

LEGISLATURE OF NEBRASKA
ONE HUNDRED NINTH LEGISLATURE
SECOND SESSION

LEGISLATIVE BILL 822

FINAL READING

Introduced by Nebraska Retirement Systems Committee: Ballard, 21,
Chairperson; Clements, 2; Hardin, 48; Juarez, 5;
Sorrentino, 39.

Read first time January 07, 2026

Committee: Nebraska Retirement Systems

1 A BILL FOR AN ACT relating to retirement; to amend sections 16-1001,
2 16-1002, 16-1003, 16-1004, 16-1006, 16-1007, 16-1008, 16-1009,
3 16-1010, 16-1011, 16-1012, 16-1013, 16-1014, 16-1015, 16-1016,
4 16-1017, 16-1018, 16-1019, and 81-8,317, Reissue Revised Statutes of
5 Nebraska, section 18-1723, Revised Statutes Cumulative Supplement,
6 2024, and section 16-1005, Revised Statutes Supplement, 2025; to
7 rename the Police Officers Retirement Act as the Cities of the First
8 Class Police Officers Retirement Act and change provisions of such
9 act; to define terms; to eliminate obsolete provisions; to harmonize
10 provisions; and to repeal the original sections.
11 Be it enacted by the people of the State of Nebraska,

1 **Section 1.** Section 16-1001, Reissue Revised Statutes of Nebraska, is
2 amended to read:

3 16-1001 Sections 16-1001 to 16-1019 shall be known and may be cited
4 as the Cities of the First Class Police Officers Retirement Act ~~and shall~~
5 ~~apply to all police officers of a city of the first class.~~

6 **Sec. 2.** Section 16-1002, Reissue Revised Statutes of Nebraska, is
7 amended to read:

8 16-1002 For purposes of the Cities of the First Class Police
9 Officers Retirement Act, unless the context otherwise requires:

10 (1) Actuarial equivalent means equality in value of the aggregate
11 amount of benefit expected to be received under different forms of
12 benefit or at different times determined as of a given date as adopted by
13 the city or the retirement committee for use by the retirement system.
14 Actuarial equivalencies shall be specified in the funding medium
15 established for the retirement system, except that if benefits under the
16 retirement system are obtained through the purchase of an annuity
17 contract, the actuarial equivalent of any such form of benefit shall be
18 the amount of pension benefit which can be purchased or otherwise
19 provided by the police officer's retirement value. All actuarial and
20 mortality assumptions adopted by the city or retirement committee shall
21 be on a sex-neutral basis;

22 (2) Annuity contract means the contract or contracts issued by one
23 or more life insurance companies and purchased by the retirement system
24 in order to provide any of the benefits described in the act. Annuity
25 conversion rates contained in any such contract shall be specified on a
26 sex-neutral basis;

27 (3) Beneficiary means the person or persons designated by a police
28 officer, pursuant to a written instrument filed with the retirement
29 committee before the police officer's death, to receive death benefits
30 that ~~which~~ may be payable under the retirement system;

31 (4) City means a city of the first class that employs police

1 officers;

2 (5) ~~(4)~~ Funding agent means any bank, trust company, life insurance
3 company, thrift institution, credit union, or investment management firm
4 selected by the city or retirement committee to hold or invest the funds
5 of the retirement system;

6 (6) ~~(5)~~ Regular interest means the rate of interest earned each
7 calendar year equal to the rate of net earnings realized for the calendar
8 year from investments of the retirement fund. Net earnings means the
9 amount by which income or gain realized from investments of the
10 retirement fund exceeds the amount of any realized losses from such
11 investments during the calendar year;

12 (7) ~~(6)~~ Regular pay means the average salary of the police officer
13 for the period of five consecutive years preceding elective retirement,
14 death, or date of disability that ~~which~~ produces the highest average;

15 (8) ~~(7)~~ Retirement committee means the retirement committee created
16 pursuant to section 16-1014;

17 (9) ~~(8)~~ Retirement system means a retirement system established
18 pursuant to the act;

19 (10) ~~(9)~~ Retirement value means the accumulated value of the police
20 officer's employee account and employer account. The retirement value
21 consists of the sum of the contributions made or transferred to such
22 accounts by the police officer and by the city on the police officer's
23 behalf and the regular interest credited to the accounts as of the date
24 of computation, reduced by any realized losses which were not taken into
25 account in determining regular interest in any year, and further adjusted
26 each year to reflect the pro rata share for the accounts of the
27 appreciation or depreciation of the fair market value of the assets of
28 the retirement system as determined by the retirement committee. The
29 retirement value shall be reduced by the amount of all distributions made
30 to or on the behalf of the police officer from the retirement system.
31 Such valuation shall be computed annually as of December 31. If separate

1 investment accounts are established pursuant to subsection (3) of section
2 16-1004, a police officer's retirement value with respect to such
3 accounts shall be equal to the value of his or her separate investment
4 accounts as determined under such subsection;

5 (11) ~~(10)~~ Salary means all amounts paid to a participating police
6 officer by the employing city for personal services as reported on the
7 participant's federal income tax withholding statement, including the
8 police officer's contributions picked up by the city as provided in
9 subsection (2) of section 16-1005 and any salary reduction contributions
10 that ~~which~~ are excludable from income for federal income tax purposes
11 pursuant to section 125 or 457 of the Internal Revenue Code;

12 (12) ~~(11)~~ Sex-neutral basis means the benefit calculation provided
13 to the city ~~of the first class~~ by a licensed domestic or foreign
14 insurance or annuity company with a product available for purchase in
15 Nebraska that utilizes a blended, non-gender-specific rate for actuarial
16 assumptions, mortality assumptions, and annuity conversion rates for a
17 particular participant, except that if a blended, non-gender-specific
18 rate is not available for purchase in Nebraska, the benefit calculation
19 shall be performed using the arithmetic mean of the male-specific
20 actuarial assumptions, mortality assumptions, or annuity conversion rates
21 and the female-specific actuarial assumptions, mortality assumptions, or
22 annuity conversion rates, as applicable, for a particular participant,
23 and the arithmetic mean shall be determined by adding the male-specific
24 actuarial assumptions, mortality assumptions, or annuity conversion rates
25 to the female-specific actuarial assumptions, mortality assumptions, or
26 annuity conversion rates applicable to a particular participant and
27 dividing the sum by two; and

28 (13) ~~(12)~~ Straight life annuity means an ordinary annuity payable
29 for the life of the primary annuitant only and terminating at his or her
30 death without refund or death benefit of any kind.

