

NEBRASKA COUNTY RETIREMENT SYSTEM MANUAL FOR COUNTY PLAN EMPLOYERS

This manual is designed to assist the County Clerk's Office and the City-County Health Departments with the multiple functions required to support the Nebraska County Employees Retirement Plan. Your role is very important and your cooperation in providing accurate and complete information is greatly appreciated.

The County Plan is designed to provide retirement benefits in recognition of a member's service and is administered by NPERS under the guidance of the Public Employees Retirement Board (PERB). The Plan is qualified under Internal Revenue Code 401(a) and is comprised of a Defined Contribution benefit and a Cash Balance benefit. The contribution rate for members and employers is defined in state statute. The plan year is January 1 through December 31.

You may contact NPERS if you have questions or issues not addressed by this manual, or need assistance. Employees with questions about their plan benefits should be directed to the member handbook or advised to contact NPERS.

This guidance document is advisory in nature but is binding on the Nebraska Public Employees Retirement Systems (NPERS) until amended by NPERS. A guidance document does not include internal procedural documents that only affect the internal operations of the agency and does not impose additional requirements or penalties on regulated parties or include confidential information or rules and regulations made in accordance with the Administrative Procedure Act. If you believe that this guidance document imposes additional requirements or penalties on regulated parties, you may request a review of the document.

In all cases, the provisions of State Retirement Laws and the Federal Tax code will supersede the information in this manual.



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CHAPTER 1 ELIGIBILITY AND ENROLLMENT

Eligibility Requirements

[Neb. Rev. Stat. §§23-2301(11) and 23-2306]

The Retirement System for Nebraska Counties provides retirement benefits for Nebraska County employees, with the exception of Douglas and Lancaster County. By law, permanent full-time employees are required to participate in the retirement plan upon hire. Each county is responsible for determining the retirement plan eligibility status of its employees.

If you do not make deductions when mandatory membership applies, the employer must “make-up” both employer and employee contributions. Under rules and regulations adopted and promulgated by the Public Employees Retirement Board (PERB), counties must enroll all employees authorized to participate in the Plan immediately upon hire, and make required contributions to the Plan starting with their first paycheck.

When an employee becomes a member of the Plan, he/she is subject to all provisions of the Plan and cannot withdraw or cancel participation until ceasing employment. If a plan member experiences a change in employment status, i.e., from full-time to less than half-time or temporary employment, without a 120-day break in service, he/she must continue contributing to the Plan.

ELIGIBILITY DETERMINED BY CITIZENSHIP AND IMMIGRATION STATUS

U.S. CITIZENS - Eligible to participate in the retirement plans.

If requested by NPERS, US citizens may prove their citizenship by providing a copy of their:

- Birth certificate showing birth in the US
- Form N-560, Certificate of Citizenship
- Form N-550, Certificate of Naturalization
- Form FS-240, Consular Report of Birth Abroad
- Valid, unexpired US passport

LAWFUL PERMANENT RESIDENTS (LPR) - Eligible to participate in the retirement plans.

If requested by NPERS, an LPR may prove their status by providing a copy of their valid, unexpired:

- Form I-1551, Permanent Resident Alien Card
- Form I-766, Employment Authorization Document (EAD)

ALL OTHER IMMIGRATION STATUSES – Eligibility will need to be determined by a review of their immigration documentation by NPERS.

Valid, unexpired documentation required:

- Either a Form I-766, EAD **OR**
- A visa showing the visa type and the specific employer for whom the individual is authorized to work, as applicable **AND**
- A passport.

**Depending on the type of visa, additional documentation may be required.

NPERS review of immigration status eligibility:

- To initiate this review, contact NPERS to obtain a ShareFile secure link.
- Upload the required documentation.
- NPERS will review the documentation and provide a determination to the employer.
- If eligible for retirement, the date of eligibility is determined as the date of review.
- Start contributions for the individual and retain valid, unexpired documentation to support eligibility.
- Inform the employee they need to notify NPERS and the employer, should their immigration status change.

If you wish to find more information regarding Immigration Status and Eligibility, please refer to your [Immigration Eligibility Guide \(pdf\)](#).

Mandatory Membership

PERMANENT FULL-TIME EMPLOYMENT

Participation is **mandatory upon hire** for all permanent **full-time** employees who are 18 or older. Full-time employment is considered working one-half or more of the regularly scheduled hours during each pay period.

Examples of work situations considered full-time:

- If full-time employment for your county is considered 35 hours per week, anyone that works 17.5 or more hours during that week would be considered full-time for retirement purposes.
- Continuous service with the county, which is not interrupted by a temporary suspension that does not terminate employment, unpaid leaves of absence authorized by the county (not exceeding 12 months), and unpaid leaves of absence due to a disability or military service.

PERMANENT PART-TIME EMPLOYMENT

Permanent **part-time** employees are **NOT required** to participate in the Plan, but may join *voluntarily* if age 18 or older. The option to join must be exercised within the first 30 days of permanent part-time employment. Part-time employment is considered working less than one-half of the regularly scheduled hours in a pay period. To join, you must fill out a [Cash Balance Voluntary Form](#) found on the NPERS website.

Participation becomes mandatory when an employee works one-half or more of the regularly scheduled hours in a pay period for at least 6 bi-weekly pay periods, 6 semi-monthly pay periods, or 3 monthly pay periods in a calendar year. The pay periods may or may not be consecutive. The “mandatory effective date of participation” in the plan will be the next pay period following the 6 bi-weekly/ 6 semi-monthly/3 monthly pay periods that the employee worked one-half or more of the regularly scheduled hours. If the employee does not begin participation on the “mandatory effective participation date,” make-up contributions would be required going back to the “mandatory effective participation date” or two years, whichever is less.

“SEASONAL” EMPLOYMENT

Participation for permanent **full-time “seasonal”** employees is **required**. Full-time employment is considered working one-half or more of the regularly scheduled hours during each pay period.

Participation for permanent **part-time “seasonal”** employees is **voluntary**. Part-time employment is considered working less than one-half of the regularly scheduled hours during each pay period.

PERMANENT "SEASONAL" EMPLOYMENT

■ If an employee is hired with the intent that he/she will *return in subsequent seasons* to complete seasonal work, he/she should be treated the same as a **permanent** employee for enrollment purposes.

TEMPORARY "SEASONAL" EMPLOYMENT

■ If a full-time or part-time employee is hired on a *one-season basis with no agreement or understanding of returning* to employment the next season, he/she should be considered a **temporary** employee and should **not** be enrolled in the Plan.

