

AMENDMENTS TO LB17

Introduced by Nebraska Retirement Systems.

1           1. Strike the original sections and insert the following new  
2 sections:

3           Section 1. Section 24-701, Revised Statutes Cumulative Supplement,  
4 2020, is amended to read:

5           24-701 For purposes of the Judges Retirement Act, unless the context  
6 otherwise requires:

7           (1)(a) Actuarial equivalence means the equality in value of the  
8 aggregate amounts expected to be received under different forms of  
9 payment.

10           (b) For a judge hired prior to July 1, 2017, the determinations are  
11 to be based on the 1994 Group Annuity Mortality Table reflecting sex-  
12 distinct factors blended using seventy-five percent of the male table and  
13 twenty-five percent of the female table. An interest rate of eight  
14 percent per annum shall be reflected in making these determinations.

15           (c) For a judge hired on or after July 1, 2017, or rehired on or  
16 after July 1, 2017, after termination of employment and being paid a  
17 retirement benefit, the determinations shall be based on a unisex  
18 mortality table and an interest rate specified by the board. Both the  
19 mortality table and the interest rate shall be recommended by the actuary  
20 and approved by the board following an actuarial experience study, a  
21 benefit adequacy study, or a plan valuation. The mortality table,  
22 interest rate, and actuarial factors in effect on the judge's retirement  
23 date will be used to calculate actuarial equivalency of any retirement  
24 benefit. Such interest rate may be, but is not required to be, equal to  
25 the assumed rate of return;

26           (2) Beneficiary means a person so designated by a judge in the last  
27 designation of beneficiary on file with the board or, if no designated

1 person survives or if no designation is on file, the estate of such  
2 judge;

3 (3) Board means the Public Employees Retirement Board;

4 (4)(a) Compensation means the statutory salary of a judge or the  
5 salary being received by such judge pursuant to law. Compensation does  
6 not include compensation for unused sick leave or unused vacation leave  
7 converted to cash payments, insurance premiums converted into cash  
8 payments, reimbursement for expenses incurred, fringe benefits, per  
9 diems, or bonuses for services not actually rendered, including, but not  
10 limited to, early retirement inducements, cash awards, and severance pay,  
11 except for retroactive salary payments paid pursuant to court order,  
12 arbitration, or litigation and grievance settlements. Compensation  
13 includes overtime pay, member retirement contributions, and amounts  
14 contributed by the member to plans under sections 125 and 457 of the  
15 Internal Revenue Code as defined in section 49-801.01 or any other  
16 section of the code which defers or excludes such amounts from income.

17 (b) Compensation in excess of the limitations set forth in section  
18 401(a)(17) of the Internal Revenue Code as defined in section 49-801.01  
19 shall be disregarded. For an employee who was a member of the retirement  
20 system before the first plan year beginning after December 31, 1995, the  
21 limitation on compensation shall not be less than the amount which was  
22 allowed to be taken into account under the retirement system as in effect  
23 on July 1, 1993;

24 (5) Creditable service means the total number of years served as a  
25 judge, including prior service, military service, and current service,  
26 computed to the nearest one-twelfth year. For current service prior to  
27 the time that the member has contributed the required percentage of  
28 salary until the maximum benefit as limited by section 24-710 has been  
29 earned, creditable service does not include current service for which  
30 member contributions are not made or are withdrawn and not repaid;

31 (6) Current benefit means the initial benefit increased by all

1 adjustments made pursuant to the Judges Retirement Act;

2 (7)(a) Current service means the period of service (i) any judge of  
3 the Supreme Court or judge of the district court serves in such capacity  
4 from and after January 3, 1957, (ii)(A) any judge of the Nebraska  
5 Workmen's Compensation Court served in such capacity from and after  
6 September 20, 1957, and prior to July 17, 1986, and (B) any judge of the  
7 Nebraska Workers' Compensation Court serves in such capacity on and after  
8 July 17, 1986, (iii) any county judge serves in such capacity from and  
9 after January 5, 1961, (iv) any judge of a separate juvenile court serves  
10 in such capacity, (v) any judge of the municipal court served in such  
11 capacity subsequent to October 23, 1967, and prior to July 1, 1985, (vi)  
12 any judge of the county court or associate county judge serves in such  
13 capacity subsequent to January 4, 1973, (vii) any clerk magistrate, who  
14 was an associate county judge and a member of the fund at the time of  
15 appointment as a clerk magistrate, serves in such capacity from and after  
16 July 1, 1986, and (viii) any judge of the Court of Appeals serves in such  
17 capacity on or after September 6, 1991.

18 (b) Current service shall not be deemed to be interrupted by (i)  
19 temporary or seasonal suspension of service that does not terminate the  
20 employee's employment, (ii) leave of absence authorized by the employer  
21 for a period not exceeding twelve months, (iii) leave of absence because  
22 of disability, or (iv) military service, when properly authorized by the  
23 board. Current service does not include any period of disability for  
24 which disability retirement benefits are received under section 24-709;

25 (8) Final average compensation for a judge who becomes a member  
26 prior to July 1, 2015, means the average monthly compensation for the  
27 three twelve-month periods of service as a judge in which compensation  
28 was the greatest or, in the event of a judge serving less than three  
29 twelve-month periods, the average monthly compensation for such judge's  
30 period of service. Final average compensation for a judge who becomes a  
31 member on and after July 1, 2015, means the average monthly compensation

1 for the five twelve-month periods of service as a judge in which  
2 compensation was the greatest or, in the event of a judge serving less  
3 than five twelve-month periods, the average monthly compensation for such  
4 judge's period of service;

5 (9) Fund means the Nebraska Retirement Fund for Judges;

6 (10) Future member means a judge who first served as a judge on or  
7 after December 25, 1969, or means a judge who first served as a judge  
8 prior to December 25, 1969, who elects to become a future member on or  
9 before June 30, 1970, as provided in ~~subsection (8) of section 24-703 or~~  
10 section 24-710.01;

11 (11) Hire date or date of hire means the first day of compensated  
12 service subject to retirement contributions;

13 (12) Initial benefit means the retirement benefit calculated at the  
14 time of retirement;

15 (13) Judge means and includes (a) all duly elected or appointed  
16 Chief Justices or judges of the Supreme Court and judges of the district  
17 courts of Nebraska who serve in such capacity on and after January 3,  
18 1957, (b)(i) all duly appointed judges of the Nebraska Workmen's  
19 Compensation Court who served in such capacity on and after September 20,  
20 1957, and prior to July 17, 1986, and (ii) judges of the Nebraska  
21 Workers' Compensation Court who serve in such capacity on and after July  
22 17, 1986, (c) judges of separate juvenile courts, (d) judges of the  
23 county courts of the respective counties who serve in such capacity on  
24 and after January 5, 1961, (e) judges of the county court and clerk  
25 magistrates who were associate county judges and members of the fund at  
26 the time of their appointment as clerk magistrates, (f) judges of  
27 municipal courts established by Chapter 26, article 1, who served in such  
28 capacity on and after October 23, 1967, and prior to July 1, 1985, and  
29 (g) judges of the Court of Appeals;

30 (14) Member means a judge eligible to participate in the retirement  
31 system established under the Judges Retirement Act;

1 (15) Military service means active service of (a) any judge of the  
2 Supreme Court or judge of the district court in any of the armed forces  
3 of the United States during a war or national emergency prior or  
4 subsequent to September 18, 1955, if such service commenced while such  
5 judge was holding the office of judge, (b) any judge of the Nebraska  
6 Workmen's Compensation Court or the Nebraska Workers' Compensation Court  
7 in any of the armed forces of the United States during a war or national  
8 emergency prior or subsequent to September 20, 1957, if such service  
9 commenced while such judge was holding the office of judge, (c) any judge  
10 of the municipal court in any of the armed forces of the United States  
11 during a war or national emergency prior or subsequent to October 23,  
12 1967, and prior to July 1, 1985, if such service commenced while such  
13 judge was holding the office of judge, (d) any judge of the county court  
14 or associate county judge in any of the armed forces of the United States  
15 during a war or national emergency prior or subsequent to January 4,  
16 1973, if such service commenced while such judge was holding the office  
17 of judge, (e) any clerk magistrate, who was an associate county judge and  
18 a member of the fund at the time of appointment as a clerk magistrate, in  
19 any of the armed forces of the United States during a war or national  
20 emergency on or after July 1, 1986, if such service commenced while such  
21 clerk magistrate was holding the office of clerk magistrate, and (f) any  
22 judge of the Court of Appeals in any of the armed forces of the United  
23 States during a war or national emergency on or after September 6, 1991,  
24 if such service commenced while such judge was holding the office of  
25 judge. The board shall have the power to determine when a national  
26 emergency exists or has existed for the purpose of applying this  
27 definition and provision;