31 **Sec. 3.** Section 16-1003, Reissue Revised Statutes of Nebraska, is

1 amended to read:

2 16-1003 A police officer shall be credited with all years of his or
3 her service after the year 1965 for the purpose of determining vested
4 retirement benefits under the Cities of the First Class Police Officers
5 Retirement Act.

6 **Sec. 4.** Section 16-1004, Reissue Revised Statutes of Nebraska, is
7 amended to read:

8 16-1004 (1) Each city ~~of the first class~~ shall keep and maintain a
9 Police Officers Retirement System Fund for the purpose of investing
10 payroll deductions and city contributions to the retirement system. Any
11 such ~~The~~ fund shall:

12 (a) Be ~~be~~ maintained separate and apart from all city money and
13 funds; -

14 (b) Be ~~The fund shall be~~ administered under the direction of the
15 city and the retirement committee exclusively for the purposes of the
16 retirement system and for the benefit of participating police officers
17 and ~~their~~ beneficiaries of such police officers; -

18 (c) Be ~~The fund shall be~~ established as a trust under the laws of
19 this state for all purposes of section 401(a) of the Internal Revenue
20 Code; -

21 (d) Accrue regular interest ~~Regular interest shall accrue~~ on any
22 contributions transferred into the fund; and -

23 (e) Be ~~Such funds shall be~~ invested in the manner prescribed in
24 section 16-1016.

25 (2)(a) Each ~~(2) The~~ city shall establish a medium for funding of the
26 retirement system, which may be a pension trust fund, custodial account,
27 group annuity contract, or combination thereof, for the purpose of
28 investing money for the retirement system in the manner prescribed by
29 section 16-1016 and to provide the retirement, death, and disability
30 benefits for police officers pursuant to the Cities of the First Class
31 Police Officers Retirement Act.

1 **(b)** The trustee or custodian of any such trust fund may be a
2 designated funding agent ~~that~~ ~~which~~ is qualified to act as a fiduciary or
3 custodian in this state, the city treasurer, a city officer authorized to
4 administer funds of the city, or a combination thereof.

5 **(3)(a)** ~~(3)~~ Upon direction of the city, there may be established
6 separate investment accounts for each participating police officer for
7 the purpose of allowing each police officer to direct the investment of
8 all or a portion of such police officer's ~~his or her~~ employee account or
9 employer account subject to the requirements of section 16-1016 and any
10 other rules or limitations that may be established by the city or the
11 retirement committee.

12 **(b)** If separate investment accounts are established, each account
13 shall be separately invested and reinvested, separately credited with all
14 earnings and gains with respect to the investment of the assets of the
15 investment account, and separately debited with the losses of the
16 account.

17 **(c)** Each investment account shall be adjusted each year to reflect
18 the appreciation or depreciation of the fair market value of the assets
19 held in such account as determined by the retirement committee.

20 **(d)** The expenses incurred by the retirement system when a police
21 officer directs the investment of all or a portion of such police
22 officer's ~~his or her~~ individual investment account shall be charged
23 against the police officer's investment account and shall reduce the
24 police officer's retirement value.

25 **Sec. 5.** Section 16-1005, Revised Statutes Supplement, 2025, is
26 amended to read:

27 16-1005 (1)(a)(i) Prior to October 1, 2025, each police officer
28 shall contribute to the retirement system a sum equal to seven percent of
29 his or her salary.

30 (ii) Beginning October 1, 2025, each police officer shall contribute
31 to the retirement system a sum equal to nine percent of such police

1 officer's ~~his or her~~ salary.

2 (b) Such payment under subdivision (a) of this subsection shall be
3 made by regular payroll deductions from the police officer's periodic
4 salary and shall be credited to his or her employee account on a monthly
5 basis.

6 (c) Each such account shall also be credited with regular interest.

7 (2)(a) ~~(2)~~ Each city ~~of the first class~~ shall pick up the police
8 officers' contributions required by subsection (1) of this section, and
9 the contributions so picked up shall be treated as employer contributions
10 in determining federal tax treatment under the Internal Revenue Code,
11 except that the city shall continue to withhold federal income taxes
12 based upon these contributions until the Internal Revenue Service or the
13 federal courts rule that, pursuant to section 414(h) of the Internal
14 Revenue Code, these contributions shall not be included as gross income
15 of the employee until such time as they are distributed from the
16 retirement system.

17 (b) The city shall pay such ~~these~~ employee contributions from the
18 same source of funds that ~~which~~ is used in paying earnings to the
19 employee. The city shall pick up such ~~these~~ contributions by a salary
20 deduction ~~either~~ through:

21 (i) A ~~a~~ reduction in the cash salary of the employee; or

22 (ii) A ~~a~~ combination of a reduction in salary and an offset against
23 a future salary increase.

24 (c) A police officer shall not be given an option to choose to
25 receive the amount of the required contribution in lieu of having such
26 contribution paid directly to the retirement system.

27 (3) Each police officer shall be entitled to make voluntary cash
28 contributions to the retirement system in an amount not to exceed the
29 contribution limitations established by the Internal Revenue Code. Such
30 voluntary ~~Voluntary~~ contributions shall:

31 (a) ~~Be~~ be credited to the police officer's employee account and

1 shall thereafter be credited with regular interest; ~~and -~~

2 ~~(b) Become A police officer's voluntary contribution shall become a~~
3 part of the Police Officers Retirement System Fund of the city and shall
4 be held, administered, invested, and distributed in the same manner as
5 any other employee contribution to the retirement system.

6 **Sec. 6.** Section 16-1006, Reissue Revised Statutes of Nebraska, is
7 amended to read:

8 16-1006 (1) ~~Each city of the first class~~ shall contribute to the
9 retirement system a sum equal to one hundred percent of the amounts
10 deducted, in accordance with subsection (1) of section 16-1005, from each
11 such police officer's periodic salary. Such payment shall be contributed
12 as provided in subsection (1) of section 16-1005 for employee
13 contributions and shall be credited to the police officer's employer
14 account on a monthly basis. Each such account shall also be credited with
15 regular interest.

16 (2) The city shall also contribute to the employer account of any
17 police officer employed by the city on January 1, 1984, an amount equal
18 to the employee contributions of such police officer that were made to
19 the city prior to January 1, 1984, without interest, with such
20 contribution to be made at the time the police officer retires or
21 terminates employment with the city. The city may contribute such amount
22 before the police officer's retirement or termination of employment or
23 credit interest on such contribution.