VOLUNTARY MEMBERSHIP

Participation is **voluntary** for permanent part-time employees, age 18 or older. These employees must exercise the option to join the plan on a voluntary basis within the first 30 days of employment. *After participation in the Plan begins, whether voluntary or mandatory, a member may not stop participation until termination.* Employees are not eligible to make up contributions for time they elected not to participate.

FORM(S) TO SUBMIT



After you have determined eligibility for voluntary enrollment, you should give a "State/County Cash Balance Voluntary Enrollment Form" to the employee (see FORMS) to complete and sign. You should also sign the completed form before submitting to NPERS.

IMPORTANT



You must sign the completed voluntary enrollment form and submit to NPERS before enrolling the employee in the plan. Signing and submitting a Beneficiary Designation form **does not** constitute enrollment in the plan.

ELECTED OFFICIALS

Full-time, elected officials must join the Plan upon taking office. If appointed to fill a vacancy in an elective office, he/she is considered to be an elected official. Part-time elected officials are **NOT required** to join but may do so under voluntary membership. *Part-time elected officials' hours need to be tracked to verify why they are not participating in the plan.*

WORKING AT MULTIPLE COUNTIES

For any employee who is employed by more than one county at the same time, if the employee meets membership requirements at any county and is contributing to the County Plan, the employee should be contributing at all counties in which he/she is employed, even if the employment at any individual county is considered less than half time or is temporary. This provision would not apply for employment at Douglas or Lancaster County.

REEMPLOYED MEMBERS

Plan participation will vary depending on the length of the break in service. Please refer to the Reemployment chapter.

EXCEPTIONS

The following employees/positions participate in separate retirement plans which are not part of the County Plan:

- County judges
- Employees of a city-county local health department which has elected to either participate in the city's plan or to establish their own plan
- Positions participating in the Nebraska School or Nebraska State Employees Retirement Plans
- Employees or officials of any county having a population in excess of 250,000 and who have not

previously elected coverage under the Plan.

- Employees of a county hospital operating under the provisions of section 23-343, R.R.S., 1943, whose county board elected noncoverage prior to December 31, 1977, or elected noncoverage upon becoming a participating county.
- County Extension Agents and members of their staff who are eligible for participation in either federal or the University of Nebraska retirement plan.

Vesting

Vesting allows a member to retain the employer matching contributions when he/she terminates employment. The date you report for plan participation (See “Date of Hire”), the number of contributions made by the member, and the members eligibility for vesting credit, will all be used by NPERS to determine vested status. Determining vested status can be very complicated. Members with questions regarding their status should be directed to NPERS.

VESTING CREDIT

If a newly hired, full-time employee previously *participated* in **another** Nebraska governmental retirement plan, that participation may count toward their vesting status. To apply for vesting credit, they must submit an Application for Vesting Credit form to NPERS **within 180 days of their date of employment**.

Examples of Nebraska governmental employment are: municipal government, public power district, public school, law enforcement, state government, state university or state college. (Examples of employment that would **not** qualify would be federal employment, out-of-state university or college, and any non-governmental employment.)

IMPORTANT



You should give an Application for Vesting Credit (see Sample on next page and FORMS) to every employee when first employed or rehired as an employee with your county. It is the employer's responsibility to give each new employee the form upon hire and explain its purpose, it is not your responsibility to determine if a new hire has previous Nebraska governmental service that would qualify for vesting credit.

FORM(S) TO SUBMIT



New employees must decide whether to complete the form and submit it to NPERS. The Application for Vesting Credit must be received by NPERS within 180 days of date of employment, per state Statutes. There are no exceptions allowed! If the employee has any questions about vesting or applying for vesting credit, please have them contact NPERS.



Name <small>Last</small> Banana		Name <small>First</small> Anna		Name <small>Middle</small> A.		Date of Birth 01 - 19 - 1967	Plan Type (Check One)
Social Security Number 001 - 00 - 0003			Retirement Number				<input type="checkbox"/> State
Address 2 Farway Dr.		City Niceville		State NE		Zip 68500	
Home Phone 555-1111		Work Phone 555-0000		Employer Gage County			

Application For Vesting Credit/Prior Service Credit

SEE REVERSE SIDE FOR COMPLETE INSTRUCTIONS

State Agency/County Currently Employed By: Gage County	03 / 01 / 2013 <small>DATE OF HIRE</small>	<input checked="" type="checkbox"/> FT <input type="checkbox"/> PT
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LIST ALL NEBRASKA PUBLIC EMPLOYMENT

The following should be completed by you.
Please include all past participation with another Nebraska Governmental Entity
as well as any past participation with your current employer.

BELOW SHOULD REFLECT DATES YOU PARTICIPATED IN ANOTHER NEBRASKA GOVERNMENTAL PENSION PLAN.

PLACE OF EMPLOYMENT	(CHECK ONE)	DATES OF PARTICIPATION	
		FROM	TO
State of Nebraska Dept. of Roads	<input checked="" type="checkbox"/> Full Time <input type="checkbox"/> Part Time	06 / 01 / 1995	02 / 01 / 2008
	<input type="checkbox"/> Full Time <input type="checkbox"/> Part Time	/ /	/ /
	<input type="checkbox"/> Full Time <input type="checkbox"/> Part Time	/ /	/ /
	<input type="checkbox"/> Full Time <input type="checkbox"/> Part Time	/ /	/ /
	<input type="checkbox"/> Full Time <input type="checkbox"/> Part Time	/ /	/ /

IDENTIFY CONTACT PERSON FOR PREVIOUS GOVERNMENT PLAN:

Name: Judy Jetson	Dept.: Dept. of Roads
Address: 123 Spacely St.	Phone: (402) 555 - 9999

This form must be completed and received by NPERS
within **180 days** of your date of hire.

I hereby certify and warrant that, to the best of my knowledge and belief, the foregoing is true and correct.

Signature of Member: Anna Banana Date: 10 / 3 / 2013



Enrollment Procedures

Counties must enroll all eligible employees in the Plan and make required contributions to the Plan. Please contact NPERS with any questions.

MANDATORY MEMBERSHIP

New Member Packet: When an employee who meets mandatory participation requirements is hired, you should provide them with NPERS' handout "[Welcome New County Plan Member.](#)" This handout is available in pdf format and may be downloaded from the County/Employer Reports or the County/Plan Info pages of the NPERS website.

When possible, NPERS recommends emailing this pdf or a link to the pdf to each eligible employee. The pdf contains links to:

- NPERS website.
- The plan handbook.
- The Application for Vesting Credit form.
- The Beneficiary Designation form.