28 (16) Normal form annuity means a series of equal monthly payments  
29 payable at the end of each calendar month during the life of a retired  
30 judge as provided in sections 24-707 and 24-710, except as provided in  
31 section 42-1107. The first payment shall include all amounts accrued

1 since the effective date of the award of the annuity. The last payment  
2 shall be at the end of the calendar month in which such judge dies. If at  
3 the time of death the amount of annuity payments such judge has received  
4 is less than contributions to the fund made by such judge, plus regular  
5 interest, the difference shall be paid to the beneficiary or estate;

6 (17) Normal retirement date means the first day of the month  
7 following attainment of age sixty-five;

8 (18) Original member means a judge who first served as a judge prior  
9 to December 25, 1969, who does not elect to become a future member  
10 pursuant to ~~subsection (8) of section 24-703~~ or section 24-710.01, and  
11 who was retired on or before December 31, 1992;

12 (19) Plan year means the twelve-month period beginning on July 1 and  
13 ending on June 30 of the following year;

14 (20) Prior service means all the periods of time any person has  
15 served as a (a) judge of the Supreme Court or judge of the district court  
16 prior to January 3, 1957, (b) judge of the county court prior to January  
17 5, 1961, (c) judge of the Nebraska Workmen's Compensation Court prior to  
18 September 20, 1957, (d) judge of the separate juvenile court, or (e)  
19 judge of the municipal court prior to October 23, 1967;

20 (21) Regular interest means interest fixed at a rate equal to the  
21 daily treasury yield curve for one-year treasury securities, as published  
22 by the Secretary of the Treasury of the United States, that applies on  
23 July 1 of each year, which may be credited monthly, quarterly,  
24 semiannually, or annually as the board may direct;

25 (22) Required beginning date means, for purposes of the deferral of  
26 distributions, April 1 of the year following the calendar year in which a  
27 member has:

28 (a)(i) Terminated employment with the State of Nebraska; and

29 (ii)(A) Attained at least seventy and one-half years of age for a  
30 member who attained seventy and one-half years of age on or before  
31 December 31, 2019; or

1 (B) Attained at least seventy-two years of age for a member who  
2 attained seventy and one-half years of age on or after January 1, 2020;  
3 or

4 (b)(i) Terminated employment with the State of Nebraska; and  
5 (ii) Otherwise reached the date specified by section 401(a)(9) of  
6 the Internal Revenue Code and the regulations issued thereunder;

7 (23) Retirement application means the form approved and provided by  
8 the retirement system for acceptance of a member's request for either  
9 regular or disability retirement;

10 (24) Retirement date means (a) the first day of the month following  
11 the date upon which a member's request for retirement is received on a  
12 retirement application if the member is eligible for retirement and has  
13 terminated employment or (b) the first day of the month following  
14 termination of employment if the member is eligible for retirement and  
15 has filed an application but has not yet terminated employment;

16 (25) Retirement system or system means the Nebraska Judges  
17 Retirement System as provided in the Judges Retirement Act;

18 (26) Surviving spouse means (a) the spouse married to the member on  
19 the date of the member's death or (b) the spouse or former spouse of the  
20 member if survivorship rights are provided under a qualified domestic  
21 relations order filed with the board pursuant to the Spousal Pension  
22 Rights Act. The spouse or former spouse shall supersede the spouse  
23 married to the member on the date of the member's death as provided under  
24 a qualified domestic relations order. If the benefits payable to the  
25 spouse or former spouse under the qualified domestic relations order are  
26 less than the value of benefits entitled to the surviving spouse, the  
27 spouse married to the member on the date of the member's death shall be  
28 the surviving spouse for the balance of the benefits; and

29 (27) Termination of employment occurs on the date on which the State  
30 Court Administrator's office determines that the judge's employer-  
31 employee relationship with the State of Nebraska is dissolved. The State

1 Court Administrator's office shall notify the board of the date on which  
2 such a termination has occurred. Termination of employment does not  
3 include ceasing employment as a judge if the judge returns to regular  
4 employment as a judge or is employed on a regular basis by another agency  
5 of the State of Nebraska and there are less than one hundred twenty days  
6 between the date when the judge's employer-employee relationship ceased  
7 and the date when the employer-employee relationship recommences. It is  
8 the responsibility of the employer that is involved in the termination of  
9 employment to notify the board of such change in employment and provide  
10 the board with such information as the board deems necessary. If the  
11 board determines that termination of employment has not occurred and a  
12 retirement benefit has been paid to a member of the retirement system  
13 pursuant to section 24-710, the board shall require the member who has  
14 received such benefit to repay the benefit to the retirement system.

15 Sec. 2. Section 24-703, Reissue Revised Statutes of Nebraska, is  
16 amended to read:

17 24-703 (1) Each original member shall contribute monthly four  
18 percent of his or her monthly compensation to the fund until the maximum  
19 benefit as limited in subsection (1) of section 24-710 has been earned.  
20 It shall be the duty of the Director of Administrative Services in  
21 accordance with subsection (7) ~~(10)~~ of this section to make a deduction  
22 of four percent on the monthly payroll of each original member who is a  
23 judge of the Supreme Court, a judge of the Court of Appeals, a judge of  
24 the district court, a judge of a separate juvenile court, a judge of the  
25 county court, a clerk magistrate of the county court who was an associate  
26 county judge and a member of the fund at the time of his or her  
27 appointment as a clerk magistrate, or a judge of the Nebraska Workers'  
28 Compensation Court showing the amount to be deducted and its credit to  
29 the fund. The Director of Administrative Services and the State Treasurer  
30 shall credit the four percent as shown on the payroll and the amounts  
31 received from the various counties to the fund and remit the same to the



1 director in charge of the judges retirement system who shall keep an  
2 accurate record of the contributions of each judge.

3 (2)(a) In addition to the contribution required under subdivision  
4 (c) of this subsection, beginning on July 1, 2004, each future member who  
5 became a member prior to July 1, 2015, and who has not elected to make  
6 contributions and receive benefits as provided in section 24-703.03 shall  
7 contribute monthly six percent of his or her monthly compensation to the  
8 fund until the maximum benefit as limited in subsection (2) of section  
9 24-710 has been earned. After the maximum benefit as limited in  
10 subsection (2) of section 24-710 has been earned, such future member  
11 shall make no further contributions to the fund, except that (i) any time  
12 the maximum benefit is changed, a future member who has previously earned  
13 the maximum benefit as it existed prior to the change shall contribute  
14 monthly six percent of his or her monthly compensation to the fund until  
15 the maximum benefit as changed and as limited in subsection (2) of  
16 section 24-710 has been earned and (ii) such future member shall continue  
17 to make the contribution required under subdivision (c) of this  
18 subsection.

19 (b) In addition to the contribution required under subdivision (c)  
20 of this subsection, beginning on July 1, 2004, a judge who became a  
21 member prior to July 1, 2015, and who first serves as a judge on or after  
22 July 1, 2004, or a future member who became a member prior to July 1,  
23 2015, and who elects to make contributions and receive benefits as  
24 provided in section 24-703.03 shall contribute monthly eight percent of  
25 his or her monthly compensation to the fund until the maximum benefit as  
26 limited by subsection (2) of section 24-710 has been earned. In addition  
27 to the contribution required under subdivision (c) of this subsection,  
28 after the maximum benefit as limited in subsection (2) of section 24-710  
29 has been earned, such judge or future member shall contribute monthly  
30 four percent of his or her monthly compensation to the fund for the  
31 remainder of his or her active service.

1 (c) Beginning on July 1, 2009, a member or judge described in  
2 subdivisions (a) and (b) of this subsection shall contribute monthly an  
3 additional one percent of his or her monthly compensation to the fund.

4 (d) Beginning on July 1, 2015, a judge who first serves as a judge  
5 on or after such date shall contribute monthly ten percent of his or her  
6 monthly compensation to the fund.

7 (e) It shall be the duty of the Director of Administrative Services  
8 to make a deduction on the monthly payroll of each such future member who  
9 is a judge of the Supreme Court, a judge of the Court of Appeals, a judge  
10 of the district court, a judge of a separate juvenile court, a judge of  
11 the county court, a clerk magistrate of the county court who was an  
12 associate county judge and a member of the fund at the time of his or her  
13 appointment as a clerk magistrate, or a judge of the Nebraska Workers'  
14 Compensation Court showing the amount to be deducted and its credit to  
15 the fund. This shall be done each month. The Director of Administrative  
16 Services and the State Treasurer shall credit the amount as shown on the  
17 payroll and the amounts received from the various counties to the fund  
18 and remit the same to the director in charge of the judges retirement  
19 system who shall keep an accurate record of the contributions of each  
20 judge.