24 **Sec. 7.** Section 16-1007, Reissue Revised Statutes of Nebraska, is
25 amended to read:

26 16-1007 (1)(a) ~~(1)~~ At any time before the police officer's
27 retirement date, the retiring police officer may elect to receive on such
28 ~~at his or her~~ retirement date a pension benefit provided under a
29 purchased annuity contract either in the form of a straight life annuity
30 or any optional form of annuity benefit established by the retirement
31 committee ~~and provided under a purchased annuity contract.~~

1 **(b)** ~~The~~ optional annuity benefit shall be specified in the
2 funding medium for the retirement system and shall include a straight
3 life annuity with a guarantee of at least sixty monthly payments or an
4 annuity payable for the life of the retiring police officer and, after
5 the death of the retiree, monthly payments, as elected by the retiring
6 police officer, of either one hundred percent, seventy-five percent, or
7 fifty percent of the amount of annuity payable to the retiring police
8 officer during such police officer's ~~his or her~~ life, to the beneficiary
9 selected by the retiring police officer at the time of the original
10 application for such ~~an~~ annuity.

11 **(c)** The optional benefit forms for the retirement system shall
12 include a single lump-sum payment of the police officer's retirement
13 value.

14 **(d)** ~~A~~ The retiring police officer may further elect to defer the
15 date of the first annuity payment or lump-sum payment to the first day of
16 any specified month prior to such police officer's seventieth birthday
17 ~~age seventy~~. If the retiring police officer elects to receive such police
18 officer's ~~his or her~~ pension benefit in the form of an annuity, the
19 amount of annuity benefit shall be the amount paid by the annuity
20 contract purchased or otherwise provided by such police officer's ~~his or~~
21 ~~her~~ retirement value as of the date of the first payment. Any such
22 annuity contract purchased by the retirement system may be distributed to
23 the police officer and, upon such distribution, all obligations of the
24 retirement system to pay retirement, death, or disability benefits to the
25 police officer and such police officer's ~~his or her~~ beneficiaries shall
26 terminate, without exception.

27 **(2)(a)** For all police officers employed on January 1, 1984, and
28 continuously employed by the city from such date through the date of
29 their retirement, the amount of the pension benefit, when determined on
30 the straight life annuity basis, shall not be less than the following
31 amounts:

1 (i) If retirement occurs following age sixty and with twenty-five
2 years of service with the city, fifty percent of regular pay; or

3 (ii) If retirement occurs following age fifty-five but before age
4 sixty and with twenty-five years of service with the city, forty percent
5 of regular pay.

6 (b) A police officer entitled to a minimum pension benefit under
7 this subsection may elect to receive such pension benefit in any form
8 permitted by subsection (1) of this section, including a single lump-sum
9 payment. If the minimum pension benefit is paid in a form other than a
10 straight life annuity, such benefit shall be the actuarial equivalent of
11 the straight life annuity that would otherwise be paid to the police
12 officer pursuant to this subsection.

13 (c) If the police officer chooses the single lump-sum payment
14 option, the police officer can request that the actuarial equivalent be
15 equal to the average of the cost of three annuity contracts based on
16 products available for purchase in Nebraska. Of the three annuity
17 contracts used for comparison, one shall be chosen by the police officer,
18 one shall be chosen by the retirement committee, and one shall be chosen
19 by the city. The annuity contracts used for comparison shall all use the
20 same type of sex-neutral basis benefit calculation.

21 (3) If the retirement value of a police ~~an~~ officer entitled to a
22 minimum pension benefit under subsection (2) of this section is not
23 sufficient at the time of the first payment to purchase or provide the
24 required pension benefit, the city shall transfer such funds as may be
25 necessary to the employer account of the police officer so that the
26 retirement value of such police officer is sufficient to purchase or
27 provide for the required pension benefit.

28 (4) Any retiring police officer whose pension benefit is less than
29 twenty-five dollars per month on the straight life annuity option shall
30 be paid a lump-sum settlement equal to the retirement value and shall not
31 be entitled to elect to receive annuity benefits.

1 **Sec. 8.** Section 16-1008, Reissue Revised Statutes of Nebraska, is
2 amended to read:

3 16-1008 (1) A police officer of a city ~~of the first class~~ may:

4 (a) Elect to retire and receive the applicable pension benefit
5 provided in section 16-1007 based on such police officer's ~~his or her~~
6 full retirement value upon the attainment of age sixty;

7 (b) Elect to take early retirement and receive the applicable
8 pension benefit provided in section 16-1007 if such police officer ~~he or~~
9 ~~she~~ has attained the age of fifty-five and has completed twenty-five
10 years of service with the city; or

11 (c) Retire as a result of disability while in the line of duty, as
12 determined under section 16-1011, at any age, and receive the applicable
13 pension benefit provided in section 16-1011.

14 (2) A police officer, who is eligible to retire pursuant to
15 subsection (1) of this section but does not retire, shall continue to
16 contribute to such police officer's ~~his or her~~ employee account, and the
17 city shall continue to contribute to such police officer's ~~his or her~~
18 employee account and to such police officer's ~~his or her~~ employer
19 account.

20 (3) The first day of the month that immediately follows ~~following~~
21 the last day of work shall be the retirement date.

22 **Sec. 9.** Section 16-1009, Reissue Revised Statutes of Nebraska, is
23 amended to read:

24 16-1009 (1)(a) ~~(1)~~ When prior to retirement any police officer dies
25 other than in the line of duty and except as provided in subsection (2)
26 of this section, the entire retirement value shall be payable to the
27 beneficiary or beneficiaries specified by the deceased police officer
28 prior to such police officer's ~~his or her~~ death or to the deceased police
29 officer's estate if no beneficiary was specified.

30 (b) The retirement value or portion thereof to be received by the
31 beneficiary may be paid in the form of a single lump-sum payment,

1 straight life annuity, or other optional form of benefit specified in the
2 retirement system's funding medium.

3 (c) If benefits are paid in the form of an annuity, the annuity
4 shall be the amount paid by the annuity contract purchased or otherwise
5 provided by the amount of the beneficiary's share of the retirement value
6 as of the date of the first payment. Upon the purchase and distribution
7 of such annuity contract to the beneficiary, all obligations of the
8 retirement system to the beneficiary shall terminate, without exception.

9 (2)(a) ~~(2)~~ If any police officer employed by a ~~such~~ city as a member
10 of its paid police department on January 1, 1984, except those who were
11 formerly employed in such department who are now in military service,
12 dies while employed by the city as a police officer, other than in the
13 line of duty, after becoming fifty-five years of age and before electing
14 to retire, and after serving in the paid police department of such city
15 for at least twenty-one years, then a pension of at least twenty-five
16 percent of such police officer's ~~his or her~~ regular pay in the form of a
17 straight life annuity shall be paid to the surviving spouse of such
18 deceased police officer.