When it is not possible to provide this to the member via email, please provide hard copies of the documents and forms listed above.

FORM(S) TO SUBMIT



The new plan member should complete the Beneficiary Designation Form in full and have his/her signature notarized by a Notary Public before submitting to NPERS. Members who fail to submit (and update as needed) a beneficiary form will have death benefits paid to the estate which can create unwanted tax liabilities. (Refer the member to "Beneficiary Designation" in the County Plan booklet.)

Re-Hired Employee: You should also give a new plan member packet to each re-hired employee who was/is a member of the Plan from previous employment with the state, so he/she has the current plan information. It is important a re-hired employee completes and submits a new Beneficiary Designation Form to NPERS to be sure we have current information on file.

VOLUNTARY MEMBERSHIP

New Plan Member Packet: You should give an employee who qualifies for voluntary membership a "new plan member packet," as described in "Mandatory Membership," together with a State/County Cash Balance Voluntary Enrollment Form.

FORM(S) TO SUBMIT



If the employee decides to voluntarily join the Plan, he/she must complete and sign the Voluntary Enrollment form. You must also sign the form and submit it to NPERS within the first 30 days of employment.

The employee should complete a Beneficiary Designation Form in full and have it notarized by a Notary Public before submitting to NPERS. Be sure you give the employee an Application for Vesting Credit. If he/she decides it is applicable, the member should complete, sign and submit the Application for Vesting Credit to NPERS within 180 days of employment.

WHEN DEDUCTIONS SHOULD BEGIN

You are required to start retirement deductions for all new permanent full-time employees with their first paycheck.

Deductions for permanent part-time employees should begin the first pay period following:

- The date they elect voluntary participation, or:
- Begin working enough hours to require participation.

DATE OF HIRE

Each employee's date of hire that you report to NPERS through our record keeper is **VERY IMPORTANT** data as it helps determine the timeframe for calculating vesting.

The date of hire is the **date the employee begins plan participation**. It is not the date the county and the individual reach agreement of employment, but the first day of work for which the employee will be paid compensation subject to retirement deductions.

The date of hire for a previous county employee who is **rehired** will be the *new* date the rehired employee returns to plan participation and begins contributions.

WHEN CONTRIBUTIONS AND DATA SHOULD BE SUBMITTED

Remittances for employee and employer contributions must be submitted no later than ten (10) calendar days following the pay date for which the remittances are due.

County employers must also submit a report detailing pay period beginning and ending dates for the upcoming year, and payroll payment dates for the upcoming year, no later than December 31st of each year

LATE FEE CHARGES

By law, NPERS may charge a **\$25 late fee** to employers whose retirement contributions and data are not received within ten (10) calendar days following the pay date for which the remittances are due.

NPERS may charge the county an **additional** late fee of thirty-eight thousandths of one percent of the amount required to be submitted for each day the amount has not been received, or an amount equal to the amount of any costs incurred by the member due to the late receipt of contributions, whichever is greater. NPERS may use the late fee to make a member's account whole.

HOW TO REPORT DEDUCTIONS

There are three methods available for you to report retirement deductions to NPERS. Each method is explained as follows:

- 1. Internet through the NPERS website linked to the NPERS Record keeper**
Ameritas provides an "On-Line Deposit Process" guide.
- 2. MIPS (Multi-County Information Processing Services) using the AS400**
MIPS provides its own "Retirement System Operating Guide." If you have questions or would like a copy of the guide, please contact the MIPS office at NACO.
- 3. File layout sent directly to the NPERS Record keeper**
Ameritas provides "Retirement Plans Deposit Processing via the Internet" instructions.

QUESTIONS

If you report through the Internet or with a file layout directly to Ameritas (methods 1 and 3 above), please review the Frequently Asked Questions in Chapter 2 of this manual. You may call NPERS for assistance at **800-245-5712** or **402-471-2053**.

CHAPTER 2

REPORTING/DEPOSIT PROCESS

File Format for Contributions

A contribution file in the below format should be transmitted to MIPS, or sent directly to Ameritas if MIPS is not used, for each payroll period. If you are not filing via MIPS and need assistance with the Ameritas access, please contact NPERS.

Please also send or fax a page with your totals for the report to NPERS including the following:

- Contract or plan number that is assigned by Ameritas (*for example, Hall County is 002034*)
- Contribution pay period
- Payroll check date
- Total dollar amount remitted (*Copies of your checks are no longer required*)

The data may be sent electronically via a modem. There should be multiple records in the file, one record for each plan participant. The record for each participant making a contribution to the plan should contain the below data and format. Note: The data must be in the positions stated, even if one or more preceding fields are blank.

PARTICIPANT RECORDS

FIELD	COLUMN POSITION	LENGTH	
Contract or Plan Number (6 digits)	1	6	
Social Security Number	7	9	9(9)
Name field (comma separating last & first name)	16	35	X(35)
(Not used)	51	4	X(4)
Agency Number, if applicable	55	9	9(9)
Address Line 1	64	30	X(30)
Address Line 2	94	30	X(30)
City	124	18	X(18)
State Abbreviation	142	2	X(2)
Zip (no dash for Zip+4)	144	9	X(9)
(Not used)	153	1	X
(Not used)	154	4	9(4)
Date of Birth (CCYYMMDD)	158	8	9(8)
Date of Hire (CCYYMMDD)	166	8	9(8)
Date of Termination, if applicable (CCYYMMDD)	174	8	9(8)
Member Pre-Tax Contribution	182	9	9(7)V99*
(Not used)	191	9	9(7)V99*

FIELD	COLUMN POSITION	LENGTH	
County Match Contribution	200	9	9(7)V99*
(Not used)	209	9	9(7)V99*
Member Make-up Contribution	218	9	9(7)V99*
County Match Make-up Contribution	227	9	9(7)V99*
(Not used)	236	9	9(7)V99*
Gross Year-to-Date Compensation	272	9	9(7)V99*
(Not used)	281	18	9(7)V99*
Period Gross Compensation (used to calculate contribution)	299	9	9(7)V99*
(Not used)	308	18	9(7)V99*
Plan Participation Date (CCYYMMDD)	326	8	9(8)
Sex	334	1	X
(Not used)	335	4	99V99*
(Not used)	339	7	X(7)
(Not used)	346	1	9
(Not used)	347	24	9(8)
Elected Official (Y/N)	371	1	X

***Zero fill these fields and do not include a decimal (e.g. fill with zeroes even if the contribution amount is zero. For example, a 25.18 contribution should display as 00002518).**

Frequently Asked Question (FAQ)

GENERAL INFORMATION/INTRODUCTION

Why should I use the web site to remit contribution data?

