class! FOP

There Is ALWAYS Another Option

FOP Vetted and Approved Crisis Hotlines

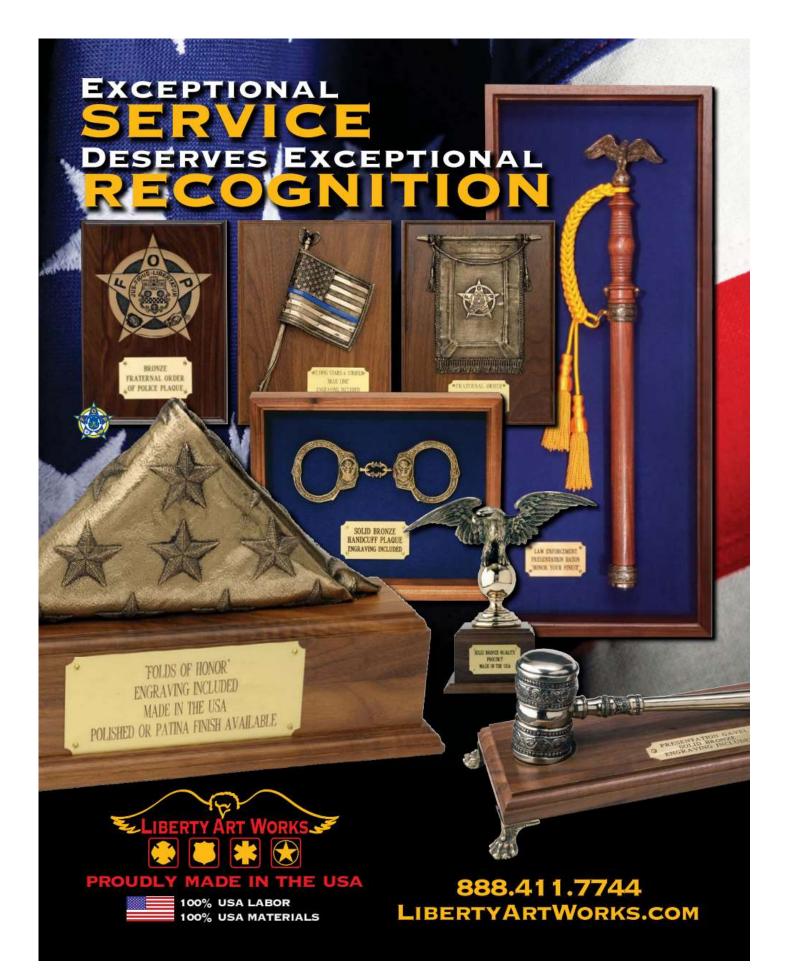








FOP.net/officer-wellness/crisis-hotlines



A Successful Day on the Hill, Important FOP Priorities Reintroduced and More



FOP's 2023 Day on the Hill: First In-Person Event Since 2020

pproximately 100 FOP members from 18 State lodges came to Washington, D.C., for the FOP's annual Day on the Hill advocacy event. The event allowed the FOP to demonstrate the strength of our grassroots efforts in a faceto-face meeting with members of Congress and their staff to build relationships and support for our top priorities. Day on the Hill participants visited Capitol Hill seeking support for the Social Security Fairness Act, the Public Safety Employer-Employee Cooperation Act, the Law Enforcement Officers Equity Act, as well as other legislation important to our members. This event is an important part of the FOP's legislative strategy, but its real value is in the relationships it can create.

We thank all of our members who came to D.C. to support the FOP and its legislative agenda and urge them to maintain the connections they made, so members of Congress better understand what the cop on the beat really needs from Congress.

just the Facts:

The FOP's annual **Day on the Hill** advocacy event was a big success this year as we demonstrated the strength of our grassroots efforts in a face-to-face meeting with members of Congress and their staff to build relationships and support for our top priorities. We are pleased to report that Representatives Garret N. Graves (R-La.) and Abigail A. Spanberger (D-Va.) reintroduced the Social Security Fairness Act in the House. The bill has 148 co-sponsors at this writing, and we expect that our **Day on the Hill** impact will lead to even more co-sponsors once the House returns to session.













Patrick Yoes, National President of the Fraternal Order of Police

"The WEP and GPO provisions do not eliminate a windfall for workers: instead, they have proved to be a windfall for the Federal government at the expense of public employees. That's not right and it's not fair. It is incumbent on Congress to repeal these inequitable provisions and pass the 'Social Security Fairness Act,' which will also help to stimulate the economy by putting additional cash in the pocket of retired public employees as they and their families struggle in these trying times."

