NEBRASKA ADMINISTRATIVE CODE

TITLE 303, NEBRASKA ADMINISTRATIVE CODE, CHAPTER 2

RETIREMENT SYSTEMS, PUBLIC EMPLOYEES
PUBLIC EMPLOYEES RETIREMENT BOARD

RULES AND REGULATIONS FOR
REMITTANCES

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NEBRASKA ADMINISTRATIVE CODE

TITLE 303 – PUBLIC EMPLOYEES RETIREMENT BOARD

CHAPTER 2 – REMITTANCES

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TITLE 303 – PUBLIC EMPLOYEES RETIREMENT BOARD

CHAPTER 2 – REMITTANCES

001 Scope of the Rule

This rule provides the method by which employers shall remit employee and employer contributions for the Retirement System for Nebraska Counties, the Judges Retirement System, the School Employees Retirement System, the State Patrol Retirement System, the State Employees Retirement System, and the Deferred Compensation Plan.

002 School, Judges and State Patrol Remittances for Employee and Employer Contributions.

002.01 Remittances for School, Judges, and State Patrol employee and employer contributions must be submitted to NPERS no later than ten (10) calendar days following the end of the month for which the remittances are due.

002.02 Remittances must be made to NPERS on a draft, money order, check, electronic transmittal, or ~~a~~ other method approved by the Retirement Board.

002.03 Each employer shall submit a report listing individual salaries, contributions and hours worked to NPERS on forms approved by the ~~Retirement Board~~ Agency. The report must be submitted to NPERS no later than ten (10) calendar days following the end of the month for which the remittances are due.

003 State and County Remittances for Employee and Employer Contributions.

003.01 Remittances for State and County employee and employer contributions must be submitted to NPERS or NPERS' recordkeeper no later than ten (10) ~~business~~ calendar days following the ~~pay~~ date the employee is paid ~~for which the remittances are due~~.

003.02 Remittances must be made to NPERS or NPERS' recordkeeper on a draft, money order, check, electronic transmittal, or a method approved by the Retirement Board. County employers shall submit either with their remittance or submit prior to their remittance, the report described in 003.03 of this rule.

003.03 Each employer shall submit a report listing individual salaries, contributions and hours worked to NPERS on forms approved by the Retirement Board. The report must be submitted to NPERS no later than ten (10) ~~business~~ calendar days following the ~~pay~~ date the employee is paid ~~for which the remittances are due~~.

003.04 County employers shall submit to NPERS 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 current year.

004 Assessment of County Late Fees

004.01 As provided in Neb. Rev. Stat. § 23-2308, the Retirement Board may charge a county employer an administrative processing fee of twenty-five dollars ($25) if the reports of necessary information or payments made pursuant to this rule are received later than the date on which the Board requires that such information or money should be received.

004.02 As provided in Neb. Rev. Stat. § 23-2308, the Retirement Board may charge a county employer a late fee of thirty-eight thousandths of one percent (0.038%) of the amount required to be submitted for each day such amount has not been received or in an amount equal to the amount of any costs incurred by the member due to the late receipt of contributions, whichever is greater. The late fee may be used to make a member's account whole for any costs that may have been incurred by the member due to the late receipt of contributions.

005 Final Pay Report

A final pay report must be submitted by ~~the~~ a plan Employer only when requested by NPERS. This request will designate a due date for submission of the report.

006 Non-Contributing Member Report

A non-contributing member report must be submitted by ~~the~~ a plan Employer within twenty (20) days of an interruption in retirement contributions or termination by the member.

ENABLING LEGISLATION:

NEB. REV. STAT. §§ 23-2305, 23-2305.01, 24-704, 24-704.01, 79-904, 79-904.01, 79-905, 81-2019, 81-2019.01, 84-1305, 84-1305.02, and 84-1503.