Automating a routine, time-consuming task like the delivery of your retirement plan's payroll information accomplishes two important goals:

- It assures that your data is received and processed quicker.
- It reduces the handling of data. This helps to minimize data entry error. Your money and your plan participant's contributions are invested sooner – something that is extremely important in today's volatile market.

PAYMENT SUBMISSION

When will deposits be credited to plan participant's accounts?

The effective date of any deposit will fall only on a business day. A business day is defined as a day when both the New York Stock Exchange (NYSE) and the Ameritas Home Office are open for regular business. Deposits are considered "received" when both the contribution data and payment arrive at Ameritas. Contribution data or payments received on or after the NYSE close of trading will be considered "received" the following business day. Contribution data or payments arriving on a non-business day will be considered "received" the following business day.

When should my payment be remitted to Ameritas?

We recommend you send your payment as soon as possible after submitting your data. This ensures that contributions are credited to participants' accounts in a timely manner.

What methods of payment are accepted for my contribution data?

1. Check – Mail after submitting your data.
2. Wire Transfer – For more information about remitting payments by wire transfer, download our wire transfer instructions from the "Deposit Verification" screen.

CONTACT INFORMATION

Why do you require my email address?

Your email address is necessary in the event that there are questions or problems concerning the data you submit.

Who can I call for help? What are the hours?

Contact Nebraska Public Employees Retirement Systems during regular business hours (8:00 a.m. – 5:00 p.m. Central Standard Time) for assistance.

EMPLOYEE CENSUS DATA

How do I add a new participant?

From the "Main Menu" screen, select "Add New Participant."

How do I edit census information for an employee?

From the "Main Menu" screen, select one of the following:

- "Edit Current Participant(s) – Edit census data from a list.
- "Edit Specific Participant" – Edit census information if you know the employee's Social Security Number.

What should I do if I have an employee who is rehired?

For information and rules regarding eligibility requirements for rehired employees, contact Nebraska Public Employees Retirement Systems during regular business hours (8:00 a.m. – 5:00 p.m. Central Standard Time).

CONTRIBUTION DATA

When should I submit my contribution data file to Ameritas?

Submit your contribution data file after all of your payroll data has been input.

Why should I use a prior contribution date for inputting contribution data?

A prior contribution date can be used if your data is consistent with each payroll. This can reduce the time required to input your data.

How do I sort employee information for inputting contribution data?

On the "Main Menu" screen, choose the method for inputting contribution data. You can sort by Name, Social Security Number, Employee Number or Location.

Which prior contribution date should I use?

Use the prior contribution date that most resembles your current payroll information.

INFORMATION TRANSFER/CONFIRMATION

How do I upload a contribution data file to Ameritas?

This function is for Ameritas approved text files only!

From the "Main Menu" screen, select "Upload File" from the menu of methods for remitting contribution data. You will be prompted to enter the total contribution amount for each source on the "Upload File" screen. Select the file that you wish to upload by using the "Browse" button on the "Select File to Upload" screen.

How do I know my contribution data was successfully transferred to Ameritas?

A confirmation number is displayed on the "Deposit Confirmed" screen when your contribution data has been submitted successfully. This confirmation number can be used for reference regarding your contribution data.

SAVING CONTRIBUTION DATA

How do I save my contribution data for later completion?

From the "Edit Contribution Data" screen, select "Save for Later Completion."

If I saved my contribution data for later completion, how do I edit it?

From the "Main Menu" screen, select "Saved Work" from the menu of methods for remitting contribution data. The employee information will need to be sorted again by Name, Social Security Number, Employee Number or Location.

How do I make changes to my contribution data after it has been submitted for processing?

Contact Nebraska Public Employees Retirement System during regular business hours (8:00 a.m. – 5:00 p.m.

Central Time) for assistance.

What is the cutoff time for inputting contribution data?

Contribution data may be input 24 hours a day using the web site. However, the effective date of any deposit will fall only on a business day. A business day is defined as a day when both the New York Stock Exchange (NYSE) and the Ameritas Home Office are open for regular business. Deposits are considered "received" when both the contribution data and payment arrive at Ameritas. Contribution data or payments received on or after the NYSE close of trading will be considered "received" the following business day. Contribution data or payments arriving on a non-business day will be considered "received" the following business day.

FEES/CHARGES

Do I have to pay a fee for using this service?

No. The web site deposit system is a free service.

Pre-Authorized Debits Agreement (ACH Debit)

KEY OF INFORMATION NEEDED FOR ACH AUTHORIZATION AGREEMENT

Be sure to check the box for "Add new ACH account" or "Replace existing ACH account."		
1	COMPANY NAME	(Your Business Name)
2	CONTRACT #	(Ameritas Retirement Plan Contract Number)
3	DEPOSITORY NAME	(Plan Sponsor's Financial Institution Name)
4	CITY	(City of Financial Institution)
5	STATE/ZIP	(State and Zip of Financial Institution)
6	BRANCH	(if applicable)
7	TRANSIT/ABA #	(9 digit Check Routing Number)
8	ACCOUNT #	(Checking Account Number)
9	COMPANY NAME	(Company Name on Financial Institution Account)
10	FED ID #	(Federal Employer Identification Number)
11	DATE	(Today's Date)
12	PLAN ADMINISTRATOR	(Plan Administrator Signature)
13	AUTHORIZED ACCT SIGNER	(Authorized Account Signer Signature)

CHAPTER 3 CONTRIBUTION INFORMATION

Contribution Rates

County Plan members contribute **4.5%** of **gross compensation** (definition provided below) each payroll period. The county matches the member's contributions each payroll period at the rate of **150%**. As of May 1, 2023 the supplemental contributions for law enforcement increased, as follows:

- In counties **under 85,000 in population**, certified law enforcement officers who possess a valid law enforcement officer certificate or diploma have an *additional, supplemental* contribution of **2%** of compensation each payroll period, which the county matches at **100%**.
- In counties with **over 85,000 in population**, the additional, supplemental rates for law enforcement officials is **3%** of compensation, matched at **100%**.

Law enforcement officers must be certified by the Nebraska Commission for Law Enforcement in order to contribute the additional 2% or 3%. Employers must send in a copy of the certificate upon start of contributions.

If a member is on leave and is receiving sick or vacation pay, he/she **must continue** to make contributions to the Plan.