CONGRESSMAN GARRET GRAVES

118th Congress Underway After a Slow Start

The delay in the election of the speaker of the House led to a corresponding delay in organizing the House and appointing members to all House committees. All told, the business of the House was delayed for about a week.

The House went into recess on February 10 and will remain in recess until February 27.

The Senate spent the early part of the year in recess until returning in late January. They were also late in organizing and spent the first week in session adjusting the new committee ratios and appointing new and existing members to their committee assignments. The Senate will be in recess in observance of Washington's birthday and will also return on February 27.

FOP Priorities Reintroduced!

The reintroduction of the FOP's top legislative priorities is always the first order of business at the start of a brandnew Congress — especially in cases where the sponsors of the legislation do not return to Congress, which was the case for Representative Rodney L. Davis (R-Ill.), the longtime sponsor of the Social Security Fairness Act, who lost his primary race.

We are pleased to report that Representatives Garret N. Graves (R-La.) and Abigail A. Spanberger (D-Va.) have reintroduced H.R. 82, the Social Security Fairness Act, in the House. The bill has 148 co-sponsors at this writing, and we expect that our **Day on the Hill** impact

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WASHINGTON REPORT

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will lead to even more co-sponsors once the House returns to session.

Senators Sherrod D. Brown (D-Ohio) and Susan M. Collins (R-Maine) will be reintroducing the Senate companion bill in the weeks ahead.

The Public Safety Employer— Employee Cooperation Act will be reintroduced by Representatives Peter A. Stauber (R-Minn.) and Daniel T. Kildee (D-Mich.) at the end of March. We are working to identify a Senate sponsor.

The Law Enforcement Equity Act will be reintroduced in the House by Representatives William J. Pascrell Jr. (D-N.J.) and Andrew R. Garbarino (R-N.Y.) in the coming weeks. Senator Cory A. Booker (D-N.J.) will be reintroducing the bill once we identify a Republican co-lead to replace Senator Portman, who has retired.

In addition to H.R. 82, the following bills that the FOP supports have been reintroduced in the House to date:

- H.R. 233, which would codify the existing qualified immunity doctrine as established and upheld by the U.S. Supreme Court
- H.R. 354, the LEOSA Reform Act, which would amend the Law Enforcement Officers Safety Act (LEOSA), which exempts qualified active and retired law enforcement officers from local and state prohibitions on the carriage of concealed firearms. It also ensures that these officers are able to carry in the same venues as civilian concealed carry permit holders in areas like schools and national parks, as well as use public transportation. In addition, it extends the exemption to magazine capacity and would allow active and retired law enforcement officers to access services at U.S. post offices, Social Security Administration offices or Veterans Affairs facilities.
- H.R. 355, the Back the Blue Act, which would improve protections for law enforcement officers by increasing the penalties for those who kill or assault law enforcement officers, impose time and other limits on federal courts' review of



habeas corpus, amend LEOSA and provide new grants

 H.R. 743, the Protect and Serve Act, which would make it a federal crime in certain, specific circumstances to target a law enforcement officer with an assault that results in serious bodily harm or death (see below)

In addition, Representative Andrew S. Clyde (R-Ga.) introduced H.J. Res. 26, a resolution disapproving the adoption of the Revised Criminal Code Act (RCCA) of 2022 by the Washington, D.C., city council. On January 17, the D.C. council overrode Mayor Muriel Bowser's veto of the RCCA. Mayor Bowser, like the men and women of the Metropolitan Police Department (MPD), recognizes that it will quickly have a negative impact on public safety in the district. The RCCA eliminates mandatory minimum sentences for all crimes, drastically reduces the maximum penalties for crimes such as carjacking and eliminates accomplice liability for felony murder.

Under existing federal and D.C. law, Congress has a limited time to "disapprove" legislative action taken by the city council. If both chambers disapprove of the council's action and the president signs it, the law does not go into effect.

According to the FOP members of the MPD, the RCCA will embolden criminals,

dramatically increase crime and violence, and render law enforcement officers in the District of Columbia virtually powerless to adequately police the city and keep its residents and visitors safe.