21 (3) Except as otherwise provided in this subsection, a Nebraska  
22 Retirement Fund for Judges fee of six dollars through June 30, 2021,  
23 eight dollars beginning July 1, 2021, through June 30, 2022, nine dollars  
24 beginning July 1, 2022, through June 30, 2023, ten dollars beginning July  
25 1, 2023, through June 30, 2024, eleven dollars beginning July 1, 2024,  
26 through June 30, 2025, and twelve dollars beginning July 1, 2025, shall  
27 be taxed as costs in each (a) civil cause of action, criminal cause of  
28 action, traffic misdemeanor or infraction, and city or village ordinance  
29 violation filed in the district courts, the county courts, and the  
30 separate juvenile courts, (b) filing in the district court of an order,  
31 award, or judgment of the Nebraska Workers' Compensation Court or any

1 judge thereof pursuant to section 48-188, (c) appeal or other proceeding  
2 filed in the Court of Appeals, and (d) original action, appeal, or other  
3 proceeding filed in the Supreme Court. In county courts a sum shall be  
4 charged which is equal to ten percent of each fee provided by sections  
5 33-125, 33-126.02, 33-126.03, and 33-126.06, rounded to the nearest even  
6 dollar. No judges retirement fee shall be charged for filing a report  
7 pursuant to sections 33-126.02 and 33-126.06. When collected by the clerk  
8 of the district or county court, such fees shall be remitted to the State  
9 Treasurer within ten days after the close of each calendar month for  
10 credit to the Nebraska Retirement Fund for Judges. In addition,  
11 information regarding collection of court fees shall be paid and  
12 information submitted to the director in charge of the judges retirement  
13 system ~~on forms prescribed by the board~~ by the State Court Administrator  
14 ~~clerk~~ within ten days after the close of each calendar month ~~quarter~~. The  
15 board may charge a late administrative processing fee not to exceed  
16 twenty-five dollars if the information is not timely received or the  
17 money is delinquent. In addition, the board may charge a late fee of  
18 thirty-eight thousandths of one percent of the amount required to be  
19 submitted pursuant to this section for each day such amount has not been  
20 received. Such late fees shall be remitted to the director who shall  
21 promptly thereafter remit such fees the same to the State Treasurer for  
22 credit to the fund. No Nebraska Retirement Fund for Judges fee which is  
23 uncollectible for any reason shall be waived by a county judge as  
24 provided in section 29-2709.

25 (4) All expenditures from the fund shall be authorized by voucher in  
26 the manner prescribed in section 24-713. The fund shall be used for the  
27 payment of all annuities and other benefits to members and their  
28 beneficiaries and for the expenses of administration.

29 (5)(a) Prior to July 1, 2021:

30 ~~(5) The fund shall consist of the total fund as of December 25,~~  
31 ~~1969, the contributions of members as provided in this section, all~~

1 ~~supplementary court fees as provided in subsection (3) of this section,~~  
2 ~~and any required contributions of the state.~~

3 ~~(6) Not later than January 1 of each year, the State Treasurer shall~~  
4 ~~transfer to the fund the amount certified by the board as being necessary~~  
5 ~~to pay the cost of any benefits accrued during the fiscal year ending the~~  
6 ~~previous June 30 in excess of member contributions for that fiscal year~~  
7 ~~and court fees as provided in subsection (3) of this section and fees~~  
8 ~~pursuant to sections 25-2804, 33-103, 33-103.01, 33-106, 33-106.02,~~  
9 ~~33-123, 33-125, 33-126.02, 33-126.03, and 33-126.06 and directed to be~~  
10 ~~remitted to the fund, if any, for that fiscal year plus any required~~  
11 ~~contributions of the state as provided in subsection (9) of this section.~~

12 ~~(7) Benefits under the retirement system to members or to their~~  
13 ~~beneficiaries shall be paid from the fund.~~

14 ~~(8) Any member who is making contributions to the fund on December~~  
15 ~~25, 1969, may, on or before June 30, 1970, elect to become a future~~  
16 ~~member by delivering written notice of such election to the board.~~

17 ~~(i) Beginning (9) Not later than January 1 of each year, the State~~  
18 ~~Treasurer shall transfer to the fund an amount, determined on the basis~~  
19 ~~of an actuarial valuation as of the previous June 30 and certified by the~~  
20 ~~board, to fully fund the unfunded accrued liabilities of the retirement~~  
21 ~~system as of June 30, 1988, by level payments up to January 1, 2000. Such~~  
22 ~~valuation shall be on the basis of actuarial assumptions recommended by~~  
23 ~~the actuary, approved by the board, and kept on file with the board. For~~  
24 ~~the fiscal year beginning July 1, 2013, and each fiscal year thereafter,~~  
25 ~~the board shall cause an annual actuarial valuation to be performed that~~  
26 ~~will value the plan assets for the year and ascertain the contributions~~  
27 ~~required for such fiscal year. The , the actuary for the board shall~~  
28 ~~perform an actuarial valuation of the system on the basis of actuarial~~  
29 ~~assumptions recommended by the actuary, approved by the board, and kept~~  
30 ~~on file with the board using the entry age actuarial cost method. Under~~  
31 ~~this method, the actuarially required funding rate is equal to the normal~~

1 cost rate, plus the contribution rate necessary to amortize the unfunded  
2 actuarial accrued liability on a level percentage of salary basis. The  
3 normal cost under this method shall be determined for each individual  
4 member on a level percentage of salary basis. The normal cost amount is  
5 then summed for all members; -

6 (ii) Beginning July 1, 2006, any existing unfunded liabilities shall  
7 be reinitialized and amortized over a thirty-year period, and during each  
8 subsequent actuarial valuation through June 30, 2021, changes in the  
9 unfunded ~~funded~~ actuarial accrued liability due to changes in benefits,  
10 actuarial assumptions, the asset valuation method, or actuarial gains or  
11 losses shall be measured and amortized over a thirty-year period  
12 beginning on the valuation date of such change; -

13 (iii) If the unfunded actuarial accrued liability under the entry  
14 age actuarial cost method is zero or less than zero on an actuarial  
15 valuation date, then all prior unfunded actuarial accrued liabilities  
16 shall be considered fully funded and the unfunded actuarial accrued  
17 liability shall be reinitialized and amortized over a thirty-year period  
18 as of the actuarial valuation date; and -

19 (iv) If the actuarially required contribution rate exceeds the rate  
20 of all contributions required pursuant to the Judges Retirement Act,  
21 there shall be a supplemental appropriation sufficient to pay for the  
22 differences between the actuarially required contribution rate and the  
23 rate of all contributions required pursuant to the Judges Retirement Act.

24 (b) Beginning July 1, 2021, and each fiscal year thereafter:

25 (i) The board shall cause an annual actuarial valuation to be  
26 performed that will value the plan assets for the year and ascertain the  
27 contributions required for such fiscal year. The actuary for the board  
28 shall perform an actuarial valuation of the system on the basis of  
29 actuarial assumptions recommended by the actuary, approved by the board,  
30 and kept on file with the board using the entry age actuarial cost  
31 method. Under such method, the actuarially required funding rate is equal

1 to the normal cost rate, plus the contribution rate necessary to amortize  
2 the unfunded actuarial accrued liability on a level percentage of salary  
3 basis. The normal cost under such method shall be determined for each  
4 individual member on a level percentage of salary basis. The normal cost  
5 amount is then summed for all members;

6 (ii) Any changes in the unfunded actuarial accrued liability due to  
7 changes in benefits, actuarial assumptions, the asset valuation method,  
8 or actuarial gains or losses shall be measured and amortized over a  
9 twenty-five-year period beginning on the valuation date of such change;

10 (iii) If the unfunded actuarial accrued liability under the entry  
11 age actuarial cost method is zero or less than zero on an actuarial  
12 valuation date, then all prior unfunded actuarial accrued liabilities  
13 shall be considered fully funded and the unfunded actuarial accrued  
14 liability shall be reinitialized and amortized over a twenty-five-year  
15 period as of the actuarial valuation date; and

16 (iv) If the actuarially required contribution rate exceeds the rate  
17 of all contributions required pursuant to the Judges Retirement Act,  
18 there shall be a supplemental appropriation sufficient to pay for the  
19 differences between the actuarially required contribution rate and the  
20 rate of all contributions required pursuant to the act.