When a member terminates employment, you must take retirement deductions out of any pay for unused sick and vacation leave and contribute the employer matching amount.

The law does not allow a member to contribute more than the amount specified in the Plan.

DEFINITION OF GROSS COMPENSATION

“Compensation means gross wages or salaries payable to the member for personal services performed during the plan year.” —Neb. Rev. Stat. §23-2301(5)(a)

COMPENSATION INCLUDES:

- Overtime pay
- Retirement contributions
- Any amounts contributed by the member to plans under sections 125, 403(b), and 457 of the Internal Revenue Code or any other section of the code which defers or excludes such amounts from income.

COMPENSATION DOES NOT INCLUDE:

- Insurance premiums converted into cash payments.
- Reimbursement for expenses incurred or per diems paid for expenses including such items as uniforms or cell phones.
- Fringe benefits, or bonuses for services not actually rendered, including, but not limited to, early retirement inducements, cash awards, and severance pay, except for retroactive salary payments paid pursuant to court order, arbitration, or litigation and grievance settlements.
- Worker's compensation benefits.

Deferred Compensation

Most Nebraska counties offer a deferred compensation plan for their employees to *voluntarily* defer an elected amount from compensation, thereby reducing their current federal and state income taxes. As the employer, please be sure your employees are informed about the deferred compensation plan offered by your county. If your county does not offer its own deferred compensation plan, your county may participate in the Deferred Compensation Plan offered by the State of Nebraska for its employees. Contact NPERs for more information.

Make-Up Contributions

If retirement contributions under mandatory membership are not started on time, the employer must “make-up” those contributions. You must also coordinate the make-up terms with NPERS.

FORM(S) TO SUBMIT



You must complete a Make-up Contribution Agreement form (see FORMS and the example on the following page) stating the deduction amount and terms in which the contributions will be repaid. After both you and the employee have signed the form, you should submit the form to NPERS together with supporting documentation.

NOTE: The employer is responsible for submitting employer and employee contributions. These contributions must be remitted within 60 days even if the employee has not signed the form.

SUPPORTING DOCUMENTATION



You are responsible for calculating the number of missed payroll periods and the contribution amount based upon the Gross Salary for the time period missed. When calculating the contributions, you must use the correct contribution rate (**4.5% of gross compensation** each payroll period) applicable for the salary during the period of missed contributions. Please submit your supporting documentation on the prorated percentages to NPERS together with the Make-up Contribution Agreement.

MAKE-UP RULES/TERMS

The rules/terms for all make-up contributions are defined in NPERS’ Rule and Regulation Chapter 18. Please contact NPERS if you have questions regarding make-ups or have a situation where you are unsure if an employee needs to complete make-up contributions.

Name ^{Last} <u>Banana</u> ^{First} <u>Anna</u> ^{Middle} <u>A.</u>	Date of Birth <u>01 - 19 - 1967</u>	Plan Type (Check One)
Social Security Number <u>001 - 02 - 0003</u>	Retirement Number	<input type="checkbox"/> State
Address <u>2 Farway Dr.</u> City <u>Niceville</u> State <u>NE</u> Zip <u>68500</u>		<input checked="" type="checkbox"/> County
Home Phone <u>402-555-1111</u> Work Phone <u>402-555-0000</u> Employer <u>Gage County</u>		

Make-Up Contribution Agreement

I, Anna Banana (the Employee) an employee of Gage County (Agency, County, etc.) and a member of the Nebraska State or County Employees' Retirement System (the "Retirement System"), hereby authorize the Retirement Contact personnel to deduct the following amounts from my compensation and directly contribute such amounts to the Retirement System for the make-up contributions as described below:

Time Period for Missed Contributions: July 1 - June 20 2012
 Number of Payroll Periods during Time Period: 2
 Salary per Payroll Period / Total Salary during Time Period: \$3,000.00
 (Circle One)
 Total Amount to Be Contributed by Employee: \$129.90
 Total Amount to Be Contributed By Employer: \$202.64
 Total Number of Pay Periods for Re-Payment: 8
 Repayment Start and End Date: July 31, 2013 - Feb. 28, 2014

The undersigned agree, acknowledge, and understand that the above contributions are mandatory contributions to be made by the employee and the state or county per statute LB 84-1307, LB 84-1308, LB 23-2306 and LB 23-2307, of the State of Nebraska.

The undersigned have executed this agreement this 5th day of July, 2013.
Anna Banana (Signature of Employee) Judy Jetson (Signature of Employer)

Accepted and agreed to:
 NEBRASKA PUBLIC EMPLOYEES RETIREMENT SYSTEM By: _____
 Title: _____

CHAPTER 4

TERMINATIONS/BREAKS IN SERVICE

It is your responsibility to notify NPERS of all instances when an employee will cease working and contributing to the plan on a permanent or temporary basis. This may include (but not limited to) resignations, dismissals, death, disability, retirement, seasonal employment, leaves of absence, or transfers to another County. This data is needed to determine member eligibility to begin benefit distributions, and vested status.

FORM(S) TO SUBMIT



As of September of 2022, we no longer accept paper Non-Contributing Member Forms. To notify NPERS, you must now complete the electronic Non-Contributing Member Form within 20 days of the termination/break in service.

Electronic Non-Contributing Member Forms

Steps to Complete the Registration for Submitting Electronic Non-Contributing Member Forms

STEPS TO COMPLETE THE REGISTRATION FOR SUBMITTING ELECTRONIC NON-CONTRIBUTING MEMBER FORMS

- You will receive an email from npers.neprd@nebraska.gov with you user ID and temporary password.
- Go to the NPERS Self-Service Website <https://npers.ne.gov/SelfService/>
- Select the click to login button under the NPERS Online Access.
- Enter the username and password that was emailed to you. Then click Submit.
- Click Agree after reading the Electronic Signature Agreement. (you will need to scroll down to the bottom of the page)

EMPLOYER WEB ACCOUNT ACTIVATION

- Fill in all fields with your information.
- Click Activate after all fields are completed.
- NOTES: Name must match what NPERS has in our system. The organization number will be the numbers at the end of your User ID unless there is not enough space. If you will be submitting Non-Contributing member forms for multiple organizations, NPERS will have each organization linked to one User ID.

ACCOUNT ACTIVATION CONFIRMATION

- After completing the activation, you will get an activation confirmation.
- You are now ready to log in using the updated information. There are two ways to access the Work on Non-contributing member portal. The left-hand side of the screen will have the "Work on Non-Contributing" option and it is also located under the Account Links. Clicking on either "Work on Non-Contributing" option will take you to the submission.