For these reasons, the FOP came out in support of H.J. Res. 26, which passed the House on a 250–173 vote. The resolution has been transmitted to the Senate for further action. The Senate also has a companion measure, S.J. Res. 12, which the FOP also supports.

At this writing, no Senate action has been scheduled on either disapproval resolution.

H.R. 743, the Protect and Serve Act, Reintroduced!

This legislation is a priority for the FOP and has been reintroduced by Representatives John H. Rutherford (R-Fla.) and Joshua S. Gottheimer (D-N.J.). Representatives Elise M. Stefanik (R-N.Y.), C.A. "Dutch" Ruppersberger (D-Md.), Peter A. Stauber (R-Minn.) and Jared B. Golden (D-Maine) are original co-sponsors of the bill.

The legislation was drafted as a direct response to the increased number of attacks on law enforcement officers. It would, in limited circumstances, allow for federal charges to be brought against individuals

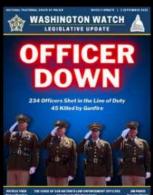


WASHINGTON WATCH



LEGISLATIVE UPDATE









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who deliberately target local, state or federal law enforcement officers with violence. In January, eight officers were shot in ambushes, which resulted in the death of one officer. Overall, last month, 34 officers were shot in the line of duty — an 89% increase compared to the number of officers shot in the same month in 2021 and a 113% increase compared to 2020.

Ambush attacks and violence targeting law enforcement officers, in general, have been steadily increasing in recent years. A May 2019 report from the Federal Bureau of Investigation (FBI) concluded: "While the overall number of officers who were feloniously killed was declining, the percentage of officers feloniously killed during surprise attacks was increasing."

A December 2017 study by the Office of Community Oriented Policing Services (COPS), which examined law enforcement officer fatalities from 2010–2016, found that 20% of ambushed officers were seated in their patrol cars and 56% of officers killed in an ambush were not on a call or engaged in any enforcement activity. Many of these officers were simply eating, sitting on post or were targeted and killed while at their home or on their way home. To be in law enforcement is to put yourself in harm's way, but no officer should be at risk while simply sitting in their patrol car, standing a post or heading for home at the end of a shift.

We are calling on the House to protect our law enforcement officers and move swiftly to consider this legislation — just as it did in 2018 when it passed an identical bill on an overwhelming 382–35 vote. We believe passing the Protect and Serve Act would also be a strong show of support for the men and women in the line of fire and send a clear message to those who would seek to do them harm.

A bipartisan Senate companion bill is being developed, and we look forward to introducing it soon.

Stay Informed!

The National FOP's Weekly Update is a valuable tool for members and local lodges to keep them informed on the legislation important to law enforcement and the latest news from our nation's capital. It is a great way to stay updated on what the National FOP is doing for you in Washington. If you have not yet done so, please be sure to sign up for the National FOP's Washington Watch: Legislative Update. This one-of-a-kind weekly update is sent out every Friday via email, posted in the NFOP mobile app, and shared on our social media platforms. To sign up to receive the update via email, please visit tinyurl.com/yaahrh62.

We encourage all FOP members to check out our social media pages, as the daily posts inform not only our members on the current issues facing law enforcement but the public as well. Our social media outreach has played a critical role in shaping the conversation on issues pertaining to America's law enforcement. With your help, we can grow our voice on social media and continue influencing the conversation. We encourage every lodge, every member and every citizen who supports law enforcement officers to follow the National FOP on:

- Facebook (@GLFOP)
- Twitter (@GLFOP)
- Instagram (@FOPnational)

Do your part! Please share, comment and like the content that we are posting.

Tune in to the Blue View Podcast!

The FOP's podcast, Blue View, has all of our episodes available on the FOP's YouTube channel! National President Patrick Yoes hosts the podcast, which has featured guests from Capitol Hill and within the FOP, as well as law enforcement experts and leaders from around the country, to gain better insight into the issues and current events in the law enforcement community.

On one of the recent episodes of the Blue View, National FOP President Patrick

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https://info.publicintelligence.net/FBI-AmbushesUnprovokedAttacks.pdf

Top Priorities in Brief

H.R. 82, the Social Security Fairness Act

House: 148 co-sponsors

(45 R, 103 D)

Senate: Not yet introduced

The Law Enforcement
Officers' Equity Act

House: Not yet introduced Senate: Not yet introduced

The Public Safety Employer– Employee Cooperation Act

House: Not yet introduced **Senate:** Not yet introduced

H.R. 354, the LEOSA Reform Act

House: 24 co-sponsors (24 R) Senate: Not yet introduced

H.R. 743, the Protect and Serve Act

House: 5 co-sponsors (2 R, 3 D) **Senate:** Not yet introduced

To see a full list of legislation supported by the FOP, please visit tinyurl.com/ycy5k5rv. Members should continue to monitor the FOP's social media platforms and our website for the latest legislative news! To send a message to your members of Congress asking them to support FOP priority legislation, visit the FOP Action Center at votervoice.net/FOP/home.