21 (c) Upon the recommendation of the actuary to the board, and after  
22 the board notifies the Nebraska Retirement Systems Committee of the  
23 Legislature, the board may combine or offset certain amortization bases  
24 to reduce future volatility of the actuarial contribution rate. Such  
25 notification to the committee shall be in writing and include, at a  
26 minimum, the actuary's projection of the contributions to fund the plan  
27 if the combination or offset were not implemented, the actuary's  
28 projection of the contributions to fund the plan if the combination or  
29 offset were implemented, and the actuary's explanation of why the  
30 combination or offset is in the best interests of the plan at the  
31 proposed time.

1       (d) For purposes of this subsection, the rate of all contributions  
2 required pursuant to the Judges Retirement Act includes member  
3 contributions, state contributions pursuant to subsection (6) of this  
4 section, court fees as provided in subsection (3) of this section, and  
5 all fees pursuant to sections 25-2804, 33-103, 33-103.01, 33-106.02,  
6 33-123, 33-124, 33-125, 33-126.02, 33-126.03, and 33-126.06, as directed  
7 to be remitted to the fund.

8       (6)(a) In addition to the contributions otherwise required by this  
9 section, beginning July 1, 2023, and on July 1 of each year thereafter,  
10 or as soon thereafter as administratively possible, the State Treasurer  
11 shall transfer from the General Fund to the Nebraska Retirement Fund for  
12 Judges an amount equal to five percent of the total annual compensation  
13 of all members of the retirement system except as otherwise provided in  
14 this subsection and as may be adjusted by the Legislature. For purposes  
15 of this subsection, total annual compensation is based on the total  
16 member compensation reported in the most recent annual actuarial  
17 valuation report for the retirement system produced for the board  
18 pursuant to section 84-1503.

19       (b) If the funded ratio on the actuarial value of assets is at or  
20 above one hundred percent for two consecutive years as reported in the  
21 annual actuarial valuation report, the actuary shall assess whether the  
22 percentage of the state contribution rate should be adjusted based on  
23 projected annual actuarial valuation report results including the funded  
24 ratio, actuarial contribution, and expected revenue sources using several  
25 assumed investment return scenarios that the actuary deems to be  
26 reasonable, and shall make a recommendation to the board as part of the  
27 annual actuarial valuation report.

28       (c) If the state contribution rate has been adjusted to less than  
29 five percent and the funded ratio on the actuarial value of assets is  
30 below one hundred percent for two consecutive years as reported in the  
31 annual actuarial valuation report, the actuary shall assess whether the

1 percentage of the state contribution rate should be adjusted based on  
2 projected annual actuarial valuation report results including the funded  
3 ratio, actuarial contribution, and expected revenue sources using several  
4 assumed investment return scenarios that the actuary deems to be  
5 reasonable, and shall make a recommendation to the board as part of the  
6 annual actuarial valuation report.

7 (d) If an annual actuarial valuation report includes a  
8 recommendation from the actuary to adjust the contribution rate as  
9 described in subdivision (b) or (c) of this subsection, the board shall  
10 provide written notice to the Nebraska Retirement Systems Committee of  
11 the Legislature of such recommendation within seven business days after  
12 voting to approve an annual actuarial valuation report. The notice shall  
13 include the actuary's recommendation and analysis regarding such  
14 adjustment.

15 (7) ~~(10)~~ The state or county shall pick up the member contributions  
16 required by this section for all compensation paid on or after January 1,  
17 1985, and the contributions so picked up shall be treated as employer  
18 contributions pursuant to section 414(h)(2) of the Internal Revenue Code  
19 in determining federal tax treatment under the code and shall not be  
20 included as gross income of the member until such time as they are  
21 distributed or made available. The contributions, although designated as  
22 member contributions, shall be paid by the state or county in lieu of  
23 member contributions. The state or county shall pay these member  
24 contributions from the same source of funds which is used in paying  
25 earnings to the member. The state or county shall pick up these  
26 contributions by a compensation deduction through a reduction in the  
27 compensation of the member. Member contributions picked up shall be  
28 treated for all purposes of the Judges Retirement Act in the same manner  
29 and to the extent as member contributions made prior to the date picked  
30 up.

31 Sec. 3. Section 24-710, Revised Statutes Cumulative Supplement,



1 2020, is amended to read:

2 24-710 (1) The retirement annuity of a judge who is an original  
3 member, who has not made the election provided for in ~~subsection (8) of~~  
4 ~~section 24-703 or~~ section 24-710.01, and who retires under section 24-708  
5 or 24-709 shall be computed as follows: Each such judge shall be entitled  
6 to receive an annuity, each monthly payment of which shall be in an  
7 amount equal to three and one-third percent of his or her final average  
8 compensation as such judge, multiplied by the number of his or her years  
9 of creditable service. The amount stated in this section shall be  
10 supplemental to any benefits received by such judge under the Nebraska  
11 and federal old age and survivors' insurance acts at the date of  
12 retirement, but the monthly combined benefits received thereunder and by  
13 the Judges Retirement Act shall not exceed sixty-five percent of the  
14 final average compensation such judge was receiving when he or she last  
15 served as such judge. The amount of retirement annuity of a judge who  
16 retires under section 24-708 or 24-709 shall not be less than twenty-five  
17 dollars per month if he or she has four years or more of service credit.

18 (2) The retirement annuity of a judge who is a future member and who  
19 retires after July 1, 1986, under section 24-708 or 24-709 shall be  
20 computed as follows: Each such judge shall be entitled to receive an  
21 annuity, each monthly payment of which shall be in an amount equal to  
22 three and one-half percent of his or her final average compensation as  
23 such judge, multiplied by the number of his or her years of creditable  
24 service, except that prior to an actuarial factor adjustment for purposes  
25 of calculating an optional form of annuity benefits under subsection (3)  
26 of this section, the monthly benefits received under this subsection  
27 shall not exceed seventy percent of the final average compensation such  
28 judge was receiving when he or she last served as such judge.

29 (3) Except as provided in section 42-1107, any member may, when  
30 filing an application as provided by the retirement system, elect to  
31 receive, in lieu of the normal form annuity benefits to which the member

1 or his or her beneficiary may otherwise be entitled under the Judges  
2 Retirement Act, an optional form of annuity benefits which the board may  
3 by rules and regulations provide, the value of which, determined by  
4 accepted actuarial methods and on the basis of actuarial assumptions  
5 recommended by the actuary, approved by the board, and kept on file in  
6 the office of the director, is equal to the value of the benefit  
7 replaced. The board may (a) adopt and promulgate appropriate rules and  
8 regulations to establish joint and survivorship annuities, with and  
9 without reduction on the death of the first annuitant, and such other  
10 forms of annuities as may in its judgment be appropriate and establishing  
11 benefits as provided in sections 24-707 and 24-707.01, (b) prescribe  
12 appropriate forms for making the election by the members, and (c) provide  
13 for the necessary actuarial services to make the required valuations.

14 (4) A one-time cost-of-living adjustment shall be made for each  
15 retired judge and each surviving beneficiary who is receiving a  
16 retirement annuity as provided for in this section. The annuity shall be  
17 adjusted by the increase in the cost of living or wage levels between the  
18 effective date of retirement and June 30, 1992, except that such  
19 increases shall not exceed three percent per year of retirement and the  
20 total increase shall not exceed two hundred fifty dollars per month.

21 Sec. 4. Section 25-2804, Revised Statutes Cumulative Supplement,  
22 2020, is amended to read:

23 25-2804 (1) Actions in the Small Claims Court shall be commenced by  
24 the plaintiff by filing a claim personally, by mail, or by another method  
25 established by Supreme Court rules.

26 (2) At the time of the filing of the claim, the plaintiff shall pay  
27 a fee of six dollars and twenty-five cents to the clerk. One dollar and  
28 twenty-five cents of such fee shall be remitted to the State Treasurer  
29 for credit to the Nebraska Retirement Fund for Judges through June 30,  
30 2021. Beginning July 1, 2021, two dollars of such fee shall be remitted  
31 to the State Treasurer for credit to the Nebraska Retirement Fund for

1 Judges.

2 (3) Upon filing of a claim in the Small Claims Court, the court  
3 shall set a time for hearing and shall cause notice to be served upon the  
4 defendant. Notice shall be served not less than five days before the time  
5 set for hearing. Notice shall consist of a copy of the complaint and a  
6 summons directing the defendant to appear at the time set for hearing and  
7 informing the defendant that if he or she fails to appear, judgment will  
8 be entered against him or her. Notice shall be served in the manner  
9 provided for service of a summons in a civil action. If the notice is to  
10 be served by certified mail, the clerk shall provide the plaintiff with  
11 written instructions, prepared and provided by the State Court  
12 Administrator, regarding the proper procedure for service by certified  
13 mail. The cost of service shall be paid by the plaintiff, but such cost  
14 and filing fee shall be added to any judgment given the plaintiff.