After NPERS receives a Non-Contributing Member Form indicating a member has separated employment **on a permanent basis**, we will send the member (regardless of age) a letter describing the options available regarding their retirement account.

NPERS recommends advising employees of the importance of notifying our office of any future address changes. Failure to maintain an accurate address can result in tax penalties, suspension of benefits, and/or transfer of assets to Unclaimed Property.

WARNING



If a member returns to work with the county *in any capacity* **before 120 days** have elapsed from their separation from service, they are not considered terminated and are ineligible to take distributions from the account. You should **notify NPERS immediately** if this situation occurs with a member. NPERS will contact the member as soon as possible to discuss repayment options if a withdrawal has occurred or stop a withdrawal from being taken from their account if one is in progress. (See Reemployment.)

DEFERRAL OF UNUSED LEAVE TO DCP

If your county is participating in the State of Nebraska Deferred Compensation Plan (DCP), employees may defer unused leave payouts to DCP at termination/retirement. These requests must be submitted using a Deferred Compensation Enrollment Form or a DCP Change Form. Employees should complete the appropriate form and submit it to their HR/Payroll department. The reporting agent should review the form for accuracy, sign the “Agency Signature” section at the bottom of the form, and forward to NPERS for approval.

IMPORTANT



For vacation and sick leave payments for terminating employees, this form must be received by NPERS the calendar month prior to the month of termination.

Definition of Termination of Employment, as defined by law:

“Termination of employment occurs on the date on which a county which is a member of the retirement system determines that its employer-employee relationship with an employee is dissolved. The county shall notify the board of the date on which such a termination has occurred. Termination of employment does not occur if an employee whose employer-employee relationship with a county is dissolved enters into an employer-employee relationship with the same or another county which participates in the Retirement System for Nebraska Counties and there are less than one hundred twenty days between the date when the employee’s employer-employee relationship ceased with the county and the date when the employer-employee relationship commenced with the same or another county which qualifies the employee for participation in the plan.”

Military Leave

Prior to January 1, 2018

To Receive Vesting Credit: If an employee is on Military Leave and returns to active employment with the county **within 90 days** after honorable discharge or honorable separation from active duty, he/she is eligible to receive vesting credit for the period of military service, *even if he/she does not make employee contributions for that period.* The employee must provide to NPERS a copy of the DD214 discharge documents to show he/she had an “honorable” discharge and to show the start and stop dates of active duty in the military. If the type of military service does not generate a DD214, other documents, such as the employee’s orders, may be submitted in place of the DD214.

To Receive Employer Match: : To receive employer matching contributions for the period of military service, the employee must make employee contributions through payroll deductions during a timeframe that is no greater than three times the military leave, but not to exceed five years. The employer will match the member’s contribution month by month for the time period the member chooses. There will be no interest earned or fees charged for the military service credit. Individuals who wish to pay employee contributions should notify NPERS in writing of their intent as soon as possible after returning to employment.

It is the *responsibility of the county* to calculate the total contributions due, advise the employee of the

amount and the maximum number of payments allowed, and to remit the information to NPERS. The employee's contribution amount should be based on the compensation they would have earned during the period of military service. If you are unable to reasonably determine what they would have earned, then the amount may be determined using their average compensation rate during the 12-month period immediately before the military service. The employer must complete, have the member sign, and submit to NPERS a Make-up Contribution Agreement. A spreadsheet on how the amount of retirement was calculated should also be submitted.

After January 1, 2018

Members who are reemployed after qualified military service will be granted vesting and benefit credit for the period of military service. The employer shall be responsible for funding military service benefits *for both the member and employer* contributions.

Payment Time Frame: Per statute, payments for eligible military service shall be paid to NPERS *"...as soon as reasonably practicable following the date of reemployment but must be paid within eighteen months of the date the board notifies the employer of the amount due. If the employer fails to pay the required amount within such eighteen-month period, then the employer is also responsible for any actuarial costs and interest on actuarial costs that accrue from eighteen months after the date the employer is notified by the board until the date the amount is paid."*

These provisions only apply to military service that begins on or after January 1, 2018 and falls within the definition of uniformed service per the Uniformed Services and Reemployment Rights Act of 1994 (USERRA).

FORM(S) TO SUBMIT



To notify NPERS when a member has a military leave assignment, please submit a Non-Contributing Member Form (see FORMS) for the anticipated period the member will be gone.

DEFERRED COMPENSATION PARTICIPANTS

DCP participants should be notified and offered the opportunity to make-up contributions missed due to qualified military service, as required by the Uniformed Services Employment and Re-employment Rights Act (USERRA).

CHAPTER 5 DEATH & DISABILITY

Death Benefits

FORM(S) TO SUBMIT



Upon the death of an actively working plan member, the County should immediately contact NPERS using the Non-Contributing Member and Notification of Death forms (see FORMS). We will then contact the member's named beneficiary.

IMPORTANT



For the spouse to receive the 100% Joint and Survivor Annuity, the spouse must file an application within **180 days** of the death of the member. If you have contact with the surviving spouse, please provide them a copy (or refer them to the NPERS website) of the County Plan booklet.

Disability Benefits

A plan member may become eligible to receive benefits as a result of a disability. Disability is defined as an *“inability to engage in any substantially gainful activity by reason of any medically determinable physical or mental impairment which was initially diagnosed or became disabling while the member was an active participant in the plan and can be expected to result in death or be of a long-continued and indefinite duration.”*

FORM(S) TO SUBMIT



If you are aware an employee is permanently ceasing employment for reasons of health or disability, please report this on the Non-Contributing Member form. When notified, NPERS will provide the member information regarding disability retirement.

To qualify for disability benefits, an employee must:

- Be under age 55
- Have incurred the disability while a member of the plan
- Cease employment for reasons of physical or mental impairment
- Apply for benefits with NPERS within one year of the date he/she ceased employment
- Provide a brief description of the impairment, the name of the personal physician, and any other physicians or specialists seen regarding the impairment
- Undergo a medical examination by a physician selected by NPERS and at the expense of the Plan

Disability payment options **are the same** as regular termination/retirement payments under the Plan. However, if the member qualifies for disability benefits and is not already vested, he/she will automatically become vested in the employer matching contributions. If the member receives payments paid directly to him/her, the early withdrawal penalty will be waived.

If the member is approved for disability, NPERS will notify the member and the member's county of employment. If the county pays out any accumulated leave to the employee, the county must report the pay out information to NPERS. NPERS will inform the member of the additional contribution posting to their account.

