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LEGISLATIVE BILL 953

Approved by the Governor April 7, 1990

Introduced by Haberman, 44; Bernard-Stevens, 42

AN ACT relating to the Nebraska State Patrol; to amend sections 81-2025 and 81-2026, Revised Statutes Supplement, 1989; to change provisions relating to retirement benefits and annuities as prescribed; to increase certain payments to survivors as prescribed; and to repeal the original sections.

Be it enacted by the people of the State of Nebraska,

Section 1. That section 81-2025, Revised Statutes Supplement, 1989, be amended to read as follows:

81-2025. (1) Every officer who has been in the employ of the state as such and who becomes disabled and physically unfit to perform the duties of an officer shall be entitled to retire and receive an annuity as

provided by law.

(2) Every officer who has been in the employ of the state as such for twenty years or more and has attained the age of fifty years or more shall be entitled to retire and receive an annuity as provided by law. The right to retire at the age of fifty years shall be at the option of the officer but such retirement shall be mandatory upon the officer attaining the age of sixty years.

(3) Any officer who has attained the age of sixty years upon his or her separation from state service but who has not been in the employ of the state for twenty years as such shall be entitled to the annuity as provided for in sections 81-2014 to 81-2034. upon payment by the efficer of such sum as will result by multiplying the number of months which he or she would be required to serve so as to complete twenty years of service by the amount of his or her monthly salary deductions at the time when he or she attains the age of sixty years.

(4) Payment of any benefit provided under sections 81-2014 to 81-2034 may not be deferred later than the sixtieth day after the end of the year in which the officer has both attained at least age seventy and one-half years and terminated his or her employment with

the Nebraska State Patrol.

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(5) The effective date of retirement payments shall be the first day of the month following (a) the date a member qualifies for retirement as provided in this section or (b) the date upon which a member's request for retirement is received on an application form provided by the system, whichever is later. An application may be filed no more than ninety days in advance of qualifying for retirement.

Sec. 2. That section 81-2026, Revised Statutes Supplement, 1989, be amended to read as

follows:

81-2026. (1) Any officer qualified for an annuity as provided in section 81-2025 for reasons other than disability shall be entitled to receive a monthly annuity for the remainder of the officer's life. The amount of the annuity shall be a percentage of the officer's final average monthly salary. For retirement on or after the fifty-fifth birthday of the member, the percentage shall be two and ene-half three percent multiplied by the number of years of service, as calculated in section 81-2033, except that the percentage shall never be greater than seventy-five percent.

For retirement on or after the fiftieth birthday of the member but prior to the fifty-fifth birthday of the member, the annuity which would apply if the member were age fifty-five at the date of retirement shall be reduced by five-ninths of one percent for each month by which the early retirement date precedes age fifty-five. Any officer who has completed thirty years of service with the Nebraska State Patrol shall have retirement benefits computed as if the officer had reached age fifty-five. For purposes of this computation, final average monthly salary is defined to be the sum of the officer's total salary during the three years of service as an officer divided by final thirty-six.

(2) Any officer qualified for an annuity as provided in section 81-2025 for reasons of disability shall be entitled to receive a monthly annuity for the remainder of the period of disablement as provided in sections 81-2028 to 81-2030. The amount of the annuity shall be fifty percent of the officer's monthly salary at the date of disablement if the officer has completed seventeen or fewer years of service. If the officer has completed more than seventeen years of service, the amount of the annuity shall be three percent of the final monthly salary at the date of disablement multiplied by the total years of service but not to

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exceed seventy-five percent of the final average monthly salary as defined in subsection (1) of this section. Upon retirement for disability, the amount of the annuity shall be fifty percent of the officer's monthly salary on the date of retirement, which The date of disablement shall be the date on which the benefits as

provided in section 81-2028 have been exhausted.