19 (b) If the deceased police officer is not survived by a spouse or if
20 the surviving spouse dies before the children of the police officer
21 attain the age of majority, the pension benefit shall be paid to the
22 police officer's minor children until they attain the age of majority.
23 Each such child shall share equally in the total pension benefit to the
24 age of ~~his or her~~ majority of such child, except that as soon as a child
25 attains the age of majority, such pension as to such child shall cease.

26 (c) To the extent that the retirement value at the date of death
27 exceeds the amount required to purchase the specified pension, the excess
28 shall be paid in the manner provided in subsection (1) of this section.

29 (d) If the actuarial equivalent of the pension benefit payable under
30 this subsection exceeds the retirement value at the time of the first
31 payment, the city shall contribute such additional amounts as may be

1 necessary to purchase or provide for the required pension benefit.

2 (e) If a deceased police officer described in this subsection is not
3 survived by a spouse or minor children, such police officer's ~~his or her~~
4 death benefits shall be provided under subsection (1) of this section as
5 if such police officer was not employed by the city on January 1, 1984.

6 (3) Any payments for the benefit of a minor child shall be made on
7 behalf of the child to the surviving parent or, if there is no surviving
8 parent, to the legal guardian of the child.

9 **Sec. 10.** Section 16-1010, Reissue Revised Statutes of Nebraska, is
10 amended to read:

11 16-1010 (1) When prior to retirement any police officer dies in the
12 line of duty or such police officer's ~~his or her~~ death is caused by or is
13 the result of injuries received while in the line of duty and if such
14 police officer is not survived by a spouse or by minor children, the
15 entire retirement value shall be payable to the beneficiary specified by
16 the deceased police officer prior to such police officer's ~~his or her~~
17 death or to the deceased police officer's estate if no beneficiary was
18 specified.

19 (2) The retirement value or portion thereof to be received by the
20 beneficiary may be paid in the form of a single lump-sum payment,
21 straight life annuity, or other optional form of benefit specified in the
22 retirement system's funding medium.

23 (3)(a) For a police officer who is survived by a spouse or minor
24 children, a retirement pension of fifty percent of regular pay shall be
25 paid to the surviving spouse or, upon the ~~his or her~~ remarriage or death
26 of such surviving spouse, to the minor children during each child's
27 minority subject to deduction of the amounts paid as workers'
28 compensation benefits on account of death as provided in section 16-1012.

29 (b) Each such child shall share equally in the total pension benefit
30 to the age of ~~his or her~~ majority of such child, except that as soon as a
31 child attains the age of majority, such pension as to such child shall

1 cease.

2 (c) Any payments for the benefit of a minor child shall be made on
3 behalf of such child to the surviving parent or, if there is no surviving
4 parent, to the legal guardian of the child.

5 (4) To the extent that the retirement value at the date of death
6 exceeds the amount required to purchase or provide the specified
7 retirement pension, as reduced by any amounts paid as workers'
8 compensation benefits, the excess shall be paid in the manner provided in
9 subsection (1) of section 16-1009.

10 (5) If the actuarial equivalent of the pension benefit payable to a
11 surviving spouse or minor children under this section exceeds the
12 retirement value at the time of the first payment, the city shall
13 contribute such additional amount as may be necessary to purchase or
14 provide for the required pension benefit.

15 **Sec. 11.** Section 16-1011, Reissue Revised Statutes of Nebraska, is
16 amended to read:

17 16-1011 (1) For purposes of this section, disability means the
18 complete inability of the police officer, for reasons of accident or
19 other cause while in the line of duty, to perform the duties of a police
20 officer.

21 (2) ~~(1)~~ If any police officer becomes disabled, such police officer
22 shall be placed upon the roll of pensioned police officers at the regular
23 retirement pension of fifty percent of regular pay for the period of such
24 disability. ~~For purposes of this section, disability shall mean the~~
25 ~~complete inability of the police officer, for reasons of accident or~~
26 ~~other cause while in the line of duty, to perform the duties of a police~~
27 ~~officer.~~

28 (3)(a) ~~(2)~~ No disability benefit payment shall be made except upon
29 adequate proof furnished to the city. Such ~~such~~ proof shall include to
30 ~~consist of~~ a medical examination conducted by a competent, disinterested
31 physician who is duly licensed to practice medicine and surgery in this

1 state and who certifies to the city that the police officer is unable to
2 perform the duties of a police officer.

3 (b) The city, during the first three years of the payment of such
4 benefits, shall have the right, at reasonable times, to require the
5 disabled police officer to undergo a medical examination at the city's
6 expense to determine the continuance of the disability claimed.

7 (c) After such three-year period, the city may request the district
8 court to order the police officer to submit proof of the continuance of
9 the disability claimed if the city has reasonable grounds to believe the
10 police officer is fraudulently receiving disability payments.

11 (d) The city shall have the right to demand a physical examination
12 of the police officer by a competent, disinterested physician who is duly
13 licensed to practice medicine and surgery in this state, and who is
14 chosen by the city. The expense of such examination shall be borne by the
15 city.

16 (4) ~~(3)~~ In case of temporary disability of a police officer received
17 while in the line of duty, such police officer ~~he or she~~ shall receive
18 such police officer's ~~his or her~~ salary during the continuance of such
19 disability for a period not to exceed twelve months. ~~If , except that if~~
20 ~~it is ascertained by~~ the city council or other proper municipal
21 authorities determine within twelve months that such temporary disability
22 has become a disability during such period ~~as defined in this section,~~
23 then the salary shall cease and such police officer ~~he or she~~ shall be
24 entitled to the benefits for pensions in case of disability as provided
25 in this section.

26 (5)(a) ~~(4)~~ All payments of pension or salary provided by this
27 section shall be subject to deduction of amounts paid under the Nebraska
28 Workers' Compensation Act. In case of a permanent disability of a police
29 officer, such payments shall not commence until all credit for unused
30 annual or sick leave and other similar credits have been fully utilized
31 by the disabled police officer if there will be no impairment to such

1 police officer's ~~his or her~~ salary during the period of disability.

2 (b) Total payments to a disabled police officer, in excess of
3 amounts paid as workers' compensation benefits, shall not be less than
4 the retirement value at the date of disability.

5 (c) If the actuarial equivalent of the disability pension payable
6 under this section exceeds the police officer's retirement value at the
7 time of the first payment, the city shall contribute such additional
8 amounts as may be necessary, from time to time, to provide for the
9 required disability pension.

