ONE HUNDRED NINTH LEGISLATURE - SECOND SESSION - 2026
COMMITTEE STATEMENT
LB1102

Hearing Date: Friday February 06, 2026
Committee On: Nebraska Retirement Systems
Introducer: Ballard
One Liner: Provide requirements for monthly payments of retirement allowances and change when certain cost-of-living adjustments occur under the Class V School Employees Retirement Act

Roll Call Vote - Final Committee Action:
Advanced to General File

Vote Results:

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

Testimony:

Proponents:	**Representing:**
Senator Beau Ballard	Opening Presenter
Tim Royers	Nebraska State Education Association
Roger Rea	Omaha School Employee's Retirement System - Retired

Opponents:	**Representing:**

Neutral:	**Representing:**
Tyler Cummings	Nebraska Public Employees Retirement Systems

* ADA Accommodation Written Testimony

Summary of purpose and/or changes:
LB 1102 would change the adjustment date of cost-of-living adjustments (COLAs) under the Class V School Employees Retirement Act to align with the beginning of the plan year. Beginning in 2026, COLAs under the Class V School Employees Act will be calculated and adjusted on September 1 of each year. The bill would align the annuity payment date under the Class V School Employees Retirement Act with the School Employees Retirement Act by setting payments on the last business day of each month.

LB 1102 would also amend the definition of "retirement date" under the Class V School Employees Retirement Act to align with the corresponding definition of "retirement date" under the School Employees Retirement Act.

Beau Ballard, Chairperson