15 (4) The defendant may file a setoff or counterclaim. Any setoff or  
16 counterclaim shall be filed and a copy delivered to the plaintiff at  
17 least two days prior to the time of trial. If the setoff or counterclaim  
18 exceeds the jurisdictional limits of the Small Claims Court as  
19 established pursuant to section 25-2802, the court shall cause the entire  
20 matter to be transferred to the regular county court docket and set for  
21 trial.

22 (5) No prejudgment actions for attachment, garnishment, replevin, or  
23 other provisional remedy may be filed in the Small Claims Court.

24 (6) All forms required by this section shall be prescribed by the  
25 Supreme Court. The claim form shall provide for the names and addresses  
26 of the plaintiff and defendant, a concise statement of the nature,  
27 amount, and time and place of accruing of the claim, and an  
28 acknowledgment for use by the person in whose presence the claim form is  
29 executed and shall also contain a brief explanation of the Small Claims  
30 Court procedure and methods of appeal therefrom.

31 (7) For a default judgment rendered by a Small Claims Court (a) the

1 default judgment may be appealed as provided in section 25-2807, (b) if a  
2 motion for a new trial, by the procedure provided in sections 25-1142,  
3 25-1144, and 25-1144.01, is filed ten days or less after entry of the  
4 default judgment, the court may act upon the motion without a hearing, or  
5 (c) if more than ten days have passed since the entry of the default  
6 judgment, the court may set aside, vacate, or modify the default judgment  
7 as provided in section 25-2720.01. Parties may be represented by  
8 attorneys for the purpose of filing a motion for a new trial or to set  
9 aside, vacate, or modify a default judgment.

10 Sec. 5. Section 33-106.02, Reissue Revised Statutes of Nebraska, is  
11 amended to read:

12 33-106.02 (1) The clerk of the district court of each county shall  
13 not retain for his or her own use any fees, revenue, perquisites, or  
14 receipts, fixed, enumerated, or provided in this or any other section of  
15 the statutes of the State of Nebraska or any fees authorized by federal  
16 law to be collected or retained by a county official. The clerk shall on  
17 or before the fifteenth day of each month make a report to the county  
18 board, under oath, showing the different items of such fees, revenue,  
19 perquisites, or receipts received, from whom, at what time, and for what  
20 service, and the total amount received by such officer since the last  
21 report, and also the amount received for the current year.

22 (2) The clerk shall account for and pay any fees, revenue,  
23 perquisites, or receipts not later than the fifteenth day of the month  
24 following the calendar month in which such fees, revenue, perquisites, or  
25 receipts were received in the following manner:

26 (a) ~~Of the forty-two-dollar docket fee imposed pursuant to section~~  
27 ~~33-106, through June 30, 2016, five dollars shall be remitted to the~~  
28 ~~State Treasurer for credit to the General Fund and two dollars shall be~~  
29 ~~remitted to the State Treasurer for credit to the Nebraska Retirement~~  
30 ~~Fund for Judges, beginning July 1, 2016, through June 30, 2017, three~~  
31 ~~dollars shall be remitted to the State Treasurer for credit to the~~

1 ~~General Fund and four dollars shall be remitted to the State Treasurer~~  
2 ~~for credit to the Nebraska Retirement Fund for Judges, and beginning July~~  
3 ~~1, 2017, one dollar shall be remitted to the State Treasurer for credit~~  
4 ~~to the General Fund and six dollars shall be remitted to the State~~  
5 ~~Treasurer for credit to the Nebraska Retirement Fund for Judges through~~  
6 ~~June 30, 2021. Beginning July 1, 2021, seven dollars of such forty-two-~~  
7 ~~dollar docket fee shall be remitted to the State Treasurer for credit to~~  
8 ~~the Nebraska Retirement Fund for Judges;~~

9 (b) Of the twenty-seven-dollar docket fee imposed for appeal of a  
10 criminal case to the district court pursuant to section 33-106, two  
11 dollars shall be remitted to the State Treasurer for credit to the  
12 Nebraska Retirement Fund for Judges; and

13 (c) The remaining fees, revenue, perquisites, or receipts shall be  
14 credited to the general fund of the county.

15 Sec. 6. Section 33-123, Reissue Revised Statutes of Nebraska, is  
16 amended to read:

17 33-123 The county court shall be entitled to the following fees in  
18 civil matters:

19 (1) Twenty dollars for ~~For~~ any and all services rendered up to and  
20 including the judgment or dismissal of the action other than for a  
21 domestic relations matter. Of such twenty-dollar fee, the following  
22 amounts , ~~twenty dollars of which two dollars shall be remitted to the~~  
23 ~~State Treasurer for credit to the Nebraska Retirement Fund for Judges~~  
24 ~~through June 30, 2015. Beginning July 1, 2015, through June 30, 2017,~~  
25 ~~four dollars of the twenty dollars shall be remitted to the State~~  
26 ~~Treasurer for credit to the Nebraska Retirement Fund for Judges.~~  
27 ~~Beginning July 1, 2017, six dollars of the twenty dollars shall be~~  
28 ~~remitted to the State Treasurer for credit to the Nebraska Retirement~~  
29 ~~Fund for Judges: (a) Six dollars through June 30, 2021, (b) beginning~~  
30 ~~July 1, 2021, through June 30, 2022, eight dollars, (c) beginning July 1,~~  
31 ~~2022, through June 30, 2023, nine dollars, (d) beginning July 1, 2023,~~

1 through June 30, 2024, ten dollars, (e) beginning July 1, 2024, through  
2 June 30, 2025, eleven dollars, and (f) beginning July 1, 2025, twelve  
3 dollars;

4 (2) For any and all services rendered up to and including the  
5 judgment or dismissal of a domestic relations matter, forty dollars;

6 (3) For filing a foreign judgment or a judgment transferred from  
7 another court in this state, fifteen dollars; and

8 (4) For writs of execution, writs of restitution, garnishment, and  
9 examination in aid of execution, five dollars each.

10 Sec. 7. Section 33-124, Reissue Revised Statutes of Nebraska, is  
11 amended to read:

12 33-124 In criminal matters, including preliminary and juvenile  
13 hearings, the county court shall receive, for any and all services  
14 rendered up to and including the judgment or dismissal of the action and  
15 the issuance of mittimus or discharge to the jailer, a fee the sum of  
16 twenty dollars. Of such twenty-dollar fee, the following amounts of which  
17 two dollars shall be remitted to the State Treasurer for credit to the  
18 Nebraska Retirement Fund for Judges through June 30, 2015. Beginning July  
19 1, 2015, through June 30, 2017, four dollars of the twenty dollars shall  
20 be remitted to the State Treasurer for credit to the Nebraska Retirement  
21 Fund for Judges. Beginning July 1, 2017, six dollars of the twenty  
22 dollars shall be remitted to the State Treasurer for credit to the  
23 Nebraska Retirement Fund for Judges: (a) Six dollars through June 30,  
24 2021, (b) beginning July 1, 2021, through June 30, 2022, eight dollars,  
25 (c) beginning July 1, 2022, through June 30, 2023, nine dollars, (d)  
26 beginning July 1, 2023, through June 30, 2024, ten dollars, (e) beginning  
27 July 1, 2024, through June 30, 2025, eleven dollars, and (f) beginning  
28 July 1, 2025, twelve dollars.