10 (6) ~~(5)~~ If a police officer who was pensioned under this section is
11 later determined to be no longer disabled, the pension provided for under
12 this section shall terminate and the police officer's vested retirement
13 value, as reduced by any disability payments made from the retirement
14 system, shall thereafter be held and administered in the same manner as
15 for any nondisabled police officer or former police officer.

16 (7)(a) ~~(6)~~ If a police officer who has pensioned under this section
17 is later determined to be no longer disabled during the first three years
18 when disability benefit payments are being paid, the police officer may
19 return to duty with the police force under the following conditions:

20 (i) ~~(a)~~ If a vacancy exists on the police force for which the police
21 officer is qualified and the police officer wishes to return to the
22 police force, the city shall hire the police officer to fill the vacancy
23 at a pay grade of not less than such police officer's ~~his or her~~ previous
24 pay grade; or

25 (ii) ~~(b)~~ If no vacancy exists on the police force and the police
26 officer wishes to return to the police force, the city may create a
27 vacancy under the city's reduction in force policy adopted under the
28 Civil Service Act and rehire the officer at a pay grade of not less than
29 such police officer's ~~his or her~~ previous pay grade.

30 (b) This ~~The provisions of this~~ subsection shall not apply to a
31 police officer whose disability benefit payments are terminated because

1 of fraud on the part of the police officer.

2 **Sec. 12.** Section 16-1012, Reissue Revised Statutes of Nebraska, is
3 amended to read:

4 16-1012 (1) No police officer shall be entitled during any period of
5 temporary disability to receive in full both such police officer's ~~his or~~
6 ~~her~~ salary and such police officer's ~~his or her~~ benefits under the
7 Nebraska Workers' Compensation Act.

8 (2) All Nebraska workers' compensation benefits shall be payable in
9 full to such police officer as provided in the Nebraska Workers'
10 Compensation Act, but all amounts paid by the city or its insurer under
11 the Nebraska Workers' Compensation Act to any disabled police officer
12 entitled to receive a salary during such disability shall be considered
13 as payments on account of such salary and shall be credited thereon.

14 (3) The remaining balance of such salary, if any, shall be payable
15 as otherwise provided in the Cities of the First Class Police Officers
16 Retirement Act.

17 **Sec. 13.** Section 16-1013, Reissue Revised Statutes of Nebraska, is
18 amended to read:

19 16-1013 (1) If a police officer quits or is discharged before such
20 police officer's ~~his or her~~ normal or early retirement date, such police
21 ~~the~~ officer may request and receive as a lump-sum payment an amount equal
22 to the retirement value of such police officer's ~~his or her~~ employee
23 account as determined at the valuation date preceding such police
24 officer's ~~his or her~~ termination of employment. Such police officer, if
25 vested, shall also receive a deferred pension benefit in an amount
26 purchased or provided by the retirement value at the date of retirement.
27 The retirement value at such retirement date shall consist of the
28 accumulated value of the police officer's employee account, as reduced by
29 any lump-sum distributions received prior to retirement, together with a
30 vested percentage of the accumulated value of such ~~the~~ police officer's
31 employer account at such police officer's ~~the~~ date of retirement.

1 (2) Until July 1, 2012, the vesting schedule shall be as follows:

2 (a) If the terminated police officer has been a member of the
3 retirement system for less than four years, such vesting shall be zero
4 percent ~~nil~~;

5 (b) If the terminated police terminating officer has been a member
6 of the paid department of the city ~~of the first class~~ for at least four
7 years, such vesting percentage shall be forty percent. Such vesting
8 percentage shall be fifty percent after five years, sixty percent after
9 six years, seventy percent after seven years, eighty percent after eight
10 years, ninety percent after nine years, and one hundred percent after ten
11 years; and

12 (c) All police officers shall be one hundred percent vested upon
13 attainment of age sixty while employed by the city as a police officer.

14 (3) Beginning July 1, 2012, the vesting schedule shall be as
15 follows:

16 (a) If the terminated police officer has been a member of the
17 retirement system for less than two years, such vesting shall be zero
18 percent ~~nil~~;

19 (b) If the terminated police terminating officer has been a member
20 of the paid department of the city ~~of the first class~~ for at least two
21 years, such vesting percentage shall be forty percent. Such vesting
22 percentage shall be sixty percent after four years, eighty percent after
23 five years, and one hundred percent after seven years; and

24 (c) All police officers shall be one hundred percent vested upon
25 attainment of age sixty while employed by the city as a police officer.

26 ~~(4)(a)(i) (4)~~ The deferred pension benefit shall be payable on the
27 first day of the month that immediately follows ~~following~~ the police
28 officer's sixtieth birthday.

29 ~~(ii)~~ At the option of the terminated terminating police officer,
30 such pension benefit may be paid as of the first day of the month that
31 follows ~~after~~ such police officer's fifty-fifth birthday ~~officer attains~~

1 ~~the age of fifty-five~~. Such election may be made by the police officer
2 any time prior to the payment of the pension benefits.

3 (b) The deferred pension benefit shall be paid in the form of the
4 benefit options specified in subsection (1) of section 16-1007 as elected
5 by the police officer.

6 (c) If the police officer's vested retirement value at the date of
7 ~~such police officer's his or her~~ termination of employment is less than
8 three thousand five hundred dollars, the city may elect to pay such
9 police officer such ~~his or her~~ vested retirement value in the form of a
10 single lump-sum payment.

11 (5) A police officer may elect upon such police officer's ~~his or her~~
12 termination of employment to receive such police officer's ~~his or her~~
13 vested retirement value in the form of a single lump-sum payment.

14 (6) Upon any lump-sum payment of a terminated ~~terminating~~ police
15 officer's retirement value under this section, such police officer shall
16 ~~will~~ not be entitled to any deferred pension benefit and the city and the
17 retirement system shall have no further obligation to pay such police
18 officer or such police officer's ~~his or her~~ beneficiaries any benefits
19 under the Cities of the First Class Police Officers Retirement Act.

20 (7) If the terminated ~~terminating~~ police officer is not credited
21 with one hundred percent of such police officer's ~~his or her~~ employer
22 account, the nonvested portion of the account shall be forfeited and
23 first used to meet the expense charges incurred by the city in connection
24 with administering the retirement system and the remainder shall then be
25 used to reduce the city contribution that ~~which~~ would otherwise be
26 required to fund pension benefits.