(3) Upon the death of an officer after t for reasons other than disability, the retirement officer's surviving spouse, if married to the officer prior to the last four years of service of such officer prior to on the date of retirement, shall continue to receive fifty seventy-five percent of the amount of such officer's annuity for the remainder of the surviving spouse's life or until the surviving spouse remarries. If the surviving spouse has a dependent child or children under the age of nineteen years in his or her care, the benefit shall be seventy-five one hundred percent of the amount of such officer's annuity until such time as the youngest such dependent child attains the age of nineteen years, after which time the benefit shall be reduced to fifty seventy-five percent of the amount of such officer's annuity. If there is no surviving spouse living at the date of the officer's death, the officer's child or children, if any, shall continue to receive fifty seventy-five percent of the amount of such officer's annuity until such time as the youngest such child attains the age of nineteen years. If there is more than one such child under the age of nineteen years at such time, the amount thereof shall be divided equally among such children under such age and, as they attain the age of nineteen years, only the other child or children under such age shall participate therein. If there is no surviving spouse or no child under the age of nineteen years at the date of the officer's death, the amount of annuities such officer has received under sections 81-2014 to 81-2034 shall be computed. If such amount is less than the contributions to the fund referred to in section 81-2018 made by such officer, plus regular interest, the difference shall be paid to the officer's designated beneficiary or estate. Upon the death of an officer after retirement for reasons of disability, benefits shall be provided as if officer had retired for reasons other disability. 7 except that it shall not be required that the surviving spouse have been married to him or her for tast four years in order to qualify for such its: Upon the death of an officer before benefitsretirement, benefits shall be provided as if the officer

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had retired for reasons of disability on the date of such officer's death as follows: (a) To the surviving spouse and dependent child or children under the age of nineteen years in such spouse's care, the benefit shall be one hundred percent of the amount of such officer's annuity until such time as the youngest dependent child attains the age of nineteen years after which time the benefit shall be reduced to seventy-five percent of the officer's annuity for the remainder of his or her life or until he or she remarries; (b) if there is no spouse living at the date of the officer's death, his or her child or children, if any, shall continue to receive seventy-five percent of the amount of such officer's annuity until such time as the youngest child attains the age of nineteen years; (c) if there should be more than one child under the age of nineteen years at the date of the officer's death, the benefit shall divided equally among such children and, as they attain the age of nineteen years, only the child or children under the age of nineteen years shall participate therein; and (d) if there is no child or children under the age of nineteen years living at the date of the shall receive officer's death, the surviving spouse seventy-five percent of the amount of such officer's annuity for the remainder of his or her life or until he or she remarries. If no benefits are paid to a surviving spouse or dependent children, benefits will be paid as described in subsection (1) of section 81-2031.

(4) Any benefits provided in subsections (1), (2), and (3) of this section shall apply only to retirements, disabilities, and deaths occurring on or after September 2, 1977. No benefits being paid under the system on September 2, 1977, shall be modified, in any way, by the enactment of Laws 1977, LB 347.

(5) Notwithstanding anything to the contrary in sections 81-2014 to 81-2034, the annual benefit payable under such sections shall not at any time exceed the lesser of (a) ninety thousand dollars, as adjusted for cost-of-living adjustments announced by the Internal Revenue Service for each calendar year in which the adjustment is announced, actuarially reduced to reflect distributions prior to age sixty-two, or (b) one hundred percent of the member's average annual compensation for the three consecutive calendar years of service during or her highest received his the member which compensation and was an active member in the retirement system provided by sections 81-2014 to 81-2034. The maximum amount shall be adjusted, when necessary, (i) When the annual benefit is payable under follows:

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this system to a member in a form other than a straight life annuity or the joint and survivor annuity described by subsections (1) and (3) of this section, the maximum amount shall be adjusted to the equivalent of a straight life annuity beginning at the same age on the basis of actuarial assumptions recommended by the actuary, approved by the board, and kept on file with the board; and (ii) when the annual benefit is payable under this system to a member who has less than ten years of service under the system, the maximum amount shall be multiplied by a fraction, the numerator of which is the member's number of years of service under the system and the denominator of which is ten.

Sec. 3. That original sections 81-2025 and 81-2026, Revised Statutes Supplement, 1989, are repealed.