

ONE HUNDRED NINTH LEGISLATURE - SECOND SESSION - 2026
COMMITTEE STATEMENT
LB820

Hearing Date: Friday January 23, 2026
Committee On: Nebraska Retirement Systems
Introducer: Nebraska Retirement Systems
One Liner: Change retirement provisions relating to approved identification documents, participation in certain retirement systems, state contributions, ex officio members of the Nebraska Investment Council, contributions by school districts, and computation of tax withholdings, and change the title of the executive director of the Nebraska Public Employees Retirement Systems

Roll Call Vote - Final Committee Action:
Advanced to General File with amendment(s)

Vote Results:

Aye: 6 Senators Ballard, Clements, Conrad, Hardin, Juarez, Sorrentino
Nay:
Absent:
Present Not Voting:

Testimony:

Proponents:

Trevor Fitzgerald, Nebraska Retirement Systems Committee
Tag Herbek

Representing:

Opening Presenter
NPERS (Nebraska Public Employees Retirement Systems)

Opponents:

Representing:

Neutral:

Representing:

* ADA Accommodation Written Testimony

Summary of purpose and/or changes:

LB 820 is a "clean-up" bill introduced in coordination with the Nebraska Public Employees Retirement Systems (NPERS). The bill would amend various sections of statute governing state and county retirement plans administered by NPERS as well as statutes governing the Public Employees Retirement Board and the Nebraska Investment Council.

Changes contained in the bill include:

- Consolidating language regarding approved identification documents for state retirement plan purposes;
- Changing the title of the NPERS Director to Executive Director;
- Clarifying language regarding state contributions to the School Retirement Fund and the Omaha School Employees Retirement System (OSERS) Plan;
- Providing for the tax treatment of contributions under the Deferred Compensation Plan in designated Roth IRA



accounts under the Internal Revenue Code; and

- Eliminating obsolete provisions

Explanation of amendments:

AM 2425 incorporates the provisions of three other retirement-related bills into LB 820: LB 1102, LB 1103, and LB 1166. The committee voted to adopt AM 2425 on a 6-0 vote.

LB 1102 would change the adjustment date of cost-of-living adjustments (COLAs) under the Class V School Employees Retirement Act to align with the beginning of the plan year. Beginning in 2026, COLAs under the Class V School Employees Act will be calculated and adjusted on September 1 of each year. The bill would align the annuity payment date under the Class V School Employees Retirement Act with the School Employees Retirement Act by setting payments on the last business day of each month. LB 1102 would also amend the definition of "retirement date" under the Class V School Employees Retirement Act to align with the corresponding definition of "retirement date" under the School Employees Retirement Act.

Motion to include LB 1102 as part of AM 2425:

Vote results: 6-0

Voting Aye: Senators Ballard, Clements, Conrad, Hardin, Juarez, Sorrentino

Voting Nay: None

Testifiers on LB 1102:

Proponents:

Senator Beau Ballard, Opening Presenter

Tim Royers, Nebraska State Education Association

Roger Rea, Omaha School Employees Retirement System - Retired

Opponents:

None

Neutral:

Tyler Cummings, Nebraska Public Employees Retirement Systems

LB 1103 would make two changes to the Nebraska State Patrol Retirement Act. First, the bill would increase the mandatory retirement age for members of the Nebraska State Patrol from age 60 to age 65. Second, LB 1103 would authorize members who joined the retirement plan after July 1, 2016 to participate in the deferred retirement option plan (DROP). Currently, only members who joined the retirement plan prior to July 1, 2016 may participate in the DROP program.

Motion to include LB 1103 as part of AM 2425:

Vote Results: 6-0

Voting Aye: Senators Ballard, Clements, Conrad, Hardin, Juarez, Sorrentino

Voting Nay: None

Testifiers on LB 1103:

Proponents:

Senator Eliot Bostar, Opening Presenter

Lucas Bolton, State Troopers Association of Nebraska

James Estwick, State Troopers Association of Nebraska

Frederic Storm, State Troopers Association of Nebraska

Opponents:

None



Neutral:
None

LB 1166 would amend the School Employees Retirement Act to modify the timeline for annual adjustments to the employee and employer contributions to the School Retirement Fund. Beginning in 2027, the employee contribution rate would be calculated as of July 1 each year and apply beginning September 1 of that year and prior to September 1 the following year. Employer contributions to the School Retirement Fund would continue to be set at 101% of employee contributions as provided under current law, and would similarly be calculated as of July 1 each year and apply beginning September 1 of that year and prior to September 1 the following year.

LB 1166 contains the Emergency Clause.

Motion to include LB 1166 as part of AM 2425:

Vote Results: 6-0

Voting Aye: Senators Ballard, Clements, Conrad, Hardin, Juarez, Sorrentino

Voting Nay: None

Testifiers on LB 1166:

Proponents:

Senator Margo Juarez, Opening Presenter

Tim Royers, Nebraska State Education Association

Opponents:

None

Neutral:

Tyler Cummings, Nebraska Public Employees Retirement Systems

Provisions of the bills added to LB 820 and contained in AM 2425 can be found in the following sections of the amendment:

LB 1102 - Sections 25, 26, 27, 32, 51, and 52

LB 1103 - Sections 42, 43, 51, and 52

LB 1166 - Sections 22, 51, 53, and 54

Beau Ballard, Chairperson