29 Sec. 8. Section 33-125, Reissue Revised Statutes of Nebraska, is  
30 amended to read:

31 33-125 (1) In probate matters the county court shall be entitled to

1 receive the following fees:

2 (a)(i) Twenty-two dollars for ~~For~~ probate proceedings commenced and  
3 closed informally. Of such twenty-two-dollar fee, the following amounts ~~,~~  
4 ~~twenty-two dollars of which two dollars shall be remitted to the State~~  
5 Treasurer for credit to the Nebraska Retirement Fund for Judges: (A) Six  
6 dollars through June 30, 2021, (B) beginning July 1, 2021, through June  
7 30, 2022, eight dollars, (C) beginning July 1, 2022, through June 30,  
8 2023, nine dollars, (D) beginning July 1, 2023, through June 30, 2024,  
9 ten dollars, (E) beginning July 1, 2024, through June 30, 2025, eleven  
10 dollars, and (F) beginning July 1, 2025, twelve dollars;

11 (ii) Twenty-two dollars for each subsequent petition or application  
12 filed within an the informal proceeding, not including the fee for a  
13 petition for determination of inheritance tax as provided in section  
14 33-126.03. Of the twenty-two-dollar fee described in this subdivision  
15 (ii), the following amounts ~~proceedings, twenty-two dollars of which two~~  
16 ~~dollars shall be remitted to the State Treasurer for credit to the~~  
17 Nebraska Retirement Fund for Judges: (A) Six dollars through June 30,  
18 2021, (B) beginning July 1, 2021, through June 30, 2022, eight dollars,  
19 (C) beginning July 1, 2022, through June 30, 2023, nine dollars, (D)  
20 beginning July 1, 2023, through June 30, 2024, ten dollars, (E) beginning  
21 July 1, 2024, through June 30, 2025, eleven dollars, and (F) beginning  
22 July 1, 2025, twelve dollars ~~through June 30, 2015. Beginning July 1,~~  
23 ~~2015, through June 30, 2017, four dollars of the twenty-two dollars shall~~  
24 ~~be remitted to the State Treasurer for credit to the Nebraska Retirement~~  
25 ~~Fund for Judges. Beginning July 1, 2017, six dollars of the twenty-two~~  
26 ~~dollars shall be remitted to the State Treasurer for credit to the~~  
27 ~~Nebraska Retirement Fund for Judges; and~~

28 (iii) Twenty-two dollars for ~~(ii) For~~ any other proceeding under the  
29 Nebraska Probate Code for which no court fee is established by statute.  
30 Of such twenty-two-dollar fee, the following amounts ~~,~~ ~~twenty-two dollars~~  
31 ~~of which two dollars shall be remitted to the State Treasurer for credit~~

1 ~~to the Nebraska Retirement Fund for Judges through June 30, 2015.~~  
2 ~~Beginning July 1, 2015, through June 30, 2017, four dollars of the~~  
3 ~~twenty-two dollars shall be remitted to the State Treasurer for credit to~~  
4 ~~the Nebraska Retirement Fund for Judges. Beginning July 1, 2017, six~~  
5 ~~dollars of the twenty-two dollars shall be remitted to the State~~  
6 ~~Treasurer for credit to the Nebraska Retirement Fund for Judges: (A) Six~~  
7 dollars through June 30, 2021, (B) beginning July 1, 2021, through June  
8 30, 2022, eight dollars, (C) beginning July 1, 2022, through June 30,  
9 2023, nine dollars, (D) beginning July 1, 2023, through June 30, 2024,  
10 ten dollars, (E) beginning July 1, 2024, through June 30, 2025, eleven  
11 dollars, and (F) beginning July 1, 2025, twelve dollars.

12 The fees assessed under this subdivision (a) shall not exceed the  
13 fees which would be assessed for a formal probate under subdivision (b)  
14 of this subsection; and

15 (b) For probate proceedings commenced or closed formally:

16 (i) When the value does not exceed one thousand dollars, twenty-two  
17 dollars;

18 (ii) When the value exceeds one thousand dollars and is not more  
19 than two thousand dollars, thirty dollars;

20 (iii) When the value exceeds two thousand dollars and is not more  
21 than five thousand dollars, fifty dollars;

22 (iv) When the value exceeds five thousand dollars and is not more  
23 than ten thousand dollars, seventy dollars;

24 (v) When the value exceeds ten thousand dollars and is not more than  
25 twenty-five thousand dollars, eighty dollars;

26 (vi) When the value exceeds twenty-five thousand dollars and is not  
27 more than fifty thousand dollars, one hundred dollars;

28 (vii) When the value exceeds fifty thousand dollars and is not more  
29 than seventy-five thousand dollars, one hundred twenty dollars;

30 (viii) When the value exceeds seventy-five thousand dollars and is  
31 not more than one hundred thousand dollars, one hundred sixty dollars;



1 (ix) When the value exceeds one hundred thousand dollars and is not  
2 more than one hundred twenty-five thousand dollars, two hundred twenty  
3 dollars;

4 (x) When the value exceeds one hundred twenty-five thousand dollars  
5 and is not more than one hundred fifty thousand dollars, two hundred  
6 fifty dollars;

7 (xi) When the value exceeds one hundred fifty thousand dollars and  
8 is not more than one hundred seventy-five thousand dollars, two hundred  
9 seventy dollars;

10 (xii) When the value exceeds one hundred seventy-five thousand  
11 dollars and is not more than two hundred thousand dollars, three hundred  
12 dollars;

13 (xiii) When the value exceeds two hundred thousand dollars and is  
14 not more than three hundred thousand dollars, three hundred fifty  
15 dollars;

16 (xiv) When the value exceeds three hundred thousand dollars and is  
17 not more than four hundred thousand dollars, four hundred dollars;

18 (xv) When the value exceeds four hundred thousand dollars and is not  
19 more than five hundred thousand dollars, five hundred dollars;

20 (xvi) When the value exceeds five hundred thousand dollars and is  
21 not more than seven hundred fifty thousand dollars, six hundred dollars;

22 (xvii) When the value exceeds seven hundred fifty thousand dollars  
23 and is not more than one million dollars, seven hundred dollars;

24 (xviii) When the value exceeds one million dollars and is not more  
25 than two million five hundred thousand dollars, eight hundred dollars;

26 (xix) When the value exceeds two million five hundred thousand  
27 dollars and is not more than five million dollars, one thousand dollars;

28 and

29 (xx) On all estates when the value exceeds five million dollars, one  
30 thousand five hundred dollars.

31 (2) The fees prescribed in subdivision (1)(b) of this section shall

1 be based on the gross value of the estate, including both real and  
2 personal property in the State of Nebraska at the time of death. The  
3 gross value shall mean the actual value of the estate less liens and  
4 joint tenancy property. Formal fees shall be charged in full for all  
5 services performed by the court, and no additional fees shall be charged  
6 for petitions, hearing, and orders in the course of such administration.  
7 The court shall provide one certified copy of letters of appointment  
8 without charge. In other cases when it is necessary to copy instruments,  
9 the county court shall be allowed the fees provided in section 33-126.05.  
10 In all cases when a petition for probate of will or appointment of an  
11 administrator, special administrator, personal representative, guardian,  
12 or trustee or any other petition for an order in probate matters is filed  
13 and no appointment is made or order entered and the cause is dismissed,  
14 the fee shall be ten dollars.

15 Sec. 9. Section 33-126.02, Reissue Revised Statutes of Nebraska, is  
16 amended to read:

17 33-126.02 In matters of guardianship and conservatorship, the county  
18 court shall be entitled to receive the following fees: Upon the filing of  
19 a petition for the appointment of a guardian, twenty-two dollars; upon  
20 the filing of a petition for the appointment of a conservator, twenty-two  
21 dollars; upon the filing of one petition for a consolidated appointment  
22 of both a guardian and conservator, twenty-two dollars; for the  
23 appointment of a successor guardian or conservator, twenty-two dollars;  
24 for the appointment of a temporary guardian or temporary or special  
25 conservator, twenty-two dollars; and for proceedings for a protective  
26 order in the absence of a guardianship or conservatorship, twenty-two  
27 dollars. If there is more than one ward listed in a petition for  
28 appointment of a guardian or conservator or both, only one filing fee  
29 shall be assessed. Two dollars of each twenty-two-dollar fee shall be  
30 remitted to the State Treasurer for credit to the Nebraska Retirement  
31 Fund for Judges through June 30, 2021. Beginning July 1, 2021, four

1 dollars of each twenty-two-dollar fee shall be remitted to the State  
2 Treasurer for credit to the Nebraska Retirement Fund for Judges. While  
3 such guardianship or conservatorship is pending, the court shall receive  
4 five dollars for filing and recording each report. When the appointment  
5 of a custodian as provided for in the Nebraska Uniform Transfers to  
6 Minors Act is made, the county court shall be entitled to receive a fee  
7 of twenty dollars.

8       Sec. 10. Section 33-126.03, Reissue Revised Statutes of Nebraska, is  
9 amended to read:

10       33-126.03 In all matters for the determination of inheritance tax  
11 under Chapter 77, article 20, the county court shall be entitled to  
12 receive fees of twenty-two dollars. Fees under this section shall not be  
13 charged if fees have been imposed pursuant to subdivision (1)(b) of  
14 section 33-125. Except in cases instituted by the county attorney, such  
15 fee shall be paid by the person petitioning for such determination. Two  
16 dollars of such fee shall be remitted to the State Treasurer for credit  
17 to the Nebraska Retirement Fund for Judges through June 30, 2021.  
18 Beginning July 1, 2021, four dollars of such fee shall be remitted to the  
19 State Treasurer for credit to the Nebraska Retirement Fund for Judges.