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Yoes sits down with Josh Crawford, the director of Criminal Justice Initiatives with the Georgia Center for Opportunity, to discuss the impact of the crime crisis on American society.

The Blue View podcast can also be found on Apple Podcasts, Spotify, Amazon Music and YouTube.

The PAC Needs Your Support!

The FOP's Steve Young Law
Enforcement Legislative Advocacy Center
is the most reliable, effective and impactful
law enforcement advocacy operation in
Washington, D.C. When Congress or
an administration, regardless of party, is
looking to engage meaningfully on criminal
justice or law enforcement issues, they seek
out the FOP as a partner. We are known
and trusted to fight for the interests of our
members, which makes the FOP a vital ally
on policing and criminal justice issues.

The National Fraternal Order of Police Political Action Committee (NFOP PAC) needs your help! Our PAC plays an important role in our advocacy program and allows the FOP to support candidates who support our members and our profession. Given the importance of the PAC, it is vital that the PAC is as well-funded as possible, but ours is still very much depleted from the 2020 election cycle, which limited our effectiveness in last year's midterm elections. We really need our members to step up and contribute to ensure that our PAC has the ability to support candidates who will fight for our officers and the issues that are important to them. One lodge in

particular, the Long Beach Police Officers' Association, raises over \$1,000 per month for the PAC. And this is just one lodge! If lodges nationwide were to follow their lead, the NFOP PAC would have the resources it needs to make a nationwide impact.

We are asking all FOP members to find a way to contribute to the National FOP PAC. Our profession depends on having well-informed lawmakers who listen and understand the challenges facing law enforcement today.

We can accept one-time donations, but we encourage members to sign up for recurring, monthly contributions using their credit card. This is the most effective and reliable way to contribute.

These contributions need not be for hundreds or thousands of dollars (though these are also very much appreciated) — but every dollar helps! If every FOP member gave just \$1, we could raise \$364,000! If 10% of our members gave just \$5 this year, we would raise \$182,000. We can and need to do better raising funds for our PAC!

To donate online, please visit tinyurl. com/2p8ec7xf. If you would like to donate via check, please make it out to the National Fraternal Order of Police Political Action Committee and mail it to 328 Massachusetts Avenue, NE Washington, D.C., 20002. For inquiries about our effortless payroll deduction program or to sign up for our recurring monthly credit card donations, please contact the Steve Young Law Enforcement Legislative Advocacy Center at (202) 547-8189 or David Taboh at dtaboh@fop.net.

Thank you to all of you who have supported and continue to support our PAC with regular contributions! FOP



The FOP Store

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Breaking Barriers

aw enforcement has been and still is a male-dominated profession. In the Jacksonville Sheriff's Office, there were no female police officers until the mid-1970s. Today, we are seeing a much more diverse profession, and women play a key role in agencies across America.

The Jacksonville Sheriff's Office (Jacksonville Police Department until consolidation in 1968) has had a motor unit since the early 1900s, but there had never been a female motorcycle officer until 1988 when Officer Karen Renkley joined the motor men.

Renkley graduated from Ed White High School in 1977, and her interest in police work was fueled by a civilian ride-along with Officer Alton Kelly. Renkley began her law enforcement career as a corrections officer in 1978 and started in the Jacksonville Sheriff's Office Police Academy in April 1979 (we were in the same academy class).

Renkley was assigned to Zone 1 (the city's north side), where she excelled and was named officer of the

month in August 1988. Her interest in traffic began because she enjoyed working traffic crashes and drawing diagrams. Lieutenant John Gordon (retired as the department's undersheriff) told Renkley there was an opening in traffic, but it was for a motor officer and that she probably wanted a car.

In July 1987,

Renkley attended and passed the motor school and received her solo motorcycle certificate. Renkley said the class was difficult, but the instructors treated her as an equal. However, some of her male classmates had a hard time with a female. In August 1988, Renkley received her radar certification and began her tenure as a solo motorcycle officer with JSO.

