

Revised to reflect AM1391

**FISCAL NOTE**  
**LEGISLATIVE FISCAL ANALYST ESTIMATE**

<b>ESTIMATE OF FISCAL IMPACT – STATE AGENCIES</b> (See narrative for political subdivision estimates)				
	<b>FY 2024-25</b>		<b>FY 2025-26</b>	
	<b>EXPENDITURES</b>	<b>REVENUE</b>	<b>EXPENDITURES</b>	<b>REVENUE</b>
GENERAL FUNDS				
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS				

**Any Fiscal Notes received from state agencies and political subdivisions are attached following the Legislative Fiscal Analyst Estimate.**

LB198 amends & revises several sections to provide for a return to work & authorize contributions under the School Employees Retirement Act & the Class V School Employees Retirement Act.

AM1391 amends several sections to change retirement system participation provisions relating to aliens & lawful presence.

The employing state agency, political subdivision, employing member county, court or judge, & employing public school of the State of Nebraska & the judge or employee will maintain at least one of the following documents which will be unexpired, if applicable to the particular document, to demonstrate United States citizenship or lawful presence in the United States as of the employee's date of hire & produce any such document so maintained upon request of the Public Employees Retirement Board (PERB) or the Nebraska Public Employees Retirement Systems (NPERS):

- A Nebraska driver's license
- A Nebraska state identification card
- A certified copy of a birth certificate or delayed birth certificate issued in any state, territory, or possession of the United States
- A Consular Report of Birth Abroad issued by the United States Department of State
- A United State passport
- A foreign passport with a United States visa
- A United States Certificate of Naturalization
- A United States Certificate of Citizenship
- A tribal certificate of Native American blood or similar document
- A United States Citizenship and Immigration Services Employment Authorization Document, Form I-766
- A United States Citizenship and Immigration Services Permanent Resident Card, Form I-551
- Any other document issued by the United States Department of Homeland Security or the United States Citizenship & Immigration Services granting employment authorization in the United States & approved by the retirement board

No Fiscal Impact.

<b>ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY &amp; POLT. SUB. RESPONSE</b>			
LB: 198	AM: 1391	AGENCY/POLT. SUB: Nebraska Public Employees Retirement Systems	
REVIEWED BY: Ryan Walton		DATE: 12/12/2023	PHONE: (402) 471-4174
COMMENTS: Concur with the Nebraska Public Employees Retirement Systems' assessment of no fiscal impact from LB 198, as amended by AM1391.			

Please complete ALL (5) blanks in the first three lines.

**2024**

**LB<sup>(1)</sup> 198 AM1391**

**FISCAL NOTE**

State Agency OR Political Subdivision Name: <sup>(2)</sup> Nebraska Public Employees Retirement Systems (NPERS)-085

Prepared by: <sup>(3)</sup> Teresa Zulauf Date Prepared: <sup>(4)</sup> 2/12/2024 Phone: <sup>(5)</sup> 471-7745

**ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION**

	<u>FY 2024-25</u>		<u>FY 2025-26</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	_____	_____	_____	_____
CASH FUNDS	<u>0</u>	_____	<u>0</u>	_____
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
TOTAL FUNDS	<u>0</u>	_____	<u>0</u>	_____

**Explanation of Estimate:**

LB198 provides for return to work and authorizes contributions under the School Employees Retirement Act and the Class V School Employees Retirement Act. It will clarify the return-to-work rules with the OSERS language incorporated. LB 198 is to clarify the rules regarding termination of employment, substitute service, temporary service, etc.

At the present time, there are no programming costs.

NPERS will need to update some educational materials and forms utilized by members. The cost to update the materials and forms will be minimal and can be absorbed with the current budget.

No fiscal impact to NPERS Agency 085 operations expenditures.

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

**Personal Services:**

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2024-25 EXPENDITURES</u>	<u>2025-26 EXPENDITURES</u>
	<u>24-25</u>	<u>25-26</u>		
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
TOTAL.....	_____	_____	_____	_____