20       Sec. 11. Section 33-126.06, Reissue Revised Statutes of Nebraska, is  
21 amended to read:

22       33-126.06 The county court shall be entitled to collect the  
23 following fees: For the registration of any trust, whether testamentary  
24 or not, twenty-two dollars; for each proceeding initiated in county court  
25 concerning the administration and distribution of trusts, the declaration  
26 of rights, and the determination of other matters involving trustees and  
27 beneficiaries of trusts, twenty-two dollars; for the appointment of a  
28 successor trustee, twenty-two dollars; and for filing and recording each  
29 report, five dollars. Two dollars of each twenty-two-dollar fee shall be  
30 remitted to the State Treasurer for credit to the Nebraska Retirement  
31 Fund for Judges through June 30, 2021. Beginning July 1, 2021, four

1 dollars of each twenty-two-dollar fee shall be remitted to the State  
2 Treasurer for credit to the Nebraska Retirement Fund for Judges.

3 Sec. 12. Section 79-966, Revised Statutes Cumulative Supplement,  
4 2020, is amended to read:

5 79-966 (1)(a) On the basis of all data in the possession of the  
6 retirement board, including such mortality and other tables as are  
7 recommended by the actuary engaged by the retirement board and adopted by  
8 the retirement board, the retirement board shall annually, on or before  
9 July 1, determine the state deposit to be made by the state in the School  
10 Retirement Fund for that fiscal year. The amount of such state deposit  
11 shall be determined pursuant to section 79-966.01. The retirement board  
12 shall thereupon certify the amount of such state deposit, and on the  
13 warrant of the Director of Administrative Services, the State Treasurer  
14 shall, as of July 1 of such year, transfer from funds appropriated by the  
15 state for that purpose to the School Retirement Fund the amount of such  
16 state deposit.

17 (b) Beginning July 1, 2016, the contingent state deposit described  
18 in this subsection shall be calculated as a percent of compensation of  
19 all members of the retirement system. For any year in which a deposit is  
20 made to the School Retirement Fund under this subsection, if the actuary  
21 for a retirement system provided for under the Class V School Employees  
22 Retirement Act determines that the actuarially required contribution  
23 rate, for the fiscal year of the retirement system that begins before the  
24 state deposit, exceeds the rate of all contributions required pursuant to  
25 the Class V School Employees Retirement Act, using the ~~thirty-year~~  
26 amortization period specified in section 79-966.01, the Class V district  
27 school board may request a public hearing of the Appropriations Committee  
28 of the Legislature to ask the state to transfer to the funds of the  
29 retirement system provided for under the Class V School Employees  
30 Retirement Act an amount determined by multiplying the compensation of  
31 all members of such retirement system by the lesser of the percent of

1 compensation deposited into the School Retirement Fund under this  
2 subsection or the percent of compensation of the members of the  
3 retirement system provided for under the Class V School Employees  
4 Retirement Act needed to meet the actuarially required contribution rate  
5 for such system, using the ~~thirty-year~~ amortization period specified in  
6 section 79-966.01. Any additional amount of transfer so calculated,  
7 recommended by the Appropriations Committee of the Legislature and  
8 approved by the Legislature, shall be added to the two percent specified  
9 in subsection (2) of this section for the amount required by subsection  
10 (2) of section 79-916 to be transferred to the funds of the retirement  
11 system provided for under the Class V School Employees Retirement Act.

12 (2) For each fiscal year beginning July 1, 2014, in addition to the  
13 state deposits required by subsections (1) and (3) of this section, the  
14 state shall deposit in the School Retirement Fund an amount equal to two  
15 percent of the compensation of all members of the retirement system.

16 (3) In addition to the state deposits required by subsections (1)  
17 and (2) of this section, beginning on July 1, 2005, and each fiscal year  
18 thereafter for employees who become members prior to July 1, 2016, the  
19 state shall deposit in the Service Annuity Fund such amounts as may be  
20 necessary to pay the normal cost and amortize the unfunded actuarial  
21 accrued liability of the service annuity benefit established pursuant to  
22 sections 79-933 and 79-952 as accrued through the end of the previous  
23 fiscal year of the school employees who are members of the retirement  
24 system established pursuant to the Class V School Employees Retirement  
25 Act.

26 Sec. 13. Section 79-966.01, Reissue Revised Statutes of Nebraska, is  
27 amended to read:

28 79-966.01 (1) Prior to July 1, 2021:

29 (a) Beginning July 1, 2013, and each fiscal year thereafter, ~~this~~  
30 ~~section shall govern annual actuarial valuations of the School Retirement~~  
31 ~~Fund. In order to determine the additional required deposits by the State~~

1 of Nebraska, as required by section 79-966, the board shall cause an  
2 annual actuarial valuation to be performed that will value the plan  
3 assets for the year and ascertain the contributions required for such  
4 fiscal year. The actuary for the board shall perform the annual valuation  
5 of the system on the basis of actuarial assumptions recommended by the  
6 actuary, approved by the board, and kept on file with the board using the  
7 entry age actuarial cost method. Under this method, the actuarially  
8 required funding rate is equal to the normal cost rate, plus the  
9 contribution rate necessary to amortize the unfunded actuarial accrued  
10 liability on a level percentage of salary basis. The normal cost under  
11 this method shall be determined for each individual member on a level  
12 percentage of salary basis. The normal cost amount is then summed for all  
13 members; -

14 (b) Beginning July 1, 2006, any existing unfunded liabilities shall  
15 be reinitialized and amortized over a thirty-year period, and during each  
16 subsequent actuarial valuation through June 30, 2021, changes in the  
17 unfunded ~~funded~~ actuarial accrued liability due to changes in benefits,  
18 actuarial assumptions, the asset valuation method, or actuarial gains or  
19 losses shall be measured and amortized over a thirty-year period  
20 beginning on the valuation date of such change; -

21 (c) If the unfunded actuarial accrued liability under the entry age  
22 actuarial cost method is zero or less than zero on an actuarial valuation  
23 date, then all prior unfunded actuarial accrued liabilities shall be  
24 considered fully funded and the unfunded actuarial accrued liability  
25 shall be reinitialized and amortized over a thirty-year period as of the  
26 actuarial valuation date; and -

27 (d) If the actuarially required contribution rate exceeds the rate  
28 of all contributions required pursuant to the School Employees Retirement  
29 Act, the actuary shall determine the added contributions required to be  
30 paid by the State of Nebraska that constitute the difference between the  
31 actuarially required contribution rate and the rate of all other required

1 contributions.

2 (2) Beginning July 1, 2021, and each fiscal year thereafter:

3 (a) The board shall cause an annual actuarial valuation to be  
4 performed that will value the plan assets for the year and ascertain the  
5 contributions required for such fiscal year. The actuary for the board  
6 shall perform the annual valuation of the system on the basis of  
7 actuarial assumptions recommended by the actuary, approved by the board,  
8 and kept on file with the board using the entry age actuarial cost  
9 method. Under such method, the actuarially required funding rate is equal  
10 to the normal cost rate, plus the contribution rate necessary to amortize  
11 the unfunded actuarial accrued liability on a level percentage of salary  
12 basis. The normal cost under such method shall be determined for each  
13 individual member on a level percentage of salary basis. The normal cost  
14 amount is then summed for all members;

15 (b) Any changes in the unfunded actuarial accrued liability due to  
16 changes in benefits, actuarial assumptions, the asset valuation method,  
17 or actuarial gains or losses shall be measured and amortized over a  
18 twenty-five-year period beginning on the valuation date of such change;

19 (c) If the unfunded actuarial accrued liability under the entry age  
20 actuarial cost method is zero or less than zero on an actuarial valuation  
21 date, then all prior unfunded actuarial accrued liabilities shall be  
22 considered fully funded and the unfunded actuarial accrued liability  
23 shall be reinitialized and amortized over a twenty-five-year period as of  
24 the actuarial valuation date; and

25 (d) If the actuarially required contribution rate exceeds the rate  
26 of all contributions required pursuant to the School Employees Retirement  
27 Act, the actuary shall determine the added contributions required to be  
28 paid by the State of Nebraska that constitute the difference between the  
29 actuarially required contribution rate and the rate of all other required  
30 contributions.

31 (3) Upon the recommendation of the actuary to the board, and after

1 the board notifies the Nebraska Retirement Systems Committee of the  
2 Legislature, the board may combine or offset certain amortization bases  
3 to reduce future volatility of the actuarial contribution rate. Such  
4 notification to the committee shall be in writing and include, at a  
5 minimum, the actuary's projection of the contributions to fund the plan  
6 if the combination or offset were not implemented, the actuary's  
7 projection of the contributions to fund the plan if the combination or  
8 offset were implemented, and the actuary's explanation of why the  
9 combination or offset is in the best interests of the plan at the  
10 proposed time.