While working as a motor officer, Renkley said that almost every traffic stop she made was met with a surprised violator because a woman was riding the motorcycle. During her short stint as a motor officer, she worked DUI deployments, presidential escorts and a variety of other special assignments. Renkley said one of the scariest assignments was the escorts because you traveled over 100 mph on the interstate and were told, "If you go down, we will send rescue, but we are not stopping!"

Renkley enjoyed riding, but she did not like the cold. She said when working the "wolfpack" (DUI detection), at night, she would wrap plastic around her legs because she was

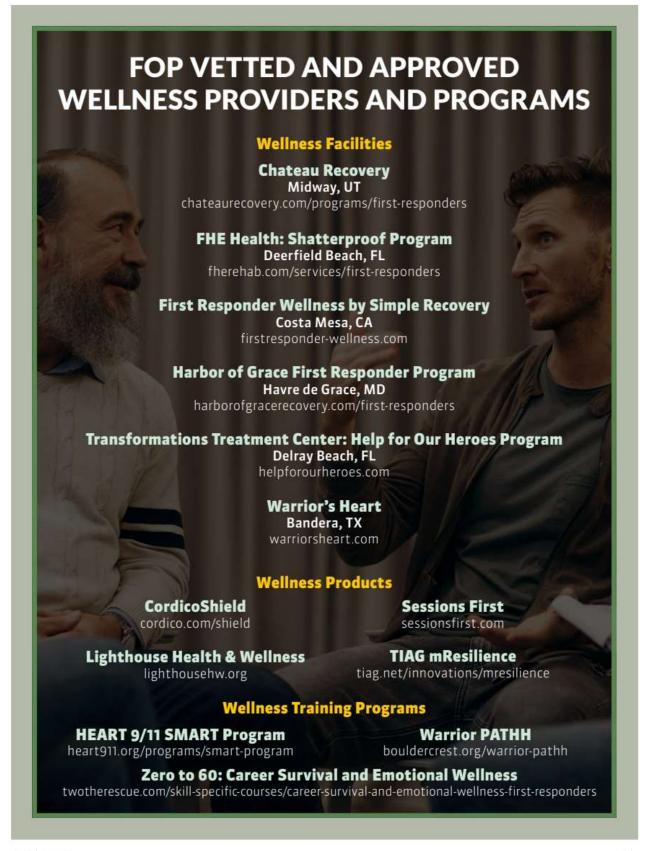




After leaving the motor unit, Renkley was assigned to the DARE program, which to this day, she said was the hardest and most rewarding assignment she ever had.

In 1993, Renkley was assigned to the patrol division, where she eventually was promoted to sergeant and was named supervisor of the month.

Renkley was a fixture as a volunteer at the Fraternal Order of Police's special children's party for many years. FOP



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Tax Consequences of Selling Your Primary Residence

he housing market boom in 2021 carried over into 2022. The higher commercial mortgage rates did not deter the buying frenzy, due largely to the general affordability and availability of Veteran Affairs (VA) loans and Federal Housing Administration (FHA) loans for first-time and minority homebuyers. Homeowners are selling their houses for significantly higher prices than in recent years. Did you sell your primary residence in 2022? If you were able to cash in and receive a windfall, then this important question follows: Do you have to report the amount you gained in your Form 1040 come April 18, 2023?

Home sellers who have owned and lived in their primary residence for at least two out of the five years leading up to the sale can exclude up to \$250,000 of gain if single or \$500,000 of gain if married and filing jointly. If a loss occurred, the loss is not deductible. In order to calculate the gain resulting from the sale of the home, one has to start with the amount of gross proceeds reported in Box 2 of Form 1099-S. From that amount, you deduct selling expenses, such as commissions, to arrive at the amount realized. Next, determine the cost basis of your home. This is the purchase price of the home plus the cost of any additions or improvements made to the home.

To illustrate: Gross Proceeds \$450,000 Less: Realtor's Commission (\$33,750)Amount Realized \$416,250 Less: Cost Basis (\$285,000)Gain on Sale of Home \$131,250

In the above example, the gain of \$131,250 will be tax-free, provided the home seller owned and lived in their primary residence for at least two out of the five years from the date of sale.