27 **Sec. 14.** Section 16-1014, Reissue Revised Statutes of Nebraska, is
28 amended to read:

29 16-1014 (1) A retirement committee shall be established by each city
30 to supervise the general operation of the retirement system established
31 by such city pursuant to the Cities of the First Class Police Officers

1 Retirement Act.

2 (2) The city council shall continue to be responsible for the
3 general administration of such retirement system unless specific
4 functions or all functions with regard to the administration of the
5 retirement system are delegated, by ordinance, to the retirement
6 committee.

7 (3) Whenever duties or powers are vested in the city or the
8 retirement committee under the act or whenever the act fails to
9 specifically allocate the duties or powers of administration of the
10 retirement ~~systems~~ system, such powers or duties shall be vested in the
11 city unless such powers or duties have been delegated by ordinance to the
12 retirement committee.

13 (4) ~~A~~ The city and the retirement committee established by such city
14 shall have all powers ~~that~~ ~~which~~ are necessary for or appropriate to
15 establishing, maintaining, managing, and administering the retirement
16 system established by such city.

17 **Sec. 15.** Section 16-1015, Reissue Revised Statutes of Nebraska, is
18 amended to read:

19 16-1015 (1) Each retirement committee established pursuant to
20 section 16-1014 shall consist of the following six members: ~~members from~~
21 ~~both the police force and designees of the city council.~~

22 (a) ~~Four~~ ~~The committee shall consist of six members of which four~~
23 ~~members shall be selected by the~~ police officers from the police force of
24 the city; and -

25 (b) Two members selected ~~shall be designated~~ by the city council of
26 the city.

27 (2) The members who are not participants in the ~~such~~ retirement
28 system shall have a general knowledge of retirement plans.

29 (3) Members of the governing body of such city may serve on the
30 retirement committee.

31 (4) The committee members shall be appointed to four-year terms.

1 (5) Vacancies on a retirement committee shall be filled for the
2 remainder of the term with by a person selected in the same manner as the
3 vacating committee member was selected with the same representation as
4 his or her predecessor.

5 (6) Members of any such ~~the~~ retirement committee shall receive no
6 salary for serving on such retirement committee and shall not be
7 compensated for expenses related to serving on such retirement committee.

8 **Sec. 16.** Section 16-1016, Reissue Revised Statutes of Nebraska, is
9 amended to read:

10 16-1016 (1) The funds of a ~~the~~ retirement system shall be invested
11 under the general direction of the retirement committee for such
12 retirement system.

13 (2) A ~~The~~ city or the retirement committee established by such city
14 if delegated such function by the city shall select and contract with a
15 funding agent or agents to hold or invest the assets of the retirement
16 system established by such city and to provide for the benefits provided
17 by the Cities of the First Class Police Officers Retirement Act. Such ~~The~~
18 city or retirement committee may select and contract with investment
19 managers registered under the federal Investment Advisers Act of 1940 to
20 invest, reinvest, and otherwise manage such portion of the assets of the
21 retirement system as may be assigned by such ~~the~~ city or retirement
22 committee.

23 (3) All funds of a ~~the~~ retirement system shall be invested pursuant
24 to the policies established by the Nebraska Investment Council.

25 **Sec. 17.** Section 16-1017, Reissue Revised Statutes of Nebraska, is
26 amended to read:

27 16-1017 (1) It shall be the duty of each ~~the~~ retirement committee
28 to:

29 (a) Provide each employee a summary of plan eligibility requirements
30 and benefit provisions;

31 (b) Provide, within thirty days after a request is made by a

1 participant, a statement describing the amount of benefits such
2 participant is eligible to receive; and

3 (c) Make available for review an annual report of the retirement
4 system's operations describing both (i) the amount of contributions to
5 the retirement system from both employee and employer sources and (ii) an
6 identification of the total assets of the retirement system.

7 ~~(2) Beginning December 31, 1998, through December 31, 2017:~~

8 ~~(a) The chairperson of the retirement committee shall file with the~~
9 ~~Public Employees Retirement Board a report on each retirement plan~~
10 ~~established pursuant to section 401(a) of the Internal Revenue Code and~~
11 ~~administered by a retirement system established pursuant to the Police~~
12 ~~Officers Retirement Act and shall submit copies of such report to the~~
13 ~~Auditor of Public Accounts. The Auditor of Public Accounts may prepare a~~
14 ~~review of such report pursuant to section 84-304.02 but is not required~~
15 ~~to do so. The annual report shall be in a form prescribed by the Public~~
16 ~~Employees Retirement Board and shall contain the following information~~
17 ~~for each such retirement plan:~~

18 ~~(i) The number of persons participating in the retirement plan;~~

19 ~~(ii) The contribution rates of participants in the plan;~~

20 ~~(iii) Plan assets and liabilities;~~

21 ~~(iv) The names and positions of persons administering the plan;~~

22 ~~(v) The names and positions of persons investing plan assets;~~

23 ~~(vi) The form and nature of investments;~~

24 ~~(vii) For each defined contribution plan, a full description of~~
25 ~~investment policies and options available to plan participants; and~~

26 ~~(viii) For each defined benefit plan, the levels of benefits of~~
27 ~~participants in the plan, the number of members who are eligible for a~~
28 ~~benefit, and the total present value of such members' benefits, as well~~
29 ~~as the funding sources which will pay for such benefits.~~

30 ~~If a plan contains no current active participants, the chairperson~~
31 ~~may file in place of such report a statement with the Public Employees~~

1 Retirement Board indicating the number of retirees still drawing benefits
2 and the sources and amount of funding for such benefits; and

3 (b) ~~If such retirement plan is a defined benefit plan which was open
4 to new members on January 1, 2004, in addition to the reports required by
5 section 13-2402, the retirement committee shall cause to be prepared an
6 annual report and the chairperson shall file the same with the Public
7 Employees Retirement Board and the Nebraska Retirement Systems Committee
8 of the Legislature and submit to the Auditor of Public Accounts a copy of
9 such report. The Auditor of Public Accounts may prepare a review of such
10 report pursuant to section 84-304.02 but is not required to do so. If the
11 retirement committee does not submit a copy of the report to the Auditor
12 of Public Accounts within six months after the end of the plan year, the
13 Auditor of Public Accounts may audit, or cause to be audited, the city.
14 All costs of the audit shall be paid by the city. The report shall
15 consist of a full actuarial analysis of each such retirement plan
16 administered by a retirement system established pursuant to the act. The
17 analysis shall be prepared by an independent private organization or
18 public entity employing actuaries who are members in good standing of the
19 American Academy of Actuaries, and which organization or entity has
20 demonstrated expertise to perform this type of analysis and is unrelated
21 to any organization offering investment advice or which provides
22 investment management services to the retirement plan. The report to the
23 Nebraska Retirement Systems Committee shall be submitted electronically.~~

24 (2)(a) For each city offering a defined benefit plan as part of the
25 retirement system established by such city, (3)(a) Beginning December 31,
26 2018, and each December 31 thereafter, for a defined benefit plan the
27 chairperson of the retirement committee established by such city or such
28 chairperson's his or her designee shall prepare and electronically file
29 an annual report not later than June 30 of each year with the Auditor of
30 Public Accounts and the Nebraska Retirement Systems Committee of the
31 Legislature. If such retirement plan is a defined benefit plan which was

1 open to new members on January 1, 2004, the annual report shall be in
2 addition to the reports required by section 13-2402.

