ONE HUNDRED NINTH LEGISLATURE - SECOND SESSION - 2026
COMMITTEE STATEMENT
LB1101

Hearing Date: Friday February 20, 2026
Committee On: Nebraska Retirement Systems
Introducer: Nebraska Retirement Systems
One Liner: Change the amount of the state contribution to the Nebraska Retirement Fund for Judges

Roll Call Vote - Final Committee Action:
Advanced to General File with amendment(s)

Vote Results:

Aye:	6	Senators Ballard, Clements, Conrad, Hardin, Juarez, Sorrentino
Nay:		
Absent:		
Present Not Voting:		

Testimony:

Proponents:	**Representing:**
Senator Beau Ballard	Opening Presenter
Kenny Zoeller	Governor Pillen

Opponents:	**Representing:**

Neutral:	**Representing:**
Susan Strong	Nebraska District Court Judges' Association
Thomas Zimmerman	Nebraska County Judges' Association
Eric Asboe	Supreme Court

* ADA Accommodation Written Testimony

Summary of purpose and/or changes:
LB 1101 would reduce the state contribution to the Nebraska Retirement Fund for Judges from 5% of the total annual compensation of all members of the retirement system to 4% of the total annual compensation of all members of the retirement system beginning on July 1, 2026. This reduction was recommended by the actuary employed by the Nebraska Public Employees Retirement Systems (NPERS) as part of the annual actuarial valuation report pursuant to Nebraska Revised Statutes §24-703(6).

Under LB 1101, the state contribution to the Nebraska Retirement Fund for Judges would continue to be reviewed by the actuary employed by NPERS for possible adjustment in the future based on the funded ratio on the actuarial value of the assets in the plan.

LB 1101 contains the Emergency Clause.

Explanation of amendments:
AM 2263 would strike the provisions of LB 1101 and replace them with a series of changes to the Judges Retirement Act.

First, AM 2263 would reduce the state contribution to the Nebraska Retirement Fund for Judges from 5% of the total annual compensation of all members of the retirement system to 0% of the total annual compensation of all members of the retirement system beginning on July 1, 2026, rather than 4% as provided under the introduced copy of the bill. Under the amendment, the state contribution would continue to be reviewed by the actuary employed by NPERS for possible adjustment in the future based on the funded ratio on the actuarial value of the assets in the plan.

Second, AM 2263 would reduce the member contribution rate in two ways. Under the amendment, beginning on July 1, 2026, the contribution rate for all judges would be reduced from 10% of compensation to 9% of compensation. Upon reaching twenty years of service credit, the contribution rate for all judges would be further reduced from 9% of compensation to 5% of compensation. Both provisions would revert the contribution rates under the Judges Retirement Act to the rates as they existed prior to 2015.

Finally, AM 2263 would increase the maximum cost-of-living adjustment (COLA) for judges who became plan members after July 1, 2015 from 1% to 2.5%. Similarly, this provision would revert the maximum COLA to the maximum rate as it existed prior to 2015.

AM 2263 contains the Emergency Clause.

Beau Ballard, Chairperson

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