Just the Facts:

Did you sell your primary residence in 2022? Home sellers who have owned and lived in their primary residence for at least two out of the five years leading up to the sale can exclude up to \$250,000 of gain if single or \$500,000 of gain if married and filing jointly. To calculate the gain resulting from the sale of the home, start with the amount of gross proceeds reported in Box 2 of Form 1099-S. From that amount, deduct selling expenses, such as commissions, to arrive at the amount realized. Next, determine the cost basis of your home. This is the purchase price of the home plus the cost of any additions or improvements made to the home.

What if a well-meaning adult child of an aging parent decides to transfer the home to himself or herself in order to eliminate the need to transfer the home upon the death of the parent? It is not uncommon for would-be heirs to accelerate this transfer in the mistaken belief that it is in their best interests under the circumstances. One less thing to worry about, they say. It is what their parent wanted, they say. Unfortunately, if the transfer of the parent's primary residence is done prior to the death of the parent, there may be capital gains tax to be paid resulting from the eventual sale of the home. Meaning that upon death, the capital gain exclusion discussed above no longer applies.

However, if the parent owns the home until death, the "stepped-up basis" will result in zero capital gains to the estate of the parent. The stepped-up basis rule provides that the fair market value at the time of the death of an individual is the cost basis of the home. If the fair market value or selling price is equal to the cost basis, then there is zero gain. Contrast this to the situation above. The sale price of the home is \$450,000, and the home was purchased by the now-deceased parent at \$285,000. The resulting gain

of \$131,250 is taxable to the child to whom the title was transferred.

Therefore, while the home sale exclusion applies to individuals or married couples during their lifetime, it does not apply upon the death of such individuals. The premature transfer of the home from the parent to the child may result in capital gains tax to the child - all of which is completely avoidable.

The information provided in this article is for informational purposes only and does not, and is not, intended to constitute legal advice. Readers are advised to contact their estate planning attorney to establish or modify estate plans. FOP

FOP GENERAL COUNSEL

500 South Front Street,

Suite 1200

Columbus, Ohio 43215 Phone: (614) 229-4567

Cell: (614) 581-1125

Email: ljames@cbjlawyers.com, ebower@cbjlawyers.com





New Retired Law Enforcement Concealed Carry Legal Defense Coverage

he FOP Legal Defense Plan's Board of Trustees has had numerous requests from current and prospective participants to review broadening coverage under the current HR-218 LEOSA Plan. After diligent review and analysis, the Board voted to make the following changes.

The HR-218 Plan coverage was replaced with the FOP Retired Law **Enforcement Concealed Carry** Legal Defense Coverage (CCC). The expanded coverage will offer unlimited legal defense for civil and criminal claims associated with the legal carrying and/or use of a concealed weapon: All reasonable and necessary legal defense costs are now covered in full when using a plan attorney. This new expanded plan will provide coverage for not only those retirees

who were qualified under LEOSA, but also those retirees who are qualified under their own state laws to carry a concealed weapon. Coverage does not include claims related specifically to the open carrying of firearms.

The CCC went into effect on January 1, 2021. If you are a current HR-218 retired member, unlimited coverage and the enhanced benefits automatically took effect on January 1, 2021, with no additional cost. Upon renewal of your coverage in 2021, the new annual fee of \$75 will take effect. For all new retired members joining the plan after January 1, 2021, the annual fee is \$75.

If you are an active law enforcement officer covered by the FOP Legal Defense Plan, LEOSA coverage is already included. CCC is for retired law enforcement officers only and separate from the FOP Legal Defense Plan.

The Board is excited to provide yet another excellent benefit for our FOP law enforcement brothers and sisters. In today's unstable times, it is crucial to make sure you are protected.

The Legal Plan values your business and thanks you for your continued support. To enroll, please visit our website at foplegal.com and select Join Now > Retired Law Enforcement Concealed Carry Coverage. Full coverage, eligibility and other exclusions can be found in the Plan Description at foplegal.com, under the About > Library section. If you have questions pertaining to these changes, enrollment or the plan in general, please contact Hylant at (800) 341-6038 or via email at info@foplegal.com. FOP



* * FOP LEGAL DEFENSE PLAN

Protecting Your Future TODAY

Legal defense coverage has become a necessity for law enforcement as the frequency and cost of allegations against peace officers continue to rise. The FOP Legal Plan offers you and your lodge members a very affordable comprehensive plan.

