

LEGISLATURE OF NEBRASKA  
ONE HUNDRED EIGHTH LEGISLATURE  
FIRST SESSION

**LEGISLATIVE BILL 160**

Introduced by McDonnell, 5.

Read first time January 09, 2023

Committee: Nebraska Retirement Systems

- 1 A BILL FOR AN ACT relating to the County Employees Retirement Act; to
- 2 amend sections 23-2332 and 23-2332.01, Reissue Revised Statutes of
- 3 Nebraska; to change contribution rates relating to supplemental
- 4 retirement plans for certain law enforcement personnel; and to
- 5 repeal the original sections.
- 6 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 23-2332, Reissue Revised Statutes of Nebraska, is  
2 amended to read:

3 23-2332 Any county with a population in excess of eighty-five  
4 thousand inhabitants that ~~which~~ participates in the Retirement System for  
5 Nebraska Counties established by the County Employees Retirement Act  
6 shall establish and fund a supplemental retirement plan for the benefit  
7 of all present and future commissioned law enforcement personnel employed  
8 by such county. The auxiliary benefit plan shall be funded by additional  
9 contributions to the county employees retirement plan in excess of the  
10 amounts established by sections 23-2307 and 23-2308. The additional  
11 contributions made by employees shall be credited to the employee  
12 account, and contributions paid by the county shall be credited to the  
13 employer account, with each amount to be established at a rate of three  
14 ~~two~~ percent of compensation. All contributions made pursuant to this  
15 section shall be invested and administered according to the County  
16 Employees Retirement Act.

17 Sec. 2. Section 23-2332.01, Reissue Revised Statutes of Nebraska, is  
18 amended to read:

19 23-2332.01 Any county with a population of eighty-five thousand  
20 inhabitants or less that ~~which~~ participates in the Retirement System for  
21 Nebraska Counties established by the County Employees Retirement Act  
22 shall establish and fund a supplemental retirement plan for the benefit  
23 of all present and future commissioned law enforcement personnel employed  
24 by such county who possess a valid law enforcement officer certificate or  
25 diploma, as established by the Nebraska Police Standards Advisory  
26 Council. The auxiliary benefit plan shall be funded by additional  
27 contributions to the county employees retirement plan in excess of the  
28 amounts established by sections 23-2307 and 23-2308. The additional  
29 contributions made by employees shall be credited to the employee  
30 account, and contributions paid by the county shall be credited to the  
31 employer account, with each amount to be established at a rate of two one

1 percent of compensation. All contributions made pursuant to this section  
2 shall be invested and administered according to the County Employees  
3 Retirement Act.

4 Sec. 3. Original sections 23-2332 and 23-2332.01, Reissue Revised  
5 Statutes of Nebraska, are repealed.