3 (b) The annual report shall be on a form prescribed by the Auditor
4 of Public Accounts and shall include, but not be limited to, the
5 following information:

6 (i) The levels of benefits of participants in the plan, the number
7 of members who are eligible for a benefit, the total present value of
8 such members' benefits, and the funding sources ~~that~~ ~~which~~ will pay for
9 such benefits; and

10 (ii) A copy of a full actuarial analysis of each such defined
11 benefit plan. ~~Such~~ ~~The~~ analysis shall be prepared by an independent
12 private organization or public entity that:

13 (A) ~~Employs~~ ~~employing~~ actuaries who are members in good standing of
14 the American Academy of Actuaries;

15 (B) ~~Has~~ ~~,~~ ~~and~~ ~~which~~ ~~organization~~ ~~or~~ ~~entity~~ has demonstrated
16 expertise to perform this type of analysis; and

17 (C) ~~Is~~ ~~is~~ unrelated to any organization ~~that~~ ~~which~~ offers investment
18 advice or provides investment management services to the retirement plan.

19 (3)(a) ~~(b)~~ The Auditor of Public Accounts may prepare a review of
20 any annual such report filed pursuant to this section. Any such review
21 shall be performed pursuant to section 84-304.02 but is not required to
22 do so.

23 (b) If a ~~the~~ retirement committee does not file an annual report
24 that is required by this section with ~~submit a copy of the report to the~~
25 Auditor of Public Accounts within the dates specified in subdivision (2)
26 (a) of this section for filing such annual report six months after the
27 ~~end of the plan year~~, the Auditor of Public Accounts may audit, or cause
28 to be audited, such ~~the~~ retirement committee. All costs of the audit
29 shall be paid by such ~~the~~ retirement committee.

30 **Sec. 18.** Section 16-1018, Reissue Revised Statutes of Nebraska, is
31 amended to read:

1 16-1018 (1) For purposes of this section:

2 (a) New employment city means a city with which a police officer has
3 started employment as a police officer;

4 (b) Qualifying change of employment means the termination of
5 employment of ~~If a police officer with a termination city that is~~
6 initiated by such police officer ~~terminates his or her employment for the~~
7 purpose of becoming a police officer employed by a new employment city if
8 such employment begins another city of the first class in Nebraska and
9 such new employment commences within one hundred twenty days of such
10 termination; and ,

11 (c) Termination city means a city with which a police officer has
12 terminated employment as a police officer to become employed by a new
13 employment city.

14 (2) A such police officer who makes a qualifying change of
15 employment shall be entitled to transfer, from the Police Officers
16 Retirement System Fund of the termination city to the Police Officers
17 Retirement System Fund of the new employment city ~~by which he or she is~~
18 ~~newly employed,~~ the full amount of such police officer's ~~his or her~~
19 employee account and the vested portion of the value of such police
20 officer's ~~his or her~~ employer account at the time of termination with the
21 termination city.

22 (3) Any such ~~The~~ transferred funds shall be directly transferred to
23 the police officer's employee account in the retirement system of the new
24 employment city to which transferred and administered by the retirement
25 committee of such ~~the city to which transferred.~~

26 (4) Upon such a transfer, the termination city and the retirement
27 system for such city shall have no further obligation regarding such
28 police officer's retirement benefits to such police officer or such
29 police officer's beneficiaries ~~his or her beneficiary.~~

30 (5) Following the commencement of new employment with a new
31 employment city, the transferring police officer shall be deemed a new

1 employee for all purposes of the retirement system of the new employment
2 city to which he or she transferred.

3 **Sec. 19.** Section 16-1019, Reissue Revised Statutes of Nebraska, is
4 amended to read:

5 16-1019 (1)(a) (1) The right to any benefits under the retirement
6 system and the assets of any fund of the retirement system shall not be
7 assignable or subject to execution, garnishment, attachment, or the
8 operation of any bankruptcy or insolvency laws, except that the
9 retirement system may comply with the directions set forth in a qualified
10 domestic relations order meeting the requirements of section 414(p) of
11 the Internal Revenue Code. The city or retirement committee may require
12 appropriate releases from any person as a condition to complying with any
13 such order.

14 (b) The retirement system shall not recognize any domestic relations
15 order that:

16 (i) Alters which alters or changes benefits;

17 (ii) Provides ~~, provides~~ for a form of benefit not otherwise
18 provided for by the retirement system;

19 (iii) Increases ~~, increases~~ benefits not otherwise provided by the
20 retirement system; ~~,~~ or

21 (iv) Accelerates ~~accelerates~~ or defers the time of payment of
22 benefits.

23 (c) No participant or beneficiary shall have any right to any
24 specific portion of the assets of the retirement system.

25 (2)(a) (2) The retirement system shall be administered in a manner
26 necessary to comply with the tax-qualification requirements applicable to
27 government retirement plans under section 401(a) of the Internal Revenue
28 Code, including:

29 (i) Section ~~section~~ 401(a)(9) relating to the time and manner in
30 which benefits are required to be distributed and section 401(a)(9)(G)
31 relating to incidental death benefit requirements;

1 (ii) Section ~~section~~ 401(a)(16) relating to compliance with the
2 maximum limitation on the plan benefits or contributions under section
3 415;

4 (iii) Section ~~section~~ 401(a)(17) that ~~which~~ limits the amount of
5 compensation that ~~which~~ can be taken into account under a retirement
6 plan;

7 (iv) Section ~~section~~ 401(a)(25) relating to the specification of
8 actuarial assumptions;

9 (v) Section ~~section~~ 401(a)(31) relating to direct rollover
10 distributions from eligible retirement plans; ~~and~~

11 (vi) Section ~~section~~ 401(a)(37) relating to the death benefit of a
12 police officer who dies while performing qualified military service.

