

# **One Hundred Ninth Legislature - Second Session - 2026**

## **Introducer's Statement of Intent**

### **LB1166**

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**Chairperson: Senator Beau Ballard**

**Committee: Nebraska Retirement Systems**

The following constitutes the reasons for this bill and the purposes which are sought to be accomplished thereby:

LB 1166 proposes to amend the School Employees Retirement Act to modify the timing for when the annual employee contribution rate under the School Retirement Fund becomes effective.

Currently, the contribution rate is calculated as of July 1 and applies beginning that same date. This bill would change that schedule so that beginning in 2027 the contribution rate calculated as of July 1 would instead take effect on September 1 of that year. The purpose of this modification is to better align the contribution adjustment date with the school fiscal year, which begins on September 1, and with the budgeting processes and pay cycles of Nebraska's school districts and employees.

By aligning the effective date of contribution rate changes with the school fiscal year and payroll schedules, the bill aims to reduce administrative complexity and improve financial planning for school employers and employees alike.

**Principal Introducer:** \_\_\_\_\_

**Senator Margo Juarez**