A disability retirement benefit is NOT long-term disability insurance. If an employee is receiving disability insurance benefits in addition to retirement benefits, the insurance company may reduce payment to the member by the amount the member receives from the County Plan.

IMPORTANT



Qualifying for disability retirement benefits through NPERS will also qualify the employee for continuation of health insurance coverage through NACO Group 3100, provided coverage was elected at termination and/or before the deadline specified by NACO. (Please have the employee check with NACO or their payroll personnel regarding deadlines and premium rates.)

CHAPTER 6 REEMPLOYMENT

Reemployment

Reemployment is defined as severing service as a county employee, then returning to work at the same or another county participating in the retirement plan. This *does not* include employment in the private sector, or any other employer not participating in the County retirement plan.

Plan members MUST cease employment at all counties participating in the plan in order to remove funds from their account.

- Individuals who cease employment prior to age 55 are considered “TERMINATED” for plan purposes.
- Individuals who cease employment on or after age 55 are considered “RETIRED” for plan purposes.

ELIGIBILITY/RESUMING PLAN PARTICIPATION

Reemployment Under 120 Days

- For retirement purposes, there was no cessation of employment. The employee must immediately resume plan participation regardless of the number of hours worked.

Reemployment After 120 Days

- Plan participation is mandatory if they return to either permanent full-time or permanent part-time employment.

IMPORTANT



Any member who has taken a distribution of their account must incur a 120 calendar day break in service prior to reemployment. During the 120-day break, absolutely no service, paid or unpaid, temporary or permanent, may be provided. If a member returns to work before 120 days have elapsed from their termination/retirement, they will be required to repay any funds distributed to them.

You should notify NPERS immediately if you believe an employee has been reemployed in any capacity within the 120-day time frame. NPERS will contact the member as soon as possible to discuss repayment options, if necessary, or stop a withdrawal from being taken from their account if one is in progress.

NOTE: If a member has taken (or plans to take) a distribution from their account, they cannot pre-arrange a return to work at any participating employer. If at any time it is determined there was a written or verbal agreement for the return to work, benefits will be suspended and all benefits previously issued must be repaid – including interest. Failure to repay can result in garnishment of assets including wages, checking and savings accounts, and other retirement assets.

Reemployment Checklist

- Have employee/member complete an Application for Vesting Credit form (see FORMS) and submit to NPERS within 180 days of employment. NPERS will determine if the employee/

member should receive vesting credit from another outside governmental entity since they last left employment with the county.

- Give employee/member a Beneficiary Designation Form (see FORMS) to use in updating their account information. In addition, give the employee/member a County Plan booklet so they are aware of any changes to the Plan since they last participated.
- If you are unsure of an employee's/member's eligibility to rejoin the Plan, please call NPERS to receive verification of when they should resume contributions to the Plan.
- Provide the employee/member with information on enrolling or reentering the Deferred Compensation plan offered by the county.

IMPORTANT



Reemployed members should be referred to the plan handbook or our office for information on benefits, vesting and repayment of refunds after reemployment.

Repayment of Refunds/Distributions

MANDATORY REPAYMENT OF REFUND

(Return of Ineligible Distributions)

FORM(S) TO SUBMIT



If a mandatory repayment is required, NPERS will provide a Mandatory Repayment of Ineligible Distribution form *to the member* (and a copy to the county) to complete and return to the county. The county should then forward the completed form to NPERS. On this form, the member will indicate the method of repayment (direct after-tax payment, qualified pre-tax rollover, or installment payments). If installment payments are selected, the member will also indicate a number of months over which the repayment will take place, *up to 24 months*, unless the deduction exceeds 25% of the employee's pay. If this occurs, please contact NPERS regarding alternate arrangements.

WARNING



For mandatory repayments, the repayment must be completed **within 24 months of the member's re-employment**; therefore, the maximum repayment period will actually be less than 24 months.

If a member does not complete the required paperwork to repay the refund within 30 days of notice being provided to him/her, the county should set up an installment repayment utilizing the maximum time allowed to the member. (When calculating the maximum repayment period, please remember the repayment must be completed by the 24th month after reemployment.)

Information to Submit for Installment Payments: NPERS requests that each county provide NPERS, on a quarterly basis, a list of members making installment payments together with payment amounts. For your convenience, this information may be provided via fax (402-471-9493) or e-mail at npers.ne.gov

VOLUNTARY REPAYMENT OF REFUND

During the first three years after reemployment, a reemployed member may submit a request to NPERS to voluntarily repay a refund/distribution in order to restore any lost vesting credit and employer matching contributions. Repayment must be completed within five years of the date of reemployment or prior to termination, whichever comes first.

Information to Submit for Voluntary Repayments: In addition, NPERS requests that for voluntary repayments, each county provide NPERS, **on a quarterly basis**, a list of members making installment payments together with payment amounts. For your convenience, this information may be provided to NPERS via fax (402-471-9493) or e-mail at **npers.ne.gov**.

CHAPTER 7 MISCELLANEOUS

Address Changes

The county reports the member's address to NPERS through payroll reporting. Therefore, **it is important that the county continually reminds their employees to keep their address current with the county.**

If a member has terminated employment and has an address change, he/she should report those address changes, *in writing*, directly to NPERS to ensure he/she receives quarterly statements and other items mailed concerning their account with NPERS.

Preretirement / Financial Planning Programs

Every fall NPERS conducts seminars statewide for members and spouses or guests. Registration brochures are mailed to all eligible members, and the schedules and maps to locations are posted on the website at npers.ne.gov.

By law, each eligible member is entitled to receive **leave with pay** to attend **up to three** Preretirement Planning programs. Leave with pay means a day off paid by the employer and does not mean vacation, sick, personal, or compensatory time. The member may attend a seminar more than three times, but such leave will be at their expense and will be at the discretion of the employer. The law limiting attendance to three is not retroactive and therefore will not include attendances prior to September 9, 1995. Members may not attend more than once per fiscal year (July 1 - June 30).

PRERETIREMENT PLANNING PROGRAMS

State Law in 1987 authorized NPERS to conduct Retirement Planning programs. Vested members of the plan and their spouses or guests may attend these planning programs or webinars. Information is provided on the County Plan, payment options, Social Security benefits, Medicare, health insurance, healthy lifestyles, social and psychological adjustments to retirement, financial planning and estate planning.

Administration of the Retirement Plan

The **Public Employees Retirement Board (PERB)** consists of eight members appointed by the Governor for five-year terms. Six members are participants in the retirement systems administered by the PERB. Two are at-large members and are not employees of the State of Nebraska or any of its political subdivisions. The State Investment Officer is also a member of the PERB in a non-voting, ex-officio capacity.