13 (b) Any requirements for compliance with section 401(a) of the
14 Internal Revenue Code may be set forth in any trust or funding medium for
15 the retirement system.

16 (c) This subsection shall be in full force and effect only so long
17 as conformity with section 401(a) of the Internal Revenue Code is
18 required for public retirement systems in order to secure the favorable
19 income tax treatment extended to sponsors and beneficiaries of tax-
20 qualified retirement plans.

21 (3) If a the retirement committee of a city determines that the
22 retirement system for such city has previously overpaid or underpaid a
23 benefit payable under the Cities of the First Class Police Officers
24 Retirement Act, such retirement committee ~~it~~ shall have the power to
25 correct such error. In the event of an overpayment, such ~~the~~ retirement
26 system may, in addition to any other remedy that the retirement system
27 possesses ~~may possess~~, offset future benefit payments by the amount of
28 the prior overpayment, together with regular interest thereon.

29 (4) A police officer whose benefit payment is adjusted by a the
30 retirement committee pursuant to subsection (3) of this section may
31 request a review by the city council of the city that employs such police

1 ~~officer~~ of the adjustment made by such ~~the~~ retirement committee.

2 (5) In order to provide the necessary amounts to pay for or fund a
3 pension plan established under the Cities of the First Class Police
4 Officers Retirement Act ~~act~~, the mayor and council may make a levy that
5 ~~which~~ is within the levy restrictions of section 77-3442.

6 **Sec. 20.** Section 18-1723, Revised Statutes Cumulative Supplement,
7 2024, is amended to read:

8 18-1723 (1) The Legislature finds and declares the subject of this
9 section to be a matter of general statewide concern.

10 (2) For purposes of this section:

11 (a) Tenured firefighter means any firefighter who was employed as a
12 firefighter for at least five years by any city or village in this state,
13 including any city with a home rule charter; and

14 (b) Tenured police officer means any police officer who was employed
15 as a police officer for at least five years by any city or village in
16 this state, including any city with a home rule charter.

17 (3) For any tenured firefighter or tenured police officer who
18 suffers ~~Whenever any firefighter who has served a total of five years as~~
19 ~~a member of a paid fire department of any city in this state or any~~
20 ~~police officer of any city or village, including any city having a home~~
21 ~~rule charter, shall suffer death or disability as a result of~~
22 hypertension or heart or respiratory defect or disease, there shall be a
23 rebuttable presumption that such death or disability resulted from
24 accident or other cause while in the line of duty for all purposes of:

25 (a) The Cities of the First Class ~~the~~ Police Officers Retirement
26 Act; ~~sections 15-1012 to 15-1027, and~~

27 (b) The ~~the~~ Cities of the First Class Firefighters Retirement Act; ~~and~~
28 ~~and~~

29 (c) Sections 15-1012 to 15-1027; and

30 (d) Any ~~any~~ firefighter's or police officer's pension plan
31 established pursuant to any home rule charter. ~~the~~ ~~Legislature~~

1 ~~specifically finding the subject of this section to be a matter of~~
2 ~~general statewide concern.~~

3 (4) ~~Such~~ The rebuttable presumption applies ~~shall apply~~ to death or
4 disability as a result of hypertension or heart or respiratory defect or
5 disease after the tenured firefighter or tenured police officer separates
6 from his or her applicable employment if the death or disability occurs
7 within three months after such separation. ~~Such rebuttable presumption~~
8 ~~shall apply in any action or proceeding arising out of death or~~
9 ~~disability incurred prior to December 25, 1969, and which has not been~~
10 ~~processed to final administrative or judicial conclusion prior to such~~
11 ~~date.~~

12 **Sec. 21.** Section 81-8,317, Reissue Revised Statutes of Nebraska, is
13 amended to read:

14 81-8,317 (1) If a public safety officer is killed in the line of
15 duty, compensation shall be paid as provided in the In the Line of Duty
16 Compensation Act to recognize the ultimate sacrifice made by such public
17 safety officer.

18 (2) The amount of compensation to be paid under the act shall be as
19 follows:

20 (a) For deaths occurring during calendar year 2022, the amount of
21 such compensation shall be two hundred fifty thousand dollars; and

22 (b) For deaths occurring in calendar year 2023 and each calendar
23 year thereafter, the amount of such compensation shall be equal to the
24 compensation amount from the previous calendar year increased by the
25 percentage increase, if any, in the Consumer Price Index for All Urban
26 Consumers, as published by the United States Department of Labor, Bureau
27 of Labor Statistics, for the twelve months ending on June 30 of such
28 previous calendar year.

29 (3) The person entitled to receive such compensation shall be
30 determined as follows:

31 (a) If the public safety officer designated a person to receive the

1 compensation in accordance with subsection (4) of this section, the
2 compensation shall be paid to the designated person; or

3 (b) If no person is designated by the public safety officer or if
4 the designated person is not alive at the death of the public safety
5 officer, the compensation shall be paid in accordance with the laws of
6 this state regarding intestate succession.

7 (4) The Risk Manager shall prescribe a form that may be used by a
8 public safety officer to designate a person to receive the compensation.
9 The public safety officer shall file such form with his or her employer
10 or, if he or she is a volunteer, with the entity for which the volunteer
11 service is provided.

12 (5) Amounts paid under the In the Line of Duty Compensation Act
13 shall not be considered:

14 (a) Compensation under the County Employees Retirement Act, the
15 Judges Retirement Act, the Nebraska State Patrol Retirement Act, the
16 School Employees Retirement Act, the State Employees Retirement Act, or
17 any other retirement plan administered by the Public Employees Retirement
18 Board and shall not be eligible for deferral under any deferred
19 compensation plan administered by the Public Employees Retirement Board;
20 or

21 (b) Regular pay or salary under the Cities of the First Class Police
22 Officers Retirement Act or the Cities of the First Class Firefighters
23 Retirement Act.

24 (6) An employer of the public safety officer shall not have any
25 right of subrogation under section 48-118 with respect to compensation
26 paid under the In the Line of Duty Compensation Act.

27 **Sec. 22.** Original sections 16-1001, 16-1002, 16-1003, 16-1004,
28 16-1006, 16-1007, 16-1008, 16-1009, 16-1010, 16-1011, 16-1012, 16-1013,
29 16-1014, 16-1015, 16-1016, 16-1017, 16-1018, 16-1019, and 81-8,317,
30 Reissue Revised Statutes of Nebraska, section 18-1723, Revised Statutes
31 Cumulative Supplement, 2024, and section 16-1005, Revised Statutes

1 Supplement, 2025, are repealed.