11       Sec. 14. Section 81-2017, Revised Statutes Cumulative Supplement,  
12 2020, is amended to read:

13       81-2017 (1) Commencing July 1, 2010, and until July 1, 2011, each  
14 officer while in the service of the Nebraska State Patrol shall pay or  
15 have paid on his or her behalf a sum equal to sixteen percent of his or  
16 her monthly compensation. Commencing July 1, 2011, and until July 1,  
17 2013, each officer while in the service of the Nebraska State Patrol  
18 shall pay or have paid on his or her behalf a sum equal to nineteen  
19 percent of his or her monthly compensation. Commencing July 1, 2013, each  
20 officer who commenced service prior to July 1, 2016, while in the service  
21 of the Nebraska State Patrol shall pay or have paid on his or her behalf  
22 a sum equal to sixteen percent of his or her monthly compensation. Each  
23 officer who commenced service on or after July 1, 2016, while in the  
24 service of the Nebraska State Patrol shall pay or have paid on his or her  
25 behalf a sum equal to seventeen percent of his or her monthly  
26 compensation. Such amounts shall be deducted monthly by the Director of  
27 Administrative Services who shall draw a warrant monthly in the amount of  
28 the total deductions from the compensation of members of the Nebraska  
29 State Patrol in accordance with subsection (4) of this section, and the  
30 State Treasurer shall credit the amount of such warrant to the State  
31 Patrol Retirement Fund. The director shall cause a detailed report of all



1 monthly deductions to be made each month to the board.

2 (2) In addition, commencing July 1, 2010, and until July 1, 2011,  
3 there shall be assessed against the appropriation of the Nebraska State  
4 Patrol a sum equal to the amount of sixteen percent of each officer's  
5 monthly compensation which shall be credited to the State Patrol  
6 Retirement Fund. Commencing July 1, 2011, and until July 1, 2013, there  
7 shall be assessed against the appropriation of the Nebraska State Patrol  
8 a sum equal to the amount of nineteen percent of each officer's monthly  
9 compensation which shall be credited to the State Patrol Retirement Fund.  
10 Commencing July 1, 2013, for each officer who commenced service prior to  
11 July 1, 2016, there shall be assessed against the appropriation of the  
12 Nebraska State Patrol a sum equal to the amount of sixteen percent of  
13 each officer's monthly compensation which shall be credited to the State  
14 Patrol Retirement Fund. Commencing July 1, 2016, for each officer who  
15 commenced service on or after July 1, 2016, there shall be assessed  
16 against the appropriation of the Nebraska State Patrol a sum equal to the  
17 amount of seventeen percent of each officer's monthly compensation which  
18 shall be credited to the State Patrol Retirement Fund. This assessment  
19 constitutes an employer match and shall be contingent upon the officer  
20 making his or her contributions to the retirement system.

21 (3)(a) Prior to July 1, 2021:

22 (i) Beginning (3) For the fiscal year beginning on July 1, 2002, and  
23 each fiscal year thereafter, the board shall cause an annual actuarial  
24 valuation to be performed that will value the plan assets for the year  
25 and ascertain the contributions required for such fiscal year. The  
26 actuary for the board shall perform an actuarial valuation of the system  
27 on the basis of actuarial assumptions recommended by the actuary,  
28 approved by the board, and kept on file with the board using the entry  
29 age actuarial cost method. Under this method, the actuarially required  
30 funding rate is equal to the normal cost rate, plus the contribution rate  
31 necessary to amortize the unfunded actuarial accrued liability on a level

1 percentage of salary basis. The normal cost under this method shall be  
2 determined for each individual member on a level percentage of salary  
3 basis. The normal cost amount is then summed for all members; -

4 (ii) Beginning July 1, 2006, any existing unfunded liabilities shall  
5 be reinitialized and amortized over a thirty-year period, and during each  
6 subsequent actuarial valuation through June 30, 2021, changes in the  
7 unfunded ~~funded~~ actuarial accrued liability due to changes in benefits,  
8 actuarial assumptions, the asset valuation method, or actuarial gains or  
9 losses shall be measured and amortized over a thirty-year period  
10 beginning on the valuation date of such change; -

11 (iii) If the unfunded actuarial accrued liability under the entry  
12 age actuarial cost method is zero or less than zero on an actuarial  
13 valuation date, then all prior unfunded actuarial accrued liabilities  
14 shall be considered fully funded and the unfunded actuarial accrued  
15 liability shall be reinitialized and amortized over a thirty-year period  
16 as of the actuarial valuation date; and -

17 (iv) If the actuarially required contribution rate exceeds the rate  
18 of all contributions required pursuant to the Nebraska State Patrol  
19 Retirement Act, there shall be a supplemental appropriation sufficient to  
20 pay for the differences between the actuarially required contribution  
21 rate and the rate of all contributions required pursuant to the act  
22 ~~Nebraska State Patrol Retirement Act~~. ~~Such valuation shall be on the~~  
23 ~~basis of actuarial assumptions recommended by the actuary, approved by~~  
24 ~~the board, and kept on file with the board.~~

25 (b) Beginning July 1, 2021, and each fiscal year thereafter:

26 (i) The board shall cause an annual actuarial valuation to be  
27 performed that will value the plan assets for the year and ascertain the  
28 contributions required for such fiscal year. The actuary for the board  
29 shall perform an actuarial valuation of the system on the basis of  
30 actuarial assumptions recommended by the actuary, approved by the board,  
31 and kept on file with the board using the entry age actuarial cost

1 method. Under such method, the actuarially required funding rate is equal  
2 to the normal cost rate, plus the contribution rate necessary to amortize  
3 the unfunded actuarial accrued liability on a level percentage of salary  
4 basis. The normal cost under such method shall be determined for each  
5 individual member on a level percentage of salary basis. The normal cost  
6 amount is then summed for all members;

7 (ii) Any changes in the unfunded actuarial accrued liability due to  
8 changes in benefits, actuarial assumptions, the asset valuation method,  
9 or actuarial gains or losses shall be measured and amortized over a  
10 twenty-five-year period beginning on the valuation date of such change;

11 (iii) If the unfunded actuarial accrued liability under the entry  
12 age actuarial cost method is zero or less than zero on an actuarial  
13 valuation date, then all prior unfunded actuarial accrued liabilities  
14 shall be considered fully funded and the unfunded actuarial accrued  
15 liability shall be reinitialized and amortized over a twenty-five-year  
16 period as of the actuarial valuation date; and

17 (iv) If the actuarially required contribution rate exceeds the rate  
18 of all contributions required pursuant to the Nebraska State Patrol  
19 Retirement Act, there shall be a supplemental appropriation sufficient to  
20 pay for the differences between the actuarially required contribution  
21 rate and the rate of all contributions required pursuant to the act.

22 (c) Upon the recommendation of the actuary to the board, and after  
23 the board notifies the Nebraska Retirement Systems Committee of the  
24 Legislature, the board may combine or offset certain amortization bases  
25 to reduce future volatility of the actuarial contribution rate. Such  
26 notification to the committee shall be in writing and include, at a  
27 minimum, the actuary's projection of the contributions to fund the plan  
28 if the combination or offset were not implemented, the actuary's  
29 projection of the contributions to fund the plan if the combination or  
30 offset were implemented, and the actuary's explanation of why the  
31 combination or offset is in the best interests of the plan at the

1 proposed time.

2 (4) The state shall pick up the member contributions required by  
3 this section for all compensation paid on or after January 1, 1985, and  
4 the contributions so picked up shall be treated as employer contributions  
5 pursuant to section 414(h)(2) of the Internal Revenue Code in determining  
6 federal tax treatment under the code and shall not be included as gross  
7 income of the member until such time as they are distributed or made  
8 available. The contributions, although designated as member  
9 contributions, shall be paid by the state in lieu of member  
10 contributions. The state shall pay these member contributions from the  
11 same source of funds which is used in paying earnings to the member. The  
12 state shall pick up these contributions by a compensation deduction  
13 through a reduction in the cash compensation of the member. Member  
14 contributions picked up shall be treated for all purposes of the Nebraska  
15 State Patrol Retirement Act in the same manner and to the extent as  
16 member contributions made prior to the date picked up.

17 Sec. 15. Original sections 24-703, 33-106.02, 33-123, 33-124,  
18 33-125, 33-126.02, 33-126.03, 33-126.06, and 79-966.01, Reissue Revised  
19 Statutes of Nebraska, and sections 24-701, 24-710, 25-2804, 79-966, and  
20 81-2017, Revised Statutes Cumulative Supplement, 2020, are repealed.

21 Sec. 16. Since an emergency exists, this act takes effect when  
22 passed and approved according to law.