FOP LEGAL DEFENSE PLAN PRICING				
Full Coverage Group Rate	Full Coverage Individual Rate	Two-Coverage Group Rate	Two-Coverage Individual Rate	
\$300	\$310	\$64	\$68	
Administrative	Administrative			
Criminal	Criminal	Criminal	Criminal	
Civit	Civil	Civit	Civit	

For enrollment and marketing information, please call 1.800.341.6038

foplegal.com

WWW FOR NET 39

Oversight and Review: Does My Contract Matter?



ver the last few years, the implementation of police oversight boards, or civilian review boards (CRBs), has become a hot topic of conversation, if not a reality in some jurisdictions. Ostensibly stemming from a community desire for accountability, these types of boards have morphed into attempts at controlling law enforcement in ways that threaten to curtail and stifle the effectiveness of law enforcement.

Debate has raged over the subpoena power and investigative authority of CRBs. Some community groups want CRBs to be an additional layer of investigation with punitive authority over officers' conduct. Officers, on the other hand, insist that a CRB, if even necessary, should be limited to auditing and reviewing the policies and actions of the chief or sheriff and executive personnel and policies without the ability to review, impose or change discipline in individual cases. As with so many other issues, it is political.

Also, as with so many other issues, the most important step in advocating for and preserving your rights regarding a CRB is to be informed. We encourage you to stay informed of any discussion, movement or suggestion about the implementation of a CRB in your jurisdiction. It is crucial to know what model or type of CRB is being considered and the timeline for implementation.

If you are covered under a collective bargaining agreement, you may have the ability to bargain over the impact and authority of a CRB and how it affects the terms and conditions of your employment. Additionally, there may be limitations in your city or county charter and even in state statutes. If your state has a law enforcement officers' bill of rights, the use of CRBs to investigate or change a disciplinary decision may be limited or even prohibited.

This can seem overwhelming. However, you are not without help. At the direction of President Yoes, the Division of Labor

Services participated with General Council Larry James and a committee of FOP labor lawyers from around the country to produce a study and recommendations on the impact of CRBs. This tool can be used to negotiate the impact of CRBs as well as provide guidance on limiting the power and authority of a CRB if one is being created in your jurisdiction. This information is valuable whether or not you engage in collective bargaining. If you do engage in collective bargaining, the division can help with CRB contract language and data to support your negotiations.

We encourage all FOP members to stay informed of the implementation of all new policy and procedural changes affecting their employment, and CRBs are no exception. If you are concerned about how a CRB may affect your jurisdiction, if you would like more information on potential bargaining in relation to a CRB or have any other issues, please feel to contact us at labor@fop.net. FOP

Check out FOP.net

Our user-friendly website keeps you up to date on the topics that affect you!

You have the power of the FOP at your fingertips with easy access to all the information you need, including:

- Law enforcement news
- FOP updates and events
- Member benefits
- Legal defense
- + Legislation
- + Labor issues
- + Training
- Wellness resources
- + And much more!



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THE ALL NEW SAFARIVAULT™ HOLSTER

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CBTSim Reduced Officer Discrimination Complaints by 50%.*

MILO is the exclusive provider of Counter Bias Training Simulation (CBTSim™), the award-winning solution created from over a decade of DOJ grant-funded research. With a combination of evidence-based curriculum and the immersive power of MILO technology, officers are presented with a diverse range of scenarios in which they are required to interact, de-escalate, make split-second decisions, then identify why they made those decisions.

The goal of CBTSim is for officers to treat citizens fairly and free of bias, and to make any use-of-force decisions based on threat cues alone, and not on citizen characteristics like demographics or socio-economic status. The self-reflective debrief following each scenario allows officers to recognize and address any biases they may have in a non-judgmental way. Simultaneously, presenting officers with scenarios in which citizen characteristics are not predictably related to whether or not force is required counters any stereotyping that officers may employ.

CBTSim goes beyond "checking the box" of implicit bias training, providing a results-driven curriculum designed to mitigate risk and establish decision-making processes to use force based solely on the level of threat, by removing the potential influence of demographic characteristics.

* According to a 2017 Washington State University study funded by the National Institute of Justice

POWERED BY:

Founded by Washington State University professors, CBTSim was awarded the Seal of Excellence by the International Association of Directors of Law Enforcement Standards and Training (IADLEST).



Highly interactive and engaging, with specific learning objectives



Evidence-based framework from empirical academic research in bias counter-conditioning and guided self-reflection



Designed by policing scholars and instructional designers