The PERB is responsible for the administration of the Judges, State Patrol, School Employees, State Employees and County Employees Retirement Systems and the Deferred Compensation Plan for State of Nebraska employees. The PERB meets regularly and meeting dates are posted on NPERS' website at npers.ne.gov.

The **Nebraska Public Employees Retirement Systems (NPERS)** is the agency responsible for the administration of the County Plan.

A **Director** is hired by the PERB and directs NPERS in its administration of the various systems. The Director is subject to the approval of the Governor and a majority vote of the Legislature.

The **State Treasurer** is the custodian of the funds and securities of the retirement systems.

The **Nebraska Investment Council** is responsible for the investment and management of the system’s assets. The Council contracts with outside managers to invest the various funds.

The **Record keeper** is a company under contract with the PERB to maintain individual member accounts, provide quarterly statements and allow for changes in investment allocations where applicable.

Prior Service Benefit

The county should pay a “*prior service benefit*” to any employee who was at least age 25 and employed by the county for one full year prior to the date the county joined the County Employees Retirement System and has since been employed continuously with the county. (See Neb. Rev. Stat. §§23-2333, 23-2334 and 23-2320.) *NPERs is not responsible for enforcing this law. The Prior Service Benefit is the direct responsibility of the county and shall be paid directly to the retired employee by the county.*

The 1965 County Employees Retirement Act covered county employees not already covered by retirement plans. The 1973 Legislature brought the Retirement System for Nebraska Counties under the Public Employees Retirement Board’s (PERB) administration. By 1987, all counties, except for Douglas and Lancaster, were required to belong to the County Retirement System. *Each county will need to ascertain the exact year it joined the County Retirement System.*

DETERMINING ELIGIBILITY

1. The member must have been employed continuously for at least one year prior to the adoption of the Plan, and have been at least 25 years old at that time.
2. For the majority of counties, the date of adoption will be January 1, 1987.
3. For those counties who became members of the Plan before January 1, 1987, the date of adoption will be the date your County Board formally adopted the plan.
4. The maximum monthly benefit payable is \$25, even if the employee has more than 25 years of prior service.
5. An employee who meets the eligibility requirements must cease employment and have attained age 65 before receiving payment of a Prior Service Benefit.
6. A Prior Service Benefit has no effect on a regular retirement benefit (at age 55 or older having ceased employment with the county), and an employee may receive his/her regular retirement benefit and not be entitled to payment of the Prior Service Benefit.

DETERMINING THE BENEFIT AMOUNT

Each county must identify those employees entitled to a Prior Service Benefit and calculate the amount of the benefit due.

The actual amount of the benefit due is determined by dividing the employee’s compensation for the last completed 12 months of employment (prior to date of Plan adoption) by 2400. If the result is 1.0 or more, the benefit will be \$1.00 x the number of completed years of continuous prior service with the county. Only full, calendar years may be used (January through December).

EXAMPLE #1

County adopts Plan: 01/01/1987	Employee’s date of birth: 07/03/1941	Employee has been continuously employed since: 09/01/1966
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EXAMPLE #1**Period of Prior Service = 09/01/1966 to 12/31/1986** *(a total of 20 whole years)*Employee's Compensation from 1/1/1986 to 12/31/1986 = **\$9,650.32**
Divided by 2400 = **\$4.02****Prior Service Benefit = \$1* x 20, or \$20.00 per month******Factor is smaller of \$1 compared to \$4.02. See 23-2333.****Payable only when employee becomes age 65 (7/3/2006) and has ceased employment with county.***EXAMPLE #2**County adopts Plan:
01/01/1987Official's date of birth:
12/02/1940Official has been in office since:
01/01/1983**Period of Prior Service = 01/01/1983 to 12/31/1986** *(a total of 4 whole years)*Official's Compensation from 1/1/1986 to 12/31/1986 = **\$2,340.00**
Divided by 2400 = **\$0.98****Prior Service Benefit = \$.98 x 4 = \$3.92 per month****EXAMPLE #3**County adopts Plan:
01/01/1987Official's date of birth:
08/30/1938Official has been in office since:
01/01/1961**Period of Prior Service = 01/01/1961 to 12/31/1986** *(a total of 26 whole years)*Official's Compensation from 1/1/1986 to 12/31/1986 = **\$11,383.20**
Divided by 2400 = **\$4.74****Prior Service Benefit = \$1 x 25* or \$25.00 per month******Maximum number of years is 25.****Payable only when employee is age 65 (2003) and has ceased employment with the county.*

PAYING/REPORTING PRIOR SERVICE BENEFIT

1. Payments may be made on a monthly, quarterly, semiannual, or annual basis.
2. The county is required to report all Prior Service Benefit payments to the Internal Revenue Service and the retiree using IRS Form #1099R.
3. The amount paid is fully taxable to the retiree receiving the benefit. Therefore, the county must give the retiree the option of having federal and state income tax withheld by him/her filing an IRS Form W-4P. If the retiree does not file a W-4P, the county must withhold taxes as directed by current federal and state regulations.
4. The Prior Service Benefit is not subject to Social Security withholding.
5. When a retiree returns to employment with the county, he/she should continue to receive the Prior Service Benefit.
6. The Prior Service Benefit ends at the death of the member.

BENEFITS DUE TO TERMINATED EMPLOYEES

If an employee ceases employment before attaining age 55, he/she must have ten continuous years of employment immediately prior to his/her termination to be entitled to the Prior Service Benefit when he/she reaches age 65.

TRANSFER BETWEEN COUNTIES

An employee entitled to a Prior Service Benefit from one county **will not** lose that benefit if he/she transfers employment from that county to another county with no break in service. NPERS recommends contacting our office in these situations.

APPENDIX A NPERS FORMS

NPERS Forms for County Employer Contacts

Forms are subject to updates throughout the year. Please refer to the NPERS website at npers.ne.gov for current versions.

FORM NAME	FORM NUMBER
Application for Vesting Credit	NPERS2100
Beneficiary Designation Form (and supplemental)	NPERS1300
Investment Election Form	NPERS2500
Make-Up Contribution Agreement	NPERS5350
Notification of Death	NPERS4030
Order Form	NPERS0205
State/County Cash Balance Voluntary Enrollment Form	NPERS1040
State/County/DCP Non-Contributing Member Form	NPERS2430
Voluntary Repayment of Refund—Method of Payment	NPERS5430