NEBRASKA ADMINISTRATIVE CODE

TITLE 303, NEBRASKA ADMINISTRATIVE CODE, CHAPTER 22

RETIREMENT SYSTEMS, PUBLIC EMPLOYEES
PUBLIC EMPLOYEES RETIREMENT BOARD

RULES AND REGULATIONS FOR ELIGIBILITY AND VESTING CREDIT

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TITLE 303 – PUBLIC EMPLOYEES RETIREMENT BOARD

CHAPTER 22 – ELIGIBILITY AND VESTING CREDIT

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TITLE 303 – PUBLIC EMPLOYEES RETIREMENT BOARD

CHAPTER 22 – ELIGIBILITY AND VESTING CREDIT

001 Scope of the Rule

This regulation governs the application process for eligibility and vesting credit under the County Employees Retirement Act, the School Employees Retirement Act, the State Patrol Retirement Act, and the State Employees Retirement Act.

002 Application Period and Qualifying Employment

002.01 State and County Employees - Within the first 180 days of employment, a full-time employee may apply to the board for vesting credit for years of participation in another Nebraska governmental plan, as defined by section 414(d) of the Internal Revenue Code. During the years of participation in the other Nebraska governmental plan, the employee must have been a full-time employee.

002.02 School Employees - Within the first ~~thirty (30)~~180 days of employment, a school employee may apply to the board for eligibility and vesting credit for years of participation in another Nebraska governmental plan, as defined by section 414(d) of the Internal Revenue Code. During the years of participation in the other Nebraska governmental plan, the employee must have been a full-time or part-time employee as defined in ~~NEB. REV. STAT. § 79-902~~the Nebraska governmental plan in which the credit was earned. Eligibility and vesting credit for part-time service shall be granted on a proportional basis, reflecting the percentage of regularly scheduled hours worked by the member under such other Nebraska governmental plan.

002.03 State Patrol Members - Within the first ~~thirty (30)~~180 days of employment, a member may apply to the board for eligibility and vesting credit for years of participation in another Nebraska governmental plan, as defined by section 414(d) of the Internal Revenue Code.

003 Filing Requirements

003.01 For purposes of computing~~ the thirty (30) day and~~ the 180 day application periods specified in sections 002.01, 002.02, and 002.03, employment is deemed to commence on the first day that an eligible employee/member is required to commence performing services for the employer. Accepting an offer of employment or signing a contract of employment shall not constitute employment for purposes of computing the application period. Employment for State Patrol members shall be deemed to occur on the date such members become sworn officers. For purposes of this regulation, ~~thirty~~180 days shall mean ~~thirty~~180 calendar days~~ for School employees and State Patrol employees, and 180 calendar days for State and County employees~~.

003.02 Application for eligibility and vesting credit shall be made on forms prescribed by the Nebraska Public Employees Retirement Systems (NPERS). NPERS shall provide application forms to the State, County, and Public School employers that are subject to

the County Employees Retirement Act, the School Employees Retirement Act, the State Patrol Retirement Act, and the State Employees Retirement Act to distribute to all new employees. The employer shall provide each new employee an application form at the time of the employee's initial employment, the receipt of which shall be acknowledged in writing by the employee.

003.03 In order to receive credit, the application must be properly completed, signed by the applicant and timely filed with NPERS. The application shall be considered filed on time based on the date stamp the application is received by NPERS and shall be the date used to determine whether the application was timely filed.

003.04 Upon receipt of a properly completed and timely filed application, NPERS shall contact the applicant's former employer or retirement plan administrator to verify the applicant's previous governmental plan participation and to ascertain the applicant's eligibility to receive credit. NPERS shall notify the applicant if the applicant qualifies for eligibility and vesting credit.

004 Limitations

A person who has retired and returns to employment with an employer covered by the same retirement system shall not receive credit for any years of service which were included in computing such person's prior retirement benefit.

ENABLING LEGISLATION:

NEB. REV. STAT. §§ 23-2305, 23-2306, 79-904, 79-917, 81-2016, 81-2019, 84-1305, 84-1307, and 84-1503.